



**AMV BUSINESS CENTER**

*"Your Compliance, Our Service"*

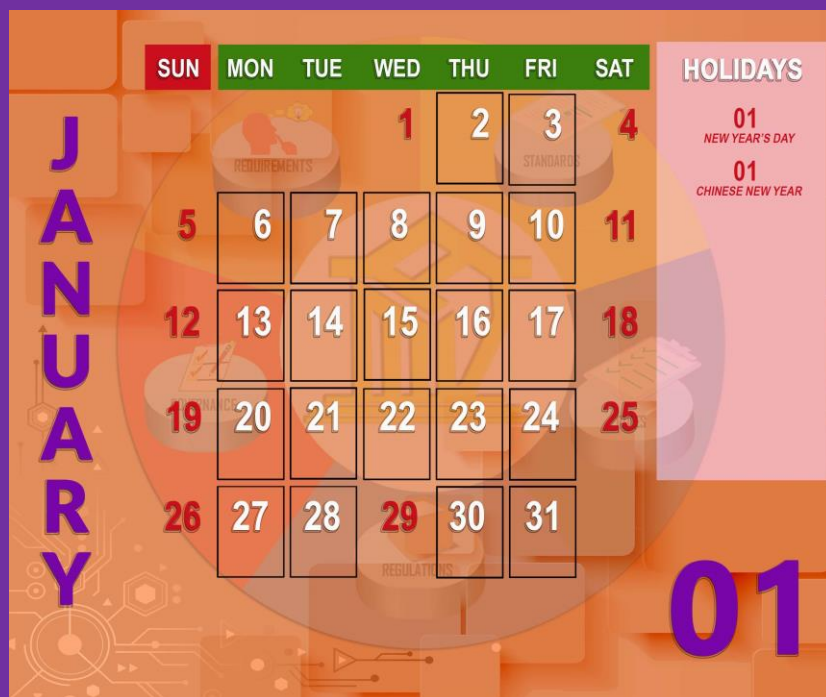
*"Your Compliance, Our Service"*

# 2025

## T AX CALENDAR

**Tax Management** is a business owner's challenge, which is why we are here. **don't be late and avoid paying penalties.** Let us help you secure your tax forms before the deadline on your eSales, eAccreg, eFPS & eBIR enrollment, BIR Form 1601E, BIR Form 1601C, BIR Form 2551M, BIR Form 2550M, BIR Form 1701Q, BIR Form 1702Q, BIR Form 2550Q, BIR VAT Relief Files, BIR Form 1702, BIR Form 1701, BIR Form 1700, BIR Form 1604CF, BIR Form 1604E, BIR Form 2307 and BIR Form 2316.

<http://amvbusinesscenter.com>



### January 01 Wednesday

- Submission** - of Consolidated Returned Return of All Transactions based on the Reconciled Data of Stockbrokers  
- December 16-31, 2024

- Submission** - of Engagement Letters and Renewal or Subsequent Agreement for Financial Audit by Independent CPAs  
- Fiscal Year beginning March 1, 2025

### January 05 Sunday

- Submission** - of Summary Report of Certification issued by the President of the National Home Mortgage Finance Corporation (NHMFC)  
- Month of December 2024

### e-Filing/Filing & e-Payment/Payment

- of BIR Form 2000 (Monthly Documentary Tax Declaration/Returned)
- Month of December 2024

### e-Filing/Filing & e-Payment/Payment

- of BIR Form 2000-OT (Documentary Stamp Tax Declaration/Returned) One-Time Transactions)
- Month of December 2024

### January 08 Wednesday

- Submission** - of All Transcript Sheets of Official Register Books (ORBs) used by Dealers/Manufacturers/Toll Manufacturers/Assemblers / Importers of Alcohol Products, Tobacco Products, Petroleum Products, Non-Essential Goods, Sweetened Beverage Products & Automobiles  
- Month of December 2024

- e-Submission** - of Monthly e-Sales Reports for All Taxpayers using CRM/POS and/or Other Similar Business Machines whose last digit of 9-digit TIN is Even Number  
- Month of December 2024

### January 10 Wednesday

- Submission** - of List of Buyers of Sugar Together with a Copy of Certificate of Advance Payment of VAT made by each buyer appearing in the List by a Sugar Cooperative  
- Month of December 2024

- Submission** - of Information Return on Releases of Refined Sugar by the Proprietor or Operator of a Sugar Refinery or Mill  
- Month of December 2024

- Submission** - of Monthly Report on DST Collected and Remitted by the Government Agency  
- Month of December 2024

- e-Submission** - of Monthly e-Sales Report for All Taxpayers using CRM/POS and/or Other Similar Business Machines whose last digit of 9-digit TIN is Odd Number  
- Month of December 2024

### Filing & Payment/Remittance

- of BIR Form 2200-M Excise Tax Return for the Amount of Excise Taxes Collected from Payment Made to Sellers of Metallic Minerals
- Month of December 2024

### e-Filing/Filing & e-Payment/Payment

- of BIR Form 2200-C (Excise Tax Return for Cosmetic Procedures) with Monthly Summary of Cosmetic Procedures Performed
- Month of December 2024

### e-Filing/Filing & e-Payment/Payment

- of BIR Form 1600-VT (Monthly Remittance Return of Value-Added Tax) and/ or 1600-PT (Other Percentage Taxes Withheld) and Monthly Alphabetical List of Payees (MAP) – eFPS & Non-eFPS Filers
- Month of December 2024

***e-Filing/Filing & e-Payment/Payment***

- of BIR Form 1606 (Withholding Tax Remittance Return for Onerous Transfer of Real Property Other Than Capital Asset Including Taxable and Exempt)
- Month of December 2024

***e-Filing/Filing & e-Payment/Payment***

- of BIR Form 1600-VT (Monthly Remittance Return of Value-Added Tax) and/or 1600-PT (Other Percentage Taxes Withheld) - National Government Agencies (NGAs)
- Month of December 2024

**January 11 Saturday*****e-Filing***

- of BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) - eFPS Filers under Group E
- Month of December 2024

**January 12 Sunday*****e-Filing***

- of BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) - eFPS Filers under Group D
- Month of December 2024

**January 13 Monday*****e-Filing***

- of BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) - eFPS Filers under Group C
- Month of December 2024

**January 14 Tuesday*****e-Filing***

- of BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) - eFPS Filers under Group B
- Month of December 2024

**January 15 Wednesday*****Registration***

- (Manual or Online thru ORUS) Permanently Bound Loose-Leaf Books of Accounts/Invoices and Other Accounting Records. -
- Calendar Year ending December 31, 2024

***Submission***

- Notarized Income Payee's Sworn Declaration of Gross Sales with required attachments of Individuals to the Payor or Withholding Agent.
- Calendar Year 2025

***Submission***

- List of Medical Practitioners.
- For the Quarter ending December 31, 2024

***Submission***

- Quarterly List (with Monthly Breakdown) of Contractors of Gov't. Contracts entered into by the Provinces/Cities/Municipalities/Barangays.
- For the Quarter ending December 31, 2024

***Submission***

- Copy of Quarterly Updates of Assessment Roll (List of Existing Tax Declaration of Real Properties) from LGUs thru its Local Treasurer
- For the Quarter ending December 31, 2024.

***Submission***

- Quarterly Inventory of Machines Sold.
- For the Quarter ending December 31, 2024.

***Submission***

- Monthly Summary Report/Schedule of Transferred Titled/Untitled Real Properties by City or Municipal Assessors, RDs & LRAs.
- Month of December 2024.

***Submission***

- Summary List of Blank OCTs/TCTs/CCTs issued to all RDs
- Month of December 2024.

***Filing & Payment***

- BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) - Non-eFPS Filers.
- Month of December 2024.

***Filing & Payment***

- BIR Form 2200-M (Excise Tax Return for Mineral Products).
- For the Quarter ending December 31, 2024

***Filing & Payment***

- BIR Form 1702 – RT/EX/MX with Audited Financial Statements (AFS), 1709 (if applicable), and Other Attachments.
- Fiscal Year ending September 30, 2024

***Filing & Payment***

- BIR Form 1707-A (Annual Capital Gains Tax Return For Onerous Transfer of Shares of Stock Not Traded Through the Local Stock Exchange) – by Corporate Taxpayers.
- Fiscal Year ending September 30, 2024

***e-Filing***

- BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) - eFPS Filers under Group A.
- Month of December 2024

***e-Filing & e-Payment/Remittance***

- BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) - National Government Agencies (NGAs).
- Month of December 2024

***e-Filing & e-Payment***

- BIR Form 1702 – RT/EX/MX.
- Fiscal Year ending September 30, 2024

**January 16 Thursday**

- Submission** - of Consolidated Return of All Transactions base on the Reconciled Data of Stockbrokers.
- January 1-15, 2025

**January 20 Monday**

- Submission** - BIR Form 1702 – RT/EX/MX. Quarterly Information on OCWs or OFWs Remittances Exempt from DST furnished by the Local Banks and Non-Bank Money Transfer Agents
- For the Quarter ending December 31, 2024

- Submission** - Quarterly Report of Printer
- For the Quarter ending December 31, 2024

**e-Filing/Filing & e-Payment/Payment**

- BIR Form 1600-WP (Remittance Return of Percentage Tax on Winnings and Prizes Withheld by Race Track Operators) – eFPS & Non-eFPS Filers
- Month of December 2024

- e-Payment** - BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation)-eFPS Filers under Group E, D, C&A
- Month of December 2024

**January 25 Saturday**

- Submission** - Quarterly Summary List of Sales/Purchases/Importations by a VAT Registered Taxpayers – Non-eFPS Filers
- For the Quarter ending December 31, 2024

- Submission** - Sworn Statement of Manufacturer's or Importer's Volume of Sales of each particular Brand of Alcohol Products, Tobacco Products and Sweetened Beverage Products
- For the Quarter ending December 31, 2024

**e-Filing/Filing & e-Payment/Payment**

- BIR Form 2550Q (Quarterly Value-Added Tax Return) - eFPS & Non-eFPS Filers
- For the Quarter ending December 31, 2024

**e-Filing/Filing & e-Payment/Payment**

- BIR Form 2551Q (Quarterly Percentage Tax Return) – eFPS & Non-eFPS Filers
- For the Quarter ending December 31, 2024

**January 29 Wednesday****e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1702Q (Quarterly Income Tax Return For Corporations, Partnerships and Other Non-Individual Taxpayers) and Summary Alphabet of Withholding Taxes (SAWT).
- Fiscal Quarter ending November 30, 2024

**January 30 Thursday**

- SUBMISSION** - Proof of e-Filed BIR Form 1702-RT/EX/MX with Audited Financial Statements (AFS), 1709 (if applicable), and Other Attachments through Electronic Audited Financial Statements (eAFS) or Manually.
- Fiscal Quarter ending November 30, 2024

- SUBMISSION** - Soft Copies of Inventory List and Schedules stored and saved in DVD-R/USB properly labeled together with a Notarized Sworn Declaration
- Calendar Year ending December 31, 2024

- e-SUBMISSION** - Quarterly Summary List of Sales/Purchases/Importations by a VAT Registered Taxpayers - eFPS Filers.
- For the Quarter ending December 31, 2024

**ONLINE REGISTRATION (thru ORUS)**

- Computerized Books of Accounts and Other Accounting Records.
- Calendar Year ending December 31, 2024

**January 31 Friday**

- DISTRIBUTION** - BIR Form 2316 (Certificate of Compensation Payment/Tax Withheld – For Compensation Payment With or Without Tax Withheld) to the Employees.
- Calendar Year 2024

- SUBMISSION** - Sworn Declaration of Motels & Other Similar Establishments.
- Taxable Year 2024

- SUBMISSION** - Sworn Statement by Senior Citizens whose Annual Income does not exceed the poverty level as determined by NEDA thru the NSCB.
- Taxable Year 2024

- SUBMISSION** - Annual Information by all Accredited Tax Agents/Practitioners to be submitted to RNAB/RRAB.
- Taxable Year 2024

- SUBMISSION** - Annual Alphabetical List of Professionals/Persons who were issued Professional/Occupational Tax Receipt (PTR/OTR) by LGUs.
- Calendar Year ending December 31, 2024

- SUBMISSION** - Sworn Certification from the International Carrier stating that there is no change in the Domestic Laws of its Home Country Granting Income Tax Exemption to Philippine Carriers.
- Calendar Year 2025 for Exemptions issued in 2024

- SUBMISSION** - Contract of Lease and Lessee Information Statement and Other Attachments by Lessors/Sub-Lessors of Commercial Establishments, Buildings or Spaces for Tenants.
- 2nd Semester of 2024

- SUBMISSION** - Sworn Statement by every Lessee/ Concessionaire/ Owner/ Operator of Mines or Quarry/Processor of Minerals/ Producers or Manufacturers of Mineral Products. Spaces for Tenants.
- 2nd Semester of 2024

- e-FILING**
- BIR Form 1604-C (Annual Information Return of Income Taxes Withheld on Compensation) and/or BIR Form 1604-F (Annual Information Return of Income Payments Subjected to Final Withholding Taxes) and Related Alphalist.
  - Calendar Year 2024

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1601-EQ (Quarterly Remittance Return of Creditable Income Taxes Withheld-Expanded) and Quarterly Alphalist of Payees (QAP) – eFPS & Non-eFPS Filers.
- For the Quarter ending December 31, 2024

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1601-FQ (Quarterly Remittance Return of Final Income Taxes Withheld) and Quarterly Alphalist of Payees (QAP) - eFPS & Non-eFPS Filers.
- For the Quarter ending December 31, 2024

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1602Q (Quarterly Remittance Return of Final Taxes Withheld on Interest Paid on Deposits and Yield on Deposit Substitutes/Trusts/Etc.) – eFPS & Non-eFPS Filers.
- For the Quarter ending December 31, 2024

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1603Q (Quarterly Remittance Return of Final Income Taxes Withheld on Fringe Benefits Paid to Employees Other Than Rank and File) - eFPS & Non-eFPS Filers.
- For the Quarter ending December 31, 2024

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1621 (Quarterly Remittance Return of Tax Withheld on the Amount Withdrawn from Decedent's Deposit Account) – eFPS & Non-eFPS Filers.
- For the Quarter ending December 31, 2024





### February 01 Saturday

- SUBMISSION** - Consolidated Return of All Transactions based on the Reconciled Data of Stockbrokers.
- January 16–31, 2025

- SUBMISSION** - Engagement Letters and Renewals or Subsequent Agreements for Financial Audit by Independent CPAs.
- Fiscal Year beginning April 1, 2025

### February 05 Wednesday

- SUBMISSION** - Summary Report of Certification issued by the President of the National Home Mortgage Finance Corporation (NHMFC).
- Month of January 2025

### e-FILING/FILING & e-PAYMENT/PAYMENT

- BIR Form 2000 (Monthly Documentary Stamp Tax Declaration/ Return)
- Month of January 2025

### e-FILING/FILING & e-PAYMENT/PAYMENT

- BIR Form 2000-OT (Documentary Stamp Tax Declaration/ Return One-Time Transactions).
- Month of January 2025

### February 08 Wednesday

- SUBMISSION** - All Transcript Sheets of Official Register Books (ORBs) used by Dealers/ Manufacturers/Toll Manufacturers/Assemblers /Importers of Alcohol Products, Tobacco Products, Petroleum Products, Non-Essential Goods, Sweetened Beverage Products, Mineral Products & Automobiles
- Month of January 2025

- e-SUBMISSION** - Monthly e-Sales Report for All Taxpayers using CRM/POS and/or Other Similar Business Machines whose last digit of 9-digit TIN is Even Number.
- Month of January 2025

