



Bureau of Internal Revenue

ORUS

Online Registration and Update System
Taxpayer Job Aid

December 2022



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1 Introduction

The Online Registration and Update System (ORUS) is a system launched by the Bureau of Internal Revenue (BIR) that aims to help improve the overall tax administration in the country. This manual describes the step-by-step process of accessing the ORUS website in simple and easy-to-follow instructions to give the user a hassle-free experience while using the said platform.

The Philippine Government, through the Department of Finance (DOF) and BIR continually seek ways on making the tax system more efficient. The Online Registration and Update System (ORUS) is an end-to-end taxpayer and business registration system which was developed to provide faster and better services to taxpayers. ORUS aims to help taxpayer individuals and businesses undergo an easier registration and update process with the BIR, paving the way for a more convenient touchpoint for tax compliance. This will improve voluntary compliance and reduce related costs while making service delivery and taxpayer experience better.

Objectives

Specifically, ORUS focuses on the following objectives:

- ▶ To allow taxpayers to fully register or update their registration data online anywhere and anytime (24/7) and provide real-time access to their registration records.
- ▶ To provide an online portal for both primary and secondary registration functions such as application for Authority to Print (ATP) and registration of Books of Accounts.
- ▶ To provide an end-end-to-end registration portal, including payment of fees thru online and mobile payment facilities or through credit/debit card-enabled transactions

The launching of ORUS will be on a phased approach, with prioritization based on taxpayer type and general features required. For this launch, ORUS will cater to Individuals and Non-Individuals (both Foreign and Domestic), with the functionalities available to taxpayers as follows:

- ORUS Account Creation and Login
- TIN Registration for Individuals and Non-Individuals
- Transaction History View
- Payment through BIR ePayment Channels
- View and Download function for ATP and COR certificate
- Employer Services Link
- Secondary Registrations (i.e., Registration of Books and ATP)

Who are the users of ORUS?

Overall, ORUS is a system for all types of taxpayer individuals, businesses, tax agents, and BIR RDO users. As ORUS will be deployed in stages with each release catering the TIN registration of a specific taxpayer group through the portal, these taxpayers will be the primary focus of this job aid.



Non-Resident Foreign Corporations

ORUS enables corporations such as non-resident foreign corporations (NRFC) not engaged in trade or business subject to final withholding tax on income derived from sources within the Philippines, to register their businesses with BIR and apply for a Taxpayer Identification Number (TIN) - a requirement for filing returns, statements, or documents with BIR to properly identify each taxpayer for tax purposes – online.

Non-Resident Foreign Individuals

This includes Non-residents classified as Engaged in Trade or Business (NRETb) or Not Engaged in Trade or Business (NRANETb), Non-resident Aliens engaging in One-Time Transactions (ONETFN), and Non-resident Aliens registering under Executive Order 98 FN (EO98FN). These taxpayers are able to register and apply for a TIN, and for NRAETBs to proceed to payment online through BIR’s epayment channels and download a digital copy of their COR and ATP certificate. NRAETBs will be able to register books, apply for subsequent ATP and facilitate TIN issuance of their employees.

Resident and Citizen Individuals

This includes Sole Proprietors, Professionals, Resident Aliens, Employees, etc. These taxpayers are able to register and apply for a TIN, and for business owners to proceed to payment online through BIR’s epayment channels and download a digital copy of their COR and ATP certificate. Business owners will be able to register books, apply for subsequent ATP and facilitate TIN issuance of their employees.

Domestic Corporations/Non-Individuals

This includes Corporations, Partnerships, Cooperatives, Non-stock Non-profit Organizations, etc. These taxpayers are able to register and apply for a TIN, proceed to payment online and download a digital copy of their COR and ATP certificate. These taxpayers will be able to register books, apply for subsequent ATP and facilitate TIN issuance of their employees.

BIR RDO Users

The Revenue District Office (RDO) is a division of the Bureau of Internal Revenue (BIR) that keeps track of taxpayers who fall under its jurisdiction. An RDO provides a variety of tax activities, but the most well-known to taxpayers are its frontline services, such as processing TIN registration and issuing of TIN cards. In the ORUS portal, an RDO’s main responsibility is to review the NRFC’s application, whether by approving, returning for resubmission, or denying it of a TIN, based on the application submitted by the taxpayer.

This job aid will evolve as the other releases are developed and enhanced.

2 Terms and Acronyms

Definition of Terms

Term	Definition
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Bureau of Internal Revenue (BIR)	The BIR is the national government regulatory agency that collects internal revenue taxes, fees, charges, and enforces all forfeitures, penalties, and fines connected with tax matters for the Philippine government.
Taxpayer Identification Number (TIN)	TIN is a unique number issued by the BIR to all businesses and individual taxpayers in the Philippines. Other government agencies or private establishments usually ask for a TIN to validate a company or a person when doing transactions. This is also a prerequisite in operating businesses in the Philippines.
TIN Registration	This is the process of applying and submitting documentary requirements to the BIR to acquire a TIN. This process involves BIR officers to validate the correctness/soundness of the company's information and the authenticity of the documents submitted.
Form 1901	The tax form that self-employed, professionals and mixed-income earner individuals who are starting a business must accomplish and submit to BIR to secure a TIN.
Form 1902	The tax form that employees use to register for a TIN.
Form 1903	The tax form that corporations/partnerships, whether taxable or non-taxable, use to register their organization with the BIR and secure a TIN.
Form 1904	The tax form that must be completed by Non-Resident Alien individuals registering for and applying for a TIN and individuals transacting with the government under E.O. 98.
Form 1905	The tax form that self-employed, professionals and mixed-income earner individuals and Corporations used to register and update the registration of their books
Form 1906	The tax form that self-employed, professionals and mixed-income earner individuals and Corporations use to apply for an ATP.
Philippine Business Number (PHBN)	A number assigned as a unique identifier for one's business. It is issued by a Philippine government agency where you register your business (i.e., SEC) which can be used as reference by other government agencies (i.e, BIR, SSS, Philhealth).
Application Reference Number (ARN)	A 14-digit reference number upon saving the taxpayer's application form
Nonresident Foreign Corporation (NRFC)	<p>A Nonresident Foreign Corporation pertains to juridical persons who has no physical presence or office in the Philippines but derives income from sources within the Philippines.</p> <p>NRFCs are taxed by the government through withholding agents (i.e., domestic corporations/individuals transacting with the NRFC) where portion of the NRFC's income are withheld upon payment. NRFCs may avail a lower withholding tax rate through tax treaties which varies depending on the country.</p>



Foreign Individual (FI)	A Foreign Individual pertains to individuals who are not citizens of the Philippines but derive income from sources within the Philippines. They are further classified as Resident Aliens, Non-Residents Engaged in Business (NRA-ETB), Not Engaged in Business (NRA-NETB) or Resident Aliens. Their taxability varies depending on their taxpayer classification.
Accounting Period	Accounting period refers to a period of 12 months, which is the basis for computing taxable income earned and income tax due. Calendar year - Accounting period begins on January 1 Fiscal Year - Accounting period of 12 months other than a calendar year (Does not start on January 1)
PSIC	The Philippine Standard Industrial Classification (PSIC) is a detailed classification of industries prevailing in the country according to the kind of productive activities undertaken by establishments.
PSOC	The Philippine Standard Occupational Classification (PSOC) is a classification of the different occupational groups of the working population, including the military work force in the country
Industry	A group of businesses or companies that share the same primary business activities
Line of Business	Stated activities that the business will pursue when the business was registered.
Authority to Print (ATP)	ATP is a certificate issued by the BIR to businesses to be able to print serialized business documents (i.e., Official Receipt, Sales Invoice, Credit Memo).
Authorized Representative	The authorized representative may be: <ul style="list-style-type: none"> the Philippine withholding agent that shall apply for the TIN in behalf of the taxpayer prior to or at the time of the filing of their monthly withholding tax return as applicant under EO 98, series of 1998 (Sec.4.1v of RR 7-2012) a Philippine representative who will act as a resident agent of foreign individuals/corporations a Philippine representative who may be considered the primary local contact of the foreign individuals/corporations An employee/agent of a corporation/partnership authorized to act on behalf of the juridical entity
Apostille/Apostillized	An Apostille is a certificate that authenticates the origin of a public document. This is issued by a country's Department of Foreign Affairs, or equivalent.
Special Power of Attorney (SPA)	It is a legal paper that authorizes a third-party to handle your affairs (i.e., transacting with the government). The agent's power is limited to specific tasks contained in the SPA.



Registration Fee (RF)	Upon registering for a TIN, local business owners need to pay P500 before they can acquire their TIN and COR. Business owners need to pay P500 every year to renew their business. This requires filing of BIR Form No. 0605 and payment of the fee on or before January 31 of every year until closure or deregistration.
Documentary Stamp Tax (DST)	This pertains to the tax imposed upon documents issued. This is applied to the Certificate of Registration (COR) issued electronically through ORUS. As proof of payment, the COR will contain the phrase “DST paid” in the pdf document.
PhilSys Card Number (PCN)	A 16-digit PhilSys Card Number (PCN), essentially a public version of the PSN, is printed conspicuously on the front face of the card and is intended to be used for authentication purposes.
Computerized Accounting System (CAS)	This refers to the integration of different component systems to produce computerized books of accounts and computer-generated accounting records and documents.



Acronyms

Acronym	Definition
BIR	Bureau of Internal Revenue
COR	Certificate of Registration
ORUS	Online Registration and Update System
RF	Registration Fee
DST	Documentary Stamp Tax
RDO	Revenue District Office
TIN	Taxpayer Identification Number
NRFC	Non-resident Foreign Corporation
NRFI	Non-resident Foreign Individuals
ARN	Application Reference Number
PHBN	Philippine Business Number
PSIC	Philippine Standard Industrial Classification
PSOC	Philippine Standard Occupational Classification
ATP	Authority to Print
SPA	Special Power of Attorney
FAQs	Frequently Asked Questions
PCN	PhilSys Card Number
ACCN	Acknowledgement Certificate Control Number
PTU CAS	Permit-To-Use Computerized Accounting System



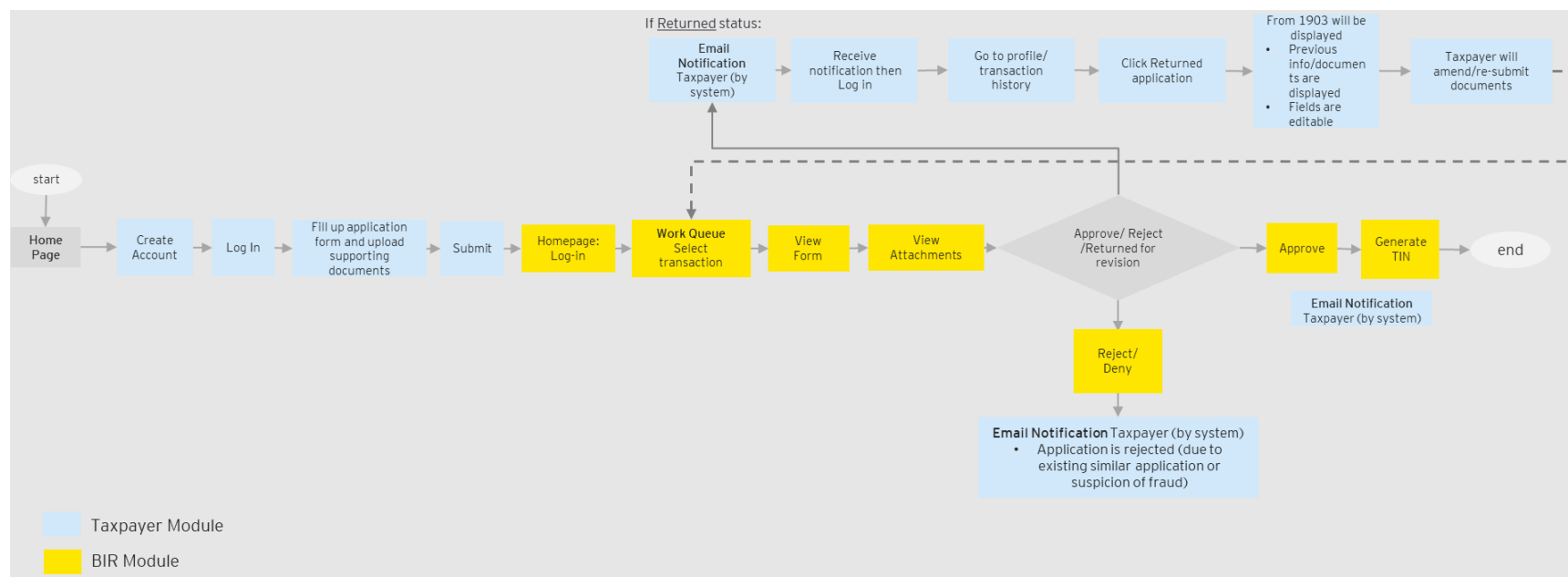
3 TIN Registration Process

High-Level Process Flows

The diagrams below show the high-level process flow that a taxpayer is expected to go through when processing an application for registration. The blue boxes represent actions on the part of the Taxpayer in the Taxpayer Module while the yellow ones represent actions by the BIR.

Non-Resident Foreign Corporation Registration Process

Figure 1. Overall Process Flow for NRFC Registration



Upon accessing the ORUS website, the taxpayer is redirected to the Homepage where certain functionalities can be selected, such as Create an Account, Login, Announcement articles, About ORUS, and FAQs.

To begin the TIN registration, an ORUS account must be created and verified by the taxpayer. The same credentials must be used to login and fill up the application form by providing accurate information and uploading relevant documents. Once the taxpayer

Online Registration and Update System (ORUS)

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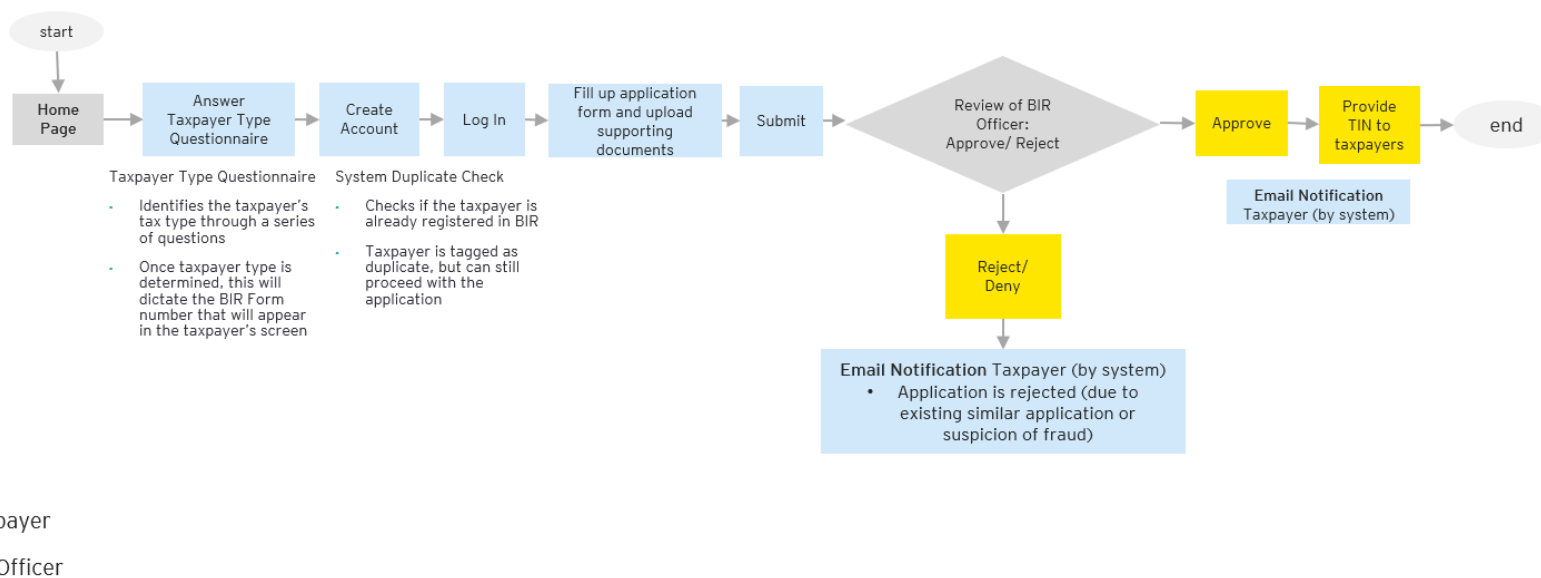


completes and reviews the form, and no required information or documents are lacking, the application will successfully be submitted, and the taxpayer will be notified through an email confirmation.

The RDO then receives the application and upon reviewing, either approves, denies, or returns the application for resubmission, depending on what the taxpayer has submitted. When the application is approved, the taxpayer receives a TIN; when application is denied, no TIN is issued; or when it is returned, the same application form is sent back to the taxpayer for resubmission. In all cases, the taxpayer receives an email notification on what the response of the RDO on the application was.

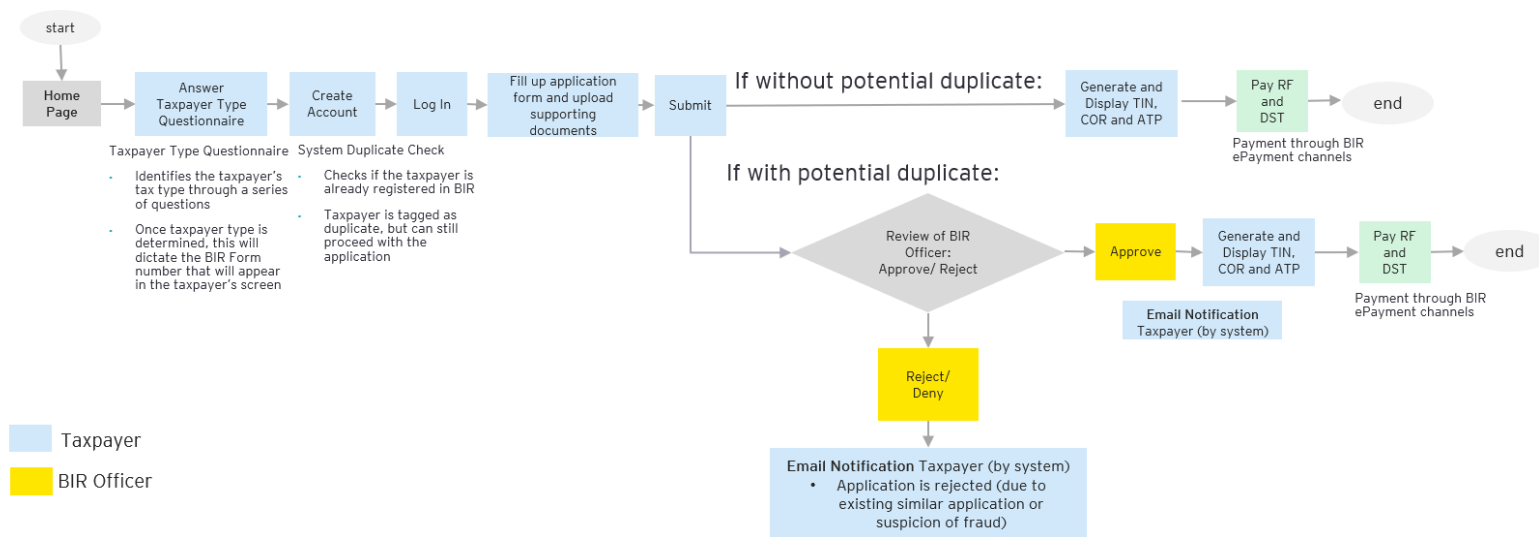
Resident and Non-Resident Foreign Individuals Registration Process

Figure 2. Overall Process Flow for NRFI Registration- Non- Resident Alien Not Engaged in Business, One-time taxpayers, Taxpayers registering under E.O 98



If the taxpayer selected “Foreign Individual” in the account creation page, the user needs to answer a set of questions to properly identify their taxpayer type before they can create an ORUS account. Once the user has successfully created an account, the system will automatically determine the information and requirements they need to submit based on their taxpayer classification to be able to get a TIN. If the user is identified as “One-Time Transaction-Foreign National” or “Executive Order No. 98-Foreign National”, their submitted application form will go through an approval process before TIN is issued. User will be notified through email for the rejection and approval of their application.

Figure 3. Overall Process Flow for RFI/NRFI Registration- Resident Alien and Non- Resident Alien Engaged in Business



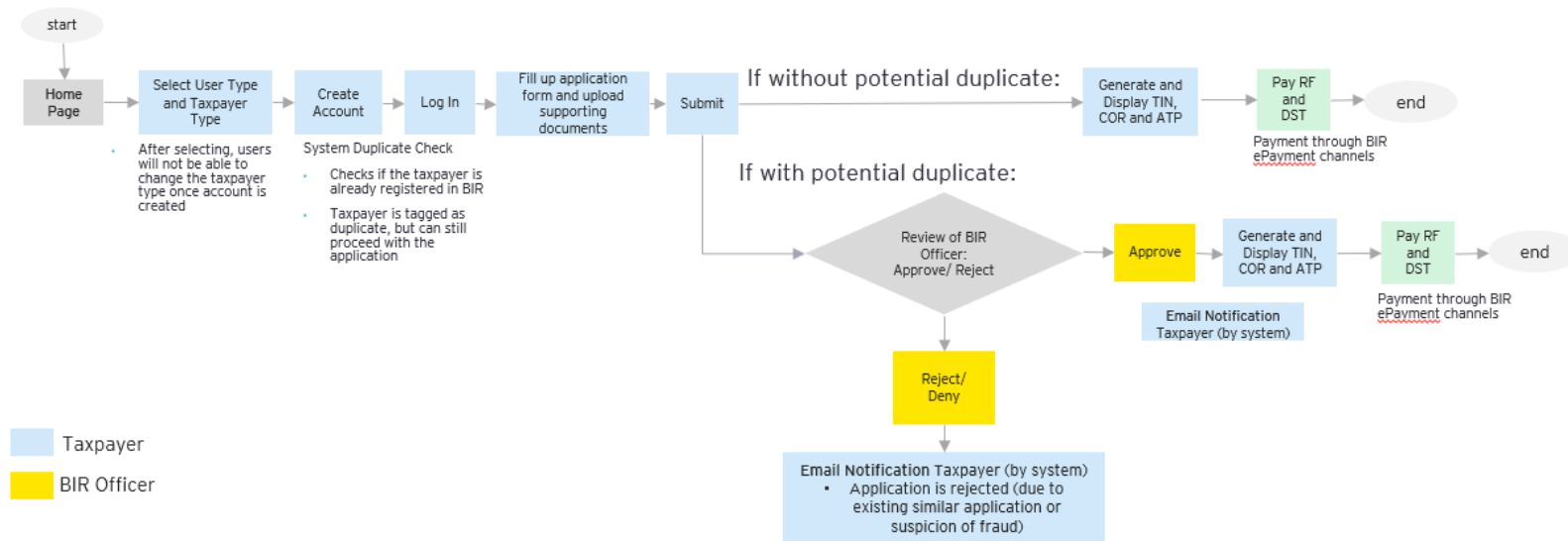
If the user is identified as “Resident Alien-Single Proprietorship”, “Resident Alien-Professional”, or “Non-Resident Alien Engaged in Trade/Business”, users can submit their application and pay the registration fee and DST without prior approval from BIR. However, if the system has detected that the user is potentially an existing taxpayer in BIR’s database, the submitted application will go through BIR’s approval before the user will be able to generate a TIN, COR and allowed to proceed to payment. After successful submission taxpayers can now download their electronic COR and/or ATP certificate in their profile page. A link to BIR’s e-payment channels will also become available in the profile page. Although some applications were not manually reviewed by an officer, taxpayers registering through ORUS will still be subjected to post-processing audits.

Domestic and Resident Corporations/Citizen Individuals with Businesses

Figure 4. Overall Process Flow for Domestic Corporations/Citizen Individuals with Businesses Registration

Online Registration and Update System (ORUS)

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If the taxpayer selected the following taxpayer types in the account creation page, they will go through similar registration process as Resident/Non- Resident Alien Engaged in Business:

Individual:

- Register a Business as Professional
- Register a Business as Single Proprietorship
- Register both Professional and Single Proprietorship

Non-Individual:

- Corporation/Partnership
 - Domestic Corporation
 - General Professional Partnership

Online Registration and Update System (ORUS)

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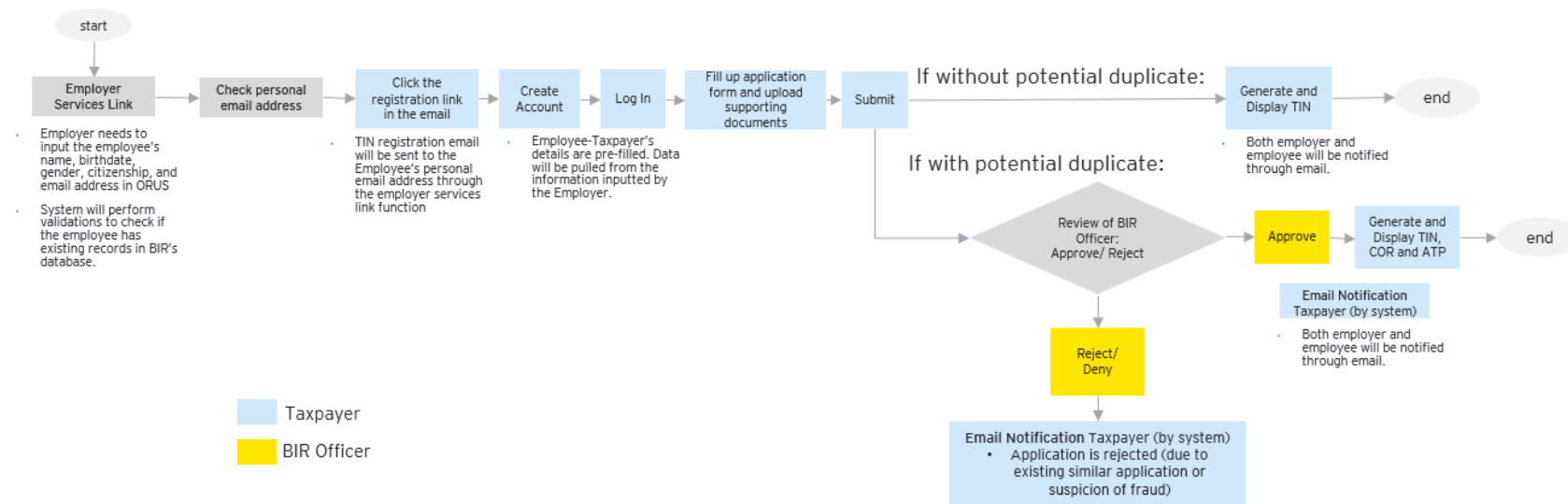
- Joint Venture
- Limited Partnership
- Non-stock, Non-profit Organizations (i.e., Political Parties, Homeowner’s Assoc., Business Leagues, etc.,)
- General Partnerships
- One Person Corporation
- Foreign Corporation
 - Resident Foreign Corporation
 - Regional or Area Headquarters
 - Regional Operating Headquarters
- Cooperative

Depending on the result of the system duplicate check, the application will be processed straight-through if the application has no “potential matches” or will require approval from the RDO officers if the system tagged the application as “with potential match”.

Taxpayers will be able to submit application, get the TIN, and download their digital COR and ATP online through ORUS. Payment of Registration Fee and DST can be done through BIR’s e-payment channels.

Resident Alien, Local, and Special Non-Resident Alien Employees

Figure 5. Overall Process Flow for Employee Registration



If the new taxpayer registering for a TIN is identified as an employee with the following taxpayer types, their employers need to facilitate the TIN registration process by using the Employer’s Services Link.

- Local Employee
- Resident Alien Employee
- Special Non-Resident Alien Employee

Employees will continue the registration process by clicking the registration link sent to their personal email to fill up the remaining fields in their application form and attach the required documents. If the employee is tagged as “with potential duplicate”, his/her application will be subject to BIR’s approval before TIN is issued. Both Employers and Employees will be notified once the application is approved or rejected, and if TIN has been issued.

The detailed processes will be discussed in the succeeding sections of this job aid.



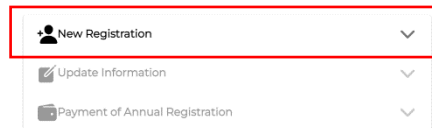
Setting-up the ORUS account

Account Creation Page

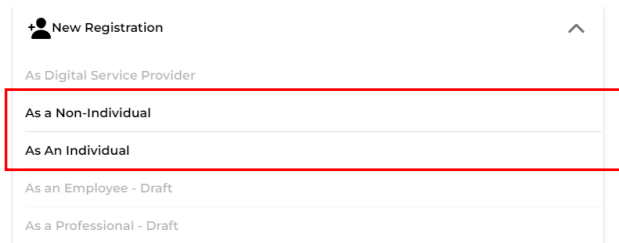
Taxpayers who do not have an existing TIN or record with the BIR can create an account with ORUS using their permanent email or company email. Only one email per taxpayer can enroll in ORUS. For taxpayers who have an existing TIN or record with the BIR, updated permanent email address existing in BIR registration is required to be used during account creation.

Step 1: Access ORUS by clicking the icon “**ORUS**” in the BIR website www.bir.gov.ph. Alternatively, you may enter the following url in your browser: <https://orus.bir.gov.ph>

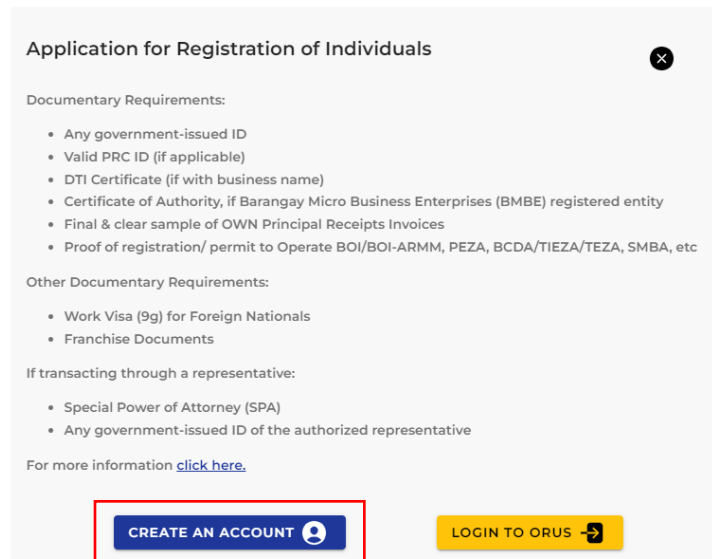
Step 2: Select <New Registration>



Step 3: Select the appropriate **User Type**: As a Non-Resident Foreign Corporation or Foreign Individual



Step 4: A description of the user type and the requirements is then shown. Click <Create an Account> button



Step 5: Read and agree to the Terms of Service and User Agreement



ORUS Terms of Service and User Agreement

By Accessing and/or using any part of this website and Online Registration and Update System (ORUS), herein collectively called the "Service", you shall be deemed to have accepted to be legally bound by these Terms of Service.

Please review the following terms carefully. The terms "Bureau", "we", "us" and "our" refer to the Bureau of Internal Revenue or BIR, the legal name of the owner of the website. The term "you" refers to the taxpayer, employer, employer authorized user, authorized third-party authorized user or any user or viewer of our site. The Bureau reserves the right to modify these terms or provide additional terms from time to time. The continued use of the Service following the posting of any changes to the Terms of Service constitutes your acceptance of such changes.

Description of Service

The Service provides you with the facility to register a business, apply for Taxpayer Identification Number (TIN), and update your registration information using the ORUS.

The Service provides you with the following services:

- Apply for TIN
- Register Business
- View Taxpayer Registration Information
- Update Registration Information

General User's Obligations

[Creation of Account](#)

Enrollment is required before you can use any of the Services in ORUS. A unique email address will be required upon enrollment which will serve as your username log-in and where all the system notifications will be sent.

It is necessary that the information you will provide is your own personal information which will be used to match with information on our records and not

If the BIR is aware of violations of this User Agreement, the BIR may initiate an investigation that may include gathering of information from the user or any person involved and the examination of other material information. The BIR may suspend the provision of its services temporarily, or it may permanently remove the material involved and suspend or terminate access to its services.

The BIR upholds and respects the privacy of the User. In case confidential matters covered by Section 270 of the National Internal Revenue Code (NIRC) of 1997, as amended, as well as of personal/sensitive personal information under the Data Privacy Act (DPA) of 2012, the BIR and the User shall treat the same with utmost confidentiality and shall not be disclosed unless the disclosure thereof falls under the excepting provisions of said laws. BIR Privacy Notice is found in <https://www.bir.gov.ph/index.php/privacy-notice.html>.

BIR reserves the right to add, modify or change the terms, conditions and rules pursuant to which ORUS is accessed to and used by the User without any prior notice.

This Agreement shall be governed by and construed in accordance with the laws of the Republic of the Philippines.

I have read the above terms, conditions and rules for the access and use of ORUS. I also hereby acknowledge that I fully understand and agree to adhere to the terms as stated herein. Moreover, I fully understand that until I press "AGREE" at the bottom of this Agreement, I cannot use and access the ORUS. Finally, I understand that additional terms, conditions and rules may be added by BIR from time to time and it becomes part of this Agreement, and that should I violate any of the terms, conditions and rules herein set forth, I may be criminally, civilly and administratively liable pursuant to existing laws, rules and regulations, aside from the automatic cancellation of my access to the system.

AGREE **CANCEL**

Step 6: Select whether you are a Taxpayer or a Tax Agent¹. If "Taxpayer" is selected, user needs to select if the taxpayer has an existing TIN or not. Once these values are selected in these fields, user type field will appear

Create an ORUS account

Register As:

Taxpayer * Tax Agent *

Please select an option:

Without Existing TIN * With Existing TIN *

For more information on registration requirements [click here](#).

Field	Format	Description
Register as	Toggle <i>Taxpayer</i>	Select whether you are a Taxpayer or a Tax Agent ¹
With or Without Existing TIN	Toggle <i>Without Existing TIN</i>	Select whether Without Existing TIN or With Existing TIN
User Type	Dropdown	The values in this field will be filtered whether the user selected "Individual" or "Non-Individual"

¹ Tax Agent Registration is not accessible as of the first release, but as further releases of the ORUS system are developed, it will be fully functional to users



Step 7: Create an ORUS account by filling up all required fields according to the user type selected (*)

Foreign Corporations

Create an ORUS account

Register as:

Taxpayer
 Tax Agent

Please select an option: *

Without Existing TIN
 With Existing TIN

User type *

Taxpayer Type *

Registered Name *

Date of Incorporation: *
mm/dd/yyyy

Country of Residence: *Click to search Country* *

SEC Certificate of Registration *

Email *

Please enter the email of the TAXPAYER. This will serve as the permanent and official email in BIR's Taxpayer records, as well as the login credentials of the Taxpayer for all registration and update matters. Do not use an Agent email address here.

Password *

Confirm Password *

I'm not a robot

REGISTER

For more information on registration requirements [click here](#).

Field	Format	Description
User Type	Dropdown <i>Foreign Corporation</i>	The following values will appear: <ul style="list-style-type: none"> • Corporation/Partnership • Foreign Corporation • Cooperative The taxpayer types that will appear in the next field will be filtered based on the user type selected.
Taxpayer Type	Dropdown	The following values will appear: <ul style="list-style-type: none"> • Non-Resident Foreign Corporation • Resident Foreign Corporation • Regional or Area Headquarter • Regional Operating Headquarters The taxpayer type cannot be changed once ORUS account is created.
Registered Name	Open Text	Indicate corporation's registered name. Registered Name is the legal name of the business as registered in its official certificate.
Date of Incorporation	Date Field <i>mm/dd/yyyy</i>	Indicate date of incorporation of the corporation
Country of Residence	Dropdown	Select corporation's country of residence
Registration Number	Open Text	Input the Company's Registration Number as indicated in the SEC Certificate of Registration (check upper right portion of certificate).



		<p>If not registered with Securities and Exchange Commission (SEC), please provide the registration number from your tax authority or government body.</p>
<p>Email</p>	<p>Open Text; xxx@xxx.xxx</p>	<p>Indicate the email address to be linked to the account. This will serve as the email address in your permanent taxpayer record.</p> <p>! Important:</p> <ul style="list-style-type: none"> • Make sure that the <u>email address</u> logged here is the active email address that the company is using. BIR officers who will validate the information in the application form may contact the company through this email address. • This will serve as your username in logging in to ORUS and any OTP verification for other functionalities such as account verification or forgot password will be sent through this email. • Once application is approved, TIN will also be sent through this email. • This will serve as the email address in your permanent taxpayer record. Changing of email address is not available online and will require manual processes with the BIR. <p>Upon providing the email address, a pop-up message will display:</p> <div style="border: 1px solid gray; padding: 10px; margin: 10px 0;"> <p>Attention</p> <p>The permanent email address of the taxpayer should be used during registration. The designation of taxpayer's official and permanent email address is mandatory. It shall be used as an additional manner of serving BIR orders, notices, letters and other processes/communications to the taxpayer. Service through this official email address shall be presumed valid unless the taxpayer notifies the BIR of any change thereof, by updating his/her/its registration information with the BIR.</p> <p style="text-align: right;">I ACKNOWLEDGE</p> </div> <p>Taxpayer must agree and click on 'I Acknowledge' to proceed.</p>
<p>Password</p>	<p>Open Text</p>	<p>Indicate the password for the account. Guidelines for the password are as follows –</p> <ol style="list-style-type: none"> 1. Must contain at least 12 and 128 max characters 2. Must not be identical with your previous passwords 3. Must not contain the username or full name 4. Must comply with the following complexity requirements: 5. One (1) English upper case letters (A to Z) 6. One (1) English lower case letters (a to z)



		7. Numeric characters (0-9) 8. At least one (1) special character long
Confirm Password	Open Text	Indicate the same password for the account
reCAPTCHA	Toggle	Security function for increased protection of the portal. Click the check box. You may also be asked to select photos according to certain instructions.

Foreign Individuals

Taxpayer Type Questionnaire

Foreign individuals need to answer a set of questions to properly identify their taxpayer type before they can create an ORUS account.

Create an ORUS account

Register As:

Taxpayer * Tax Agent *

Please select an option:

Without Existing TIN * With Existing TIN *

User type *
Foreign Individual

LET US DETERMINE YOUR TAXPAYER TYPE CLASSIFICATION AS FOREIGN INDIVIDUALS

1. Tell us your classification: *

I am a Resident Alien
 I am a Non-resident Alien

2. How long are you going to stay in the Philippines? *

▼

3. What is the purpose of your TIN application? *

▼

4. Do you already have an any approved visa on the ff: 9(g) visa, 47a2 visa, eo226 visa *

Yes No

CONTINUE →

For more information on registration requirements [click here](#).



Home



About ORUS



FAQs

Field	Format	Description
Question 1: User Classification	Dropdown	Select from the following user classification: <ul style="list-style-type: none"> I am a Resident alien I am a Non-resident Alien



Question 2: Length of stay in the Philippines	Dropdown	Select from the following: <ul style="list-style-type: none"> • An aggregate period of more than 180 days during any calendar period • An aggregate period of 180 days or less during any calendar period
Question 3: TIN Application Purpose	Dropdown	Select from the following purpose: <ul style="list-style-type: none"> • I have an employment with a local employer, Regional or Area Headquarters and Regional Operating Headquarters of Multinational Companies, Offshore Banking Units, Petroleum Service Contractor and Subcontractor or by an Offshore Gaming Licensee and Service Providers • I intend to perform specific activities or engage in trade or business." , "I intend to render services or practice of my profession for profit or engage in consultancy service. • I have One-Time Transactions (ONETT) (e.g. Purchase of shares of stock, purchase of real property, donation, buying of vehicles, final withholding tax on winnings, etc.)", "I have dealings with Government Agency
Question 4: Whether user has an approved visa	Radio button	Select "Yes" if the user has any approved 9(g), 47a2, or eo226 visa while select "No" if the user has no or pending visa application. If "No" is selected, the next question will appear To know more about these visa applications, refer to RMO No. 28-2019 .
Question 5: Whether user has a pending permit application	Dropdown	Select from the following: <ul style="list-style-type: none"> • Alien Employment Permit (AEP) • Provisional Work Permit (PWP) • Special Temporary Permit (STP) • Special Work Permit (SWP) • Other purposes stated under RMO No. 28-2019 • I do not have any pending permit application

Once done, the page will load the user's response to the taxpayer type questionnaire for review.



Proceed to Account Creation: After reviewing the information filled-in, click **<Continue>** to proceed with the account creation.



A pop-up message will display your taxpayer type. Click **<OK>** to proceed or **<Cancel>** to go back to the summary page.

Attention

Your taxpayer type is RESIDENT ALIEN - SINGLE PROPRIETORSHIP. Once the application is submitted, you will not be able to change your taxpayer type. Would you like to proceed?

CANCEL **OK**

Once the user clicked **<OK>**, the user will not be able to change their taxpayer type while filling out the fields for taxpayer details. Once the account has been registered, the user's taxpayer



type will be deemed final and the system will automatically determine the information and requirements they need to submit based on their taxpayer classification.

! Important:

- User will not be able to change their taxpayer type after clicking **<OK>**.
- To re-do the process, refresh the page and answer the taxpayer type questionnaire again.
- Once the account has been registered, the user's taxpayer type will be deemed final and there is no facility to change the taxpayer type in ORUS. **This will be the taxpayer type assigned to the user until TIN is issued.**
- After TIN is issued, user can update their taxpayer type by updating their registration information and manually submitting a BIR Form 1905 to their respective RDO.

Go back to the Tax Type Questionnaire: After reviewing the information filled-in, if the user made mistakes in the answers they've selected, click **<Back>** to re-take the Tax Type Questionnaire.

Repeat the process until your response is submitted and the user clicked **<OK>**.



Taxpayer Details

Fill-up the personal details, username/email address that will be used, and nominate your preferred password.

Create an ORUS account

Register As:

Taxpayer * Tax Agent *

Please select an option:

Without Existing TIN * With Existing TIN *

User type *
Foreign Individual

First Name *

I have no middle name

Middle Name *

Last Name *

Suffix *

Date of Birth *
mm/dd/yyyy

Civil Status *

Gender *

Email *

Please enter the email of the TAXPAYER. This will serve as the permanent and official email in BIR's Taxpayer records, as well as the login credentials of the Taxpayer for all registration and update matters. Do not use an Agent email address here.

Password *

Confirm Password *

I'm not a robot

REGISTER

For more information on registration requirements [click here](#).

