



Republic of the Philippines
Department of Education
Cordillera Administrative Region
SCHOOLS DIVISION OF BAGUIO CITY

February 04, 2026

DIVISION MEMORANDUM

No. **096-2026**

FILING/SUBMISSION OF BIR FORM 2316 FOR CALENDAR YEAR 2025

To: SDO Personnel
Public School Heads
School Teaching and Non-Teaching Personnel
All Others Concerned

1. Pursuant to Revenue Regulations No. 16-2021 dated June 11, 2021, employees are required to submit their BIR Form No. 2316 to the Bureau of Internal Revenue (BIR) in soft copy format.
2. In compliance with this requirement, the Personnel Section shall provide the School Administrative Officers with the soft copies of BIR Form No. 2316 for Calendar Year 2025 for printing and distribution of three (3) original copies to employees in their respective schools.
3. Duly filled up and signed BIR Form No. 2316 shall be scanned in PDF format. The filename shall follow the format below:

- i. Surname
- ii. TIN
- iii. Taxable Period

Example: Dela Cruz_123000456_2025

4. The scanned copies shall be collated and verified for completeness by the school, then uploaded to the designated school folders through the link below on or before **February 13, 2026: <https://tinyurl.com/4fwbxfdt>**
5. The original and duplicate hard copies of BIR Form No. 2316 shall no longer be submitted to the Division - Personnel Unit. Instead, one (1) copy shall be retained by the school, and two (2) copies shall be issued to the employee. Future requests for copies of accomplished BIR Form No. 2316 shall be secured from the school.
6. Immediate dissemination of and strict compliance with this Memorandum are hereby directed.

SORAYA T. FACULO PhD, CESO V
Schools Division Superintendent

OSDS/AS/Personnel/ecf



Address: 82 Military Cutoff Rd, Baguio, Benguet, 2600

Telephone No.: (074) 665-1231

Email Address: baguio.city@deped.gov.ph

DepEd Tayo Baguio City

<https://depedpines.com>



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Enclosure to Division Memorandum No. 096-2026

BIR Form No. 2316 – Filing Instructions

1. Complete the following fields:
 - a. TIN (Item No. 3)
 - b. Registered Address (Item No. 6)
 - c. Zip Code (Item No. 6a)
 - d. Local Home Address (Item No. 6b)
 - e. Zip Code (Item No. 6d) – write “N/A” if not applicable
 - f. Date of Birth (Item No. 7)
 - g. Contact Number (Item No. 8)
 - h. CTC or Valid ID details of the employee (ID number, place of issue, date issued, and amount paid if CTC)
 - i. Date signed
 - j. Signature in Item Nos. 54 and 56

2. Review Item Nos. 24 and 25:
 - a. If Item No. 24 is greater than Item No. 25, you are required to file BIR Form 2316 individually and pay the tax to the BIR Office on or before **April 30, 2026**.

3. Transmittal to the BIR by the SDO
 - a. The SDO will submit BIR Form 2316 to the BIR on **February 24, 2026**.
 - b. School that fail to submit complete BIR Form 2316 for their school personnel **on or before February 13, 2026** will not be included in the SDO transmittal.