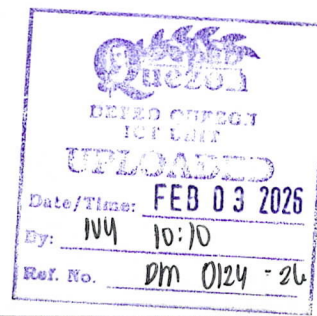




Republic of the Philippines
Department of Education
Region IV-A
SCHOOLS DIVISION OF QUEZON PROVINCE



30 January 2026

DIVISION MEMORANDUM

No. 0124 ____, s. 2026

SCHEDULE OF RELEASE AND SUBMISSION OF BIR FORM 2316 FOR FY 2025

To: Assistant Schools Division Superintendents
Division Chiefs
Section Heads
Public Schools District Supervisors
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 2025.
2. The District-in-charge for elementary schools and the School-in-charge for secondary schools shall be responsible for the printing, distribution, and consolidation of the scanned copies of BIR Form 2316. The consolidated scanned copies shall be submitted to the Division Office **on or before February 11, 2026**.
3. All concerned personnel shall ensure that the accomplished BIR Form 2316 is **properly signed** and supported by a **valid identification card**, in accordance with existing BIR Regulations (see provision no. 7 of this memorandum).
4. All concerned are advised to download the files from the shared drive through the following link, or by scanning the QR Code below. The step-by-step procedures, guidelines, and reminders contained therein shall be carefully reviewed and strictly observed to ensure proper and uniform compliance.

DEPEDQUEZON-TM-SDS-04-009-003



Address: Sitio Fori, Brgy. Talipan, Pagbilao, Quezon
Contact No.s: (042) 784-0366 | (042) 784-0164 |
(042) 784-0391 | (042) 784-0321
E-mail Address: quezon@deped.gov.ph
Website: <https://quezon.deped.gov.ph>



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<https://tinyurl.com/BIR2316-YR2025>

5. The schedule and deadlines are as follows:

Activities	Schedule/Deadline	Responsible Unit
a. Printing and distribution of BIR Form 2316 downloaded from the shared drive link provided by DO Accounting Section	February 2-6, 2026	District in-charge for ES/School in-charge for HS
b. Scanning and consolidation of accomplished BIR Form 2316 and uploading in the shared drive link	February 9-10, 2026	District in-charge for ES/School in-charge for HS
c. Closing of shared drive link	February 11, 2026 (5pm)	Division Accounting Personnel
d. Compilation and checking of scanned and accomplished BIR Form 2316	February 12-20, 2026	Division Accounting Personnel
e. Preparation of alphalist and Annex F	February 23-25, 2025	Division Accounting Personnel
f. Notarization of Annex F	February 26, 2025	Division Accounting Personnel
g. Submission to BIR	February 27, 2025	Division Accounting Personnel

6. The acceptable valid IDs for BIR Form 2316, pursuant to Revenue Memorandum Circulars Nos. 09-2014 and 79-2021 are as follows. Individual taxpayers may opt to use either:

- (a) their Community Tax Certificate/Cedula, or
- (b) Any of the following valid government-issued IDs:
 - (1) National ID/PhilID Cards
 - (2) Driver's License
 - (3) Passport

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7. Further, 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, following this format:

DELA CRUZ_JUAN_000123456_12312025

8. Employees who fail to return the accomplished BIR Form 2316 within the prescribed schedule shall be required to **file directly to the BIR**. Please be reminded that, pursuant to Revenue Regulations No.11-2013, **submissions made after February 28, 2026 shall be subject to a penalty of One thousand Pesos (P1,000.00) per employee.**
9. Immediate dissemination and strict compliance to this Memorandum is desired.


ROMMEL C. BAUTISTA, CESO V
Schools Division Superintendent



Accahm01/30/2026

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