



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

DM 2024-01-054
DEPED MALAYBALAY CITY DIVISION
RELEASED
DATE: 2/1/24 TIME: 1:21
BY:

DIVISION MEMORANDUM

NO. 054, s. 2024

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

FROM: **CHERRY MAE L. LIMBACO-REYES**
Schools Division Superintendent

DATE: January 30, 2024

SUBJECT: **RELEASE AND SUBMISSION OF BIR FORM 2316 CY 2023**

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, 2024, one (1) signed copy of each form must be submitted to the Division Office not later than *Friday, February 12, 2024* while the second copy be retained for employee's file.
3. Only School Heads, Administrative Officers 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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