Field	Format	Description
With or Without Existing TIN	Toggle <i>Without Existing TIN</i>	Select whether Without Existing TIN or With Existing TIN
First Name	Open Text	Indicate the Taxpayer's First Name as indicated in your birth certificate, passport, or ID
Middle Name	Open Text	Indicate the Taxpayer's Middle Name as indicated in your birth certificate, passport, or ID
Last Name	Open Text	Indicate the Taxpayer's Last Name as indicated in your birth certificate, passport, or ID
Suffix	Dropdown	Input the suffix of the Taxpayer as indicated in your birth certificate, passport, or ID
Date of Birth	Date Field <i>mm/dd/yyyy</i>	Indicate date of birth of the Taxpayer as indicated in your birth certificate, passport, or ID
Civil Status	Dropdown	Select your current civil status whether single or married
Sex	Open Text	Select your biological characteristic, whether male or female



<p>Email</p>	<p>Open Text; xxx@xxx.xxx</p>	<p>Indicate the email address to be linked to the account. This will serve as the email address in your permanent taxpayer record.</p> <p>!Important:</p> <ul style="list-style-type: none"> • Make sure that the <u>email address</u> logged here is the active email address that the company is using. BIR officers who will validate the information in the application form may contact the company through this email address. • This will serve as your username in logging in to ORUS and any OTP verification for other functionalities such as account verification or forgot password will be sent through this email. • Once application is approved, TIN will also be sent through this email. • This will serve as the email address in your permanent taxpayer record. Changing of email address is not available online and will require manual processes with the BIR. <p>Upon providing the email address, a pop-up message will display:</p> <div data-bbox="634 877 1406 1434" style="border: 1px solid gray; padding: 10px;"> <p>Attention</p> <p>The permanent email address of the taxpayer should be used during registration. The designation of taxpayer's official and permanent email address is mandatory. It shall be used as an additional manner of serving BIR orders, notices, letters and other processes/communications to the taxpayer. Service through this official email address shall be presumed valid unless the taxpayer notifies the BIR of any change thereof, by updating his/her/its registration information with the BIR.</p> <p style="text-align: right;">I ACKNOWLEDGE</p> </div> <p>Taxpayer must agree and click on 'I Acknowledge' to proceed.</p>
<p>Password</p>	<p>Open Text</p>	<p>Indicate the password for the account. Guidelines for the password are as follows –</p> <ol style="list-style-type: none"> 1. Must contain at least 12 and 128 max characters 2. Must not be identical with your previous passwords 3. Must not contain the username or full name 4. Must comply with the following complexity requirements: 5. One (1) English upper case letters (A to Z) 6. One (1) English lower case letters (a to z) 7. Numeric characters (0-9) 8. At least one (1) special character long
<p>Confirm Password</p>	<p>Open Text</p>	<p>Indicate the same password for the account</p>



reCAPTCHA	Toggle	Security function for increased protection of the portal. Click the check box. You may also be asked to select photos according to certain instructions.
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Domestic and Resident Corporations

Create an ORUS account

Register as:

Taxpayer
 Tax Agent

Please select an option: *

Without Existing TIN
 With Existing TIN

User type *

Corporation/Partnership

Taxpayer Type *

Registered Name *

Date of Incorporation: *

mm/dd/yyyy

Country of Residence: Click to search Country *

PHILIPPINES

SEC Certificate of Registration *

Email *

Please enter the email of the TAXPAYER. This will serve as the permanent and official email in BIR's Taxpayer records, as well as the login credentials of the Taxpayer for all registration and update matters. Do not use an Agent email address here.

Password *

Confirm Password *

I'm not a robot

REGISTER

For more information on registration requirements [click here](#).

Field	Format	Description
User Type	Dropdown <i>Corporation/ Partnership</i>	The following values will appear: <ul style="list-style-type: none"> Corporation/Partnership Foreign Corporation Cooperative The taxpayer types that will appear in the next field will be filtered based on the user type selected.
Taxpayer Type	Dropdown	The following values will appear: <ul style="list-style-type: none"> Domestic Corporation General Professional Partnership Joint Venture Limited Partnership Non-stock, Non-profit Organizations (i.e., Political Parties, Homeowner's Assoc., Business Leagues, etc.,) General Partnerships One Person Corporation The taxpayer type cannot be changed once ORUS account is created.



Registered Name	Open Text	Indicate corporation's registered name. Registered Name is the legal name of the business as registered in its official certificate.
Date of Incorporation	Date Field <i>mm/dd/yyyy</i>	Indicate date of incorporation of the corporation
Country of Residence	Dropdown	Default value is "Philippines"
SEC Registration Number	Open Text	Input the Company's Registration Number as indicated in the SEC Certificate of Registration (check upper right portion of certificate). If not registered with Securities and Exchange Commission (SEC), please provide the registration number from your tax authority or government body.
Email	Open Text; <i>xxx@xxx.xxx</i>	<p>Indicate the email address to be linked to the account. This will serve as the email address in your permanent taxpayer record.</p> <p>! Important:</p> <ul style="list-style-type: none"> • Make sure that the <u>email address</u> logged here is the active email address that the company is using. BIR officers who will validate the information in the application form may contact the company through this email address. • This will serve as your username in logging in to ORUS and any OTP verification for other functionalities such as account verification or forgot password will be sent through this email. • Once application is approved, TIN will also be sent through this email. • • This will serve as the email address in your permanent taxpayer record. Changing of email address is not available online and will require manual processes with the BIR. <p>Upon providing the email address, a pop-up message will display:</p> <div style="border: 1px solid gray; padding: 10px; margin: 10px 0;"> <p>Attention</p> <p>The permanent email address of the taxpayer should be used during registration. The designation of taxpayer's official and permanent email address is mandatory. It shall be used as an additional manner of serving BIR orders, notices, letters and other processes/communications to the taxpayer. Service through this official email address shall be presumed valid unless the taxpayer notifies the BIR of any change thereof, by updating his/her/its registration information with the BIR.</p> <p style="text-align: right;">I ACKNOWLEDGE</p> </div> <p>Taxpayer must agree and click on 'I Acknowledge' to proceed.</p>



Password	Open Text	Indicate the password for the account. Guidelines for the password are as follows – <ol style="list-style-type: none"> 1. Must contain at least 12 and 128 max characters 2. Must not be identical with your previous passwords 3. Must not contain the username or full name 4. Must comply with the following complexity requirements: 5. One (1) English upper case letters (A to Z) 6. One (1) English lower case letters (a to z) 7. Numeric characters (0-9) 8. At least one (1) special character long
Confirm Password	Open Text	Indicate the same password for the account
reCAPTCHA	Toggle	Security function for increased protection of the portal. Click the check box. You may also be asked to select photos according to certain instructions.

Citizen Individuals with Businesses

Create an ORUS account

Register As:

Taxpayer * Tax Agent *

Please select an option:

Without Existing TIN * With Existing TIN *

User type *
 Register a Business as Professional

Taxpayer type *

First Name *

I have no middle name

Middle Name *

Last Name *

Suffix *

Date of Birth *
 mm/dd/yyyy

Civil Status *

Gender *

Email *

Please enter the email of the TAXPAYER. This will serve as the permanent and official email in BIR's Taxpayer records, as well as the login credentials of the Taxpayer for all registration and update matters. Do not use an Agent email address here.

Password *

Confirm Password *

I'm not a robot

REGISTER

For more information on registration requirements [click here](#).

Field	Format	Description
With or Without Existing TIN	Toggle <i>Without Existing TIN</i>	Select whether Without Existing TIN or With Existing TIN



User Type	Dropdown	<p>The following values will appear:</p> <ul style="list-style-type: none"> • Foreign Individual • Register a Business as Professional • Register a Business as Single Proprietorship • Register both Professional and Single Proprietorship. <p>The taxpayer types that will appear in the next field will be filtered based on the user type selected.</p>
First Name	Open Text	Indicate the Taxpayer's First Name as indicated in your birth certificate, passport, or ID
Middle Name	Open Text	Indicate the Taxpayer's Middle Name as indicated in your birth certificate, passport, or ID
Last Name	Open Text	Indicate the Taxpayer's Last Name as indicated in your birth certificate, passport, or ID
Suffix	Dropdown	Input the suffix of the Taxpayer as indicated in your birth certificate, passport, or ID
Date of Birth	Date Field <i>mm/dd/yyyy</i>	Indicate date of birth of the Taxpayer as indicated in your birth certificate, passport, or ID
Civil Status	Dropdown	Select your current civil status whether single or married
Sex	Open Text	Select your biological characteristic, whether male or female
Email	Open Text; <i>xxx@xxx.xxx</i>	<p>Indicate the email address to be linked to the account. This will serve as the email address in your permanent taxpayer record.</p> <p>!Important:</p> <ul style="list-style-type: none"> • Make sure that the <u>email address</u> logged here is the active email address that the company is using. BIR officers who will validate the information in the application form may contact the company through this email address. • This will serve as your username in logging in to ORUS and any OTP verification for other functionalities such as account verification or forgot password will be sent through this email. • Once application is approved, TIN will also be sent through this email. • This will serve as the email address in your permanent taxpayer record. Changing of email address is not available online and will require manual processes with the BIR. <p>Upon providing the email address, a pop-up message will display:</p>




		<p>Attention</p> <p>The permanent email address of the taxpayer should be used during registration. The designation of taxpayer's official and permanent email address is mandatory. It shall be used as an additional manner of serving BIR orders, notices, letters and other processes/communications to the taxpayer. Service through this official email address shall be presumed valid unless the taxpayer notifies the BIR of any change thereof, by updating his/her/its registration information with the BIR.</p> <p style="text-align: right;">I ACKNOWLEDGE</p>
		Taxpayer must agree and click on 'I Acknowledge' to proceed.
Password	Open Text	<p>Indicate the password for the account. Guidelines for the password are as follows –</p> <ol style="list-style-type: none"> 1. Must contain at least 12 and 128 max characters 2. Must not be identical with your previous passwords 3. Must not contain the username or full name 4. Must comply with the following complexity requirements: 5. One (1) English upper case letters (A to Z) 6. One (1) English lower case letters (a to z) 7. Numeric characters (0-9) 8. At least one (1) special character long
Confirm Password	Open Text	Indicate the same password for the account
reCAPTCHA	Toggle	Security function for increased protection of the portal. Click the check box. You may also be asked to select photos according to certain instructions.

Taxpayers with Existing TIN



Non-Individuals

If "NON-INDIVIDUAL" is selected, these fields will appear



 Create an ORUS account

Register as:

Taxpayer 
 Tax Agent 

Please select an option: *

Without Existing TIN
 With Existing TIN

TIN *

Registered Name *

SEC Certificate of Registration *

Email *

Please enter the email of the TAXPAYER. This will serve as the permanent and official email in BIR's Taxpayer records, as well as the login credentials of the Taxpayer for all registration and update matters. Do not use an Agent email address here.

Password *

Confirm Password *

Field	Format	Description
With or Without Existing TIN	Toggle <i>With Existing TIN</i>	Select whether Without Existing TIN or With Existing TIN
Taxpayer Identification Number (TIN)	Open Text	Indicate the TIN of the user. The system would validate if the TIN inputted by the user is existing in BIR's database.
Registered Name	Open Text	Indicate corporation's registered name. Registered Name is the legal name of the business as registered in its official certificate. The system would validate if the name inputted here matches the data in BIR's database.
SEC Certificate of Registration	Open Text	Input the Company's Registration Number as indicated in the SEC Certificate of Registration (check upper right portion of certificate). If not registered with Securities and Exchange Commission (SEC), please provide the registration number from your tax authority or government body.
Email	Open Text; <u>xxx@xxx.xx</u> <u>x</u>	Indicate the email address to be linked to the account. This will serve as the email address in your permanent taxpayer record.



		<p>!Important:</p> <ul style="list-style-type: none"> • Make sure that the <u>email address</u> logged here is the active email address that the company initially registered with the BIR. The account creation process will go through only if the email address inputted by the user matches with the email address saved in BIR's database. • To update the email address saved in BIR's database, follow the process as prescribed RMC No. 122-2022. • This will serve as your username in logging in to ORUS and any OTP verification for other functionalities such as account verification or forgot password will be sent through this email. • Once applications are approved/submitted, notifications will also be sent through this email. <p>Upon providing the email address, a pop-up message will display:</p> <div data-bbox="634 867 1409 1419" style="border: 1px solid gray; padding: 10px;"> <p>Attention</p> <p>The permanent email address of the taxpayer should be used during registration. The designation of taxpayer's official and permanent email address is mandatory. It shall be used as an additional manner of serving BIR orders, notices, letters and other processes/communications to the taxpayer. Service through this official email address shall be presumed valid unless the taxpayer notifies the BIR of any change thereof, by updating his/her/its registration information with the BIR.</p> <p style="text-align: right;">I ACKNOWLEDGE</p> </div>
Password	Open Text	<p>Indicate the password for the account. Guidelines for the password are as follows –</p> <ol style="list-style-type: none"> 1. Must contain at least 12 and 128 max characters 2. Must not be identical with your previous passwords 3. Must not contain the username or full name 4. Must comply with the following complexity requirements: 5. One (1) English upper case letters (A to Z) 6. One (1) English lower case letters (A to Z) 7. Numeric characters (0-9) 8. At least one (1) special character long
Confirm Password	Open Text	<p>Indicate the same password for the account</p>



reCAPTCHA	Toggle	Security function for increased protection of the portal. Click the check box. You may also be asked to select photos according to certain instructions.
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Individuals

If "INDIVIDUAL" is selected, these fields will appear:

Field	Format	Description
With or Without Existing TIN	Toggle	Select whether Without Existing TIN or With Existing TIN
Taxpayer Identification Number (TIN)	Open Text	Indicate the TIN of the user. The system would validate if the TIN inputted by the user is existing in BIR's database.
First Name	Open Text	Indicate the Taxpayer's First Name as indicated in your birth certificate, passport, or ID. The system would validate if the name inputted here matches the data in BIR's database.
Middle Name	Open Text	Indicate the Taxpayer's Middle Name as indicated in your birth certificate, passport, or ID. The system would validate if the name inputted here matches the data in BIR's database.
Last Name	Open Text	Indicate the Taxpayer's Last Name as indicated in your birth certificate, passport, or ID. The system would validate if the name inputted here matches the data in BIR's database.



Suffix	Drop Down	Input the suffix of the Taxpayer as indicated in your birth certificate, passport, or ID. The system would validate if the name inputted here matches the data in BIR's database.
Date of Birth	Date Field mm/dd/yyyy	Indicate the date of birth of the Taxpayer as indicated in the birth certificate, passport, or ID. The system would validate if the birthdate inputted here matches the data in BIR's database.
Civil Status	Dropdown	Select civil status whether single or married
Gender	Disabled Input Field	This field contains the Gender that the employer entered when linking the employee.
Email	Open Text; <u>xxx@xxx.xxx</u>	Indicate the email address to be linked to the account. This will serve as the email address in your permanent taxpayer record.
Password	Open Text	Indicate the password for the account. Guidelines for the password are as follows – 1. Must contain at least 12 and 128 max characters 2. Must not be identical with your previous passwords 3. Must not contain the username or full name 4. Must comply with the following complexity requirements: 5. One (1) English upper case letters (A to Z) 6. One (1) English lower case letters (A to Z) 7. Numeric characters (0-9) 8. At least one (1) special character long
Confirm Password	Open Text	Indicate the same password for the account
reCAPTCHA	Toggle	Security function for increased protection of the portal. Click the check box. You may also be asked to select photos according to certain instructions.

Employees

Step 1: After clicking the link in the email received by the employee, you will be redirected to the Log in page.

All the fields are prefilled because of the employer's link. Click **<Register>** button to create ORUS account.

Register as:

Taxpayer
 Tax Agent

Taxpayer Type *
LOCAL

First Name *
Serena

Middle Name *
Anderson

Last Name *
Williams

Suffix

Date of Birth *
03/31/1999

Civil Status *
Single

Gender *
female



Email *
fsocons123@yopmail.com

Please enter the email of the TAXPAYER. This will serve as the permanent and official email in BIR's Taxpayer records, as well as the login credentials of the Taxpayer for all registration and update matters. Do not use an Agent email address here.

Password *

Confirm Password *

I acknowledge that the email address used is the designated taxpayer's official email address and shall be used as an additional manner of serving BIR orders notices, letters and other processes/communications to the taxpayers. Service thru their official email address shall be presumed valid unless the taxpayer promptly informs the Bureau - by updating his/her/its registration of any within five (5) calendar days therefrom.

I'm not a robot

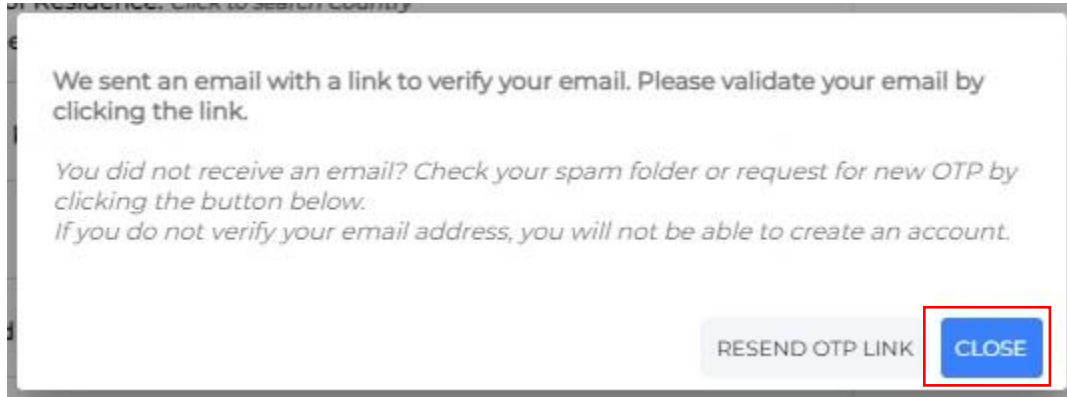
REGISTER →

Field	Format	Description
First Name	Disabled Input Field	This field contains the taxpayer type that was generated based on the answers of the employer on the required fields during employee linking.
Middle Name	Disabled Input Field	This field contains the First Name that the employer entered when linking the employee.
Last Name	Disabled Input Field	This field contains the Middle Name that the employer entered when linking the employee.
Suffix	Disabled Input Field	This field contains the Last Name that the employer entered when linking the employee.
Date of Birth	Disabled Input Field	This field contains the Date of Birth that the employer entered when linking the employee.
Civil Status	Disabled Input Field	This field contains the Civil Status that the employer entered when linking the employee.
Gender	Disabled Input Field	This field contains the Gender that the employer entered when linking the employee.
Email	Disabled Input Field	This field contains the email address that the employer entered when linking the employee.
Password	Open Text	Indicate the password for the account. Guidelines for the password are as follows – 1. Must contain at least 12 and 128 max characters 2. Must not be identical with your previous passwords 3. Must not contain the username or full name 4. Must comply with the following complexity requirements: 5. One (1) English upper case letters (A to Z) 6. One (1) English lower case letters (A to Z) 7. Numeric characters (0-9) 8. At least one (1) special character long
Confirm Password	Open Text	Indicate the same password for the account
reCAPTCHA	Toggle	Security function for increased protection of the portal. Click the check box. You may also be asked to select photos according to certain instructions.

Account Verification

Account enrollment is required to be verified within 24 hours sent via email.

Step 1: Upon clicking the **<Register>** button in Account Creation, user will receive a pop-up message on account verification. To exit, click **<Close>** button



Step 2: User will receive an email containing the following text:

Non-Individuals

“Subject: Account Verification

Hi [Corporation Name],

Thank you for signing up on ORUS!

To complete your registration, please verify your account by clicking the link below:

VERIFY YOUR ACCOUNT

You have 24 hours to verify your account. Accessing the link beyond that time period will result to unsuccessful verification.

Can't see the button? You may also verify using this link:

<https://orus.bir.gov.ph/verify/xxxxx>

If you did not initiate this transaction, avoid clicking this link and report this by sending an email to contact_us@bir.gov.ph

This is a system generated email. Please do not reply.

For any concerns, please contact 8538-3200.”

Individuals

“Subject: Account Verification

Hi [Taxpayer's Name],



Thank you for signing up on ORUS!

To complete your registration, please verify your account by clicking the link below:

VERIFY YOUR ACCOUNT

You have 24 hours to verify your account. Accessing the link beyond that time period will result to unsuccessful verification.

Can't see the button? You may also verify using this link:

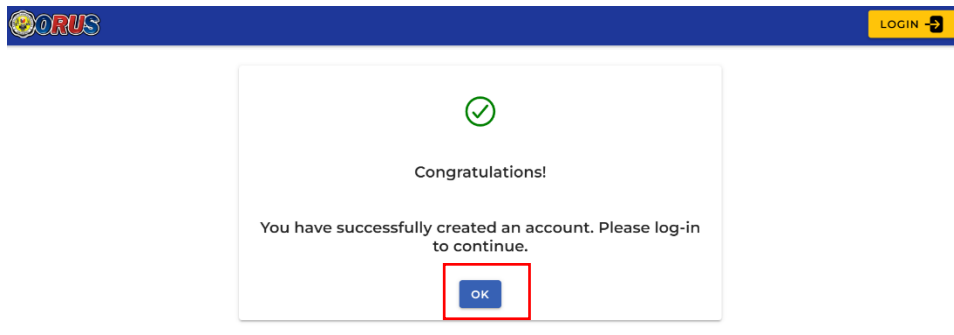
<https://orus.bir.gov.ph//verify/xxxxx>

If you did not initiate this transaction, avoid clicking this link and report this by sending an email to contact_us@bir.gov.ph

This is a system generated email. Please do not reply.

For any concerns, please contact 8538-3200.”

Step 3: Once user clicks on the “VERIFY YOUR ACCOUNT” link sent on email, it will be redirected to the ORUS page which displays:

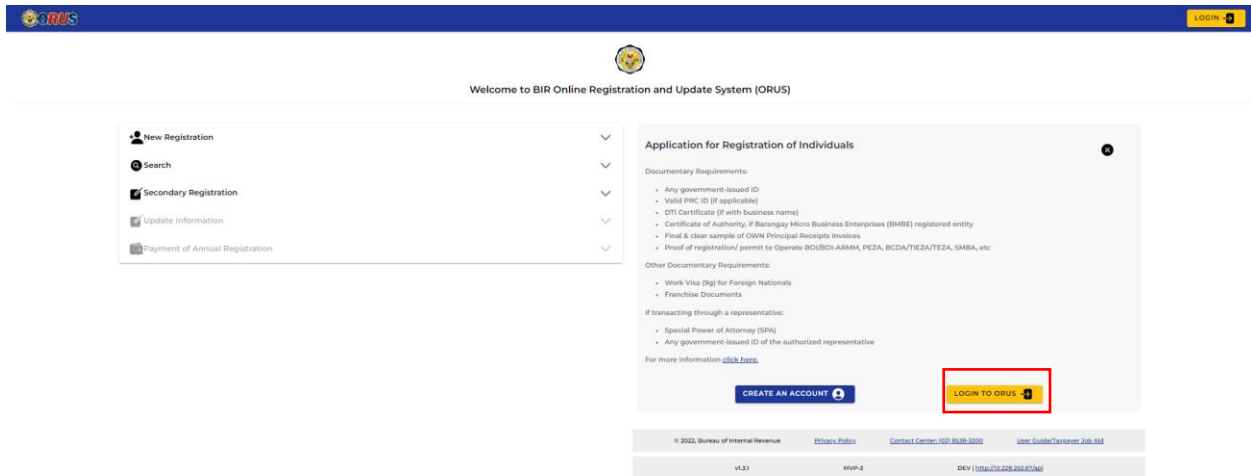


Click on the <OK> button to be redirected to login.

Log In

Step 1: Access ORUS by clicking the icon “ORUS” in the BIR website www.bir.gov.ph. Alternatively, you may enter the following url in your browser: <https://orus.bir.gov.ph>

Step 2: Click <Login> button at the upper-right side of the screen or the <Login to ORUS> button after clicking New Registration:




Step 3: Select the appropriate classification: (1) Taxpayer

Login to ORUS →

Login as:

Taxpayer Tax Agent

Email *

Password * 

[Forgot Password?](#)


LOGIN →

Don't have an account yet?

REGISTER →

Step 4: Enter email address and password. Click <Login> button




Login to ORUS 


Login as:

Taxpayer Tax Agent


Email *

Password * 

[Forgot Password?](#)

LOGIN 

Don't have an account yet?

REGISTER 



Application for New TIN

Accessing the Forms

Non-Individuals need to fill up the BIR Form 1903 while individuals need to fill-up either the BIR Form 1901, BIR Form 1902 or BIR Form 1904. Taxpayers need to submit these forms and upload the documentary requirements for BIR's review to get a TIN.

To start filling-up the forms, follow these steps:

Step 1: Log in to your ORUS account

Click **<Login>** button



Fill up the required details in the Login Page. Once done, click the **<Login>** button.

Step 2: Click **<New Registration>** then click the appropriate user type

BIR Form 1903: Non-Resident Foreign Corporations

Click **<As a Non-Individual>**:



If you've registered as a Non-Resident Foreign Corporation, the system will automatically set your account to register using BIR Form 1903.

Step 3: Click <Fill-up Registration Form (1903)>

You will be redirected to the BIR Form. The application form contains the following fields:



Page 1: Taxpayer and Business Information

Input the company’s basic information here. Information logged here should be the information registered in the company’s Articles of Incorporation or certificate of tax residency.

Taxpayer Information

Application for Registration (Form 1903)

Taxpayer & Business Information

SEC Certificate of Registration *
12121212

Registered Name: *
NRFC Dec 2

Date of Incorporation: *
01/01/2018

Accounting Period: * ▼ ⓘ

Accounting Start (Month): *
mm dd

[CONTINUE](#)

Field	Format	Description
SEC Registration No	Disabled input field	This field contains the registration number from the taxpayer’s tax authority or government body. This is the same Registration Number that was inputted when the ORUS account was created.
Registered Name	Disabled input field	This field contains the registered name that the user entered when the ORUS account was created.
Date of Incorporation	Disabled input field	This field contains the date of incorporation that the user entered when the ORUS account was created.
Accounting Period	Toggle	Select whether your accounting period is Calendar or Fiscal Year
Accounting Start (Month)	Date Field <i>mm/dd</i>	Indicate the start month and day for the company’s accounting period for financial reporting. If “Calendar” is selected, the default Accounting Start Month is “January 1”.

Page 2: Authorized Representative’s Details

Input the details of the company’s authorized representative here. The authorized representative should be named in the company’s board resolution or secretary’s certificate.



Field	Format	Description
Authorized Representative's First Name	Open Text	Input the first name of the company's authorized representative. The system would validate if the name inputted here matches the data in BIR's database.
Authorized Representative's Middle Name	Open Text	Input the middle name of the company's authorized representative. This field can be skipped.
Authorized Representative's Last Name	Open Text	Input the last name of the company's authorized representative. The system would validate if the name inputted here matches the data in BIR's database.
Authorized Representative's Suffix	Dropdown	Input the suffix of the company's authorized representative. This field can be skipped.
Authorized Representative's TIN	Open Text	Input the TIN of the company's authorized representative. The system would validate if the TIN inputted by the user is existing in BIR's database.
Relationship/Role	Dropdown	Select the role of the authorized representative (i.e., Agent, Accountant, etc.)
Authorized Representative's Telephone	Open Text	Input the telephone number of the company's authorized representative
Authorized Representative's Email	Open Text	Input the email address of the company's authorized representative

Page 3: Foreign Business Address

Input the company's registered address here. Information logged here should be the information registered in the company's Articles of Incorporation or certificate of tax residency.

Foreign Address

NRFCs are required to input their Foreign Address, which is their principal place of business.



Non-Resident Foreign Corporation

Application for Registration (Form 1903)

Taxpayer Location - Head Office Address

Provide the complete address of your head office where your business is physically located.

Country: *
CYPRUS

Region/State: *

Town/District: *

City/Municipality: *

Street Address: *

Zip Code: *

Primary Contact Number: *

Primary Contact Email: *
nrfcdec2@yopmail.com

Field	Format	Description
Country	Dropdown	This field contains the country that the user entered when the ORUS account was created, but can still be edited by the taxpayer.
Region/State	Dropdown	Select the region/state where the company's principal place of business is located. The options will vary depending on the country selected.
Town/District	Open Text	Input the town/district where the company's principal place of business is located.
City/Municipality	Open Text	Input the city/municipality where the company's principal place of business is located.
Street Address	Open Text	Input the street address where the company's principal place of business is located.
Zip Code	Number	Input the zip code of the address of the company.
Primary Contact Number	Number	Input the contact number of the company. !Important: <ul style="list-style-type: none"> Make sure that the <u>contact number</u> logged here is the active contact number that the company is using. BIR officers who will validate the information in the application form may contact the company through this number.
Primary Contact Email	Disabled input field	This field contains the email address that the user entered when the ORUS account was created.



Page 4: Local Business Address

NRFCs may input their address in the Philippines where their local office is located. If the user has no Philippine Address, the user may skip these fields.

Non-Resident Foreign Corporation

Application for Registration (Form 1503)

Address in Philippines (if applicable)

Provide the complete address of your Philippine address (if applicable) where your business is physically located.

Province: Click to search Province

City/Municipality: Click to search City/Municipality

Barangay: Click to search Barangay

Town/District:

Unit/Room/Floor Number:

Building/Tower Name:

Lot/Block/Phase/Bldg Number:

Street Address:

Subdivision/Village:

Zip Code:

Philippines Contact Number:

Philippines Email Address:

BACK CONTINUE

Field	Format	Description
Province	Dropdown	Select the province where the company's local office is located.
City/Municipality	Dropdown	Select the city/municipality where the company's local office is located.
Barangay	Dropdown	Select the barangay where the company's local office is located.
Town/District	Open Text	Input the town/district of the company's local office
Unit No.	Open Text	Input the unit no. of the company's local office
Building Name	Open Text	Input the building name of the company's local office
Building No.	Open Text	Input the building number of the company's local office
Street Address	Open Text	Input the street address of the company's local office
Subdivision	Open Text	Input the subdivision of the company's local office
Zip Code	Number	Input the zip code of the company's local office
Philippine Contact Number	Number	Input the contact number of the company's local office



Philippine Contact Email	Open Text	Input the email of the company's local office
--------------------------	-----------	-----------------------------------------------



Important:

- Make sure that the contact number and email address logged here is the active contact number that the company is using. BIR officers who will validate the information in the application form may contact the company through this email or number.
- Make sure that the local address logged here is a valid address. BIR officers may do ocular inspections or site visits to validate the address.

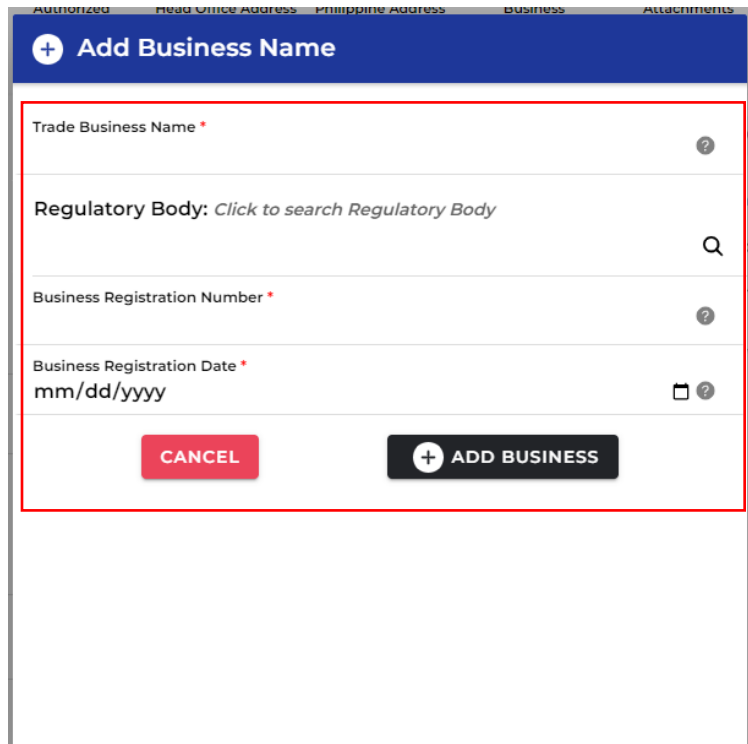
Page 5: Business Information

Input the required details for your business.

Click **<Add Business>** to input your business details. Users can input more industry details by clicking **<Add Business>** again.

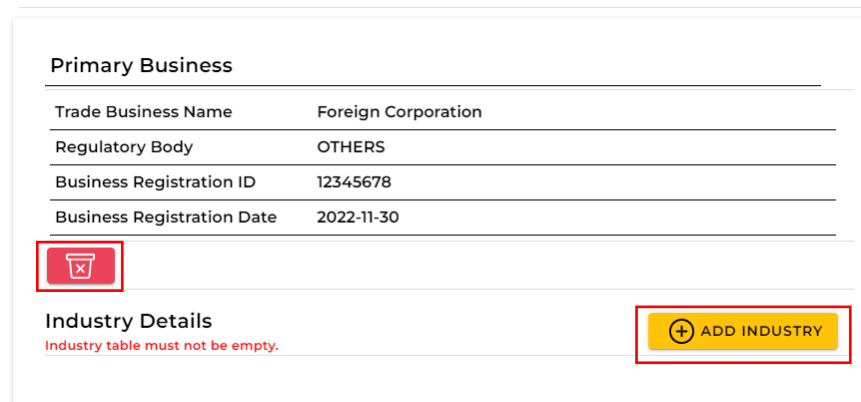
Field	Format	Description
Do you have an issued Philippines Business Number (PHBN)?	Radio Button	Select whether the taxpayer has an issued Philippines Business Number (PHBN) or not. If user selected <Yes> Philippine Business Number field will appear.
Philippines Business Number	Open Text	Input the user's PHBN, if any
Do you have a Business Name?	Radio Button	Select whether the taxpayer has a business name or not. If user selected <Yes> , users could input their business name/trade name in the Trade Business Name field. Otherwise, the Trade name/Business name will be the user's Registered Name by default.
Add Business	Add Button	Select to add the taxpayer's business.

Once **<Add Business>** button is clicked, a pop-up window will appear.



Field	Format	Description
Trade Business Name	Open Text	Indicate the trade name/business name as shown in the company's registration documents.
Regulatory Body	Dropdown	Select the Regulatory Body that governs the business of the taxpayer. For Non-Resident Foreign Corporations, select "Others".
Business Registration Number	Number	Input the business registration number that is indicated in the taxpayer's registration documents.
Business Registration Date	Date Field <i>mm/dd/yyyy</i>	Select the date when the taxpayer's business name was registered with the regulatory body where the company is registered.

Once details are inputted, these will be displayed in a table.



Users can also click the **<Delete>** icon to remove the business detail.



Click **<Add industry>** to select the business' PSIC. Users can input more industry details under a business, by clicking **<Add industry>** again.

+ Industry

Industry Group: *Click to search Industry Group*

Industry Group is required

PSIC Code: *Click to search PSIC Code*

PSIC Code is required

Line of Business *

Line of Business is required

CANCEL

+ ADD INDUSTRY

Field	Format	Description
Industry Group	Dropdown	Select the industry where the company's primary business is identified under.
PSIC Code	Dropdown	Select the code and description of the sub-category where the company's primary business is identified under
Line of Business	Open Text	Input the Line of Business of the taxpayer's business.

Once details are inputted, these will be displayed in a table.

Primary Business

Trade Business Name: IT'S TIME FOR TIMS COFFEE INC

Regulatory Body: _____

Business Registration ID: _____

Business Registration Date: 2022-11-27

+ ADD INDUSTRY

Industry Details

Primary Industry: _____

Industry Group: ACTIVITIES AUXILIARY TO INSURANCE AND PENSION FUNDING

PSIC: 66232

Line of Business: asas

Users can also click the **<Delete>** icon to remove the industry detail.

Page 6: Submit Documents

NRFCs registering for a TIN is required to submit soft copies of the following:

- Any Apostillized official documentation issued by an authorized government body (e.g. government agency (tax authority) thereof, or a municipality) that includes the name of the non-individual and the address of its principal office in the jurisdiction in which the non-individual was incorporate or organized (e.g. Articles of Incorporation, Certificate of Tax Residency)
- If transacting through a Representative,
 - Apostillized Board Resolution/Secretary's Certificate (or equivalent);



- Any government-issued ID of the authorized representative

Field	Format	Description
Apostillized Articles of Incorporation or Apostillized Certificate of Tax Residency	Upload button	Upload a copy of the company's Articles of Incorporation or Certificate of Tax Residency. This document should contain the registered name, date of incorporation and the primary business of the company
Apostillized Board Resolution/Secretary's Certificate	Upload button	Upload a copy of the company's board resolution/secretary's certificate. This document should contain the purpose for the TIN application, the name of the authorized representative, and the relationship/role of the authorized representative with the company.
Other Registration Documents and Permits	Upload button	User may upload other documents that may support the TIN application (i.e., SPA, etc.). This field can be skipped.
Authorized Representative's ID	Upload button	Upload a copy of a valid ID of the company's authorized representative.



Important:

- PDF and JPEG format are accepted by the system.
- Files/images uploaded with 0 megabytes (mb) will not be accepted by the system.
- Maximum file size that will be accepted is 25 MB
- Make sure that the files/images uploaded are clear and readable so your application will be processed faster.
- Make sure that the documents you will be uploading are accurate and true. Submitting false documents may result in legal consequences.
- Click on the link provided in the page for general and specific instructions on uploading attachments

Users may refer to a comprehensive upload attachment guide provided in the hyperlink displayed on the form. Upon clicking, the following will be displayed:

 **ORUS UPLOAD INSTRUCTIONS**

 **SCAN REQUIRED DOCUMENTS**

1. Once all the necessary documents are secured, you must scan, save, and upload them in ORUS
2. Scan and save your documents individually on your local computer. This is completed outside ORUS using your scanner software.
3. If you are uploading multiple documents, you will need to scan and save each document as a separate file on your local computer.
4. Be sure your file names do not include any special characters and the file size does not exceed 25 MB.
5. If you do not have scanner software, you may use any free scanning mobile application. Take a clear photograph of the document and save the photograph as PDF.
6. Note: There are several free mobile apps and other built-in features in some mobiles that will help you combine documents.
7. Applicants who submit/upload forged or misrepresented documents will be denied.

Note: If you choose to use a public facility for scanning, make sure to delete your downloaded scanned documents once you have finished uploading them.

 **GENERAL REQUIREMENTS**

- All files must be in .pdf and each individual file (scanned document) must be no larger than 25 MB (megabytes).
- Scan and upload your multiple page document, such as Articles of Incorporation (AOI), as one file.
- "Zipped" files, modifiable PDFs, or password-protected files will not be accepted.

 **IMAGE QUALITY**

Your scans must:

- Be colored, not black and white.
- Include the front and back side of any document that has stamps, seals, or writing on the back.
- Be clear, easily read and seen, and no parts of the document are cut off.
- Oriented properly so it can be read across the screen without the need to rotate the document.

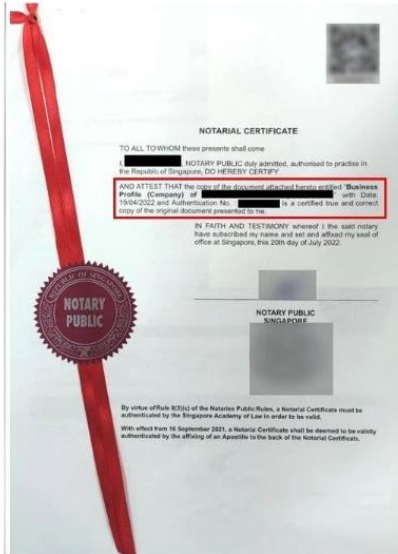
1. SPECIFIC REQUIREMENTS

1. Apostilized Articles of Incorporation OR Company Profile

Ensure that the following details are clear, readable, and explicitly stated:

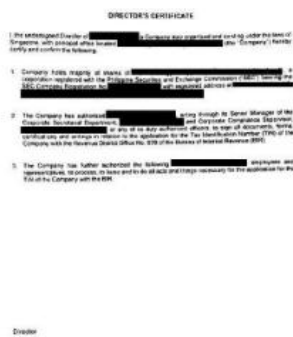
It is important that the said details are exactly the same as what the taxpayer indicated in the TIN application form.

- Company Name
- Principal Office Address
- Date of Incorporation
- Line/Nature of business



2. Apostilized Board Resolution or Secretary's Certificate

- Purpose of TIN
- Authorized Representative Details

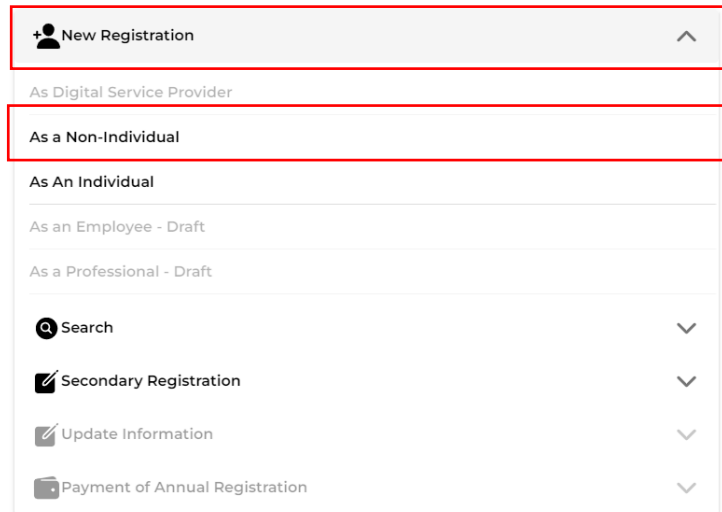


3. Authorized Representative ID

Ensure that the Identification (ID) Card attached is the ID of the Authorized Representative indicated in the Board Resolution/Secretary's Certificate and TIN application form.

BIR Form 1903: Domestic Corporations

Click **<As a Non-Individual>**:

A screenshot of the ORUS registration menu. The menu is a vertical list of options. The top option is "+ New Registration" with a person icon and an upward arrow. Below it are several options: "As Digital Service Provider", "As a Non-Individual" (highlighted with a red box), "As An Individual", "As an Employee - Draft", and "As a Professional - Draft". At the bottom are "Search" (with a magnifying glass icon and a downward arrow), "Secondary Registration" (with a checkmark icon and a downward arrow), "Update Information" (with a checkmark icon and a downward arrow), and "Payment of Annual Registration" (with a document icon and a downward arrow).

If you've registered as a Corporation/Partnership, Foreign Corporation or Cooperative with the following taxpayer types, the system will automatically set your account to register using BIR Form 1903:

- Corporation/Partnership
 - Domestic Corporation
 - General Professional Partnership
 - Joint Venture
 - Limited Partnership
 - Non-stock, Non-profit Organizations (i.e., Political Parties, Homeowner's Assoc., Business Leagues, etc.,)
 - General Partnerships
 - One Person Corporation
- Foreign Corporation
 - Resident Foreign Corporation
 - Regional or Area Headquarters
 - Regional Operating Headquarters
- Cooperative

Step 3: Click **<Fill-up Registration Form (1903)>**



You will be redirected to the BIR Form. The application form contains the following fields:
Page 1: Taxpayer and Business Information

Input the company's basic information here. Information logged here should be the information registered in the company's Articles of Incorporation/Partnership.

Taxpayer Information

[Application for Registration \(Form 1903\)](#)

Taxpayer & Business Information

SEC Certificate of Registration *
0912345678

Registered Name: *
TABLO STEAK

Date of Incorporation: *
12/28/2000

Accounting Period: *
Calendar Year

Accounting Start (Month): *
01 01

CONTINUE



Field	Format	Description
SEC Certificate of Registration	Disabled input field	This field contains the registration number from the SEC. This is the same Registration Number that was inputted when the ORUS account was created.
Registered Name	Disabled input field	This field contains the registered name that the user entered when the ORUS account was created.
Date of Incorporation	Disabled input field	This field contains the date of incorporation that the user entered when the ORUS account was created.
Accounting Period	Toggle	Select whether your accounting period is Calendar or Fiscal Year.
Accounting Start	Date Field <i>mm/dd</i>	Indicate the start month and day for the company's accounting period for financial reporting. If "Calendar" is selected, the default Accounting Start Month is "January 1".

Page 2: Authorized Representative's Details

Input the details of the company's authorized representative here. The authorized representative should be named in the company's board resolution or secretary's certificate.

Field	Format	Description
Authorized Representative's First Name	Open Text	Input the first name of the company's authorized representative. The system would validate if the name inputted here matches the data in BIR's database.
Authorized Representative's Middle Name	Open Text	Input the middle name of the company's authorized representative. This field can be skipped.
Authorized Representative's Last Name	Open Text	Input the last name of the company's authorized representative. The system would validate if the name inputted here matches the data in BIR's database.
Authorized Representative's Suffix	Dropdown	Input the suffix of the company's authorized representative. This field can be skipped.
Authorized Representative's TIN	Open Text	Input the TIN of the company's authorized representative. The system would validate if the TIN inputted by the user is existing in BIR's database.



