



REPUBLIKA NG PILIPINAS
REPUBLIC OF THE PHILIPPINES
KAGAWARAN NG EDUKASYON, KULTURA AT ISPORTS
DEPARTMENT OF EDUCATION, CULTURE AND SPORTS
DECS Complex, Meralco Avenue
Pasig City, Philippines



Sama-Sama
sa DECS

Tanggapan ng Kalihim
Office of the Secretary

September 10, 1999

DECS MEMORANDUM
No. 390, s. 1999

TAXPAYERS RECORD UPDATE (TRU)

To: Regional Directors
Schools Superintendents
District Supervisors

1. To enable the Payroll Services Division (PSD) of this Department to effectively and accurately implement deduction of withholding taxes, all teaching and non-teaching personnel are required to update their taxpayer's records. Non-compliance to this requirement may result to over-deduction of withholding taxes wherein refunds may not be allowed as provided under Section 12 of Revenue Regulation No. 4-93 as 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 made by the employer shall not be refunded to the employee but shall be forfeited in favor of the government."

2. To date, only 60% had complied with the submission to PSD of an Updated Taxpayer's Records. Relatively, the following procedures are suggested in updating such record:

- a. Coordinate with your respective BIR District Office for a briefing on TRU;
- b. Submit BIR Forms 1902 and 1925 with enclosures to the Revenue District Office for validation not later than 30 days after receipt of the forms;
- c. Submit BIR forms as validated by the Revenue District Office to the School Principals/District Supervisors concerned which would serve as the basis in preparing the consolidated Taxpayer's Record Update (TRU) report. All pages of the report must be duly certified by the School Principals/District Supervisors concerned and shall include the following information: a) Division/Station/Employee Number; b) Name of Employee; and c) Total amount of personal and additional exemptions as indicated in BIR Form 1902. Duly accomplished report must be submitted to:

MR. ROLANDO CHECA
Chief, Payroll Services Division
Department of Education, Culture and Sports
Vito Cruz, Malate, Manila

3. In view of the foregoing and in order for the PSD to update the taxpayer's records of the DECS employees, submission of the Taxpayer Record Update (TRU) report is reiterated.

4. Immediate dissemination of this Memorandum is desired.

Andrew B. Gonzalez

ANDREW B. GONZALEZ, FSC
Secretary

Reference:

N o n e

Allotment: 1-3—(D.O. 50-97)

To be indicated in the Perpetual Index
under the following subjects:

EMPLOYEES
RECORDS
TAX