



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



REVENUE MEMORANDUM CIRCULAR NO. 040-2026

SUBJECT : *Circularizing the Memorandum of Agreement (MOA) between the Commission on Elections (COMELEC) and Bureau of Internal Revenue (BIR) dated May 6, 2025*

TO : *All Internal Revenue Officials, Employees and Others Concerned*

DATE : **APR 30 2026**

For the information and guidance of all internal revenue officials, employees and others concerned, attached is the full text of the MOA between the COMELEC and BIR, providing a framework for data sharing to ensure compliance with Revenue Memorandum Circular Nos. 97-2023 and 16-2025, which outline the tax compliance requirement for candidates and political parties during elections, and COMELEC Resolution No. 11109, along with other related tax and election laws and regulations.

All internal revenue officials and employees are enjoined to give this Circular as wide a publicity as possible.



Charlito Martin R. Mendoza
CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

K-1-ffr