Relationship/Role	Dropdown	Select the role of the authorized representative (i.e., Agent, Accountant, etc.)
Relationship start date	Date Field <i>mm/dd/yyyy</i>	Input the relationship start date of the company's authorized representative
Authorized Representative's Telephone	Open Text	Input the telephone number of the company's authorized representative
Authorized Representative's Email	Open Text	Input the email address of the company's authorized representative

Page 3: Local Business Address

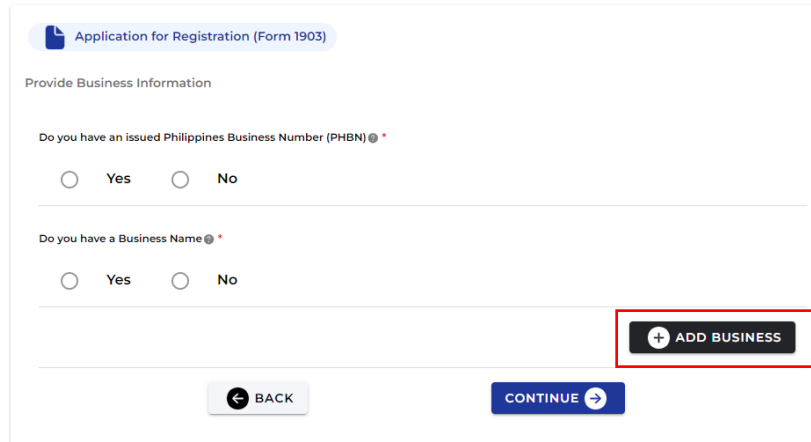
Input the company's registered address here. Information logged here should be the information registered in the company's Articles of Incorporation/Partnership.

Field	Format	Description
Province	Dropdown	Select the province where the company's office is located.
City/Municipality	Dropdown	Select the city/municipality where the company's office is located.
Barangay	Dropdown	Select the barangay where the company's office is located.
Town/District	Open Text	Input the town/district of the company's office.
Unit/Room/Floor Number	Open Text	Input the unit/room/floor number of the company's office.
Building/Tower Name	Open Text	Input the building/tower name of the company's office.
Lot/Block/Phase/Bldg. Number	Open Text	Input the lot/block/phase/bldg. number of the company's office.
Street Address	Open Text	Input the street address of the company's office.
Subdivision/Village	Open Text	Input the subdivision/village of the company's office.
Zip Code	Number	Input the zip code of the company's local office.
Mobile Contact Number	Number	Input the contact number of the company's office.
Business Email Address	Open Text	Input the email of the company's office.

Page 4: Business Information

Input the required details for your business.

Click **<Add Business>** to input your business details. Users can input more industry details by clicking **<Add Business>** again.



Field	Format	Description
Do you have an issued Philippines Business Number (PHBN)?	Radio Button	Select whether the taxpayer has an issued Philippines Business Number (PHBN) or not. If user selected <Yes> Philippine Business Number field will appear.
Philippines Business Number	Open Text	Input the user's PHBN, if any
Do you have a Business Name?	Radio Button	Select whether the taxpayer has a business name or not. If user selected <Yes> , users could input their business name/trade name in the Trade Business Name field. Otherwise, the Trade name/Business name will be the user's Registered Name by default.
Add Business	Add Button	Select to add the taxpayer's business.

Once **<Add Business>** button is clicked, a pop-up window will appear.



Field	Format	Description
Trade Business Name	Open Text	Indicate the trade name/business name as shown in the company’s registration documents.
Regulatory Body	Dropdown	Select the Regulatory Body that governs the business of the taxpayer. For Non-Resident Foreign Corporations, select “ Others ”.
Business Registration Number	Number	Input the business registration number that is indicated in the taxpayer’s registration documents.
Business Registration Date	Date Field <i>mm/dd/yyyy</i>	Select the date when the taxpayer’s business name was registered with the regulatory body where the company is registered.

Once details are inputted, these will be displayed in a table.

Users can also click the **<Delete>** icon to remove the business detail.



Click **<Add industry>** to select the business' PSIC. Users can input more industry details under a business, by clicking **<Add industry>** again.

+ Industry

Industry Group: *Click to search Industry Group*

Industry Group is required

PSIC Code: *Click to search PSIC Code*

PSIC Code is required

Line of Business *

Line of Business is required

CANCEL

+ ADD INDUSTRY

Field	Format	Description
Industry Group	Dropdown	Select the industry where the company's primary business is identified under.
PSIC Code	Dropdown	Select the code and description of the sub-category where the company's primary business is identified under
Line of Business	Open Text	Input the Line of Business of the taxpayer's business.

Once details are inputted, these will be displayed in a table.

Primary Business

Trade Business Name: IT'S TIME FOR TIMS COFFEE INC

Regulatory Body: _____

Business Registration ID: _____

Business Registration Date: 2022-11-27

+ ADD INDUSTRY

Industry Details

Primary Industry: _____

Industry Group: ACTIVITIES AUXILIARY TO INSURANCE AND PENSION FUNDING

PSIC: 66232

Line of Business: asas

Users can also click the **<Delete>** icon to remove the industry detail.

Page 5: Incentive Information

Select **<Yes>** if the business is registered with any Investment Promotion Agencies or have any tax incentives. Otherwise, user can skip this page by answering **<No>** and clicking **<Continue>**.

Application for Registration (Form 1903)

Are you registered with any Investment Promotion Agencies or have any tax incentives? *

Yes
 No

← BACK

CONTINUE →



If user clicked **<Yes>**, a pop-up confirmation will appear. Click **<OK>** to display the fields for the incentive details and details of registration/accreditation.:

Field	Format	Description
Investment Promotion Agency	Dropdown	Select to add the taxpayer's registered Investment promotion Agency
Legal Basis	Dropdown	Select the Legal basis of the taxpayer's registered Incentive details.
Incentive Granted	Dropdown	Select the Incentive Granted of the taxpayer.
No. of Years	Open Text	Input the No. of Years of the validity of the registered Incentive details.
Incentive Start Date	Date Field <i>mm/dd/yyyy</i>	Input the Incentive Start Date of the taxpayer's registered Incentive details
Incentive End Date	Date Field <i>mm/dd/yyyy</i>	Input the Incentive End Date of the taxpayer's registered Incentive details



Details of Registration/Accreditation

Registration/Accreditation No. *

Effective Date (From) *

mm/dd/yyyy 📅

Effective Date (To) *

mm/dd/yyyy 📅

Date Issued *

mm/dd/yyyy 📅

Registered Activities

+ ADD ACTIVITIES

← BACK
CONTINUE →

Field	Format	Description
Registration / Accreditation No.	Open Text	Input the Registration/Accreditation No. of the taxpayer's registered Incentive Details
Effective Date (From)	Date Field <i>mm/dd/yyyy</i>	Input the start date of the validity of the Taxpayer's registered Incentive Details.
Effective Date (To)	Date Field <i>mm/dd/yyyy</i>	Input the end date of the validity of the Taxpayer's registered Incentive Details.
Date Issued	Date Field <i>mm/dd/yyyy</i>	Input the issue date of the Taxpayer's registered Incentive Details.
Add Activities	Add Button	Select the "Add Activity" button.

Input the details on the registered activities by clicking **<Add Activities>**. Once clicked, fields for the activity details will appear. User can add multiple activities by clicking the **<Add Activities>** button.

+ Add Activity

Registered Activity *

Tax Regime *

Select Tax Regime... ▼

Start Date *

mm/dd/yyyy 📅

End Date *

mm/dd/yyyy 📅

CANCEL
+ ADD ACTIVITY

Field	Format	Description
Registered Activity	Open Text	Input the Registered Activity of the Taxpayer.
Tax Regime	Dropdown	Select the Tax Regime of the Taxpayer.



Start Date	Date Field <i>mm/dd/yyyy</i>	Input the Start Date of the Tax Regime of the Registered Activity.
End Date	Date Field <i>mm/dd/yyyy</i>	Input the End Date of the Tax Regime of the Registered Activity.
Add Activity	Add Button	Upon completing the fields or if the Taxpayer needs to add more activity, click the “ Add Activity ” button.

Once details are inputted, these will be displayed in a table.

Registered Activities

Registered Activity	Exempt Activity
Tax Regime	TR-EXMPT
Start Date	2022-12-01
End Date	2024-12-01

Users can also click the **<Delete>** icon to remove the registered activity detail.

Page 6: Tax Type Questionnaire

Answer the set of questions to determine the tax liabilities of the user.

Taxpayer Questionnaire

Application for Registration (Form 1903)

Tax Type Questionnaire 1/2

1. Do you own your place of business? *

 Yes No

2. Do you intend to hire the services of a professional, contractor, consultant, or other similarly situated (e.g., accountant, lawyer, security services, talents)? *

 Yes No

3. Do you intend to hire employees? *

 Yes No

4. Do you intend to provide your supervisors and managers fringe benefits in addition to basic salaries such as housing, expense account, car or vehicle of any kind, household personnel, foreign travel, etc.? *

 Yes No

5. Do you expect to pay royalties, interest, prizes, winnings, dividends, branch profit remittance, etc. or non-resident alien or non-resident foreign corporation? *

 Yes No



11. Are you engaged in the manufacture/production/importation/exportation of articles subject to Excise Tax such as cigarettes, tobacco, alcohol, petroleum, mineral products, automobiles, jewelries, sweetened beverages, cosmetics procedures, etc.? *

- Manufacturer of cigarettes and other tobacco products
- Importer of tobacco products
- Whole-leaf tobacco buying agents/wholesale tobacco dealer
- Producer/manufacturer, repacker, wholesale dealer or importer of alcohol/alcohol products
- Manufacturer/producer of petroleum products.
- Manufacturer/assembler of mineral, mineral products and quarry resources.
- Manufacturer/assembler of automobiles
- Manufacturer/producer/seller of non-essential goods such as jewelry, precious metals, perfumes and toilet waters, yachts and other v pleasure or sports
- Producer of sweetend beverages using purely caloric sweeteners, and purely non-caloric sweeteners or a mix of caloric and non calori purely high fructose corn syrup or in combination with any caloric or non caloric sweetener.
- Performing invasive cosmetic procedures, surgeries and body enhancements directed solely towards
- I am not engaged in any transactions above.

Click the <Continue> button to proceed to the next pages/step.

Page 7: Printer Details and Receipts

Select the type of receipts that the user will use in the business.

If “Apply for Authority to Print is selected, a search button will appear and user needs to input additional details for the printer and receipts. Otherwise, select “Use BIR Printed Receipt” and click <Continue> to proceed.

ATP

Application for Registration (Form 1903)

Authority to Print

I want to: *

Apply for Authority to Print Use BIR Printed Receipt

Once <Search> is clicked, a window will appear where the user needs to select the printer they will register:

Search Printer Details

Printer Name: _____

TIN: _____

RDO Code: 39

You may contact and look for a BIR Accredited Printer of Principal and Supplementary Receipts/Invoices here: <https://www.bir.gov.ph/index.php/bir-accreditations/list-of-accredited-printers-of-receipts-invoices.html>

Name	TIN	RDO	Action
BUENZON ENTERPRISE, INC.	008-680-766-00000	039	<input type="button" value="SELECT"/>
DY,	210-731-224-	039	

Online Registration and Update System (ORUS)

Job Aid v3.0 (December 2022)



Field	Format	Description
Name	Open Text	Input the name of the printer
TIN	Open Text	Input the TIN of the printer
RDO	Open Text	Input the RDO number where the printer is registered
Search	Button	Click <Search> to check if the details inputted match with BIR's list of accredited printers
Select	Button	Click <Select> the row/data of the printer you want to register

Once **<Select>** is clicked, the printer details will be populated and displayed:

Printer Details

Printer Name:	ARTURO BERNARDO CABILING
Printer TIN:	218-301-082-00000
Accreditation No:	23BMP20190000000007
Date of Accreditation:	2019-01-25 00:00:00
Contact Number:	
Email Address:	
Printer's Address:	MABINI ST,CABANATUAN CITY,NUEVA ECIJA,PHILIPPINES




User can click the **<Delete>** icon to select another printer.

After selecting a printer, click **<Continue>** to proceed. User will be required to input the details of the receipts they want to register. Click **<Add Row>** to start inputting the details. Users can add multiple kinds of receipts by clicking **<Add Row>**.

Business Name: IT'S TIME FOR TIMS COFFEE INC

Business has no receipt.

#	Manner of Receipt/Invoices	Kind	Description	Type	No. of Boxes/Booklet	No. of Set per Boxes/Booklet	No. of Copies per Set	Prefix	Starting Serial Number	Ending Serial Number	Suffix	Action
---	----------------------------	------	-------------	------	----------------------	------------------------------	-----------------------	--------	------------------------	----------------------	--------	--------





Add Description of Receipt and Invoice: Job N/A Aid

Manner of Receipt/Invoice: *

Bound Loose

Kind of Receipts: *

Principal Supplementary

Description: *

Type: *

VAT Non-VAT

No. of Boxes/Booklet: *

1

No. of Set per Boxes/Booklet: *

1

No. of Copies per Set: *

1

Prefix: ?

Starting Serial Number: *

1

Ending Serial Number: *

1

Suffix: ?

ADD RECEIPT
CANCEL

Field	Format	Description
Manner of Receipt/Invoice	Radio Button	The default value is "Bound".
Kind of Receipts	Radio Button	User is required to register at least 1 set of principal receipts. After registering 1 set of principal receipts, user can add more principal or supplementary receipts.
Description	Dropdown	Select the appropriate description of the receipt. Options will vary depending on the kind of receipts selected.
Type	Radio Button	User is required to select Type of Receipt if it is VAT or Non-VAT.
No. of Boxes/Booklets	Button	Input the number of books/booklets of the receipt
No. of Set per Boxes/Booklet		Input the number of set per books/ booklets of the receipt
No. of Copies per Set	Open Text	Input the number of the copies per set of the receipt
Prefix	Open Text	User can input a character appended to the serial number of the receipt. This field is optional.
Starting Serial Number	Open Text	Input the starting serial number
Ending Serial Number	Disabled Input Field	This field is auto computed based on the starting serial no., no. inputted in the no. of boxes/booklets, no. of set per boxes/booklet, and no. of copies per set.
Suffix	Open Text	Users can input a character appended to the serial number of the receipt. This field is optional.

Once details have been added, this will be displayed in the receipts table.



Business Name: **IT'S TIME FOR TIMS COFFEE INC**

#	Manner of Receipt/ Invoices	Kind	Description	Type	No. of Boxes/ Booklet	No. of Set per Boxes/ Booklet	No. of Copies per Set	Prefix	Starting Serial Number	Ending Serial Number	Suffix	Action
1	bound	principal	SALES INVOICE	vat	1	2	1		1	2		

+ ADD ROW

Users can also click the **<Delete>** icon to remove the receipt detail.

If the user has multiple business names, the user needs to register a set of receipts under each business.

Page 8: Stockholder Information

The user may input the details of the company's stockholders or members by clicking the **<Add Stockholder>** button. The user may also opt to skip this page by clicking **<Continue>** and update² their stockholder information in the future.

Application for Registration (Form 1903)

Stockholders

+ ADD STOCKHOLDER

#	TIN	First Name	Middle Name	Last Name	Suffix	Action
---	-----	------------	-------------	-----------	--------	--------

← BACK **SAVE** **CONTINUE →**

Once **<Add Stockholder>** is clicked, a window will appear where the user needs to input the TIN and Name of the stockholder.

+ Stockholder

Taxpayer Identification Number (TIN): *
e.g. 123456789

First Name *

Middle Name

Last Name *

Suffix

CANCEL **+ ADD STOCKHOLDER**

² Update of Registration Information including update of stockholder information will be available in ORUS in future releases.



Field	Format	Description
Stockholder's TIN	Open Text	Input the TIN of the company's stockholder. The system would validate if the TIN inputted by the user is existing in BIR's database.
Stockholder's First Name	Open Text	Input the first name of the company's authorized representative. The system would validate if the name inputted here matches the data in BIR's database.
Stockholder's Middle Name	Open Text	Input the middle name of the company's authorized representative. This field can be skipped.
Stockholder's Last Name	Open Text	Input the last name of the company's authorized representative. The system would validate if the name inputted here matches the data in BIR's database.
Stockholder's Suffix	Dropdown	Input the suffix of the company's authorized representative. This field can be skipped.

Once details have been added, this will be displayed in the stockholder table.

The screenshot shows the 'Application for Registration (Form 1903)' interface. At the top, there is a blue header with the text 'Application for Registration (Form 1903)'. Below this, the section is titled 'Stockholders'. On the right side, there is a red-bordered button labeled '+ ADD STOCKHOLDER'. Below the button is a table with the following columns: '#', 'TIN', 'First Name', 'Middle Name', 'Last Name', 'Suffix', and 'Action'. The table contains one row with the following data: '# 1', 'TIN 608009292', 'First Name Stockholder', 'Middle Name', 'Last Name One', 'Suffix Jr.', and 'Action' (with a red-bordered delete icon). At the bottom of the interface, there are three buttons: 'BACK' (with a left arrow), 'SAVE' (with a floppy disk icon), and 'CONTINUE' (with a right arrow).

Users can add multiple stockholders by clicking **<Add Stockholder>**. User can also click the **<Delete>** icon to remove the stockholder detail.

Page 9: Submit Documents

Upload the necessary attachments.

Online Registration and Update System (ORUS)

Job Aid v3.0 (December 2022)



Application for Registration (Form 1903)

Upload instructions:
[Click here to view detailed instructions](#)

1. Upload your document in **JPEG (.jpg)** or **PDF (.pdf)** format.
This is the only file type supported by the system.
2. Maximum file upload is **25MB**.

Attachments

SEC Certificate of Registration

Add Attachment *

Upload Files Here

Articles of Incorporation

Add Attachment *

Upload Files Here

Authorized Representative Details

Attach ID *

Upload File

Board Of Resolution *

Upload File

FOR LABOR ORGANIZATION, ASSOCIATION, OR GROUP OF UNION WORKERS, please upload the Constitution and by-laws of the applicant union. FOR FRANCHISE: please upload Franchise Documents or Franchise Agreement

Other Documents

Add Attachment

Upload Files Here

BACK SAVE CONTINUE

Field	Format	Description
SEC Certificate of Registration	Upload button	Upload a copy of the company's SEC Certificate of Registration. This document should contain the registered name, date of incorporation and the primary business of the company
Articles of Incorporation	Upload button	Upload a copy of the company's SEC Certificate of Registration. This document should contain the registered name, date of incorporation and the primary business of the company
Authorized Representative's ID	Upload button	Upload a copy of a valid ID of the company's authorized representative.
Board Resolution/Secretary's Certificate	Upload button	Upload a copy of the company's board resolution/secretary's certificate. This document should contain the purpose for the TIN application, the name of the authorized representative, and the relationship/role of the authorized representative with the company.
Tax Incentive Certificate	Upload button	Upload a copy of the user's proof of tax incentives i.e., PEZA certificate. This field would appear if the user indicated "Yes" when asked if "Are you registered with any investment promotion agency?"
Sample Receipts/Invoices	Upload button	Upload a final and clear sample of the template of the principal receipt/invoice. This field would appear if the user selected "Apply for Authority to Print" and would be hidden if the user selected "Use BIR Printed Receipt".
Other Registration Documents and Permits	Upload button	User may upload other documents that may support the TIN application (i.e., Franchise documents, by-laws, etc.). This field can be skipped.

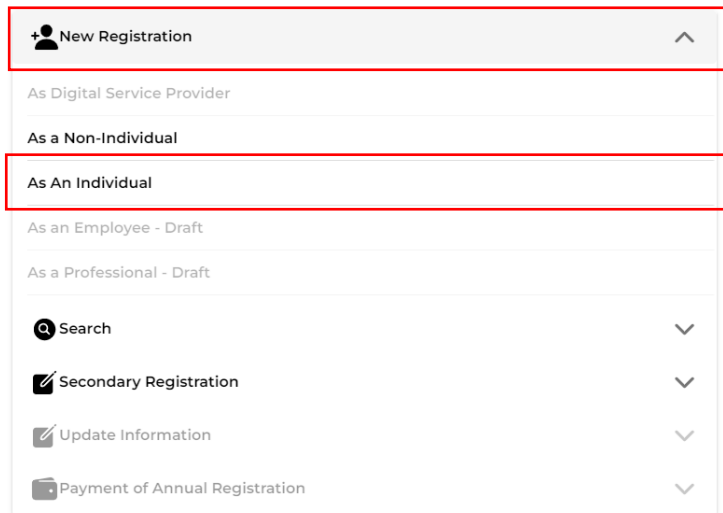


Important:

- PDF and JPEG format are accepted by the system.
- Files/images uploaded with 0 megabytes (mb) will not be accepted by the system.
- Maximum file size that will be accepted is 25 MB
- Make sure that the files/images uploaded are clear and readable so your application will be processed faster.
- Make sure that the documents you will be uploading are accurate and true. Submitting false documents may result in legal consequences.
- Click on the link provided in the page for general and specific instructions on uploading attachments

BIR Form 1901: Non-Resident Alien Engaged in Business, Resident Foreign Individuals, and Citizen Individuals with Businesses

Click **<As an Individual>**:



If you've registered as a Foreign Individual, Professional, or Single Proprietor with the following taxpayer types, the system will automatically set your account to register using BIR Form 1901:

- Foreign Individual
 - Resident Alien-Single Proprietorship
 - Resident Alien-Professional
 - Non-Resident Alien Engaged in Trade/Business




- Citizen Individuals with Businesses
 - Professional Licensed (e.g., PRC, IBP)
 - Professional- In General
 - Single Proprietorship
 - Professional and Single Proprietorship

Step 3: Click <Fill-Up Registration Form (1901)>


You will be redirected to the BIR Form. The application form contains the following fields:

Page 1: Taxpayer Information

Fill-up all the required fields under the Taxpayer Information section.

 Application for Registration (Form 1901)

Taxpayer Type *
RESIDENT ALIEN - SINGLE PROPRIETORSHIP

Philsys Number (PCN)
e.g. 123456789 

Branch Code *
00000

First Name *
Yela


Middle Name *

Last Name *
Boom


Suffix * NickName *
N/A


Gender *
 Male Female

Civil Status *
Single

Date of Birth *
08/01/1995 


Place of Birth *


Citizenship: *Click to search Citizenship* * 

Other Citizenship: *Click to search Other Citizenship* 

Mother's Maiden Name *

Father's Fullname

Purpose of TIN Application: *Click to search* * 

CONTINUE 


Field	Format	Description
Taxpayer Type	Disabled Input Field	This field contains the taxpayer type that was generated based on the answers of the taxpayer in the Taxpayer Type Questionnaire
Philsys Number (PCN)	Open Text	Input the Philsys Number (PCN) that can be found on the front face of your Phil ID card that was issued by the Philippine Statistics Authority (PSA).
Branch Code	Disabled Input Field	This field contains the Branch code. For new taxpayers, the Branch code is set at "0000" as default.




First Name	Disabled Input Field	This field contains the First Name that the user entered when the ORUS account was created.
Middle Name	Disabled Input Field	This field contains the Middle Name that the user entered when the ORUS account was created.
Last Name	Disabled Input Field	This field contains the Last Name that the user entered when the ORUS account was created.
Suffix	Disabled Input Field	This field contains the Suffix that the user entered when the ORUS account was created.
Nickname	Open Text	Input the user's nickname.
Gender	Disabled Input Field	This field contains the Gender that the user entered when the ORUS account was created.
Civil Status	Disabled Input Field	This field contains the Civil Status that the user entered when the ORUS account was created.
Date of Birth	Disabled Input Field	This field contains the Date of Birth that the user entered when the ORUS account was created.
Place of Birth	Open Text	Input the user's place of birth that can be found in his/her birth certificate.
Citizenship	Dropdown	Select the taxpayer's citizenship.
Other Citizenship	Dropdown	Select one if the taxpayer has other citizenship.
Mother's Maiden Name	Open Text	Input the name of the user's mother when she was not yet married..
Father's Full Name	Open Text	Input the full name of the user's father.
Purpose of TIN Application	Dropdown	Select the appropriate purpose for the taxpayer's application of TIN.

Page 2: Local Residence Address

Fill-up all the required fields under the Local Residence Address section.

 Application for Registration (Form 1901)

Taxpayer Information - Local Residence Address 

Province: *Click to search Province* *

Municipality/City: *Click to search Municipality/City* *

Barangay: *Click to search Barangay* *

Town/District *

Unit/Room/Flr/Bldg No.



Building Name/Tower

Lot/Blk/Phase/House No. *

Street Name *

Subdivision/Village/Zone *

Zip Code *

Field	Format	Description
Province	Dropdown	Select the province where the taxpayer's local residence address is located.
Municipality/City	Dropdown	Select the municipality or city where the taxpayer's local residence address is located.
Barangay	Dropdown	Select the barangay where the taxpayer's local residence address is located.
Town/District	Open Text	Input the town or district of the taxpayer's local residence address
Unit/Room/Flr/Bldg No.	Open Text	Input the unit, room, floor, or building number of the taxpayer's local residence address
Building Name/Tower	Open Text	Input the building or tower name of the taxpayer's local residence address
Lot/Blk/Phase/House No.	Open Text	Input the lot, block, phase, or house number of the taxpayer's local residence address
Street Name	Open Text	Input the street name of the taxpayer's local residence address
Subdivision/Village/Zone	Open Text	Input the subdivision, village, or zone of the taxpayer's local residence address
Zip Code	Number	The zip code is prefilled based on the address selected. Users may edit the zip code if the zip code is inaccurate.



Page 3: Local Business Address

Fill-up all the required fields under the Business Address section.

Application for Registration (Form 1901)

Taxpayer Information - Business Address

Same as residence address *

Province: *Click to search Province* *

Q

Municipality/City: *Click to search Municipality/City* *

Q

Barangay: *Click to search Barangay* *

Q

Town/District *

Unit/Room/Flr/Bldg No.

Building Name

Lot/Blk/Phase/House No. *

Street Name *

Subdivision/Village/Zone *

Zip Code *

← BACK
CONTINUE →

Field	Format	Description
Same as Residence Address	Tickbox	Check “same as residence address” checkbox if the users local business address is the same as his or her residence address.
Province	Dropdown	Select the province where the taxpayer’s local business address is located.
Municipality/City	Dropdown	Select the municipality or city where the taxpayer’s local business address is located.
Barangay	Dropdown	Select the barangay where the taxpayer’s local business address is located.
Town/District	Open Text	Input the town or district of the taxpayer’s local business address
Unit/Room/Flr/Bldg No.	Open Text	Input the unit, room, floor, or building number of the taxpayer’s local business address
Building Name	Open Text	Input the building or tower name of the taxpayer’s local business address
Lot/Blk/Phase/House No.	Open Text	Input the lot, block, phase, or house number of the taxpayer’s local business address
Street Name	Open Text	Input the street name of the taxpayer’s local business address
Subdivision/Village/Zone	Open Text	Input the subdivision, village, or zone of the taxpayer’s local business address
Zip Code	Number	The zip code is prefilled based on the address selected. Users may edit the zip code if the zip code is inaccurate

Page 4: Foreign Residence Address

Fill-up all the required fields under the Foreign Residence Address section.



Application for Registration (Form 1901)

Taxpayer Information - Foreign Residence Address ⓘ

Country: *Click to search Country* *

Region/State: *Click to search Region/State* *

Town/District *

Street Name *

Zip Code *

Taxpayer Information - Contact Details

Country Code * Mobile No. *

Country Code Telephone No.

Country Code Fax No.

← BACK CONTINUE →

Field	Format	Description
Country	Dropdown	Select the country where the taxpayer’s foreign residence address is located.
Region/State	Dropdown	Select the region or state where the taxpayer’s foreign residence address is located.
Town/District	Open Text	Input the town or district of the taxpayer’s foreign residence address
Street Name	Open Text	Input the street name of the taxpayer’s foreign residence address
Zip Code	Open Text	Input the zip code of the taxpayer’s foreign residence address
Country Code	Number	Input the country code of the taxpayer’s foreign mobile number, telephone number, and fax number
Mobile No.	Number	Input the taxpayer’s foreign mobile number
Telephone No.	Number	Input the taxpayer’s foreign telephone number
Fax No.	Number	Input the taxpayer’s foreign fax number

Page 5: Foreign Business Address

Fill-up all the required fields under the Foreign Business Address section.



Application for Registration (Form 1901)

Taxpayer Information - Foreign Business Address ?

Do you have a foreign business address? *

Yes No

Same as foreign residence address *

Country: *Click to search Country* Q

Region/State: *Click to search Region/State* Q

Town/District *

Street Name *

Zip Code *

Field	Format	Description
Do you have a foreign business address	Radio Button	Select whether you have a foreign business address or not. If user selected “Yes”, user will be required to fill-up these fields. Otherwise, user may skip this page by answering “No” and clicking <Continue> .
Same as foreign residence address	Tickbox	Check “same as foreign residence address” if the taxpayer’s foreign business address is the same as his or her foreign residence address.
Country	Dropdown	Select the country where the taxpayer’s foreign business address is located.
Region/State	Dropdown	Select the region or state where the taxpayer’s foreign business address is located.
Town/District	Open Text	Input the town or district of the taxpayer’s foreign business address
Street Name	Open Text	Input the street name of the taxpayer’s foreign business address
Zip Code	Open Text	Input the zip code of the taxpayer’s foreign business address

Page 6: Identification details and contact information

Fill-up all the required fields under the Identification and Contact Details section.



Taxpayer Information - Identification Details

ID type *
ID Type

ID Number *

Effective Date *
mm/dd/yyyy

Expiry Date *
mm/dd/yyyy

Issuer *

Country: *Click to search Country*

Taxpayer Information - Contact Details

Email Address *
tammybautista@yopmail.com

Country Code * Mobile No. *

Country Code Telephone No.

Country Code Fax No.

← BACK CONTINUE →

Field	Format	Description
ID Type	Dropdown	Select the ID type that the taxpayer will use for his or her application. The ID should still be valid/not expired as of the date of the application
ID Number	Open Text	Input the ID number that is indicated on the ID that will be used for the application.
Effective Date	Date Field <i>mm/dd/yyyy</i>	Indicate the effectivity date or the issue date of the Taxpayer's ID type. This should be a past date.
Expiry Date	Date Field <i>mm/dd/yyyy</i>	Indicate the expiry date of the Taxpayer's ID type. This should be a future date.
Issuer	Open Text	Input the name of the agency that issued the ID that will be submitted to BIR
Country	Dropdown	Select the country where the ID was issued.
Email Address	Disabled Input Field	This field contains the email address that the taxpayer used in creating an ORUS account.
Country Code	Number	Input the country code of the taxpayer's local mobile number, telephone number, and fax number
Mobile No.	Number	Input the taxpayer's local mobile number
Telephone No.	Number	Input the taxpayer's local telephone number
Fax No.	Number	Input the taxpayer's local fax number

Page 7: Spouse Information

Fill-up all the required fields under the Spouse Information section. (Note: This is page only appears if the user's civil status is "married")



Select the employment status of the spouse. The fields will vary depending on the status selected.

This screenshot shows the "Application for Registration (Form 1901)" interface. Under the "Spouse Information" section, the "Employment Status of Spouse" dropdown menu is open, showing "Employment Status" as the selected option. At the bottom of the form, there are two buttons: a grey "BACK" button with a left-pointing arrow and a blue "CONTINUE" button with a right-pointing arrow.

Fields displayed if the spouse of the taxpayer is unemployed:

This screenshot shows the "Application for Registration (Form 1901)" interface for a locally employed spouse. The "Employment Status of Spouse" dropdown menu is set to "Unemployed". Below this, there are input fields for "First Name", "Middle Name", and "Last Name". A checkbox labeled "Without Middle Name?" is positioned to the right of the "Middle Name" field. At the bottom, there is a "Suffix" dropdown menu. The "BACK" and "CONTINUE" buttons are also present at the bottom of the form.

Fields displayed if the spouse of the taxpayer is employed locally:



Application for Registration (Form 1901)

Spouse Information

Employment Status of Spouse *
Employed Locally

First Name *

Middle Name *
 Without Middle Name?

Last Name *

Suffix *
Suffix

Spouse's Taxpayer Identification Number (TIN): *
e.g. 123456789

Spouse Employer is a/an *
 Individual Non-Individual

Spouse's Employer First Name *

Spouse's Employer Middle Name *
 Without Middle Name?

Spouse's Employer Last Name *

Spouse's Employer Suffix *
Suffix

Spouse's Employer Taxpayer Identification Number (TIN): *
e.g. 123456789

Fields displayed if the spouse of the taxpayer is employed abroad.



Application for Registration (Form 1901)

Spouse Information

Employment Status of Spouse *
Employed Abroad

First Name *

Middle Name *
 Without Middle Name?

Last Name *

Suffix *
Suffix

Spouse's Taxpayer Identification Number (TIN):
e.g. 123456789

Spouse Employer is a/an *
 Individual Non-Individual

Spouse's Employer First Name *

Spouse's Employer Middle Name *
 Without Middle Name?

Spouse's Employer Last Name *

Spouse's Employer Suffix *
Suffix

Spouse's Employer Taxpayer Identification Number (TIN):
e.g. 123456789

Fields displayed if the spouse of the taxpayer is engaged in business or practice of profession:



Application for Registration (Form 1901)

Spouse Information

Employment Status of Spouse *
 Engaged in Business/Practice of Profession

First Name *

Middle Name *
 Without Middle Name?

Last Name *

Suffix *
 Suffix

Spouse's Taxpayer Identification Number (TIN): *
 e.g. 123456789

[← BACK](#) [CONTINUE →](#)

Field	Format	Description
Employment Status of Spouse	Dropdown	Select whether the spouse of the taxpayer is: <ul style="list-style-type: none"> • Unemployed • Employed Locally • Employed Abroad; or • Engaged in Business / Practice of Profession
First Name	Open Text	Input the first name of the taxpayer's spouse.
Middle Name	Open Text	Input the middle name of the taxpayer's spouse.
Without Middle Name?	Tickbox	Toggle without middle name if the taxpayer's spouse has no middle name.
Last Name	Open Text	Input the last name of the taxpayer's spouse.
Suffix	Dropdown	Input the suffix of the taxpayer's spouse.
Spouse's Taxpayer TIN	Number	This field will only appear if the spouse is employed or has businesses. Input the Taxpayer Identification Number of the taxpayer's spouse. The system would validate if the TIN inputted by the user is existing in BIR's database.
Spouse Employer is a/an:	Radio Button	Select whether the employer of the taxpayer's spouse is a/an: <ul style="list-style-type: none"> • Individual • Non-Individual Employer details fields will vary depending on the selection if the employer is an individual or not.
Spouse's Employer First Name	Open Text	Input the first name of the of taxpayer's spouse's employer.
Spouse's Employer Middle Name	Open Text	Input the middle name of the of taxpayer's spouse's employer.
Without Middle Name	Tickbox	Toggle without middle name if the taxpayer's spouse's employer has no middle name.



Spouse's Employer Last Name	Open Text	Input the last name of the of taxpayer's spouse's employer.
Spouse's Employer Suffix	Dropdown	Input the suffix of the of taxpayer's spouse's employer.
Spouse's Employer Registered Name	Open Text	Input the Registered Name of the of taxpayer's spouse's employer.
Spouse's Employer TIN	Number	Input the Taxpayer Identification Number of the of taxpayer's spouse's employer. The system would validate if the TIN inputted by the user is existing in BIR's database.

Page 8: Authorized Representative Information

Step 9: Fill-up all the required fields under the Authorized Representative section.

Application for Registration (Form 1901)

Authorized Representative

Do you have an authorized representative? *

Yes
 No

First Name *

Middle Name *

Without Middle Name?

Last Name *

Suffix *

Suffix ▼

Taxpayer Identification Number (TIN): *

e.g. 123456789 ?

Relationship Type *

Relationship ▼ ?

Relationship Date *

mm/dd/yyyy 📅 ?

Email Address *

Country Code * Mobile No. *

← BACK
CONTINUE →

Field	Format	Description
Do you have an authorized representative?	Radio Button	Select whether the taxpayer has an authorized representative or not. If user selected "Yes", user will be



		required to fill-up these fields. Otherwise, user may skip this page by answering “No” and clicking <Continue> .
First Name	Open Text	Input the first name of the taxpayer’s authorized representative. The system would validate if the name inputted here matches the data in BIR’s database.
Middle Name	Open Text	Input the middle name of the taxpayer’s authorized representative. The system would validate if the name inputted here matches the data in BIR’s database.
Without Middle Name	Tickbox	Toggle without middle name if the taxpayer’s authorized representative does not have a middle name. The system would validate if the name inputted here matches the data in BIR’s database.
Last Name	Open Text	Input the last name of the taxpayer’s authorized representative. The system would validate if the name inputted here matches the data in BIR’s database.
Suffix	Dropdown	Input the Suffix of the of taxpayer’s authorized representative. The system would validate if the name inputted here matches the data in BIR’s database.
Taxpayer Identification Number (TIN)	Number	Input the Taxpayer Identification Number of the taxpayer’s authorized representative. The system would validate if the TIN inputted by the user is existing in BIR’s database.
Relationship Type	Dropdown	Select the relationship type that the taxpayer and the authorized representative have.
Relationship Date	Date Field <i>mm/dd/yyyy</i>	Indicate the date when the authorized representative started in his role/position.
Email Address	Open Text	Input the email address of the authorized representative.
Country Code	Number	Input the country code of the authorized representative’s number.
Mobile No.	Number	Input the mobile number of the authorized representative.

Page 9: Business Information

Input the required details for your business.

Click **<Add Business>** to input your business details. Users can input more industry details by clicking **<Add Business>** again.



Application for Registration (Form 1901)

Provide Business Information

Do you have an issued Philippines Business Number (PHBN) *

Yes No

Philippines Business Number (PHBN) *

Do you have a Business Name *

Yes No

+ ADD BUSINESS

← BACK **CONTINUE** →

Field	Format	Description
Do you have an issued Philippines Business Number (PHBN)?	Radio Button	Select whether the taxpayer has an issued Philippines Business Number (PHBN) or not. If user selected <Yes> Philippine Business Number field will appear.
Philippines Business Number	Open Text	Input the user's PHBN, if any
Do you have a Business Name?	Radio Button	Select whether the taxpayer has a business name or not. If user selected <Yes> , users could input their business name/trade name in the Trade Business Name field. Otherwise, the Trade name/Business name will be the user's full name by default.
Add Business	Add Button	Select to add the taxpayer's business.

Once **<Add Business>** button is clicked, a pop-up window will appear.



+ Add Business Name

Trade Business Name * ?

Regulatory Body: *Click to search Regulatory Body* Q

Business Registration Number * ?

Business Registration Date *
mm/dd/yyyy 📅 ?

CANCEL

+ ADD BUSINESS

Field	Format	Description
Trade Business Name	Open Text	Indicate the trade name/business name as shown in the Department of Trade and Industry's Certificate of Registration, Mayor's Permit, registration documents etc.
Regulatory Body	Dropdown	Select the Regulatory Body that governs the business of the taxpayer.
Business Registration Number	Number	Input the business registration number that is indicated in the taxpayer's registration documents (i.e., Department of Trade and Industry Certificate, etc.).
Business Registration Date	Date Field <i>mm/dd/yyyy</i>	Select the date when the taxpayer's business name was registered with the regulatory body.

Once details are inputted, these will be displayed in a table.

Primary Business

Trade Business Name	Foreign Corporation
Regulatory Body	OTHERS
Business Registration ID	12345678
Business Registration Date	2022-11-30

✕

Industry Details

Industry table must not be empty.


+ ADD INDUSTRY

Users can also click the **<Delete>** icon to remove the business detail.

Click **<Add industry>** to select the business' PSIC. Users can input more industry details under a business, by clicking **<Add industry>** again.


Primary Business

Trade Business Name	TM & Co.
Regulatory Body	BANGKO SENTRAL NG PILIPINAS
Business Registration ID	123
Business Registration Date	1995-08-01




Industry Details


Industry table must not be empty.



Once **<Add Industry>** button is clicked, a pop-up window will appear.

+ Industry



Industry Group: *Click to search Industry Group* 

PSIC Code: *Click to search PSIC Code* 

PSIC Code is required

Line of Business *

Line of Business is required

Field	Format	Description
Industry Group	Dropdown	Select the industry where the company's primary business is identified under
PSIC Code	Dropdown	Select the code and description of the sub-category where the company's primary business is identified under
Line of Business	Open Text	Input the Line of Business of the taxpayer's business.

Once details are inputted, these will be displayed in a table.



Primary Business

Trade Business Name	IT'S TIME FOR TIMS COFFEE INC
Regulatory Body	
Business Registration ID	
Business Registration Date	2022-11-27

Industry Details + ADD INDUSTRY

Primary Industry	
Industry Group	ACTIVITIES AUXILIARY TO INSURANCE AND PENSION FUNDING
PSIC	66232
Line of Business	asas

Users can also click the **<Delete>** icon to remove the industry detail.

If the user is a professional, Professional Information Occupation (PSOC) is required to be filled-up

Click **<Add Occupation>** to input your occupation details. Users can input more occupation details by clicking **<Add Occupation>** again.

Application for Registration (Form 1901)

Professional Information Occupation Details

No.	PSOC Code	Line of Business	Action
			+ ADD OCCUPATION

Once **<Add Occupation>** button is clicked, a pop-up window will appear.

+ Add Occupation

PSOC Code: *Click to search PSOC Code* 🔍

Line of Business *

Once details are inputted, these will be displayed in a table.



Users can also click the **<Delete>** icon to remove the occupation detail.

Field	Format	Description
Add Occupation	Add Button	Select to add the taxpayer's occupation.
PSOC Code	Dropdown	Select the PSOC Code of the taxpayer's occupation.
Line of Business	Open Text	Input the Line of Business of the taxpayer's occupation.

Page 10: Incentive Information

Select **<Yes>** if the business is registered with any Investment Promotion Agencies or have any tax incentives. Otherwise, user can skip this page by answering **<No>** and clicking **<Continue>**.

If user clicked **<Yes>**, a pop-up confirmation will appear. Click **<OK>** to display the fields for the incentive details and details of registration/accreditation.:



Incentive Details

Investment Promotion Agency *

Legal Basis *

Incentive Granted *

No. of Years *

Incentive Start Date *
mm/dd/yyyy

Incentive End Date *
mm/dd/yyyy

Incentive End Date is required.

Field	Format	Description
Investment Promotion Agency	Dropdown	Select to add the taxpayer's registered Investment promotion Agency
Legal Basis	Dropdown	Select the Legal basis of the taxpayer's registered Incentive details.
Incentive Granted	Dropdown	Select the Incentive Granted of the taxpayer.
No. of Years	Open Text	Input the No. of Years of the validity of the registered Incentive details.
Incentive Start Date	Date Field mm/dd/yyyy	Input the Incentive Start Date of the taxpayer's registered Incentive details
Incentive End Date	Date Field mm/dd/yyyy	Input the Incentive End Date of the taxpayer's registered Incentive details

Details of Registration/Accreditation

Registration/Accreditation No. *

Effective Date (From) *
mm/dd/yyyy

Effective Date (To) *
mm/dd/yyyy

Date Issued *
mm/dd/yyyy

Registered Activities

+ ADD ACTIVITIES

← BACK
CONTINUE →

Field	Format	Description
Registration / Accreditation No.	Open Text	Input the Registration/Accreditation No. of the taxpayer's registered Incentive Details
Effective Date (From)	Date Field mm/dd/yyyy	Input the start date of the validity of the Taxpayer's registered Incentive Details.
Effective Date (To)	Date Field mm/dd/yyyy	Input the end date of the validity of the Taxpayer's registered Incentive Details.
Date Issued	Date Field mm/dd/yyyy	Input the issue date of the Taxpayer's registered Incentive Details.
Add Activities	Add Button	Select the "Add Activity" button.



Input the details on the registered activities by clicking **<Add Registered Activity>**. Once clicked, fields for the activity details will appear. User can add multiple activities by clicking **<Add Registered Activity>** button.

Field	Format	Description
Registered Activity	Open Text	Input the Registered Activity of the Taxpayer.
Tax Regime	Dropdown	Select the Tax Regime of the Taxpayer.
Start Date	Date Field <i>mm/dd/yyyy</i>	Input the Start Date of the Tax Regime of the Registered Activity.
End Date	Date Field <i>mm/dd/yyyy</i>	Input the End Date of the Tax Regime of the Registered Activity.
Add Activity	Add Button	Upon completing the fields or if the Taxpayer needs to add more activity, click the “ Add Activity ” button.

Once details are inputted, these will be displayed in a table.

