



Legal Watch

REVENUE MEMORANDUM CIRCULAR NO. 39-2026



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* Agency Name

Bureau of Internal Revenue
(BIR)

* Issuance Title

Clarification on the Deadline
for the Submission of Required
Attachments to 2025 Annual
Income Tax Returns

* Issuance Date

30 April 2026

* Link

[https://bir-cdn.bir.gov.ph/
BIR/pdf/RMC%20No.%20
39-2026.pdf](https://bir-cdn.bir.gov.ph/BIR/pdf/RMC%20No.%2039-2026.pdf)

SUMMARY

This issuance aligns the deadlines for the submission of attachments to the 2025 Annual Income Tax Returns, in view of the extension of the deadline for filing and payment under RMC No. 30-2026.

- a. If the taxpayer electronically files the BIR Form No. 1701 on or before 15 April 2026, the applicable attachments must be submitted through eAFS until 15 May 2026.
- b. If the taxpayer electronically files the BIR Form No. 1701 on 16 April 2026, the applicable attachments must be submitted through eAFS until 15 May 2026.
- c. If the taxpayer electronically files the BIR Form No. 1701 on 15 May 2026, the applicable attachments must be submitted through eAFS until 15 May 2026.

