



Republic of the Philippines  
Supreme Court  
Office of the Court Administrator  
Manila

**OCA CIRCULAR NO. 38-2017**

**TO: ALL EXECUTIVE JUDGES/PRESIDING JUDGES AND CLERKS OF COURTS OF THE REGIONAL TRIAL COURTS, METROPOLITAN TRIAL COURTS, MUNICIPAL TRIAL COURTS IN CITIES, MUNICIPAL TRIAL COURTS, MUNICIPAL CIRCUIT TRIAL COURTS, SHARI'A DISTRICT COURTS AND SHARI'A CIRCUIT COURTS**

**SUBJECT: Filing/Submission of BIR Form 2316 for Fiscal Year 2016 with the Bureau of Internal Revenue**

Pursuant to Revenue Regulation No. 11-2013 dated May 20, 2013 (Re: Filing/Submission of Hard Copy of the Certificate of Compensation Payment/Tax Withheld [BIR Form 2316] Covering Employees Who Are Qualified for Substituted Filing, thereby Amending Revenue Regulation [RR] No. 2-98, as last amended by RR No. 010-08), the Bureau of Internal Revenue (BIR) now requires that for cases covered by substituted filing, the employer shall furnish each employee with the original copy of BIR Form No. 2316. The form **must be signed by both the employer and employee** and the duplicate copy thereof must be filed/submitted with the BIR.

In view of the foregoing BIR requirement, attached are copies (both **ORIGINAL** and **DUPLICATE**) of BIR Form No. 2316 for Fiscal Year 2016 and its corresponding CONTROL LIST. You are hereby **DIRECTED** to cause the distribution of the forms among the judges and court personnel in your respective courts and have both the original and duplicate copies of BIR Form No. 2316 signed by the concerned judge/s and court personnel. You are **FURTHER DIRECTED** to return, with a covering letter to the Office of the Court Administrator (OCA) through the Financial Management Office (FMO), all **SIGNED DUPLICATE COPIES** of BIR Form No. 2316 in your court as well as the Control List duly signed by the recipients of the form in the same order it was received by your court **within five (5) days from receipt of this Circular**.

The **original copy of BIR Form 2316 should not be returned and shall be retained by the judge and court personnel** concerned for their personal record. **ONLY** the duplicate copies of the BIR Form 2316 shall be returned to the OCA. Consequently, any request for re-issuance of another copy of BIR Form No. 2316 shall no longer be granted. In case of a multi-sala court, the Control List and the signed duplicate forms shall be transmitted collectively which should include all courts and offices under the jurisdiction of the multi-sala court. Piecemeal transmittal shall not be accepted. Should there be officials or court personnel who are no longer in your court, **the unsigned BIR Form No. 2316 must likewise be returned to the OCA through the FMO**, for monitoring and filing purposes, indicating in the transmittal letter the reason/s for their severance from the service.

Withholding of salaries and allowances shall be recommended for those who fail to comply with the abovementioned directive.

**For strict compliance.**

**February 22, 2017.**

  
**JOSE MIDAS P. MARQUEZ**  
Court Administrator