Registered Activities

+ ADD ACTIVITIES

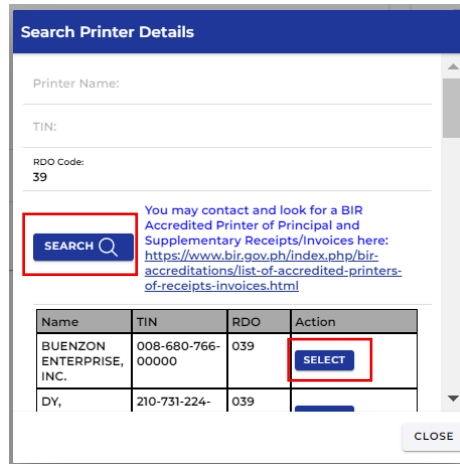
Registered Activity	Exempt Activity
Tax Regime	TR-EXMPT
Start Date	2022-12-01
End Date	2024-12-01
✕	

Users can also click the **<Delete>** icon to remove the registered activity detail.

Page 11: Tax Type Questionnaire

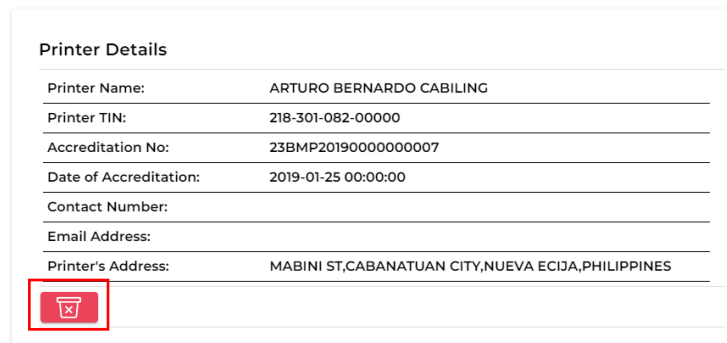
Answer the set of questions to determine the tax liabilities of the user.

Once **<Search>** is clicked, a window will appear where the user needs to select the printer they will register:



Field	Format	Description
Name	Open Text	Input the name of the printer
TIN	Open Text	Input the TIN of the printer
RDO	Open Text	Input the RDO number where the printer is registered
Search	Button	Click <Search> to check if the details inputted match with BIR's list of accredited printers
Select	Button	Click <Select> the row/data of the printer you want to register

Once **<Select>** is clicked, the printer details will be populated and displayed:



User can click the **<Delete>** icon to select another printer.

After selecting a printer, click **<Continue>** to proceed. User will be required to input the details of the receipts they want to register. Click **<Add Row>** to start inputting the details. Users can add multiple kinds of receipts by clicking **<Add Row>**.



Non-Resident Foreign Corporation

Application for Registration (Form 1901)

Authority to Print - Description of Receipts and Invoices

Business Name: **Job N/A Aid**

Business has no receipt.

#	Manner of Receipt/ Invoices	Kind	Description	Typ

ADD ROW

BACK

CONTINUE

Add Description of Receipt and Invoice: Job N/A Aid

Manner of Receipt/Invoice: *

Bound Loose

Kind of Receipts: *

Principal Supplementary

Description: *

Type: *

VAT Non-VAT

No. of Boxes/Booklet: *

1

No. of Set per Boxes/Booklet: *

1

No. of Copies per Set: *

1

Prefix: ?

Starting Serial Number: *

1

Ending Serial Number: *

1

Suffix: ?

ADD RECEIPT CANCEL

Field	Format	Description
Manner of Receipt/Invoice	Radio Button	The default value is "Bound".
Kind of Receipts	Radio Button	User is required to register at least 1 set of principal receipts. After registering 1 set of principal receipts, user can add more principal or supplementary receipts.
Description	Dropdown	Select the appropriate description of the receipt. Options will vary depending on the kind of receipts selected.



Type	Radio Button	User is required to select Type of Receipt if it is VAT or Non-VAT.
No. of Boxes/Booklets	Button	Input the number of books/booklets of the receipt
No. of Set per Boxes/Booklet		Input the number of set per books/ booklets of the receipt
No. of Copies per Set	Open Text	Input the number of the copies per set of the receipt
Prefix	Open Text	User can input a character appended to the serial number of the receipt. This field is optional.
Starting Serial Number	Open Text	Input the starting serial number
Ending Serial Number	Disabled Input Field	This field is auto computed based on the starting serial no., no. inputted in the no. of boxes/booklets, no. of set per boxes/booklet, and no. of copies per set.
Suffix	Open Text	Users can input a character appended to the serial number of the receipt. This field is optional.

Once details have been added, this will be displayed in the receipts table.

Business Name: [Job N/A Aid](#)

#	Manner of Receipt/ Invoices	Kind	Description	Ty
1	bound	principal	SALES INVOICE	va

+ ADD ROW

Users can also click the **<Delete>** icon to remove the receipt detail.

If the user has multiple businesses, user needs to register a set of receipts under each business.

Page12: Submit Documents

Upload the necessary attachments.



Application for Registration (Form 1901)

Attachments

Government Issued ID or Passport Bio page showing date of entry/arrival and exit/departure stamp.

Taxpayer Identification ▼

Authorized Representative Details ▼

Tax Incentive Certificate Note: Certificate of Authority, if Barangay Micor Business Enterprises (BMBE) registered activity or Proof of registration/Permit to Operate BOI/BOI-ARMM, PEZA, BCDA, TIEZA, SMBA, etc...

Tax Incentive Certificate ▼

Printed Receipts/Invoices ▼

DTI Certificate ▼

Work Visa (9g) for Foreign Individuals Franchise Documents (e.g. Certificate of Convenience) (For common Carrier) Trus Agreement (For Trusts)

Other Documents ▼

← BACK
CONTINUE →

Field	Format	Description
Taxpayer Identification-Front ID	Upload button	Upload a picture of the front side of the ID displaying the user’s basic information (i.e., name, birthdate) and photo
Taxpayer Identification-Back ID	Upload button	Upload a picture of the back side of the ID displaying the user’s signature or certification
Taxpayer Identification-Front ID- Take a photo holding your ID	Upload button	Upload a picture of the taxpayer holding the ID submitted
Authorized Representative’s ID	Upload button	Upload a copy of a valid ID of the user’s authorized representative. This field would appear if the user indicated “Yes” when asked if “Do you have an authorized representative”
Special Power of Attorney	Upload button	Upload a copy of an SPA executed by the taxpayer-applicant in original form for resident foreign nationals, or a certified true copy of an Apostillized SPA for non-resident foreign nationals. This field would appear if the user indicated “Yes” when asked if “Do you have an authorized representative”
Tax Incentive Certificate	Upload button	Upload a copy of the user’s proof of tax incentives i.e., PEZA certificate. This field would appear if the user indicated “Yes” when asked if “Are you registered with any investment promotion agency?”
Sample Receipts/Invoices	Upload button	Upload a final and clear sample of the template of the principal receipt/invoice. This field would appear if the user selected “Apply for Authority to Print” and would be hidden if the user selected “Use BIR Printed Receipt”.



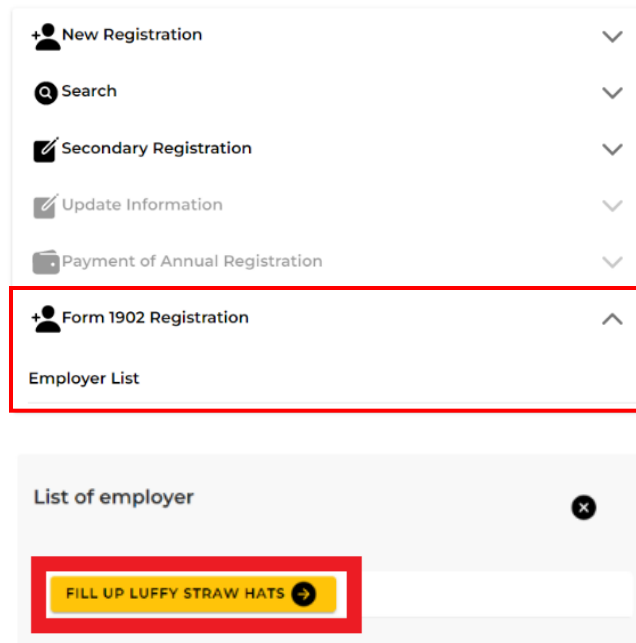
DTI Certificate	Upload button	Upload a copy of the user’s DTI certificate. This field would appear if the user indicated “Yes” when asked if “Do you have a business name?”
Other Documents	Upload button	User may upload other documents that may support the TIN application (i.e., agreements, certificates). This field can be skipped.

BIR Form 1902: Individuals Earning Purely Compensation Income

Employees registering for a TIN should have been linked to an employer before they can create an ORUS account and access the application form³. Once the employee has created an ORUS account, the application form will become accessible in the homepage after logging in. These will be applicable to the following taxpayer types:

- Local Employee
- Resident Alien Employee
- Special Non-Resident Alien Employee

Step 3: After logging in, you will be redirected to the landing page. Click **<Form 1902 Registration>** to show the employer list, click the **<Fill Up (Employer Name)>** to proceed to BIR Form 1902.



The application form contains the following fields:

³ Please see “Employees” section under “Setting-up the ORUS account” header and “Employer Services” section in this job aid for more information.



Page 1: Taxpayer Information

Fill-up all the required fields under the Taxpayer Information section.

Application for Registration (Form 1902)

PhilSys Card Number (PCN)

Taxpayer Type

LOCAL

First Name

Serena

Middle Name

Anderson

Last Name

Williams

Suffix

Nickname

Gender

female

Civil Status

Single

Date of Birth *

03/31/1999

Place of Birth *

Mother's Maiden Name *

Father's Full Name

Citizenship

PHILIPPINES, REPUBLIC OF - FILIPINO

Other Citizenship

[CONTINUE](#)

Field	Format	Description
Philsys Card Number (PCN)	Open Text	Input the Philsys Card Number (PCN) that can be found on the front face of your Phil ID card that was issued by the Philippine Statistics Authority (PSA).
Taxpayer Type	Disabled Input Field	This field contains the taxpayer type that was generated based on the answers of the employer on the required fields during employee linking.
First Name	Disabled Input Field	This field contains the First Name that the employer entered when linking the employee.
Middle Name	Disabled Input Field	This field contains the Middle Name that the employer entered when linking the employee.
Last Name	Disabled Input Field	This field contains the Last Name that the employer entered when linking the employee.
Suffix	Disabled Input Field	This field contains the Suffix that the employer entered when linking the employee.
Nickname	Open Text	Input the user's nickname.
Gender	Disabled Input Field	This field contains the Gender that the employer entered when linking the employee.
Civil Status	Disabled Input Field	This field contains the Civil Status that the employer entered when linking the employee.



Date of Birth	Disabled Input Field	This field contains the Date of Birth that the employer entered when linking the employee.
Place of Birth	Open Text	Input the user's place of birth that can be found in his/her birth certificate.
Mother's Maiden Name	Open Text	Input the name of the user's mother when she was not yet married.
Father's Full Name	Open Text	Input the full name of the user's father.
Citizenship	Disabled Input Field	This field contains the Citizenship that the employer entered when linking the employee.
Other Citizenship	Dropdown	Select one if the taxpayer has other citizenship.

Page 2: Local Residence Address

Fill-up all the required fields under the Local Residence Address section.

Field	Format	Description
Province	Dropdown	Select the province where the taxpayer's local residence address is located.
Municipality/City	Dropdown	Select the municipality or city where the taxpayer's local residence address is located.
Barangay	Dropdown	Select the barangay where the taxpayer's local residence address is located.
Unit/Room/Flr/ Bldg No.	Open Text	Input the unit, room, floor, or building number of the taxpayer's local residence address
Building Name/Tower	Open Text	Input the building or tower name of the taxpayer's local residence address



Lot/Blk/Phase/ House No.	Open Text	Input the lot, block, phase, or house number of the taxpayer’s local residence address
Street Name	Open Text	Input the street name of the taxpayer’s local residence address
Subdivision/Village/ Zone	Open Text	Input the subdivision, village, or zone of the taxpayer’s local residence address
Zip Code	Number	The zip code is prefilled based on the address selected. Users may edit the zip code if the zip code is inaccurate.

Page 3: Foreign Residence Address

Fill-up all the required fields under the Foreign Residence Address section. (Note: This page only appears if the user is Resident Alien Employee)

Field	Format	Description
Country	Dropdown	Select the country where the taxpayer’s foreign residence address is located.
Region/State	Dropdown	Select the region or state where the taxpayer’s foreign residence address is located.
Town/District	Open Text	Input the town or district of the taxpayer’s foreign residence address
Street Address	Open Text	Input the street name of the taxpayer’s foreign residence address
Zip Code	Open Text	Input the zip code of the taxpayer’s foreign residence address

Page 4: Identification Details

Fill-up all the required fields under the Identification and Contact Details section.



Application for Registration (Form 1902)

Identification Details

ID type: *Click to search ID type **

ID Type ▼ ⓘ

ID Number * ⓘ

Effective Date * 📅 ⓘ

mm/dd/yyyy

Expiry Date * 📅 ⓘ

mm/dd/yyyy

Issuer * ⓘ

Place/ Country of issue *
PHILIPPINES, REPUBLIC OF - FILIPINO

Contact Details

Email Address *
fsocns123@yopmail.com

Mobile Number: * ⓘ

+63 Philippines ▼ Numeric values only

Telephone Number: ⓘ

Country Code ▼ Numeric values only

Fax Number: ⓘ

Country Code ▼ Numeric values only

← BACK

CONTINUE →

Field	Format	Description
ID Type	Dropdown	Select the ID type that the taxpayer will use for his or her application. The ID should still be valid/not expired as of the date of the application
ID Number	Open Text	Input the ID number that is indicated on the ID that will be used for the application.
Effective Date	Date Field <i>mm/dd/yyyy</i>	Indicate the effectivity date or the issue date of the Taxpayer's ID type. This should be a past date.
Expiry Date	Date Field <i>mm/dd/yyyy</i>	Indicate the expiry date of the Taxpayer's ID type. This should be a future date.
Issuer	Open Text	Input the name of the agency that issued the ID that will be submitted to BIR
Country of Issue	Dropdown	Select the country where the ID was issued.
Email Address	Disabled Input Field	This field contains the email address that the employer entered when linking the employee.
Country Code	Number	Input the country code of the taxpayer's local mobile number, telephone number, and fax number.
Mobile No.	Number	Input the taxpayer's local mobile number.
Telephone No.	Number	Input the taxpayer's local telephone number.
Fax No.	Number	Input the taxpayer's local fax number.

Page 5: Spouse Information

Fill-up all the required fields under the Spouse Information section. (Note: This page only appears if the user's civil status is "married")



Select the employment status of the spouse. The fields will vary depending on the status selected.

The screenshot shows a web form titled "Application for Registration (Form 1902)". Under the "Spouse Information" section, there is a dropdown menu labeled "Employment Status of Spouse *". The dropdown is open, showing four options: "Unemployed", "Employed Locally", "Employed Abroad", and "Engaged in Business/Practice of Profession".

Fields displayed if the spouse of the taxpayer is unemployed:

The screenshot shows the same web form with "Unemployed" selected in the "Employment Status of Spouse *" dropdown. Below this, there are input fields for "First Name *", "Middle Name *", and "Last Name *". The "Middle Name *" field has a checkbox labeled "Without Middle Name?". Below these fields is a "Suffix *" dropdown menu. At the bottom of the form, there are two buttons: "BACK" with a left arrow and "CONTINUE" with a right arrow.

Fields displayed if the spouse of the taxpayer is employed locally:



Application for Registration (Form 1902)

Spouse Information

Employment Status of Spouse *
Employed Locally

First Name *

Middle Name *
 Without Middle Name?

Last Name *

Suffix *
Suffix

Spouse's Taxpayer Identification Number (TIN): *
e.g. 123456789

Spouse Employer is a/an *
 Individual Non-Individual

Spouse's Employer First Name *

Spouse's Employer Middle Name *
 Without Middle Name?

Spouse's Employer Last Name *

Spouse's Employer Suffix *
Suffix

Spouse's Employer Taxpayer Identification Number (TIN): *
e.g. 123456789

[← BACK](#) [CONTINUE →](#)

Fields displayed if the spouse of the taxpayer is employed abroad:

Application for Registration (Form 1902)

Spouse Information

Employment Status of Spouse *
Employed Abroad

First Name *

Middle Name *
 Without Middle Name?

Last Name *

Suffix *
Suffix

Spouse's Taxpayer Identification Number (TIN): *
e.g. 123456789

Spouse Employer is a/an *
 Individual Non-Individual



Spouse's Employer First Name *

Spouse's Employer Middle Name *

Without Middle Name?

Spouse's Employer Last Name *

Spouse's Employer Suffix *

Suffix

Spouse's Employer Taxpayer Identification Number (TIN):

e.g. 123456789

[← BACK](#) [CONTINUE →](#)

Fields displayed if the spouse of the taxpayer is engaged in business or practice of profession:

Application for Registration (Form 1902)

Spouse Information

Employment Status of Spouse *

Engaged in Business/Practice of Profession

First Name *

Middle Name *

Without Middle Name?

Last Name *

Suffix *

Suffix

Spouse's Taxpayer Identification Number (TIN): *

e.g. 123456789

[← BACK](#) [CONTINUE →](#)

Field	Format	Description
Employment Status of Spouse	Dropdown	Select whether the spouse of the taxpayer is: <ul style="list-style-type: none"> • Unemployed • Employed Locally • Employed Abroad; or • Engaged in Business / Practice of Profession
First Name	Open Text	Input the first name of the taxpayer's spouse.
Middle Name	Open Text	Input the middle name of the taxpayer's spouse.
Without Middle Name?	Tickbox	Toggle without middle name if the taxpayer's spouse has no middle name.
Last Name	Open Text	Input the last name of the taxpayer's spouse.
Suffix	Dropdown	Input the suffix of the taxpayer's spouse.
Spouse's Taxpayer TIN	Number	This field will only appear if the spouse is employed or has businesses. Input the Taxpayer Identification Number of



		the taxpayer’s spouse. The system would validate if the TIN inputted by the user is existing in BIR’s database.
Spouse Employer is a/an:	Radio Button	Select whether the employer of the taxpayer’s spouse is a/an: <ul style="list-style-type: none"> • Individual • Non-Individual Employer details fields will vary depending on the selection if the employer is an individual or not.
Spouse’s Employer First Name	Open Text	Input the first name of the of taxpayer’s spouse’s employer.
Spouse’s Employer Middle Name	Open Text	Input the middle name of the of taxpayer’s spouse’s employer.
Without Middle Name	Tickbox	Toggle without middle name if the taxpayer’s spouse’s employer has no middle name.
Spouse’s Employer Last Name	Open Text	Input the last name of the of taxpayer’s spouse’s employer.
Spouse’s Employer Suffix	Dropdown	Input the suffix of the of taxpayer’s spouse’s employer.
Spouse’s Employer Registered Name	Open Text	Input the Registered Name of the of taxpayer’s spouse’s employer.
Spouse’s Employer TIN	Number	Input the Taxpayer Identification Number of the of taxpayer’s spouse’s employer. The system would validate if the TIN inputted by the user is existing in BIR’s database.

Page 6: Primary Employer Information

All the fields under the Primary Employer Information section were auto filled based on Employer’s input.

Application for Registration (Form 1902)

Primary Employer Information

Employer’s Tax Identification Number(TIN)
608019688

RDO Code
061

Employer’s Name
LUFFY STRAW HATS

Employer’s Address
RDO NO. 061 - SOUTH QUEZON

Employment Start Date
11/28/2022

← BACK CONTINUE →

Field	Format	Description
Employer’s Tax Identification Number	Disabled Input Field	This field contains the Employer’s Tax Identification Number.



RDO Code	Disabled Input Field	This field contains the Employer's RDO Code.
Employer's Name	Disabled Input Field	This field contains the Employer's Name.
Employer's Address	Disabled Input Field	This field contains the Employer's Address.
Employment Start Date	Disabled Input Field	This field contains the Employment Start Date.

Page 7: Attachments

Upload the necessary attachments.

For Local Employee:

Application for Registration(Form 1902)

Documentary Requirements

For Local Employee ^

Any government-issued ID * ?

Upload File

Marriage contract, if applicable ?

Upload File

BACK
CONTINUE

For Alien Employee:

Application for Registration(Form 1902)

Documentary Requirements

For Alien Employee ^

Passport * ?

Upload File

Working permit or duly received Application for Alien Employment (AEP) by DOLE * ?

Upload File

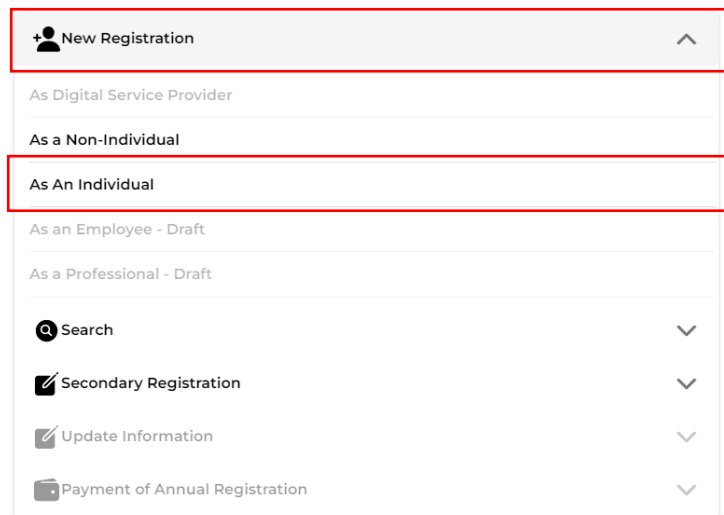
BACK
CONTINUE



Field	Format	Description
Any Government-issued ID	Upload button	Upload a copy of any Government-Issued ID. This document should contain the name, address, and birthdate of the applicant. This field will appear if the taxpayer is local employee.
Marriage Contract	Upload button	Upload a copy of the Marriage Contract if the employee is married. This field will appear if the taxpayer is local employee.
Passport	Upload Button	Upload a copy of the Passport. This field will appear if the taxpayer is alien employee.
Working Permit or duly received Application for Alien Employment (AEP) by DOLE	Upload Button	Upload a copy the Working Permit or duly received Application for Alien Employment (AEP) by DOLE. This field will appear if the taxpayer is alien employee.

BIR Form 1904: Non-Resident Individuals and One-time taxpayers

Click **<As an Individual>**:



If you’ve registered as a Foreign Individual with the following taxpayer types, the system will automatically set your account to register using BIR Form 1904:

- One-Time Transaction-Foreign National
- Executive Order No. 98-Foreign National

Step 3: Click <Fill-Up Registration Form (1904)>



Welcome to BIR Online Registration and Update System (ORUS)

- New Registration
- Search
- Secondary Registration
- Update Information
- Payment of Annual Registration

Application for Registration of Individuals

Documentary Requirements:

- Any government-issued ID
- Valid PRC ID (if applicable)
- DTI Certificate (if with business name)
- Certificate of Authority, if Barangay Micro Business Enterprises (BMBE) registered entity
- Final & clear sample of OWN Principal Receipts Invoices
- Proof of registration/ permit to Operate BOI/BOI-ARMM, PEZA, BCDA/TIEZA/TEZA, SMBA, etc

Other Documentary Requirements:

- Work Visa [9g] for Foreign Nationals
- Franchise Documents

If transacting through a representative:

- Special Power of Attorney (SPA)
- Any government-issued ID of the authorized representative

For more information [click here](#).

[FILL-UP REGISTRATION FORM \(1904\)](#)

You will be redirected to the BIR Form. The application form contains the following fields:

Page 1: Taxpayer Information

Fill-up all the required fields under the Taxpayer Information section.



Application for Registration (Form 1904)

Taxpayer Type
ONETFN

PhilSys Card Number (PCN)

First Name
Hunter

Middle Name
A

Last Name
Jamyang

Suffix
N/A

Foreign Tax Identification Number (TIN)

Citizenship *

Date of Birth *
01/01/2001

Civil Status
Married

Gender
male

Contact No *
Numeric values only (e.g. 63212345678)

Email Address *
1904dev4@yopmail.com

CONTINUE →

Field	Format	Description
Taxpayer Type	Disabled Input Field	This field contains the taxpayer type that was generated based on the answers of the taxpayer on the required fields during account creation.
Philsys Number (PCN)	Open Text	Input the Philsys Number (PCN) that can be found on the front face of your Phil ID card that was issued by the Philippine Statistics Authority (PSA).
First Name	Disabled Input Field	This field contains the First Name that the user entered when the ORUS account was created.
Middle Name	Disabled Input Field	This field contains the Middle Name that the user entered when the ORUS account was created.
Last Name	Disabled Input Field	This field contains the Last Name that the user entered when the ORUS account was created.
Suffix	Disabled Input Field	This field contains the Suffix that the user entered when the ORUS account was created.
Foreign Tax Identification Number (TIN)	Open Text	Input the taxpayer identification number issued by the tax authority in the country where the user originally resides.



Citizenship	Dropdown	Select the taxpayer’s citizenship.
Date of Birth	Disabled Input Field	This field contains the Date of Birth that the user entered when the ORUS account was created.
Civil Status	Disabled Input Field	This field contains the Civil Status that the user entered when the ORUS account was created.
Gender	Disabled Input Field	This field contains the Gender that the user entered when the ORUS account was created.
Contact Number		Input the taxpayer’s
Email Address	Disabled Input Field	This field contains the Email Address that the user entered when the ORUS account was created.

Page 2: Foreign Residence Address

Fill-up all the required fields under the Foreign Residence Address section.

Country: *

AFGHANISTAN Q

Region/State: *

BADAKHSHAN ▼

Town/District: *

123

Street Address: *

1234

Zip Code: *

123

Foreign Mobile Number: *

Country Code ▼ Numeric values only

Foreign Telephone Number:

Country Code ▼ Numeric values only

Foreign Fax Number:

Country Code ▼ Numeric values only

←
BACK

📁
SAVE

→
CONTINUE

Field	Format	Description
Country	Dropdown	Select the country where the taxpayer’s foreign residence address is located.
Region/State	Dropdown	Select the region or state where the taxpayer’s foreign residence address is located.



Town/District	Open Text	Input the town or district of the taxpayer's foreign residence address
Street Address	Open Text	Input the street name of the taxpayer's foreign residence address
Zip Code	Open Text	Input the zip code of the taxpayer's foreign residence address
Country Code	Drop down	Select the country code of the taxpayer's foreign mobile number, telephone number, and fax number
Foreign Mobile No.	Number	Input the taxpayer's foreign mobile number
Foreign Telephone No.	Number	Input the taxpayer's foreign telephone number
Foreign Fax No.	Number	The zip code is pre-filled based on the address selected. Users may edit the zip code if the zip code is inaccurate

Page 3: Local Residence Address

Fill-up all the required fields under the Local Residence Address section.

Application for Registration (Form 1904)

Province: *Click to search Province* *

Q

City/Municipality: *Click to search City/Municipality* *

Q

Barangay: *Click to search Barangay* *

Q

Unit/Room/Floor Number: *

Building/Tower Name: *

Lot/Block/Phase/Bldg Number: *

Subdivision/Village: *

Street Address: *

Zip Code: *

← BACK

📁 SAVE

CONTINUE →



Field	Format	Description
Province	Dropdown	Select the province where the taxpayer's local residence address is located.
Municipality/City	Dropdown	Select the municipality or city where the taxpayer's local residence address is located.
Barangay	Dropdown	Select the barangay where the taxpayer's local residence address is located.
Town/District	Open Text	Input the town or district of the taxpayer's local residence address
Unit/Room/Flr/ Bldg No.	Open Text	Input the unit, room, floor, or building number of the taxpayer's local residence address
Building Name/Tower	Open Text	Input the building or tower name of the taxpayer's local residence address
Lot/Blk/Phase/ House No.	Open Text	Input the lot, block, phase, or house number of the taxpayer's local residence address
Street Name	Open Text	Input the street name of the taxpayer's local residence address
Subdivision/Village/ Zone	Open Text	Input the subdivision, village, or zone of the taxpayer's local residence address
Zip Code	Number	Input the zip code of the taxpayer's local residence address

Page 4: Authorized Representative Information

Step 5: Fill-up all the required fields under the Authorized Representative section.



Do you have an authorized representative?

Yes
 No

Tax Identification Number (TIN) *
e.g. 123456789

First Name *

No Middle Name

Middle Name *

Last Name *

Suffix *

Relationship with the taxpayer *

Relationship Start Date *
mm/dd/yyyy

Contact Number: *
Country Code Numeric values only

Contact Email: *
e.g. taxpayer@email.com

Field	Format	Description
Do you have an authorized representative?	Radio Button	Select whether the taxpayer has an authorized representative or not. If user selected “Yes”, user will be required to fill-up these fields. Otherwise, user may skip this page by answering “No” and clicking <Continue> .
First Name	Open Text	Input the first name of the taxpayer’s authorized representative.
Middle Name	Open Text	Input the middle name of the taxpayer’s authorized representative.
Without Middle Name	Tickbox	Toggle without middle name if the taxpayer’s authorized representative does not have a middle name.
Last Name	Open Text	Input the last name of the taxpayer’s authorized representative.
Suffix	Dropdown	Input the Suffix of the of taxpayer’s spouse’s employer.
Taxpayer Identification Number (TIN)	Number	Input the Taxpayer Identification Number of the taxpayer’s authorized representative. The system would validate if the TIN inputted by the user is existing in BIR’s database.
Relationship Type	Dropdown	Select the relationship type that the taxpayer and the authorized representative have.
Relationship Date	Date Field mm/dd/yyyy	Indicate the date when the authorized representative started in his role/position.
Email Address	Open Text	Input the email address of the authorized representative.



Country Code	Drop down	Select the country code of the authorized representative's number.
Mobile No.	Number	Input the mobile number of the authorized representative.

Page 5: Submit Documents

Upload the necessary attachments.

Application for Registration (Form 1904)

Upload Instructions:
[Click here to view detailed instructions](#)

1. Upload your documents in **PDF format** (*.pdf). This is the only type that is supported by the system.
2. Upload a colored scan of the original apostillized document or a scanned Certified True Copy (CTC) of the apostillized document.
3. Maximum file upload is **25MB**.

Passport(Bio page, including date of entry/arrival and exit/departure stamp, if applicable) *

Marriage Contract, if the applicant is married *

If transacting through a Representative:
 Special Power of Attorney (SPA) executed by taxpayer-applicant; (1 original) or In case of non-resident foreign nationals, Apostillized SPA; (1 certified true copy, original or presentation) *

Any government-issued ID of the authorized representative (1 photocopy) *

Field	Format	Description
Passport	Upload button	Upload a copy of the taxpayer-applicant's passport.
Marriage Contract	Upload button	Upload a copy of taxpayer-applicant's marriage contract. This field will appear if the user's civil status is "married".
Special Power of Attorney (SPA)	Upload button	Upload a copy of an SPA executed by the taxpayer-applicant in original form for resident foreign nationals, or a certified true copy of an Apostillized SPA for non-resident foreign nationals. This field would appear if the user indicated "Yes" when asked if "Do you have an authorized representative"
Authorized Representative's ID	Upload button	Upload a copy of a valid ID of the company's authorized representative. This field would appear if the user indicated "Yes" when asked if "Do you have an authorized representative"



Viewing of Summary Page and Submission

Step 4: Once the application form is filled-up and the required documents are submitted, click the **<Review Application>** button to view a summary of the information to be submitted. Once clicked, the user will be redirected to the summary page.

Non-Resident Foreign Corporation

Application for Registration (Form 1903)

Address in Philippines (if applicable)
Provide the complete address of your Philippine address (if applicable) where your business is physically located.

Province: Click to search Province

City/Municipality: Click to search City/Municipality

Barangay: Click to search Barangay

Unit/Room/Floor Number:

Building/Tower Name:

Lot/Block/Phase/Bldg Number:

Street Address:

Subdivision/Village:

Zip Code:

Philippines Contact Number:

Philippines Contact Email:

Form 1903 Information

A non-resident foreign corporation pertains to juridical persons who has no business or office in the Philippines, but derives income from sources within the Philippines.

BACK SAVE REVIEW APPLICATION

Non-resident Foreign Corporation

Form 1903

Please review your application:

Taxpayer & Business Information	Taxpayer Location - Head Office Address
Registered Name: BT Corporation	Street Address: Street
Date of Incorporation: 2020-08-11	City/Municipality: City
Accounting Period: Calendar Year	Region/State: BENDGO
Accounting Start Month: 01	Country: ANGOLA
Accounting Start Day: 01	Zip Code: 81288
Business Registration No.: A15323	Primary Contact Number: 64778889
Business Registration Date: 2020-08-20	Primary Contact Email: BTcorp@yppmail.com
Regulatory Body: OTHERS	Address in Philippines (if applicable)
Industry Group: ACTIVITIES OF EXTRA-TERRITORIAL ORGANIZATIONS AND BODIES	Unit/Room/Floor Number: 2
PSC: 95090	Building/Tower Name: Tower
Description: ACTIVITIES OF OTHER INTERNATIONAL ORGANIZATIONS	Lot/Block/Phase/Bldg Number: 4
Industry: Primary	Street Address: Address
Line of Business: ACTIVITIES OF OTHER INTERNATIONAL ORGANIZATIONS	Subdivision/Village: Village
Authorized Representative Details	Province: ABBA
Authorized Representative First Name: Shur	City/Municipality: BANGUED (CAPITAL)
Authorized Representative Middle Name:	Barangay: ACTANCAO
Authorized Representative Last Name: Sharma	Zip Code: 2800
Authorized Representative Suffix: N/A	Primary Contact Number: 99999999
Authorized Representative TIN: 98765432	Primary Contact Email: sample@test.com
Authorized Representative Relationship: ACENT	
Authorized Representative Contact Number: 99999999	
Authorized Representative Email: shur_shur@yppmail.com	

We declare, under the penalties of perjury that this application and all its attachments, have been made in good faith, verified by me/ us and to the best of my/ our knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under the authority thereof. Further, I/ we give my/ our consent to the processing of my/ our information as contemplated under the "Data Privacy Act of 2012 (R.A. No. 10732) for legitimate and lawful purposes.

We understand that the Bureau of Internal Revenue (BIR) has the right to process the information submitted in this application. Any indication of misrepresentation, fraud, or other illegal activities can be grounds to subject the applicant to further investigation by the BIR and will be punished according to the penalties prescribed by the National Internal Revenue Code (NIRC), as amended, and other applicable laws.

We declare that the taxpayer, on whose behalf the application is made, has no other existing Tax Identification Number (TIN) and understand that possession of more than one TIN is criminally punishable and may be subject to penalties pursuant to the provisions of the National Internal Revenue Code of 1997, as amended, and other applicable laws.

BACK SUBMIT APPLICATION



Important:

- Make sure to review the information in the summary page before proceeding. Your application may be returned or rejected if the information you've logged is inaccurate.

Step 5: Agree to BIR's Terms and Conditions

Read the terms carefully then click the checkbox. The **<Submit Application>** button will not be enabled if the user does not agree to the terms.

Form 1903 Information
A non-resident foreign corporation pertains to juridical persons who has no business or office in the Philippines, but derives income from sources within the Philippines.

Taxpayer & Business Information

Registered Name: BFI Corporation
Date of Incorporation: 2020-08-11
Accounting Period: Calendar Year
Accounting Start Month: 01
Accounting Start Day: 01
Business Registration No.: A13303
Business Registration Date: 2020-08-20
Regulatory Body: OTHERS
Industry Group: ACTIVITIES OF EXTRA-TERRITORIAL ORGANIZATIONS AND BODIES
PSIC: 9990
Description: ACTIVITIES OF OTHER INTERNATIONAL ORGANIZATIONS
Industry: Primary
Line of Business: ACTIVITIES OF OTHER INTERNATIONAL ORGANIZATIONS

Taxpayer Location - Head Office Address

Street Address: Street
City/Municipality: City
Region/State: BENGU
Country: ANGOLA
Zip Code: 81288
Primary Contact Number: 642778889
Primary Contact Email: BFIcorp@bfgmail.com
Address in Philippines (if applicable)

Authorized Representative Details

Authorized Representative First Name: Shar
Authorized Representative Middle Name:
Authorized Representative Last Name: Sharma
Authorized Representative Suffix: N/A
Authorized Representative TIN: 987654321
Authorized Representative Relationship: ACENT
Authorized Representative Contact Number: 09999999
Authorized Representative Email: shar_jar@bfgmail.com

We declare, under the penalties of perjury that this application and all its attachments, have been made in good faith, verified by me/us and to the best of my/our knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under the authority thereof. Further, I/we give my/our consent to the processing of my/our information as contemplated under the "Data Privacy Act of 2012 (R.A. No. 10732) for legitimate and lawful purposes.

We understand that the Bureau of Internal Revenue (BIR) has the right to process the information submitted in this application. Any indication of misrepresentation, fraud, or other illegal activities can be grounds to subject the applicant to further investigation by the BIR and will be punished according to the penalties prescribed by the National Internal Revenue Code (NIRC), as amended, and other applicable laws.

We declare that the taxpayer, on whose behalf the application is made, has no other existing Tax Identification Number (TIN) and understand that possession of more than one TIN is criminally punishable and may be subject to penalties pursuant to the provisions of the National Internal Revenue Code of 1997, as amended, and other applicable laws.

[BACK](#) [SUBMIT APPLICATION](#)

Step 6: Once the application is successfully submitted, pop-up notifications will appear. User will also receive an email notification for the submission of the form.

If application is subject for BIR Review:



Your application for registration with Application Reference No. O2280390800336 was submitted to the respective RDO for review and approval

You will be notified of the results within three (3) working days from the date of submission. We also sent an email for your reference.

Date: 2022-08-11

OK

Your application has been submitted successfully.

OK

If application is not subject for BIR Review:

Generating TIN. This may take a while. Please wait...

REGISTRATION SUCCESSFUL

Your application for registration with Application Reference No. O22F0391203494 is approved with the following details:

TIN: 608022561
REGISTERED NAME: First Last
DATE OF REGISTRATION: Dec 05, 2022
RDO NO. 073 - SAN JOSE, ANTIQUE

You may access and print your Certificate of Registration (COR) and Authority to Print (ATP), if any on your Profile Page.

TO COMPLETE your registration, you must pay the Annual Registration Fee of Php 500.00 and Documentary Stamp Tax (DST) fee of Php 30.00 through any of the BIR ePayment Channels online. You may access the link on your Profile page.


Note that you are given ten (10) calendar days upon submission of your registration to complete payment of fees, otherwise penalties will be incurred.

ACKNOWLEDGE

Step 7: On the <Profile> tab, the status of the Submitted application form is listed in the Transaction History. This changes upon the respective RDO's review of the submitted application.



ORUS LOGOUT



Registration Type: Non-resident Foreign Corporation
Registered Name: B11 Corporation
Residence Address:
Country: ANGOLA

✉ 811corp@yopmail.com
[CHANGE YOUR PASSWORD](#)

Transaction History

ID *	Date Submitted	Registered Name	Application Type	ARN	Status
336	2022-08-11T04:13:47.000Z	B11 Corporation	Form 1903	02280390800336	Submitted

Rows per page: 10 1 of 1

[Home](#) [Form](#) [Profile](#) [About ORUS](#) [FAQs](#)



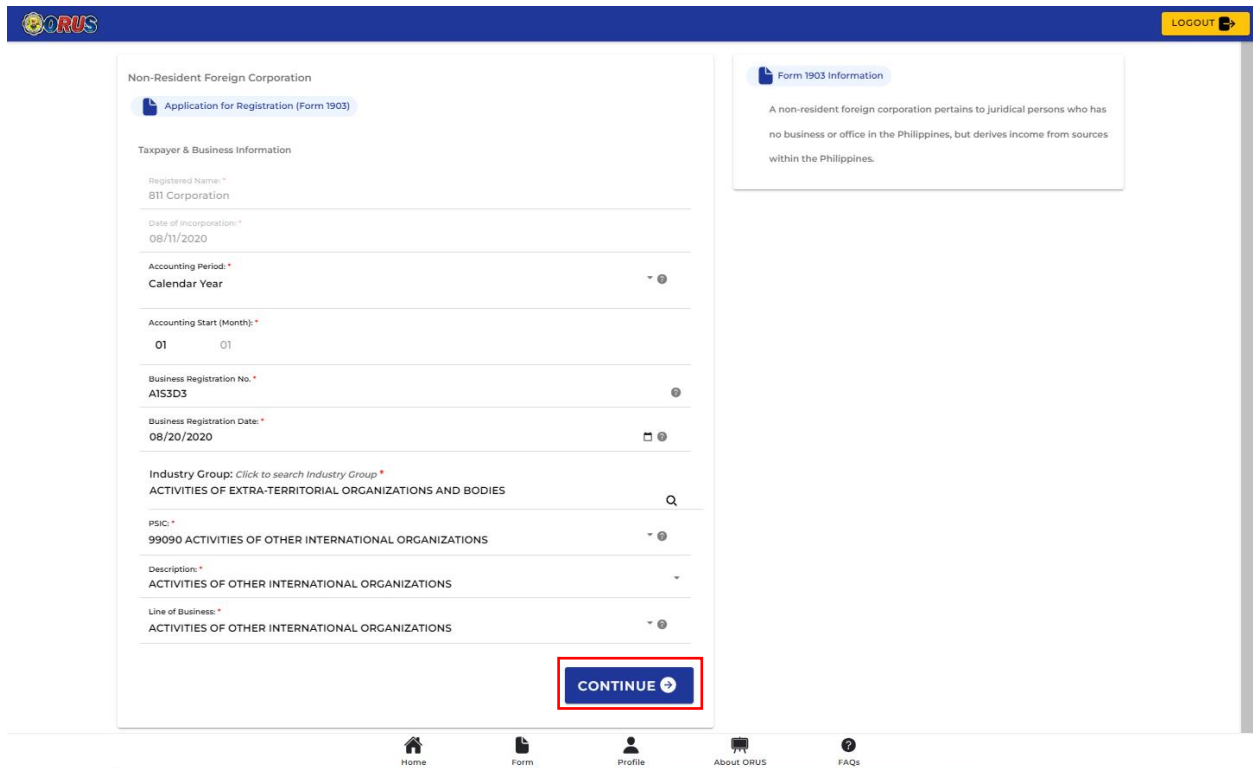
Important:

- For applications subject to approval, please wait for 2-3 days for your application to be processed.
- Please check your email or log-in to ORUS account to view the status of your application.

Save and Continue

Upon filling up each page of the form, the Continue button is activated and taxpayer will be able to proceed to the next page. Furthermore, throughout completion of the form, the taxpayer is able to save the application beginning the second page.

