

A low-angle, upward-looking photograph of several modern skyscrapers with glass and brick facades, set against a clear sky. The buildings are the dominant visual element, creating a sense of height and urban density. The lighting suggests late afternoon or early morning, with warm tones on the building surfaces.

**IBDOCMC**  
Audit | Tax | Advisory | BSO

# 2026

## Calendar



# 01

**JANUARY**

| SUN | MON | TUE | WED | THU | FRI | SAT |
|-----|-----|-----|-----|-----|-----|-----|
|     |     |     |     | 01  | 02  | 03  |
| 04  |     | 06  | 07  |     | 09  |     |
|     |     |     |     |     | 16  | 17  |
| 18  | 19  |     | 21  | 22  | 23  | 24  |
|     | 26  | 27  | 28  |     |     |     |

**Holidays**

January 01 - New Year's Day



# 02

**FEBRUARY**

| SUN | MON | TUE | WED | THU | FRI | SAT |
|-----|-----|-----|-----|-----|-----|-----|
| 01  | 02  | 03  | 04  |     | 06  | 07  |
|     | 09  |     |     |     |     |     |
|     | 16  | 17  | 18  | 19  |     | 21  |
| 22  | 23  | 24  |     | 26  | 27  |     |

**Holidays**

**February 17** - Chinese New Year  
**February 25** - EDSA People Power Revolution Anniversary



# 03

**MARCH**

| SUN | MON | TUE | WED | THU | FRI | SAT |
|-----|-----|-----|-----|-----|-----|-----|
|     |     | 03  | 04  |     | 06  | 07  |
|     | 09  |     |     |     |     |     |
|     | 16  | 17  | 18  | 19  |     | 21  |
| 22  | 23  | 24  |     | 26  | 27  | 28  |

**Holidays**



# 04

APRIL

| SUN | MON | TUE | WED | THU | FRI | SAT |
|-----|-----|-----|-----|-----|-----|-----|
|     |     |     |     |     | 03  | 04  |
|     | 06  | 07  |     | 09  |     |     |
|     |     |     |     | 16  | 17  | 18  |
| 19  |     | 21  | 22  | 23  | 24  |     |
| 26  | 27  | 28  |     |     |     |     |

**Holidays**

- April 2 - Maundy Thursday
- April 3 - Good Friday
- April 4 - Black Saturday
- April 9 - Araw ng Kagitingan



# 05

MAY

| SUN | MON | TUE | WED | THU | FRI | SAT |
|-----|-----|-----|-----|-----|-----|-----|
|     |     |     |     |     | 01  | 02  |
| 03  | 04  |     | 06  | 07  |     | 09  |
|     |     |     |     |     |     | 16  |
| 17  | 18  | 19  |     | 21  | 22  | 23  |
| 24  |     | 26  | 27  | 28  |     |     |

**Holidays**

May 01 - Labor Day



# 06

**JUNE**

| SUN | MON | TUE | WED | THU | FRI | SAT |
|-----|-----|-----|-----|-----|-----|-----|
|     |     |     | 03  | 04  |     | 06  |
| 07  |     | 09  |     |     |     |     |
|     |     | 16  | 17  | 18  | 19  |     |
| 21  | 22  | 23  | 24  |     | 26  | 27  |
| 28  |     |     |     |     |     |     |

**Holidays**

June 12 - Independence Day



# 07

JULY

| SUN       | MON | TUE | WED | THU | FRI | SAT       |
|-----------|-----|-----|-----|-----|-----|-----------|
|           |     |     | 01  | 02  | 03  | <b>04</b> |
|           | 06  | 07  |     | 09  |     |           |
|           |     |     |     | 16  | 17  | <b>18</b> |
| <b>19</b> |     | 21  | 22  | 23  | 24  |           |
| <b>26</b> | 27  | 28  |     |     |     |           |

**Holidays**



# 08

**AUGUST**

| SUN | MON | TUE | WED | THU | FRI | SAT |
|-----|-----|-----|-----|-----|-----|-----|
|     | 03  | 04  |     | 06  | 07  |     |
| 09  |     |     |     |     |     |     |
| 16  | 17  | 18  | 19  |     | 21  | 22  |
| 23  | 24  |     | 26  | 27  | 28  |     |
|     | 31  |     |     |     |     |     |

