

MCC TAX AND OTHER RELEVANT UPDATES

April 2026



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IMPORTANT UPDATES:

ISSUANCE DATE ISSUED	SUMMARY
RMC 33-2026 April 27, 2026	RMC No. 33-2026 provides that proof of estate settlement is not required by June 16, 2025 to validly avail of the Estate Tax Amnesty, although it is necessary for the issuance of the eCAR to transfer estate assets; any undeclared properties later discovered shall be taxed separately under the estate tax laws in effect at the time of the decedent's death , with the regular tax applying only to such properties; installment payment of the amnesty tax may be allowed for up to two (2) years with prior RDO approval, provided the first payment is made on or before June 16, 2025 , but failure to pay any installment on time will result in forfeiture of amnesty benefits and exposure to full estate tax liabilities, including penalties.
RMC 34-2026 April 21, 2026	Revenue Memorandum Circular (RMC) No. 34-2026 announces that beginning April 24, 2026 , Tax Identification Number (TIN) and TIN Identification (ID) are available through the eGOV application , allowing taxpayers to access a digital TIN ID; TIN IDs generated via ORUS may be verified by scanning the QR code , while TINs generated through the eGOV app may be verified through the actual presentation of the application itself , providing a streamlined and secure method of TIN issuance and verification.
RMC 35-2026 April 27, 2026	Revenue Memorandum Circular (RMC) No. 35-2026 provides guidance on the filing of a Request for Reconsideration of the full or partial denial of VAT or Excise Tax Refunds at the National Office, as well as Requests for Reconsideration of a Final Decision on Disputed Assessment (FDDA) , clarifying that when the prescribed filing deadline falls on a Friday , the deadline shall be moved to the next business day when National Office personnel are working on-site; this rule shall remain effective during the effectivity of RMO No. 007-2026 .
RMC 39-2026 April 23, 2026	Under RMC No. 39-2026, May 15, 2026 is the final deadline for AITR filing, payment, and submission of attachments. If the ITR is filed on May 15, attachments must be submitted on the same day .

DISCUSSION OF UPDATES

A. REVENUE MEMORANDUM CIRCULARS

REVENUE MEMORANDUM CIRCULAR 33-2026

The Bureau of Internal Revenue has issued **Revenue Memorandum Circular (RMC) No. 33-2026** regarding the Estate Tax Amnesty program.

1. Submission of Proof of Estate Settlement

- **No Deadline for Submission:** There is **no deadline** to submit the proof of estate settlement (e.g., Extrajudicial Settlement or Court Order).
- **Application Validity:** Failing to submit this proof by the deadline will **not invalidate** your amnesty application.
- **eCAR Requirement:** While it does not affect the amnesty application itself, the proof of settlement is **mandatory for processing and issuing the electronic Certificate Authorizing Registration (eCAR)**, which is required to transfer the estate's assets.

2. Treatment of Undeclared Properties

- If additional properties are discovered that were **not included** in a previously filed estate tax amnesty return, the tax for these specific properties will be computed based on the **laws and regulations applicable at the time of the decedent's death**.
- The regular estate tax rate will be applied **only to the undeclared property**.

3. Installment Payment Terms and Risks

- **Duration and Approval:** Installment payments may be permitted for up to **two (2) years** from the statutory date of payment, provided prior approval is obtained from the concerned Revenue District Office (RDO).
- **Payment Schedule:**
 - The **first installment must be paid on or before June 16, 2025**.
 - Installments do **not** need to be equal in amount, as long as the total Estate Tax Amnesty due is paid within the approved two-year period.

- **Consequences of Default:** It is vital to meet every scheduled payment date. **Failure to pay any installment on time** will result in the following:
 - **Forfeiture** of the estate tax amnesty avilment for the properties covered by the application that are not yet fully settled.
 - The estate will be subject to **regular estate tax laws** in effect at the time of the decedent's death, including all applicable **surcharges, interests, and delinquency penalties.**

To know more about this issuance, you may refer to this link: [RMC NO. 33-2026.pdf](#)

REVENUE MEMORANDUM CIRCULAR 34-2026

The Bureau of Internal Revenue has issued Revenue Memorandum Circular 34-2026, which announces the availability of Tax Identification Number (TIN) and Identification (ID) via the eGOV application beginning April 24, 2026.

If the TIN ID is generated through ORUS, it can be verified through scanning the QR Code. If the TIN is generated through EGOV application, it can be verified through the actual presentation of the app.

Follow this link to know more: [RMC NO. 34-2026.pdf](#)

REVENUE MEMORANDUM CIRCULAR 35-2026

The Bureau of Internal Revenue has issued Revenue Memorandum Circular 35-2026 with respect to the filing of Request for Reconsideration of full or partial denial of VAT/Excise Tax Refund within the National Office or Request for Reconsideration of the FDDA. If the due date falls on a Friday, the deadline of filing thereof shall be moved to the next business day, when personnel from the national office are working on-site.

This will remain effective during the effectivity of RMO 007-2026.

Follow this link to know more: [RMC No. 35-2026.pdf](#)

REVENUE MEMORANDUM CIRCULAR 39-2026

In connection with the extension of filing of the annual income tax returns, payment of the tax due, and its attachment from April 15 to May 15, 2026, the Bureau of Internal Revenue has issued Revenue Memorandum Circular 39-2026 to clarify the submission of the attachment. The deadline of May 15, 2026, is the deadliet deadline for the filing of the ITR, payment, and attachment. Thus, if the ITR was filed electronically on April 15, the taxpayer has until May 15 to file the attachments, including the audited financial

statement. If the ITR is filed on May 15, the 15-day period will not be followed, and therefore, the attachment must be filed on May 15 as well.

To know more about this issuance, refer to the following link: [RMC No. 39-2026.pdf](#)

B. FISCAL INCENTIVES REVIEW BOARD (FIRB)

FIRB ADVISORY 007-2026

The Fiscal Incentives Review Board (FIRB) has issued FIRB Advisory 007-2026 which extends the deadline for filing the following reports:

Accounting Period	Report	Original Deadline	Extended Deadline
Calendar Year	ATIR and ABR	May 15, 2026	June 15, 2026
Fiscal Year	ABR (Employment and Compensation Data)		

You may access the issuance through this link: [FIRB Advisory No. 007-2026 – Extension of Deadlines for the Submission of the ATIR and ABR for Taxable Year 2025 – FIRB Website](#)

*****NOTHING FOLLOWS*****