



Republic of the Philippines  
**Department of Education**  
REGION III – CENTRAL LUZON  
SCHOOLS DIVISION OFFICE - SCIENCE CITY OF MUÑOZ

February 6, 2023

**DIVISION MEMORANDUM**

No. *65*, s. 2023

To: All SDO-Based Payroll Teaching and Non-Teaching Personnel

**PROCEDURE IN ACCOMPLISHING BIR FORM 2316/CERTIFICATE OF  
COMPENSATION PAYMENT/TAX WITHHELD FOR CY 2022**

1. In line with the requirements of Bureau of Internal Revenue (BIR) on filing of annual income tax withheld, the following procedures must be observed in accomplishing the BIR Form 2316:
  - Fill-up items *No. 6 to No. 8*;
  - Sign on items *No. 52 and No. 54*. On item *No. 52*, kindly write on the space provided your respective Community Tax Certificate (CTC) No., Place of Issue, Date of Issue and Amount Paid;
  - Submit in *triplicate the hard copies* together with the *scanned PDF file* of the accomplished BIR Form saved in CD on a per school basis;
  - Deadline of submission of the required hard and soft copies will be **on or before February 9, 2023** at the Records Unit of the schools division office (SDO).
2. Copies of the BIR Form 2316 are now available for pick-up at the Records Unit of the SDO.
3. For information and compliance.



*[Signature]*  
**DANTE G. PARUNGAO, CESO V**  
Schools Division Superintendent

Acctg2023



*Loyal, Excellent, Accountable and Dedicated to Service*

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