



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

OCA CIRCULAR NO. 33-2014

**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 with the Bureau of Internal Revenue

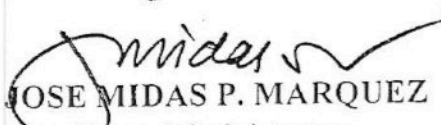
Pursuant to the requirements of Revenue Regulation No. 11-2013 dated May 20, 2013 (Re: Filing/Submission of Hard Copy of the Certificate of Compensation Payment/Tax Withheld Covering Employees Who Are Qualified For Substituted Filing, thereby Amending Revenue Regulation No. 2-98, as last Amended by Revenue Regulation No. 010-08), the Bureau of Internal Revenue 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 statement **must be signed by both the employer and employee**; and the duplicate copy thereof must be filed/submitted with the Bureau of Internal Revenue.

In view of the foregoing, hereto attached are copies of the BIR Form No. 2316 of judge/s and court personnel in your court. You are hereby directed to cause the distribution of the forms and have them signed by the concerned judge/s and court personnel. You are further directed to return to the Office of the Court Administrator through the Financial Management Office all signed BIR Form No. 2316 in your court within five (5) days from receipt of this Circular. Should there be officials or court personnel who are no longer in the service for any reason, the unsigned BIR Form No. 2316 must likewise be returned for monitoring and filing purposes.

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

For strict compliance.

March 05, 2014.

  
JOSE MIDAS P. MARQUEZ  
Court Administrator