Republic of the Philippines
Department of Education
Region X – Northern Mindanao
DIVISION OF CAGAYAN DE ORO CITY
Fr. William F. Masterson SJ Avenue, Upper Balulang, Cagayan de Oro City

URGENT

DEP ED-DIVISION OF CAGAYAN DE ORO
CAGAYAN DE ORO CITY
RELEASED
DATE: FEB 20 2018
BY:

DIVISION MEMORANDUM
No. 119 s. 2018

TO : **Assistant Schools Division Superintendent**
SGOD/CID Chief, PSDS, EPS and other SDO Personnel
Elementary/Secondary School Administrators
Teaching and Non-teaching Personnel

FROM : **JONATHAN S. DELA PEÑA, PhD., CESO VI**
Schools Division Superintendent

SUBJECT : **Submission of the DULY SIGNED DUPLICATE copy of BIR Form 2316 For Taxable Year 2017**

DATE : **February 20, 2018**

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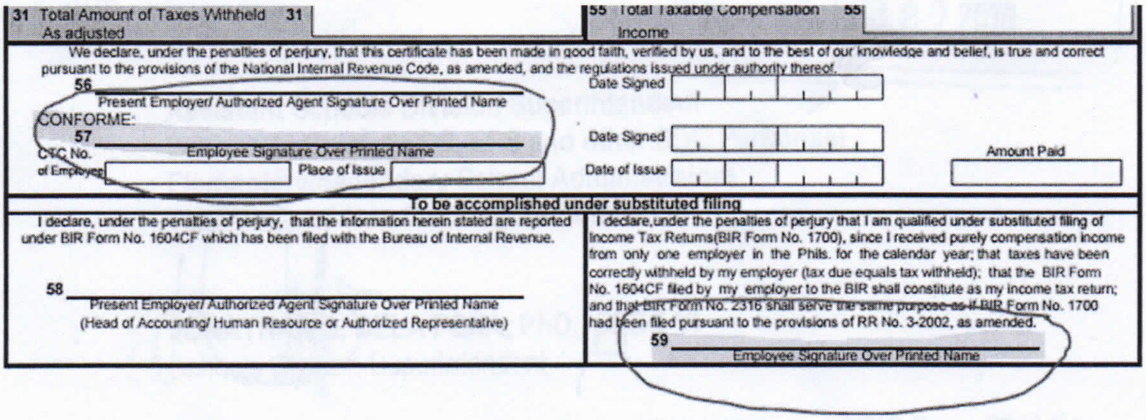
1. The Bureau of Internal Revenue (BIR) has required all employees to submit the **duplicate copy** of BIR Form 2316 (***Certificate of Compensation Payment/Tax Withheld***) of their employees who are **qualified** for **substituted filing** to the BIR pursuant to ***BIR Revenue Regulation*** No. **11-2013** dated **May 20, 2013**.

   Per BIR Revenue Memorandum Circular No. 1-2003 dated December 27, 2002, the following are the conditions for those who are qualified for the substituted filing:

   a. The employee receives purely compensation income (regardless of amount) during the taxable year
   b. The employee receives the income only from one employer in the Philippines during the taxable year
   c. The amount of tax due from the employee at the end of the year equals the amount of tax withheld by the employer
   d. The employee's spouse also complies with all three (3) conditions stated above.
   e. The employer files the annual information return (BIR Form No. 1604-CF)
   f. The employer issues BIR Form 2316 (Oct 2002 ENCS) version to each employee

2. The Accounting Office will release to the concerned employees through the School Administrators the **2017** BIR **Form 2316 starting February 23, 2018**.

3. The School Administrators must facilitate in signing the BIR Form of the qualified employees for the substituted filing by accomplishing the **SIGNATURE BOX [ITEM NOS. 57** and **59 of the BIR Form 2316]** with original signature in all copies as shown below:



31 Total Amount of Taxes Withheld As adjusted 31

55 Total Taxable Compensation Income 55

We declare, under the penalties of perjury, that this certificate has been made in good faith, verified by us, and to the best of our knowledge and belief, is true and correct pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof.

56 Present Employer/ Authorized Agent Signature Over Printed Name — Date Signed

CONFORME:

57 Employee Signature Over Printed Name — Date Signed

CTC No. of Employee — Place of Issue — Date of Issue — Amount Paid

To be accomplished under substituted filing

I declare, under the penalties of perjury, that the information herein stated are reported under BIR Form No. 1604CF which has been filed with the Bureau of Internal Revenue.

58 Present Employer/ Authorized Agent Signature Over Printed Name (Head of Accounting/ Human Resource or Authorized Representative)

I declare, under the penalties of perjury that I am qualified under substituted filing of Income Tax Returns(BIR Form No. 1700), since I received purely compensation income from only one employer in the Phils. for the calendar year; that taxes have been correctly withheld by my employer (tax due equals tax withheld); that the BIR Form No. 1604CF filed by my employer to the BIR shall constitute as my income tax return; and that BIR Form No. 2316 shall serve the same purpose as if BIR Form No. 1700 had been filed pursuant to the provisions of RR No. 3-2002, as amended.

59 Employee Signature Over Printed Name

4. The **ORIGINALLY** signed **DUPLICATE COPY** of said form must be returned to the Accounting Office **on or before FEBRUARY 27, 2018 AM**.

5. School administrators shall see to it that the submission of **DUPLICATE COPY** must be in alphabetical order and must **NOT** be fastened and must be covered with Transmittal Letter (**Family Name/First Name/Middle Name Format**). The Transmittal Letter must duly sign by the School Administrators.

6. The same shall then be filed to the BIR on **February 27, 2018**, otherwise, a corresponding penalty of **ONE THOUSAND PESOS (Php1,000.00)** shall be imposed for non-submission pursuant to **Section 3** of said Revenue Regulation.

7. School Administrators are advised to photocopy the said **BIR Form 2316** for School File for future references.

8. For strict compliance.

Reference: BIR RR No 11-2013

To be indicated in the Perpetual Index under the following subjects:

FINANCE **BIR** **SCHOOL OPERATIONS**

OSDS/aac