



Bureau of Internal Revenue

ORUS

Online Registration and Update System

APPLICATION FOR TIN ISSUANCE
OF EXECUTIVE ORDER (E.O.) 98
TAXPAYER GUIDE

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ACCOUNT CREATION - APPLICATION FOR E.O. 98

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.

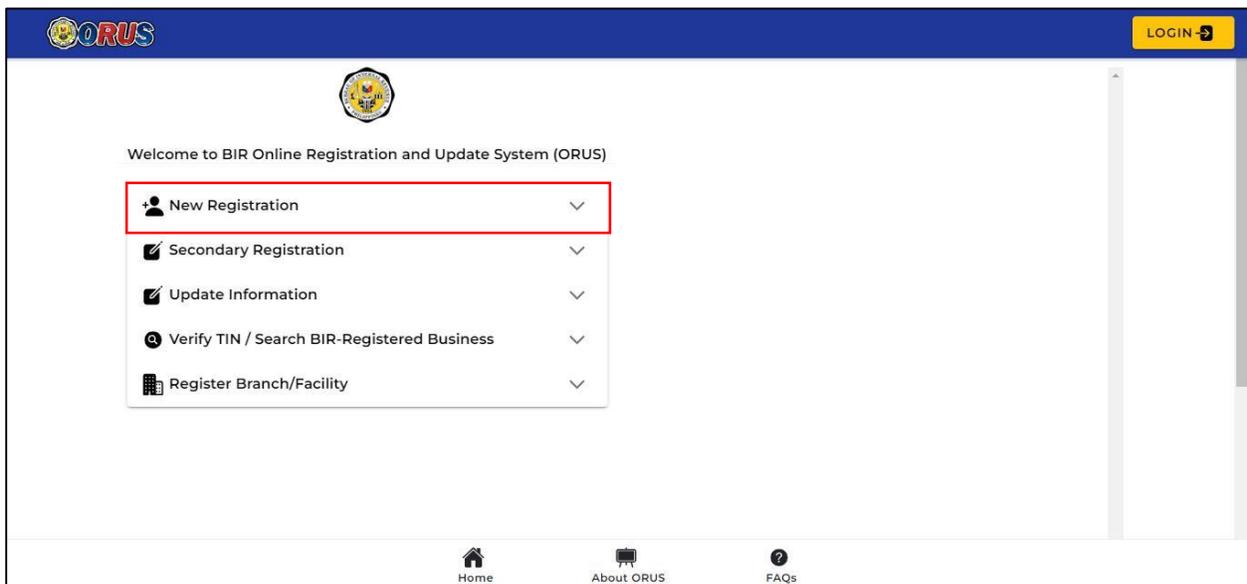
Who are required to secure a TIN under E.O. 98?

Taxpayers with the Purpose of TIN Application enumerated below are required to secure a TIN under E.O. 98:

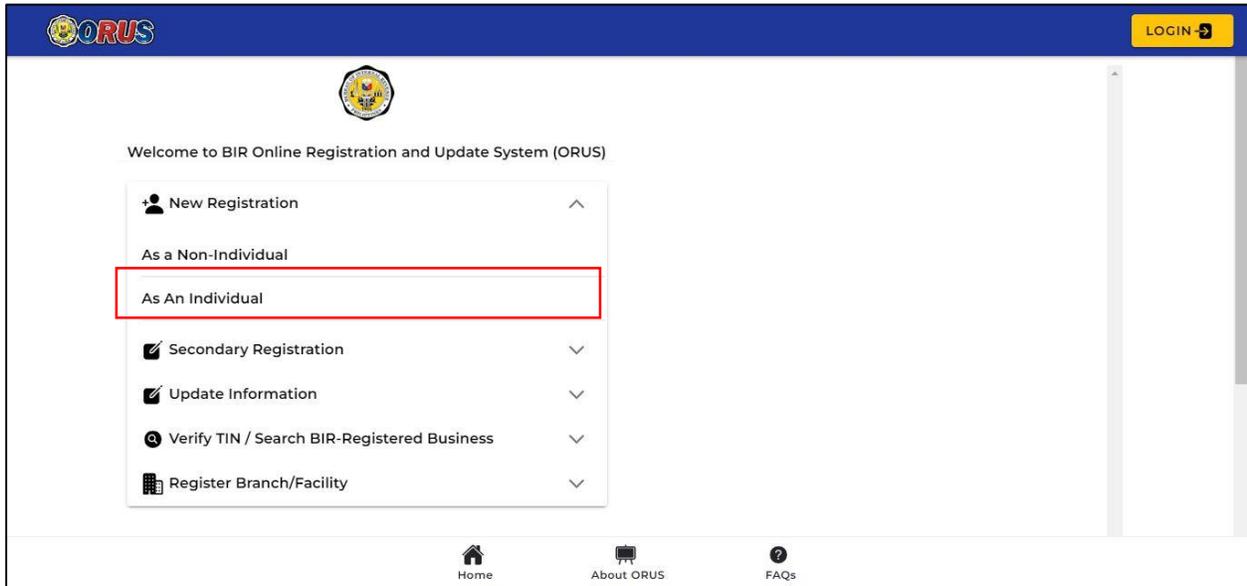
1. Dealings with Banks
2. Dealings with Government Agencies
3. First Time Job Seeker