Step 1: Completely fill up a page of the application form and click <Continue>



Non-Resident Foreign Corporation

Application for Registration (Form 1903)

Taxpayer & Business Information

Registered Name: *
B11 Corporation

Date of incorporation: *
08/11/2020

Accounting Period: *
Calendar Year

Accounting Start (Month): *
01 01

Business Registration No. *
A1S3D3

Business Registration Date: *
08/20/2020

Industry Group: *Click to search Industry Group* *
ACTIVITIES OF EXTRA-TERRITORIAL ORGANIZATIONS AND BODIES

PSIC: *
99090 ACTIVITIES OF OTHER INTERNATIONAL ORGANIZATIONS

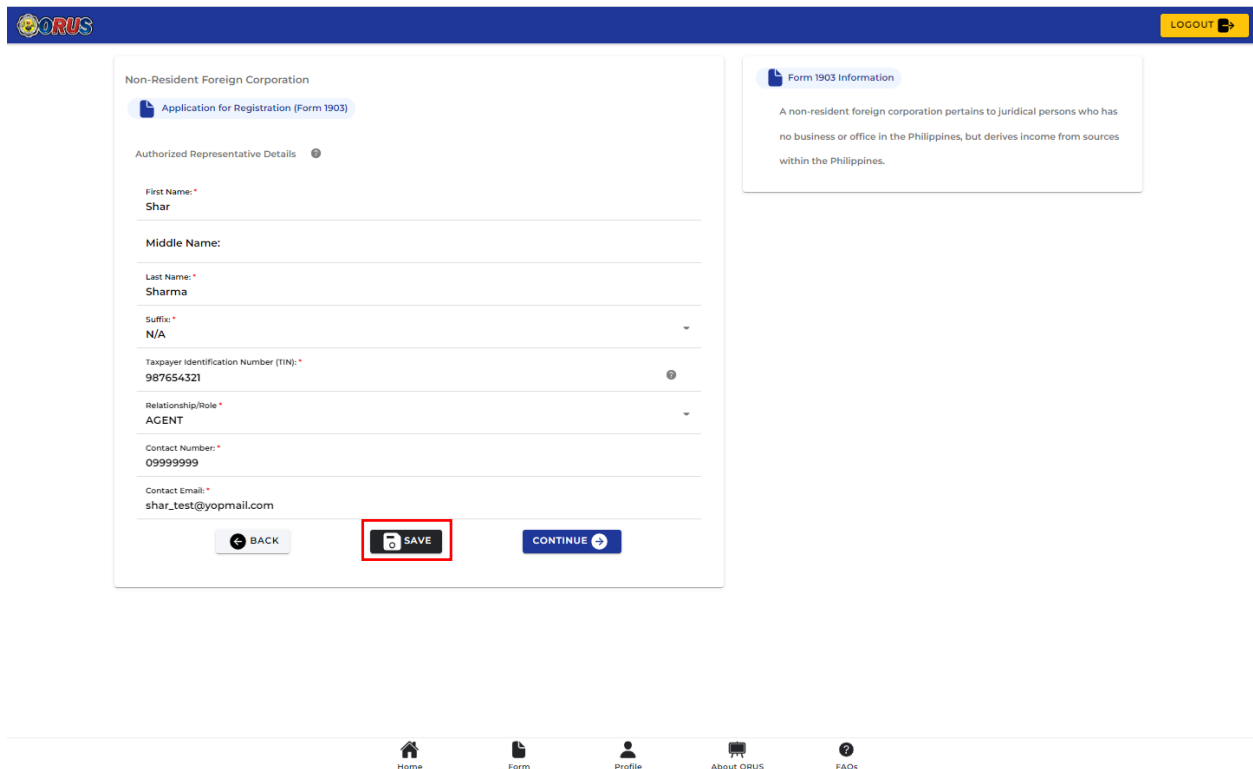
Description: *
ACTIVITIES OF OTHER INTERNATIONAL ORGANIZATIONS

Line of Business: *
ACTIVITIES OF OTHER INTERNATIONAL ORGANIZATIONS

CONTINUE

Home Form Profile About ORUS FAQs

Step 2: Fill up the next page and then click <Save>



Non-Resident Foreign Corporation

Application for Registration (Form 1903)

Authorized Representative Details

First Name: *
Shar

Middle Name:

Last Name: *
Sharma

Suffix: *
N/A

Taxpayer Identification Number (TIN): *
987654321

Relationship/Role *
AGENT

Contact Number: *
09999999

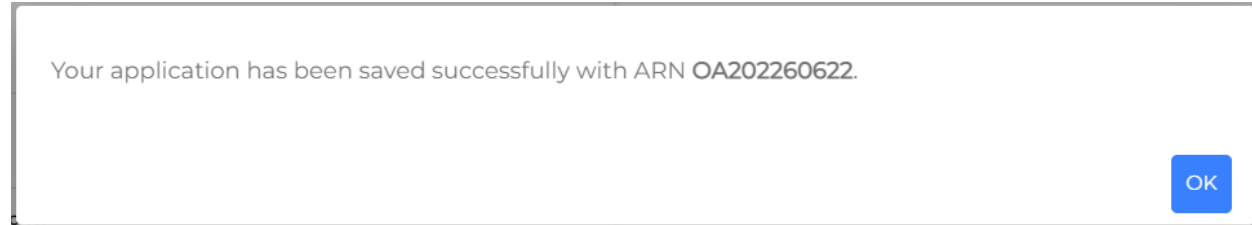
Contact Email: *
shar_test@yopmail.com

BACK SAVE CONTINUE

Home Form Profile About ORUS FAQs



Step 3: Receive pop-up notification that application has been saved with corresponding Application Reference Number (ARN).



Approved Applications

The RDO approves the application form when it finds no further issues. Upon acceptance, a TIN is successfully assigned to the NRFCs, foreign individuals (Non-Resident Individuals and One-time taxpayers), and to taxpayers with potential duplicates. The user will receive an email notification on the approval in their registered email address, together with the taxpayer's TIN.

For other taxpayers with businesses, their application will automatically be approved, and the user will receive an email notification stating that they may now proceed to pay the P500 RF and P30 DST through BIR's e-payment channels within 10 days from the date you receive your TIN.

For employees with no potential duplicates linked through the Employer Services Link, their application will also automatically be approved and email notification with the TIN will be sent to the employee and employer.

Denied Applications

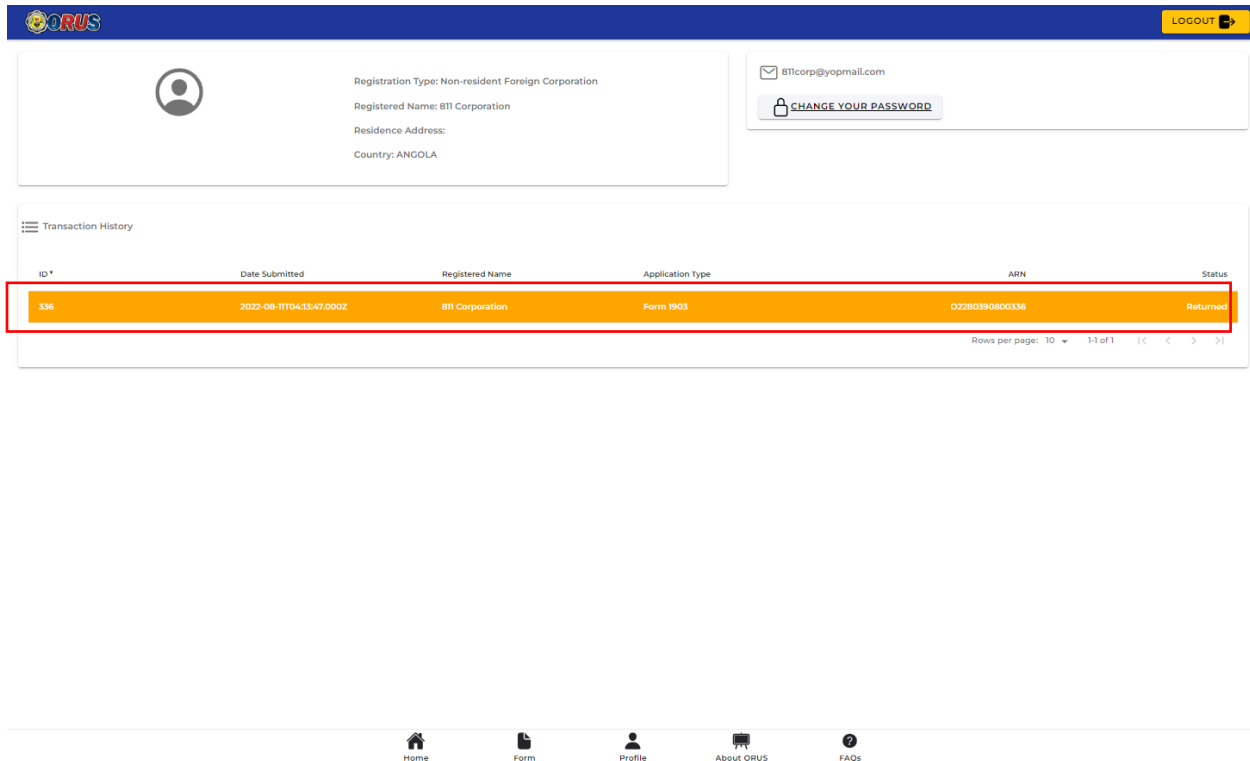
The RDO rejects the application form when it finds issues on the application form—duplicate of records, illegitimate documents, among others. The user will receive an email notification on the rejection of the TIN application, along with the reason why it was rejected by the BIR officer assigned, but the user may be able to apply and submit the application form again.

Returned Applications

When the RDO finds issues on the application form—incomplete details, lacking documents, and inaccurate information provided, among others, which can be rectified easily, the application is returned to the taxpayer, and the taxpayer must do the following:

Step 1: Login your ORUS account

Step 2: Click <Profile> tab and access returned application on the Transaction History



The screenshot shows the ORUS user profile page. At the top right, there is a 'LOGOUT' button. The profile information includes a user icon, registration type (Non-resident Foreign Corporation), registered name (B11 Corporation), residence address, and country (ANGOLA). The email address is 811corp@yopmail.com, and there is a 'CHANGE YOUR PASSWORD' button. Below this is the 'Transaction History' section, which contains a table with the following data:

ID*	Date Submitted	Registered Name	Application Type	ARN	Status
336	2022-08-11T04:13:47.000Z	B11 Corporation	Form 1903	D22B0390800336	Returned

At the bottom of the page, there is a navigation bar with icons for Home, Form, Profile, About ORUS, and FAQs.


Step 3: Click on the returned application form, and do the necessary amendments.

Step 4: Submit the application form and wait until acceptance

Step 5: In the Transaction History on Profile, the status of the application is updated to Reprocessed.



ORUS LOGOUT



Registration Type: Non-resident Foreign Corporation
Registered Name: B11 Corporation
Residence Address:
Country: ANGOLA

✉ B11corp@yopmail.com
[CHANGE YOUR PASSWORD](#)

Transaction History

ID #	Date Submitted	Registered Name	Application Type	ARN	Status
337	2022-08-11T04:18:52.000Z	B11 Corporation	Form 1903	02280390800337	Submitted
336	2022-08-11T04:13:47.000Z	B11 Corporation	Form 1903	02280390800336	Reprocessed

Rows per page: 10 1/2 of 2

[Home](#) [Form](#) [Profile](#) [About ORUS](#) [FAQs](#)

Similar to initial submission, this will be subject to BIR's review. Please wait for 2-3 days for your application to be processed. Please check your email or log-in to your ORUS account to view the status of your application.



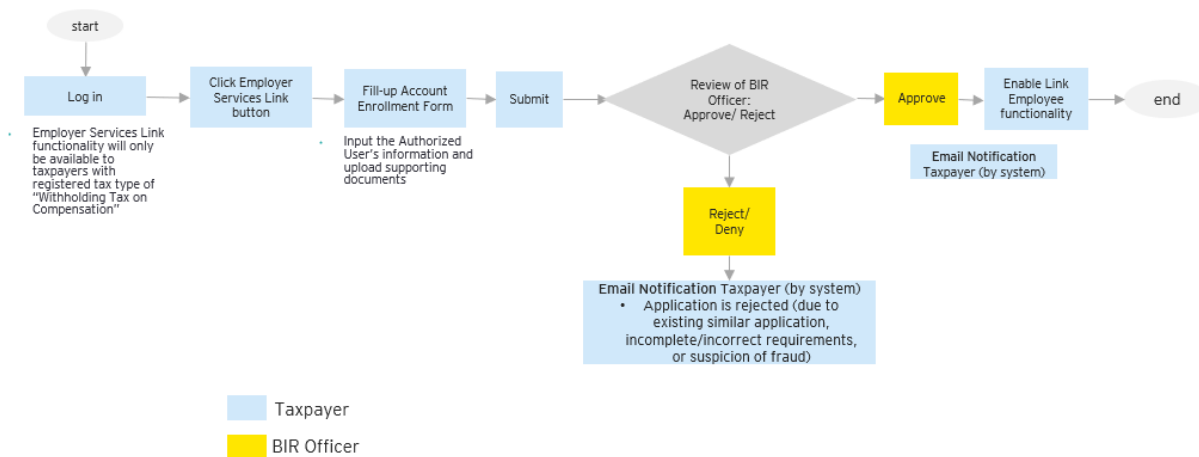
4 Employer Services Link

This functionality is only available to taxpayers with Existing TIN and to taxpayers with registered businesses. Part of the system validation is to only allow taxpayers with registered tax type of “Withholding Tax on Compensation” from BIR’s records to facilitate the TIN registration of their employees through ORUS. If you are a taxpayer who wants to use this functionality but was not previously subjected to Withholding Tax on Compensation, you may update your current tax types through manual registration information update in your RDO⁴.

High-Level Process Flows

The diagrams below show the high-level process flow that a taxpayer is expected to go through when facilitating TIN registration of Employees through the Employer Services Link. The blue boxes represent actions on the part of the Taxpayer in the Taxpayer Module while the yellow ones represent actions by the BIR.

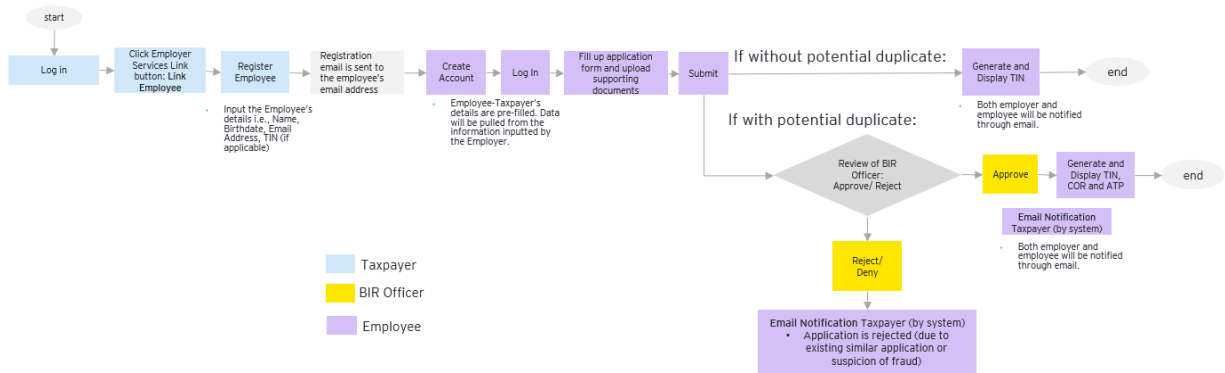
Figure 6. Overall Process Flow for Account Enrollment



Once a taxpayer logged in to their ORUS account, the **<Employer Services Link>** button will be available in the homepage. The taxpayer needs to enroll their account to enable the **<Link Employee>** functionality which will be subject to BIR’s approval.

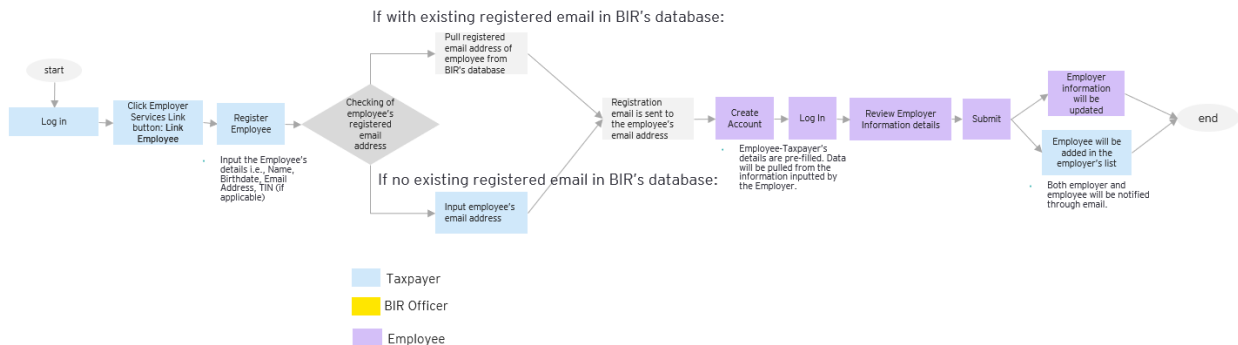
Figure 7. Overall Process Flow for TIN registration of Employees without Existing TIN

⁴ Update of Registration Information including update of tax types will be available in ORUS in future releases.



Once **<Link Employee>** functionality is enabled, employers can now start the TIN registration process for their employees without existing TIN. The employer needs to obtain the basic details (i.e., Name, Birthdate, Email Address, etc.) of the new employee and input these in ORUS. Once submitted, the system will perform duplicate checks to determine if the employee has an existing TIN or has similar records from BIR’s database. Depending on the result of this duplicate check, the employee’s application will be subjected to BIR’s approval or will be processed straight through.

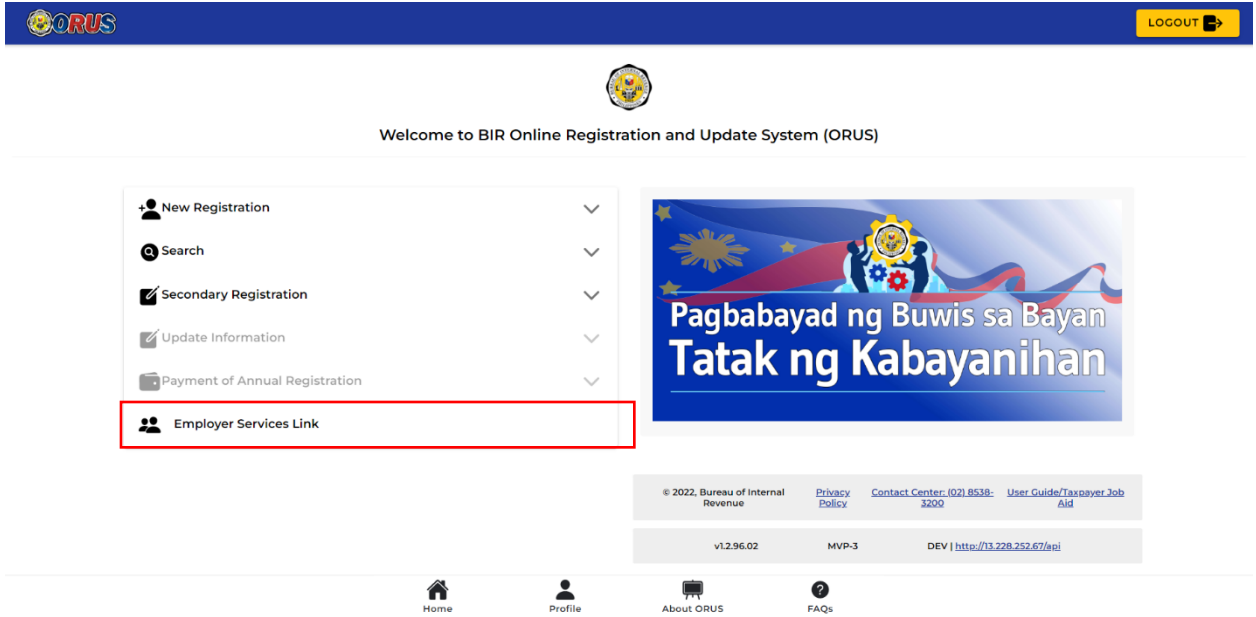
Figure 8. Overall Process Flow for linking Employees with Existing TIN



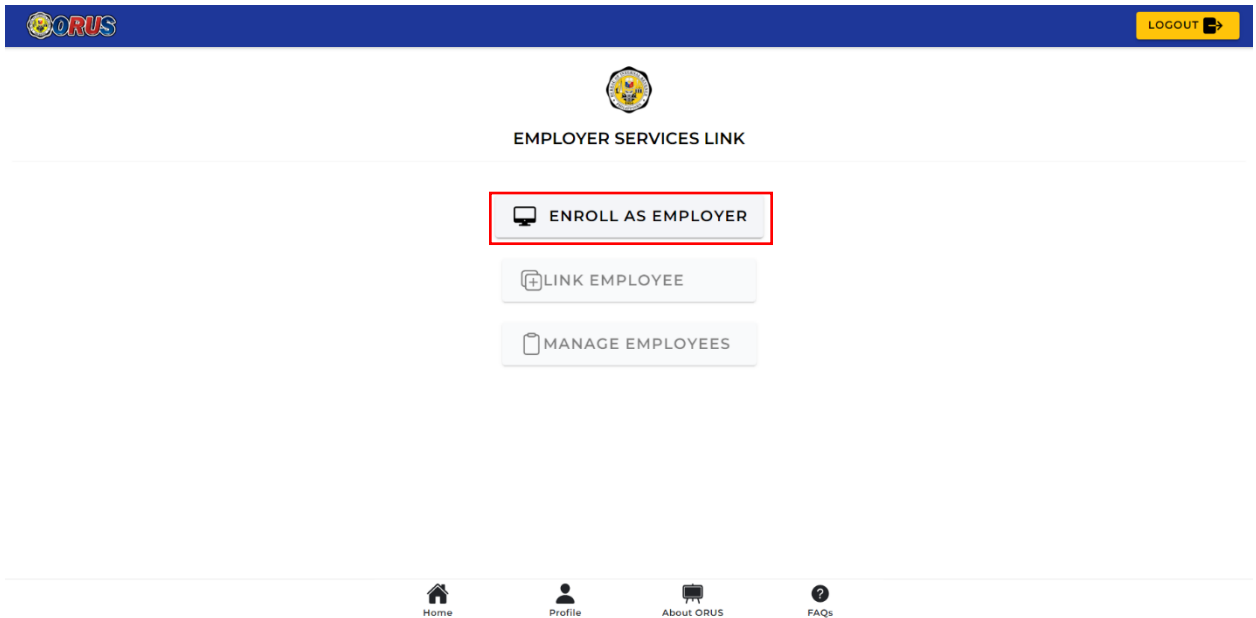
The employer can link employees with existing TIN in ORUS. Employers will go through the same process of filling up the employee’s basic details in the **<Link Employee>** form. Instead of a duplicate check, the system will check and pull the registered email address of the employee from BIR’s database. If the employee has no registered email address with the BIR, the employer can input the currently active email address of the employee. Once the registration link is sent to the employee’s email address and the employee confirmed the linking by clicking the link attached in the email, the employer details of the employee will be updated.

Account Enrollment

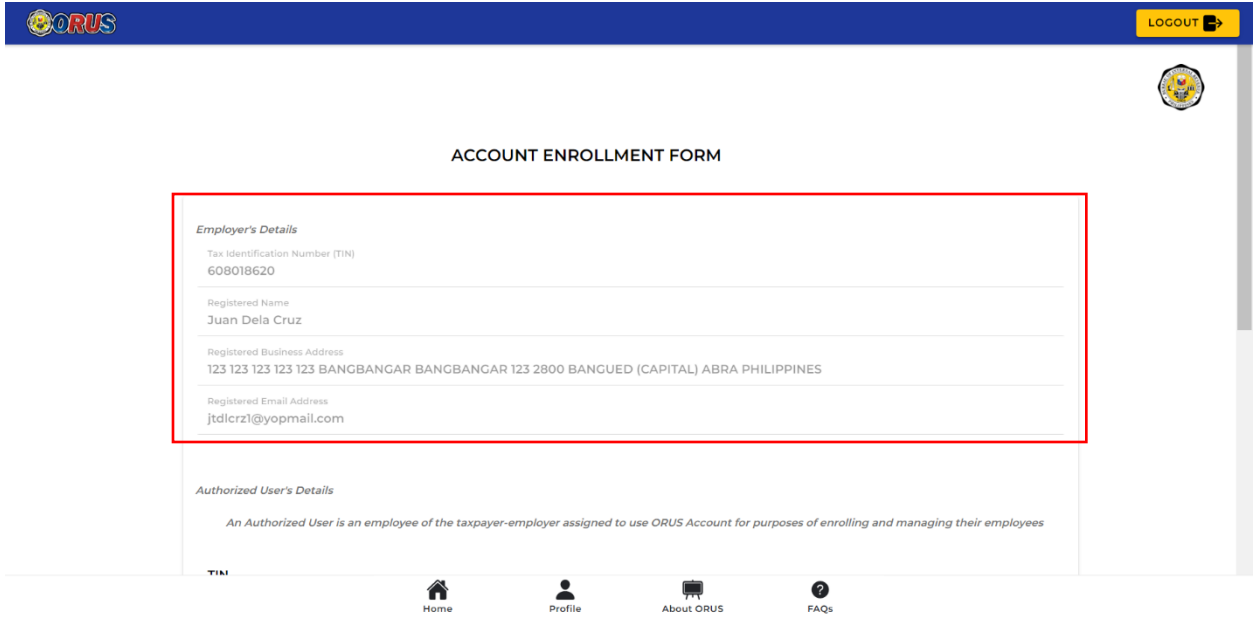
Step 1: User needs to enroll their account to access employer services link. After logging in to ORUS, click the **<Employer Services Link>**.



Step 2: Click <Enroll as employer> button. The taxpayer must be enrolled as employer first to enable the <Link Employee> and <Manage Employees> buttons.



Step 3: The Account Enrollment Form will appear. Since the taxpayer is already registered in ORUS, the employer details are automatically filled-up.



ACCOUNT ENROLLMENT FORM

Employer's Details

Tax Identification Number (TIN)
608018620

Registered Name
Juan Dela Cruz

Registered Business Address
123 123 123 123 BANGBANGAR BANGBANGAR 123 2800 BANGUED (CAPITAL) ABRA PHILIPPINES

Registered Email Address
jtdlcrz1@yopmail.com

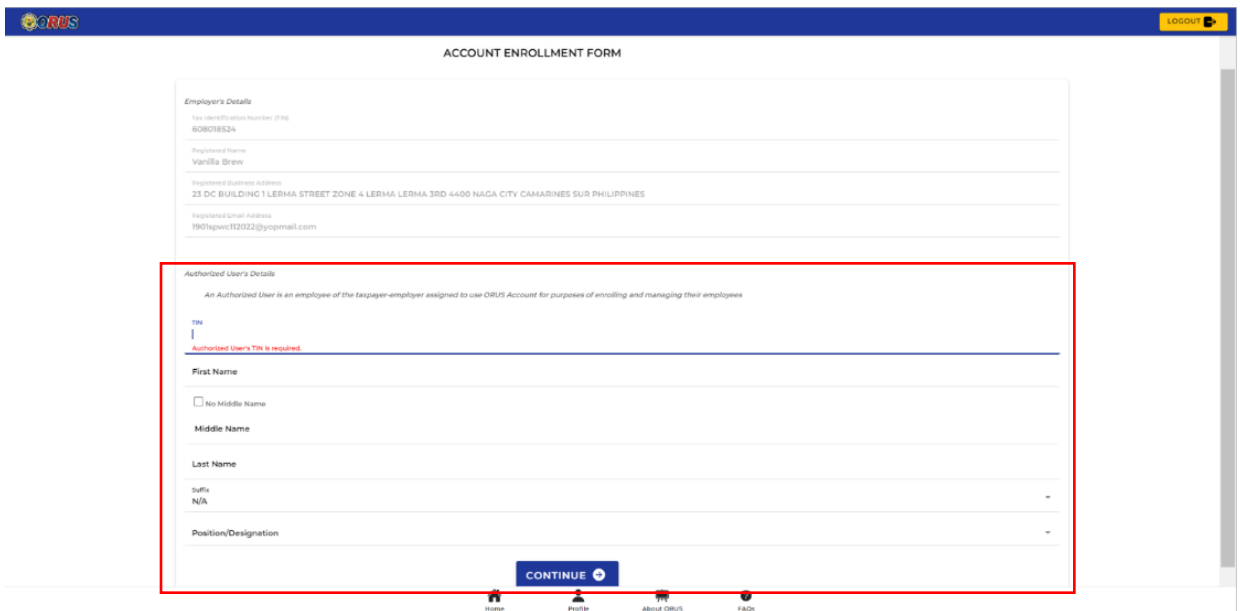
Authorized User's Details

An Authorized User is an employee of the taxpayer-employer assigned to use ORUS Account for purposes of enrolling and managing their employees

TIN

Home Profile About ORUS FAQs

Step 4: Fill-up the remaining fields then click **<Continue>**.



ACCOUNT ENROLLMENT FORM

Employer's Details

Tax Identification Number (TIN)
608018624

Registered Name
Vanilla Brew

Registered Business Address
23 DC BUILDING 1 LERMA STREET ZONE 4 LERMA LERMA 3RD 4400 NAGA CITY CAMARINES SUR PHILIPPINES

Registered Email Address
1907apwct12022@yopmail.com

Authorized User's Details

An Authorized User is an employee of the taxpayer-employer assigned to use ORUS Account for purposes of enrolling and managing their employees

TIN
|
Authorized User's TIN is required.

First Name

No Middle Name

Middle Name

Last Name

Suffix
N/A

Position/Designation

CONTINUE

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Field	Format	Description
Authorized User's TIN	Open Text	Input the TIN of the company's authorized user. The system would validate if the TIN inputted by the user is existing in BIR's database.
Authorized User's First Name	Open Text	Input the first name of the company's authorized user. The system would validate if the name inputted here matches the data in BIR's database.
Authorized User's Middle Name	Open Text	Input the middle name of the company's authorized user. This field can be skipped. The system would validate if the name inputted here matches the data in BIR's database.

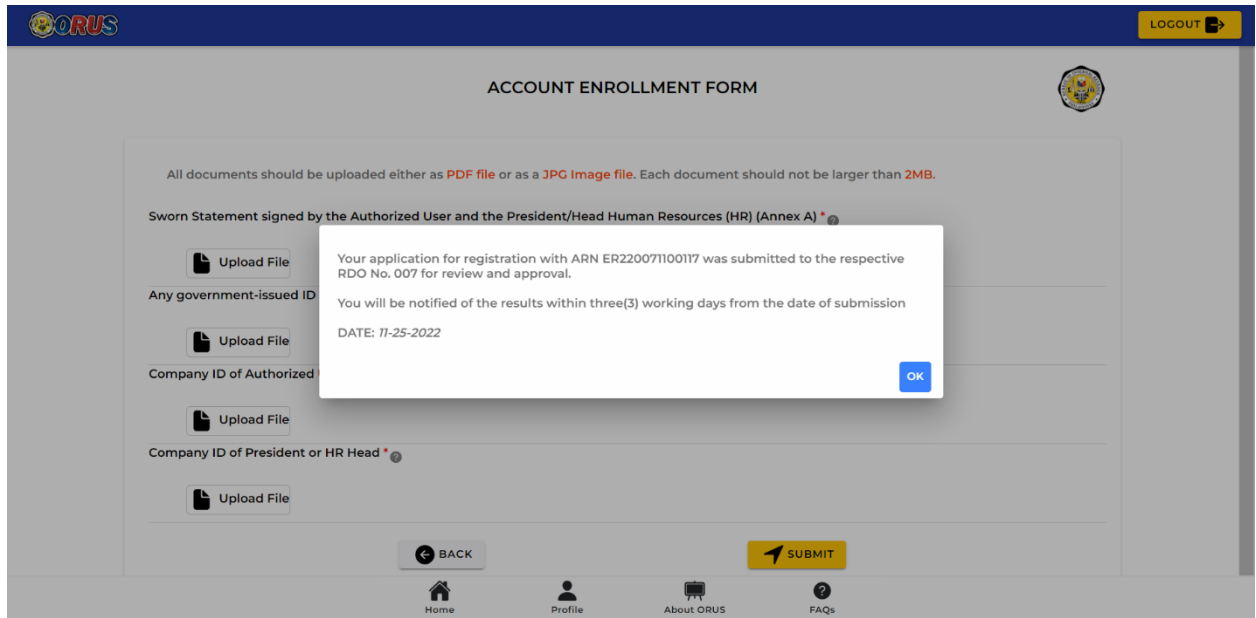


Authorized User's Last Name	Open Text	Input the last name of the company's authorized user. The system would validate if the name inputted here matches the data in BIR's database.
Authorized User's Suffix	Dropdown	Input the suffix of the company's authorized user. The system would validate if the name inputted here matches the data in BIR's database.
Position/Designation	Dropdown	Select the position/designation of the authorized user. (i.e., Agent, Accountant, etc.)

Step 5: Upload all the required documents.

Field	Format	Description
Sworn Statement signed by the Authorized User and the President/Head Human Resources (HR)	Upload button	Upload a copy of a Sworn Statement. This document should be signed by the Authorized User and the company's President or the Head of the company's HR department.
Authorized User's ID	Upload button	Upload a copy of a valid government-issued ID of the company's authorized user to validate the authorized user's identity.
Authorized User's Company ID	Upload button	Upload a copy of a valid ID of the company's authorized user as proof that the authorized user is employed under the company.
President/HR Head's Company ID	Upload button	Upload a copy of a valid ID of the company's authorized user as proof that the authorized user is employed under the company.

Step 6: Once submitted, the application will be sent to the BIR for approval. A notification via email will be sent once the status of the application changes.

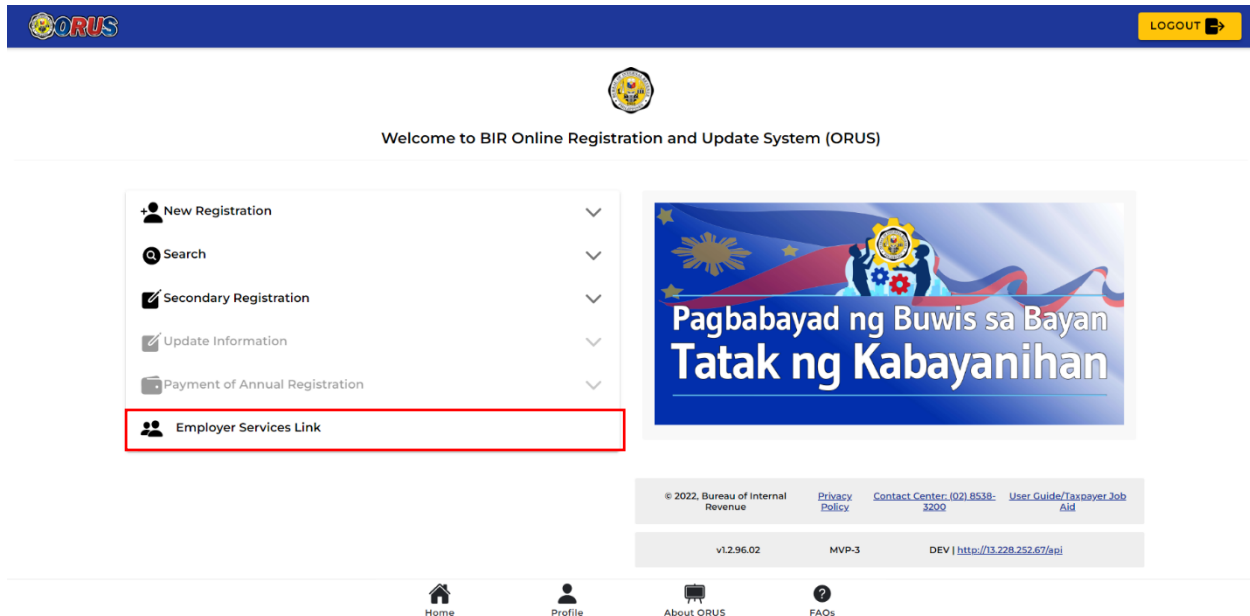


Once the account enrollment application has been approved, the **<Enroll as Employer>** button will be disabled since this is a one-time enrollment.

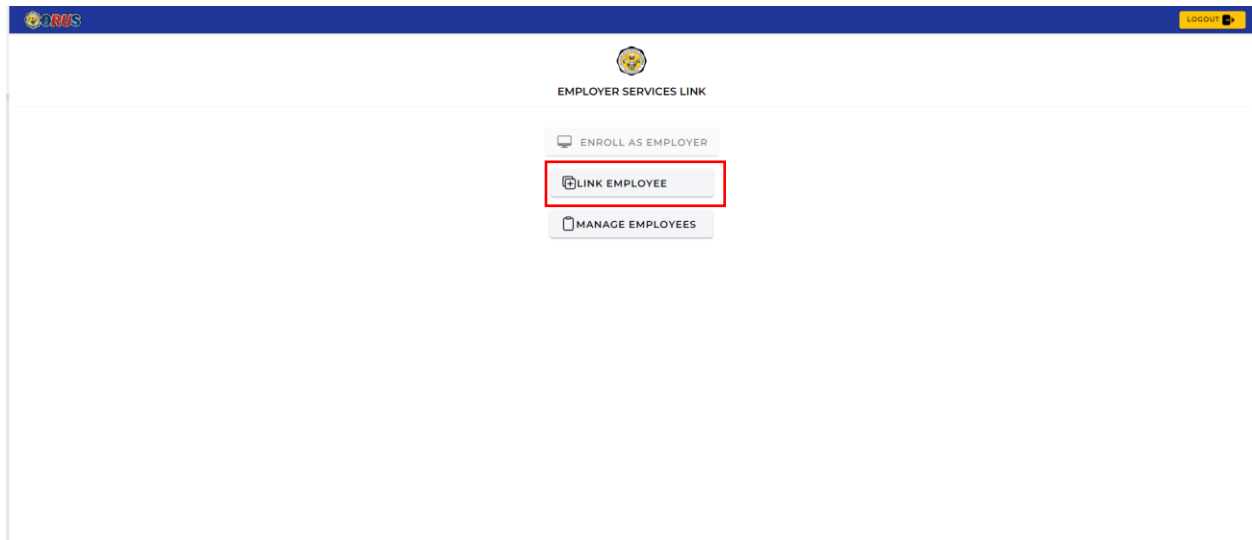
If the application has been rejected, the user may submit another application until it is approved by the BIR officer.

Link Employee

Step 1: After logging in, click the **<Employer Services Link>**.



Step 2: Once the user's account enrollment form is approved by the BIR officer, the buttons for Link Employee and Manage Employee will be enabled. Click **<Link Employee>**.



Step 3: Input the Employee's Details. Click **<Submit>** to proceed with the linking/TIN registration.

LINK EMPLOYEES

My employee has an existing TIN My employee does NOT have a TIN yet

TIN

Employee's Full Name

First Name

Middle Name No Middle Name

Last Name

Suffix
N/A

Date of Birth
mm/dd/yyyy

Civil Status


Gender:
 Male Female

Citizenship: Click to search Citizenship*
PHILIPPINES, REPUBLIC OF - FILIPINO

Employee Type
Local Employee

Email Address

Employee Start Date
mm/dd/yyyy

I'm not a robot 

SUBMIT

If user selected "My employee does NOT have a TIN yet", a reminder notification will appear. Click **<Proceed>** to continue with the selection, otherwise, click **<Cancel>** and the user will automatically select "My employee has an existing TIN".

LINK EMPLOYEES

Please ensure that you had interviewed your employee whether he/she has an existing TIN before proceeding

Failure to do so may result in double application of Tax Identification Number (TIN). Any person who shall secure more than one TIN shall be criminally liable under the provision of section 275 on "Violation of Other Provision of the Code or Regulations in General"

PROCEED **CANCEL**



Field	Format	Description
With or Without Existing TIN	Toggle	Select whether the employee “has an Existing TIN” or “does not have a TIN yet”
Taxpayer Identification Number (TIN)	Open Text	Indicate the TIN of the employee. The system would validate if the TIN inputted by the user is existing in BIR’s database. This field will only appear if Employer selected “My employee has an existing TIN”.
First Name	Open Text	Indicate the Employee’s First Name as indicated in his/her birth certificate, passport, or ID. The system would validate if the name inputted here matches the data in BIR’s database.
Middle Name	Open Text	Indicate the Employee’s Middle Name as indicated in his/her birth certificate, passport, or ID. The system would validate if the name inputted here matches the data in BIR’s database.
Last Name	Open Text	Indicate the Employee’s Last Name as indicated in his/her birth certificate, passport, or ID. The system would validate if the name inputted here matches the data in BIR’s database.
Suffix	Drop Down	Input the suffix of the Employee as indicated in his/her birth certificate, passport, or ID. The system would validate if the name inputted here matches the data in BIR’s database.
Date of Birth	Date Field mm/dd/yyyy	Indicate the date of birth of the Employee as indicated in his/her birth certificate, passport, or ID. The system would validate if the birthdate inputted here matches the data in BIR’s database.
Civil Status	Dropdown	Select civil status whether single or married
Gender	Open Text	Input the biological characteristic, whether Male or Female
Citizenship	Dropdown	Select the citizenship of the employee.
Employee Type	Dropdown	If the user selected “Filipino” in the Citizenship field, “Local Employee” will be set as default taxpayer type. If the user selected a citizenship other than “Filipino”, the user can select either of the following taxpayer type: <ul style="list-style-type: none"> • Resident Alien Employee • Special Non-Resident Alien
Email	Open Text; <u>xxx@xxx.xxx</u>	Indicate the active email address used by the employee. This will serve as the email address in your permanent taxpayer record. <p>! Important:</p> <ul style="list-style-type: none"> • If the employee has an existing TIN, make sure that the <u>email address</u> logged here is the active email address that he/she initially registered with the BIR. The account creation process will go through only if the email address inputted by the user matches with the email address saved in BIR’s database. • To update the email address saved in BIR’s database, follow the process as prescribed RMC No. 122-2022. • This will serve as the employee’s username in logging in to ORUS and any OTP verification for other functionalities such as account verification or forgot password will be sent through this email. • Once applications are approved/submitted, notifications will also be sent through this email.
Employee Start Date	Date Field mm/dd/yyyy	Indicate the start date of employment for the employee being registered.



reCAPTCHA	Toggle	Security function for increased protection of the portal. Click the check box. You may also be asked to select photos according to certain instructions.
-----------	--------	----------------------------------------------------------------------------------------------------------------------------------------------------------

Step 4: Click **<Continue>** to proceed.

NOTICE

You are about to facilitate TIN issuance of Employee One as employee of First Last with TIN 60802256100000

Once submitted, an email will be sent to his/her email address with the link to update his/her registration record with the BIR. Please ensure that you have informed or briefed them.

Do you wish to continue?

The system will notify the user that the email is sent to the employee to continue the registration.⁵

EMAIL SENT!

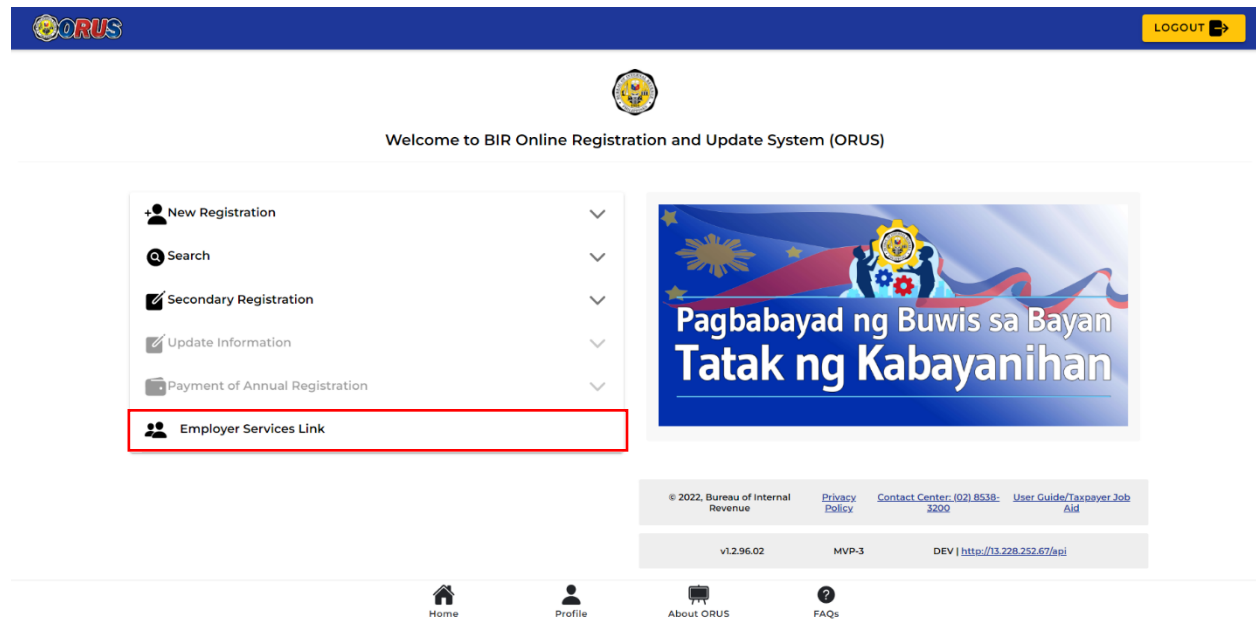
We have sent an email to 1902dec5@yopmail.com with the link to online registration.

Please note that registration link will expire in link expiration. Kindly remind your employee accordingly.