### February 10 Monday

- SUBMISSION** - List of Buyers of Sugar Together with a Copy of Certificate of Advance Payment of VAT made by each buyer appearing in the List by a Sugar Cooperative.
- Month of January 2025

- SUBMISSION** - Information Return on Releases of Refined Sugar by the Proprietor or Operator of a Sugar Refinery or Mill.
- Month of January 2025

- SUBMISSION** - Monthly Report on DST Collected and Remitted by the Government Agency. Month of January 2025
- Month of January 2025

- e-SUBMISSION** - Monthly e-Sales Report for All Taxpayers using CRM/POS and/or Other Similar Business Machines whose last digit of 9-digit TIN is Odd Number.
- Month of January 2025

### FILING & PAYMENT/REMITTANCE

- BIR Form 2200-M Excise Tax Return for the Amount of Excise Taxes Collected from Payment Made to Sellers of Metallic Minerals.
- Month of January 2025

### FILING & PAYMENT

- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) - Non-eFPS Filers.
- Month of January 2025

### e-FILING/FILING & e-PAYMENT/PAYMENT

- BIR Form 2200-C (Excise Tax Return for Cosmetic Procedures) with Monthly Summary of Cosmetic Procedures Performed
- Month of January 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1600-VT (Monthly Remittance Return of Value-Added Tax) and/or 1600-PT (Other Percentage Taxes Withheld) and Monthly Alphalist of Payees (MAP) – eFPS & Non-eFPS Filers.
- Month of January 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1606 (Withholding Tax Remittance Return for Onerous Transfer of Real Property Other Than Capital Asset Including Taxable and Exempt).
- Month of January 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 0620 (Monthly Remittance Form of Tax Withheld on the Amount Withdrawn from the Decedent's Deposit Account)– eFPS & Non-eFPS Filers.
- Month of January 2025

**e-FILING & e-PAYMENT/REMITTANCE**

- BIR Form 1600-VT (Monthly Remittance Return of Value-Added Tax) and/or 1600-PT (Other Percentage Taxes Withheld) and BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) - National Government Agencies (NGAs)
- Month of January 2025

**February 11 Tuesday****e-FILING**

- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group E.
- Month of January 2025

**February 12 Wednesday****e-FILING**

- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group D.
- Month of January 2025

**February 13 Thursday****e-FILING**

- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group C
- Month of January 2025

**February 14 Friday****e-FILING**

- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group B.
- Month of January 2025

**February 15 Saturday****REGISTRATION (Manual or Online thru ORUS)**

- Permanently Bound Loose-Leaf Books of Accounts/Invoices and Other Accounting Records..
- Fiscal Year ending January 31, 2025

**SUBMISSION-**

- Monthly Summary Report/Schedule of Transferred Titled/Untitled Real Properties by City or Municipal Assessors, RDs and LRAs.
- Month of January 2025

**SUBMISSION-**

- Summary List of Blank OCTs/TCTs/CCTs issued to all RDs.
- Month of January 2025

**FILING & PAYMENT**

- BIR Form 1702 – RT/EX/MX with Audited Financial Statements (AFS), 1709 (if applicable), and Other Attachments.
- Fiscal Year ending October 31, 2024

**FILING & PAYMENT**

- BIR Form 1707-A (Annual Capital Gains Tax Return For Onerous Transfer of Shares of Stock Not Traded Through the Local Stock Exchange) – by Corporate Taxpayers.
- Fiscal Year ending October 31, 2024

**FILING & PAYMENT**

- BIR Form 1707-A (Annual Capital Gains Tax Return For Onerous Transfer of Shares of Stock Not Traded Through the Local Stock Exchange) – by Corporate Taxpayers.
- Fiscal Year ending October 31,

**e-FILING & e-PAYMENT**

- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) - eFPS Filers under Group A.
- Month of January 2025

**e-FILING & e-PAYMENT**

- BIR Form 1702-RT/EX/MX.
- Month of January 2025

- e-PAYMENT-** BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group E, D ,C & B.
- Month of January 2025

**February 16, 2025 Sunday**

- SUBMISSION-** Consolidated Return of All Transactions based on the Reconciled Data of Stockbrokers.
- February 1-15, 2025

**February 20, 2025 Thursday**

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1600-WP (Remittance Return of Percentage Tax on Winnings and Prizes Withheld by Race Track Operators) – eFPS & Non-eFPS Filers.
- Month of January 2025

**February 25, 2025 Tuesday**

- SUBMISSION-** Quarterly Summary List of Sales/Purchases/Importations by a VAT Registered Taxpayers - Non-eFPS Filers.
- Fiscal Quarter ending January 31, 2025

- SUBMISSION-** Sworn Statement of Manufacturer’s or Importer’s Volume of Sales of each particular Brand of Alcohol Products, Tobacco Products and Sweetened Beverage Products. .
- Fiscal Quarter ending January 31, 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 2550Q (Quarterly Value-Added Tax Return) - eFPS & Non-eFPS Filers.
- Fiscal Quarter ending January 31, 2025

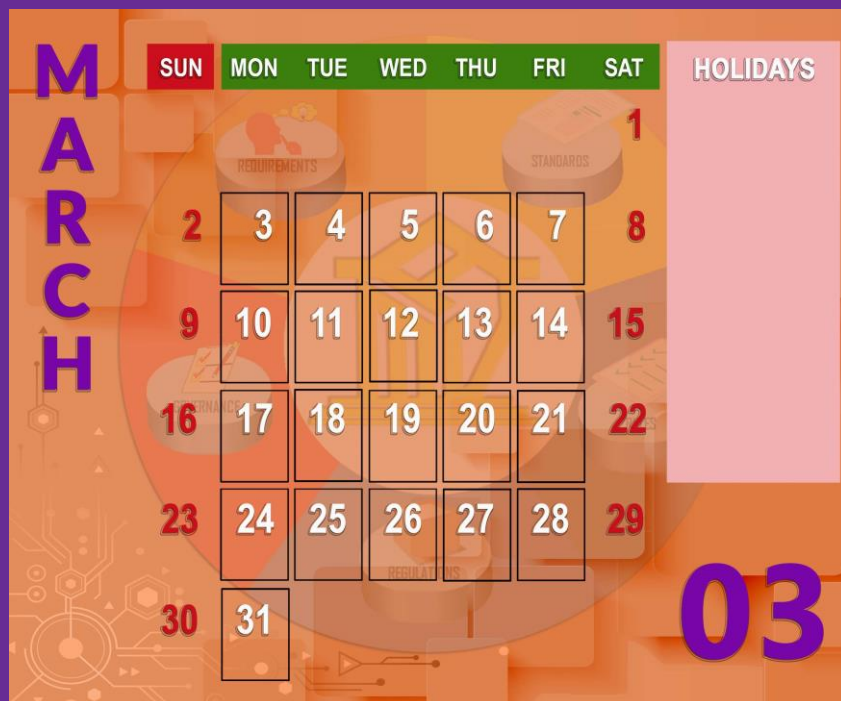
**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 2551Q (Quarterly Percentage Tax Return).
- Fiscal Quarter ending January 31, 2025

**February 28, 2025 Friday**

- SUBMISSION-** Duplicate Copy of BIR Form 2316 (Certificate of Compensation Payment/Tax Withheld-For Compensation Payment With or Without Tax Withheld) Duly Signed by the Employees Covered by Substituted Filing.
- Fiscal Quarter ending January 31, 2025





### March 01, 2025 Saturday

**SUBMISSION** - Consolidated Return of All Transactions based on the Reconciled Data of Stockbrokers.

- February 16 – 28, 2025

**SUBMISSION** - Engagement Letters and Renewals or Subsequent Agreements for Financial Audit by Independent CPAs.

- Fiscal Year beginning May 1, 2025

**SUBMISSION** - Annual Alphabetical List of Taxpayers (Individual/Corporations) who were issued Provincial/City/Municipal/Barangay Permits to engage in business.

- Calendar Year ending December 31, 2024

**e-FILING** - BIR Form 1604-E (Annual Information Return of Creditable Income Taxes Withheld-Expanded/Income Payments Exempt from Withholding Tax) and Related Alphabet.

- Calendar Year ending December 31, 2024

### **e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1702Q (Quarterly Income Tax Return for Corporations, Partnerships and Other Non-Individual Taxpayers) and Summary Alphabet of Withholding Taxes (SAWT).

- For the Quarter ending December 31, 2024

### March 02, 2025 Sunday

#### **ONLINE REGISTRATION**

- (Thru ORUS) of Computerized Books of Accounts and Other Accounting Records.
- Calendar Year ending January 31, 2025

**SUBMISSION** - Soft copies of the Inventory List and Schedules stored and saved in DVD-R/USB properly labeled together with Notarized Sworn Declaration.

- Fiscal Year ending January 31, 2025

**SUBMISSION** - Proof of eFiled BIR Form 1702 - RT/EX/MX with Audited Financial Statements (AFS), 1709 (if applicable), and Other Attachments through Electronic Audited Financial Statements (eAFS) or Manually.

- Fiscal Year ending October 31, 2024

**e-SUBMISSION** - Quarterly Summary List of Sales/Purchases/Importations by a VAT Registered Taxpayers - eFPS Filers.

- Fiscal Quarter ending January 31, 2025

### March 05, 2025 Wednesday

**SUBMISSION** - Summary Report of Certification issued by the President of the National Home Mortgage Finance Corporation (NHMFC).

- February 16 – 28, 2025

### **e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 2000 (Monthly Documentary Stamp Tax Declaration/Return).
- Month of February 2025

### **e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 2000-OT (Documentary Stamp Tax Declaration/Return One-Time Transactions).
- Month of February 2025

### March 08, 2025 Saturday

**SUBMISSION** - All Transcript Sheets of Official Register Books (ORBs) used by Dealers/Manufacturers/Toll Manufacturers/Assemblers/Importers of Alcohol Products, Tobacco Products, Petroleum Products, Non-Essential Goods, Sweetened Beverage Products, Mineral Products & Automobiles.

- Month of February 2025

**e-SUBMISSION** - Monthly e-Sales Report for All Taxpayers using CRM/POS and/or Other Similar Business Machines whose last digit of 9-digit TIN is Even Number.

- Month of February 2025

**March 10, 2025 Monday**

- SUBMISSION**
- List of Buyers of Sugar Together with a Copy of Certificate of Advance Payment of VAT made by each buyer appearing in the List by a Sugar Cooperative.
  - Month of February 2025

- SUBMISSION**
- Information Return on Releases of Refined Sugar by the Proprietor or Operator of a Sugar Refinery or Mill.
  - Month of February 2025

- SUBMISSION**
- Monthly Report on DST Collected and Remitted by the Government Agency.
  - Month of February 2025

- e-SUBMISSION**
- Monthly e-Sales Report for All Taxpayers using CRM/POS and/or Other Similar Business Machines whose last digit of 9-digit TIN is Odd Number.
  - Month of February 2025

**FILING & PAYMENT/REMITTANCE**

- BIR Form 2200-M Excise Tax Return for the Amount of Excise Taxes Collected from Payment Made to Sellers of Metallic Minerals.
- Month of February 2025

**FILING & PAYMENT**

- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) - Non-eFPS Filers.
- Month of February 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 2200-C (Excise Tax Return for Cosmetic Procedures) with Monthly Summary of Cosmetic Procedures Performed.
- Month of February 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1600-VT (Monthly Remittance Return of Value-Added Tax) and/or 1600-PT (Other Percentage Taxes Withheld) and Monthly Alphabetical List of Payees (MAP) – eFPS & Non-eFPS Filers.
- Month of February 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1606 (Withholding Tax Remittance Return for Onerous Transfer of Real Property Other Than Capital Asset Including Taxable and Exempt).
- Month of February 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 0620 (Monthly Remittance Form of Tax Withheld on the Amount Withdrawn from the Decedent's Deposit Account) – eFPS & Non-eFPS Filers.
- Month of February 2025

**e-FILING & e-PAYMENT/REMITTANCE**

- BIR Form 1600-VT (Monthly Remittance Return of Value-Added Tax) and/or 1600-PT (Other Percentage Taxes Withheld) and BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) - National Government Agencies (NGAs).
- Month of February 2025

**March 11, 2025 Tuesday**

- e-FILING**
- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group E.
  - Month of February 2025

**March 12, 2025 Wednesday**

- e-FILING**
- BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group D.
  - Month of February 2025

**March 13, 2025 Thursday**

- e-FILING**
- BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group C.
  - Month of February 2025

**March 14, 2025 Friday**

- e-FILING**
- BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS filers under Group B.
  - Month of February 2025

**March 15, 2025 Saturday****REGISTRATION (Manual or Online thru ORUS)**

- Permanently Bound Loose-Leaf Books of Accounts/Invoices and Other Accounting Records.
- Fiscal Year ending February 28, 2025

- SUBMISSION** - Monthly Summary Report/Schedule of Transferred Titled/Untitled Real Properties by City or Municipal Assessors, RDs & LRAs.
- Month of February 2025

- SUBMISSION** - Summary List of Blank OCTs/TCTs/CCTs issued to all RDs.
- Month of February 2025

**FILING & PAYMENT**

- BIR Form 1702 – RT/EX/MX with Audited Financial Statements (AFS), 1709 (if applicable), and Other Attachments.
- Fiscal Year ending November 30, 202

**FILING & PAYMENT**

- BIR Form 1707-A (Annual Capital Gains Tax Return For Onerous Transfer of Shares of Stock Not Traded Through the Local Stock Exchange) – by Corporate Taxpayers.
- Fiscal Year ending November 30, 202

**e-FILING & e-PAYMENT**

- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) - eFPS Filers under Group A.
- Month of February 2025

**e-FILING & e-PAYMENT**

- BIR Form 1702 – RT/EX/MX.
- Fiscal Year ending November 30, 2024

**e-PAYMENT**

- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group E, D,C & B.
- Month of February 2025

**March 16, 2025 Sunday**

- SUBMISSION** - Consolidated Return of All Transactions based on the Reconciled Data of Stockbrokers. .
- March 1-15, 2025

**March 20, 2025 Thursday**

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1600-WP (Remittance Return of Percentage Tax on Winnings and Prizes Withheld by Race Track Operators)
- eFPS & Non-eFPS Filers.
- Month of February 2025

**March 25, 2025 Tuesday**

- SUBMISSION** - Quarterly Summary Lists of Sales/Purchases/Importations by a VAT Registered Taxpayers - Non-eFPS Filers.
- Fiscal Quarter ending February 28, 2025

- SUBMISSION** - Sworn Statement of Manufacturer's or Importer's Volume of Sales of each particular Brand of Alcohol Products, Tobacco Products and Sweetened Beverage Products.
- Fiscal Quarter ending February 28, 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 2550Q (Quarterly Value-Added Tax Return) - eFPS & Non-eFPS Filers.
- Fiscal Quarter ending February 28, 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 2551Q (Quarterly Percentage Tax Return).
- Fiscal Quarter ending February 28, 2025

