



Republic of the Philippines
Department of Education

REGION IV- A CALABARZON
CITY SCHOOLS DIVISION OF THE CITY OF TAYABAS

06 April 2026

DIVISION MEMORANDUM
No. **226** s. 2026

REMINDER ON FILING OF INCOME TAX RETURN

To: Assistant Schools Division Superintendent
Chief Education Supervisors
Heads, Public Elementary and Secondary Schools
Heads, Unit/Section
All Others Concerned

1. This is a reminder regarding the filing of the **Income Tax Return (ITR)**, which is due on or before **April 15, 2026**. Job Order/Contract of Service personnel, transferred personnel from other divisions or government agencies, and Job Order personnel who have been appointed to permanent positions are required to file their ITR. Purely substituted filers are not required to file the annual Income Tax Return.
2. Any corresponding penalties for non-filing of this return shall be borne by the personnel who have served under two employers for CY 2025.
3. For any concerns/questions, kindly coordinate with the Accounting Office for further clarifications.
4. Immediate dissemination and strict compliance of this Memorandum are desired.


CELEDONIO B. BALDERAS, JR.
Schools Division Superintendent

Encl.: None
Reference: BIR Memorandum
To be indicated in the Perpetual Index
under the following subjects:

FILING OF INCOME TAX

Accounting Unit- reminder on filing of income tax returns
ACC08811-001533/April 06,2026



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