July 16, 2012

Division Memorandum
No. 96 s. 2012

UPDATE OF BIR WITHHOLDING TAX EXEMPTIONS FOR CY 2012

To: Assistant Schools Division Superintendents
    Education Supervisors
    Public Schools District Supervisors
    Elementary and Secondary School Heads
    Chief of Sections

1. In line with the annual updating of tax exemptions, the Division Office will gather current data from teachers and employees regarding their qualified dependents which will be the basis for proper computation of tax for CY 2012.

2. Forms will be distributed to respective PSDS for elementary, School Heads for Secondary and Chief of Sections for Division Office Personnel.

3. Kindly fill-out the required information/data as follows:

   COLUMN (1)
   
   A. Birth Year of qualified dependents (children) from 1991 onwards. Children with physical and mental disabilities are considered dependents provided medical certificates from a doctor are attached.
   
   B. Teachers/employees with no qualified dependents, please indicate N/A (Not Applicable).

   COLUMN (2)
   
   C. Indicate the name of spouse if locally employed. (Submit BIR Form 2305 of spouse and/or waiver of husband if wife claims the additional exemptions).

   COLUMN (3)
   
   D. Name and address of spouse’s employer.

   COLUMN (4)
   
   E. If both husband and wife are connected with DepEd, type the corresponding District for Elementary/ Name of School & Station Code for Secondary.

4. Submit in hard and soft copies (CD).

5. The Division Office will validate the correctness of the data submitted. If there are discrepancies, the concerned teachers/employees are required to submit the supporting documents such as updated BIR Form 2305 duly received by BIR and birth certificates of qualified dependents.

6. Deadline of submission of forms will be on August 31, 2012.

7. Immediate dissemination of this memorandum is desired.

GILBERT T. SADSAD
School Division Superintendent