**March 30, 2025 Sunday**

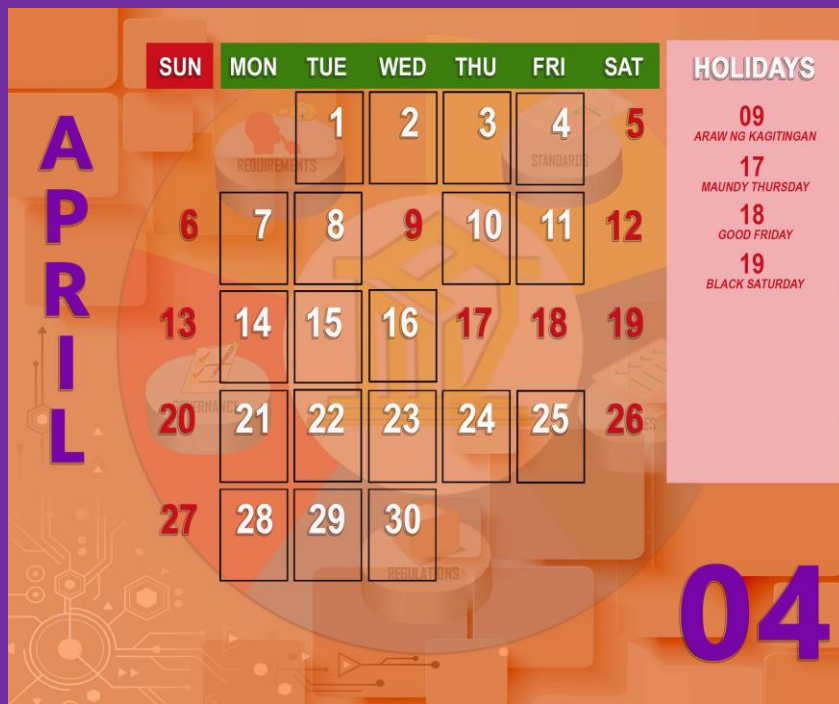
- SUBMISSION** - Proof of eFiled BIR Form 1702 – RT/EX/MX with Audited Financial Statements (AFS), 1709 (if applicable), and Other Attachments through Electronic Audited Financial Statements (eAFS) or Manually.
- Fiscal Year ending November 30, 2024

- SUBMISSION** - Soft Copies of Inventory List and Schedules stored and saved in DVD-R/USB properly labeled together with Notarized Sworn Declaration.
- Fiscal Year ending February 28, 2025

- e-SUBMISSION** - Quarterly Summary List of Sales/Purchases/Importations by a VAT Registered Taxpayers - eFPS Filers.
- Fiscal Quarter ending February 28, 2025

**ONLINE REGISTRATION (thru ORUS)**

- Computerized Books of Accounts and Other Accounting Records.
- Fiscal Year ending February 28, 2025



#### April 01, 2025 Tuesday

- SUBMISSION** - Consolidated Return of All Transactions based on the Reconciled Data of Stockbrokers.
- March 16 – 31, 2025

- SUBMISSION** - Engagement Letters and Renewals or Subsequent Agreements for Financial Audit by Independent CPAs.
- Fiscal Year beginning June 1, 2025

#### e-FILING/FILING & e-PAYMENT/PAYMENT

- BIR Form 1702Q (Quarterly Income Tax Return For Corporations, Partnerships and Other Non-Individual Taxpayers) and Summary Alphalist of Withholding Taxes (SAWT).
- Fiscal Quarter ending January 31, 2025

#### April 05, 2025 Saturday

- SUBMISSION** - Summary Report of Certification issued by the President of the National Home Mortgage Finance Corporation (NHMFC).
- Month of March 2025

#### e-FILING/FILING & e-PAYMENT/PAYMENT

- BIR Form 2000 (Monthly Documentary Stamp Tax Declaration /Return).
- Month of March 2025

#### e-FILING/FILING & e-PAYMENT/PAYMENT

- BIR Form 2000-OT (Documentary Stamp Tax Declaration /Return One Time Transactions).
- Month of March 2025

#### April 08, 2025 Tuesday

- SUBMISSION** - All Transcript Sheets of Official Register Books (ORBs) used by Dealers/Manufacturers/Toll Manufacturers/ Assemblers /Importers of Alcohol Products, Tobacco Products, Petroleum Products, Non-Essential Goods, Sweetened Beverage Products, Mineral Products & Automobiles.
- Month of March 2025

- e-SUBMISSION** - Monthly e-Sales Report for All Taxpayers using CRM/POS and/or Other Similar Business Machines whose last digit of 9-digit TIN is Even Number.
- Month of March 2025

#### April 10, 2025 Thursday

- SUBMISSION** - List of Buyers of Sugar Together with a Copy of Certificate of Advance Payment of VAT made by each buyer appearing in the List by a Sugar Cooperative.
- Month of March 2025

- SUBMISSION** - Information Return on Releases of Refined Sugar by the Proprietor or Operator of a Sugar Refinery or Mill.
- Month of March 2025

- SUBMISSION** - Monthly Report on DST Collected and Remitted by the Government Agency.
- Month of March 2025

- e-SUBMISSION** - Monthly e-Sales Report for All Taxpayers using CRM/POS and/or Other Similar Business Machines whose last digit of 9-digit TIN is Odd Number.
- Month of March 2025

#### e-FILING/FILING & e-PAYMENT/PAYMENT

- BIR Form 1606 – (Withholding Tax Remittance Return for Onerous Transfer of Real Property Other Than Capital Asset Including Taxable and Exempt).
- Month of March 2025



**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 2200-C (Excise Tax Return for Cosmetic Procedures) with Monthly Summary of Cosmetic Procedures Performed.
- Month of March 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1600-VT/PT (Monthly Remittance Return of Value-Added Tax/Other Percentage Taxes Withheld) and Monthly Alphabetical List of Payees (MAP) – eFPS & Non-eFPS Filers.
- Month of March 2025

**e-FILING/e-PAYMENT/REMITTANCE**

- BIR Form 1600-VT/PT (Monthly Remittance Return of Value-Added Tax/Other Percentage Taxes Withheld) and BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) - National Government Agencies (NGAs).
- Month of March 2025

**FILING & PAYMENT**

- BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) - Non-eFPS Filers.
- Month of March 2025

**FILING & PAYMENT/REMITTANCE**

- BIR Form 2200-M Excise Tax Return for the Amount of Excise Taxes Collected from Payment Made to Sellers of Metallic Minerals.
- Month of March 2025

**April 11, 2025 Friday****e-FILING**

- BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation)-eFPS Filers under Group E.
- Month of March 2025

**April 12, 2025 Saturday****e-FILING**

- BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation)-eFPS Filers under Group D.
- Month of March 2025

**April 13, 2025 Sunday****e-FILING**

- BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation)-eFPS Filers under Group C.
- Month of March 2025

**April 14, 2025 Monday****e-FILING**

- BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation)-eFPS Filers under Group B.
- Month of March 2025

**April 15, 2025 Tuesday****REGISTRATION (Manual or Online Thru ORUS)**

- Permanently Bound Loose-Leaf Books of Accounts/Invoices and Other Accounting Records.
- Fiscal Year ending March 31, 2025

**SUBMISSION**

- Updated Master List of newly registered taxpayers & taxpayers whose business permits were renewed from LGUs thru its Local Treasurer.
- Calendar Year ending December 31, 2024 and 2025 Renewals

**SUBMISSION**

- Master List of Retired Businesses from LGU thru its Local Treasurer.
- Calendar Year ending December 31, 2024

**SUBMISSION**

- List of Medical Practitioners.
- For the Quarter ending March 31, 2025

**SUBMISSION**

- Quarterly List (with Monthly Breakdown) of Contractors of Gov't. Contracts entered into by the Provinces/Cities/Municipalities/Barangays.
- For the Quarter ending March 31, 2025

**SUBMISSION**

- Copy of Quarterly Updates of Assessment Roll (List of Existing Tax Declaration of Real Properties) from LGUs thru its Local Treasurer.
- For the Quarter ending March 31, 2025

**SUBMISSION**

- Quarterly Inventory of Machines Sold.
- For the Quarter ending March 31, 2025

**SUBMISSION**

- Monthly Summary Report/Schedule of Transferred Titled/Untitled Real Properties by City or Municipal Assessors, RDs & LRAs.
- Month of March 2025

**SUBMISSION**

- Summary List of Blank OCTs/TCTs/CCTs issued to all RDs
- Month of March 2025

**FILING & PAYMENT**

- BIR Form 1702 – RT/EX/MX with Audited Financial Statements (AFS), 1709 (if applicable), and Other Attachments.
- Calendar Year ending December 31, 2024

**FILING & PAYMENT**

- BIR Form 1707-A (Annual Capital Gains Tax Return For Onerous Transfer of Shares of Stock Not Traded Through the Local Stock Exchange) – by Individual & Corporate Taxpayers.
- Calendar Year ending December 31, 2024



**FILING & PAYMENT**

- BIR Form 2200-M (Excise Tax Return for Mineral Products).
- For the Quarter ending March 31, 2025

**e-FILING & e-PAYMENT**

- BIR Forms 1700, 1701 & 1701A and Attachments.
- Calendar Year ending December 31, 2024

**e-FILING & e-PAYMENT**

- BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) - eFPS Filers under Group A.
- Month of March 2025

**e-FILING & e-PAYMENT**

- BIR Form 1702 – RT/EX/MX.
- Calendar Year ending December 31, 2024

**e-PAYMENT**

- BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation)-eFPS Filers under Group E, D,C & B.
- Month of March 2025

**April 16, 2025 Wednesday**

- SUBMISSION** - Consolidated Return of All Transactions based on the Reconciled Data of Stockbrokers.
- April 1-15, 2025

**April 20, 2025 Sunday**

- SUBMISSION** - Quarterly Information on OCWs or OFWs Remittances Exempt from DST furnished by the Local Banks & Non-Bank Money Transfer Agents.
- For the Quarter ending March 31, 2025

**SUBMISSION**

- Quarterly Report of Printer.
- For the Quarter ending March 31, 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1600 WP (Remittance Return of Percentage Tax on Winnings and Prizes Withheld by Race Track Operators) – eFPS & Non-eFPS Filers.
- Month of March 2025

**April 25, 2025 Friday**

- SUBMISSION** - Quarterly Summary List of Sales/Purchases/Importations by a VAT Registered Taxpayers - Non-eFPS Filers.
- For the Quarter ending March 31, 2025

**SUBMISSION**

- Sworn Statement of Manufacturer's or Importer's Volume of Sales of each particular Brand of Alcohol Products, Tobacco Products and Sweetened Beverage Products.
- For the Quarter ending March 31, 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 2550Q (Quarterly Value-Added Tax Return) - eFPS & Non-eFPS Filers.
- For the Quarter ending March 31, 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 2551Q (Quarterly Percentage Tax Return).
- For the Quarter ending March 31, 2025

**April 29, 2025 Tuesday****e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1702Q (Quarterly Income Tax Return For Corporations, Partnerships and Other Non-Individual Taxpayers) and Summary Alphalist of Withholding Taxes (SAWT).
- Fiscal Quarter ending February 28, 2025

**April 30, 2025 Wednesday**

- SUBMISSION** - Attachments to e-Filed BIR Forms 1700, 1701 and 1701A.
- Calendar Year 2024

**SUBMISSION**

- Proof of eFiled BIR Form 1702 – RT/EX/MX with Audited Financial Statements (AFS), 1709 (if applicable), and Other Attachments through Electronic Audited Financial Statements (eAFS) or Manually.
- Calendar Year 2024

**SUBMISSION**

- Soft copies of Inventory List and Schedules stored and saved in DVD-R/USB properly labeled together with Notarized Sworn Declaration.
- Fiscal Year ending March 31, 2025

- e-SUBMISSION** - Quarterly Summary List of Sales/Purchases/Importations by a VAT Registered Taxpayers - eFPS Filers.
- For the Quarter ending March 31, 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1601-EQ (Quarterly Remittance Return of Creditable Income Taxes Withheld-Expanded) and Quarterly Alphalist of Payees (QAP) – eFPS & Non-eFPS Filers.
- For the Quarter ending March 31, 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1601-FQ (Quarterly Remittance Return of Final Income Taxes Withheld) and Quarterly Alphalist of Payees (QAP) – eFPS & Non-eFPS Filers.
- For the Quarter ending March 31, 2025

***e-FILING/FILING & e-PAYMENT/PAYMENT***

- BIR Form 1602Q (Quarterly Remittance Return of Final Taxes Withheld on Interest Paid on Deposits and Yield on Deposit Substitutes/Trusts/Etc.) – eFPS & Non-eFPS Filers.
- For the Quarter ending March 31, 2025

***e-FILING/FILING & e-PAYMENT/PAYMENT***

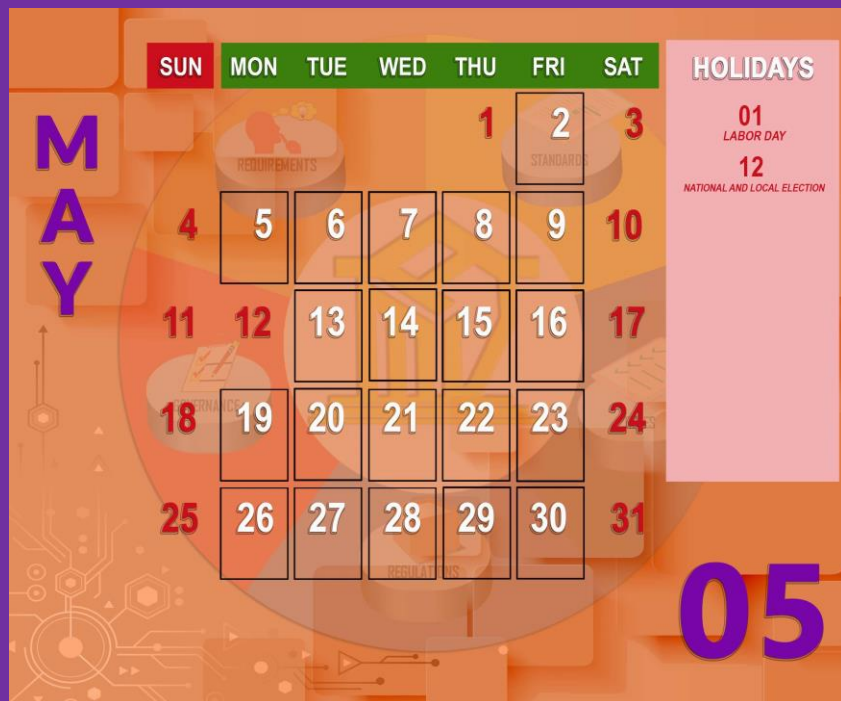
- BIR Form 1603Q (Quarterly Remittance Return of Final Income Taxes Withheld on Fringe Benefits Paid to Employees Other Than Rank and File) – eFPS & Non-eFPS Filers.
- For the Quarter ending March 31, 2025

***e-FILING/FILING & e-PAYMENT/PAYMENT***

- BIR Form 1621 (Quarterly Remittance Return of Tax Withheld on the Amount Withdrawn from Decedent's Deposit Account) – eFPS & Non-eFPS Filers.
- For the Quarter ending March 31, 2025

***ONLINE REGISTRATION (thru ORUS)***

- Computerized Books of Accounts and Other Accounting Records.
- Fiscal Year ending March 31, 2025



#### May 01, 2025 Thursday

- SUBMISSION** - Consolidated Returns of All Transactions based on the Reconciled Data of the Stockbrokers.
- April 16–30, 2025

- SUBMISSION** - Engagement Letters and Renewals or Subsequent Agreements for Financial Audit by Independent CPAs.
- Fiscal Year beginning July 1, 2025

#### May 05, 2025 Monday

- SUBMISSION** - Summary Report of Certification issued by the President of the National Home Mortgage Finance Corporation (NHMFC).
- Month of April 2025

#### e-FILING/FILING & e-PAYMENT/PAYMENT

- BIR Form 2000 (Monthly Documentary Stamp Tax Declaration/Return).
- Month of April 2025

