



Republic of the Philippines
Department of Education
REGION III – CENTRAL LUZON
SCHOOLS DIVISION OFFICE - SCIENCE CITY OF MUÑOZ

February 5, 2024

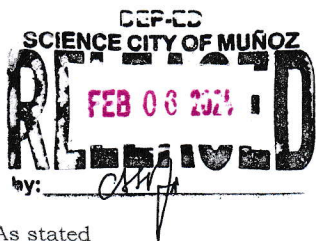
SCHOOLS DIVISION MEMORANDUM

No. 044 , s. 2024

**PROCEDURE IN ACCOMPLISHING BIR FORM 2316/CERTIFICATE OF
COMPENSATION PAYMENT/TAX WITHHELD FOR CY 2023**

To: All SDO-Based Payroll Teaching and Non-Teaching Personnel

1. In line with the requirements of Bureau of Internal Revenue (BIR) on filing of annual income tax withheld, the following procedures must be observed in accomplishing the BIR Form 2316:
 - Fill-up items No. 6 to No. 8;
 - Sign on items No. 52 and No. 54. On item No. 52, kindly write on the space provided your respective **Community Tax Certificate (CTC) No.**, Place of Issue, Date of Issue and Amount Paid;
 - Submit in *triplicate the hard copies* together with the *scanned PDF file* of the accomplished BIR Form saved in CD on a per school basis;
 - Deadline of submission of the required hard and soft copies will be **on or before February 12, 2024** at the Records Unit of the schools division office (SDO).
2. Copies of the BIR Form 2316 are now available for pick-up at the Records Unit of the SDO.
3. For information and compliance.



Johanna N. Gervacio
JOHANNA N. GERVACIO, PhD, CESO V
Schools Division Superintendent

Encl: As stated
Reference: None
To be indicated in the Perpetual Index
Under the following subjects:

BIR FORM 2316

ACCT/JVM-Submission of Form 2316
001/February 5, 2024