



REPUBLIKA NG PILIPINAS  
REPUBLIC OF THE PHILIPPINES  
**KAGAWARAN NG EDUKASYON**  
DEPARTMENT OF EDUCATION  
DepEd Complex, Meralco Avenue, Pasig City, Philippines

*Tanggapan ng Kalihim*  
*Office of the Secretary*

Direct Line: 633-7208  
E-Mail: [deped@pacific.net.ph](mailto:deped@pacific.net.ph)

**FEB 05 2003**

DepEd ORDER  
No. 6, s. 2003

**SUBSTITUTED FILING OF EMPLOYEE'S INCOME TAX RETURNS**

To: Regional Directors  
Schools Division/City Superintendents  
Head, Public Elementary and Secondary Schools  
All Others Concerned

1. Pursuant to the provisions of Section 2.83.1 of Revenue Regulations No. 2-98 as amended by Section 2 of Revenue Regulations No. 19-2002 relative to the Substituted Filing of Employees Income Tax Returns for the taxable year 2002, the following procedures are hereby recommended:

- a. Certificate of Compensation Payment/Tax Withheld (BIR Form 2316) of IBM-paid teachers and other field personnel shall be issued by the Department to various Division Offices on or before the 25<sup>th</sup> of March, 2003.
- b. BIR Form 2316 shall be signed by both employer and employee attesting to the fact that the information stated therein has been verified and is true and correct to the best of their knowledge.
- c. The School Principals shall distribute and retain copies of each duly signed BIR Form 2316 and shall submit the same to their respective Administrative Officers, who shall be responsible in keeping the complete copies of duly signed 2316 Forms for the entire Division for a period of three (3) years, as required under the National Internal Revenue Code.
- d. The employee who is qualified for substituted filing of income tax return (tax due equals tax withheld return) under these regulations shall no longer be required to file income tax return (BIR Form 1700). BIR Form 2316, duly signed by both employer and employee, shall serve the same purpose as BIR Form 1700.
- e. However, if the employee is not qualified for substituted filing, the information referring to the certification appearing at the bottom of BIR Form 2316 shall not be signed by both employee and employer. In which case, BIR Form 2316 furnished by the Department shall be attached to the Employee's Income Tax Return (BIR Form 1700) to be filed on or before April 15, 2003.

2. Immediate dissemination of and strict compliance with this Order is directed.



EDILBERTO C. DE JESUS  
Secretary

Reference:

N o n e

Allotment: 1—(D.O. 50-97)

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

EMPLOYEES  
OFFICIALS  
POLICY  
TAX  
TEACHERS

Madel/c:2-4-03