REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE
Quezon City

July 15, 2021

REVENUE MEMORANDUM CIRCULAR NO. 87-2021

SUBJECT : Acceptance of Philippine Identification (PhilID) Card as an Acceptable Supporting Document for Proof of Address and Valid Proof of Identification for All Transactions or Frontline Services with the Bureau

TO : All Internal Revenue Officials and Employees, and All Others Concerned

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This Circular is issued to disseminate the acceptance of the Philippine Statistics Authority (PSA)-issued **Philippine Identification (PhilID) Card** as supporting document for proof of address and valid proof of identification in all transactions and frontline services with the Bureau.

This is in compliance with Republic Act (RA) No. 11055, also known as the Philippine Identification System (PhilSys) Act, which aims to establish a single national identification system to provide a valid proof of identification for all citizens and resident aliens as means of simplifying public and private transactions. As provided under Rule II Section 5, 2nd sentence of the Implementing Rules and Regulations of RA 11055, "An individual's record in the PhilSys shall be considered as an official and sufficient proof of identity."

In this regard, all revenue employees/officials processing BIR frontline services requiring presentation of any valid government issued ID shall accept / allow the PSA-issued PhilID Card as proof of identification of the taxpayer. Presentation of the PhilID alone is sufficient as a valid proof of identification; hence, no need to require additional/other government ID to establish the identity of the taxpayer.

All internal revenue officials and employees are hereby enjoined to give this Circular as wide a publicity as possible.

CAESAR R. DULAY
Commissioner of Internal Revenue

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