



Republic of the Philippines  
**Department of Education**  
Cordillera Administrative Region  
**SCHOOLS DIVISION OF BAGUIO CITY**



March 5, 2026

**DIVISION MEMORANDUM**

No. **181-2026**

**CORRIGENDUM TO DM NO. 096 S. 2026 RE: FILING/SUBMISSION OF BIR FORM 2316 FOR CALENDAR YEAR 2025**

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

1. Relative to Division Memorandum No. 096, s. 2026 titled "Filing/Submission of BIR Form 2316 for Calendar Year 2025", this is to inform all concerned personnel that based on the guidance of the Bureau of Internal Revenue, the deadline for the **filing of BIR Form 2316** and **payment of the 2025 Annual Income Tax** (if Item 24 is higher than Item 25) is **April 15, 2026**.
2. This corrigendum is issued to clarify the previously posted memorandum indicating April 30 as the deadline for payment. All concerned personnel are therefore advised to comply with the **April 15, 2026** deadline set by the BIR to avoid possible penalties or surcharges.
3. For information and guidance.

**SORAYA T. FACULO PhD, CESO V**  
Schools Division Superintendent

For the Schools Division Superintendent:

**CARMEL F. MERIS**  
OIC-Assistant Schools Division Superintendent

osds/nde/afi



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