



Republic of the Philippines
Department of Education
Region V (Bicol)
DIVISION OF CATANDUANES
Virac, Catanduanes



March 07, 2014

MEMORANDUM TO:

Education Program Supervisors
Public Schools District Supervisors
Elementary and Secondary School Heads
Teaching and Non-Teaching Personnel

This office would like to inform you that all copy of BIR Form No. 2316 furnished to every employee shall provide necessary information on following matters:

- Registered Address
- Date of Birth of the taxpayer
- Name and Date of Birth of the Qualified Dependent
- Other necessary information required to disclose under the Tax Code for compliance purposes

Please be guided that upon completion of the same shall be returned immediately to the Office of the Accountant II.

Per Revenue Regulation No. **11-2013** in case of failure to file an information return, statement or list, or keep any record, or supply and information required by this Code or by the Commissioner on the date prescribed therefore, a penalty of one thousand pesos (P1,000.00) shall be imposed for any such failure. Provided, however, that the aggregate amount to be imposed for all such failures during a calendar year shall not exceed twenty five thousand pesos (P25,000.00).

JOSE L. DONCILLO, CESO VI

OIC - Schools Division Superintendent 