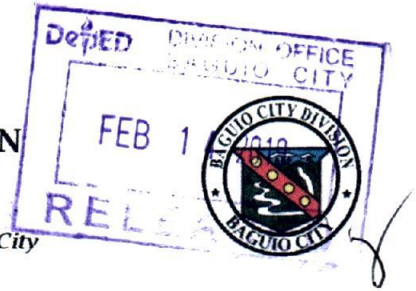




Republic of the Philippines
DEPARTMENT OF EDUCATION
Cordillera Administrative Region
DIVISION OF BAGUIO CITY
Upper Session Road, Military Cut-Off, Baguio City
Tel. No.: (074) 442-7819



February 14, 2019

SIGNING AND SUBMISSION OF INCOME TAX RETURN

DIVISION MEMORANDUM

No. 088, s. 2019

To : Education Program Supervisors
Public Schools District Supervisors
Head Teachers/Department Heads
Public Elementary and Secondary School Heads
Teaching Personnel and Non - Teaching Personnel
All Others Concerned

1. Pursuant to the **REVENUE REGULATIONS NO. 2-2015**, Amending the Pertinent Provision of revenue regulations No. 2-2006 and No. 11-2013 with Respect to the submission of Copies of BIR Forms 2307 and 2316.
2. Kindly get the Certificate of Compensation Payment/Tax Withheld (form 2316) at the Division Office, Personnel Unit today until tomorrow February 15, 2019.
3. Submit the form 2316 on or before **February 19, 2019** to give ample time to collate and check completeness/correctness of entries.
4. Please sign all three (3) copies of the BIR 2316 form. Two (2) copies of the said form must be returned to the Division Office while one (1) copy will be the teacher's personal copy. If school wishes to have a copy, they can photocopy the said forms. Please take note that the original copies should be forwarded to the Division Office.
5. Copies of the BIR 2316 form that will be forwarded to the Division office should be placed in two separate folders (one folder should be labeled with BIR copy and the other would be for the Division Office copy).
6. Strict compliance of this Memorandum is enjoined.

FEDERICO P. MARTIN, Ed. D., C.Ed.D., CESO V
Schools Division Superintendent