



Republic of the Philippines  
**Department of Education**  
 REGION X - NORTHERN MINDANAO  
 DIVISION OF MALAYBALAY CITY

DAM-2022-02-091  
 DEPED MALAYBALAY CITY DIVISION  
 RELEASED  
 DATE: \_\_\_\_\_ TIME: 1:20pm  
 BY: FEB 27 2022

February 21, 2022

**DIVISION MEMORANDUM**

No. 091, s. 2022

To: Assistant Schools Division Superintendent  
 Chief Education Supervisors, CID and SGOD  
 Public Elementary and Secondary Schools Heads  
 All Others Concerned  
 This Division

FROM: **VICTORIA V. GAZO, PhD, CESO V**  
 Schools Division Superintendent

SUBJECT: **RELEASE AND SUBMISSION OF BIR FORMS 2316 for CY 2021**

1. Certificate of Compensation Payments/Tax Withheld (Form 2316) is ready for pick up at the Accounting Section thru Window 1. Teaching and non-teaching personnel who are qualified for substituted filing per Revenue Regulations No. 11-2013 shall sign items 57 and 59.
2. Further, to ensure that all signed BIR Forms 2316 are scanned, submitted and filed to the Bureau of Internal Revenue on or before February 28, 2022, one (1) signed copy of each form must be submitted to the Division Office on *Thursday, February 24, 2022* while the second copy be retained for employee's file.
3. Only School Heads and/or Administrative Assistants assigned per school are allowed to pick them up at the Division Office and shall also return the duly signed forms and transmittal as proof of receipt of the personnel.
4. A penalty of Php1,000.00 per Section 250 of the Tax Code is imposed for employees who fail to file the form.

**TO BE POSTED IN THE WEBSITE**

Copy furnished : Records Section  
 Accounting Section



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