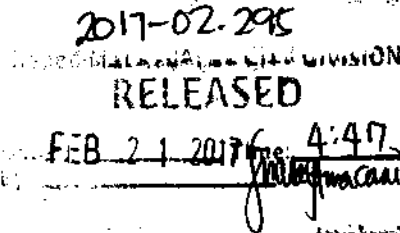




DEPARTMENT OF EDUCATION  
Region X – Northern Mindanao  
DIVISION OF MALAYBALAY CITY  
Sayre Highway, Casisang, Malaybalay City



DIVISION MEMORANDUM  
No. 101, s. 2017



February 21, 2017

To: Public Schools District Supervisors  
Elementary and Secondary Public School Administrators  
All concerned

SUBJECT: **RELEASE AND SUBMISSION OF BIR FORMS 2316**

Please be informed that BIR Form 2316 or the Certificate of Compensation Payment/Tax Withheld of all personnel in this Division are already available for pick-up at the Division Office - Releasing Section. All teaching and non-teaching personnel who are qualified for substituted filing as per Revenue Regulations (RR) No. 11-2013 shall sign Item No. 57 and 59 in the lower portion of BIR Form No. 2316.

Further, to ensure that all signed BIR Forms 2316 are submitted and filed to the Bureau of Internal Revenue on or before February 28, 2017, all Public Schools District Supervisors are directed to submit two (2) signed copies to the Division Office on **Thursday, February 23, 2017** while the third copy must be given to the teacher or personnel concerned.

Any unreturned BIR Form 2316 of which employees are qualified for substitute filing shall pay a penalty of P1,000.00 each at the Bureau of Internal Revenue as per Section 250 of the Tax Code.

For widest dissemination to all concerned.

  
EDILBERTO L. OPLENARIA, CESO VI  
OIC - Schools Division Superintendent