



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

19 October 1990

CUSTOMS MEMORANDUM ORDER
No. 77-90

TO : The Chief, Accounting Division
All Disbursing Officers
And All Others Concerned

SUBJECT : Deduction of Withholding Tax on Salaries
& Other Taxable Compensation of Bureau of
Customs Officials and Employees.

In relation to CMO 73-90 dated 08 October 1990 it is informed that the BIR regulation mentioned in the second paragraph of said Memorandum shall include the following needed information :

1. Name/TAN of Official/Employee
2. Amount of Exemption
3. Tax due as computed in accordance with Sec. 21 (a) of the National Internal Revenue Code (NIRC)

Above information shall be indicated in BIR Form W-4 by all Disbursing Officers concerned which shall be the basis in the accomplishment of BIR Form W-3 to be submitted by the Accounting Division, OCOM and District Accountants to the BIR.

Disbursing Officers under the Office of the Commissioner, POM and MICP Customhouses shall submit a copy of the BIR Form W-4 within fifteen (15) days after receipt of the same from the employee to the Accounting Division, OCOM, who shall accomplish and submit Form W-3 to the BIR. All other Customs Disbursing Officers shall submit a copy of BIR Form W-4 within fifteen (15) days after receipt of the same from the employee to their District Accountants who shall in turn file Form W-3 to the Bureau of Internal Revenue.

C.M.O.-27-90

EMPLOYEE'S WITHHOLDING EXEMPTION CERTIFICATE

(FILE IN QUADRUPPLICATE)

EMPLOYEE'S NAME	TAXPAYER ACCOUNT NO.	DATE OF FILING
SPOUSES' NAME	TAXPAYER ACCOUNT NO.	CONTROL NO.
ADDRESS	CODE	EXEMPTIONS C <input type="checkbox"/> 1 WI <input type="checkbox"/> 2 W

PERSONAL AND ADDITIONAL EXEMPTIONS

(FILL UP APPLICABLE SPACES WITH ACCURATE INFORMATION AND CHECK APPROPRIATE BOXES)

<input type="checkbox"/> A SINGLE/WIDOW/WIDOWER/LEGALLY SEPARATED (NO DEPENDENT)	<input type="checkbox"/> C HEAD OF FAMILY
<input type="checkbox"/> B MARRIED	<input type="checkbox"/> 1 WITH DEPENDENT CHILDREN
FILER: <input type="checkbox"/> 1 HUSBAND <input type="checkbox"/> 2 WIFE	<input type="checkbox"/> 2 WITHOUT DEPENDENT CHILDREN
EMPLOYMENT STATUS OF SPOUSE:	NAME OF DEPENDENT OTHER THAN CHILDREN
<input type="checkbox"/> 1 EMPLOYED	DATE OF BIRTH
<input type="checkbox"/> 2 UNEMPLOYED	RELATIONSHIP
<input type="checkbox"/> 3 EMPLOYED ABROAD	<input type="checkbox"/> 1 PARENT
NAMES OF QUALIFIED DEPENDENT CHILDREN	<input type="checkbox"/> 2 BROTHER/SISTER
DATE OF BIRTH	EXEMPTIONS (TO BE FILLED UP BY EMPLOYER)
	PERSONAL EXEMPTION P _____
	ADDITIONAL EXEMPTION P _____
	TOTAL EXEMPTIONS P _____

I DECLARE UNDER THE PENALTIES OF PERJURY THAT THIS CERTIFICATE HAS BEEN MADE IN GOOD FAITH, AND BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IS TRUE AND CORRECT, PURSUANT TO THE PROVISIONS OF THE NATIONAL INTERNAL REVENUE CODE, AS AMENDED, AND THE REGULATIONS ISSUED UNDER AUTHORITY THEREOF.

DATE

EMPLOYEE
(SIGNATURE OVER PRINTED NAME)

EMPLOYER'S CERTIFICATE

EMPLOYER'S NAME	TAXPAYER ACCOUNT NO.	DATE INCORPORATED
ADDRESS	CODE	WITHHOLDING RATE
PAYROLL PERIOD	<input type="checkbox"/> 1 MONTHLY <input type="checkbox"/> 2 SEMI-MONTHLY <input type="checkbox"/> 3 WEEKLY <input type="checkbox"/> 4 QUARTERLY	

I DECLARE UNDER THE PENALTIES OF PERJURY THAT THIS CERTIFICATE HAS BEEN MADE IN GOOD FAITH, AND BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF, IS TRUE AND CORRECT, PURSUANT TO THE PROVISIONS OF THE NATIONAL INTERNAL REVENUE CODE, AS AMENDED, AND THE REGULATIONS ISSUED UNDER AUTHORITY THEREOF.

DATE	TAXPAYER ACCOUNT NO.	POSITION	EMPLOYER'S SIGNATURE
	REMARKS	(FOR RDO USE)	
SIGNATURE OVER PRINTED NAME			DATE

RECEIVED
 10/21/88
 CIVIL

Cmo-77-90

- 2 -

BIR W-4 forms shall be available at the Accounting Division, OCOM for all Disbursing Officers of the OCOM, POM, MICP and NAIA Customhouses for dissemination to officials and employees, while Disbursing Officers from the outports may secure the same from the BIR Regional Offices in their respective areas.

BIR W-4 Revised September, 1988 hereto attached shall be accomplished in five (5) copies and distributed as follows :

Original & Triplicate	- BIR District Office
Duplicate	- Accounting Division, OCOM/District Accountants
Quadruplicate	- Employee
Quintuplicate	- Disbursing Officer

For clarification and compliance.

Salvador M. Mison
SALVADOR M. MISON
Commissioner

Encls.: a/s