



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

2023-08004

DM 2023-02-048  
DEPED MALAYBALAY CITY DIVISION  
RELEASED  
DATE: 2/14/23 TIME: 10:24  
BY: [Signature]

**DIVISION MEMORANDUM**

NO. 048, s. 2023

TO: Assistant Schools Division Superintendent  
Chief Education Supervisors, CID and SGOD  
Public Elementary and Secondary School Heads  
Section/Unit Heads  
All Others Concerned

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

DATE: February 13, 2023

SUBJECT: **RELEASE AND SUBMISSION OF BIR FORM 2316 CY 2022**

1. Certificate of Compensation Payments/Tax Withheld (form 2316) is ready for pick up at the Accounting Unit thru Window 1. Teaching and non-teaching personnel who are qualified for the 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 Bureau of Internal Revenue on/or before February 28, 2023, one (1) signed copy of each form must be submitted to the Division Office not later than *Friday, February 17, 2023* 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 up the forms 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.
5. Widest dissemination of this Memorandum is desired.

**TO BE POSTED IN THE WEBSITE**

Cc: Records Unit  
Accounting Unit



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