



Sun	Mon	Tue	Wed	Thurs	Fri	Sat
	1	2	3	4	<u>5</u>	6
7	<u>8</u>	9	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>
<u>14</u>	<u>15</u>	<u>16</u>	17	18	<u>19</u>	<u>20</u>
21	22	23	<u>24</u>	25	26	27
28	29	30	<u>31</u>			

# DECEMBER 2025 DEADLINES

Sun	Mon	Tue	Wed	Thurs	Fri	Sat
	1	2	3	4	<u>5</u>	6
7	<u>8</u>	9	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>
<u>14</u>	<u>15</u>	<u>16</u>	17	18	<u>19</u>	<u>20</u>
21	22	23	<u>24</u>	25	26	27
28	29	30	<u>31</u>			

**December 05, 2025**

**E-FILING/FILING & E-PAYMENT/  
PAYMENT**

- Monthly Documentary Stamp  
Tax Declaration/Return (**BIR  
Form 2000**) for November 2025



Sun	Mon	Tue	Wed	Thurs	Fri	Sat
	1	2	3	4	<u>5</u>	6
7	<u>8</u>	9	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>
<u>14</u>	<u>15</u>	<u>16</u>	17	18	<u>19</u>	<u>20</u>
21	22	23	<u>24</u>	25	26	27
28	29	30	<u>31</u>			

December 08, 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** - November 2025

Sun	Mon	Tue	Wed	Thurs	Fri	Sat
	1	2	3	4	<u>5</u>	6
7	<u>8</u>	9	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>
<u>14</u>	<u>15</u>	<u>16</u>	17	18	<u>19</u>	<u>20</u>
21	22	23	<u>24</u>	25	26	27
28	29	30	<u>31</u>			

## December 10, 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 Odd Number** - November 2025

### FILING & PAYMENT/ REMITTANCE

- Monthly Remittance Return of Income Taxes Withheld on Compensation (**BIR Form 1601-C**) for November 2025 (Non-eFPS Filers)
- Monthly Remittance Form of Creditable Income Taxes Withheld - Expanded (**BIR Form 0619-E**) for November 2025 (Non-eFPS Filers)
- Monthly Remittance Form of Final Income Taxes Withheld (**BIR Form 0619-F**) for November 2025 (Non-eFPS Filers)

Sun	Mon	Tue	Wed	Thurs	Fri	Sat
	1	2	3	4	<u>5</u>	6
7	<u>8</u>	9	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>
<u>14</u>	<u>15</u>	<u>16</u>	17	18	<u>19</u>	<u>20</u>
21	22	23	<u>24</u>	25	26	27
28	29	30	<u>31</u>			

## December 11, 2025

### E-FILING

- Monthly Remittance Return of Income Taxes Withheld on Compensation (**BIR Form 1601-C**) for November 2025 (eFPS Filers - Group E)

### E-FILING & E-PAYMENT

- Monthly Remittance Form of Creditable Income Taxes Withheld - Expanded (**BIR Form 0619-E**) for November 2025 (eFPS Filers - Group E)
- Monthly Remittance Form of Final Income Taxes Withheld (**BIR Form 0619-F**) for November 2025 (eFPS Filers - Group E)

Sun	Mon	Tue	Wed	Thurs	Fri	Sat
	1	2	3	4	<u>5</u>	6
7	<u>8</u>	9	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>
<u>14</u>	<u>15</u>	<u>16</u>	17	18	<u>19</u>	<u>20</u>
21	22	23	<u>24</u>	25	26	27
28	29	30	<u>31</u>			

## December 12, 2025

### E-FILING

- Monthly Remittance Return of Income Taxes Withheld on Compensation (**BIR Form 1601-C**) for November 2025 (eFPS Filers - Group D)

### E-FILING & E-PAYMENT

- Monthly Remittance Form of Creditable Income Taxes Withheld - Expanded (**BIR Form 0619-E**) for November 2025 (eFPS Filers - Group D)
- Monthly Remittance Form of Final Income Taxes Withheld (**BIR Form 0619-F**) for November 2025 (eFPS Filers - Group D)

Sun	Mon	Tue	Wed	Thurs	Fri	Sat
	1	2	3	4	<u>5</u>	6
7	<u>8</u>	9	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>
<u>14</u>	<u>15</u>	<u>16</u>	17	18	<u>19</u>	<u>20</u>
21	22	23	<u>24</u>	25	26	27
28	29	30	<u>31</u>			

## December 13, 2025

### E-FILING

- Monthly Remittance Return of Income Taxes Withheld on Compensation (**BIR Form 1601-C**) for November 2025 (eFPS Filers - Group C)

### E-FILING & E-PAYMENT

- Monthly Remittance Form of Creditable Income Taxes Withheld - Expanded (**BIR Form 0619-E**) for November 2025 (eFPS Filers - Group C)
- Monthly Remittance Form of Final Income Taxes Withheld (**BIR Form 0619-F**) for November 2025 (eFPS Filers - Group C)

