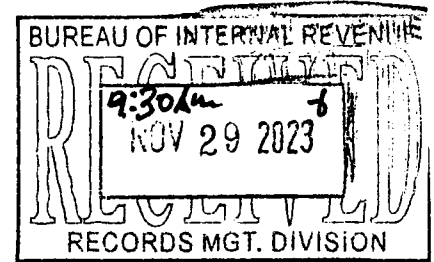




REPUBLIC OF THE PHILIPPINES  
DEPARTMENT OF FINANCE  
**BUREAU OF INTERNAL REVENUE**  
Quezon City



NOV 29 2023

**REVENUE MEMORANDUM CIRCULAR NO. 121-2023**

**SUBJECT :** Announcing the Updated Features and Functionalities of the Online Registration and Update System (ORUS)

**FOR :** All Internal Revenue Officials and Employees, Taxpayers, and All Others Concerned

This Circular is issued to announce the availability and implementation of the additional features and functionalities of the Online Registration and Update System (ORUS) starting November 21, 2023.

The following additional features and functionalities of ORUS are now available online:

1. Taxpayer Identification Number (TIN) Inquiry;
2. Access to Digital TIN ID; and
3. Availability of MyEG as one of the online payment facilities in ORUS

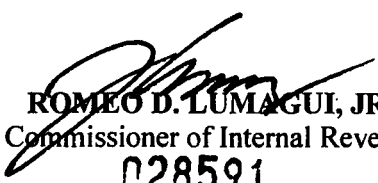
With the addition of the three functionalities, below is the summary of the features and functionalities that are currently available in ORUS:

<b>Features</b>	<b>Application Details</b>
<b>Primary Registration</b>	<ul style="list-style-type: none"><li>• Registration of business and issuance of electronic Certificate of Registration (COR) and Authority to Print (ATP) with e-Payment of Registration Fee and Loose Documentary Stamp Tax (DST)</li><li>• Issuance of Taxpayer Identification Number (TIN) for foreign individuals</li><li>• Issuance of TIN for Taxpayers under Executive Order 98 (E.O. 98) and One-Time Transaction Taxpayers</li><li>• Registration of Non-Resident Foreign Corporation (NRFC)</li><li>• Conversion of Non-Business Taxpayers (e.g. Employee, E.O. 98) with existing TIN to Business Taxpayers</li><li>• Registration of New Branch</li><li>• Registration of New Facility</li><li>• Employer Account Enrollment to facilitate the TIN issuance of employees Update/Change in Registered Address or Transfer of Registration</li></ul>

Features	Application Details
<b>Secondary Registration</b>	<ul style="list-style-type: none"> <li>• Application for Authority to Print (ATP)</li> <li>• Registration of Books of Accounts</li> <li>• Registration of Permit to Use (PTU) Loose-leaf</li> <li>• System Registration of Computerized Accounting System (CAS)</li> </ul>
<b>Registration Information Update</b>	<ul style="list-style-type: none"> <li>• Availment of 8% Income Tax Return Option</li> <li>• Submission of Application for Change in Accounting Period</li> <li>• Registration/Addition of Tax Incentive</li> <li>• Change/Update of Contact Type</li> <li>• Change/Update of Contact Person/Authorized Representative</li> <li>• Change/Update of Stockholders/Members/Partners</li> <li>• Addition of Tax Type</li> <li>• Registration of Additional Business/Trade Name</li> <li>• Registration of Additional Line of Business</li> <li>• Change in Registered Name of Non-Individual taxpayers</li> <li>• Update/Change in Registered Address or Transfer of Registration</li> <li>• Update/Change of Civil Status</li> </ul>
<b>Other Online Facility</b>	<ul style="list-style-type: none"> <li>• Submission of Application for Closure or De-registration of Business</li> <li>• Submission of Application for TIN Cancellation</li> <li>• Application for Cancellation of Permit to Use (PTU) Loose-leaf and Acknowledgement Certificate (AC) of Computerized Accounting System (CAS)</li> <li>• Online Verification of Taxpayer Identification Number (TIN)</li> <li>• BIR Registered Business Search Facility</li> <li>• Digital TIN ID</li> <li>• Taxpayer Identification Number (TIN) Inquiry;</li> </ul>

Taxpayers who already have an existing ORUS account may access and avail the online registration updates and other functionalities by logging-in to the system. Taxpayers who do not have an ORUS account and opted to use the said online registration-related facilities **are required to enroll or create an account in ORUS** following the guidelines prescribed under Revenue Memorandum Circular (RMC) No. 122-2022.

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

  
**ROMEO D. LUMAGUI, JR.**  
 Commissioner of Internal Revenue  
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