#### e-FILING/FILING & e-PAYMENT/PAYMENT

- BIR Form 2000-OT (Documentary Stamp Tax Declaration/Return One-Time Transactions).
- Month of April 2025

#### May 08, 2025 Thursday

- SUBMISSION** - All Transcript Sheets of Official Register Books (ORBs) used by Dealers/Manufacturers/Toll Manufacturers/Assemblers/Importers of Alcohol Products, Tobacco Products, Petroleum Products, Non-Essential Goods, Sweetened Beverage Products, Mineral Products & Automobiles.
- Month of April 2025

- e-SUBMISSION** - Monthly e-Sales Report for All Taxpayers using CRM/POS and/or Other Similar Business Machines whose last digit of 9-digit TIN is Even Number.
- Month of April 2025

#### May 10, 2025 Saturday

- SUBMISSION** - List of Buyers of Sugar Together with a Copy of Certificate of Advance Payment of VAT made by each buyer appearing in the List by a Sugar Cooperative.
- Month of April 2025

- SUBMISSION** - Information Return on Releases of Refined Sugar by the Proprietor or Operator of a Sugar Refinery or Mill.
- Month of April 2025

- SUBMISSION** - Monthly Report on DST Collected and Remitted by the Government Agency.
- Month of April 2025

- e-SUBMISSION** - Monthly e-Sales Report for All Taxpayers using CRM/POS and/or Other Similar Business Machines whose last digit of 9-digit TIN is Odd Number.
- Month of April 2025

#### FILING & PAYMENT/REMITTANCE

- BIR Form 2200-M Excise Tax Return for the Amount of Excise Taxes Collected from Payment Made to Sellers of Metallic Minerals.
- Month of April 2025

#### FILING & PAYMENT

- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) - Non-eFPS Filers.
- Month of April 2025

#### e-FILING/FILING & e-PAYMENT/PAYMENT

- BIR Form 2200-C (Excise Tax Return for Cosmetic Procedures) with Monthly Summary of Cosmetic Procedures Performed.
- Month of April 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1600-VT (Monthly Remittance Return of Value-Added Tax) and/or 1600-PT (Other Percentage Taxes Withheld) and Monthly Alphalist of Payees (MAP) - eFPS & Non-eFPS Filers.
- Month of April 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1606 – (Withholding Tax Remittance Return for Onerous Transfer of Real Property Other Than Capital Asset Including Taxable and Exempt).
- Month of April 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 0620 (Monthly Remittance Form of Tax Withheld on the Amount Withdrawn from the Decedent's Deposit Account) – eFPS & Non-eFPS Filers.
- Month of April 2025

**e-FILING & e-PAYMENT/REMITTANCE**

- BIR Form 1600-VT (Monthly Remittance Return of Value-Added Tax) and/or 1600-PT (Other Percentage Taxes Withheld) and BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) - National Government Agencies (NGAs).
- Month of April 2025

**May 11, 2025 Sunday**

- e-FILING**
- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group E.
  - Month of April 2025

**May 12, 2025 Monday**

- e-FILING**
- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group D.
  - Month of April 2025

**May 13, 2025 Tuesday**

- e-FILING**
- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group C.
  - Month of April 2025

**May 14, 2025 Wednesday**

- e-FILING**
- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group B.
  - Month of March 2025

**May 15, 2025 Thursday****REGISTRATION (Manual or Online thru ORUS)**

- Permanently Bound Loose-Leaf Books of Accounts/Invoices and Other Accounting Records.
- Fiscal Year ending April 30, 2025

- SUBMISSION**
- Monthly Summary Report/Schedule of Transferred Titled/Untitled Real Properties by City or Municipal Assessors, RDs & LRAs.
  - Month of April 2025

- SUBMISSION**
- Summary List of Blank OCTs/TCTs/CCTs issued to all RDs.
  - Month of April 2025

**FILING & PAYMENT**

- BIR Form 1702 – RT/EX/MX with Audited Financial Statements (AFS), 1709 (if applicable), and Other Attachments.
- Fiscal Year ending January 31, 2025

**FILING & PAYMENT**

- BIR Form 1707-A (Annual Capital Gains Tax Return For Onerous Transfer of Shares of Stock Not Traded Through the Local Stock Exchange) – by Corporate Taxpayers.
- Fiscal Year ending January 31, 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1701Q (Quarterly Income Tax Return For Individuals, Estates & Trusts) and Summary Alphalist of Withholding Taxes (SAWT) – eFPS & Non-eFPS Filers.
- For the Quarter ending March 31, 2025

**e-FILING & e-PAYMENT**

- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) - eFPS Filers under Group A.
- Month of April 2025

**e-FILING & e-PAYMENT**

- BIR Form 1702 – RT/EX/MX..
- Fiscal Year ending January 31, 2025

- e-PAYMENT** - BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld- Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group E, D, C & B.
- Month of April 2025

**May 16, 2025 Friday**

- SUBMISSION** - Consolidated Return of All Transactions based on the Reconciled Data of Stockbrokers.
- May 1–15, 2025

**May 20, 2025 Tuesday**

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1600 WP (Remittance Return of Percentage Tax on Winnings and Prizes Withheld by Race Track Operators) – eFPS & Non-eFPS Filers.
- Month of April 2025

**May 25, 2025 Sunday**

- SUBMISSION** - Quarterly Summary List of Sales/Purchases/Importations by a VAT Registered Taxpayers - Non-eFPS Filers.
- Fiscal Quarter ending April 30, 2025

- SUBMISSION** - Sworn Statement of Manufacturer’s or Importer’s Volume of Sales of each particular Brand of Alcohol Products, Tobacco Products and Sweetened Beverage Products.
- Fiscal Quarter ending April 30, 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 2550Q (Quarterly Value-Added Tax Return) - eFPS & Non-eFPS Filers.
- Fiscal Quarter ending April 30, 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 2551Q (Quarterly Percentage Tax Return).
- Fiscal Quarter ending April 30, 2025

**May 30, 2025 Friday**

- SUBMISSION** - Proof of eFiled BIR Form 1702 – RT/EX/MX with Audited Financial Statements (AFS), 1709 (if applicable), and Other Attachments through Electronic Audited Financial Statements (eAFS) or Manually.
- Fiscal Year ending January 31, 2025

- SUBMISSION** - Soft copies of Inventory Lists and Schedules stored and saved in DVD-R/USB properly labeled together with Notarized Sworn Declaration.
- Fiscal Year ending April 30, 2025

- e-SUBMISSION** - Quarterly Summary List of Sales/Purchases/Importations by a VAT Registered Taxpayers - eFPS Filers.
- Fiscal Year ending April 30, 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1702Q (Quarterly Income Tax Return For Corporations, Partnerships and Other Non-Individual Taxpayers) and Summary Alphabetical List of Withholding Taxes (SAWT).
- For the Quarter ending March 31, 2025

**ONLINE REGISTRATION (thru ORUS)**

- Computerized Books of Accounts and Other Accounting Records.
- Fiscal Year ending April 30, 2025





#### June 01, 2025 Sunday

- SUBMISSION** - Consolidated Returns of All Transactions based on the Reconciled Data of the Stockbrokers.  
- May 16–31, 2025

- SUBMISSION** - Engagement Letters and Renewals or Subsequent Agreements for Financial Audit by Independent CPAs.  
- Fiscal Year beginning August 1, 2025

#### June 05, 2025 Thursday

- SUBMISSION** - Summary Report of Certification issued by the President of the National Home Mortgage Finance Corporation (NHMFC).  
- Month of May 2025

#### e-FILING/FILING & e-PAYMENT/PAYMENT

- BIR Form 2000 (Monthly Documentary Stamp Tax Declaration/Return).
- Month of May 2025

#### e-FILING/FILING & e-PAYMENT/PAYMENT

- BIR Form 2000-OT (Documentary Stamp Tax Declaration/Return One Time Transactions).
- Month of May 2025

#### June 08, 2025 Sunday

- SUBMISSION** - All Transcript Sheets of Official Register Books (ORBs) used by Dealers/Manufacturers/Toll Manufacturers/Assemblers/Importers of Alcohol Products, Tobacco Products, Petroleum Products, Non-Essential Goods, Sweetened Beverage Products, Mineral Products & Automobiles .  
- Month of May 2025

- SUBMISSION** - Monthly e-Sales Report for All Taxpayers using CRM/POS and/or Other Similar Business Machines whose last digit of 9-digit TIN is Even Number.  
- Month of May 2025

#### June 10, 2025 Tuesday

- SUBMISSION** - List of Buyers of Sugar Together with a Copy of Certificate of Advance Payment of VAT made by each buyer appearing in the List by a Sugar Cooperative.  
- Month of May 2025

- SUBMISSION** - Information Return on Releases of Refined Sugar by the Proprietor or Operator of a Sugar Refinery or Mill.  
- Month of May 2025

- SUBMISSION** - Monthly Report on DST Collected and Remitted by the Government Agency.  
- Month of May 2025

- e-SUBMISSION** - Monthly e-Sales Report for All Taxpayers using CRM/POS and/or Other Similar Business Machines whose last digit of 9-digit TIN is Odd Number. Month of May 2025  
- Month of May 2025

#### FILING & PAYMENT/REMITTANCE

- BIR Form 2200M Excise Tax Return for the Amount of Excise Taxes Collected from Payment Made to Sellers of Metallic Minerals.
- Month of May 2025

#### FILING & PAYMENT

- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) - Non-eFPS Filers.
- Month of May 2025

#### e-FILING/FILING & e-PAYMENT/PAYMENT

- BIR Form 2200-C (Excise Tax Return for Cosmetic Procedures) with Monthly Summary of Cosmetic Procedures Performed.
- Month of May 2025

***e-FILING/FILING & e-PAYMENT/PAYMENT***

- BIR Form 1600-VT (Monthly Remittance Return of Value-Added Tax) and/or 1600-PT (Other Percentage Taxes Withheld) and Monthly Alphalist of Payees (MAP) – eFPS & Non-eFPS Filers.
- Month of May 2025

***e-FILING/FILING & e-PAYMENT/PAYMENT***

- BIR Form 1606 – (Withholding Tax Remittance Return for Onerous Transfer of Real Property Other Than Capital Asset Including Taxable and Exempt).
- Month of May 2025

***e-FILING/FILING & e-PAYMENT/PAYMENT***

- BIR Form 0620 (Monthly Remittance Form of Tax Withheld on the Amount Withdrawn from the Decedent's Deposit Account) – eFPS & Non-eFPS Filers.
- Month of May 2025

***e-FILING & e-PAYMENT/REMITTANCE***

- BIR Form 1600-VT (Monthly Remittance Return of Value-Added Tax) and/or 1600-PT (Other Percentage Taxes Withheld) and BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) - National Government Agencies (NGAs).
- Month of May 2025

***June 11, 2025 Wednesday******e-Filing***

- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group E.
- Month of May 2025

***June 12, 2025 Thursday******e-Filing***

- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group D.
- Month of May 2025

***June 13, 2025 Friday******e-Filing***

- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes

- Withheld) – eFPS Filers under Group C
- Month of May 2025

***June 14, 2025 Saturday******e-Filing***

- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group B
- Month of May 2025

***June 15, 2025 Sunday******REGISTRATION (MANUAL OR ONLINE THRU ORUS)***

- Permanently Bound Loose-Leaf Books of Accounts/Invoices and Other Accounting Records
- Fiscal Year ending May 31, 2025

***SUBMISSION***

- Monthly Summary Report/Schedule of Transferred Titled/Untitled Real Properties by City or Municipal Assessors, RDs & LRAs
- Month of May 2025

***SUBMISSION***

- Summary List of Blank OCTs/TCTs/CCTs issued to all RDs
- Month of May 2025

***FILING & PAYMENT***

- BIR Form 1702 – RT/EX/MX with Audited Financial Statements (AFS), 1709 (if applicable), and Other Attachments
- Fiscal Year ending February 28, 2025

***FILING & PAYMENT***

- BIR Form 1707-A (Annual Capital Gains Tax Return For Onerous Transfer of Shares of Stock Not Traded Through the Local Stock Exchange) – by Corporate Taxpayers
- Fiscal Year ending February 28, 2025

***e-FILING & e-PAYMENT***

- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group A
- Month of May 2025

***e-FILING & e-PAYMENT***

- BIR Form 1702 – RT/EX/MX
- Fiscal Year ending February 28, 2025

- e-PAYMENT** - BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld)-eFPS Filers under Group E, D ,C & B
- Month of May 2025

**June 16, 2025 Monday**

- SUBMISSION** - Consolidated Return of All Transactions based on the Reconciled Data of Stockbrokers
- June 1-15, 2025

**June 20, 2025 Friday**

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1600 WP (Remittance Return of Percentage Tax on Winnings and Prizes Withheld by Race Track Operators) – eFPS & Non-eFPS Filers
- Month of May 2025

**June 25, 2025 Wednesday**

- SUBMISSION** - Quarterly Summary List of Sales/Purchases/Importations by a VAT Registered Taxpayer - Non-eFPS Filers
- Fiscal Quarter ending May 31, 2025

- SUBMISSION** - Sworn Statement of Manufacturer's or Importer's Volume of Sales of each particular Brand of Alcohol Products, Tobacco Products and Sweetened Beverage Products
- Fiscal Quarter ending May 31, 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 2550Q (Quarterly Value-Added Tax Return) - eFPS & Non-eFPS Filers
- Fiscal Quarter ending May 31, 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 2551Q (Quarterly Percentage Tax Return)
- Fiscal Quarter ending May 31, 2025

**June 29, 2025 Sunday**

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1702Q (Quarterly Income Tax Return For Corporations, Partnerships and Other Non-Individual Taxpayers) and Summary Alphabetical List of Withholding Taxes (SAWT)
- Fiscal Quarter ending April 30, 2025

**June 30, 2025 Monday**

- SUBMISSION** - Manufacturers'/Assemblers'/Importers' Sworn Statement of each Particular Brand/Model of Automobile, Alcohol Products, Tobacco Products and Sweetened Beverage Products
- 1st Semester of 2025

- SUBMISSION** - Proof of eFiled BIR Form 1702 – RT/EX/MX with Audited Financial Statements (AFS), 1709 (if applicable), and Other Attachments through Electronic Audited Financial Statements (eAFS) or Manually
- Fiscal Year ending February 28, 2025

- SUBMISSION** - Soft copies of Inventory List and Schedules stored and saved in DVD-R/USB properly labeled together with Notarized Sworn Declaration
- Fiscal Year ending May 31, 2025

- e-SUBMISSION** - Quarterly Summary List of Sales/Purchases/Importations by a VAT Registered Taxpayers - eFPS Filers
- Fiscal Quarter ending May 31, 2025

**ONLINE REGISTRATION (thru ORUS)**

- Computerized Books of Accounts and Other Accounting Records
- Fiscal Year ending May 31, 2025



#### July 01, 2025 Tuesday

- SUBMISSION** - Consolidated Return of All Transactions based on the Reconciled Data of Stockbrokers.  
- June 16-30, 2025

- SUBMISSION** - Engagement Letters and Renewals or Subsequent Agreements for Financial Audit by Independent CPAs.  
- Fiscal Year beginning September 1, 2025

#### July 05, 2025 Saturday

- SUBMISSION** - Summary Report of Certification issued by the President of the National Home Mortgage Finance Corporation (NHMFC).  
- Month of June 2023

#### e-FILING/FILING & e-PAYMENT/PAYMENT

- BIR Form 2000 (Monthly Documentary Stamp Tax Declaration/Return).
- Month of June 2025

