

Return/Attachment/ Document		Original Due Date (2020)	Extended Due Date (RR No. 11-2020)
<b>Income Tax</b>	Income Tax Returns ( <b>ITR</b> ) for calendar year ( <b>CY</b> ) ending 31 December 2019 (BIR Forms 1700, 1701, 1701A, 1702RT, 1702MX, 1702EX) including required attachments	15 April	14 June
	- Attachments to eFiled annual ITR (BIR Forms 1700, 1701, 1701A)	30 April	30 June
	ITR for fiscal year (FY) ending 31 January 2020 (BIR Forms 1702RT, 1702MX, 1702EX) including required attachments	15 May	14 June
	ITR for fiscal year (FY) ending 29 February 2020 (BIR Forms 1702RT, 1702MX, 1702EX) including required attachments	15 June	15 July
	Hard copies of Audited Financial Statements and scanned copies of 2307 to e-Filed 1702RT, MX, and EX		
	- FY ending 30 November 2019		
	- CY 2019	30 March	29 May
	- FY ending 31 January 2020	30 April	30 June
	- FY ending 29 February 2020	30 May	15 July
		30 June	30 July
	Quarterly ITR for Corporation, Partnerships, and Other Non-Individual Taxpayers (BIR Form 1702Q, SAWT)		
	- Fiscal Quarter (FQ) ending 31 January 2020	31 March	30 May
	- FQ ending 29 February 2020	29 April	13 June
	- Calendar Quarter (CQ) ending 31 March 2020	30 May	29 June
	Submission of soft copies of BIR Form 2307 contained in a DVD-R and Sworn Declaration as Attachments to eFiled 1702Q		
	- FQ ending 31 January 2020		
	- FQ ending 29 February 2020	15 April	14 June
		15 May	14 June

<b>Withholding Tax</b>	Annual Information Return of Income Taxes Withheld on Compensation and Final Withholding Taxes (BIR Form 1604-CF)	31 March	30 May
	Certificate of Compensation Payment (BIR Form 2316)	31 March	30 May
	Annual Information Return of Creditable Income Taxes Withheld (Expanded) (BIR Form No. 1604-E), together with its Alphalist	31 March	30 May
	Monthly Remittance Return of Value-Added Tax and Other Percentage Taxes Withheld (BIR Form 1600) with Monthly Alphalist of Payees		
	- March 2020		
		10 April	9 June
	- April 2020		
		10 May	9 June
	Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form 1601C) for the month of March 2020		
	- Non-eFPS filers:	10 April	9 June
	- eFPS filers:		
	eFiling:		
	Group E	11 April	10 June
	Group D	12 April	11 June
	Group C	13 April	12 June
Group B	14 April	13 June	
Group A	15 April	14 June	
ePayment: (for Group E, D, C, B, A)	15 April	14 June	
Monthly Remittance Return of Income Taxes Withheld on Compensation (BIR Form 1601C) for the month of April 2020			
- Non-eFPS filers:	10 May	9 June	
- eFPS filers:			
eFiling:			
Group E	11 May	10 June	
Group D	12 May	11 June	

	Group C	13 May	12 June
	Group B	14 May	13 June
	Group A	15 May	14 June
	ePayment: (for Group E, D, C, B, A)	15 May	14 June
	Quarterly filing and payment (eFPS and non-eFPS) of BIR Form 1601EQ, 1601FQ, 1602Q, 1603Q for CQ ending 31 March 2020	30 April	14 June
	Submission of Quarterly Alphabetical List of Payees (QAP) as attachment to 1601EQ and 1601FQ for CQ ending 31 March 2020	30 April	14 June
<b>Value-Added Tax (VAT)</b>	Monthly VAT Declaration (BIR Form 2550M) for the month of February 2020		
	- Non-eFPS filers:	20 March	19 May
	- eFPS filers:		
	eFiling:		
	Group E	21 March	20 May
	Group D	22 March	21 May
	Group C	23 March	22 May
	Group B	24 March	23 May
	Group A	25 March	24 May
		ePayment: (for Group E, D, C, B, A)	25 March
	Monthly VAT Declaration (BIR Form 2550M) for the month of March 2020		
	- Non-eFPS filers:	20 April	4 June
	- eFPS filers:		
	eFiling:		
	Group E	21 April	5 June
	Group D	22 April	6 June
	Group C	23 April	7 June
	Group B	24 April	8 June

