



Republic of the Philippines
Department of Education
Region X
DIVISION OF MISAMIS ORIENTAL
Velez St., Cagayan de Oro City
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March 31, 2014

DIVISION MEMORANDUM

NO. 86 S. 2014

To: Education Program Supervisors/ District Advisers
Public Schools District Supervisors /PS District In-charge
Elementary & Secondary School Heads
All Employees Concerned

From:  **CHERRY MAE L. LIMBACO, Ph.D., CESO V**
Schools Division Superintendent

Re: **SUBMISSION OF THE SIGNED BUREAU OF INTERNAL REVENUE
(BIR) FORM 2316**

1. The submission of the signed BIR Form 2316 to the Division Accounting Office will be **on or before April 4, 2014.**
2. Only those who are qualified under the substituted filing are required to submit the BIR Form 2316. Substituted filing applies only if all the following circumstances are present;
 - 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; and
 - d. The **employee's spouse also complies with all the three (3) conditions** stated above.
3. Employees who are not covered by the substituted filing need NOT submit the BIR Form 2316 to the Division Accounting office but MUST file with the Bureau of Internal Revenue(BIR) their Annual Income Tax Return(BIR Form No. 1700 or 1701 whichever is applicable) on or before April 15, 2014.
4. For guidance and compliance.

CLL/rlg