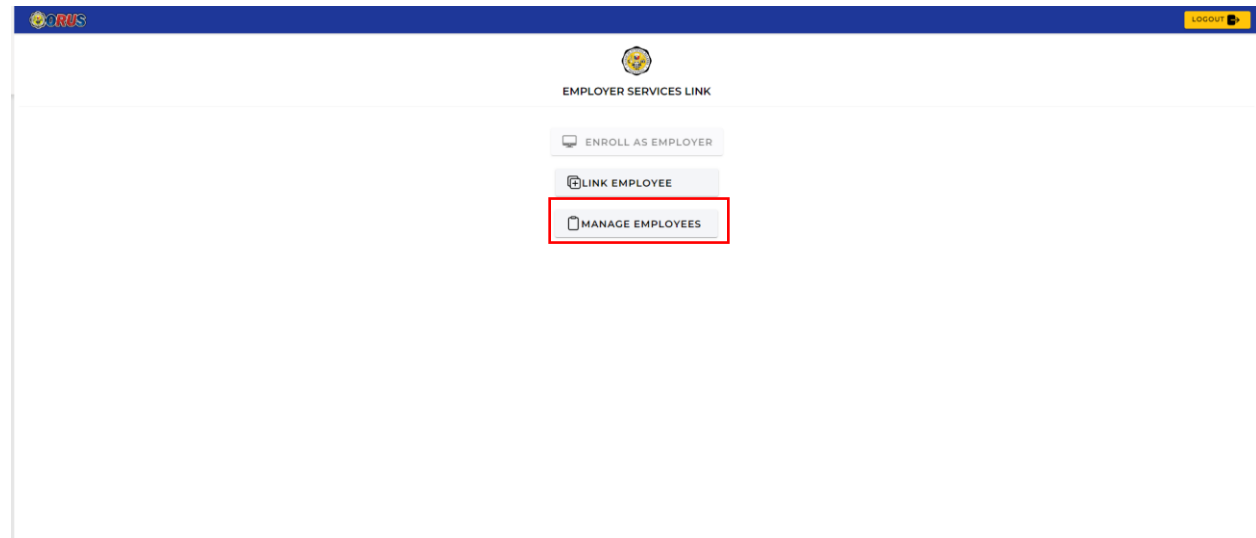
Manage Employees

Step 1: After logging in, click the **<Employer Services Link>**.

⁵ Please see “Employees” section under “Setting-up the ORUS account” header and “BIR Form 1902: Individuals Earning Purely Compensation Income” section under “Accessing the Forms” in this job aid for more information.



Step 2: Once the user’s account enrollment form is approved by the BIR officer, the buttons for Link Employee and Manage Employee will be enabled. Click **<Link Employee>**.



Step 3: View the list of employees linked to the employer through the employer services link. The user may filter, search, and do specific actions for each employee (i.e., Resend Link, Delete)

QWERTY Inc.
List of Employees
as of June 30, 2020

Action *	Name	Employee St...	Email Address	TIN	Employe
SETTINGS	Test1 fName ...	ACTIVE	sample@ema...	192837469	10/10/2022
SETTINGS	Test2 fName ...	DISMISSED	sample@ema...	192837469	10/06/2022
SETTINGS	Test3 fName ...	FOR UPDATING	sample@ema...	192837469	01/26/2022
SETTINGS	Test4 fName ...	FOR REGISTR...	sample@ema...	192837469	12/02/2022
SETTINGS	Test5 fName ...	FOR RDO AP...	sample@ema...	192837469	12/12/2022
SETTINGS	Test6 fName ...	--	sample@ema...	192837469	01/01/2022

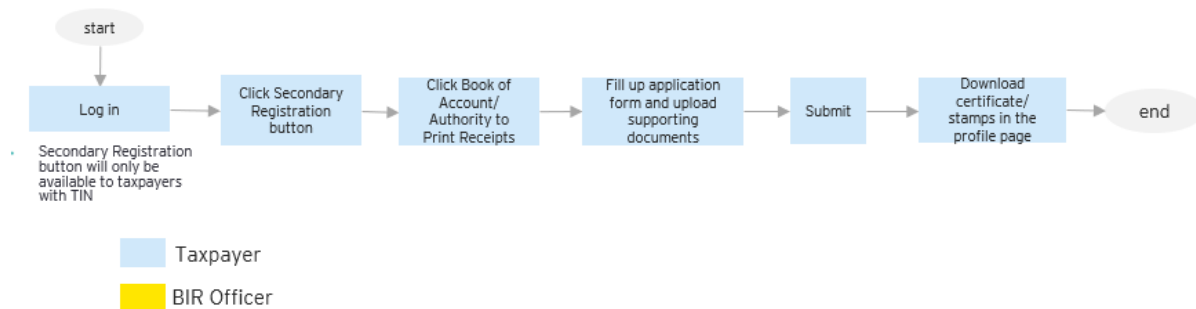
5 Secondary Registration

This functionality is only available to taxpayers with Existing TIN and to taxpayers with registered businesses. Business owners and juridical entities are required to register their books and receipts before they can start their business operations.

High-Level Process Flows

The diagrams below show the high-level process flow that a taxpayer is expected to go through when processing an application for secondary registration.

Figure 9. Overall Process Flow for Registration of Books and ATP



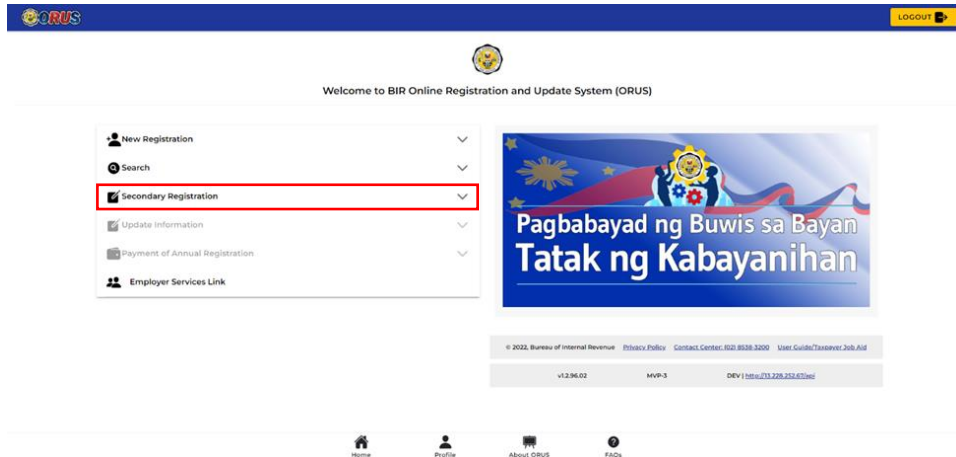
Once a taxpayer logged in to their ORUS account, the **<Secondary Registration>** button will be available in the homepage. Taxpayers may submit multiple applications for books and ATP which will be processed straight through. After filling the required information and attaching the required documents, the taxpayer may already download the ATP certificate and stamps in the Profile Page.

Registration and Update of Books

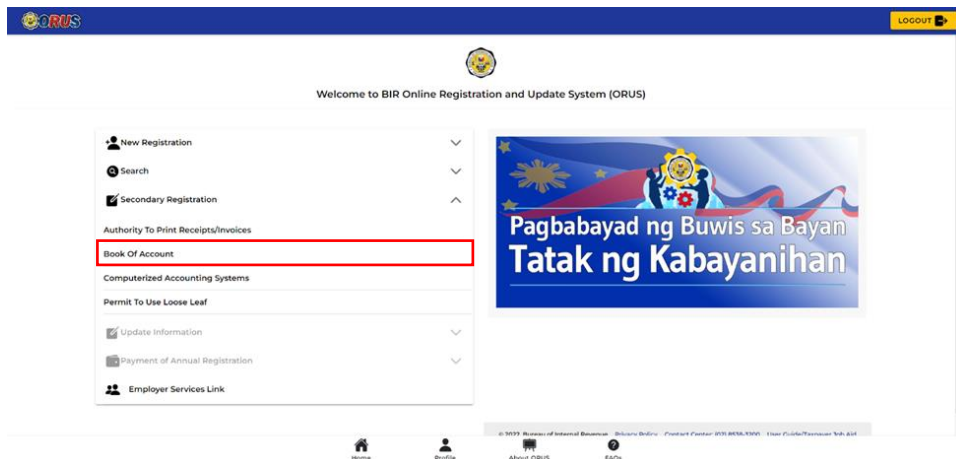
Accessing the Form

BIR Form 1905: Registration/Update of Books

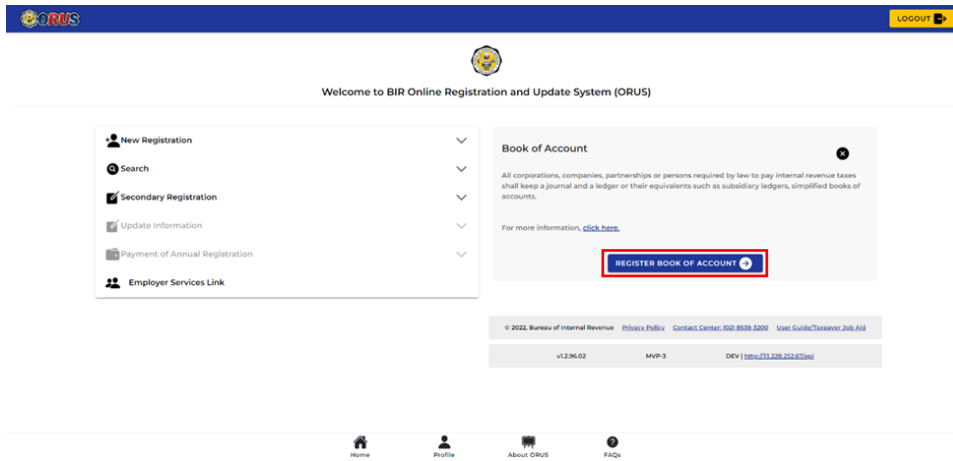
Step 1: After logging in, click the **<Secondary Registration>** button.



Step 2: Click the **<Book of Account>** from the choices in the **<Secondary Registration>** drop-down menu.



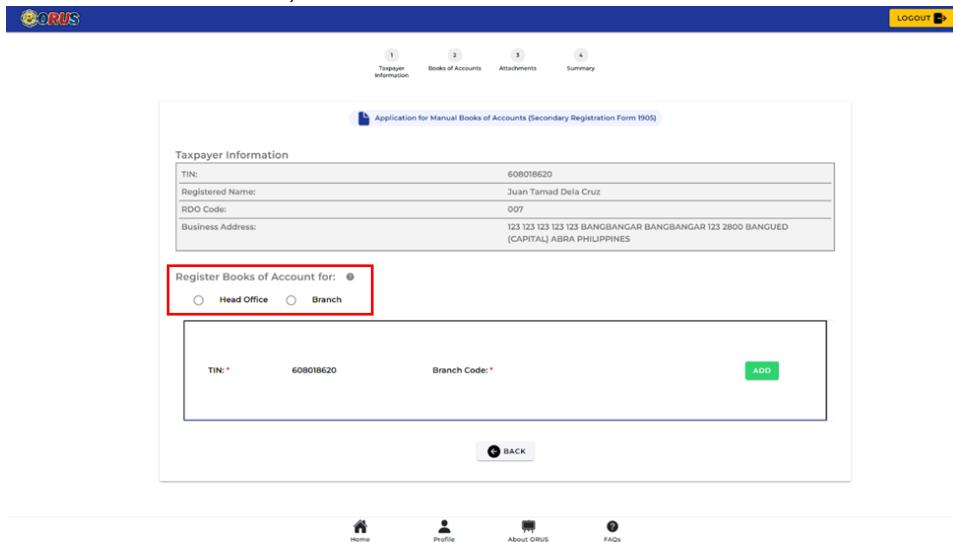
Step 3: Click the **<Register Book of Account>** to proceed to register the book of account of the business.



User will be redirected to the BIR Form. The application form contains the following fields:

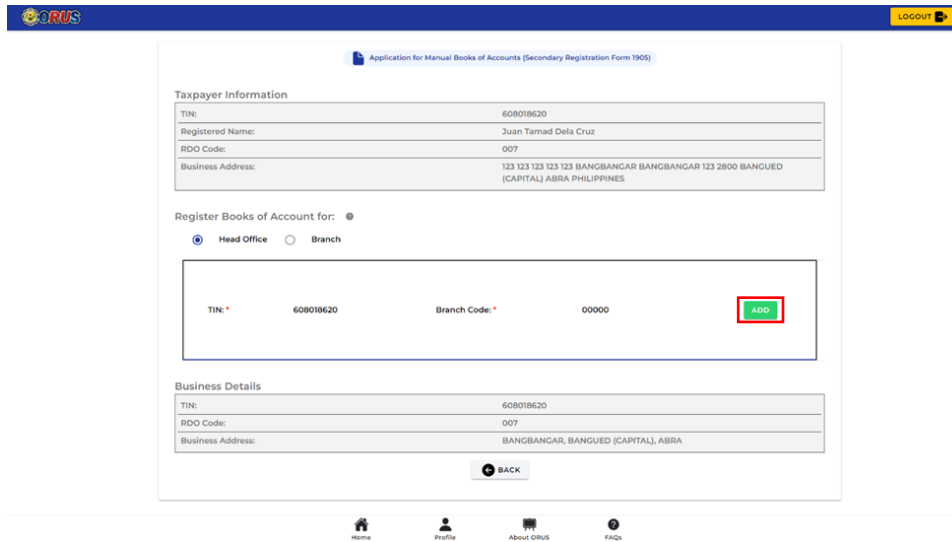
Page 1: Taxpayer Information

Step 4: Select which Office to register the Books of Account for. User may select which office to register the Books of Account for; either for **<Head Office>** or **<Branch>**.



Once the user selected an office, it will display business details of the taxpayer including the TIN, RDO Code, and Business Address.

Step 5: To proceed in registering the book of accounts, click the **<Add>** button inside the box.



Application for Manual Books of Accounts (Secondary Registration Form 1905)

Taxpayer Information

TIN:	608018620
Registered Name:	Juan Tamad Dela Cruz
RDO Code:	007
Business Address:	123 123 123 123 BANGBANGAR BANGBANGAR 123 2800 BANGUED (CAPITAL) ABRA PHILIPPINES

Register Books of Account for: Head Office Branch

TIN: *	608018620	Branch Code: *	00000	ADD
--------	-----------	----------------	-------	------------

Business Details

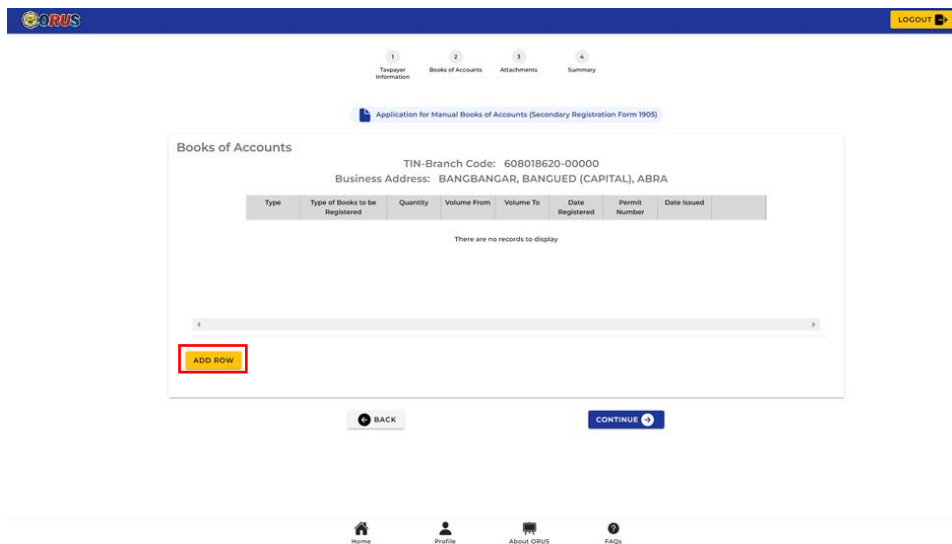
TIN:	608018620
RDO Code:	007
Business Address:	BANGBANGAR, BANGUED (CAPITAL), ABRA

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Page 2: Books of Accounts

Step 6: Click the **<Add Row>** button to register Books of Account.



Application for Manual Books of Accounts (Secondary Registration Form 1905)

Books of Accounts

TIN-Branch Code: 608018620-00000
Business Address: BANGBANGAR, BANGUED (CAPITAL), ABRA

Type	Type of Books to be Registered	Quantity	Volume From	Volume To	Date Registered	Permit Number	Date Issued
There are no records to display							

ADD ROW

[BACK](#) [CONTINUE](#)

Home Profile About ORUS FAQs

Step 7: Fill up all the required fields in Books of Account Information Details. Once done, click the **<Add Books>** button.



Type *

Manual Loose Leaf Computerized

Type of Books to be Registered: *Click to search* *

Quantity *

Last Volume: *

Volume From: *

Volume To: *

Validity Period from
mm/dd/yyyy

Date of Registration *

11/29/2022

PTU CAS No./Acknowledgement Certificate Control Number (ACCN) *

Date of Issuance *

mm/dd/yyyy

Taxable Year From *

mm/dd/yyyy

Taxable Year To *

mm/dd/yyyy

CANCEL ADD BOOKS

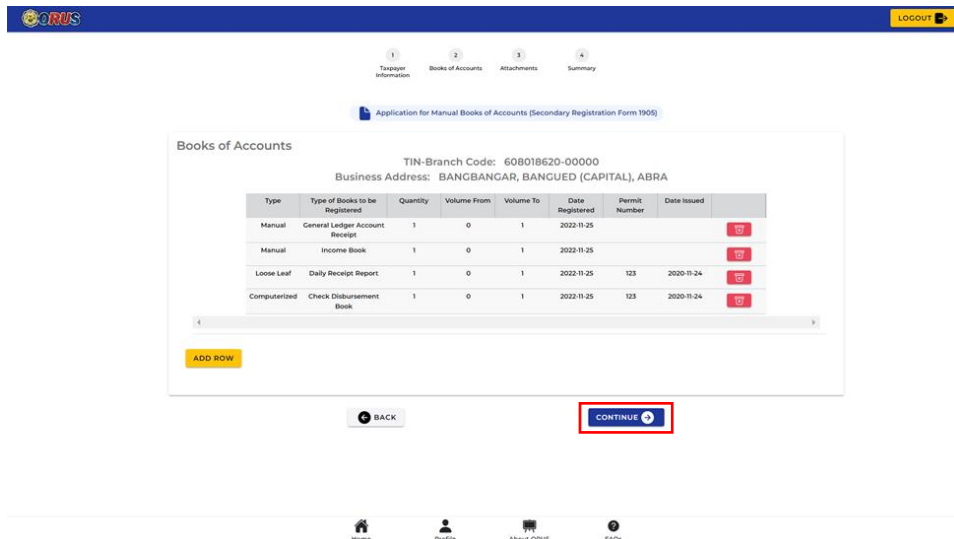
Field	Format	Description
Type	Radio Button	Select the Type of Book of Account. Whether it is a: <ul style="list-style-type: none"> • Manual • Loose Leaf • Computerized
Type of Books to be Registered	Dropdown	Select the Type of Books to be registered from the multiple selections. User can also search for the specific type of books to register.
Quantity	Number	Indicate the quantity of books to be registered.
Last Volume	Number	Indicate the last volume of books to register.
Volume From	Disabled Input Field	This is an auto-computed/filled field that displays the previous volume of books of account registered.



Volume To	Disabled Input Field	This is an auto-computed/filled field that displays the present volume of books of account registered.
Validity Period From	Date Field <i>mm/dd/yyyy</i>	Indicate the validity period of the books of accounts to be registered.
Date of Registration	Date Field <i>mm/dd/yyyy</i>	Indicate the date of registration of the books of accounts to be registered.
PTU CAS No./ Acknowledgement Certificate Control Number (ACCN)	Number	Indicate the PTU CAS No./ Acknowledgement Certificate Control Number (ACCN)
Taxable Year From	Date Field <i>mm/dd/yyyy</i>	Indicate the taxable year to which the books of account/s are valid from.
Taxable Year To	Date Field <i>mm/dd/yyyy</i>	Indicate the taxable year to which the books of account/s are valid until such date.

All added books of accounts will be displayed in the initial summary table in the Books of Account Page. User can still delete added rows or add rows until 11 maximum rows.

Step 8: Once done, click **<Continue>** button to proceed.



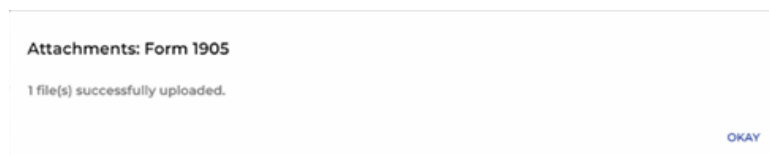
Step 9: The User will be go back to the first page (Taxpayer Information Page) to add additional offices/branches that will be included in the ATP registration. Select an office/branch and click **<Add>** to register the receipts for the selected office, otherwise, click **<Continue>** to proceed to the summary page.



Page 3: Submit Documents

Step 10: Upload all the required documents. Once done, click **<Review>** button to review the summary of the form.

In every upload of attachments, a pop-up notification will appear stating the successful upload of documents.



Viewing of Summary Page and Submission

In the Summary Page, all information inputted will be displayed such as the following:

1. Taxpayer Information
2. Business Information



3. Book of Account Details
4. Attachments

Step 11: Tick all the 3 boxes for the Agreement of Services, then click **<Submit Application>**.

Form 1905

Please review your application:

Taxpayer Information
 TIN: 608018620
 Registered Name: Juan Tamad Dela Cruz
 RDO CODE: 007
 Email: jtdelcr7@gmail.com

Business Information
 TIN:
 RDO CODE: 007
 Business Address:

Office Details

Office	TIN	Branch Code	Business Address
Head Office	608018620	00000	ERANGANGAL, BANGALOG CAPITAL AREA

Books of Accounts Details

Type	Type of Books to be Registered	Quantity	Volume From	Volume To	Date Registered	Permit Number	Date Issued
Manual	General Ledger Account Book	1	0	1	2022-11-26		
Manual	Receipt Book	1	0	1	2022-11-26		
Computerized	Bank Check Register	1	0	1	2022-11-26	581	2022-11-26
Computerized	Check Disbursement Book	1	0	1	2022-11-26	581	2022-11-26

Attachments

Office Details

Office	TIN	Branch Code	Business Address
Head Office	608018620	00000	ERANGANGAL, BANGALOG CAPITAL AREA

Books of Accounts Details

Type	Type of Books to be Registered	Quantity	Volume From	Volume To	Date Registered	Permit Number	Date Issued
Manual	General Ledger Account Book	1	0	1	2022-11-26		
Manual	Receipt Book	1	0	1	2022-11-26		
Computerized	Bank Check Register	1	0	1	2022-11-26	581	2022-11-26
Computerized	Check Disbursement Book	1	0	1	2022-11-26	581	2022-11-26

Attachments

OtherRegistrationdocument\A2db4B\Attachments\69341856.pdf

We declare, under the penalties of perjury that this application and all its attachments, have been made in good faith, verified by me/us and to the best of my/our knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under the authority thereof. Further, I/we give my/our consent to the processing of my/our information as contemplated under the "Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful purposes.

WE UNDERSTAND THAT THE BUREAU OF INTERNAL REVENUE (BIR) HAS THE RIGHT TO PROCESS THE INFORMATION SUBMITTED IN THIS APPLICATION. ANY INDICATION OF MISREPRESENTATION, FRAUD, OR OTHER ILLEGAL ACTIVITIES CAN BE GROUNDS TO SUBJECT THE APPLICANT TO FURTHER INVESTIGATION BY THE BIR AND WILL BE PUNISHED ACCORDING TO THE PENALTIES PRESCRIBED BY THE NATIONAL INTERNAL REVENUE CODE (NIRC), AS AMENDED, AND OTHER APPLICABLE LAWS.

WE DECLARE THAT THE TAXPAYER, ON WHOSE BEHALF THE APPLICATION IS MADE, HAS NO OTHER EXISTING TAX IDENTIFICATION NUMBER (TIN) AND UNDERSTAND THAT POSSESSION OF MORE THAN ONE TIN IS CRIMINALLY PUNISHABLE AND MAY BE SUBJECT TO PENALTIES PURSUANT TO THE PROVISIONS OF THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED, AND OTHER APPLICABLE LAWS.

Pop out message will appear - "**Registration Successful**" providing the ARN and details.

REGISTRATION SUCCESSFUL

Your registration for Books of Accounts is completed with Application Reference No. (ARN) 522007BA003126 on November 25, 2022, with details:

TIN: 608018620
 REGISTERED NAME: Juan Tamad Dela Cruz
 RDO: 007 - RDO Name

An email confirmation was sent to your registered email address containing the details and other information.

For Computerized Books, please submit the DVD-R or other optical media containing electronic Books of Accounts, other accounting records to RDO: 007 within thirty (30) days from the end of each taxable year to complete the your of registration computerized books.



Stamp Generation

Step 12: Click **<Okay>** in the success pop-up message. User will be redirected to the Profile Page to view and download the stamps.

The screenshot displays the ORUS user profile page. On the left, the user's registration details are shown: Registration Type: Individual, Registered Name: Juan Dela Cruz, Taxpayer Identification Number (TIN): 608018620, Residence Address: 123 BANGBANGAR BANGUED (CAPITAL), PHILIPPINES, Citizenship, Civil Status: Single, and email: jtdelacruz@gmail.com. A 'CHANGE YOUR PASSWORD' button is visible.

The 'Payments' section shows a table with the following details:

Date:	1/25/2022 - 10:06:38
Application Reference Number:	0223039103083
Linkbiz Epay:	LINK TO EPAY

Below the table, there are instructions and penalties related to receipt issuance. A 'Transaction History' table lists recent transactions:

ID*	Date Submitted	Registered Name	Application Type	ABN	Status	Action
3123	2022-11-25T01:21:38.217Z	Juan Tamad Dela Cruz	Form 1906	S22007AU003123	Submitted	VIEW
3084	2022-11-24T09:17:09.087Z	Juan Tamad Dela Cruz	Form 1905	S220386A003084	Submitted	VIEW
3083	2022-11-24T09:06:09.357Z	Dela Cruz, Juan Tamad	Form 1901	0223039103083	Submitted	VIEW
117	2022-11-25T00:17:30.543Z	Juan Dela Cruz	Form Employer Form	ER22007100117	Submitted	VIEW

The 'Certificates & Permits' section shows a 'Certificate of Registration (COR)'. The 'Stamps' section, highlighted with a red border, lists five generated stamps:

- 608018620-00000 (Head Office)
General Ledger Account Receipt (Loose Leaf) Permit no. 1234 (Registered: 2022-11-24)
[Volume 0 to 0](#)
- 608018620-00000 (Head Office)
General Ledger Account Receipt (Manual) Permit no. (Registered: 2022-11-25)
[Volume 0 to 0](#)
- 608018620-00000 (Head Office)
Income Book (Manual) Permit no. (Registered: 2022-11-25)
[Volume 0 to 0](#)
- 608018620-00000 (Head Office)
Daily Receipt Report (Loose Leaf) Permit no. 123 (Registered: 2022-11-25)
[Volume 0 to 0](#)
- 608018620-00000 (Head Office)
Check Disbursement Book (Computerized) Permit no. 123 (Registered: 2022-11-25)
[Volume 0 to 0](#)

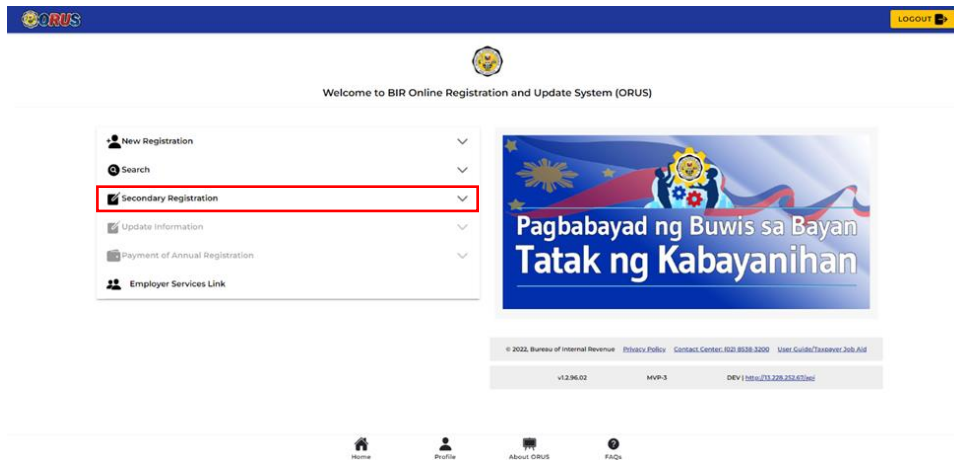
The bottom navigation bar includes Home, Profile, About ORUS, and FAQs.

Subsequent Application of ATP

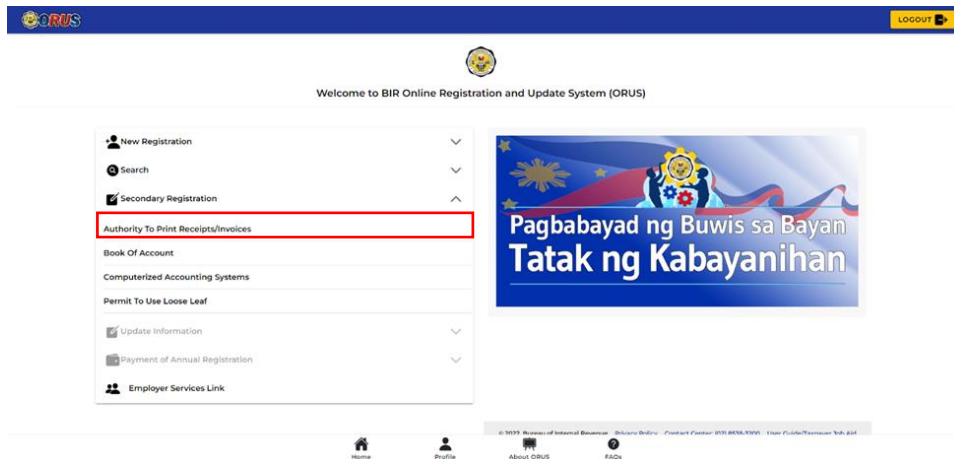
Accessing the Form

BIR Form 1906: Subsequent Registration of ATP

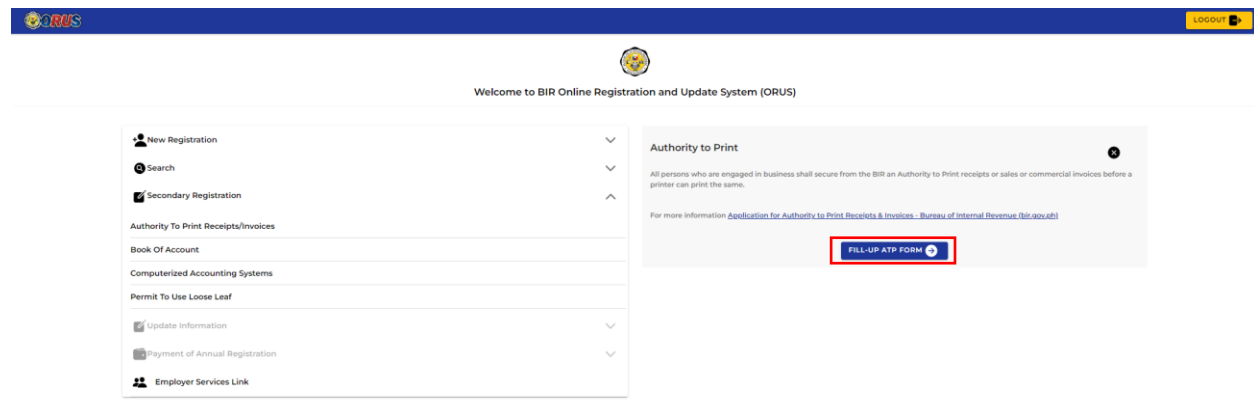
Step 1: After logging in, click the **<Secondary Registration>** button.



Step 2: Click the **<Authority to Print Receipts/Invoices>** from the choices in the **<Secondary Registration>** drop-down menu.



Step 3: Click the **<Fill-up ATP Form>** to proceed.



User will be redirected to the BIR Form. The application form contains the following fields:



Page 1: Taxpayer Information

Step 4: Review your Taxpayer Information and select which office you will register the ATP for.

The screenshot shows the 'Taxpayer Information' section of the ORUS system. At the top, there is a navigation bar with the ORUS logo and a 'LOGOUT' button. Below the navigation bar is a progress indicator with five steps: 1. Taxpayer Information, 2. Authority To Print, 3. Description of Receipts and Invoice, 4. Attachments, and 5. Summary. The main content area is titled 'Application for Authority to print receipts and invoices (secondary registration)(Form 1906 ATP)'. It contains a table with the following information:

Registered Name:	Juan Tamad Dela Cruz
TIN:	608018620
RDO CODE:	007
Business Address:	BANGBANGAR, BANGUED (CAPITAL), ABRA
Contact Number:	4902183
Email:	jtdlcrz1@yopmail.com

Below the table, there is a section titled 'Register ATP for:' with two radio buttons: 'Head Office' (selected) and 'Branch'.

Scroll down and click the dropdown button to choose which business/trade names will be registered for an ATP. Once done, click the **<Continue>** button.

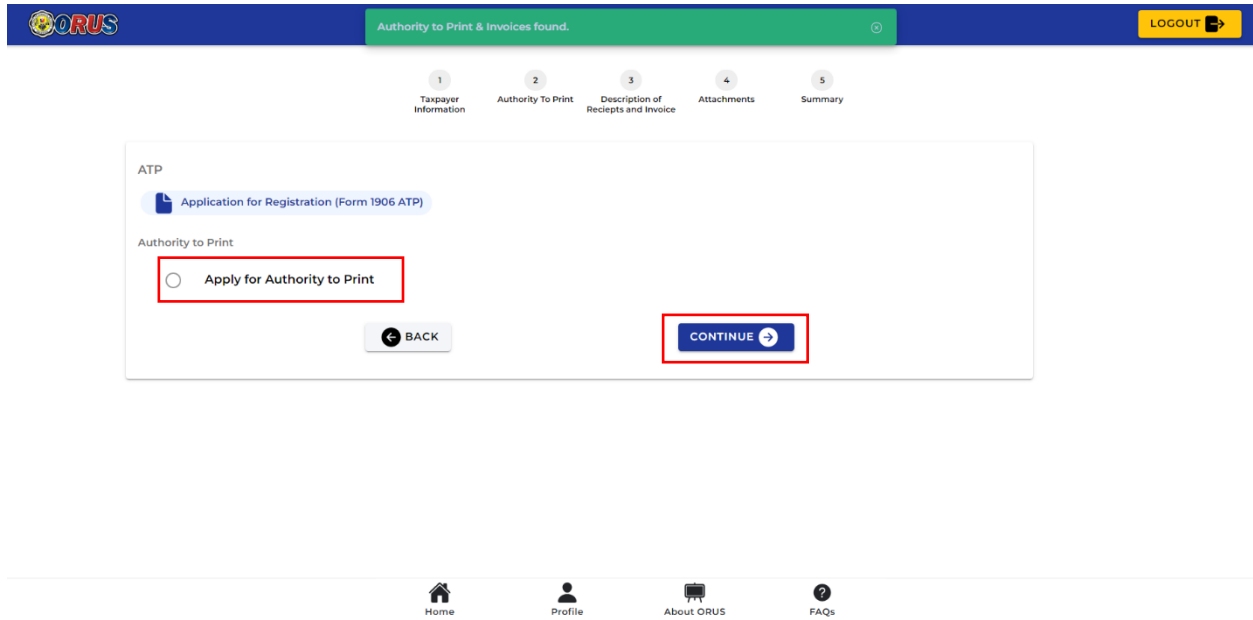
The screenshot shows the 'Business/Trade Name' selection page of the ORUS system. At the top, there is a navigation bar with the ORUS logo and a 'LOGOUT' button. Below the navigation bar is a progress indicator with five steps: 1. Taxpayer Information, 2. Authority To Print, 3. Description of Receipts and Invoice, 4. Attachments, and 5. Summary. The main content area is titled 'Business/Trade Name:'. It contains a table with the following information:

TIN:	608018620
RDO CODE:	007
Business Address:	BANGBANGAR, BANGUED (CAPITAL), ABRA
Business/Trade Name:	Filipino Store
BIR Registration Date:	2022-11-24T00:00:00.000+0000

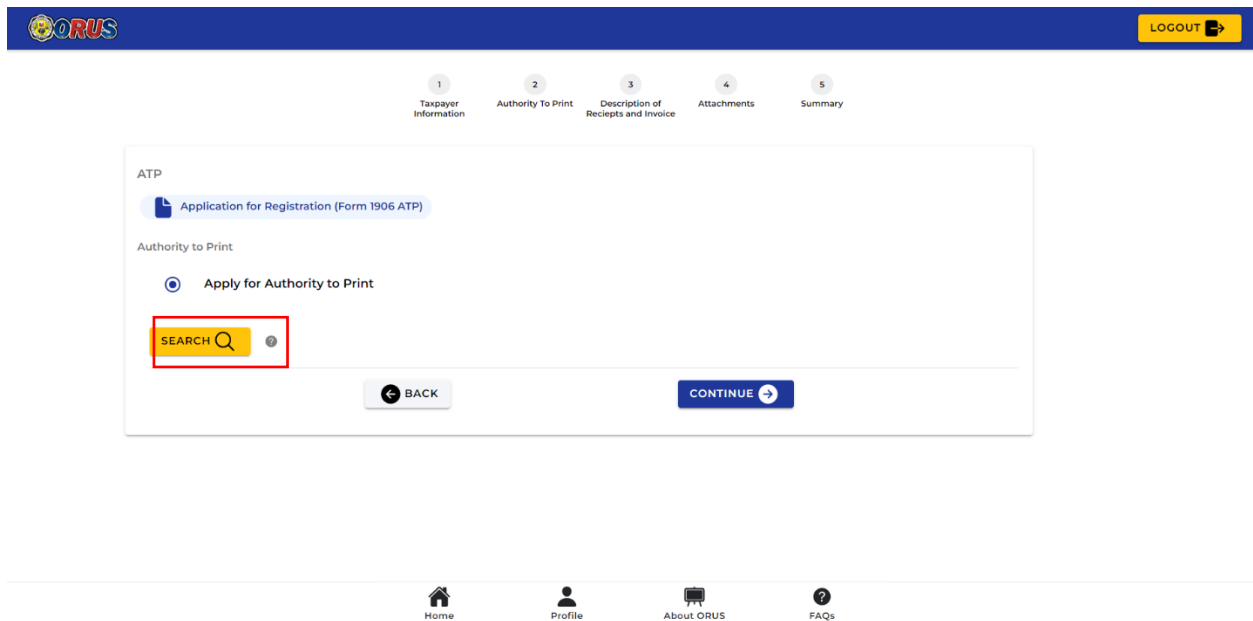
Below the table, there is a section titled 'Business/Trade Name:' with a dropdown menu. The dropdown menu is open, showing 'Filipino Store' as the selected option. Below the dropdown menu, there is a 'CONTINUE' button with a right-pointing arrow.

Page 2: Authority To Print

Step 5: Click the “Apply for Authority” and then the **<Continue>** button.

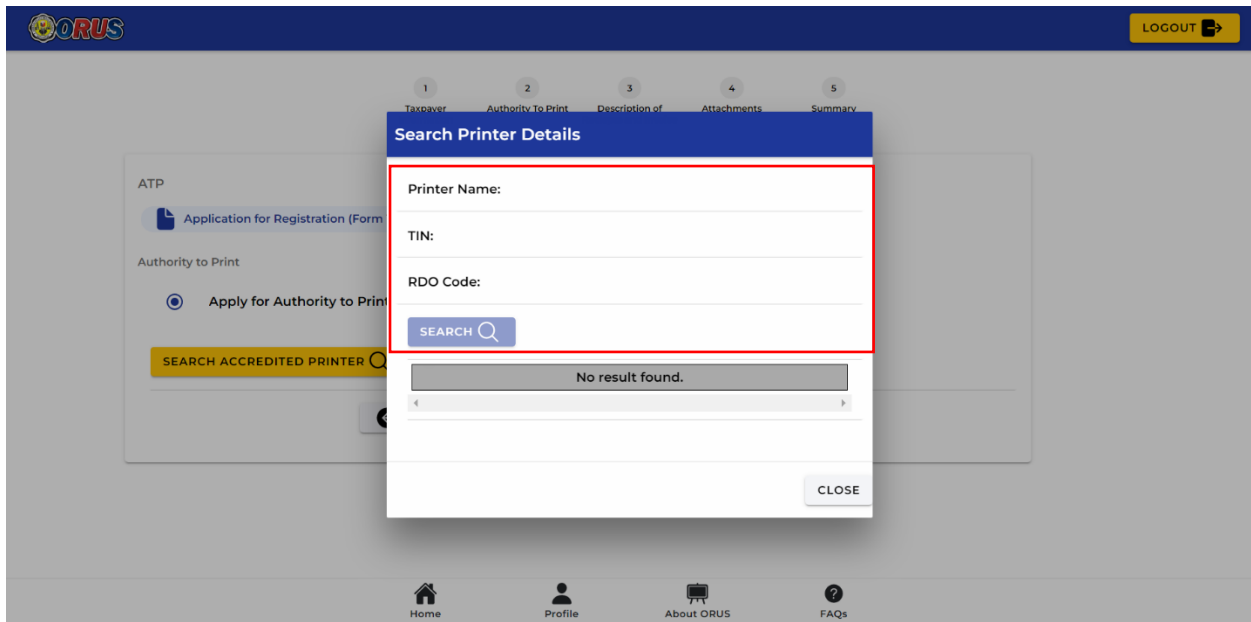


Click the **<Search>** button to search for a printer.