Group B	25 April	9 June
Group A		
	25 April	9 June
ePayment: (for Group E, D, C, B, A)		
Monthly VAT Declaration (BIR Form 2550M)		
for the month of April 2020		
- Non-eFPS filers:	20 May	19 June
- eFPS filers:		
eFiling:		
Group E	21 May	20 June
Group D	22 May	21 June
Group C	23 May	22 June
Group B	24 May	23 June
Group A	25 May	24 June
ePayment: (for Group E, D, C, B)	25 May	25 June
ePayment: (for Group A)	25 May	24 June
Quarterly VAT Return (BIR Form 2550Q)		
(eFPS and non-eFPS filers)		
- FQ ending 29 February 2020	25 March	24 May
- CQ ending 31 March 2020	25 April	9 June
- FQ ending 30 April 2020	25 May	24 June
Summary List of Sales/Purchases		
(FQ ending 29 February 2020)		
- non-eFPS		
- eFPS	25 March	24 May
	30 March	29 May
Summary List of Sales/Purchases		
(CQ ending 31 March 2020)		
- non-eFPS	25 April	9 June

	- eFPS	30 April	14 June
	Summary List of Sales/Purchases		
	(FQ ending 30 April 2020)		
	- non-eFPS	25 May	24 June
	- eFPS	30 May	29 June
<b>Percentage</b>	Quarterly Percentage Tax Return		
<b>Tax</b>	(BIR Form 2551Q)		
	- CQ ending 31 March 2020	25 April	9 June
	- FQ ending 30 April 2020	25 May	24 June
<b>Excise</b>	Submission of Sworn Statement of		
<b>Tax</b>	Manufacturer's or Importer's Volume of Sales		
	of each Particular Brand of Alcohol, Tobacco		
	Products, and Sweetened Beverage products		
	- FQ ending 29 February 2020		
	- CQ ending 31 March 2020	25 March	24 May
	- FQ ending 30 April 2020	25 April	9 June
		25 May	24 June
	Excise Tax Return for the amount of excise		
	taxes collected from payment made to Sellers		
	of Metallic Minerals (BIR Form 2200M)		
	- March 2020		
	- April 2020	10 April	9 June
		10 May	9 June
<b>Documentary</b>	DST Return (BIR Form 2000 and 2000-OT)		
<b>Stamp Tax</b>			
<b>(DST)</b>	- March 2020	5 April	4 June
	- April 2020	5 May	4 June
<b>Registration</b>	Registration of Computerized Books of		
<b>and other</b>	Accounts and Other Accounting records in		
<b>compliance</b>	Electronic Format		
<b>requirements</b>	- FY ending 29 February 2020		
	- FY ending 31 March 2020	30 March	29 May

- FY ending 30 April 2020	30 April	14 June
	30 May	29 June
Submission of Inventory List		
- FY ending 29 February 2020	30 March	29 May
- FY ending 31 March 2020	30 April	14 June
- FY ending 30 April 2020	30 May	29 June
Registration of Bound Loose-Leaf Books of Accounts/Invoices/ Receipts and Other Accounting Records		
- FY ending 31 March 2020		
- FY ending 30 April 2020	15 April	14 June
	15 May	14 June
eSubmission of Monthly eSales Report of all Taxpayers using CRM/POS (March 2020)		
-TIN ending in even number		
-TIN ending in odd number		
	8 April	7 June
	10 April	9 June
eSubmission of Monthly eSales Report of all Taxpayers using CRM/POS (April 2020)		
-TIN ending in even number		
	8 May	7 June
-TIN ending in odd number		
	10 May	9 June
eSubmission of Quarterly Summary List of Machines (CRM/POS) sold by all Machine Distributors/Dealers/ Vendors/Suppliers		
- CQ ending 31 March 2020		
- FQ ending 30 April 2020	15 April	14 June
	15 May	14 June
Submission of List of Medical Practitioners (CQ ending 31 March 2020)	15 April	14 June