



July 28, 2015

MEMORANDUM

TO : The Schools Division Superintendents
District Supervisors, Principals, Head Teachers,
Teacher In-Charge, Accountants, Bookkeepers

FROM : 
RAMON FIEL G. ABCEDE
Regional Director

007202

SUBJECT : UPDATING OF TAXPAYERS PERSONAL EXEMPTIONS

In connection with the Year-end adjustment of withholding tax for CY 2015, all teaching and non-teaching personnel with changes on their BIR Personal Exemption, are requested to submit BIR Form 2305 to the Payroll Services Unit, this Office on or before August 31, 2015 together with any of the following documents.

1. NSO Marriage Contract if married in 2015.
2. NSO Birth Certificate of dependent children born in 2015
3. Waiver of husband, if wife is claiming additional exemption of children, duly signed by the husband's employer.
4. Court decision of legal separation
5. Certificate of employment if husband is working abroad.
6. Medical certificate of physically and mentally incapacitated children.

Please be reminded that dependent children referred to in No. 2 means a legitimate, illegitimate or legally adopted child chiefly dependent upon and living with the taxpayer and is not more than twenty one (21) years of age, unmarried and not gainfully employed or if such dependent children, regardless of age is incapable of self support because of physical or mental defect.

For those who will have changes on their personal exemption after August 31, 2015, Certificate of update of exemption (BIR Form 2305) must be submitted to the Payroll Services Unit within ten (10) days after such change, together with the required documents.

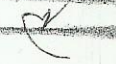
Non-submission of the above requirements may result to erroneous deduction of withholding taxes and any excess may not be refunded as provided under Section 12 of Revenue Regulation No. 4-93 quoted hereunder:

"If the employee fails or refuses to file the Withholding Exemption Certificate or willfully supplies false or inaccurate information, any excess taxes withheld by the employer shall not be refunded to the employee but shall be forfeited in favor of the government."

Immediate and strict compliance of this memorandum is desired.

To: Public Schools District Superintendents
Elem. & Sec. Sch. Heads

For information, guidance + compliance.
Form 305 for submission to S Division Office on or
before Aug. 31, 2015.

RELEASED
 Division of Administrative Services
 RECORDS SECTION
 AUG 04 2015
 Time 7:18 AM
 By 
 August 3, 2015
 MARISSA D. CENTINA
 OR-875