#### e-FILING/FILING & e-PAYMENT/PAYMENT

- BIR Form 2000-OT (Documentary Stamp Tax Declaration/Return One Time Transactions).
- Month of June 2025

#### July 08, 2025 Tuesday

- SUBMISSION** - All Transcript Sheets of Official Register Books (ORBs) used by Dealers/Manufacturers/Toll Manufacturers/Assemblers/Importers of Alcohol Products, Tobacco Products, Petroleum Products, Non-Essential Goods, Sweetened Beverage Products, Mineral Products & Automobiles.  
- Month of June 2025

- e-SUBMISSION** - Monthly e-Sales Report for All Taxpayers using CRM/POS and/or Other Similar Business Machines whose last digit of 9-digit TIN is Even Number.  
- Month of June 2025

#### July 10, 2025 Thursday

- SUBMISSION** - List of Buyers of Sugar Together with a Copy of Certificate of Advance Payment of VAT made by each buyer appearing in the List by a Sugar Cooperative.  
- Month of June 2025

- SUBMISSION** - Information Return on Releases of Refined Sugar by the Proprietor or Operator of a Sugar Refinery or Mill.  
- Month of June 2025

- SUBMISSION** - Monthly Report of DST Collected and Remitted by the Government Agency.  
- Month of June 2025

- e-SUBMISSION** - Monthly e-Sales Report for All Taxpayers using CRM/POS and/or Other Similar Business Machines whose last digit of 9-digit TIN is Odd Number.  
- Month of June 2025

#### FILING & PAYMENT/REMITTANCE

- BIR Form 2200-M Excise Tax Return for the Amount of Excise Taxes Collected from Payment Made to Sellers of Metallic Minerals.
- Month of June 2025

#### FILING & PAYMENT

- BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) - Non-eFPS Filers.
- Month of June 2025

#### e-FILING/FILING & e-PAYMENT/PAYMENT

- BIR Form 2200-C (Excise Tax Return for Cosmetic Procedures) with Monthly Summary of Cosmetic Procedures Performed.
- Month of June 2025

#### e-FILING/FILING & e-PAYMENT/PAYMENT

- BIR Form 1600-VT/PT (Monthly Remittance Return of Value-Added Tax/Other Percentage Taxes Withheld)



- and Monthly Alphabet of Payees (MAP) – eFPS & Non-eFPS Filers.
- Month of June 2025

#### ***e-FILING/FILING & e-PAYMENT/PAYMENT***

- BIR Form 1606 – (Withholding Tax Remittance Return for Onerous Transfer of Real Property Other Than Capital Asset Including Taxable and Exempt).
- Month of June 2025

#### ***e-FILING & e-PAYMENT/REMITTANCE***

- BIR Form 1600-VT/PT (Monthly Remittance Return of Value-Added Tax/Other Percentage Taxes Withheld) and BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) - National Government Agencies (NGAs).
- Month of June 2023

#### **July 11, 2025 Friday**

- e-FILING***
- BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) – eFPS Filers under Group E.
  - Month of June 2025

#### **July 12, 2025 Saturday**

- e-FILING***
- BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) – eFPS Filers under Group D.
  - Month of June 2025

#### **July 13, 2025 Sunday**

- e-FILING***
- BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) – eFPS Filers under Group C.
  - Month of June 2025

#### **July 14, 2025 Monday**

- e-FILING***
- BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) – eFPS Filers under Group B.
  - Month of June 2025

#### **July 15, 2025 Tuesday**

##### ***REGISTRATION (Manual or Online thru ORUS)***

- Permanently Bound Loose-Leaf Books of Accounts/Invoices/Receipts and Other Accounting Records.
- Fiscal Year ending June 30, 2025

##### ***SUBMISSION***

- List of Medical Practitioners.
- For the Quarter ending June 30, 2025

##### ***SUBMISSION***

- Quarterly List (with Monthly Breakdown) of Contractors of Gov't. Contracts entered into by the Provinces/Cities/Municipalities / Barangays.
- For the Quarter ending June 30, 2023

##### ***SUBMISSION***

- Copy of Quarterly Updates of Assessment Roll (List of existing Tax Declaration of Real Properties) from LGUs thru its Local Treasurer.
- For the Quarter ending June 30, 2025

##### ***SUBMISSION***

- Quarterly Inventory of Machines Sold.
- For the Quarter ending June 30, 2025

##### ***SUBMISSION***

- Monthly Summary Report/Schedule of Transferred Titled/Untitled Real Properties by City or Municipal Assessors, RDs & LRAs.
- Month of June 2025

##### ***SUBMISSION***

- Summary List of Blank OCTs/TCTs/CCTs issued to all RDs.
- Month of June 2025

##### ***FILING & PAYMENT***

- BIR Form 1702 – RT/EX/MX with Audited Financial Statements (AFS), 1709 (if applicable), and Other Attachments. Fiscal Year ending March 31, 2023
- For the Quarter ending June 30, 2025

##### ***FILING & PAYMENT***

- BIR Form 1707-A (Annual Capital Gains Tax Return for Onerous Transfer of Shares of Stock Not Traded Through the Local Stock Exchange) – by Corporate Taxpayers.
- Fiscal Year ending March 31, 2025

##### ***FILING & PAYMENT***

- BIR Form 2200-M (Excise Tax Return for Mineral Products).
- For the Quarter ending June 30, 2025

##### ***e-FILING & e-PAYMENT***

- BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) - eFPS Filers under Group A.
- Month of June 2025

##### ***e-FILING & e-PAYMENT***

- BIR Form 1702 – RT/EX/MX.
- Fiscal Year ending March 31, 2025

##### ***e-PAYMENT***

- BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) – eFPS Filers under Group E, D, C & B.
- Month of June 2025

#### **July 16, 2025 Wednesday**

- SUBMISSION***
- Consolidated Return of All Transactions based on the Reconciled Data of Stockbrokers.
  - July 1-15, 2025

#### **July 20, 2025 Sunday**

- SUBMISSION***
- Quarterly Information on OCWs or OFWs Remittances Exempt from DST furnished by the Local Banks



- & Non-Bank Money Transfer Agents.
- For the Quarter ending June 30, 2025

**SUBMISSION** - Quarterly Report of Printer.  
- For the Quarter ending June 30, 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1600 WP (Remittance Return of Percentage Tax on Winnings and Prizes Withheld by Race Track Operators) – eFPS & Non-eFPS Filers.
- Month of June 2025

**July 25, 2025 Friday**

**SUBMISSION** - Quarterly Summary List of Sales/Purchases/Importation by a VAT Registered Taxpayers – Non-eFPS Filers  
- For the Quarter Ending June 30, 2025

**SUBMISSION** - Sworn Statement of Manufacturer’s or Importer’s Volume of Sales of each particular Brand of Alcohol Products, Tobacco Products and Sweetened Beverage Products.  
- For the Quarter Ending June 30, 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 2550Q (Quarterly Value-Added Tax Return) - eFPS & Non-eFPS Filers.
- For the Quarter Ending June 30, 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 2551Q (Quarterly Percentage Tax Return).
- For the Quarter Ending June 30, 2025

**July 30, 2025 Wednesday**

**SUBMISSION** - Proof of eFiled BIR Form 1702 – RT/EX/MX with Audited Financial Statements (AFS), 1709 (if applicable), and Other Attachments through Electronic Audited Financial Statements (eAFS) or Manually.  
- Fiscal Year ending March 31, 2025

**SUBMISSION** - Soft Copies of Inventory List and Schedules stored and saved in DVD-R/USB properly labeled together with Notarized Sworn Declaration.  
- Fiscal Year ending June 30, 2025

**e-SUBMISSION** - Quarterly Summary List of Sales/Purchases/Importations by a VAT Registered Taxpayers - eFPS Filers.  
- For the Quarter Ending June 30, 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1702Q (Quarterly Income Tax Return For Corporations, Partnerships and Other Non-Individual Taxpayers) and Summary

- Alphalist of Withholding Taxes (SAWT).
- Fiscal Quarter ending May 31, 2025

**ONLINE REGISTRATION (thru ORUS)**

- Computerized Books of Accounts and Other Accounting Records
- Fiscal Year ending June 30, 2025

**July 31, 2025 Thursday**

**SUBMISSION** - Contract of Lease and Lessee Information Statement and Other Attachments by Lessors/Sub-Lessors of Commercial Establishments, Buildings or Spaces for Tenants.  
- 1st Semester of 2025

**SUBMISSION** - Sworn Statement by every Lessee/Concessionaire/Owner or Operator of Mines & Quarry/Processor of Minerals/Producer or Manufacturer of Mineral Products.  
- 1st Semester of 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1601-EQ (Quarterly Remittance Return of Creditable Income Taxes Withheld-Expanded) and Quarterly Alphalist of Payees (QAP) – eFPS & Non-eFPS Filers.
- For the Quarter Ending June 30, 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1601-FQ (Quarterly Remittance Return of Final Income Taxes Withheld) and Quarterly Alphalist of Payees (QAP) – eFPS & Non-eFPS Filers.
- For the Quarter Ending June 30, 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1602Q (Quarterly Remittance Return of Final Taxes Withheld on Interest Paid on Deposits and Yield on Deposit Substitutes/Trusts/Etc.)– eFPS & Non-eFPS Filers.
- For the Quarter Ending June 30, 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1603Q (Quarterly Remittance Return of Final Income Taxes Withheld on Fringe Benefits Paid to Employees Other Than Rank and File) – eFPS & Non-eFPS Filers.
- For the Quarter Ending June 30, 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1621 (Quarterly Remittance Return of Tax Withheld on the Amount Withdrawn from Decedent’s Deposit Account) – eFPS & Non-eFPS Filers.
- For the Quarter Ending June 30, 2025



#### August 01 Friday

- SUBMISSION** - Consolidated Return of All Transactions based on Reconciled Data of Stockbrokers.  
- July 16-31, 2025

- SUBMISSION** - Engagement Letters and Renewals or Subsequent Agreements for Financial Audit by Independent CPAs.  
- Fiscal Year beginning October 1, 2025

#### August 05 Tuesday

- SUBMISSION** - Summary Report of Certification issued by the President of the National Home Mortgage Finance Corporation (NHMFC).  
- Month of July 2025

#### e-FILING/FILING & e-PAYMENT/PAYMENT

- BIR Form 2000 (Monthly Documentary Stamp Tax Declaration/Return).
- Month of July 2025

#### e-FILING/FILING & e-PAYMENT/PAYMENT

- BIR Form 2000-OT (Documentary Stamp Tax Declaration/Return One Time Transactions).
- Month of July 2025

#### August 08 Friday

- SUBMISSION** - All Transcript Sheets of Official Register Books (ORBs) used by Dealers/Manufacturers/Toll Manufacturers/Assemblers/Importers of Alcohol Products, Tobacco Products, Petroleum Products, Non-Essential Goods, Sweetened Beverage Products, Mineral Products & Automobiles.  
- Month of July 2025

- e-SUBMISSION** - Monthly e-Sales Report for All Taxpayers using CRM/POS and/or Other Similar Business Machines whose last digit of 9-digit TIN is Even Number.  
- Month of July 2025

#### August 10 Sunday

- SUBMISSION** - List of Buyers of Sugar Together with a Copy of Certificate of Advance Payment of VAT made by each buyer appearing in the List by a Sugar Cooperative.  
- Month of July 2025

- SUBMISSION** - Information Return on Releases of Refined Sugar by the Proprietor or Operator of a Sugar Refinery or Mill.  
- Month of July 2025

- SUBMISSION** - Monthly Report of DST Collected and Remitted by the Government Agency.  
- Month of July 2025

- e-SUBMISSION** - Monthly e-Sales Report for All Taxpayers using CRM/POS and/or Other Similar Business Machines whose last digit of 9-digit TIN is Odd Number.  
- Month of July 2025

#### FILING & PAYMENT/REMITTANCE

- BIR Form 2200-M Excise Tax Return for the Amount of Excise Taxes Collected from Payment Made to Sellers of Metallic Minerals.
- Month of July 2025

#### FILING & PAYMENT

- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) - Non-eFPS Filers.
- Month of July 2025

#### e-FILING/FILING & e-PAYMENT/PAYMENT

- BIR Form 2200-C (Excise Tax Return for Cosmetic Procedures) with Monthly Summary of Cosmetic Procedures Performed.
- Month of July 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1600-VT (Monthly Remittance Return of Value-Added Tax) and/or 1600-PT (Other Percentage Taxes Withheld) and Monthly Alphabet of Payees (MAP) – eFPS & Non-eFPS Filers.
- Month of July 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1606 – (Withholding Tax Remittance Return for Onerous Transfer of Real Property Other Than Capital Asset Including Taxable and Exempt). Month of July 2024
- Month of July 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 0620 (Monthly Remittance Form of Tax Withheld on the Amount Withdrawn from the Decedent's Deposit Account) – eFPS & Non-eFPS Filers.
- Month of July 2025

**e-FILING & e-PAYMENT/REMITTANCE**

- BIR Form 1600-VT (Monthly Remittance Return of Value-Added Tax) and/or BIR Form 1600-PT (Other Percentage Taxes Withheld) and 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) - National Government Agencies (NGAs).
- Month of July 2025

**August 11 Monday****e-FILING**

- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group E.
- Month of July 2025

**August 12 Tuesday****e-FILING**

- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group D.
- Month of July 2025

**August 13 Wednesday****e-FILING**

- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group C.
- Month of July 2025

**August 14 Thursday****e-FILING**

- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group B.
- Month of July 2025

**August 15 Friday****REGISTRATION (Manual or Online Thru ORUS)**

- Permanently Bound Loose-Leaf Books of Accounts/Invoices and Other Accounting Records.
- Fiscal Year ending July 31, 2025

**SUBMISSION**

- Monthly Summary Report/Schedule of Transferred Titled/Untitled Real Properties by City or Municipal Assessors, RDs & LRAs.
- Month of July 2025

**SUBMISSION**

- Summary List of Blank OCTs/TCTs/CCTs issued to all RDs.
- Month of July 2025

**FILING & PAYMENT**

- BIR Form 1702 - RT/EX/MX with Audited Financial Statements (AFS), 1709 (if applicable), and Other Attachments.
- Fiscal Year ending April 30, 2025

**FILING & PAYMENT**

- BIR Form 1707-A (Annual Capital Gains Tax Return For Onerous Transfer of Shares of Stock Not Traded Through the Local Stock Exchange) - by Corporate Taxpayers.
- Fiscal Year ending April 30, 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1701Q (Quarterly Income Tax Return For Individuals, Estates & Trusts) and Summary Alphabet of Withholding Taxes (SAWT) – eFPS & Non-eFPS Filers.
- For the Quarter ending June 30, 2025

**e-FILING & e-PAYMENT**

- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) - eFPS Filers under Group A.
- Month of July 2025

**e-FILING & e-PAYMENT**

- BIR Form 1702 – RT/EX/MX.
- Fiscal Year ending April 30, 2025

- e-PAYMENT** - BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group E, D ,C & B.
- Month of July 2025

**August 16 Saturday**

- SUBMISSION** - Consolidated Return of All Transactions based on the Reconciled Data of Stockbrokers.
- August 1-15, 2025

**August 20 Wednesday**

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1600 WP (Remittance Return of Percentage Tax on Winnings and Prizes Withheld by Race Track Operators) – eFPS & Non-eFPS Filers.
- Month of July 2025

**August 25 Monday**

- SUBMISSION** - Quarterly Summary List of Sales/Purchases/Importations by a VAT Registered Taxpayers - Non-eFPS Filers.
- Fiscal Quarter ending July 31, 2025

- SUBMISSION** - Sworn Statement of Manufacturer's or Importer's Volume of Sales of each particular Brand of Alcohol Products, Tobacco Products and Sweetened Beverage Products.
- Fiscal Quarter ending July 31, 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 2550Q (Quarterly Value-Added Tax Return) - eFPS & Non-eFPS Filers.
- Fiscal Quarter ending July 31, 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 2551Q (Quarterly Percentage Tax Return).
- Fiscal Quarter ending July 31, 2025

**August 29 Friday**

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1702Q (Quarterly Income Tax Return For Corporations, Partnerships and Other Non-Individual Taxpayers) and Summary Alphalist of Withholding Taxes (SAWT).
- For the Quarter ending June 30, 2025

**August 30 Saturday**

- SUBMISSION** - Proof of eFiled BIR Form 1702 – RT/EX/MX with Audited Financial Statements (AFS), 1709 (if applicable), and Other Attachments through Electronic Audited Financial Statements (eAFS) or

Manually.