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>

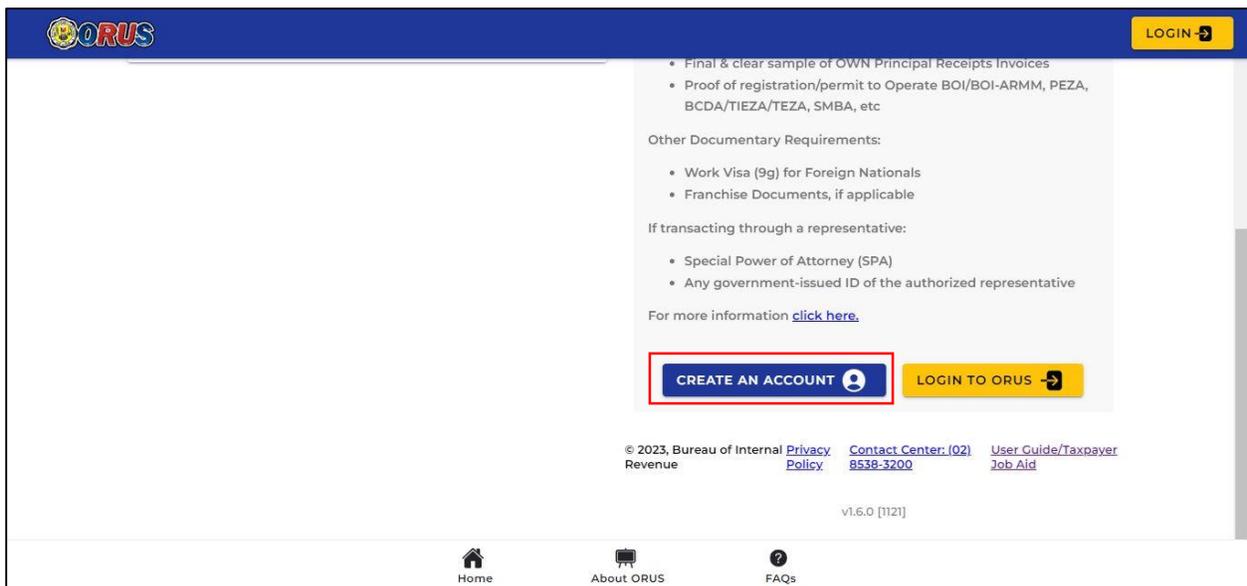
Step 2: Select <New Registration>



Step 3: Select the appropriate **User Type:** As an 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.

Step 6: Select Register As: <Taxpayer>

LOGIN

Create an ORUS account

Register As:

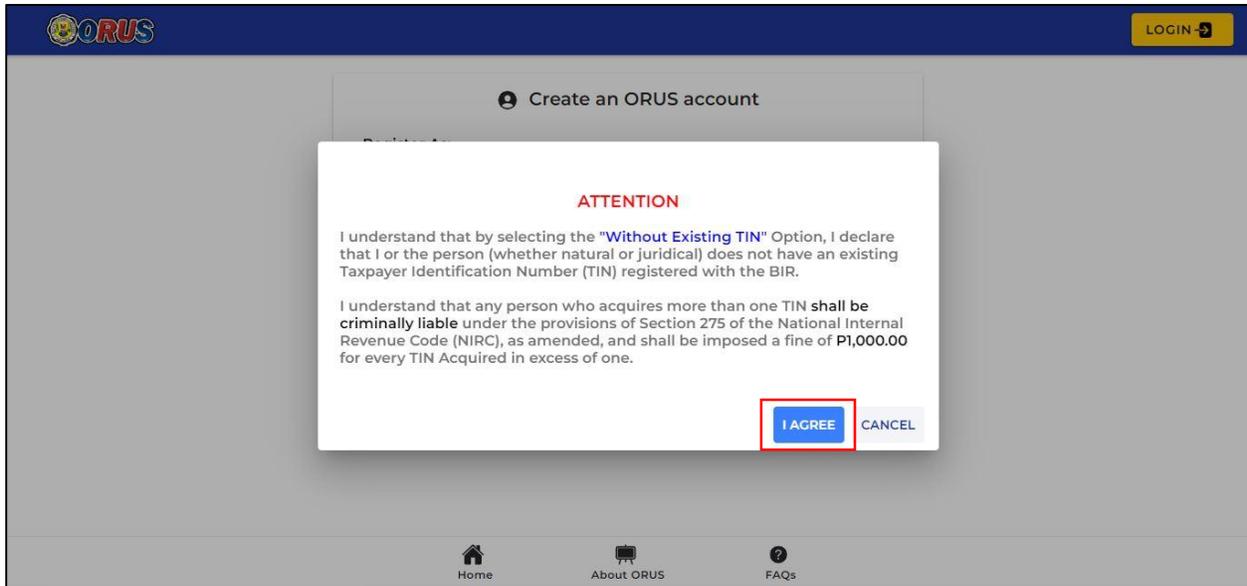
Taxpayer * Tax Agent *

Please select an option: *

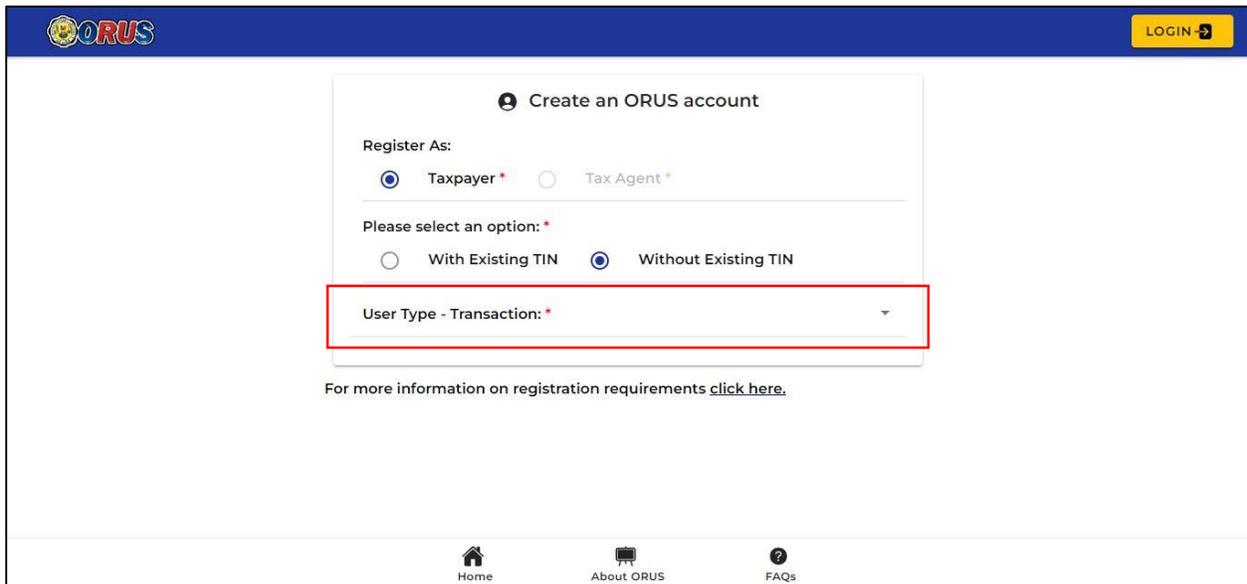
With Existing TIN Without Existing TIN

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

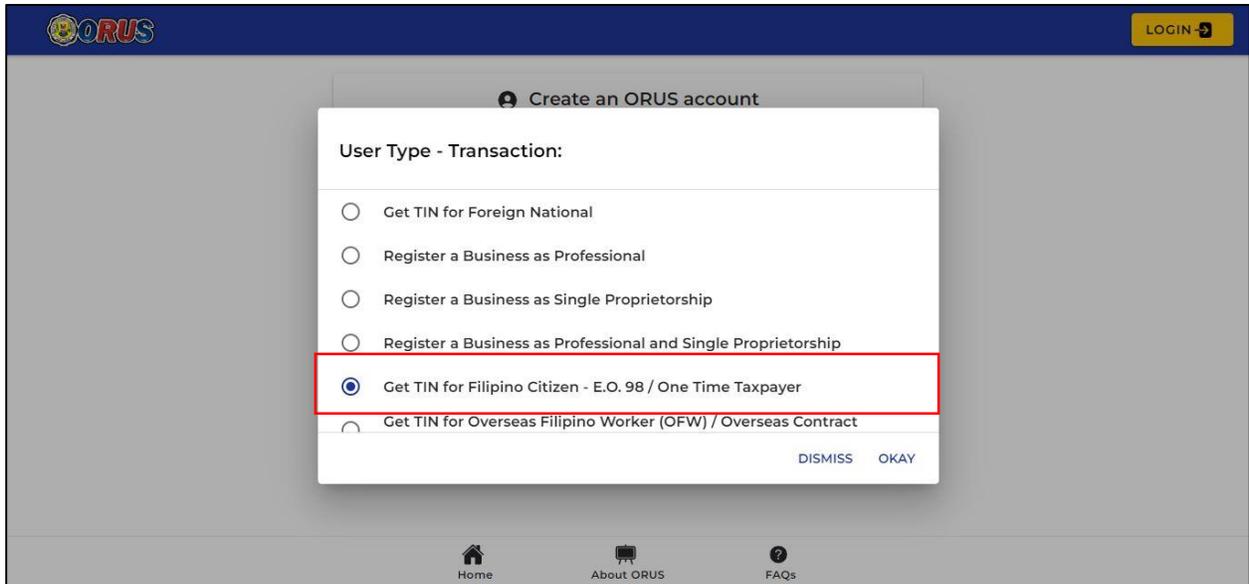
Step 7: Click <Without Existing TIN> and a pop-up window will appear. Click <I AGREE> to proceed with Account Creation



