Republic of the Philippines
Department of Education
Cordillera Administrative Region
Schools Division of Tabuk City
Office of the Schools Division Superintendent

DIGITALLY RELEASED
DATE: November 6, 2026
TIME: 3:13 p.m.
BY: Kristine Keith Ambatang
SDO TABUK CITY
— RECORDS UNIT —
Reference Number: RU-2026-125

November 6, 2026

DIVISION MEMORANDUM
No. 505 s. 2026

SUBMISSION OF TAX INCENTIVE APPLICATION REQUIREMENTS UNDER THE ADOPT-A-SCHOOL PROGRAM (ASP)

To: Assistant Schools Division Superintendent
Chief Education Supervisors
Public Schools District Supervisors
School Heads, Public Elementary and Secondary Schools
Division Partnership Focal Persons
All Concerned

1. Pursuant to Memorandum CO-EPS-No. 10, s. 2026, dated October 19, 2026, issued by the External Partnerships Service (EPS), entitled "Submission of Tax Incentive Application under the Adopt-A-School Program (ASP)," this Office hereby directs all concerned schools to facilitate the submission of documentary requirements by their respective education partners for the availment of tax incentives for Fiscal Year (FY) 2026, pursuant to Republic Act No. 8525, otherwise known as the Adopt-A-School Act of 1998.

2. Education partners who participated in the Adopt-A-School Program and intend to avail themselves of the corresponding tax incentives shall submit the following documentary requirements: a. Signed and notarized Memorandum of Agreement (MOA); b. Signed and notarized Deed of Donation and Acceptance (DODA); c. Signed and notarized Sworn Declaration; and d. Summary of Expenses.

3. All concerned school heads and school partnership coordinators are hereby directed to promptly inform and coordinate with their respective education partners, provide the necessary assistance in preparing the required documents, and ensure that all submissions are complete, properly accomplished, and duly signed and notarized, where applicable.

4. The complete documentary requirements shall be submitted to the Schools Division Office, through the Division Partnership Focal Person, on or before January 31, 2027, to allow sufficient time for the review,

verification, and consolidation of documents prior to the February 11, 2027 submission deadline set by the External Partnerships Service.

5. The Division Partnership Focal Person shall closely monitor compliance, coordinate with concerned schools and education partners, and provide the necessary technical assistance to facilitate the timely and complete submission of requirements.

6. The prescribed forms and templates may be accessed and downloaded from the official DepEd Adopt-A-School Program webpage: **https://www.deped.gov.ph/adopt-a-school-main-page**

7. For clarifications or assistance, concerned school heads and education partners may coordinate with the Division Partnership Focal Person, **Romeo B. Agagon**, through mobile number 0997-691-9187. A copy of the EPS Memorandum is attached for reference and guidance.

8. Immediate dissemination of and strict compliance with this Memorandum are hereby directed.

CHRISTOPHER C. BENIGNO, PhD, EdD, CESO VI
Assistant Schools Division Superintendent
OIC- Schools Division Superintendent

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

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.

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