- Fiscal Year ending April 30, 2025

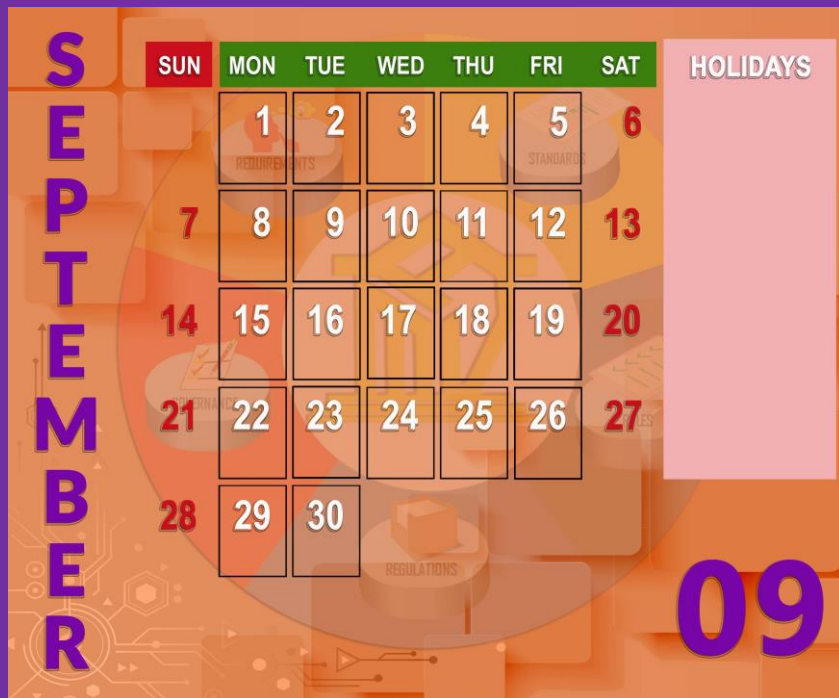
- SUBMISSION** - Soft Copies of Inventory List and Schedules stored and saved in DVD-R/USB properly labeled together with Notarized Sworn Declaration.
- Fiscal Year ending July 31, 2025

- e-SUBMISSION**- Quarterly Summary List of Sales/Purchases/Importations by a VAT Registered Taxpayers - eFPS Filers.
- Fiscal Quarter ending July 31, 2025

**ONLINE REGISTRATION (thru ORUS)**

- Computerized Books of Accounts and Other Accounting Records.
- Fiscal Year ending July 31, 2024





#### September 01 Monday

- SUBMISSION** - Consolidated Return of All Transactions based on Reconciled Data of Stockbrokers.  
- July 16-31, 2025

- SUBMISSION** - Engagement Letters and Renewals or Subsequent Agreements for Financial Audit by Independent CPAs.  
- Fiscal Year beginning November 1, 2025

#### September 05 Friday

- SUBMISSION** - Summary Report of Certification issued by the President of the National Home Mortgage Finance Corporation (NHMFC).  
- Month of August 2025

#### e-FILING/FILING & e-PAYMENT/PAYMENT

- BIR Form 2000 (Monthly Documentary Stamp Tax Declaration/Return).
- Month of August 2025

#### e-FILING/FILING & e-PAYMENT/PAYMENT

- BIR Form 2000-OT (Documentary Stamp Tax Declaration/Return One-Time Transactions).
- Month of August 2025

#### September 08 Monday

- SUBMISSION** - All Transcript Sheets Official Register Books (ORBs) used by Dealers/ Manufacturers/Toll Manufacturers/Assemblers/ Importers of Alcohol Products, Tobacco Products, Petroleum Products, Non-Essential Goods, Sweetened Beverage Products, Mineral Products & Automobiles.  
- Month of August 2025

- e-SUBMISSION**- Monthly e-Sales Report for All Taxpayers using CRM/POS and/or Other Similar Business Machines whose last digit of 9-digit TIN is Even Number.  
- Month of August 2025

#### September 10 Wednesday

- SUBMISSION** - List of Buyers of Sugar Together with a Copy of Certificate of Advance Payment of VAT made by each buyer appearing in the List by a Sugar Cooperative.  
- Month of August 2025

- SUBMISSION** - Information Return on Releases of Refined Sugar by the Proprietor or Operator of a Sugar Refinery or Mill.  
- Month of August 2025

- SUBMISSION** - Monthly Report of DST Collected and Remitted by the Government Agency.  
- Month of August 2025

- e-SUBMISSION**- Monthly e-Sales Report for All Taxpayers using CRM/POS and/or Other Similar Business Machines whose last digit of 9-digit TIN is Odd Number.  
- Month of August 2025

#### FILING & PAYMENT/REMITTANCE

- BIR Form 2200-M Excise Tax Return for the Amount of Excise Taxes Collected from Payment Made to Sellers of Metallic Minerals.
- Month of August 2025

#### FILING & PAYMENT

- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) - Non-eFPS Filers.
- Month of August 2025

#### e-FILING/FILING & e-PAYMENT/PAYMENT

- BIR Form 2200-C (Excise Tax Return for Cosmetic Procedures) with Monthly Summary of Cosmetic



- Procedures Performed.
- Month of August 2025

#### ***e-FILING/FILING & e-PAYMENT/PAYMENT***

- BIR Form 1600-VT (Monthly Remittance Return of Value-Added Tax) and/or 1600-PT (Other Percentage Taxes Withheld) and Monthly Alphalist of Payees (MAP) – eFPS & Non-eFPS Filers.
- Month of August 2025

#### ***e-FILING/FILING & e-PAYMENT/PAYMENT***

- BIR Form 1606 – (Withholding Tax Remittance Return for Onerous Transfer of Real Property Other Than Capital Asset Including Taxable and Exempt).
- Month of August 2025

#### ***e-FILING/FILING & e-PAYMENT/PAYMENT***

- BIR Form 0620 (Monthly Remittance Form of Tax Withheld on the Amount Withdrawn from the Decedent's Deposit Account) – eFPS & Non-eFPS Filers.
- Month of August 2025

#### ***e-FILING & e-PAYMENT/REMITTANCE***

- BIR Form 1600-VT (Monthly Remittance Return of Value-Added Tax) and/or 1600-PT (Other Percentage Taxes Withheld) and BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) - National Government Agencies (NGAs).
- Month of August 2025

#### **September 11 Thursday**

##### ***e-FILING***

- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group E.
- Month of August 2025

#### **September 12 Friday**

##### ***e-FILING***

- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group D.
- Month of August 2025

#### **September 13 Saturday**

##### ***e-FILING***

- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes

Withheld) – eFPS Filers under Group C.

- Month of August 2025

#### **September 14 Sunday**

##### ***e-FILING***

- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group B. Month of August 2024
- Month of August 2025

#### **September 15 Monday**

##### ***REGISTRATION (Manual or Online thru ORUS)***

- Permanently Bound Loose-Leaf Books of Accounts/Invoices and Other Accounting Records.
- Fiscal Year ending August 31, 2025

##### ***SUBMISSION***

- Monthly Summary Report/Schedule of Transferred Titled/Untitled Real Properties by City or Municipal Assessors, RDs & LRAs.
- Month of August 2025

##### ***SUBMISSION***

- Summary List of Blank OCTs/TCTs/CCTs issued to all RDs.
- Month of August 2025

##### ***FILING & PAYMENT***

- BIR Form 1702 – RT/EX/MX with Audited Financial Statements (AFS), 1709 (if applicable), and Other Attachments.
- Fiscal Year ending May 31, 2025

##### ***FILING & PAYMENT***

- BIR Form 1707-A (Annual Capital Gains Tax Return For Onerous Transfer of Shares of Stock Not Traded Through the Local Stock Exchange) – by Corporate Taxpayers.
- Fiscal Year ending May 31, 2025

##### ***e-FILING & e-PAYMENT***

- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) - eFPS Filers under Group
- Month of August 2025

##### ***e-FILING & e-PAYMENT***

- BIR Form 1702 – RT/EX/MX.
- Fiscal Year ending May 31, 2025

##### ***e-PAYMENT***

- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E

- (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group E, D, C & B.
- Month of August 2025

#### **September 16 Tuesday**

- SUBMISSION** - Consolidated Return of All Transactions based on the Reconciled Data of Stockbrokers.
- September 1-15, 2025

#### **September 20 Saturday**

##### ***e-FILING/FILING & e-PAYMENT/PAYMENT***

- BIR Form 1600 WP (Remittance Return of Percentage Tax on Winnings and Prizes Withheld by Race Track Operators) – eFPS & Non-eFPS Filers.
- Month of August 2025

#### **September 25 Thursday**

- SUBMISSION** - Quarterly Summary List of Sales/Purchases/Importations by a VAT Registered Taxpayer - Non-eFPS Filers.
- Fiscal Quarter ending August 31, 2025

- SUBMISSION** - Sworn Statement of Manufacturer's or Importer's Volume of Sales of each particular Brand of Alcohol Products, Tobacco Products and Sweetened Beverage Products.
- Fiscal Quarter ending August 31, 2025

##### ***e-FILING/FILING & e-PAYMENT/PAYMENT***

- BIR Form 2550Q (Quarterly Value-Added Tax Return) - eFPS & Non-eFPS Filers.
- Fiscal Quarter ending August 31, 2025

##### ***e-FILING/FILING & e-PAYMENT/PAYMENT***

- BIR Form 2551Q (Quarterly Percentage Tax Return) – eFPS & Non-eFPS Filers.
- Fiscal Quarter ending August 31, 2025

#### **September 29 Monday**

##### ***e-FILING/FILING & e-PAYMENT/PAYMENT***

- BIR Form 1702Q (Quarterly Income Tax Return For Corporations, Partnerships and Other Non-Individual Taxpayers) and Summary Alphabetical List of Withholding Taxes (SAWT).
- Fiscal Quarter ending July 31, 2025

#### **September 30 Tuesday**

- SUBMISSION** - Proof of eFiled BIR Form 1702 – RT/EX/MX with Audited Financial Statements (AFS), 1709 (if applicable), and Other Attachments through Electronic Audited Financial Statements (eAFS) or Manually.
- Fiscal Quarter ending August 31, 2025

- SUBMISSION** - Soft Copies of Inventory List and Schedules stored and save in DVD-R/USB properly labeled together with Notarized Sworn Declaration
- Fiscal Quarter ending August 31, 2025

- e-SUBMISSION** - Quarterly Summary List of Sales/Purchases/Importations by a VAT Registered Taxpayers - eFPS Filers.
- Fiscal Quarter ending August 31, 2025

##### ***ONLINE REGISTRATION (thru ORUS)***

- Computerized Books of Accounts and Other Accounting Records.
- Fiscal Quarter ending August 31, 2025



#### October 01 Wednesday

- SUBMISSION** - Consolidated Return of All Transactions based on the Reconciled Data of Stockbrokers.  
- September 16-30, 2025

- SUBMISSION** - Engagement Letters and Renewals or Subsequent Agreements for Financial Audit by Independent CPAs.  
- Fiscal Year beginning December 1, 2025

#### October 05 Sunday

- SUBMISSION** - Summary Report of Certification issued by the President of the National Home Mortgage Finance Corporation (NHMFC).  
- Month of September 2025

#### e-FILING/FILING & e-PAYMENT/PAYMENT

- BIR Form 2000 (Monthly Documentary Stamp Tax Declaration/Return).
- Month of September 2025

#### e-FILING/FILING & e-PAYMENT/PAYMENT

- BIR Form 2000-OT (Documentary Stamp Tax Declaration/Return One Time Transactions).
- Month of September 2025

#### October 08 Wednesday

- SUBMISSION** - All Transcript Sheets of Official Register Books (ORBs) used by Dealers/Manufacturers/Toll Manufacturers/Assemblers/Importers of Alcohol Products, Tobacco Products, Petroleum Products, Non-Essential Goods, Sweetened Beverage Products, Mineral Products & Automobiles.  
- Month of September 2025

- e-SUBMISSION** - Monthly e-Sales Report for All Taxpayers using CRM/POS and/or Other Similar Business Machines whose last digit of 9-digit TIN is Even Number.  
- Month of September 2025

#### October 10 Friday

- SUBMISSION** - List of Buyers of Sugar Together with a Copy of Certificate of Advance Payment of VAT made by each buyer appearing in the List by a Sugar Cooperative.  
- Month of September 2026

- SUBMISSION** - Information Return on Releases of Refined Sugar by the Proprietor or Operator of a Sugar Refinery or Mill.  
- Month of September 2026

- SUBMISSION** - Monthly Report on DST Collected and Remitted by the Government Agency.  
- Month of September 2026

- e-SUBMISSION** - Monthly e-Sales Report for All Taxpayers using CRM/POS and/or Other Similar Business Machines whose last digit of 9-digit TIN is Odd Number..  
- Month of September 2025

#### FILING & PAYMENT/REMITTANCE

- BIR Form 2200-M Excise Tax Return for the Amount of Excise Taxes Collected from Payment made to Sellers of Metallic Minerals.
- Month of September 2025

#### FILING & PAYMENT

- BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) - Non-eFPS Filers.
- Month of September 2025

#### e-FILING/FILING & e-PAYMENT/PAYMENT

- BIR Form 2200-C (Excise Tax Return for Cosmetic Procedures) with Monthly Summary of Cosmetic Procedures Performed.
- Month of September 2025

***e-FILING/FILING & e-PAYMENT/PAYMENT***

- BIR Form 1600-VT (Monthly Remittance Return of Value-Added Tax) and/or 1600-PT (Other Percentage Taxes Withheld) and Monthly Alphalist of Payees (MAP) – eFPS & Non-eFPS Filers.
- Month of September 2025

***e-FILING/FILING & e-PAYMENT/PAYMENT***

- BIR Form 1606 – (Withholding Tax Remittance Return for Onerous Transfer of Real Property Other Than Capital Asset Including Taxable and Exempt).
- Month of September 2025

***e-FILING & e-PAYMENT/REMITTANCE***

- BIR Form 1600-VT (Monthly Remittance Return of Value-Added Tax) and/or 1600-PT (Other Percentage Taxes Withheld) and BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) - National Government Agencies (NGAs).
- Month of September 2025

**October 11 Saturday**

- e-FILING***
- BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) – eFPS Filers under Group E.
  - Month of September 2025

**October 12 Sunday**

- e-FILING***
- BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) – eFPS Filers under Group D.
  - Month of September 2025

**October 13 Monday**

- e-FILING***
- BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) – eFPS Filers under Group C.
  - Month of September 2025