Sun	Mon	Tue	Wed	Thurs	Fri	Sat
	1	2	3	4	<u>5</u>	6
7	<u>8</u>	9	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>
<u>14</u>	<u>15</u>	<u>16</u>	17	18	<u>19</u>	<u>20</u>
21	22	23	<u>24</u>	25	26	27
28	29	30	<u>31</u>			

## December 14, 2025

### E-FILING

- Monthly Remittance Return of Income Taxes Withheld on Compensation (**BIR Form 1601-C**) for November 2025 (eFPS Filers - Group B)

### E-FILING & E-PAYMENT

- Monthly Remittance Form of Creditable Income Taxes Withheld - Expanded (**BIR Form 0619-E**) for November 2025 (eFPS Filers - Group B)
- Monthly Remittance Form of Final Income Taxes Withheld (**BIR Form 0619-F**) for November 2025 (eFPS Filers - Group B)

### REMITTANCE

- HDMF contributions for November 2025 by employers whose names begin with letters A to D



Sun	Mon	Tue	Wed	Thurs	Fri	Sat
	1	2	3	4	<u>5</u>	6
7	<u>8</u>	9	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>
<u>14</u>	<u>15</u>	<u>16</u>	17	18	<u>19</u>	<u>20</u>
21	22	23	<u>24</u>	25	26	27
28	29	30	<u>31</u>			

## December 15, 2025

### E-FILING

- Monthly Remittance Return of Income Taxes Withheld on Compensation (**BIR Form 1601-C**) for November 2025 (eFPS Filers - Group A)

### E-FILING & E-PAYMENT

- Monthly Remittance Form of Creditable Income Taxes Withheld - Expanded (**BIR Form 0619-E**) for November 2025 (eFPS Filers - Group A)
- Monthly Remittance Form of Final Income Taxes Withheld (**BIR Form 0619-F**) for November 2025 (eFPS Filers - Group A)

### E-PAYMENT

- BIR Form No. **1601-C** for November 2025 (All eFPS Filers)

Sun	Mon	Tue	Wed	Thurs	Fri	Sat
	1	2	3	4	<u>5</u>	6
7	<u>8</u>	9	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>
<u>14</u>	<u>15</u>	<u>16</u>	17	18	<u>19</u>	<u>20</u>
21	22	23	<u>24</u>	25	26	27
28	29	30	<u>31</u>			

**December 16, 2025**

### SUBMISSION

- Submission of filed Quarterly Income Tax Return (BIR Form 1702Q) with the BIR for 3<sup>rd</sup> quarter to PEZA via ACMS

Sun	Mon	Tue	Wed	Thurs	Fri	Sat
	1	2	3	4	<u>5</u>	6
7	<u>8</u>	9	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>
<u>14</u>	<u>15</u>	<u>16</u>	17	18	<u>19</u>	<u>20</u>
21	22	23	<u>24</u>	25	26	27
28	29	30	<u>31</u>			

**December 19, 2025**

### REMITTANCE

- HDMF contributions for November 2025 by employers whose names begin with letters E to L

Sun	Mon	Tue	Wed	Thurs	Fri	Sat
	1	2	3	4	<u>5</u>	6
7	<u>8</u>	9	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>
<u>14</u>	<u>15</u>	<u>16</u>	17	18	<u>19</u>	<u>20</u>
21	22	23	<u>24</u>	25	26	27
28	29	30	<u>31</u>			

## December 20, 2025

### SUBMISSION

- PEZA - Economic Zone Monthly Performance Report by PEZA-registered enterprises for November 2025

### REMITTANCE

- PHIC contributions for November 2025 by employers whose PEN ends in 5 to 9

Sun	Mon	Tue	Wed	Thurs	Fri	Sat
	1	2	3	4	<u>5</u>	6
7	<u>8</u>	9	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>
<u>14</u>	<u>15</u>	<u>16</u>	17	18	<u>19</u>	<u>20</u>
21	22	23	<u>24</u>	25	26	27
28	29	30	<u>31</u>			

**December 24, 2025**

### REMITTANCE

- HDMF contributions for November 2025 by employers whose names begin with letters M to Q

Sun	Mon	Tue	Wed	Thurs	Fri	Sat
	1	2	3	4	<u>5</u>	6
7	<u>8</u>	9	<u>10</u>	<u>11</u>	<u>12</u>	<u>13</u>
<u>14</u>	<u>15</u>	<u>16</u>	17	18	<u>19</u>	<u>20</u>
21	22	23	<u>24</u>	25	26	27
28	29	30	<u>31</u>			

## December 31, 2025

### REMITTANCE

- SSS Contributions of employers for November 2025
- HDMF contributions for November 2025 by employers whose names begin with letters R to Z or numeral