



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

11-1717



Sama-Sama
sa DECS

Tanggapan ng Kalihim
Office of the Secretary

NOV 05 2001

DepEd MEMORANDUM
No. 300 , s. 2001

TAXPAYERS RECORD UPDATE (TRU)

To: Regional Directors
Schools Division/City Superintendents
District Supervisors
Schools Principals

1. In consonance with the Memorandum of Atty. Lilian Hefli, Deputy Commissioner for Operations of the Bureau of Internal Revenue, regarding the updating of registration data of Public School Teachers, as cited in the letter of Atty. Armando Rosimo, Assistant Revenue District Officer - RDO No. 43, to the Undersecretary Ernesto Pangan dated 24 September, 2001, copy attached, and to enable the Payroll Services Division (PSD) to effectively and accurately implement deduction of withholding taxes of all teaching and non-teaching personnel, submission of BIR Forms 1902/2305 is hereby reiterated.

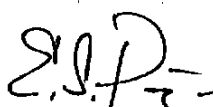
2. Non-implementation of this requirement may result to over deduction of withholding taxes and the excess may not be refunded as provided under Section 12 of Revenue Regulation No. 4-93 as quoted hereunder:

" If the employee fails or refuses to file the Withholding Exemption Certificate or wilfully 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."

3. In view of the foregoing, the following procedures are suggested in updating such records:

a. Coordinate with your respective BIR District Office for a briefing on TRU;

- b. Submit BIR Forms 1902/2305 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 will as a basis in preparing the consolidated Taxpayers' Record Update (TRU) report. All pages of the report must be duly certified by the School Principals/District Supervisors and shall be submitted to **MR. ROLANDO CHECA, Chief, Payroll Services Division - DECS Complex, Meralco Avenue, Pasig City**. Duly accomplished report shall include the following information:
- Division/ Station/ Employee Number
 - Name of the Employee
 - Total Amount of personal and additional exemption as indicated in BIR Forms 1902/2305
4. Immediate and strict compliance of this memorandum is desired.


ERNESTO S. DANGAN
Undersecretary

Reference:

DECS Memorandum: No. 285, s. 2001

Allotment: 1—(D.O. 50-97)

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

EMPLOYEES

REPORTS

TAX

TEACHERS