**October 14 Tuesday**

- e-FILING***
- BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) – eFPS Filers under Group B.
  - Month of September 2025

**October 15 Wednesday*****REGISTRATION (Manual or Online thru ORUS)***

- Permanently Bound Loose-Leaf Books of Accounts/Invoices and Other Accounting Records.
- Fiscal Year ending September 30, 2025

- SUBMISSION***
- Quarterly List (with Monthly Breakdown) of Contractors of Gov't. Contracts entered into by the Provinces/Cities/Municipalities/Barangays.
  - For the Quarter ending September 30, 2025

- SUBMISSION***
- List of Medical Practitioners.
  - For the Quarter ending September 30, 2025

- SUBMISSION***
- Copy of Quarterly Updates of Assessment Roll (List of Existing Tax Declaration of Real Properties) from LGUs thru its Local Treasurer.
  - For the Quarter ending September 30, 2025

- SUBMISSION***
- Quarterly Inventory of Machines Sold.
  - For the Quarter ending September 30, 2025

- SUBMISSION***
- Monthly Summary Report/Schedule of Transferred Titled/Untitled Real Properties by City or Municipal Assessors, RDs & LRAs.
  - Month of September 2025

- SUBMISSION***
- Summary List of Blank OCTs/TCTs/CCTs issued to all RDs.
  - Month of September 2025

***FILING & PAYMENT***

- BIR Form 1702 – RT/EX/MX with Audited Financial Statements (AFS), 1709 (if applicable), and Other Attachments.
- Fiscal Year ending June 30, 2025

***FILING & PAYMENT***

- BIR Form 1707-A (Annual Capital Gains Tax Return for Onerous Transfer of Shares of Stock Not Traded Through the Local Stock Exchange) – by Corporate Taxpayers.
- Fiscal Year ending June 30, 2025

***FILING & PAYMENT***

- BIR Form 2200-M (Excise Tax Return for Mineral Products).
- For the Quarter ending September 30, 2024

***e-FILING & e-PAYMENT***

- BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) - eFPS Filers under Group A.
- Month of September 2025

***e-FILING & e-PAYMENT***

- BIR Form 1702 – RT/EX/MX.
- Fiscal Year ending June 30, 2025

- PAYMENT***
- 2nd Installment of Income Tax Due for Individual Taxpayers.
  - Calendar Year 2024

- e-PAYMENT***
- BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) – eFPS Filers under Group E, D, C & B.
  - Calendar Year 2024



**October 16 Thursday**

- SUBMISSION** - Consolidated Return of All Transactions based on the Reconciled Data of Stockbrokers.
- October 1-15, 2025

**October 20 Monday**

- SUBMISSION** - Quarterly Information on OCWs or OFWs Remittances Exempt from DST furnished by the Local Banks & Non-Banks Money Transfer Agents.
- For the Quarter ending September 30, 2025

- SUBMISSION** - Quarterly Report of Printer.
- For the Quarter ending September 30, 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1600 WP (Remittance Return of Percentage Tax on Winnings and Prizes Withheld by Race Track Operators) – eFPS & Non-eFPS Filers.
- Month of September 2025

**October 25 Saturday**

- SUBMISSION** - Quarterly Summary List of Sales/Purchases/Importations by a VAT Registered Taxpayers - Non-eFPS Filers.
- For the Quarter ending September 30, 2025

- SUBMISSION** - Sworn Statement of Manufacturer's or Importer's Volume of Sales of each particular Brand of Alcohol Products, Tobacco Products and Sweetened Beverage Products.
- For the Quarter ending September 30, 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 2550Q (Quarterly Value-Added Tax Return) - eFPS & Non-eFPS Filers.
- For the Quarter ending September 30, 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 2551Q (Quarterly Percentage Tax Return) – eFPS & Non-eFPS Filers.
- For the Quarter ending September 30, 2025

**October 30 Thursday**

- SUBMISSION** - Proof of eFiled BIR Form 1702 – RT/EX/MX with Audited Financial Statements (AFS), 1709 (if applicable), and Other Attachments through Electronic Audited Financial Statements (eAFS) or Manually.
- Fiscal Year ending June 30, 2025

- SUBMISSION** - Soft Copies of Inventory List and Schedules stored and saved in DVD-R/USB properly labeled together with Notarized Sworn

Declaration.

- Fiscal Year ending September 30, 2025

- e-SUBMISSION** - Quarterly Summary List of Sales/Purchases/Importations by a VAT Registered Taxpayers - eFPS Filers.
- For the Quarter ending September 30, 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1702Q (Quarterly Income Tax Return For Corporations, Partnerships and Other Non-Individual Taxpayers) and Summary Alphalist of Withholding Taxes (SAWT).
- Fiscal Quarter ending August 31, 2025

**ONLINE REGISTRATION (Thru ORUS)**

- Computerized Books of Accounts and Other Accounting Records.
- Fiscal Year ending September 30, 2025

**October 31 Friday****e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1601-EQ (Quarterly Remittance Return of Creditable Income Taxes Withheld-Expanded) and Quarterly Alphalist of Payees (QAP) – eFPS & Non-eFPS Filers.
- For the Quarter ending September 30, 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1601-FQ (Quarterly Remittance Return of Final Income Taxes Withheld) and Quarterly Alphalist of Payees (QAP) – eFPS & Non-eFPS Filers.
- For the Quarter ending September 30, 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1602Q (Quarterly Remittance Return of Final Taxes Withheld on Interest Paid on Deposits and Yield on Deposit Substitutes/Trusts/Etc.) – eFPS & Non-eFPS Filers.
- For the Quarter ending September 30, 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1603Q (Quarterly Remittance Return of Final Income Taxes Withheld on Fringe Benefits Paid to Employees Other Than Rank and File) – eFPS & Non-eFPS Filers.
- For the Quarter ending September 30, 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1621 (Quarterly Remittance Return of Tax Withheld on the Amount Withdrawn from Decedent's Deposit Account) – eFPS & Non-eFPS Filers.
- For the Quarter ending September 30, 2024



#### November 01 Saturday

**SUBMISSION** - Consolidated Return of All Transactions based on Reconciled Data of Stockbrokers.  
- October 16-31, 2025

**SUBMISSION** - Engagement Letters and Renewals or Subsequent Agreements for Financial Audit by Independent CPAs.  
- Calendar Year beginning January 1, 2026

#### November 05 Wednesday

**SUBMISSION** - Summary Report of Certification issued by the President of the National Home Mortgage Finance Corporation (NHMFC).  
- Month of October 2025

#### e-FILING/FILING & e-PAYMENT/PAYMENT

- BIR Form 2000 (Monthly Documentary Stamp Tax Declaration/Return).
- Month of October 2025

#### e-FILING/FILING & e-PAYMENT/PAYMENT

- BIR Form 2000-OT (Documentary Stamp Tax Declaration/Return One Time Transactions).
- Month of October 2025

#### November 08 Saturday

**SUBMISSION** - All Transcript Sheets of Official Register Books (ORBs) used by Dealers/Manufacturers/Toll Manufacturers/Assemblers/Importers of Alcohol Products, Tobacco Products, Petroleum Products, Non-Essential Goods, Sweetened Beverage Products, Mineral Products & Automobiles.  
- Month of October 2025

**e-SUBMISSION** - Monthly e-Sales Report for All Taxpayers using CRM/POS and/or Other Similar Business Machines whose last digit of 9-digit TIN is Even Number.  
- Month of October 2025

#### November 10 Monday

**SUBMISSION** - List of Buyers of Sugar Together with a Copy of Certificate of Advance Payment of VAT made by each buyer appearing in the List by a Sugar Cooperative.  
- Month of October 2025

**SUBMISSION** - Information Return on Releases of Refined Sugar by the Proprietor or Operator of a Sugar Refinery or Mill.  
- Month of October 2025

**SUBMISSION** - Monthly Report of DST Collected and Remitted by the Government Agency.  
- Month of October 2025

**e-SUBMISSION** - Monthly e-Sales Report for All Taxpayers using CRM/POS and/or Other Similar Business Machines whose last digit of 9-digit TIN is Odd Number.  
- Month of October 2025

#### FILING & PAYMENT/REMITTANCE

- BIR Form 2200-M Excise Tax Return for the Amount of Excise Taxes Collected from Payment Made to Sellers of Metallic Minerals.
- Month of October 2025

#### FILING & PAYMENT

- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) - Non-eFPS Filers.
- Month of October 2025

#### e-FILING/FILING & e-PAYMENT/PAYMENT

- BIR Form 2200-C (Excise Tax Return for Cosmetic Procedures) with Monthly Summary of Cosmetic

- Procedures Performed.
- Month of September 2025

#### ***e-FILING/FILING & e-PAYMENT/PAYMENT***

- BIR Form 1600-VT (Monthly Remittance Return of Value-Added Tax) and/or 1600-PT (Other Percentage Taxes Withheld) and Monthly Alphalist of Payees (MAP) – eFPS & Non-eFPS Filers.
- Month of October 2025

#### ***e-FILING/FILING & e-PAYMENT/PAYMENT***

- BIR Form 1606 – (Withholding Tax Remittance Return for Onerous Transfer of Real Property Other Than Capital Asset Including Taxable and Exempt).
- Month of October 2025

#### ***e-FILING/FILING & e-PAYMENT/PAYMENT***

- BIR Form 0620 (Monthly Remittance Form of Tax Withheld on the Amount Withdrawn from the Decedent's Deposit Account) – eFPS & Non-eFPS Filers.
- Month of October 2025

#### ***e-FILING & e-PAYMENT/REMITTANCE***

- BIR Form 1600-VT (Monthly Remittance Return of Value-Added Tax) and/or 1600-PT (Other Percentage Taxes Withheld) and BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) - National Government Agencies (NGAs).
- Month of October 2025

#### **November 11 Tuesday**

- e-FILING***
- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group E.
  - Month of October 2025

#### **November 12 Wednesday**

- e-FILING***
- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group E.
  - Month of October 2025

#### **November 13 Thursday**

- e-FILING***
- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance

- Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group C.
- Month of October 2025

#### **November 14 Friday**

##### ***e-FILING***

- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group B.
- Month of October 2025

#### **November 15 Saturday**

##### ***REGISTRATION (Manual or Online thru ORUS)***

- Permanently Bound Loose-Leaf Books of Accounts/Invoices and Other Accounting Records.
- Fiscal Year ending October 31, 2025

##### ***SUBMISSION***

- Monthly Summary Report/Schedule of Transferred Titled/Untitled Real Properties by City or Municipal Assessors, RDs & LRAs.
- Month of October 2025

##### ***SUBMISSION***

- Summary List of Blank OCTs/TCTs/CCTs issued to all RDs.
- Month of October 2025

##### ***FILING & PAYMENT***

- BIR Form 1702 – RT/EX/MX with Audited Financial Statements (AFS), 1709 (if applicable), and Other Attachments.
- Fiscal Year ending July 31, 2025

##### ***FILING & PAYMENT***

- BIR Form 1707-A (Annual Capital Gains Tax Return For Onerous Transfer of Shares of Stock Not Traded Through the Local Stock Exchange) – by Corporate Taxpayers.
- Fiscal Year ending July 31, 2025

#### ***e-FILING/FILING & e-PAYMENT/PAYMENT***

- BIR Form 1701Q (Quarterly Income Tax Return For Individuals, Estates & Trusts) and Summary Alphalist of Withholding Taxes (SAWT) – eFPS & Non-eFPS Filers.
- For the Quarter ending September 30, 2025

#### ***e-FILING & e-PAYMENT***

- BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) - eFPS Filers under Group A.
- Month of October 2025

***e-FILING & e-PAYMENT***

- BIR Form 1702 – RT/EX/MX.
- Fiscal Year ending July 31, 2025

***e-PAYMENT***

- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group E, D, C & B.
- Month of October 2025

**November 16 Sunday**

- SUBMISSION*** - Consolidated Return of All Transactions based on the Reconciled Data of Stockbrokers.
- November 1-15, 2025

**November 20 Thursday*****e-FILING/FILING & e-PAYMENT/PAYMENT***

- BIR Form 1600 WP (Remittance Return of Percentage Tax on Winnings and Prizes Withheld by Race Track Operators) – eFPS & Non-eFPS Filers.
- Month of October 2025

**November 25 Tuesday**

- SUBMISSION*** - Quarterly Summary List of Sales/Purchases/Importations by a VAT Registered Taxpayers - Non-eFPS Filers.
- Fiscal Quarter ending October 31, 2025

- SUBMISSION*** - Sworn Statement of Manufacturer's or Importer's Volume of Sales of each particular Brand of Alcohol Products, Tobacco Products and Sweetened Beverage Products.
- Fiscal Quarter ending October 31, 2025

***e-FILING/FILING & e-PAYMENT/PAYMENT***

- BIR Form 2550Q (Quarterly Value-Added Tax Return) - eFPS & Non-eFPS Filers.
- Fiscal Quarter ending October 31, 2025

***e-FILING/FILING & e-PAYMENT/PAYMENT***

- BIR Form 2551Q (Quarterly Percentage Tax Return) – eFPS & Non-eFPS Filers.
- Fiscal Quarter ending October 31, 2025

**November 29 Saturday*****e-FILING/FILING & e-PAYMENT/PAYMENT***

- BIR Form 1702Q (Quarterly Income Tax Return For Corporations, Partnerships and Other Non-Individual Taxpayers) and Summary Alphalist of Withholding Taxes (SAWT).
- Fiscal Quarter ending September 31, 2025

**November 30 Sunday**

- SUBMISSION*** - Proof of eFiled BIR Form 1702 – RT/EX/MX with Audited Financial Statements (AFS), 1709 (if applicable), and Other Attachments through Electronic Audited Financial Statements (eAFS) or Manually.
- Fiscal Year ending July 31, 2025

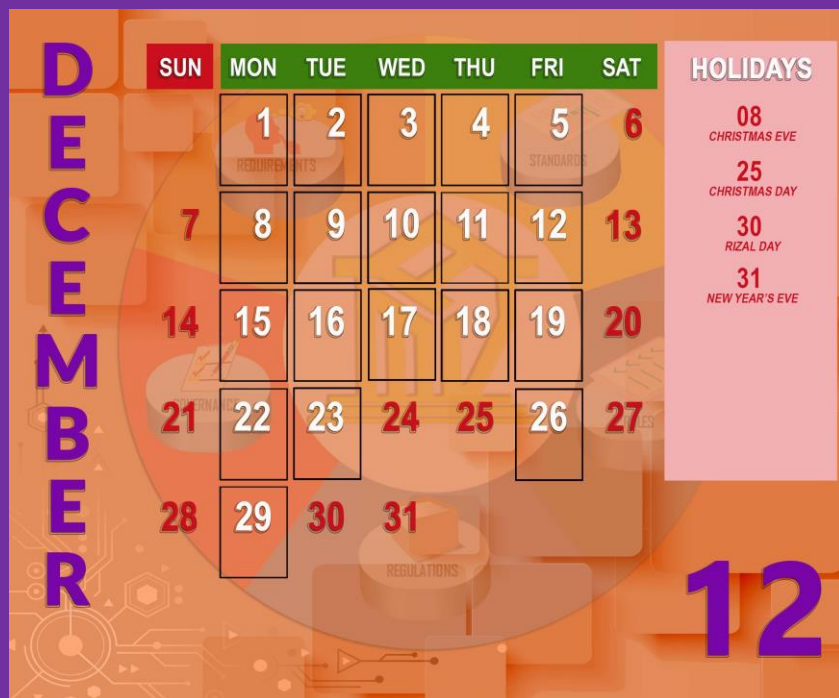
- SUBMISSION*** - Soft Copies of Inventory List and Schedules stored and saved in DVD-R/USB properly labeled together with Notarized Sworn Declaration.
- Fiscal Year ending October 31, 2025

