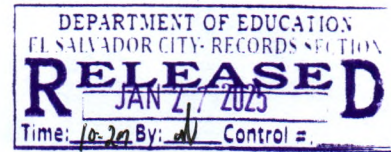




Republic of the Philippines  
Department of Education  
REGION X - NORTHERN MINDANAO  
SCHOOLS DIVISION OF EL SALVADOR CITY




24 Jan 2025

DIVISION MEMORANDUM  
No. 024, s. 2025

**ANNUAL FILING FOR COMMUNITY TAX CERTIFICATE**

To: **Asst. Schools Division Superintendent**  
**Chief CID, SGOD**  
**Education Program Supervisors**  
**Section Heads**  
**All Public Elementary & Secondary School Heads**  
**All Others Concerned**  
This Division

1. This is to remind all employees on the annual filing for Community Tax Certificate (CTC) **on or before January 31, 2025**. Details of the CTC will be used during the Income Tax Return Form (BIR 2316) filing.
2. For Division Office employees, personnel from the barangay office will be available to us on February 6, 2025 starting 8:00 AM.
3. All are reminded that this Office adheres to Equal Opportunity Principle (EOP). Hence, all decisions and actions shall be based solely on guidelines set forth, with no discrimination on the account of age, gender identity, sexual orientation, civil status, disability, religion, ethnicity, or political affiliation.
4. This is for strict compliance by all employees.

  
**RANDOLPH B. TORTOLA**  
Schools Division Superintendent

To be indicated in the Perpetual Index  
Under the following subjects:  
EMPLOYEES          POLICY          PROCEDURE

osds/fml



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