



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

OCA CIRCULAR NO. 38-2024

**TO: ALL EXECUTIVE JUDGES/ PRESIDING JUDGES
AND CLERKS OF COURT/ OFFICERS-in-Charge OF
THE FIRST AND SECOND LEVEL COURTS**

**SUBJECT: Filing/ Submission of BIR Form 2316 for Calendar Year
2023 to the Bureau of Internal Revenue**

Pursuant to Revenue Regulation No. 16-2021 dated June 11, 2021 (Re: Further Amending the Pertinent Provisions of Revenue Regulations RR No. 2-2006 and RR No. 11-2013 As Amended by RR No. 2-2015, More Particularly on the Manner of Submission of Copies of BIR Forms Nos. 2307 and 2316) in cases covered by substituted filing, the employer is required to furnish each employee with the original copy of the BIR Form 2316 for them to sign, and in lieu of the submission of the hard copies of the signed duplicate original thereof, the original copy will be scanned instead, and the soft copy will be submitted to the BIR by the employer.

In view of the foregoing, the Accounting Division, Financial Management Office (FMO), Office of the Court Administrator (OCA) will be sending to the Offices of the Clerks of Courts, the hard copies (**ORIGINAL** and **DUPLICATE**) of BIR Form No. 2316 for Calendar Year 2023 and its corresponding CONTROL LIST. Upon receipt, the Clerk of Court (COC)/Officer-in-Charge (OIC) is hereby **DIRECTED** to immediately cause the distribution of the forms among the judges and court personnel in their respective courts and have them signed by the concerned judge/s and court personnel. The signed 2316 shall be **SCANNED** in “PDF” file format, and the file name shall contain the following information:

- a. Surname of the employee;
- b. Taxpayer Identification Number (TIN) of the employee; and
- c. Taxable Period (12312023)

Example: Dela Cruz_123456789000_12312023

The scanned copies of the BIR Form 2316 shall be collated by the COC/OIC and shall ensure its completeness based on the Control List received.

Thereafter, the COC/OIC is **DIRECTED** to submit the collated scanned BIR Forms 2316 thru the **Microsoft SharePoint** using his/her **PJ365 account**, and observing the below-stated step by step procedure, to wit:

1. In your browser go to <https://www.office.com>
2. Click the App Launcher/Waffle Icon on the upper left of the screen.
3. Select SharePoint
4. In the search bar, type FMO – OCA BIR Mailing Site or access the link <https://judiciaryph.sharepoint.com/sites/FMO-OCABIRMailingSite> directly from your browser.
5. You will be directed to the homepage.
6. Click the region of your court. The different court names will be displayed.
7. Select your court name, and the 2023 Folder will appear.
8. Upload the scanned BIR Forms 2316.
9. Please note that you are not allowed to access the other court's library or locations.

The **original and duplicate hard copies of the BIR Form 2316 shall no longer be submitted to the Accounting Division, FMO, OCA. Rather, the same shall be retained instead 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 granted. Should there be court employees who are no longer in your court, the unsigned BIR Form No. 2316 must likewise be scanned and submitted, for monitoring and filing purposes.

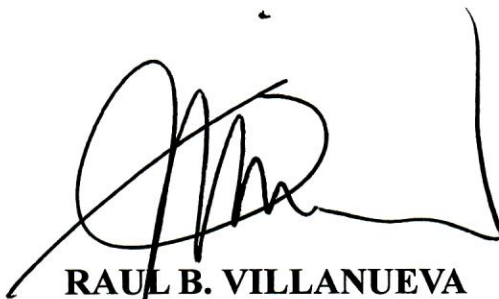
Due to time constraints, the Accounting Division, FMO, OCA, will be sending the BIR Forms 2316 thru LBC, and you are **DIRECTED** to **SUBMIT** the scanned copies thru the abovementioned Microsoft SharePoint within three (3) working days upon receipt thereof.

Should you have further queries on this matter, you may call the Remittance Section of the Accounting Division, FMO, OCA, at (02)85369235.

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

For strict compliance.

February 13, 2024



RAUL B. VILLANUEVA
Court Administrator *RAV*