



DEPARTMENT OF EDUCATION
Region X – Northern Mindanao
DIVISION OF MALAYBALAY CITY
Corner Don Carlos-Guingona St., City of Malaybalay



March 26, 2014

DIVISION MEMORANDUM

No. 109, s. 2014

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

SUBJECT: **SUBSTITUTE FILING OF INCOME TAX RETURNS**

The Bureau of Internal Revenue (BIR) prescribes the submission of BIR Form 2316 or the Certificate of Compensation Payment/Tax Withheld covering employees who are qualified for **substituted filing** to the BIR with the issuance of Revenue Regulations (RR) No. 11-2013.

As clarified in Revenue Memorandum Circular No. (RMC) 1-2003 substituted filing applies to individuals who meet the following conditions:

- 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.

In line with this, all teaching and non-teaching personnel who are qualified for substituted filing shall sign Item No. 57 and 59 in the lower portion of BIR Form No. 2316. These forms shall be made available in the District Offices for their signatures and shall be returned by the District In-Charge to the Division Office on Tuesday, April 1, 2014.

For widest dissemination to all concerned.

EDILBERTO L. OPLENARIA
OIC - Schools Division Superintendent