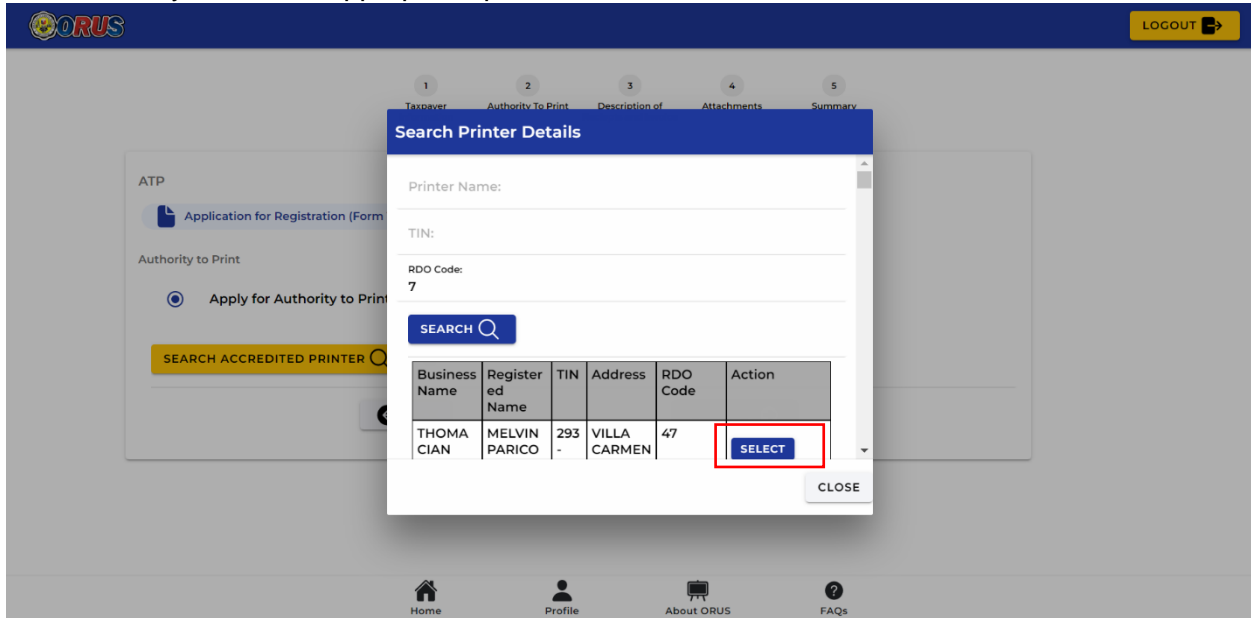


To search for a printer, the user may choose to input any of the following details:

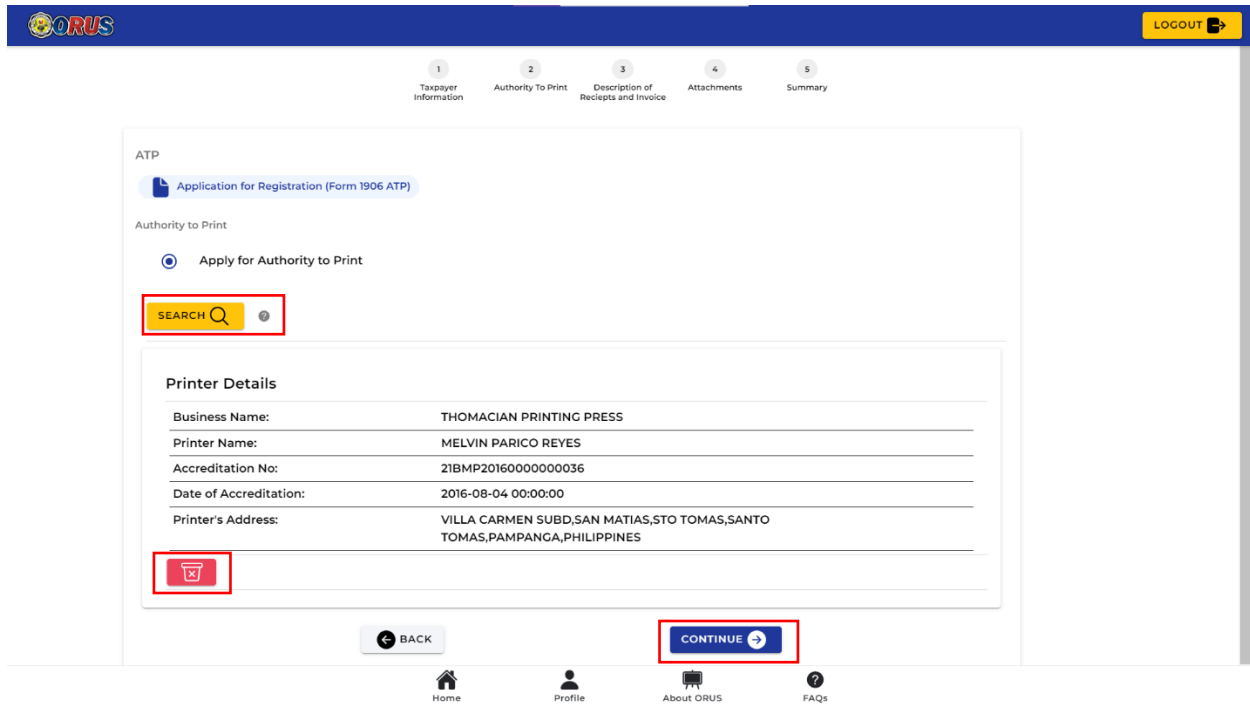
- Printer Name,
- TIN, or
- RDO Code



The user may select the appropriate printer from the list.



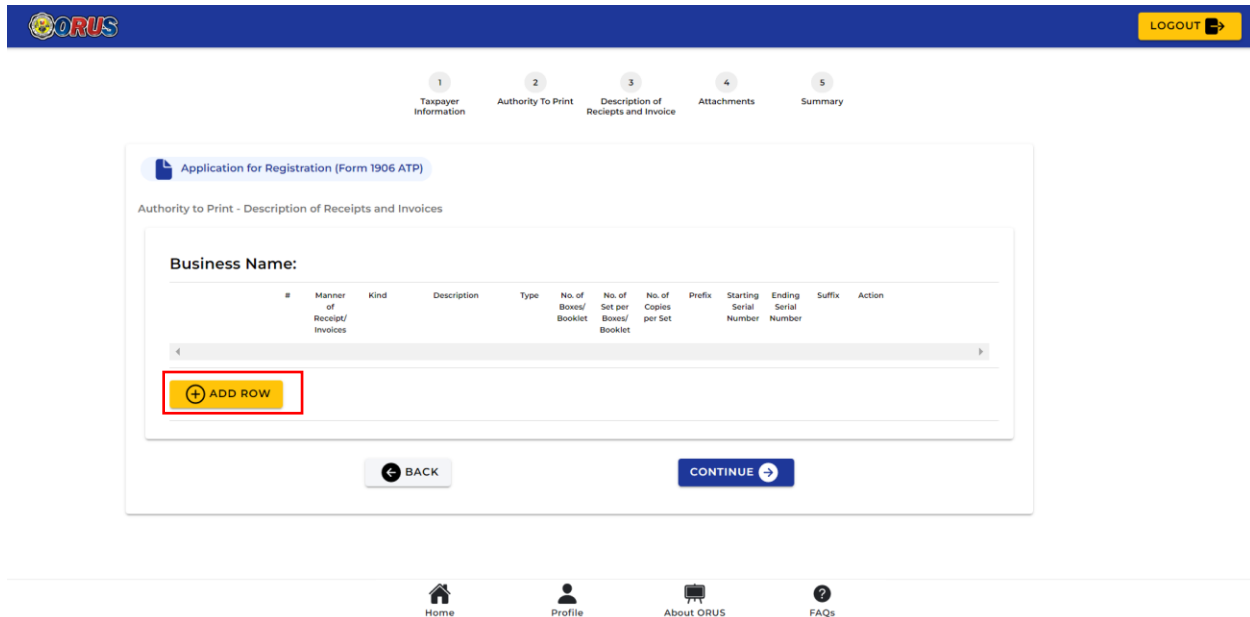
Once **<Select>** is clicked, the printer details will be populated and displayed. Click the **<Search>** again to replace the current printer or **<Delete>** to remove the current printer.



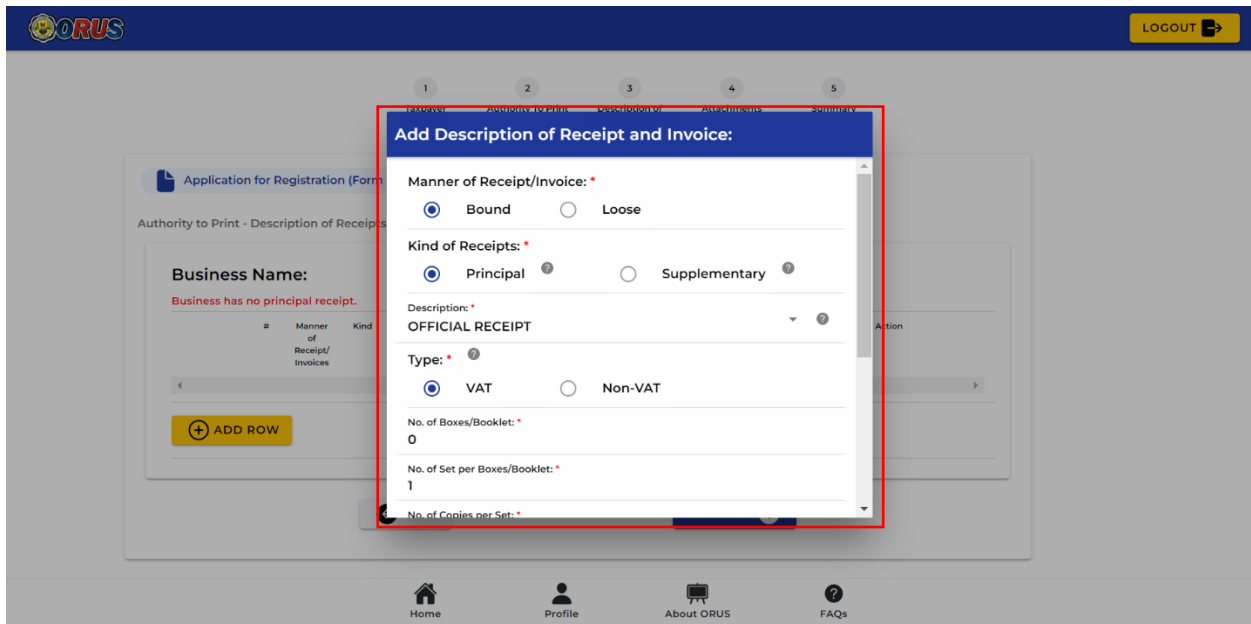
Once printer details are final, click the **<Continue>** button to proceed.

Page 3: Description of Receipts and Invoice

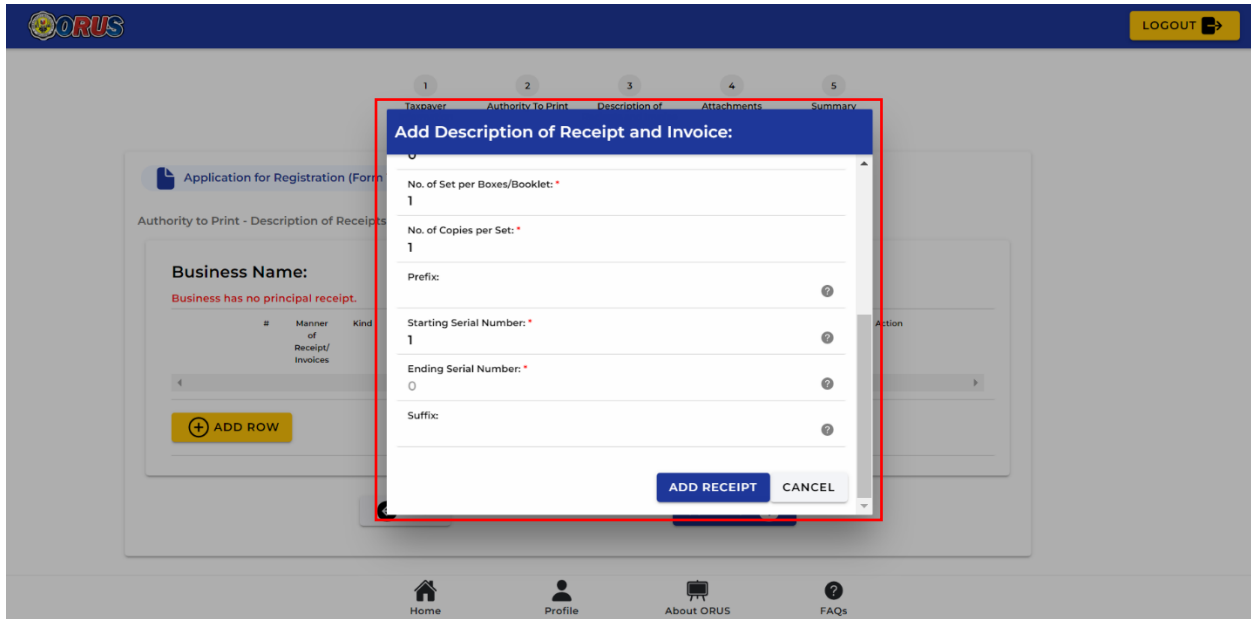
Step 6: Click the **<Add Row>** button to input the necessary details of your receipts or invoices.



Fill out the required fields for your receipt/invoice's details.



Click the <Add Receipt> button to finalize.



Field	Format	Description
Manner of Receipt/Invoice	Radio Button	The default value is "Bound".
Kind of Receipts	Radio Button	User is required to register at least 1 set of principal receipts. After registering 1 set of principal receipts, user can add more principal or supplementary receipts.
Description	Dropdown	Select the appropriate description of the receipt. Options will vary depending on the kind of receipts selected.
Type	Radio Button	User is required to select Type of Receipt if it is VAT or Non-VAT.
No. of Boxes/Booklets	Button	Input the number of books/booklets of the receipt

Online Registration and Update System (ORUS)


Job Aid v3.0 (December 2022)




No. of Set per Boxes/Booklet		Input the number of set per books/ booklets of the receipt
No. of Copies per Set	Open Text	Input the number of the copies per set of the receipt
Prefix	Open Text	User can input a character appended to the serial number of the receipt. This field is optional.
Starting Serial Number	Open Text	Input the starting serial number
Ending Serial Number	Disabled Input Field	This field is auto computed based on the starting serial no., no. inputted in the no. of boxes/booklets, no. of set per boxes/booklet, and no. of copies per set.
Suffix	Open Text	Users can input a character appended to the serial number of the receipt. This field is optional.

The user may add multiple receipts by clicking **<Add Row>** or may click the **<Delete>** icon to remove the receipt/invoice from the table.

Business Name: **IT'S TIME FOR TIMS COFFEE INC**

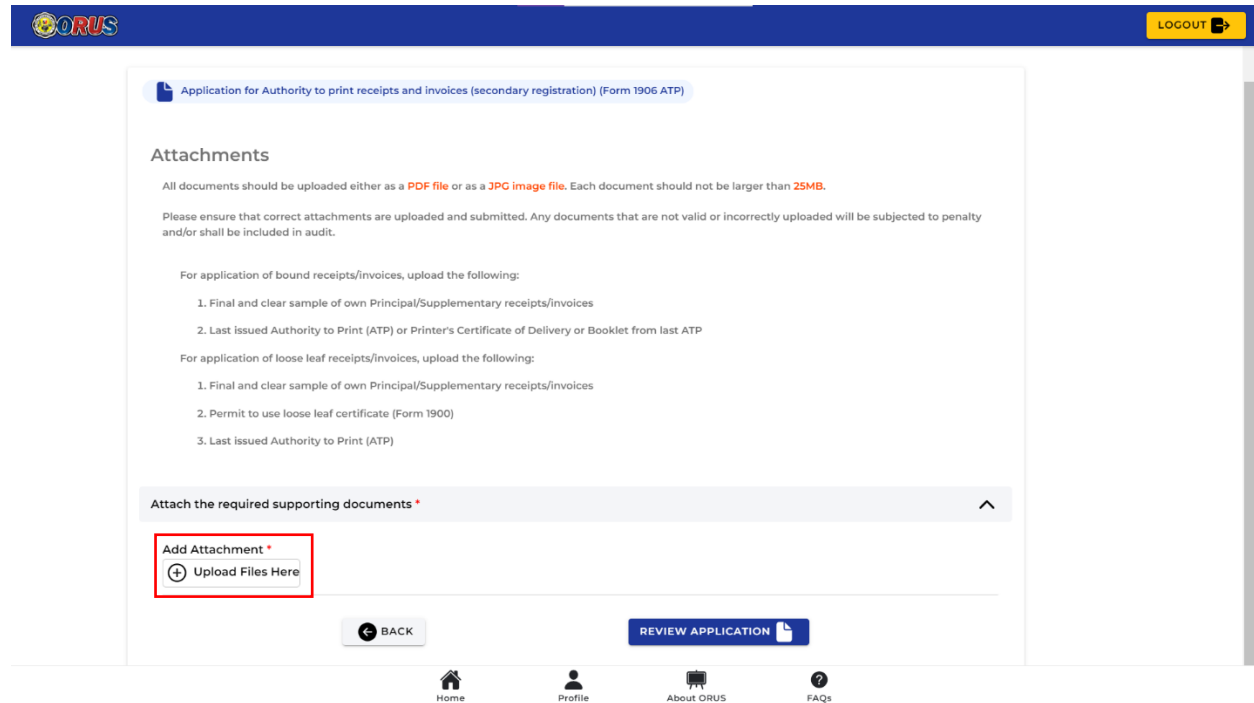
#	Manner of Receipt/ Invoices	Kind	Description	Type	No. of Boxes/ Booklet	No. of Set per Boxes/ Booklet	No. of Copies per Set	Prefix	Starting Serial Number	Ending Serial Number	Suffix	Action
1	bound	principal	SALES INVOICE	vat	1	2	1		1	2		



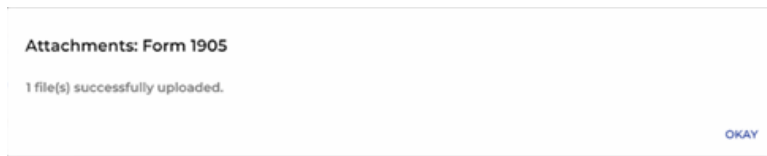
Click **<Continue>** to proceed to the next page.

Page 4: Submit Documents

Step 7: Upload all the required documents. Once done, click **<Review>** button to review the summary of the form.



In every upload of attachments, a pop-up notification will appear stating the successful upload of documents.



Viewing of Summary Page and Submission

Click the **<Review Application>** button to proceed to the summary page.



LOGOUT

Application for Authority to print receipts and invoices (secondary registration) (Form 1906 ATP)

Attachments

All documents should be uploaded either as a **PDF file** or as a **JPG image file**. Each document should not be larger than **25MB**.

Please ensure that correct attachments are uploaded and submitted. Any documents that are not valid or incorrectly uploaded will be subjected to penalty and/or shall be included in audit.

For application of bound receipts/invoices, upload the following:

1. Final and clear sample of own Principal/Supplementary receipts/invoices
2. Last issued Authority to Print (ATP) or Printer's Certificate of Delivery or Booklet from last ATP

For application of loose leaf receipts/invoices, upload the following:

1. Final and clear sample of own Principal/Supplementary receipts/invoices
2. Permit to use loose leaf certificate (Form 1900)
3. Last issued Authority to Print (ATP)

Attach the required supporting documents *

Add Attachment *

MicrosoftTeamsimageQub9FPrintedReceiptFilename1669339015.png REMOVE Upload Files Here

BACK **REVIEW APPLICATION**

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Step 8: Review the displayed summary of your application.

LOGOUT

1 Taxpayer Information 2 Authority To Print 3 Description of Receipts and Invoice 4 Attachments 5 Summary

Form 1906

Please review your application:

Taxpayer Information

Registered Name:	Juan Tamad Dela Cruz
TIN:	608018620
RDO CODE:	007
Contact Number:	0

Business Address

TIN:	608018620
RDO:	007
Business Address:	BANGBANGAR, BANGUED (CAPITAL), ABRA
Business/Trade Name:	Filipino Store
BIR Registration Date:	2022-11-24T00:00:00.000+0000

 LOGOUT 

Authority to Print

I want to: Apply for Authority to Print

Printer Name: MELVIN PARICO REYES

Printer TIN: 293-062-659-00000

Accreditation No: 21BMP20160000000036

Date of Accreditation: 2016-08-04 00:00:00




Contact Number:

Email Address:



Printer's Address: VILLA CARMEN SUBD,SAN
MATIAS,STO TOMAS,SANTO
TOMAS,PAMPANGA,PHILIPPINES

Description of Receipts and Invoices

Manner of Receipt/Invoices	Kind	Description	Type	No. of Boxes/Booklet	No. of Set per Boxes/Booklet	No. of Copies per Set	Prefix	Starting Serial Number	Ending Serial Number	Suffix
bound	principal	OFFICIAL RECEIPT	vat	0	1	1		1	0	

 Home  Profile  About ORUS  FAQs

After reviewing your details, check the terms and conditions and tick the checkboxes.

 LOGOUT 




Attachments

 MicrosoftTeamsimageQub9FPrintedReceiptFilename1669339015.png

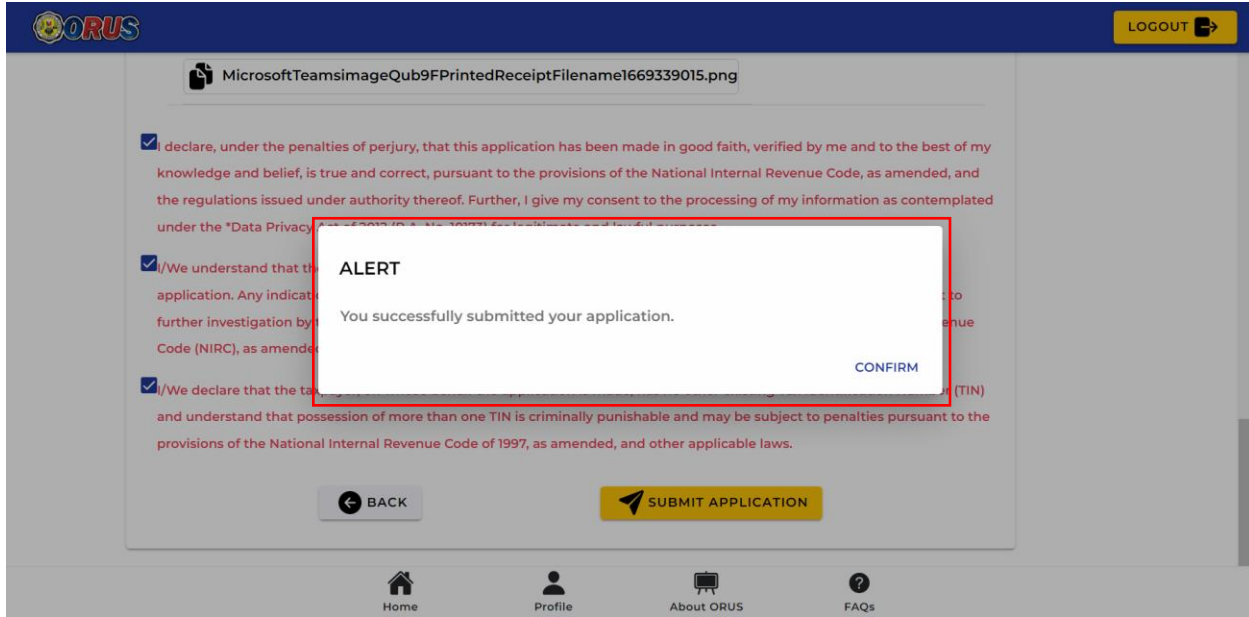
I declare, under the penalties of perjury, that this application has been made in good faith, verified by me and to the best of my knowledge and belief, is true and correct, pursuant to the provisions of the National Internal Revenue Code, as amended, and the regulations issued under authority thereof. Further, I give my consent to the processing of my information as contemplated under the "Data Privacy Act of 2012 (R.A. No. 10173) for legitimate and lawful purposes.

I/We understand that the Bureau of Internal Revenue (BIR) has the right to process the information submitted in this application. Any indication of misrepresentation, fraud, or other illegal activities can be grounds to subject the applicant to further investigation by the BIR and will be punished according to the penalties prescribed by the National Internal Revenue Code (NIRC), as amended, and other applicable laws.

I/We declare that the taxpayer, on whose behalf the application is made, has no other existing Tax Identification Number (TIN) and understand that possession of more than one TIN is criminally punishable and may be subject to penalties pursuant to the provisions of the National Internal Revenue Code of 1997, as amended, and other applicable laws.

 BACK  **SUBMIT APPLICATION**  Home  Profile  About ORUS  FAQs

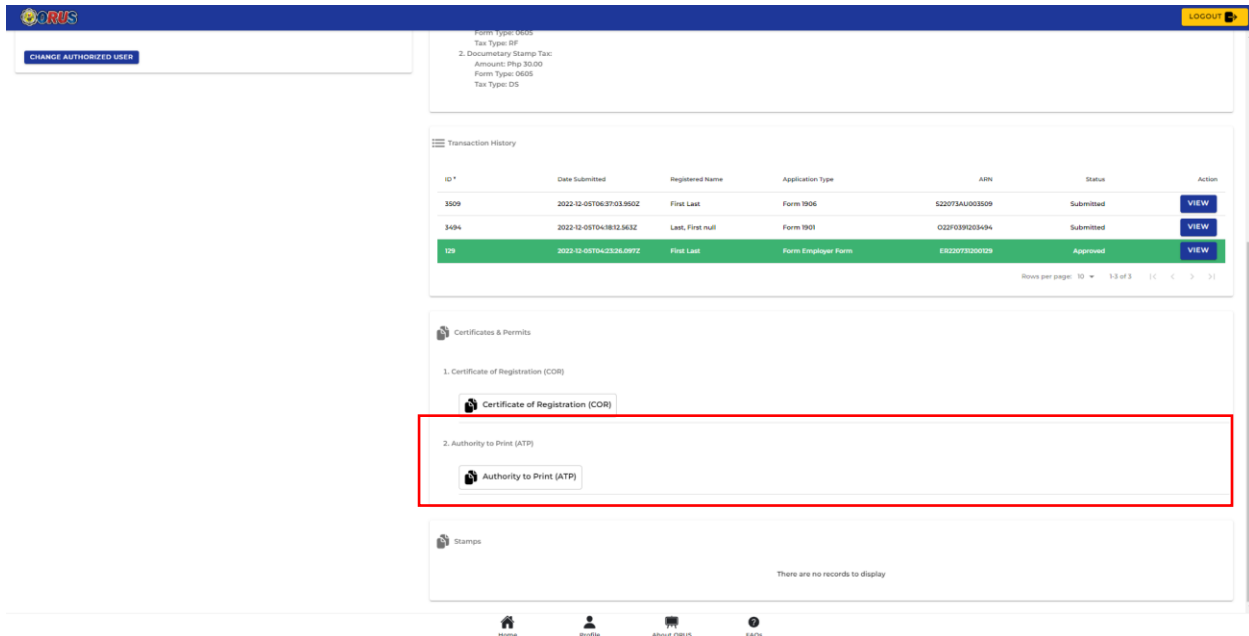
Click **<Submit Application>** to proceed. A pop-up box will appear to notify the success and completion of your application.



An email confirmation will be sent to your registered email address containing the details and information of your application.

ATP Certificate Generation

Step 9: Click **<Confirm>** in the success pop-up message. User will be redirected to the Profile Page to view and download the ATP.





6 Profile Page

The screen that appears upon selecting “Profile” tab once logged in ORUS. It displays basic taxpayer information and lists all the transactions done by the user.

Displays basic taxpayer information such as:

- ▶ Registration Type
- ▶ Registration Name
- ▶ Residence Address
- ▶ Country
- ▶ Email address
- ▶ TIN (if user successfully registered for a TIN)

User may opt to change password in this part as well. This will be discussed in detail in another section.

Payment Table

After successful submission and/or approval of the BIR Form 1901/903, ORUS displays the payment table containing the payment details and link to BIR’s e-payment channels in the profile page.

The screenshot displays the ORUS profile page. On the left, a user profile card shows registration details for an individual named Ma, Charizza Magsino. The card includes fields for Residence Address, Citizenship, and Civil Status (Single), along with the email address magstest01@yopmail.com and a yellow button labeled 'CHANGE YOUR PASSWORD'. On the right, a 'Payments' section displays the date 9/17/2022 - 11:52:00 and the Application Reference Number. A green button labeled 'LINK TO EPAY' is highlighted with a red box. Below this, there is a reminder to display the Certificate of Registration of BIR in a conspicuous place. A detailed notice follows, stating that as a person engaged in business, the user is mandated to issue duly registered receipts/invoices for each sale transaction. It further specifies penalties for failure to issue receipts or sales of commercial invoices, and for printing receipts/invoices without corresponding authority from BIR. At the bottom, a section titled 'When you proceed to payment, please input the following details:' lists two items: 1. Registration Fee (Amount: Php 500.00, Form Type: 0605, Tax Type: RF) and 2. Documentary Stamp Tax (Amount: Php 30.00, Form Type: 0605, Tax Type: DS).

Once <Link to EPay> button is clicked, user will be redirected to the BIR’s website



Transaction History

Displays a list of all transactions done by the taxpayer, along with each transaction's status.

ID *	Date Submitted	Registered Name	Application Type	ARN	Status
337	2022-08-11T04:18:52.000Z	811 Corporation	Form 1903	O2280390800337	Submitted
336	2022-08-11T04:13:47.000Z	811 Corporation	Form 1903	O2280390800336	Reprocessed

Rows per page: 10 12 of 2 < > |

Users can view a summary of their submitted application by clicking the row of the application they want to check.

The screenshot shows the ORUS user profile page. A modal window is open, displaying the following details:

- Printer TIN: N/A
- Accreditation No: N/A
- Date of Accreditation: N/A
- Contact Number: N/A
- Email Address: N/A
- Printer's Address: N/A

Below these details is a table for "Description of Receipts and Invoices":

Manner of Receipt/Invoices	Kind	Description
Attachments		

The modal also has an "OK" button at the bottom.

Document Table

ORUS displays the digital COR, ATP certificate, and generated book stamps for viewing and download in the profile page.



Transaction History

ID*	Date Submitted	Registered Name	Application Type	ARN	Status	Action
3123	2022-11-25T01:21:38.277Z	Juan Tamad Dela Cruz	Form 1906	S22007AU00323	Submitted	VIEW
3084	2022-11-24T09:17:09.087Z	Juan Tamad Dela Cruz	Form 1905	S22039BA003084	Submitted	VIEW
3083	2022-11-24T09:06:09.357Z	Dela Cruz, Juan Tamad	Form 1901	O223039103083	Submitted	VIEW
117	2022-11-25T00:17:30.563Z	Juan Dela Cruz	Form Employer Form	ER22007100117	Submitted	VIEW

Rows per page: 10 1-4 of 4

Certificates & Permits

- Certificate of Registration (COR)
 - [Certificate of Registration \(COR\)](#)

Stamps

- 608018620-00000 (Head Office)
 - General Ledger Account Receipt (Loose Leaf) Permit no. 1234 (Registered: 2022-11-24)
 - [Volume 0 to 0](#)

Authorized User

Users may view the current authorized user, change the authorized user, or view the historical list of authorized users of the Employer Services Link⁶ through the Profile Page.

Registration Type: Individual
Registered Name: First Last
Taxpayer Identification Number (TIN): 608022561
Residence Address: ST DAWIS CALUYA PHILIPPINES
Citizenship:
Civil Status: Single
1901dec5@yopmail.com

[CHANGE YOUR PASSWORD](#)

Authorized User History

First Name	Middle Na...	Last Name	Position/De...	Di...
ALY		RIA...	HR Head	2022-12-0

Rows per page: 10 1-1 of 1

[CHANGE AUTHORIZED USER](#)

Payments

Date:	12/5/2022 - 13:45:29
Application Reference Number:	O22F0391203494
Linkbiz Epay:	LINK TO EPAY

Please be reminded that the Certificate of Registration of BIR should be displayed in a conspicuous place in your business area.

As a person engaged in business, you are mandated to issue duly registered receipts/invoices for each sale transaction. You can purchase BIR Printed Receipts/Invoices (BPR/BPI) or secure an Authority to Print (ATP) Receipts/Invoices from the Revenue District Office you registered.

Failure or refusal to issue receipts or sales or commercial invoices, shall, upon conviction for each act or omission, be punished by a fine of not less than One Thousand Pesos (Php 1,000.00) but not more than Fifty Thousand Pesos (Php 50,000.00) and suffer imprisonment of not less than two (2) years but not more than four (4) years, pursuant to Section 264 of the National Internal Revenue Code (NIRC) of 1997, as amended.

Further, any person who commits to print receipts/invoices without corresponding authority from BIR shall be punished by a fine of not less than Five Hundred Thousand Pesos (Php 500,000.00) but not more than Ten Million Pesos (Php 10,000,000.00) and imprisonment of not less than six (6) years but not more than ten (10) years pursuant to Section 264 of the NIRC of 1997, as amended.

When you proceed to payment, please input the following details:

- Registration Fee
 - Amount: Php 500.00
 - Form Type: 0605
 - Tax Type: RF
- Documentary Stamp Tax:
 - Amount: Php 30.00
 - Form Type: 0605
 - Tax Type: DS

Transaction History

ID*	Date Submitted	Registered Name	Application Type	ARN	Status	Action
3494	2022-12-05T04:18:12.563Z	Last, First null	Form 1901	O22F0391203494	Submitted	VIEW
129	2022-12-05T04:23:26.097Z	First Last	Form Employer Form	ER22073200129	Approved	VIEW

If **<Change Authorized User>** is clicked, the user will be redirected to a form where they need to input the details of the new authorized user and upload supporting documents. Click **<Continue>** to proceed.

⁶ Refer to “Employer Services Link” section of this job aid for more information.



Authorized User's Details

TIN

First Name

No Middle Name

Middle Name

Last Name

Suffix
N/A

Position/Designation

All documents should be uploaded either as **PDF file** or as a **JPG image file**. Each document should not be larger than **25MB**.

Download the template [here](#).

Sworn Statement signed by the Authorized User and the President/Head Human Resources (HR) (Annex A) *

CertificateofRegistrationCOR31KwgbSS1670222915.pdf REMOVE

Any government-issued ID of Authorized User *

Upload File

Company ID of Authorized User *

Upload File

Company ID of Signatory (President or HR Head) *

Upload File

CONTINUE →

Once done, a notification for successful change of authorized user will appear and the Authorized User table will be updated.

Authorized User successfully changed

OK

7 Feedback

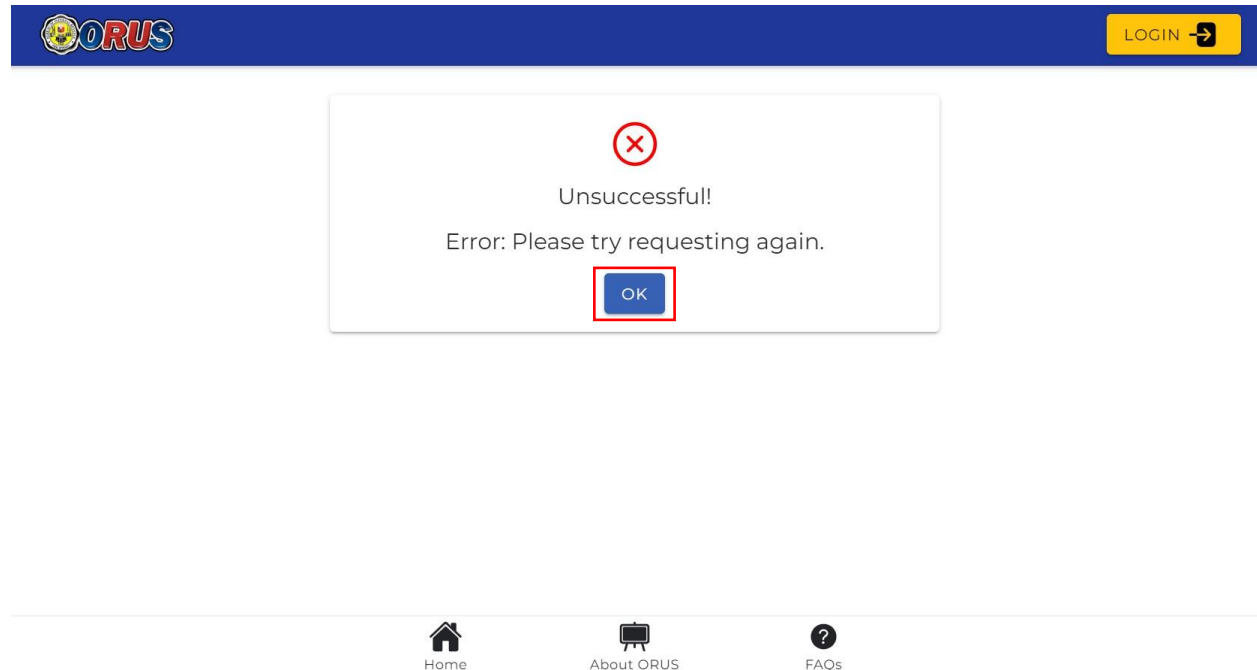
Users may provide feedback by sending an email to contact_us@bir.gov.ph.

8 Troubleshooting Issues

Expiration of Email Verification

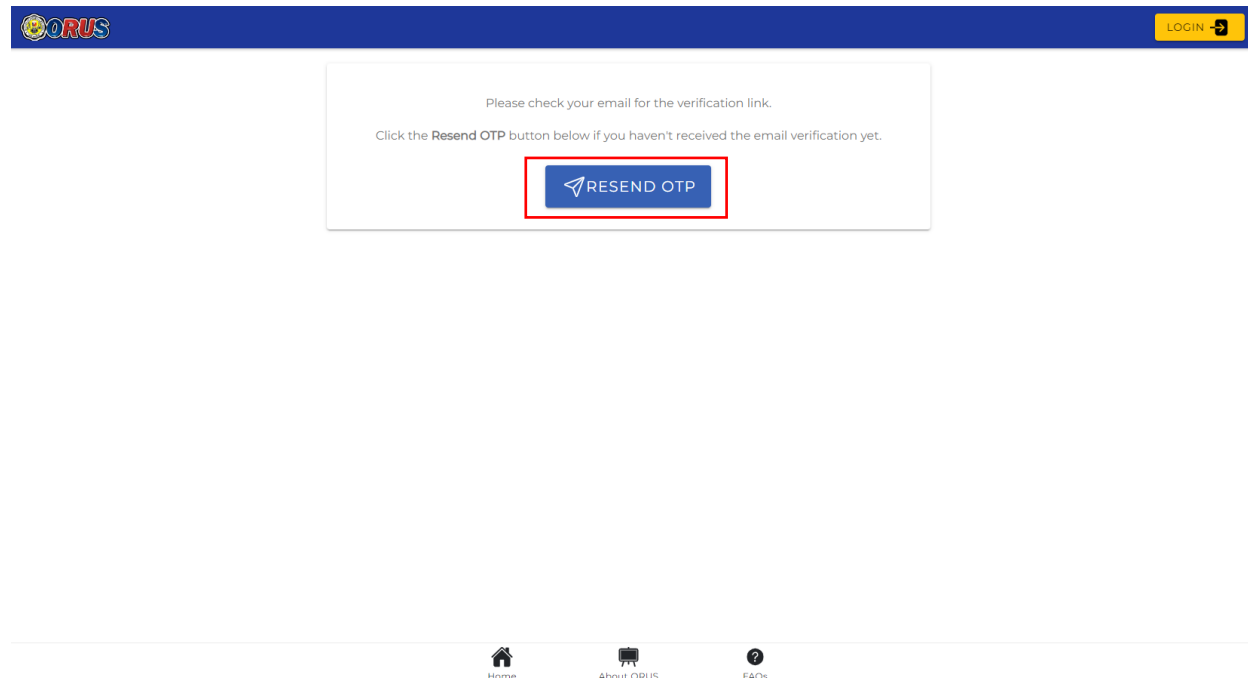
Email verification/OTP link sent to the taxpayer have an expiration period of twenty-four (24) hours. When the links provided are accessed beyond that given duration, the links become invalid. The user must request to resend OTP in order to verify the ORUS account.

Step 1: Access an expired verification link, and click <OK> button

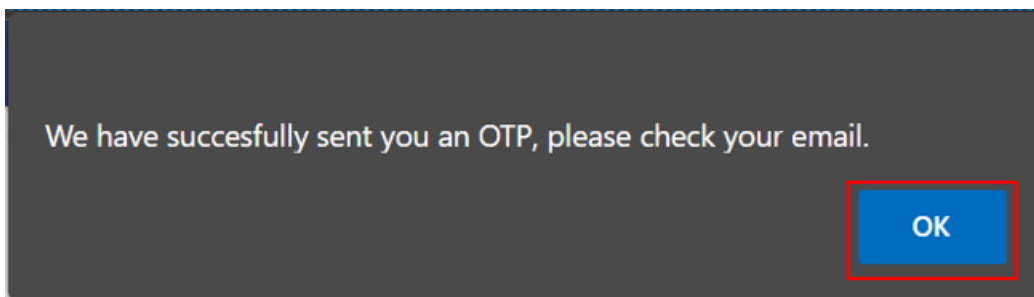


Step 2: Log into ORUS

Step 3: Click <Resend OTP> button



Step 4: A pop-up message shows, then click <OK> button



Step 5: User receives a valid verification link through email. Note again that verification links sent are only valid for twenty-four (24) hours

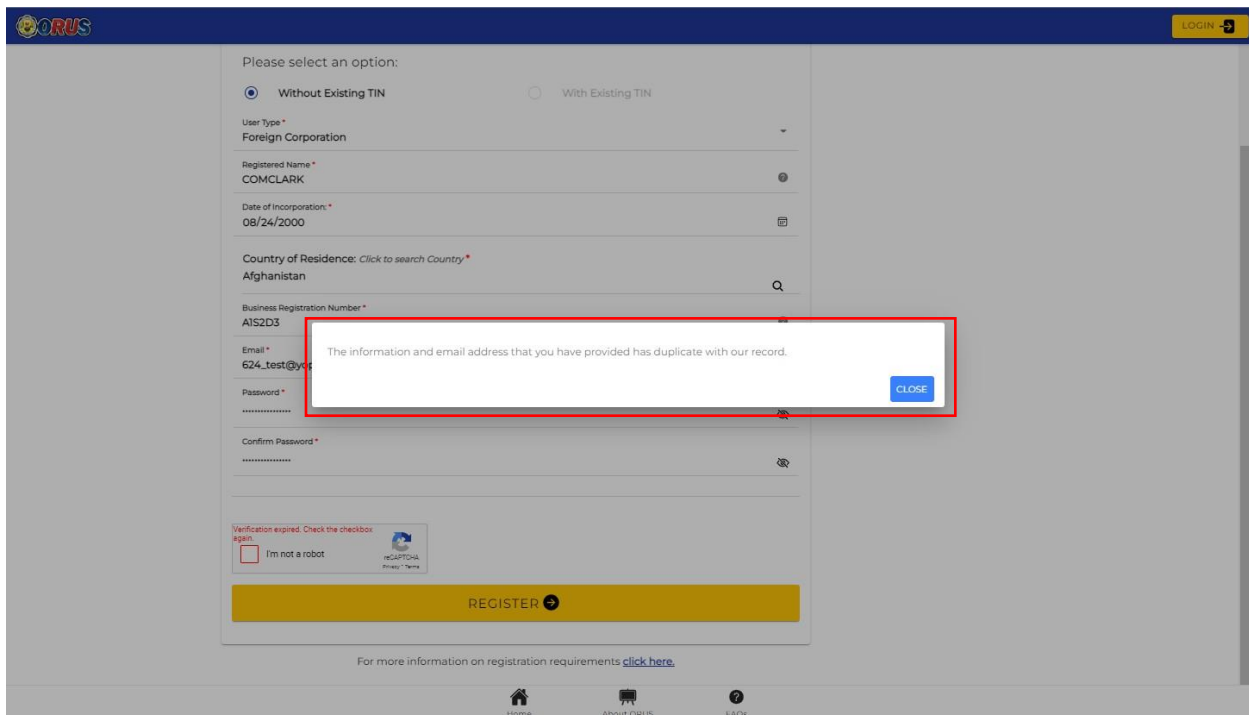
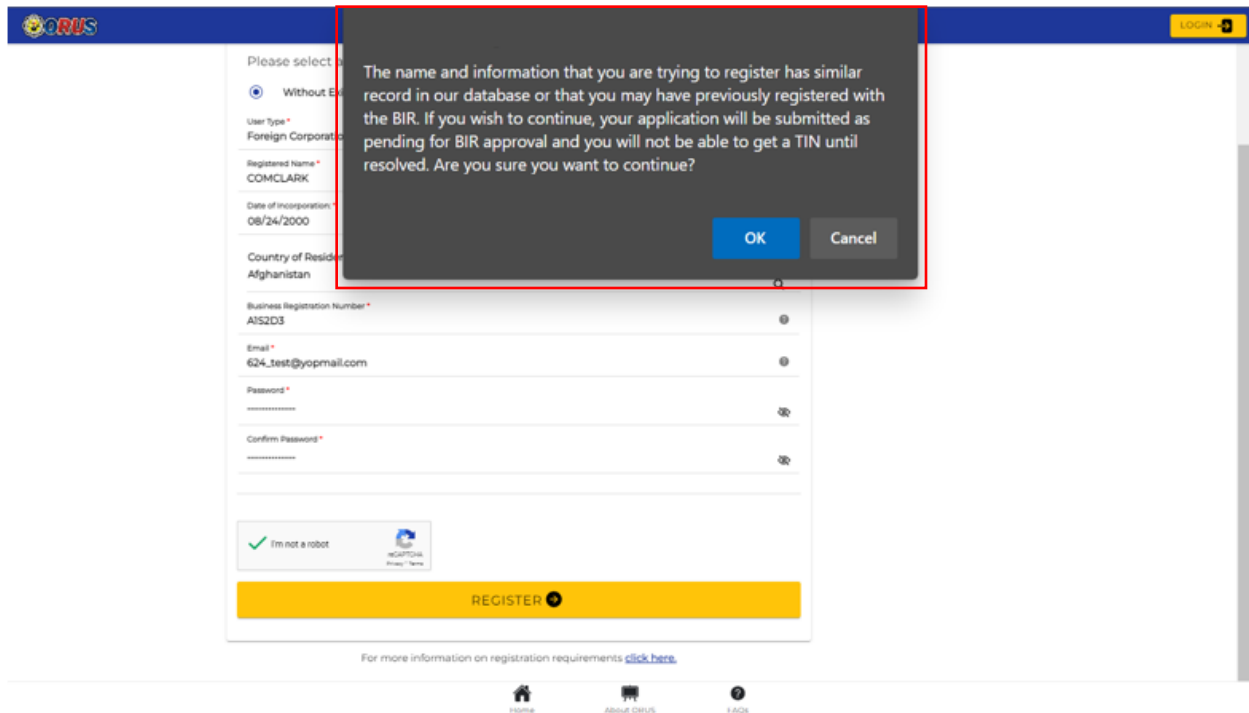
Potential Duplicate Error

Duplicate records in ORUS occur when certain taxpayer information (Registered name, birthdate, etc.) provided by the user in the Account Creation module are similar to that of an already existing taxpayer in BIR's database. However, as long as an unregistered email address is used, a user can still proceed to registration and an ORUS record flagged as a possible duplicate will be created upon submission. This flagged record will appear in the BIR Officer's queue as requiring additional BIR review.