- e-SUBMISSION*** - Quarterly Summary List of Sales/Purchases/Importations by a VAT Registered Taxpayers - eFPS Filers.
- Fiscal Quarter ending October 31, 2025

***ONLINE REGISTRATION (Thru ORUS)***

- Computerized Books of Accounts and Other Accounting Records.
- Fiscal Year ending September 30, 2025





#### December 01 Monday

- SUBMISSION** - Consolidated Returns of All Transactions based on the Reconciled Data of the Stockbrokers.  
- November 16-30, 2025

- SUBMISSION** - Engagement Letters and Renewals or Subsequent Agreements for Financial Audit by Independent CPAs.  
- Fiscal Year beginning February 1, 2025

#### December 05 Friday

- SUBMISSION** - Summary Report of Certification issued by the President of the National Home Mortgage Finance Corporation (NHMFC).  
- Month of November 2025

#### e-FILING/FILING & e-PAYMENT/PAYMENT

- BIR Form 2000 (Monthly Documentary Stamp Tax Declaration/Return).
- Month of November 2025

#### e-FILING/FILING & e-PAYMENT/PAYMENT

- BIR Form 2000-OT (Documentary Stamp Tax Declaration/Return One Time Transactions).
- Month of November 2025

#### December 08 Monday

- SUBMISSION** - All Transcript Sheets of Official Register Books (ORBs) used by Dealers/Manufacturers/Toll Manufacturers/Assemblers/Importers of Alcohol Products, Tobacco Products, Petroleum Products, Non-Essential Goods, Sweetened Beverage Products, Mineral Products & Automobiles.  
- Month of November 2025

- e-SUBMISSION**- Monthly e-Sales Report for All Taxpayers using CRM/POS and/or Other Similar Business Machines whose last digit of 9-digit TIN is Even Number.  
- Month of November 2025

#### December 10 Wednesday

- SUBMISSION** - List of Buyers of Sugar Together with a Copy of Certificate of Advance Payment of VAT made by each buyer appearing in the List by a Sugar Cooperative.  
- Month of November 2025

- SUBMISSION** - Information Return on Releases of Refined Sugar by the Proprietor or Operator of a Sugar Refinery or Mill.  
- Month of November 2025

- SUBMISSION** - Monthly Report of DST Collected and Remitted by the Government Agency.  
- Month of November 2025

- e-SUBMISSION**- Monthly e-Sales Report for All Taxpayers using CRM/POS and/or Other Similar Business Machines whose last digit of 9-digit TIN is Odd Number.  
- Month of November 2025

#### FILING & PAYMENT/REMITTANCE

- BIR Form 2200-M Excise Tax Return for the Amount of Excise Taxes Collected from Payment Made to Sellers of Metallic Minerals.
- Month of November 2025

#### FILING & PAYMENT

- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) - Non-eFPS Filers.
- Month of November 2025

#### e-FILING/FILING & e-PAYMENT/PAYMENT

- BIR Form 2200-C (Excise Tax Return for Cosmetic Procedures) with Monthly Summary of Cosmetic

- Procedures Performed.
- Month of November 2025

#### ***e-FILING/FILING & e-PAYMENT/PAYMENT***

- BIR Form 1600-VT (Monthly Remittance Return of Value-Added Tax) and/or 1600-PT (Other Percentage Taxes Withheld) and Monthly Alphalist of Payees (MAP) – eFPS & Non-eFPS Filers.
- Month of November 2025

#### ***e-FILING/FILING & e-PAYMENT/PAYMENT***

- BIR Form 1606 – (Withholding Tax Remittance Return for Onerous Transfer of Real Property Other Than Capital Asset Including Taxable and Exempt).
- Month of November 2025

#### ***e-FILING/FILING & e-PAYMENT/PAYMENT***

- BIR Form 0620 (Monthly Remittance Form of Tax Withheld on the Amount Withdrawn from the Decedent's Deposit Account) – eFPS & Non-eFPS Filers.
- Month of November 2025

#### ***e-FILING & e-PAYMENT/REMITTANCE***

- BIR Form 1600-VT (Monthly Remittance Return of Value-Added Tax) and/or 1600-PT (Other Percentage Taxes Withheld) and BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) - National Government Agencies (NGAs).
- Month of November 2025

#### **December 11 Thursday**

- e-FILING***
- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group E.
  - Month of November 2025

#### **December 12 Friday**

- e-FILING***
- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group D.
  - Month of November 2025

#### **December 13 Saturday**

- e-FILING***
- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance

- Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group C.
- Month of November 2025

#### **December 14 Sunday**

- e-FILING***
- BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group B.
  - Month of November 2025

#### **December 15 Monday**

##### ***REGISTRATION (Manual or Online thru ORUS)***

- Permanently Bound Loose-Leaf Books of Accounts/Invoices and Other Accounting Records.
- Fiscal Year ending November 30, 2025

- SUBMISSION***
- Monthly Summary Report/Schedule of Transferred Titled/Untitled Real Properties by City or Municipal Assessors, RDs & LRAs.
  - Month of November 2025

- SUBMISSION***
- Summary List of Blank OCTs/TCTs/CCTs issued to all RDs.
  - Month of November 2025

##### ***FILING & PAYMENT***

- BIR Form 1702 – RT/EX/MX with Audited Financial Statements (AFS), 1709 (if applicable), and Other Attachments.
- Fiscal Year ending August 31, 2025

##### ***FILING & PAYMENT***

- BIR Form 1707-A (Annual Capital Gains Tax Return For Onerous Transfer of Shares of Stock Not Traded Through the Local Stock Exchange) – by Corporate Taxpayers.
- Fiscal Year ending August 31, 2025

##### ***e-FILING & e-PAYMENT***

- BIR Form 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) - eFPS Filers under Group A.
- Month of November 2025

##### ***e-FILING & e-PAYMENT***

- BIR Form 1702 – RT/EX/MX.
- Fiscal Year ending August 31, 2024

- e-PAYMENT** - BIR Forms 1601-C (Monthly Remittance Return of Income Taxes Withheld on Compensation) and/or 0619-E (Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded) and/or 0619-F (Monthly Remittance Form of Final Income Taxes Withheld) – eFPS Filers under Group E, D, C & B.
- Month of November 2025

**December 16 Tuesday**

- SUBMISSION** - Consolidated Return of All Transactions based on the Reconciled Data of Stockbrokers.
- December 1-15, 2025

**December 20 Saturday**

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1600 WP (Remittance Return of Percentage Tax on Winnings and Prizes Withheld by Race Track Operators) – eFPS & Non-eFPS Filers.
- Month of October 2025

**December 25 Thursday**

- SUBMISSION** - Quarterly Summary List of Sales/Purchases/Importations by a VAT Registered Taxpayers - Non-eFPS Filers.
- Fiscal Quarter ending November 30, 2025

- SUBMISSION** - Sworn Statement of Manufacturer's or Importer's Volume of Sales of each particular Brand of Alcohol Products, Tobacco Products and Sweetened Beverage Products.
- Fiscal Quarter ending November 30, 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 2550Q (Quarterly Value-Added Tax Return) - eFPS & Non-eFPS Filers.
- Fiscal Quarter ending November 30, 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 2551Q (Quarterly Percentage Tax Return) – eFPS & Non-eFPS Filers.
- Fiscal Quarter ending November 30, 2025

**December 30 Tuesday**

- SUBMISSION** - Proof of eFiled BIR Form 1702 – RT/EX/MX with Audited Financial Statements (AFS), 1709 (if applicable), and Other Attachments through Electronic Audited Financial Statements (eAFS) or Manually.
- Fiscal Year ending August 31, 2025

- SUBMISSION** - Soft Copies of Inventory List and Schedules stored and saved in DVD-R/USB properly labeled together with Notarized Sworn Declaration.
- Fiscal Year ending November 30, 2025

- e-SUBMISSION** - Quarterly Summary List of Sales/Purchases/Importations by a VAT Registered Taxpayers - eFPS Filers.
- Fiscal Quarter ending November 30, 2025

**e-FILING/FILING & e-PAYMENT/PAYMENT**

- BIR Form 1702Q (Quarterly Income Tax Return For Corporations, Partnerships and Other Non-Individual Taxpayers) and Summary Alphabetical List of Withholding Taxes (SAWT).
- Fiscal Quarter ending October 31, 2025

**ONLINE REGISTRATION (Thru ORUS)**

- Computerized Books of Accounts and Other Accounting Records.
- Fiscal Year ending November 30, 2025

**December 31 Wednesday**

- SUBMISSION** - Manufacturers'/Assemblers'/Importers' Sworn Statement of each Particular Brand/Model of Automobile, Alcohol Products, Tobacco Products and Sweetened Beverages.
- 2nd Semester of 2025





**AMV BUSINESS CENTER**  
"Your Compliance, Our Service"

## TAX CALENDAR

# 2025

### Regular Holidays

January 1	- New Year's Day
April 1	- Eid'l Fitr (Feast of Ramadhan)
April 9	- Araw ng Kagitingan
April 17	- Maundy Thursday
April 18	- Good Friday
May 1	- Labor Day
June 6	- Eidul Adha (Feast of Sacrifice)
June 12	- Independence Day
August 25	- National Heroes Day
November 30	- Bonifacio Day
December 25	- Christmas Day
December 30	- Rizal Day

### Special (Non-Working) Holidays

January 29	- Chinese New Year
April 19	- Black Saturday
May 12	- National and Local Elections
August 21	- Ninoy Aquino Day
October 31	- All Saints' Day
November 1	- All Saints' Day
December 8	- Feast of the Immaculate
December 24	- Christmas Eve
December 31	- Last Day of the Year

SUN	MON	TUE	WED	THU	FRI	SAT	HOLIDAYS
		1	2	3	4		01 NEW YEAR'S DAY 01 CHINESE NEW YEAR
5	6	7	8	9	10	11	
12	13	14	15	16	17	18	
19	20	21	22	23	24	25	
26	27	28	29	30	31		

**JANUARY** 01

SUN	MON	TUE	WED	THU	FRI	SAT	HOLIDAYS
						1	25 EIDA (REGULATORY HOLIDAY) (Special Working Day)
2	3	4	5	6	7	8	
9	10	11	12	13	14	15	
16	17	18	19	20	21	22	
23	24	25	26	27	28		

**FEBRUARY** 02

SUN	MON	TUE	WED	THU	FRI	SAT	HOLIDAYS
						1	
2	3	4	5	6	7	8	
9	10	11	12	13	14	15	
16	17	18	19	20	21	22	
23	24	25	26	27	28	29	
30	31						

**MARCH** 03

SUN	MON	TUE	WED	THU	FRI	SAT	HOLIDAYS
		1	2	3	4	5	09 ARAW NG KAGITINGAN 17 MAUNDY THURSDAY 18 GOOD FRIDAY 19 BLACK SATURDAY
6	7	8	9	10	11	12	
13	14	15	16	17	18	19	
20	21	22	23	24	25	26	
27	28	29	30				

**APRIL** 04

SUN	MON	TUE	WED	THU	FRI	SAT	HOLIDAYS
					1	2	01 LABOR DAY 12 NATIONAL AND LOCAL ELECTIONS
4	5	6	7	8	9	10	
11	12	13	14	15	16	17	
18	19	20	21	22	23	24	
25	26	27	28	29	30	31	

**MAY** 05

SUN	MON	TUE	WED	THU	FRI	SAT	HOLIDAYS
1	2	3	4	5	6	7	12 INDEPENDENCE DAY
8	9	10	11	12	13	14	
15	16	17	18	19	20	21	
22	23	24	25	26	27	28	
29	30						

**JUNE** 06

SUN	MON	TUE	WED	THU	FRI	SAT	HOLIDAYS
		1	2	3	4	5	
6	7	8	9	10	11	12	
13	14	15	16	17	18	19	
20	21	22	23	24	25	26	
27	28	29	30	31			

**JULY** 07

SUN	MON	TUE	WED	THU	FRI	SAT	HOLIDAYS
					1	2	21 NINYO AQUINO DAY 25 NATIONAL HEROES DAY
3	4	5	6	7	8	9	
10	11	12	13	14	15	16	
17	18	19	20	21	22	23	
24	25	26	27	28	29	30	
31							

**AUGUST** 08

SUN	MON	TUE	WED	THU	FRI	SAT	HOLIDAYS
	1	2	3	4	5	6	
7	8	9	10	11	12	13	
14	15	16	17	18	19	20	
21	22	23	24	25	26	27	
28	29	30					

**SEPTEMBER** 09

SUN	MON	TUE	WED	THU	FRI	SAT	HOLIDAYS
			1	2	3	4	
5	6	7	8	9	10	11	
12	13	14	15	16	17	18	
19	20	21	22	23	24	25	
26	27	28	29	30	31		

**OCTOBER** 10

SUN	MON	TUE	WED	THU	FRI	SAT	HOLIDAYS
						1	01 ALL SAINTS' DAY 02 ALL SAINTS' DAY 30 BONIFACIO DAY
2	3	4	5	6	7	8	
9	10	11	12	13	14	15	
16	17	18	19	20	21	22	
23	24	25	26	27	28	29	
30							

**NOVEMBER** 11

SUN	MON	TUE	WED	THU	FRI	SAT	HOLIDAYS
	1	2	3	4	5	6	08 CHRISTMAS EVE 25 CHRISTMAS DAY 30 RIZAL DAY 31 NEW YEAR'S EVE
7	8	9	10	11	12	13	
14	15	16	17	18	19	20	
21	22	23	24	25	26	27	
28	29	30	31				

**DECEMBER** 12



## Calendar acronyms

ABR	- Annual Benefits Report
AFS	- Audited Financial Statements
AIR	- Annual Information Return
ATIR	- Annual Tax Incentives Report
BIR	- Bureau of Internal Revenue
BOI	- Board of Investments
CAS	- Computerized Accounting System
CGT	- Capital Gains Tax
COR	- Certificate of Registration
CRM/POS	- Cash Register Machines/Point of Sale
CTC	- Community Tax Certificate
DST	- Documentary Stamp Tax
eFPS	- Electronic Filing and Payment System
EZMPR	- Economic Zone Monthly Performance Report
EWT	- Expanded Withholding Tax
FBT	- Fringe Benefits Tax
FWT	- Final Withholding Tax
HDMF	- Home Development Mutual Fund
ITR	- Income Tax Return
LTS	- Large Taxpayers Service
PEN	- PhilHealth Employer Number
PEZA	- Philippine Economic Zone Authority
PHIC	- Philippine Health Insurance Corporation
PT	- Percentage Tax
QE	- Quarter Ended
RFC	- Request For Confirmation
RPT	- Real Property Tax
RPT	- Form Related Party Transactions Form
SAWT	- Summary Alphalist of Withholding Tax
SEC	- Securities and Exchange Commission
SLSP	- Summary List of Sales, Purchases and Importations
SRC/RSA	- Securities Regulations Code or the Revised Securities Act
SSS	- Social Security System
TIN	- Tax Identification Number
TY	- Taxable Year
VAT	- Value Added Tax
WT	- Withholding Tax
WTC	- Withholding Tax on Compensation
YE	- Year Ended

*“The Lord will command the blessing on you in your storehouses and in all to which you set your hand, and He will bless you in the land which the Lord your God is giving you.”*

**(Deuteronomy 28:8)**