

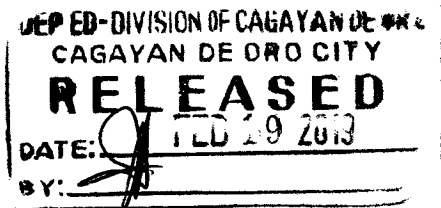


Republic of the Philippines
 Department of Education
 Region X – Northern Mindanao
DIVISION OF CAGAYAN DE ORO CITY
 Fr. William F. Masterson, S.J. Avenue,
 Brgy. Upper Balulang, Cagayan de Oro City, 9000 Philippines



DIVISION MEMORANDUM

No. 131 s. 2019



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

SUBJECT : Submission of Duly Signed Duplicate Copy and Soft copy/Scanned Copy
 of BIR Form 2316 For Taxable Year 2018

DATE : February 18, 2019

1. The **Bureau of Internal Revenue (BIR)** has required all employees to submit the **Duplicate Copy and Soft Copy/ Scanned 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 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 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 states 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 2018 BIR Form 2316 starting **February 19, 2019**.
 3. The School Administrators must facilitate in signing the BIR Form of the qualified employees for the substituted filing by accomplishing the **SIGNATURE BOX [ITEMS NOS. 57 AND 59 of the BIR Form 2316]** with original signature in all copies as shown below:



Republic of the Philippines
 Department of Education
 Region X – Northern Mindanao
DIVISION OF CAGAYAN DE ORO CITY

Fr. William F. Masterson, S.J. Avenue,
 Brgy. Upper Balulang, Cagayan de Oro City, 9000Philippines



4. Per Revenue Memorandum Circular No. 24-2019 under Sec. 2.83 -Statements and Returns, Clarifications to the amending provisions of RR No. 11-2018 Prescribing the Submission of BIR Form No. 2316 and Certified List of Employees Qualified for Substituted Filing of Income Tax Return (ITR).

1. Scan the duplicate original copies of BIR No. 2316 through a scanning machine or device;
2. Store the soft copies of BIR Form No. 2316 using the "PDF" file format with the filenames **alphabetically arranged** in a Digital Versatile Disk-Recordable (DVD-R). The filename shall contain the following information:
 - a. Surname of the employee
 - b. Taxpayer Identification Number (TIN) of the employee; and
 - c. Taxable Period - 12312018

Example: **SACUPAYO_2344122650000_12312018**

Part I - Employer Information		Part II - Employee Information	
Employer Identification No. (EIN)	234 412 265 0000	Employee Identification No. (EIN)	234 412 265 0000
Employer Name (Last Name, First Name, Middle Name)	SACUPAYO RACHEL ANN CUAREZ	Employee Name (Last Name, First Name, Middle Name)	SACUPAYO RACHEL ANN CUAREZ
Employer Address	6A 26 Street	Employee Address	6A 26 Street
Local Home Address	6C Zip Code	Local Home Address	6C Zip Code
Foreign Address	6E Zip Code	Foreign Address	6E Zip Code

5. Kindly email the scanned copy to acctgdepdcdo@gmail.com and the Originally Signed Duplicate Copy **Not Later than February 26, 2019** to the **Accounting Section**.
6. School administrators shall see to it 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)**. Transmittal Letter must be duly sign by the School Administrators.
7. **Non-submission** of BIR Form No. 2316 will have a corresponding penalty of **ONE THOUSAND PESOS (Php1,000.00)** pursuant to Section 3 of said Revenue Regulation.
8. School Administrators are advised to keep a copy of BIR FORM 2316 for School File for future references.

JONATHAN S. DELA PEÑA, Ph.D., CESO V
 Schools Division Superintendent *ja*