DEPARTMENT OF EDUCATION
SDO-Iriga City RECORDS
RECEIVED
11 NOV 2026
Date: 2026-11-06

Republika ng Pilipinas
# Kagawaran ng Edukasyon
REHIYON V (BIKOL)
**TANGGAPANG PANSANGAY NG MGA PAARALAN NG LUNGSOD IRIGA**

*Office of the Schools Division Superintendent*

**MEMORANDUM**

**TO:** **OIC-Public Schools District Supervisors**
**Elementary and Secondary School Heads**
**All Others Concerned**

**FROM:** **MARIA-MAGNOLIA F. BRIOSO, CESO VI**
OIC-Schools Division Superintendent

**SUBJECT:** **SUBMISSION OF TAX INCENTIVE APPLICATION UNDER THE ADOPT-A-SCHOOL PROGRAM (ASP)**

**DATE:** November 11, 2026

Relative to the attached Unnumbered Memo from External Partnership Service, all elementary and secondary schools are hereby reminded that the deadline for submission of the application for Tax Incentive under the Adopt-A-School Program is on or before February 11, 2027.

Schools with qualified donors may contact the Division Partnership Focal Person, Ana Melba M. Bongon at 09399105190 for more details and assistance.

For information, guidance and widest dissemination.

Republic of the Philippines

# Department of Education

EXTERNAL PARTNERSHIPS SERVICE

**CO-EPS-No.10-_____-s,2026**

**MEMORANDUM**

FOR : **ALL REGIONAL DIRECTORS**

ATTENTION : **REGIONAL PARTNERSHIP FOCAL PERSON**
**DIVISION PARTNERSHIP FOCAL PERSON**

FROM : **HERO S. HERNANDEZ**
*Director IV*
External Partnerships Service

SUBJECT : **SUBMISSION OF TAX INCENTIVE APPLICATION UNDER THE ADOPT-A-SCHOOL PROGRAM (ASP)**

DATE : October 19, 2026

---

The External Partnerships Service (EPS) respectfully requests all Regional Directors, through the Regional Partnership Focal Persons and in coordination with the Division Partnership Focal Persons, to remind their respective education partners participating in the Adopt-a-School Program (ASP) to submit the documentary requirements for the availment of tax incentives for Fiscal Year (FY) 2026.

The deadline for submission of the complete documentary requirements is **February 11, 2027.** Regional and Division Partnership Focal Persons are requested to actively follow up with partners and encourage them to submit their documents before the deadline to provide sufficient time for EPS to review the submissions, verify completeness, and facilitate the preparation of the corresponding tax endorsement.

Please remind partners to ensure that all documents are complete, properly accomplished, and signed and notarized where required, in accordance with Republic Act No. 8525, otherwise known as the Adopt-a-School Act of 1998, and applicable provisions of BIR Revenue Regulations No. 013-2025.

The documentary requirements for tax incentive availment are as follows:

1. Signed and notarized Memorandum of Agreement (MOA);

16F Tech Zone Building, Malugay St., Makati City
Telephone Nos.: Local Partnerships (02) 86388637; (02) 86388639
Email Addresses: eps.od@deped.gov.ph & externalpartnerships@deped.gov.ph

DepED BAGONG PILIPINAS

2. Signed and notarized Deed of Donation and Acceptance (DODA);
3. Signed and notarized Sworn Declaration; and
4. Summary of Expenses

The applicable **forms and templates** may be accessed and downloaded from the official DepEd Adopt-a-School Program webpage:

**DepEd Adopt-a-School Program webpage:**
https://www.deped.gov.ph/adopt-a-school-main-page

For questions or assistance regarding the documentary requirements, please coordinate with the External Partnerships Service (EPS) through **externalpartnerships@deped.gov.ph** or **eps.od@deped.gov.ph**, with **zeny.lastimoza@deped.gov.ph** and **rex.fernandez@deped.gov.ph** copied in the email.

Regional and Division Partnership Focal Persons are requested to ensure that this reminder is promptly communicated to concerned partners and to monitor the submission of the required documents.

We appreciate your continued cooperation in facilitating the timely processing of our education partners' tax incentive applications and in strengthening partnerships that support basic education.