



Republic of the Philippines  
Department of Education  
REGION X  
SCHOOLS DIVISION OF LANAO DEL NORTE

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Division Memorandum  
No. 057, s. 2026

To : **ALL TEACHING AND NON-TEACHING PERSONNEL**  
*This Division*

From : **EDWIN R. MARIBOJOC, CESO V**  
Schools Division Superintendent

Subject : **Issuance and Submission of Certificate of Compensation  
Payment/Tax Withheld (BIR Form 2316)**

Date : January 27, 2026

In line with the yearly filing of annual tax, all personnel are hereby directed to accomplish the following:

1. Secure Community Tax Certificate (BIR Form 0016).
2. BIR Form 2316 will be released to Administrative Officer II which will be announced through the DepEd SDO Lanao del Norte Admin Officer II Facebook page.
3. All personnel must fill in their CTC No., amount, date, and affix their signature in the lower portion of the form.
4. The Administrative Officers are obliged to facilitate the following based on **RR No. 16-2021:**
  - a. Scan the original copies of BIR Form No.2316 **through a scanning machine or device** in clear copy;
  - b. Store the soft copies of **each** BIR Form No.2316 using “PDF” file format with the filenames alphabetically arranged containing the following information:
    - i. Surname of the Employee;



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- ii. Taxpayer Identification Number (TIN) of the employee; and
- iii. Taxable Period.

*Example: DELA CRUZ\_123456789\_12312025*

- c. Email the consolidated scan copies per school together with a transmittal to [payroll.ldn@deped.gov.ph](mailto:payroll.ldn@deped.gov.ph) in the following format:

NO.	Name of Employee			Taxpayer Identification Number			Amount of Compensation	Tax Due Withheld and Remitted
	Lname	Fname	Mname	-	-	-		

- 5. Deadline of submission to the Division Office will be on **February 20, 2026**.
- 6. Immediate dissemination and strict compliance of this Memorandum is desired.