**Holidays**

**AUGUST 21** - Ninoy Aquino Day  
**AUGUST 31** - National Heroes Day



# 09

**SEPTEMBER**

| SUN | MON | TUE | WED | THU | FRI | SAT |
|-----|-----|-----|-----|-----|-----|-----|
|     |     |     |     | 03  | 04  |     |
| 06  | 07  |     | 09  |     |     |     |
|     |     |     | 16  | 17  | 18  | 19  |
|     | 21  | 22  | 23  | 24  |     | 26  |
| 27  | 28  |     |     |     |     |     |

**Holidays**



# 10

**OCTOBER**

| SUN       | MON | TUE | WED | THU | FRI | SAT       |
|-----------|-----|-----|-----|-----|-----|-----------|
|           |     |     |     | 01  | 02  | <b>03</b> |
| <b>04</b> |     | 06  | 07  |     | 09  |           |
|           |     |     |     |     | 16  | <b>17</b> |
| <b>18</b> | 19  |     | 21  | 22  | 23  | <b>24</b> |
|           | 26  | 27  | 28  |     |     |           |

**Holidays**



# 11

**NOVEMBER**

| SUN | MON | TUE | WED | THU | FRI | SAT |
|-----|-----|-----|-----|-----|-----|-----|
|     |     | 03  | 04  |     | 06  | 07  |
|     | 09  |     |     |     |     |     |
|     | 16  | 17  | 18  | 19  |     | 21  |
| 22  | 23  | 24  |     | 26  | 27  | 28  |

**Holidays**

- November 1** - All Saints' Day
- November 2** - All Soul's Day
- November 30** - Bonifacio Day



# 12

**DECEMBER**

| SUN | MON | TUE | WED | THU | FRI | SAT |
|-----|-----|-----|-----|-----|-----|-----|
|     |     | 01  | 02  | 03  | 04  |     |
| 06  | 07  |     | 09  |     |     |     |
|     |     |     | 16  | 17  | 18  | 19  |
|     | 21  | 22  | 23  | 24  |     | 26  |
| 27  | 28  |     |     |     |     |     |

**Holidays**

- December 8** - Feast of the Immaculate Conception of Mary
- December 24** - Christmas Eve
- December 25** - Christmas Day
- December 30** - Rizal Day
- December 31** - Last Day of the Year



# BIR FORMS

| <b>FORM NO.   REVISED YEAR</b>          | <b>FORM TITLE</b>   |
|---|---|
| <b>0605*   July 1999 (ENCS)</b>         | Payment Form  |
| <b>620   January 2019</b>               | Monthly Remittance Form of Tax Withheld on the Amount Withdrawn from the Decedent's Deposit Account   |
| <b>1600-PT   January 2018</b>           | Monthly Remittance Return of Other Percentage Taxes Withheld  |
| <b>1600-VT   January 2018</b>           | Monthly Remittance Return of Value-Added Tax Withheld   |
| <b>1600-WP   January 2010 (ENCS)</b>    | Remittance Return of Percentage Tax on Winnings and Prizes Withheld by Racetrack Operators  |
| <b>1601-C*   January 2018 (ENCS)</b>    | Monthly Remittance Return of Income Taxes Withheld on Compensation  |
| <b>1601-EQ*   January 2019 (ENCS)</b>   | Quarterly Remittance Return of Creditable Income Taxes Withheld (Expanded)  |
| <b>1601-FQ*   September 2020 (ENCS)</b> | Quarterly Remittance Return of Final Income Taxes Withheld  |
| <b>1602Q*   January 2019 (ENCS)</b>     | Quarterly Remittance Return of Final Taxes Withheld on Interest Paid on Deposits and Yield on Deposit Substitutes/Trusts/Etc.   |
| <b>1603Q*   January 2018 (ENCS)</b>     | Quarterly Remittance Return of Final Income Taxes Withheld on Fringe Benefits Paid to Employees Other than Rank and File  |
| <b>1604-C*   January 2018</b>           | Annual Information Return of Income Taxes Withheld on Compensation  |
| <b>1604-E*   January 2018 (ENCS)</b>    | Annual Information Return of Creditable Income Taxes Withheld (Expanded)/Income Payments Exempt from Withholding Tax  |
| <b>1604-F   January 2018</b>            | Annual Information Return of Income Payments Subjected to Final Withholding Taxes   |
| <b>1606   January 2018 (ENCS)</b>       | Withholding Tax Remittance Return for Onerous Transfer of Real Property Other than Capital Asset (Including Taxable and Exempt)   |
| <b>1621   January 2019</b>              | Quarterly Remittance Return of Tax Withheld on the Amount Withdrawn from the Decedent's Deposit Account   |
| <b>1700   January 2018 (ENCS)</b>       | Annual Income Tax Return for Individuals earning Purely Compensation Income (Including Non-Business/NonProfession Income)   |
| <b>1701*   January 2018 (ENCS)</b>      | Annual Income Tax Return for Individuals (Including MIXED Income Earner), Estates and Trusts  |
| <b>1701A*   January 2018</b>            | Annual Income Tax Return For Individuals Earning Income PURELY from Business/Profession [Those under the graduated income tax rates with OSD as mode of deduction OR those who opted to avail of the 8% flat income tax rate] |

