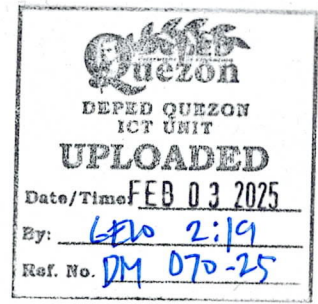




Republic of the Philippines  
**Department of Education**  
 Region IV-A  
 SCHOOLS DIVISION OF QUEZON PROVINCE



03 February 2025

**DIVISION MEMORANDUM**  
 DM No. 070, s. 2025

**SCHEDULE OF RELEASE AND SUBMISSION OF BIR FORM 2316 FOR FY 2024**

**To:** Assistant Schools Division Superintendents  
 Division Chiefs  
 Section Heads  
 Elementary and Secondary School Heads  
 All Other Concerned

1. In compliance with Revenue Regulations Nos. 11-2013, 11-2018, and 16-2021, this Office announces the requirements, instructions, and deadline of submission of the Certificate of Compensation Payment/ Tax Withheld (BIR Form 2316) for FY 2024.
2. The Division Office through Accounting Section will release the BIR 2316 forms for the 2nd District and selected 1st and 3rd Districts under its jurisdiction, while the Sub-Offices will release the remaining BIR 2316 forms of 1st, 3rd, and 4th Districts. The schedule/ deadlines are as follows:

Activities	Schedule/Deadline	Responsible Unit
a. Pick-up/releasing of BIR Form 2316	February 5-7, 2025	District/Designated Liaison Officers
b. Submission of scanned BIR Form 2316 to Division Office through link	February 14, 2025	Sub-offices Personnel
c. Compilation and checking of Scanned Copies	February 17-21, 2025	Division Accounting Personnel
d. Preparation of alphalist and Annex F	February 24-26, 2025	Division Accounting Personnel
e. Notarization of Annex F	February 27, 2025	Division Accounting Personnel
f. Submission to BIR	February 28, 2025	Division Accounting Personnel

DEPEDQUEZON-TM-SDS-04-009-003



Address: Sitio Fori, Brgy. Talipan, Pagbilao, Quezon  
 Trunkline #: (042) 784-0366, (042) 784-0164,  
 (042) 784-0391, (042) 784-0321



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3. Moreover, all Liaison Officers who will pick up BIR Form 2316 are directed to prepare a list of Insular and Senior High School Personnel and **provide an advanced copy** to your assigned Internal Auditors to facilitate printing.
4. The acceptable valid IDs for BIR Form 2316 are governed by Revenue Memorandum Circulars 09-2014 and 79-2021, individual taxpayers are given the option to use either (a) their Community Tax Certificate/Cedula or Valid ID which only lists down (1) National ID/PhilID Cards, (2) Driver's License and (3) Passport.
5. In addition, Revenue Regulations No. 16-2021 provides that only scanned copies of the BIR Form 2316 shall be accepted by the BIR. Submission should be in PDF file format with the file names alphabetically arranged through a shared drive link to be provided by Division Accounting Section ADAS III in-charge. The filename must contain the surname and firstname of the employee, Tax Identification Number (TIN), and taxable period. Example format is as follows:  
  

**DELA CRUZ\_JUAN\_000123456\_2024**
6. Should the employee fail to return the accomplished form on the said schedule, he/she shall file directly to the BIR. Please be reminded that as per Revenue Regulations No.11-2013, **submission after February 28, 2025 shall incur a penalty of P1,000.00 per employee.**
7. Immediate dissemination of and strict compliance with this Memorandum is desired.

  
**ROMMEL C. BAUTISTA, CESO V**  
Schools Division Superintendent 

Accmahm02/03/2025

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