



Department of Education




Region V  
DIVISION OF CAMARINES SUR

Freedom Sports Complex, San Jose, Pili, Camarines Sur  
Tele/Fax 871-3340

MEMORANDUM

TO : Assistant Schools Division Superintendents  
Public Schools District Supervisors  
All Elementary and Secondary School Heads  
All Elementary and Secondary Senior Bookkeepers of Non-Implementing Units  
All Other Concerned

FROM :   
**CECILLE BERNADETTE P. RIVERA, CESO V**  
Schools Division Superintendent *CR*

SUBJECT : **SUSPENSION OF PAYMENT OF BIR PENALTIES IN RELATION TO SCHOOL TAX IDENTIFICATION NUMBER (TIN) CANCELLATION**

DATE : March 18, 2019

This has reference to Unnumbered Memorandum dated October 16, 2018 re: Charging of BIR Penalties on Open-Cases of Schools In Relation To Closing of Individual School TIN.

Please be informed that **PAYMENT** of BIR penalties is **SUSPENDED** pending the response from the BIR Head Office of our appeal for the abatement of said charges.

Meanwhile that the process of TIN cancellation is on process, it is reiterated that BIR Returns and Payment Forms shall be **electronically** filed using the school TIN indicating ZERO or NO TRANSACTION on or before the prescribed dates indicated herein to avoid further incurrence of penalties:

<b>BIR FORM</b>	<b>DESCRIPTION</b>	<b>DEADLINE</b>
<b>1600</b>	Monthly Remittance Return of VAT & Other Percentage Taxes Withheld	10 <sup>th</sup> of the following month - <b>MONTHLY</b>
<b>0619-E</b>	Monthly Remittance Form of Creditable Income Taxes Withheld-Expanded	10 <sup>th</sup> of the following month - <b>MONTHLY</b> (1 <sup>st</sup> and 2 <sup>nd</sup> month of the quarter)
<b>1601-EQ</b>	Quarterly Remittance Return of Creditable Income Taxes Withheld (Expanded)	30 <sup>th</sup> of the following month - <b>QUARTERLY</b> (last month of the quarter)
<b>1604-E</b>	Annual Information Return of Creditable Income tax Withheld (Expanded)/Income Payments Exempt from Withholding Tax	March 1 of the year following the applicable calendar year - <b>ANNUALLY</b>

For clarifications on the filing of above-mentioned forms, all concerned officials and employees are advised to visit the BIR official website at [www.bir.gov.ph](http://www.bir.gov.ph) or contact the Division Accounting Office at telephone number (054) 871-3353.

Immediate and widest dissemination of this memorandum is desired.