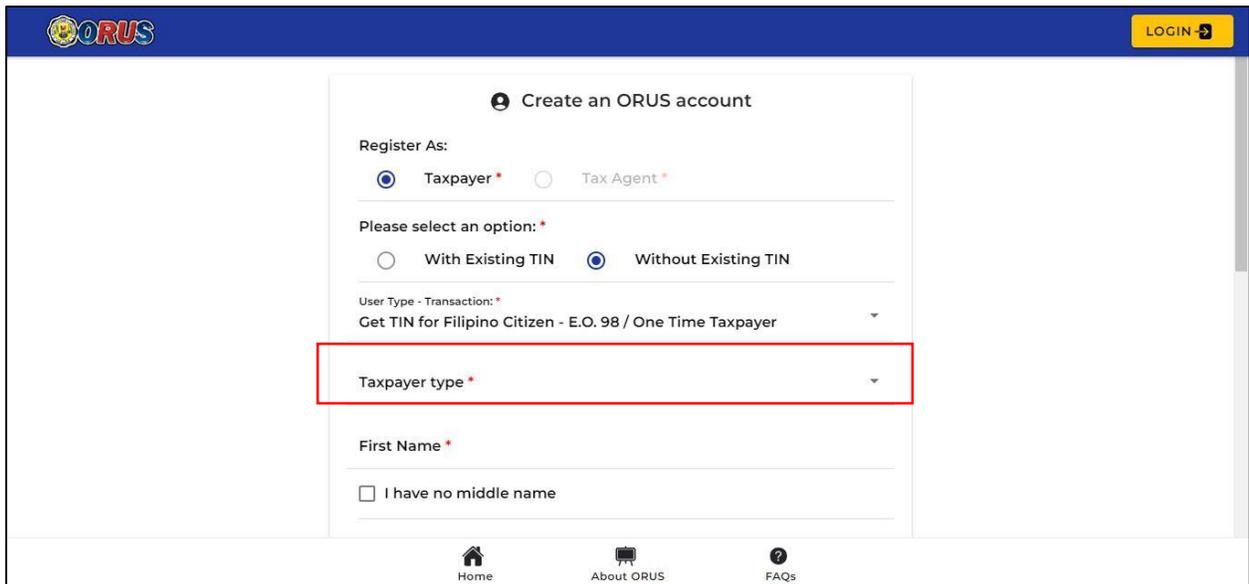
Step 8: Click the drop-down arrow on the “User Type – Transaction” Field to display the options



Step 9: Select “Get TIN for Filipino Citizen – E.O. 98 / One-Time Taxpayer” and click <Okay>



Step 10: Click the drop-down arrow on the “Taxpayer Type” Field to display the options