*\*Tax Returns/Forms Available in eFPS*



# BIR FORMS

| FORM NO.   REVISED YEAR                  | FORM TITLE   |
|--|--|
| <b>1701Q*</b>   January 2018 (ENCS)      | Quarterly Income Tax Return for Individuals, Estates, and Trusts   |
| <b>1702-RT*</b>   January 2018 (ENCS)    | Annual Income Tax Return for Corporation, Partnership and Other Non-Individual Taxpayer Subject only to REGULAR Income Tax Rate  |
| <b>1702-EX*</b>   January 2018 (ENCS) v2 | Annual Income Tax Return for Corporation, Partnership and Other Non-Individual Taxpayer EXEMPT under the Tax Code, as Amended, [Sec. 30 and those exempted in Sec.27©] and Other Special Laws, with NO Other Taxable Income] |
| <b>1702-MX</b>   January 2018 (ENCS)     | Annual Income Tax Return for Corporation, Partnership and Other Non-Individual Taxpayer with Mixed Income Subject to Multiple Income Tax Rates or with Income Subject to SPECIAL/PREFERENTIAL RATE                           |
| <b>1702Q*</b>   January 2018 (ENCS)      | Quarterly Income Tax Return for Corporations, Partnerships and Other Non-Individual Taxpayers  |
| <b>1707-A</b>   April 2021 (ENCS)        | Annual Capital Gains Tax Return for Onerous Transfer of Shares of Stock Not Traded Through the Local Stock Exchange  |
| <b>2000*</b>   January 2018 (ENCS)       | Monthly Documentary Stamp Tax Declaration/Return   |
| <b>2000-OT</b>   January 2018 (ENCS)     | Documentary Stamp Tax Declaration/Return (One-Time Transactions)   |
| <b>2200-C</b>   January 2018             | Excise Tax Return for Cosmetic Procedures  |
| <b>2200-M</b>   January 2018 (ENCS) v2   | Excise Tax Return for Mineral Products   |
| <b>2200-P</b>   January 2020 (ENCS)      | Excise Tax Return for Petroleum Products   |
| <b>2200-T</b>   August 2022 (ENCS)       | Excise Tax Return for Tobacco, Heated Tobacco, Vapor and Novel Tobacco Products  |
| <b>2316</b>   September 2021 (ENCS)      | Certificate of Compensation Payment/Tax Withheld for Compensation Payment With or Without Tax Withheld   |
| <b>2550M*</b>   January 2023 (ENCS)      | Monthly Value-Added Tax (VAT) Return   |
| <b>2550Q*</b>   January 2023 (ENCS)      | Quarterly Value-Added Tax (VAT) Return   |
| <b>2550-DS</b>   January 2025            | Value-Added Tax (VAT) Return for Nonresident Digital Service Provider  |
| <b>2551Q*</b>   January 2018 (ENCS)      | Quarterly Percentage Tax Return  |
| <b>2552</b>   January 2018 (ENCS)        | Percentage Tax Return for Transactions Involving Shares of Stock Listed and Traded Through the Local Stock Exchange (LSE) or Through Initial and/or Secondary Public Offering  |
| <b>2553</b>   July 1999 (ENCS)           | Return of Percentage Tax Payable Under Special Laws  |

