



Republic of the Philippines  
**Department of Education**  
REGION I – NORTHERN LUZON  
**SCHOOLS DIVISION OF CITY OF SAN FERNANDO (LA UNION)**

**DIVISION MEMORANDUM**

DM No. 170, s. 2025

FEB 04 2025

To: Assistant Schools Division Superintendent  
SGOD and CID Chiefs  
Education Program Supervisors  
All Public Principal School Heads  
All Personnel of Division Office and Schools

FROM: OFFICE OF THE SCHOOLS DIVISION SUPERINTENDENT

SUBJECT: SCHEDULE OF RELEASE AND SUBMISSION OF BIR FORM 2316 –  
CERTIFICATE OF COMPENSATION/WITHHELD FOR CY 2024

Date: 3 February 2025

**PARTICULARS**

- In reference to Bureau of Internal Revenue (BIR) on the submission of **BIR Form No. 2316 Certificate of Compensation Payment / Tax Withheld for Compensation Payment With or Without Tax Withheld**, this Office announces the requirements, instructions and deadlines for the submission of BIR Form 2316 for all personnel.
- The schedule / deadline are as follows:

**For Schools:**

| Activities   | Schedule / Deadline  | Responsible Person / Unit     |
|--|----------------------|-------------------------------|
| a. Editing, printing and sorting of BIR Form 2316              | February 3-6, 2025   | Payroll Unit                  |
| b. Signing of BIR Form #'s 53 and 55                           | February 7-10, 2025  | Ms. Aprillyn B. Carbonell     |
| c. Distribution of BIR Form 2316 signed by the Accountant      | February 11, 2025    | Accounting Unit to ADAS/AO    |
| d. Submission of scanned BIR Form 2316 to DO Accounting Office | February 17-18, 2025 | School ADAS/AO to Jane Tadifa |



Address : Tanqui, City of San Fernando

2500 La Union

Tel. No. : (072) 607-4715

"Sa Matatag na Panuntunan, Serbisyong Tapat Maaasahan"

Document Code: \_\_\_\_\_  
Reference No. : \_\_\_\_\_



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|   |                      |                    |
|---|----------------------|--------------------|
| e. Consolidation of Scanned BIR Form 2316 | February 18-20, 2025 | DO Accounting Unit |
| f. Submission to BIR                      | February 21, 2025    | DO Accounting Unit |

**For Division Office:**

| Activities   | Schedule / Deadline  | Responsible Person / Unit   |
|--|----------------------|-----------------------------|
| a. Editing, printing and sorting of BIR Form 2316              | February 3-6, 2025   | Payroll Unit                |
| b. Signing of BIR Form #'s 53 and 55                           | February 7-10, 2025  | Ms. Aprillyn B. Carbonell   |
| c. Distribution of BIR Form 2316 signed by the Accountant      | February 11, 2025    | Accounting Unit             |
| d. Submission of accomplished BIR Form 2316 to Accounting Unit | February 14, 2025    | Representative of each unit |
| e. Sorting and scanning of accomplished BIR Form 2316          | February 17-18, 2025 | DO Accounting Unit          |
| f. Consolidation of Scanned BIR Form 2316                      | February 18-20, 2025 | DO Accounting Unit          |
| g. Submission to BIR   | February 21, 2025    | DO Accounting Unit          |

- In view hereof, all concerned personnel must sign and fill out all relevant information. Please take note that the Accounting Section will not be responsible for any penalties or surcharges resulting from failure to submit on the specified deadline or from any inconsistencies or errors discovered by the BIR. The accomplished form must be returned to the school ADAS/AO by February 18, 2025. Employees who fail to return the form by this date are required to file directly to BIR.

*(Handwritten mark)*



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4. The school ADAS/AO is tasked with scanning the accomplished BIR Form 2316 and saving it in PDF Format on a USB.
  - File Name of scanned BIR Form 2316  
**Last Name\_TIN\_Taxable Year**

**Example: DELACRUZ\_123456789\_12312024**
5. For more details, please contact your designated school ADAS/AO or Ms. Jane Tadifa of the Division Accounting Unit.
6. Immediate and wide dissemination of this memorandum is hereby directed.

**SHEILA MARIE A. PRIMICIAS, Ed.D., CESO VI**  
Officer-In-Charge  
Schools Division Superintendent