Step 11: Select “Executive Order No. 98 – Filipino Citizen (EO98FC)” and click <Okay>

ORUS LOGIN

Create an ORUS account

Register As:

Taxpayer * Tax Agent *

Taxpayer type

One-Time Transactions - Filipino Citizen (ONETFC)

Executive Order No. 98 - Filipino Citizen (EO98FC)

DISMISS OKAY

First Name *

I have no middle name

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Step 12: Create an ORUS account by filling up all required fields according to the user type selected (*)

Register As:

Taxpayer * Tax Agent *

Please select an option: *

With Existing TIN Without Existing TIN

User Type - Transaction: *

Get TIN for Filipino Citizen - E.O. 98 / One Time Taxpayer ▼

Taxpayer type *

Executive Order No. 98 - Filipino Citizen (EO98FC) ▼

EO98 pertains to taxpayers who have transactions with government agencies, dealings with banks, and applications for Tax Treaty Relief.

First Name *

I have no middle name

Middle Name *

Last Name *

Suffix * ▼

Date of Birth *
dd/mm/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  [Privacy](#) - [Terms](#)

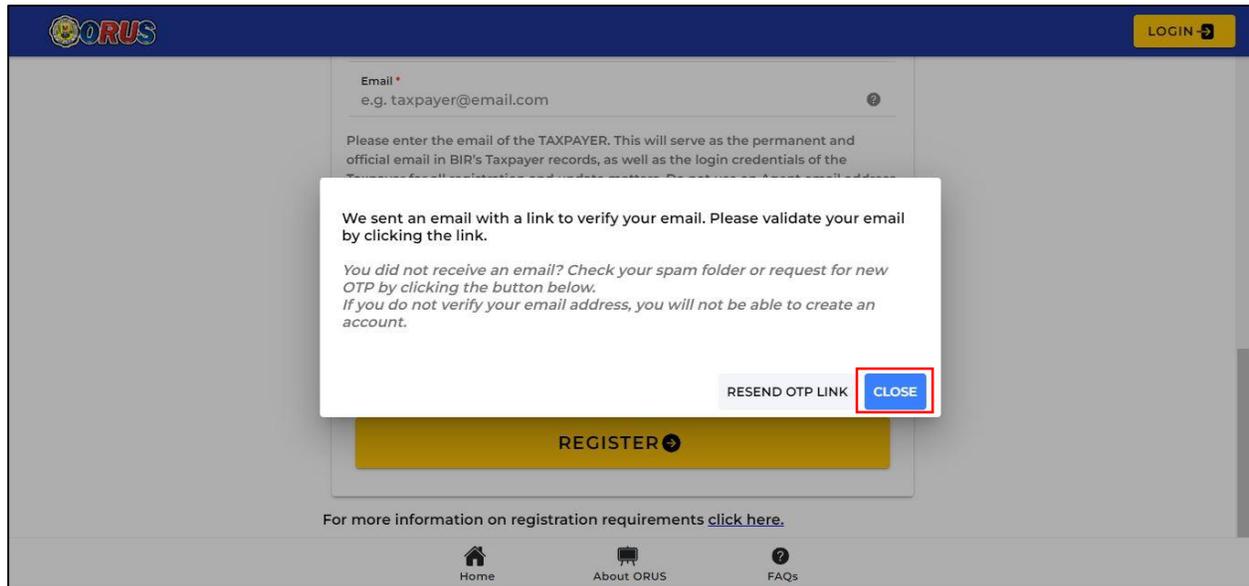
REGISTER 

Field	Format	Description
Email	Open Text; xxx@xxx.xxx	<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 style="text-align: center;">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	<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.

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:

“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:

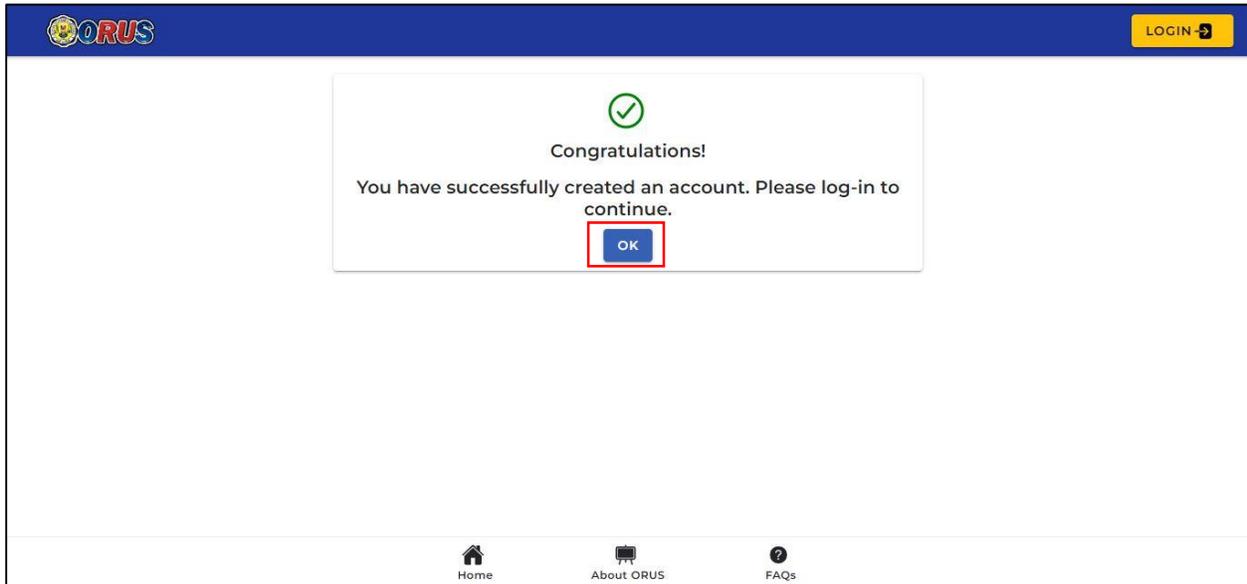
<https://orus.bir.gov.ph//verify/xxxxx>

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:

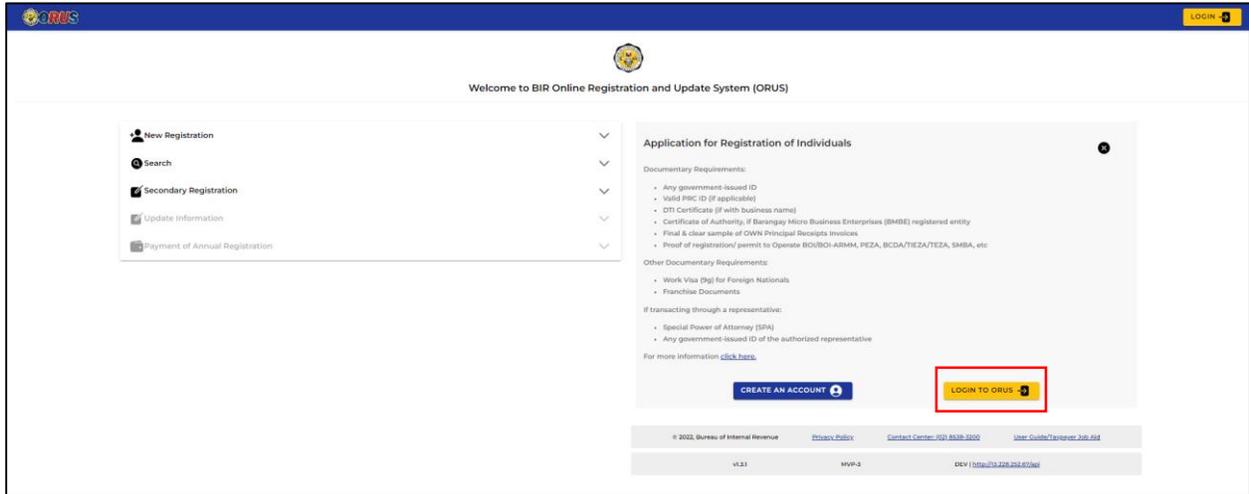


Click on the <OK> button to be redirected to login.