\*Tax Returns/Forms Available in eFPS



## List of Industries under each Group for staggered e-Filing pursuant to RR No. 26-2002

### GROUP A

Banking Institutions  
Insurance and Pension Funding  
Non-Bank Financial Intermediation  
Activities Auxiliary to Financial Intermediation  
Construction  
Water transport  
Hotels and Restaurants  
Land Transport

### GROUP B

Manufacture & Repair of Furniture  
Manufacture of Basic Metals  
Manufacture of Chemicals and Chemical Products  
Manufacture of Coke, Refined Petroleum & Fuel Products  
Manufacture of Electrical Machinery & Apparatus N.E.C.  
Manufacture of Fabricated Metal Products  
Manufacture of Food, Products & Beverages  
Manufacture of Machinery & Equipment NEC  
Manufacture of Medical, Precision, Optical Instruments  
Manufacture of Motor Vehicles, Trailers & Semi-Trailers  
Manufacture of Office, Accounting & Computing Machinery  
Manufacture of Other Non-Metallic Mineral Products  
Manufacture of Other Transport Equipment  
Manufacture of Other Wearing Apparel  
Manufacture of Paper and Paper Products  
Manufacture of Radio, TV & Communication Equipment/Apparatus  
Manufacture of Rubber & Plastic Products  
Manufacture of Textiles  
Manufacture of Tobacco Products  
Manufacture of Wood & Wood Products  
Manufacturing N.E.C.  
Metallic Ore Mining  
Non-Metallic Mining & Quarrying

### GROUP C

Retail Sale  
Wholesale Trade and Commission Trade  
Sale, Maintenance, Repair of Motor Vehicle, Sale of Automotive Fuel  
Collection, Purification, and Distribution of Water  
Computer and Related Activities  
Real Estate Activities

### GROUP D

Air Transport  
Electricity, Gas, Steam, & Hot Water Supply  
Postal & Telecommunications  
Publishing, Printing & Reproduction of Recorded Media  
Recreational, Cultural & Sporting Activities  
Recycling  
Renting of Goods & Equipment  
Supporting & Aux Transport Activities

### GROUP E

Activities of Membership Organizations Inc.  
Health and Social Work  
Private Educational Services  
Public Admin & Defense Compulsory Social Security  
Public Educational Services  
Research and Development  
Agricultural, Hunting, and Forestry  
Farming of Animals  
Fishing  
Other Service Activities  
Miscellaneous Business Activities  
Unclassified



# Acronyms

- AIF** - Account Information Form
- CAS** - Computerized Accounting System
- CRM** - Cash Register Machines
- DST** - Documentary Stamps Tax
- EFPS** - Electronic Filing and Payment System
- EWT** - Expanded Withholding Tax
- FBT** - Fringe Benefits Tax
- FS** - Financial Statements
- FWT** - Final Withholding Tax
- IAET** - Improperly Accumulated Earnings Tax
- IPA** - Investment Promotion Agencies
- ITR** - Income Tax Return
- LBT** - Local Business Tax
- MAP** - Monthly Alphalist of Payees
- POS** - Point of Sale
- QAP** - Quarterly Alphalist of Payees
- RBE** - Registered Business Entities
- RPT** - Real Property Tax
- SAWT** - Summary Alphalist of Withholding Agents of Income Payments Subjected to Withholding Tax
- SEC** - Securities and Exchange Commission
- VAT** - Value-Added Tax
- WTC** - Withholding Tax on Compensation
- WTW** - Withholding Tax on Wages
- SLSPI** - Summary List of Sales/Purchases/Importations