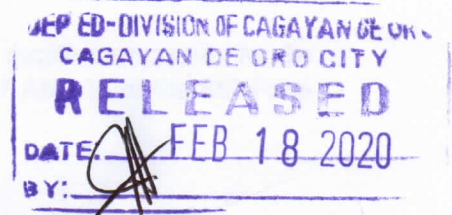




Republic of the Philippines  
**Department of Education**  
**REGION X**  
**DIVISION OF CAGAYAN DE ORO CITY**

**DIVISION MEMORANDUM**

No. 119 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 Soft copy/Scanned Copy  
of BIR Form 2316 For Taxable Year 2019

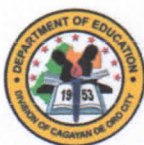
**DATE :** February 17, 2020

1. The **Bureau of Internal Revenue (BIR)** has required all employers to submit the **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 2019 BIR Form 2316 starting **February 18, 2020**.



**Address:** Fr. William F. Masterson Avenue, Upper Balulang, Cagayan de Oro City  
**Telephone:** (08822) – 8550048



Republic of the Philippines  
**Department of Education**  
**REGION X**  
**DIVISION OF CAGAYAN DE ORO CITY**

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:

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 - 12312019**

Example: **SACUPAYO\_2344122650000\_12312019**



Address: Fr. William F. Masterson Avenue, Upper Balulang, Cagayan de Oro City  
Telephone: (08822) – 8550048

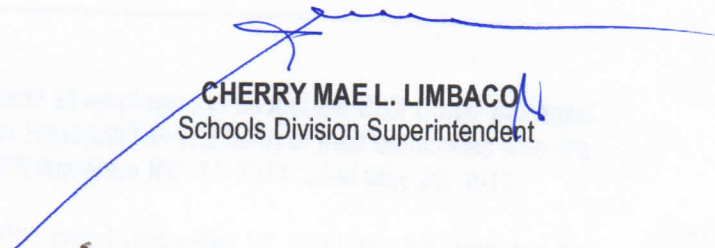




Republic of the Philippines  
**Department of Education**  
REGION X  
DIVISION OF CAGAYAN DE ORO CITY

---

5. School administrators must ensure submission of **SCANNED COPY** to [acctgdepedcdo@gmail.com](mailto:acctgdepedcdo@gmail.com) with the file name format stated above **Not Later than February 24, 2020**. Duly signed **Transmittal Letter (Hard Copy)** should be submitted to the accounting section on the same date.
6. **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.
7. School Administrators are advised to keep a copy of BIR FORM 2316 for School File for future references.
8. For your guidance and strict compliance.

  
**CHERRY MAE L. LIMBACO**  
Schools Division Superintendent



---

Address: Fr. William F. Masterson Avenue, Upper Balulang, Cagayan de Oro City  
Telephone: (08822) – 8550048