



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



MAY 18 2026

**BAGONG
PILIPINAS**

REVENUE MEMORANDUM CIRCULAR NO. 046-2026

SUBJECT : Procedures and Deadline Extension on the Submission of 2025 Audited Financial Statements and Other Attachments Through the Electronic Audited Financial Statements System / Submission Facility

TO : All Internal Revenue Officials, Employees and Other Concerned

This Circular is issued to prescribe the extension of filing of the 2025 Audited Financial Statements (AFS) and Other Attachments, and guidelines to ensure uniform handling by all concerned offices of the issues encountered by taxpayers in the submission of AFS and other attachments through the Electronic Audited Financial Statements (eAFS) / Submission Facility during the recently concluded Annual Income Tax Return filing period:

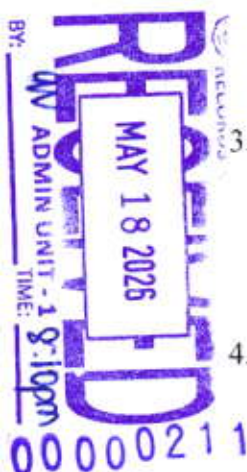
1. Taxpayers who were unable to successfully submit their AFS and other attachments through the eAFS facility on or before May 15, 2026 due to eAFS system-related issues and those who submitted AFS and other attachments via email, but have not received an official acknowledgment receipt from the concerned office, will have to submit/re-submit the same through the eAFS facility until May 25, 2026 without the imposition of penalties arising solely from such delayed submission.

This extension shall apply only to the submission of AFS and other attachments required to be submitted through the eAFS facility and shall not be construed as an extension of the deadline for the filing of the Annual Income Tax Return itself.

2. Taxpayers who were able to submit their AFS and other attachments through the prescribed contingency email procedure – consisting of submission to the official email address of the concerned Revenue District Office, Large Taxpayers Office, or other office having jurisdiction over the taxpayer as disseminated by the Information Systems Group – on or before May 15, 2026 and have received an email acknowledgement from the concerned office, shall already be considered compliant with the eAFS attachment submission requirements.

Accordingly, no resubmission through the eAFS facility shall be required from such taxpayers. However, taxpayers may still opt to upload the same through the eAFS facility, if they so desire.

3. The concerned Regional Directors, Revenue District Officers, and office heads are hereby directed to ensure that the designated email accounts are properly monitored and that all submissions received are properly recorded for monitoring and verification purposes. The concerned office shall likewise send an email acknowledgment to the taxpayer confirming receipt of the submission.
4. Submission through official BIR email pursuant to this Circular shall remain subject to validation and verification by the BIR. The BIR likewise reserves the right to require re-upload through the eAFS facility, additional documents, or hard copies whenever necessary for audit, investigation, verification, or other legal purposes.



All concerned are hereby enjoined to be guided accordingly and give this Circular as wide publicity as possible.



Charlito Martin R. Mendoza

CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

BUREAU OF INTERNAL REVENUE
RECORDS MANAGEMENT DIVISION
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