



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>	16	17
18	<u>19</u>	<u>20</u>	21	22	23	24
<u>25</u>	26	27	28	29	<u>30</u>	<u>31</u>

JANUARY 2026 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>	16	17
18	<u>19</u>	<u>20</u>	21	22	23	24
<u>25</u>	26	27	28	29	<u>30</u>	<u>31</u>

January 05, 2026

E-FILING/FILING & E-PAYMENT/ PAYMENT

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

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

January 08, 2026

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** - December 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>	16	17
18	<u>19</u>	<u>20</u>	21	22	23	24
<u>25</u>	26	27	28	29	<u>30</u>	<u>31</u>

January 10, 2026

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** - December 2025

FILING & PAYMENT/ REMITTANCE

- Monthly Remittance Return of Income Taxes Withheld on Compensation (**BIR Form 1601-C**) for December 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>	16	17
18	<u>19</u>	<u>20</u>	21	22	23	24
<u>25</u>	26	27	28	29	<u>30</u>	<u>31</u>

January 11, 2026

E-FILING

- Monthly Remittance Return of Income Taxes Withheld on Compensation (**BIR Form 1601-C**) for December 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>	16	17
18	<u>19</u>	<u>20</u>	21	22	23	24
<u>25</u>	26	27	28	29	<u>30</u>	<u>31</u>

January 12, 2026

E-FILING

- Monthly Remittance Return of Income Taxes Withheld on Compensation (**BIR Form 1601-C**) for December 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>	13	<u>14</u>	<u>15</u>	16	17
18	<u>19</u>	<u>20</u>	21	22	23	24
<u>25</u>	26	27	28	29	<u>30</u>	<u>31</u>

January 13, 2026

E-FILING

- Monthly Remittance Return of Income Taxes Withheld on Compensation (**BIR Form 1601-C**) for December 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>	14	<u>15</u>	16	17
18	<u>19</u>	<u>20</u>	21	22	23	24
<u>25</u>	26	27	28	29	<u>30</u>	<u>31</u>

January 14, 2026

E-FILING

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

REMITTANCE

- HDMF contributions for December 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>	15	16	17
18	<u>19</u>	<u>20</u>	21	22	23	24
<u>25</u>	26	27	28	29	<u>30</u>	<u>31</u>

January 15, 2026

E-FILING

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

FILING AND PAYMENT

- **BIR Form No. 1601-C** for December 2025 (Non-eFPS Filers)

REMITTANCE

- PHIC contributions for December 2025 by employers whose PEN ends in 0 to 4.
- HDMF loan payments for December 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>	16	17
18	<u>19</u>	<u>20</u>	21	22	23	24
<u>25</u>	26	27	28	29	<u>30</u>	<u>31</u>

January 19, 2026

REMITTANCE

- HDMF contributions for December 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>	16	17
18	<u>19</u>	20	21	22	23	24
<u>25</u>	26	27	28	29	<u>30</u>	<u>31</u>

January 20, 2026

e-PAYMENT

- **BIR Form 1601-C** (Monthly Remittance Return of Income Taxes Withheld on Compensation) – eFPS Filers under Group E, D, C, B & A for December 2025

REMITTANCE

- PHIC contributions for December 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>	16	17
18	<u>19</u>	<u>20</u>	21	22	23	24
<u>25</u>	26	27	28	29	<u>30</u>	<u>31</u>

January 25, 2026

SUBMISSION

- Quarterly Summary List of Sales/Purchases/Importations by a VAT Registered Taxpayers – Non-eFPS Filers for quarter ending December 2025

eFILING AND PAYMENT

- **BIR Form 2550Q** (Quarterly Value-Added Tax Return) - eFPS & Non-eFPS Filers – For the Quarter ending December 31, 2025
- **BIR Form 2551Q** (Quarterly Percentage Tax Return) – eFPS & Non-eFPS Filers - For the Quarter ending December 31, 2025

REMITTANCE

- HDMF contributions for December 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>	16	17
18	<u>19</u>	<u>20</u>	21	22	23	24
<u>25</u>	26	27	28	29	30	<u>31</u>

January 30, 2026

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

REMITTANCE

- SSS Contributions of employers for January 2026
- HDMF contributions for December 2025 by employers whose names begin with letters R to Z or numeral

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>	16	17
18	<u>19</u>	<u>20</u>	21	22	23	24
<u>25</u>	26	27	28	29	<u>30</u>	<u>31</u>

January 31, 2026

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 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>	16	17
18	<u>19</u>	<u>20</u>	21	22	23	24
<u>25</u>	26	27	28	29	<u>30</u>	<u>31</u>

January 31, 2026

e-FILING AND 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, 2025
- **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, 2025
- **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, 2025