



Republic of the Philippines
Department of Education
Region 4-A CALABARZON
Province of Quezon
CITY SCHOOLS DIVISION
City of Tayabas



DIVISION MEMORANDUM
No. 033, s. 2017

TO: HEADS OF PUBLIC ELEMENTARY SCHOOLS
HEAD OF ROSARIO QUESADA MNHS
HEAD OF WEST PALALE NHS
DIVISION OFFICE PERSONNEL
TEACHING AND NON-TEACHING PERSONNEL
ALL OTHERS CONCERNED

FROM: CATHERINE P. TALAVERA, Ph.D.
OIC-Schools Division Superintendent

SUBJECT: UPDATING OF EMPLOYEE'S TAX EXEMPTION AND
PAYMENT OF INCOME TAX

DATE: February 1, 2017

This is in connection with the updating of employee's information and payment of income tax. Please be reminded the due date for filing and payment of Income Tax on April 15, 2017. Attached is the List of Personnel required to update and pay income tax.

For any concerns/questions, kindly coordinate Finance Services Unit Personnel for further clarifications. In case not included in the list and need to change the amount in tax exemption, kindly submit BIR Form 2305 (3 original copies) and necessary requirements on or before February 28, 2017.

Attached are the List of Personnel required to update and pay income tax, process workflow for updating BIR Form 2305 and procedure for payment of income tax.

Immediate dissemination and strict compliance of this memorandum are desired.

FS- ACCTG/UPDATING OF TAX EXEMPTION AND PAYMENT OF INCOME TAX

DM-033/02-01-17

We are an emerging division where excellence is a habit and allegiance for quality is a pledge.

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**List of Personnel required to
update tax exemption**

**Year of Birth not Qualified
as Dependent Child/ren**

ALCOREZA, ROSA MARIA S.	1995
ALEGA, JOSEFINA	1995
ALONTE, MARIA ELEONOR	1995
AVENILLA, MERLITA V.	1995
CAAGBAY, JOSIE O	1995
CABUYAO, DONNABEL	1995
CABUYAO, ENRIQUE	1995
CATAQUIZ, MYLENE V.	1995
CAVALIDA, ERLINDA	1995
CUADRA, MARIA CONCEPCION	1995
ECLARIN, EMMA J.	1995
FLORES, MARIAN O	1995
JAMILANO, MARIA PAZ	1995
JASMIN, MARIVIC	1995
JASTIVA, AMELINA	1995
LAGAR, MARIFE R.	1995
MALUNDAS, EVANGELINA	1995
PALAMBIANO, EVELYN	1995
RAIRATA, ISABEL NOREEN R.	1995

**List of Personnel required to
update tax exemption and pay
Income Tax**

**Year of Birth not Qualified
as Dependent Child/ren**

ABELIDO, LIBRADA	1994
AMPARO, CHARLYN	1994
CAPARROS, MA ANGELES	1994
CREDO, MARILOU L	1992
CUSTODIO, ALEXANDER	1986 & 1993
DAZO, MARITES J.	1994 & 1995
DEQUINA, PERLITA	1994
DURANTE, BRENDA	1994 & 1993
ESCOBIDO, LITA S	1991
ESMILLER, ROBERT V.	1994
LAUDE, EDITHA D.	1994
PABULARCON, ARCEO C.	1994
PEREDES, EVELYN A.	1994
RACELIS, JOSELITO	1992 & 1994
VERGARA, RAQUEL P	1989

DIVISION MEMORANDUM

No. 1, s. 2017

TO:

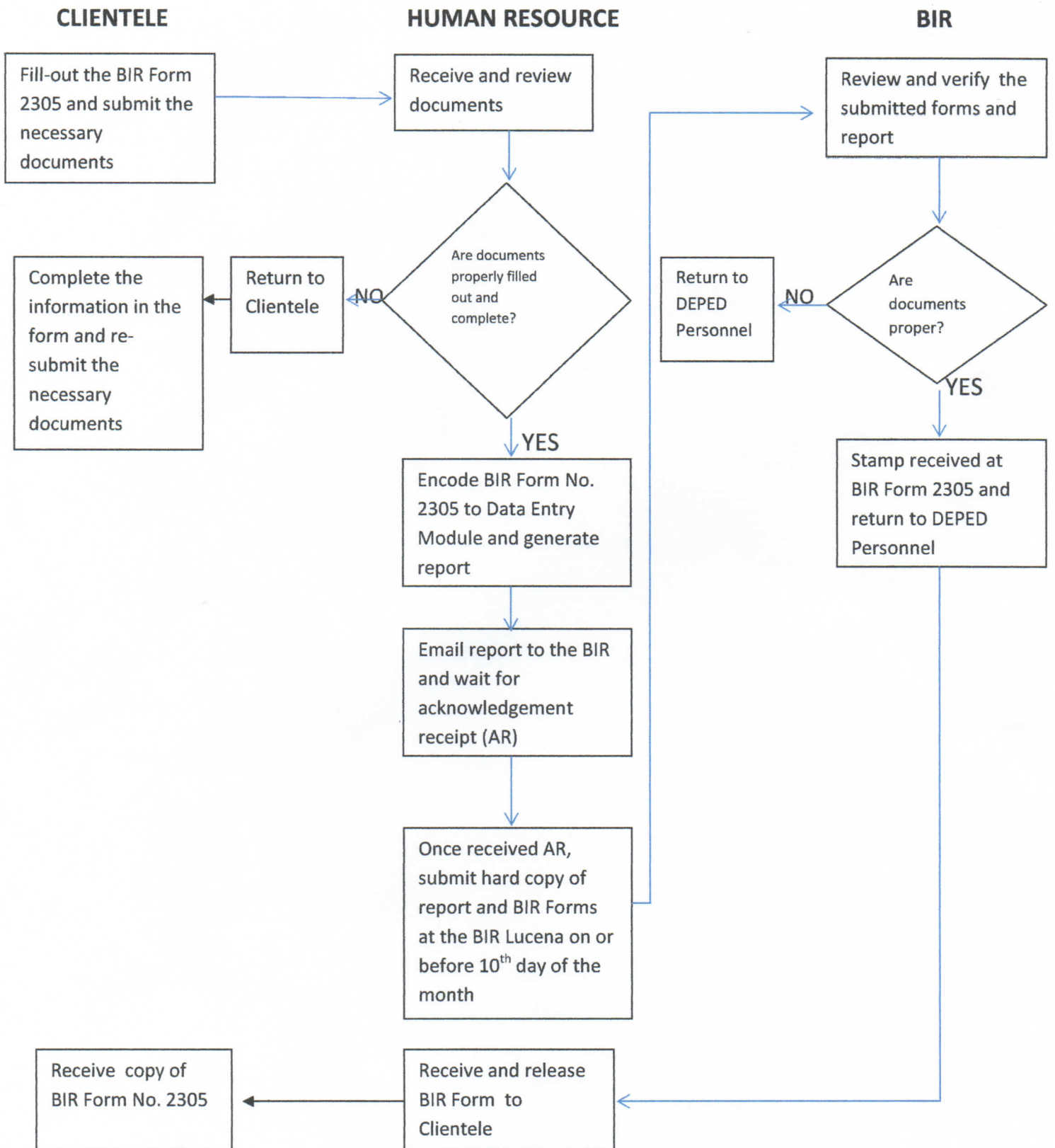
FROM:

SUBJECT:

DATE:



UPDATING OF BIR FORM NO. 2305



BIR Form 1700 - Annual Income Tax Return (For Individual Earning Purely Compensation Income Including Non-Business/Non-Profession Related Income)

Documentary Requirements

1. Certificate of Income Tax Withheld on Compensation (BIR Form 2316)
2. Waiver of the Husband's right to claim additional exemption, if applicable
3. Duly approved Tax Debit Memo, if applicable
4. Proof of Foreign Tax Credits, if applicable
5. Income Tax Return previously filed and proof of payment, if filing an amended return for the same taxable year

Procedures

1. Fill-up BIR Form 1700 in triplicate.
2. If there is payment:
 - Proceed to the nearest Authorized Agent Bank (AAB) of the Revenue District Office where you are registered and present the duly accomplished BIR Form 1700, together with the required attachments and your payment.
 - In places where there are no AABs, proceed to the Revenue Collection Officer or duly Authorized City or Municipal Treasurer located within the Revenue District Office where you are registered and present the duly accomplished BIR Form 1700, together with the required attachments and your payment.
 - Receive your copy of the duly stamped and validated form from the teller of the AABs/Revenue Collection Officer/duly Authorized City or Municipal Treasurer.
3. For "No Payment" Returns including refundable returns, and for tax returns qualified for second installment:
 - Proceed to the Revenue District Office where you are registered or to any Tax Filing Center established by the BIR and present the duly accomplished BIR Form 1700, together with the required attachments.
 - Receive your copy of the duly stamped and validated form from the RDO/Tax Filing Center representative.

UPDATING OF EMPLOYEE'S TAX EXEMPTION

The husband is the rightful claimer for additional exemption. If the wife is claiming for additional exemption, the following must be submitted.

- If husband is employed –BIR Waiver Form duly signed by her husband and his employer
- If legally separated –attach legal separation documents.
- If not legally separated –BIR waivers form (even without the signature of the husband) and attach a letter or explanation. Please indicate the full name and Tax Identification number of the spouse in both the waiver form Form 2305
- If husband is unemployed-indicate status of husband as unemployed in the BIR 2305 form

Necessary Documents (3 copies each)

- BIR Form No. 2305
- BIR Waiver Form (Wife is claiming additional exemption)
- Single-NSO Birth Certificate
- Solo Parent – NSO Birth Certificate of chil/ren,NSO Birth Certificate of Employee
- Married- NSO Marriage Certificate, NSO Birth Certificate of Child/ren,NSO Birth Certificate of Employee
- Clear Copy of Valid I.D. (PRC, Passport, Driver's License)

Source: bir.gov.ph

