



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

OCA CIRCULAR NO. 25-2015

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 2014 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, attached are copies of BIR Form No. 2316 in original and duplicate copies of judge/s and court personnel in your court and its corresponding CONTROL LIST. You are hereby **DIRECTED** to cause the distribution of the forms and have both 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 through the Financial Management Office 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 shall be retained by the judge and court personnel** concerned for their personal record. Consequently, any request for re-issuance of another copy of BIR Form No. 2316 shall no longer be allowed. 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** for monitoring and filing purposes, indicating in the transmittal letter the reason of 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 13, 2015


JOSE MIDAS P. MARQUEZ
Court Administrator