Step 1: Create an ORUS account with a possible duplicate record

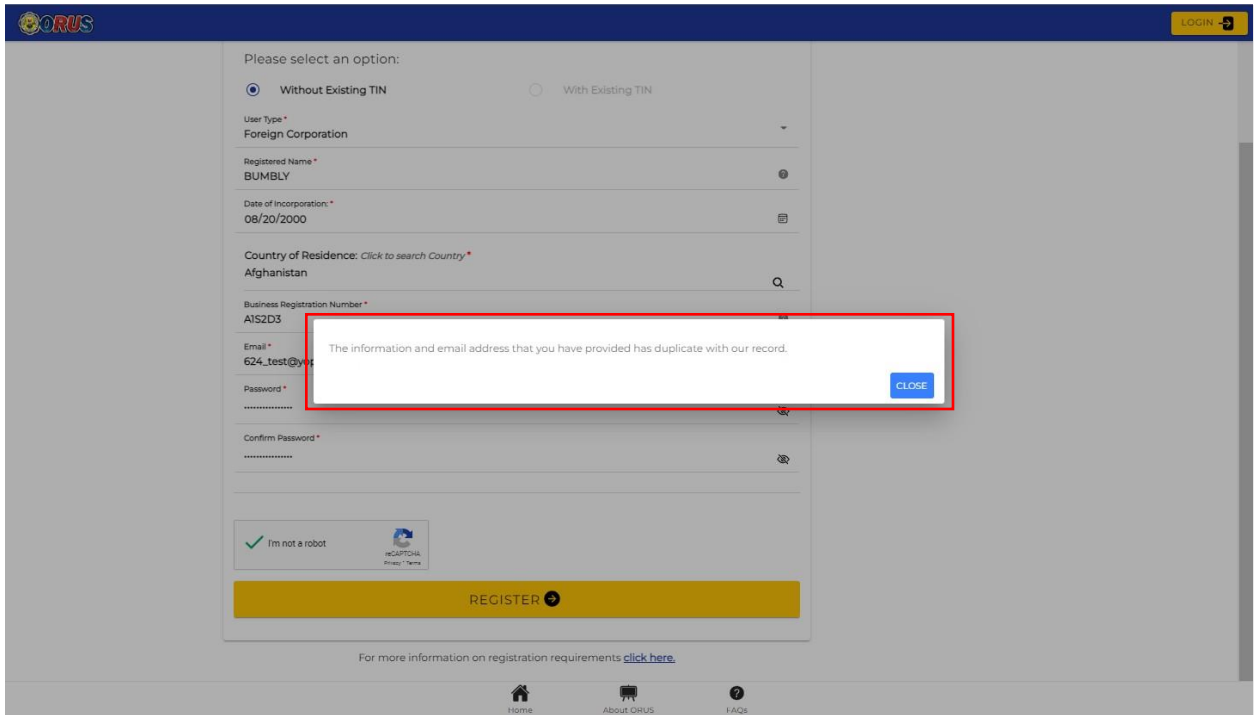
Step 2: An error message shows saying that the account to be created is possibly a duplicate record

Scenario 1: Existing ORUS Email Address and Registered Name/Entity



- ▶ User clicks <OK> and <Close> buttons and ends at Step 2
- ▶ User is NOT able to create an ORUS account successfully

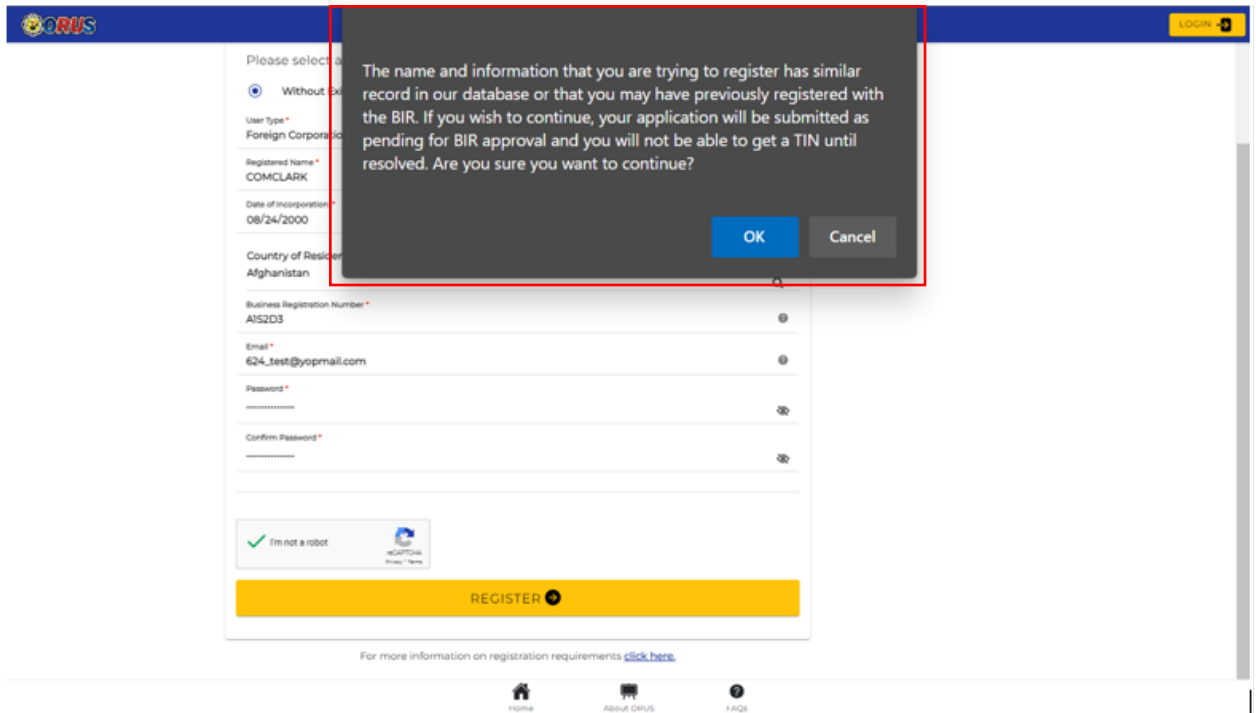
Scenario 2: Existing ORUS Email Address only



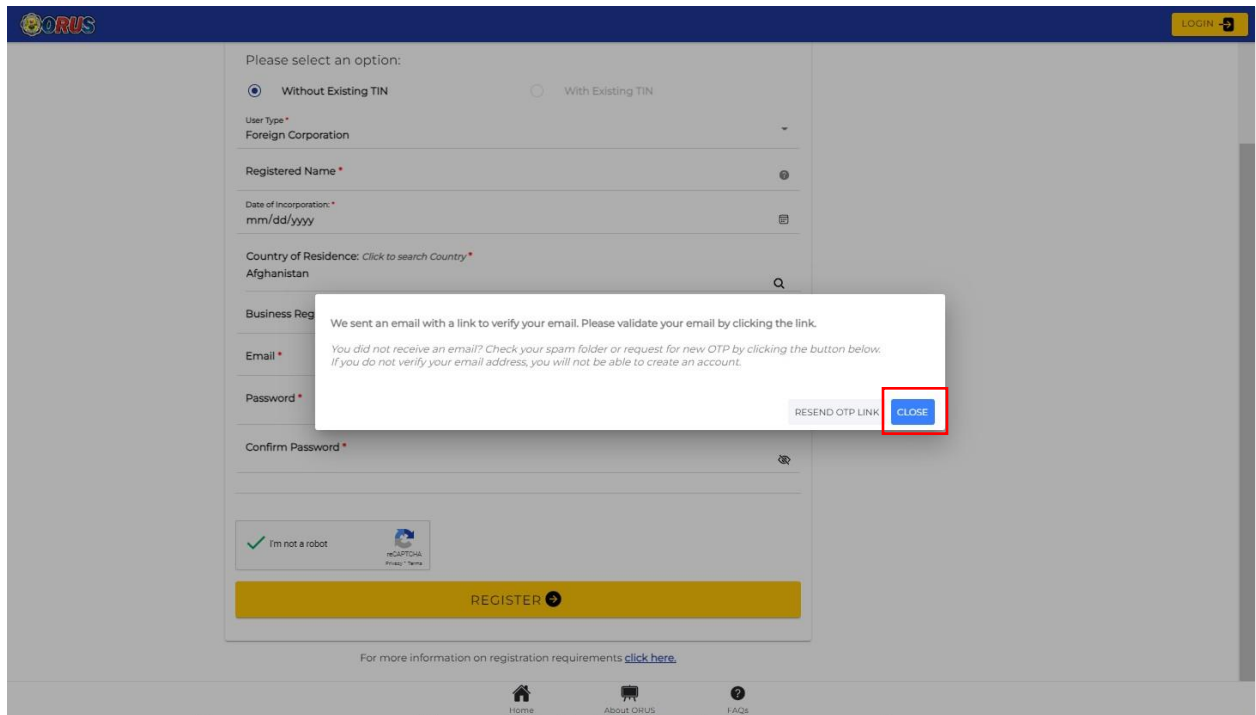
The screenshot shows the ORUS registration interface. The user has selected "Without Existing TIN" and filled out the following fields: User Type (Foreign Corporation), Registered Name (BUMBLEY), Date of Incorporation (08/20/2000), Country of Residence (Afghanistan), Business Registration Number (AIS2D3), Email (624_test@yopmail.com), Password, and Confirm Password. A red box highlights a white error message that reads: "The information and email address that you have provided has duplicate with our record." A blue "CLOSE" button is located at the bottom right of the error message box. Below the form is a yellow "REGISTER" button and a footer with navigation links for Home, About ORUS, and FAQs.

- ▶ User clicks <Close> button and ends at Step 2
- ▶ User is NOT able to create an ORUS account successfully

Scenario 3: Existing Registered Name/Entity only



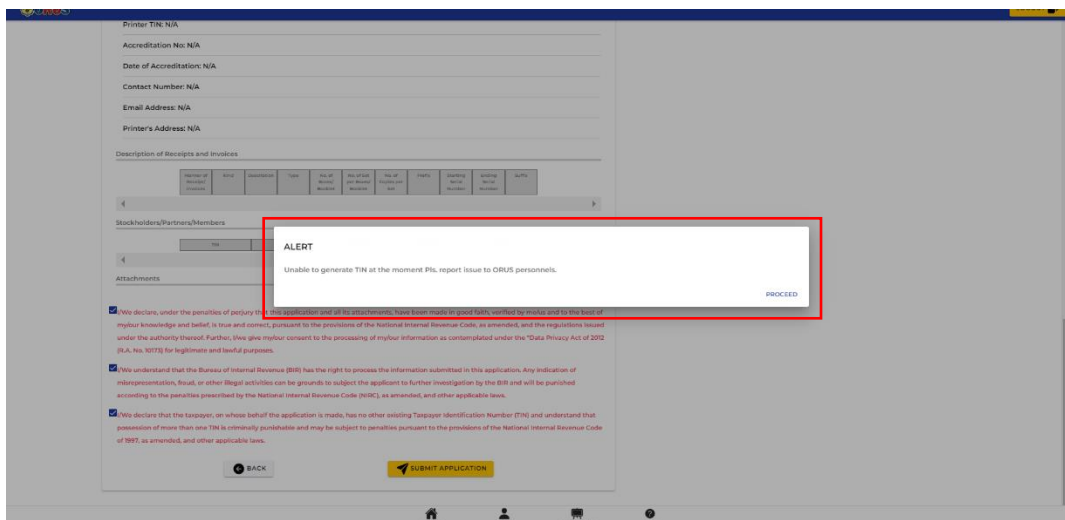
The screenshot shows the ORUS registration interface with a modal dialog box overlaid. The dialog box contains the text: "The name and information that you are trying to register has similar record in our database or that you may have previously registered with the BIR. If you wish to continue, your application will be submitted as pending for BIR approval and you will not be able to get a TIN until resolved. Are you sure you want to continue?" There are "OK" and "Cancel" buttons at the bottom of the dialog. The background form shows the following fields: User Type (Without Existing TIN), Registered Name (COMCLARK), Date of Incorporation (08/24/2000), Country of Residence (Afghanistan), Business Registration Number (AIS2D3), Email (624_test@yopmail.com), Password, and Confirm Password. A yellow "REGISTER" button is visible at the bottom of the form. The footer includes navigation links for Home, About ORUS, and FAQs.



- ▶ User clicks <OK> and <Close> buttons and proceeds to Step 3
- ▶ User is able to create an ORUS account successfully

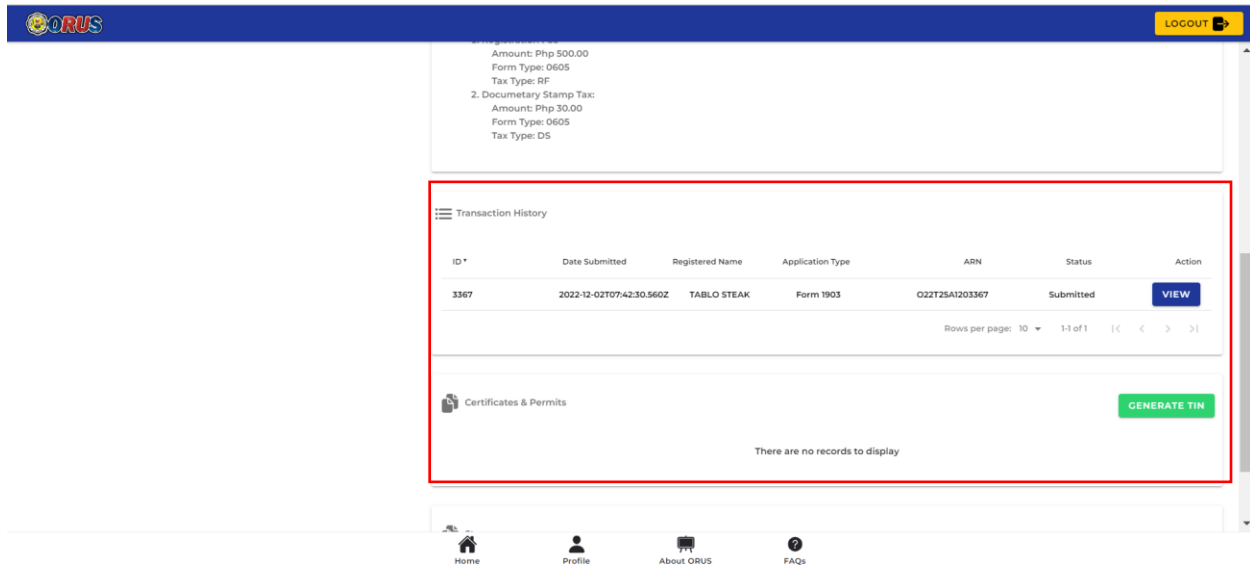
Unable to Generate TIN Error

This error message may appear after submission of the application forms due to various reasons such as internet connection issues, session time-outs, server/technical issues, and other unforeseen errors.



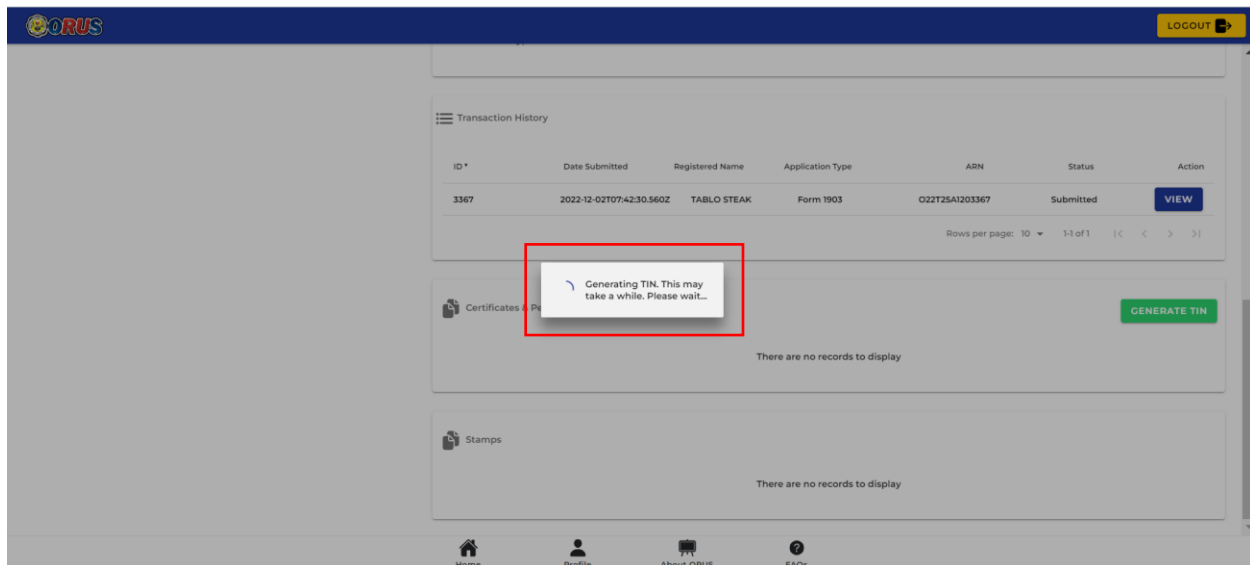


If this issue is encountered, click **<Proceed>** to close the error message. User will be redirected to the profile page to display the Application Reference Number of the failed submitted error. User



User is then advised to call the BIR’s customer assistance hotline or the RDO⁷ where the taxpayer is situated to report the issue. The officer in charge may ask for the user’s email address or ARN to further investigate the cause of the issue.

To retry submitting the failed application, click **<Generate TIN>** button in the Profile page.



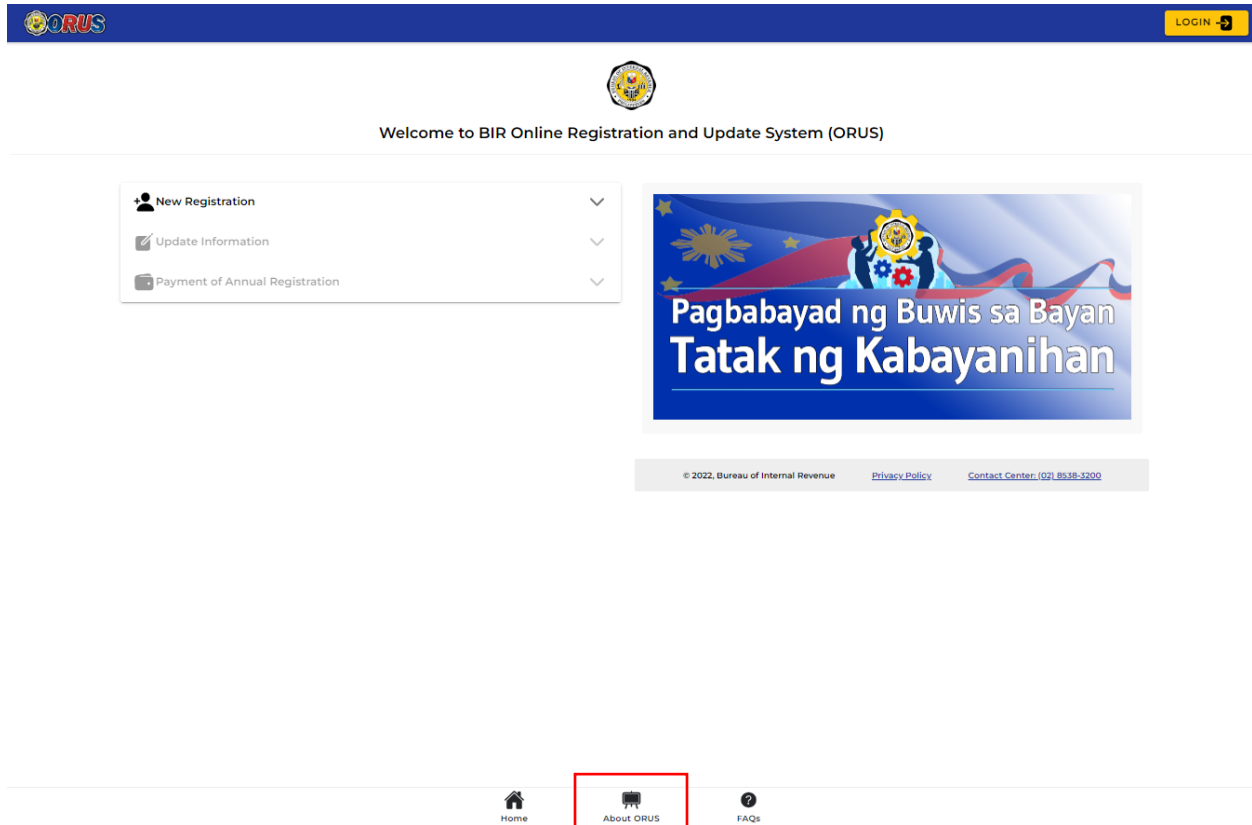
A loading animation will appear during processing of the application. Once processed by the system, the notification for successful TIN generation will appear or an error message will appear.

⁷ Access BIR’s Customer Assistance hotline and RDO Directory here: <https://www.bir.gov.ph/index.php/contact-us.html>

9 Other Functionalities

About ORUS

Read through information about BIR by clicking the <About ORUS> button.



The screenshot shows the ORUS website interface. At the top, there is a blue navigation bar with the ORUS logo on the left and a yellow 'LOGIN' button on the right. Below this is a white banner featuring the BIR logo and the text 'Welcome to BIR Online Registration and Update System (ORUS)'. The main content area is divided into two sections. On the left, there is a white sidebar with three menu items: 'New Registration' (with a person icon), 'Update Information' (with a checkmark icon), and 'Payment of Annual Registration' (with a calendar icon). On the right, there is a large blue banner with the text 'Pagbabayad ng Buwis sa Bayan Tatak ng Kabayanihan' and an illustration of a person holding a gear. Below the banner, there is a footer with three links: '© 2022, Bureau of Internal Revenue', 'Privacy Policy', and 'Contact Center: (02) 8538-3200'. At the bottom of the page, there is a white navigation bar with three icons: 'Home' (house icon), 'About ORUS' (speech bubble icon, highlighted with a red box), and 'FAQs' (question mark icon).

Once the <About ORUS> button is clicked, the user will be redirected to the information page.



ORUS LOGIN

Bureau of Internal Revenue

MANDATE

The Bureau of Internal Revenue shall be under the supervision and control of the Department of Finance and its powers and duties shall comprehend the assessment and collection of all national internal revenue taxes, fees, and charges, and the enforcement of all forfeitures, penalties, and fines connected therewith, including the execution of judgments in all cases decided in its favor by the Court of Tax Appeals and the ordinary courts. The Bureau shall give effect to and administer the supervisory and police powers conferred to it by this Code or other laws. (Section 2 of the National Internal Revenue Code of 1997).

MISSION

We collect taxes through just enforcement of tax laws for nation-building and the upliftment of the lives of Filipinos.

GUIDING PRINCIPLE

Service Excellence with Integrity and Professionalism.

CORE VALUES

- God-fearing
- Accountability
- Innovativeness
- Integrity
- Competency
- Transparency
- Patriotism

Home About ORUS FAQs

Forgot Password

If you've forgotten your password, click the **<Forgot Password>** button to reset your password.

Step 1: Click the **<Forgot Password>** button in the Log-in page and provide your ORUS e-mail address. Once you have inputted your email address, click outside the box to enable to **<Reset Password>** button in order to proceed.

Login to ORUS →

Login as:



Taxpayer



Tax Agent

Email *

Password *



[Forgot Password?](#)



Forgot password?

Please enter the email address associated with your ORUS account.

Email *

CANCEL RESET PASSWORD

If you no longer have access the email address you registered with ORUS, please contact BIR Customer Service.

Step 2: System will send an OTP link in your email. Click the button in the email to proceed.

Step 3: Input your new password then click **<Save>**.

Step 4: A notification will appear, and you may now log in using the new password.

Change Password

Users may opt to change their passwords any time after initial registration but needs to wait for 7 days from the last change to change their password again. This is recommended to ensure security of ORUS account.

Step 1: Login ORUS account and click **<Profile>** tab

Step 2: Click “Change your password” button on the lower leftmost part of the page



ORUS LOGOUT

Registration Type: Non-resident Foreign Corporation

Registered Name: B11 Corporation

Residence Address:

Country: ANGOLA

✉ 811corp@yopmail.com

CHANGE YOUR PASSWORD

☰ Transaction History

ID *	Date Submitted	Registered Name	Application Type	ARN	Status
337	2022-08-11T04:38:52.000Z	B11 Corporation	Form 1903	O2280390800337	Submitted
336	2022-08-11T04:13:47.000Z	B11 Corporation	Form 1903	O2280390800336	Reprocessed

Rows per page: 10 1-2 of 2 |< >|

Home Form Profile About ORUS FAQs

Step 3: Provide old password, new password, and confirm password, and then click **<Save>** button

ORUS LOGOUT

Please enter your new password

Must contain at least 12 and 128 max characters

Must not be identical with your previous passwords

Must not contain the username or full name

Must comply with the following complexity requirements:

- One (1) English upper case letters (A to Z)
- One (1) English lower case letters (a to z)
- Numeric characters (0-9)
- At least one (1) special character

Old Password * 👁

Password * 👁

Confirm Password * 👁

CANCEL SAVE

Home Form Profile About ORUS FAQs

Step 4: Pop-up messages indicate successful change in password, and click **<OK>** and **<Proceed>** buttons to login using the new password set



Password has been successfully changed.

OK

Password has been successfully changed

Please login using your new password

→ PROCEED

Privacy Policy

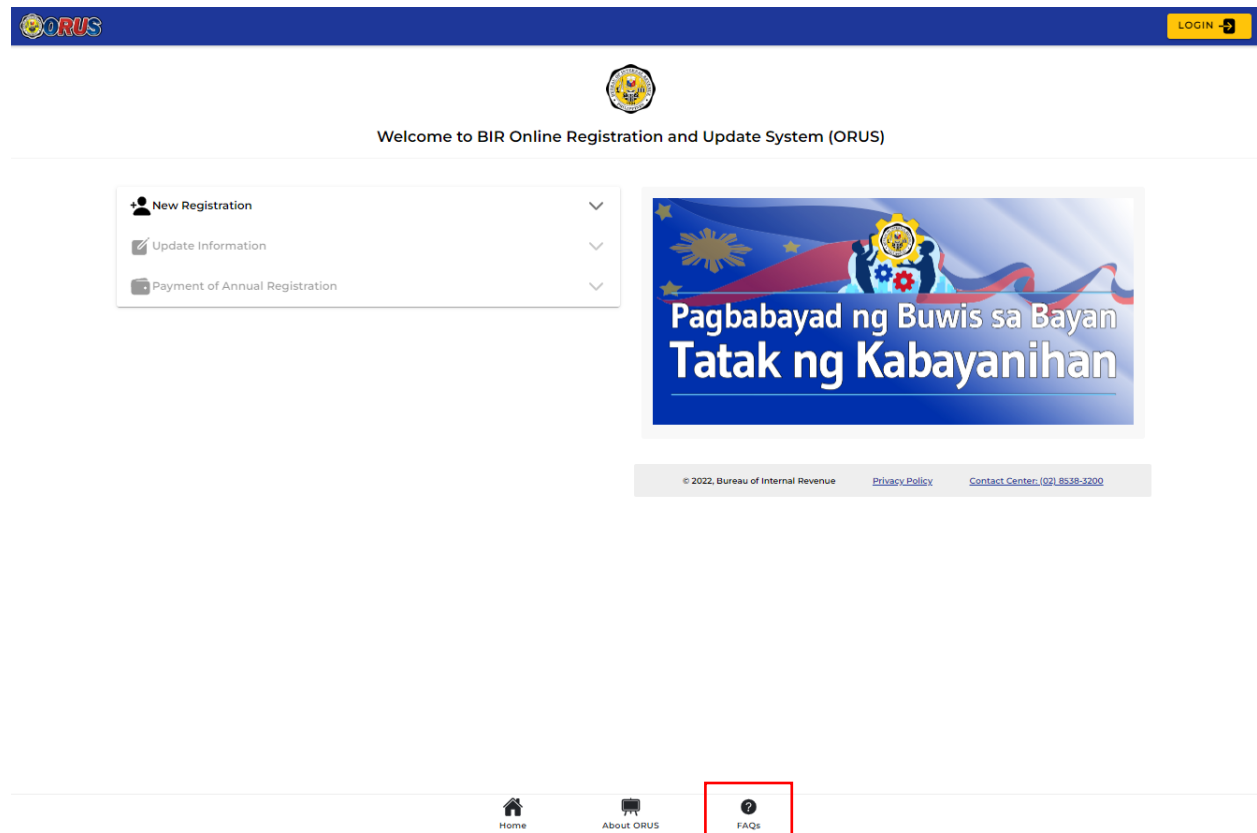
Read through the *Privacy Policy* to know more about the information regarding data privacy and other relevant BIR policies clicking the **<Privacy Policy>** hyperlink at the bottom of the



Homepage. The user will be redirected to BIR's Privacy Policy.

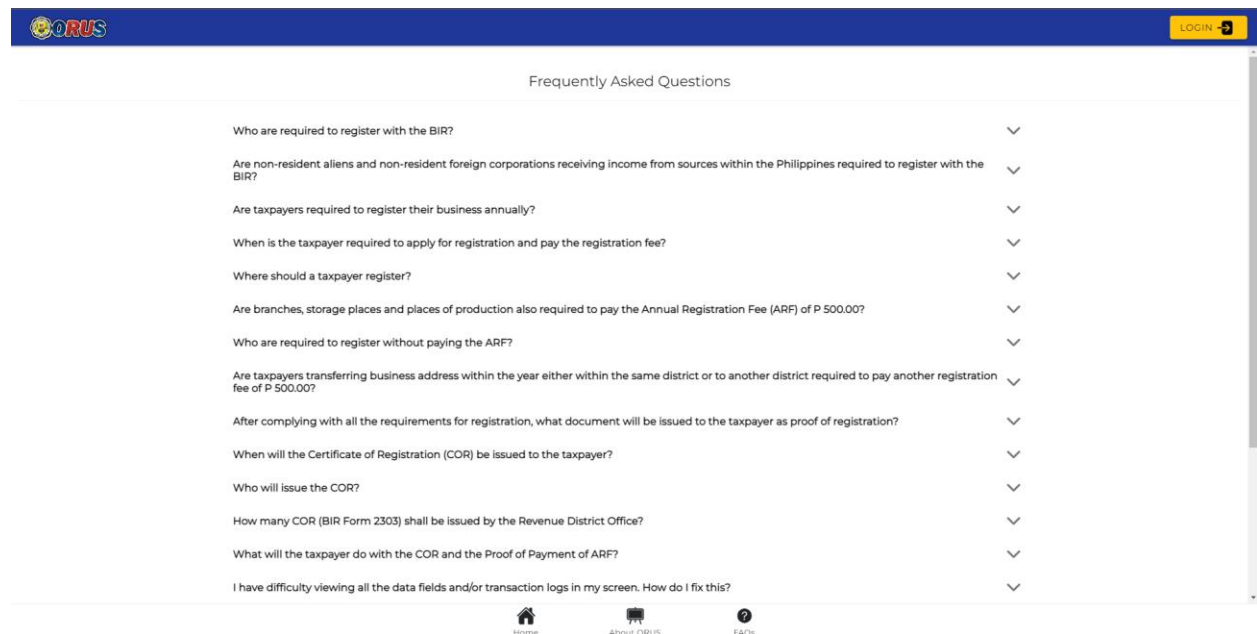
FAQs

Read through the FAQs to know more about the TIN registration process and relevant information by clicking the **<FAQs>** button.



The screenshot shows the ORUS home page. At the top left is the ORUS logo, and at the top right is a yellow 'LOGIN' button. Below the header is a blue navigation bar with the BIR logo and the text 'Welcome to BIR Online Registration and Update System (ORUS)'. A white sidebar on the left contains three menu items: 'New Registration', 'Update Information', and 'Payment of Annual Registration', each with a dropdown arrow. To the right is a large blue banner with the text 'Pagbabayad ng Buwis sa Bayan Tatak ng Kabayanihan' and an illustration of a person holding a gear. Below the banner is a footer with copyright information and links for 'Privacy Policy' and 'Contact Center (02) 8538-5200'. At the bottom is a white navigation bar with three icons: 'Home', 'About ORUS', and 'FAQs'. The 'FAQs' icon is highlighted with a red box.

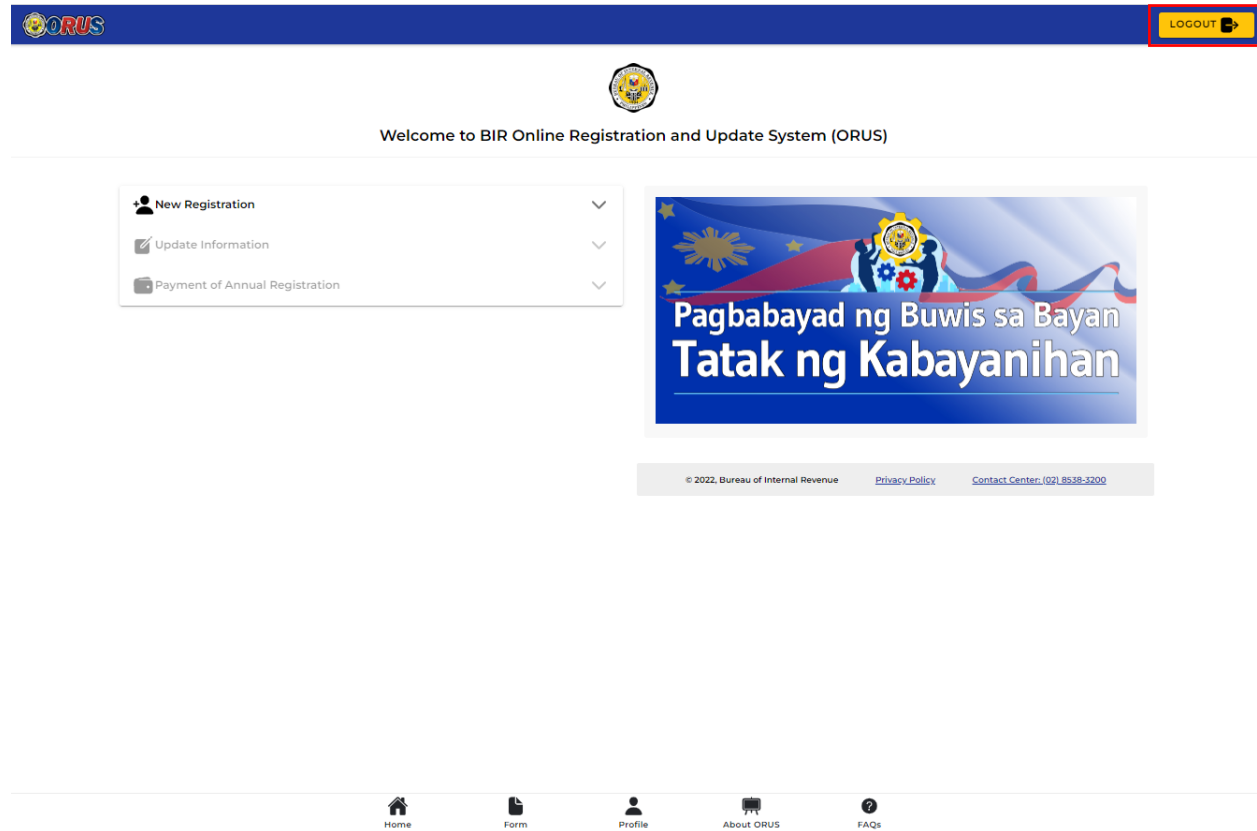
Once **<FAQs>** button is clicked, the user will be redirected to the FAQ page. The answers for each question can be seen once the dropdown button at the far right is clicked.



The screenshot shows the ORUS FAQ page. At the top left is the ORUS logo, and at the top right is a yellow 'LOGIN' button. Below the header is a blue navigation bar with the text 'Frequently Asked Questions'. The main content area is a white box containing a list of 14 questions, each followed by a dropdown arrow on the right. The questions are: 'Who are required to register with the BIR?', 'Are non-resident aliens and non-resident foreign corporations receiving income from sources within the Philippines required to register with the BIR?', 'Are taxpayers required to register their business annually?', 'When is the taxpayer required to apply for registration and pay the registration fee?', 'Where should a taxpayer register?', 'Are branches, storage places and places of production also required to pay the Annual Registration Fee (ARF) of P 500.00?', 'Who are required to register without paying the ARF?', 'Are taxpayers transferring business address within the year either within the same district or to another district required to pay another registration fee of P 500.00?', 'After complying with all the requirements for registration, what document will be issued to the taxpayer as proof of registration?', 'When will the Certificate of Registration (COR) be issued to the taxpayer?', 'Who will issue the COR?', 'How many COR (BIR Form 2303) shall be issued by the Revenue District Office?', 'What will the taxpayer do with the COR and the Proof of Payment of ARF?', and 'I have difficulty viewing all the data fields and/or transaction logs in my screen. How do I fix this?'. At the bottom is a white navigation bar with three icons: 'Home', 'About ORUS', and 'FAQs'.

10 Logout

To log the user out of the application, the **<Logout>** button must be clicked on the upper right corner of the page, to exit and return to the ORUS home page.

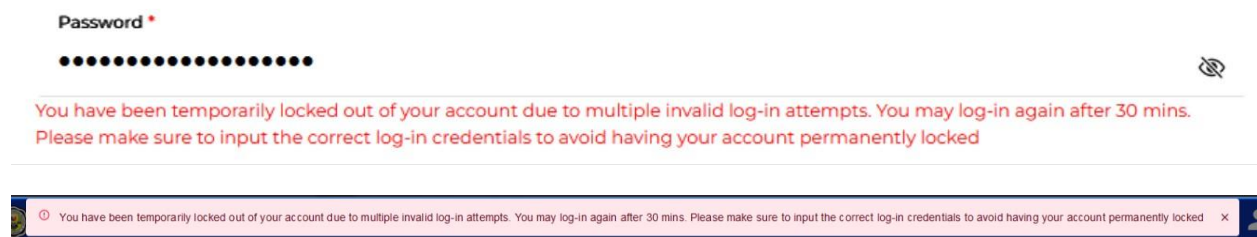


11 Security

The ORUS platform has features embedded within the system to strengthen its security and minimize exposure to potential attacks. These include the following –

Account Time-out

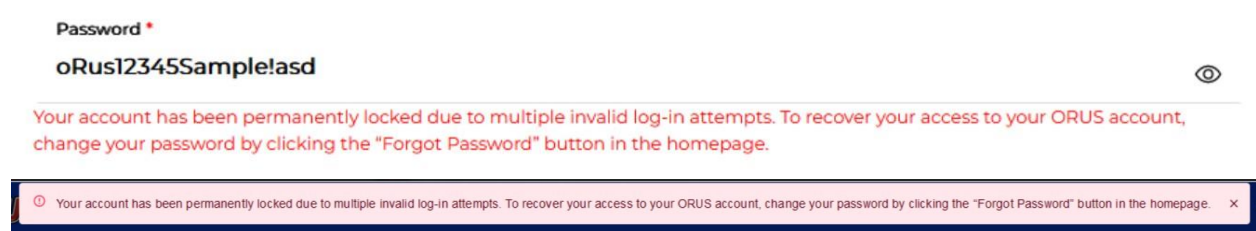
Your account will be temporarily locked if you will attempt to log-in ORUS with wrong username or passwords for 3 times. You may wait for 30 minutes to retry or reset your password through **<Forgot Password>** button to be able to log in.





Account Lock

If your account has been temporarily locked for 3 times, your account will be permanently locked. You can regain access to your account by resetting your password through **<Forgot Password>** button.



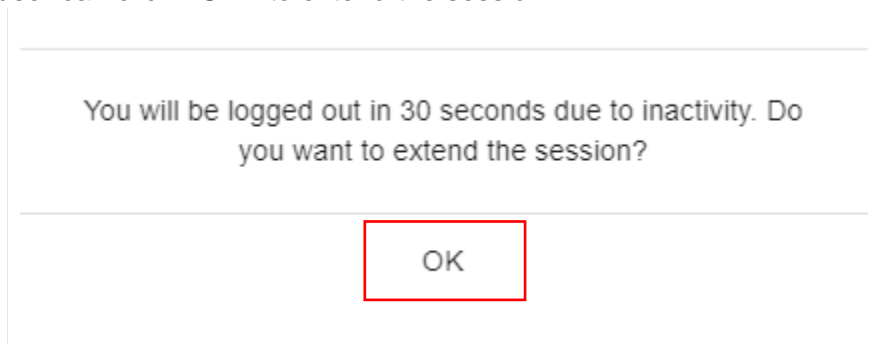
Unauthorized Transactions

If you've received email notifications on transactions which you have not initiated, send an email to contact_us@bir.gov.ph and report the incident. BIR officers will check the issue and contact you for details and resolution.

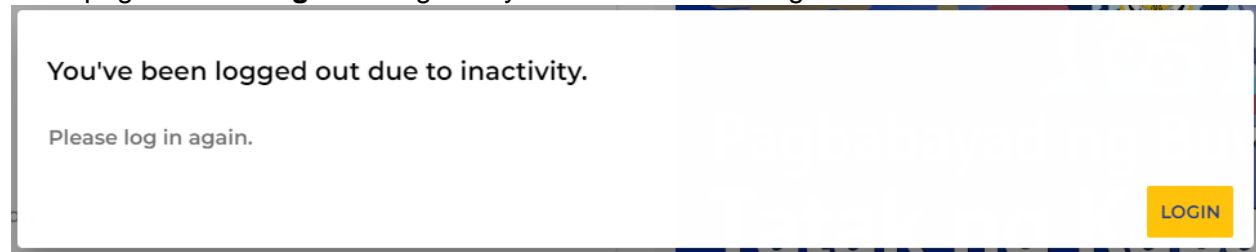
You should also change your password immediately to prevent unauthorized transactions in your ORUS account.

Account Inactivity

When an account currently logged in is inactive for 5 minutes, the account will be automatically logged out and diverted back to the homepage (if window is minimized). If the window is not minimized and the account was inactive for 5 minutes, the popup below will appear to alert the user and the user can click **<OK>** to extend the session -



The user will be automatically logged out after 5 mins. and this error message will appear in the homepage. Click **<Login>** to log in to your ORUS account again.





7-Day Limit to Change Password

If user is trying to change the password within 7 days from the last date of change of password through “Change Password” button, the following popup will appear –

You cannot change your newly assigned password. If you want to change your password, please wait for 7 days from the last date of your change of password.

OK

Password Cannot be Changed to Previous Password

The user cannot use their most recent password as the new password when they use the Change Password functionality. If user is trying to assign a password similar to his/her previous password, this alert appears -

Old Password *

.....



Password should not be the same with the previous password

Password *

.....



Password should not be the same with the previous password

*****END*****