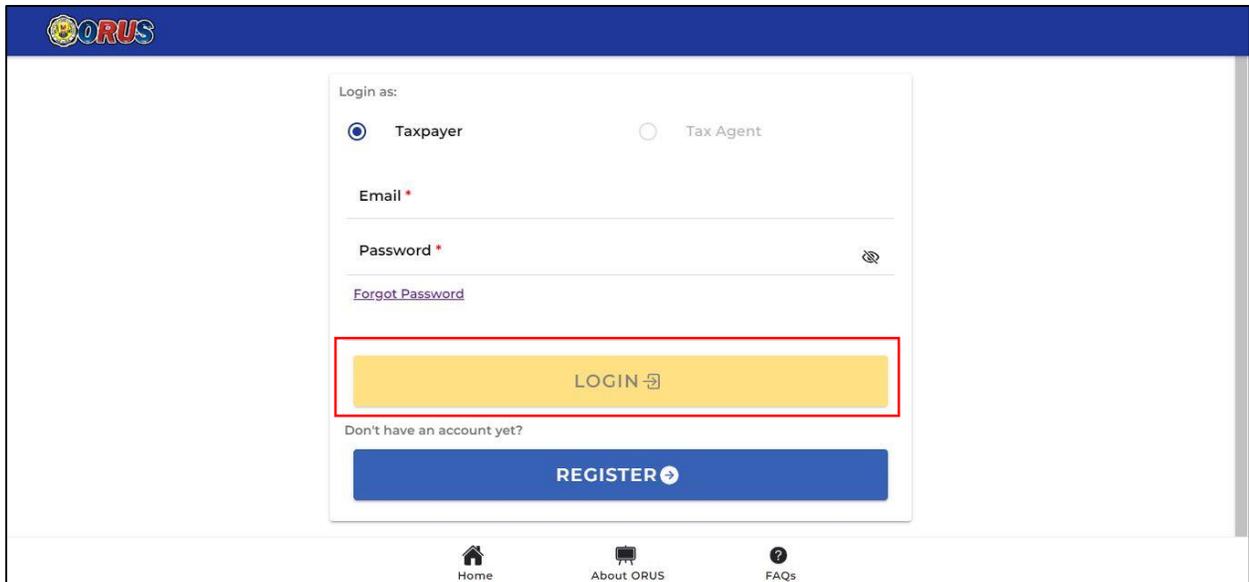
APPLICATION FOR TIN ISSUANCE

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>

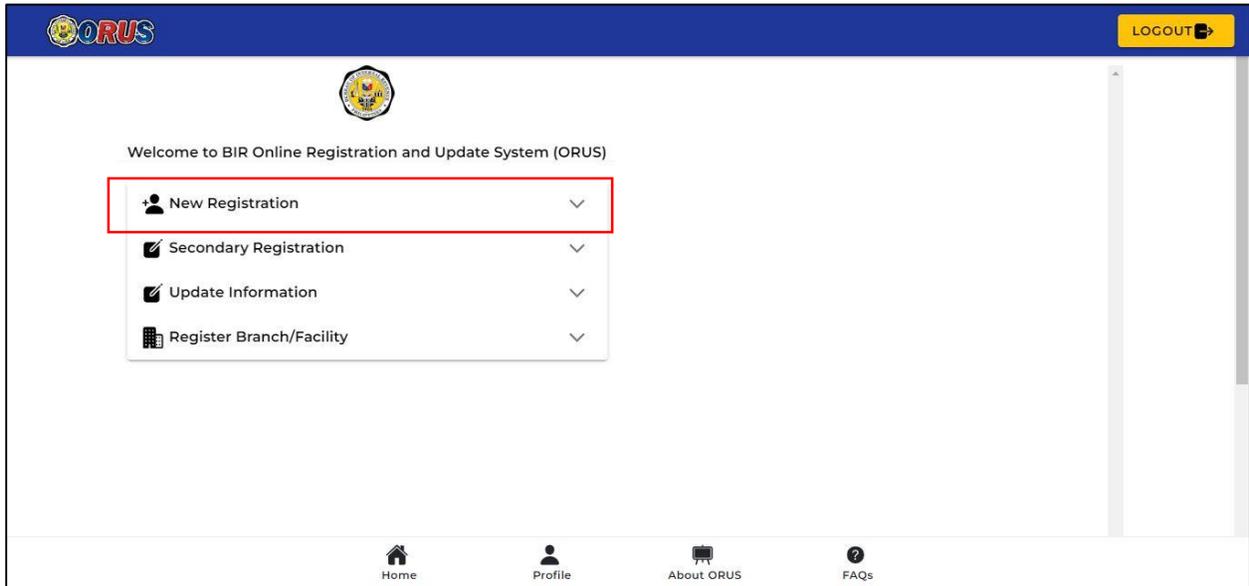
Step 2: Click <Login> button at the upper-right side of the screen or the <Login to ORUS> button after clicking New Registration:



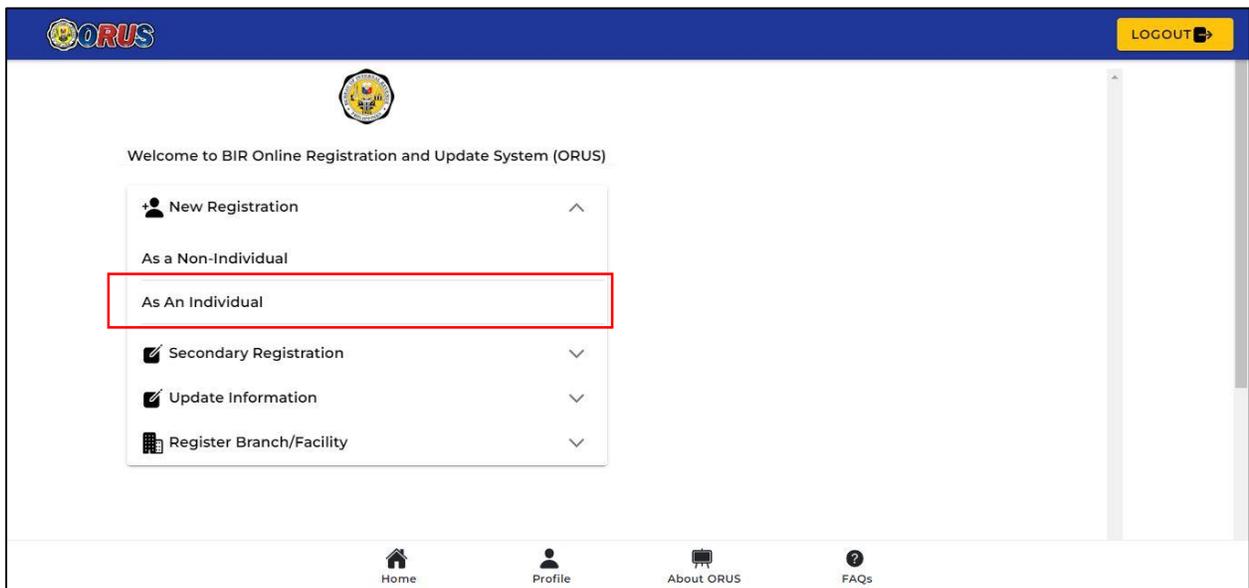
Step 3: Enter email address and password. Click <Login> button



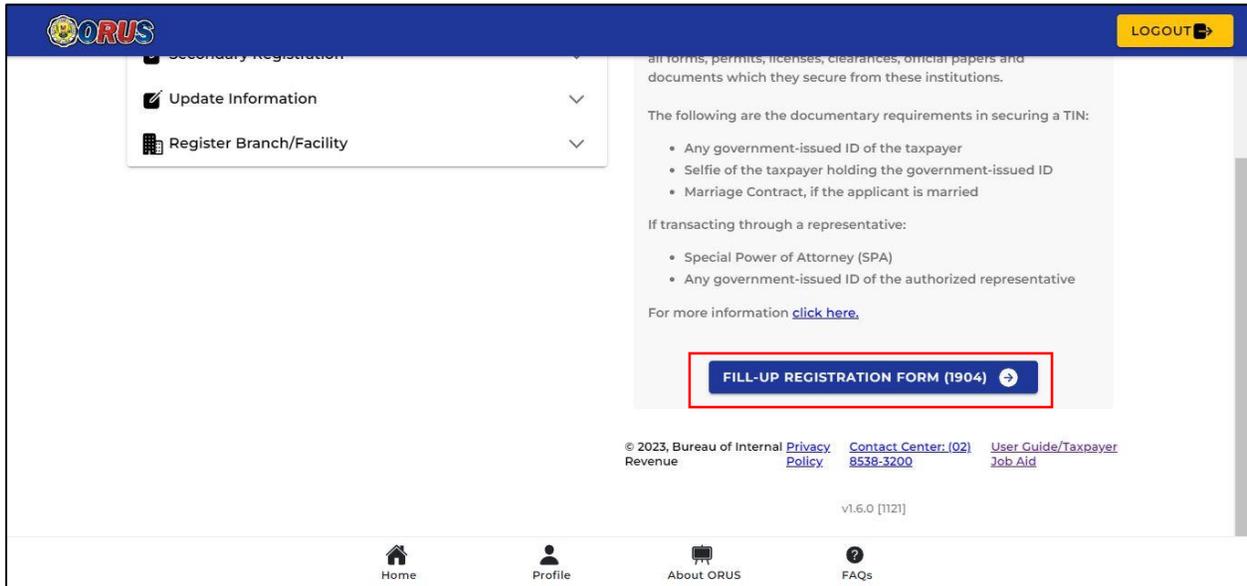
Step 4: User will now be redirected to the ORUS Account Home Page. Select <**New Registration**>



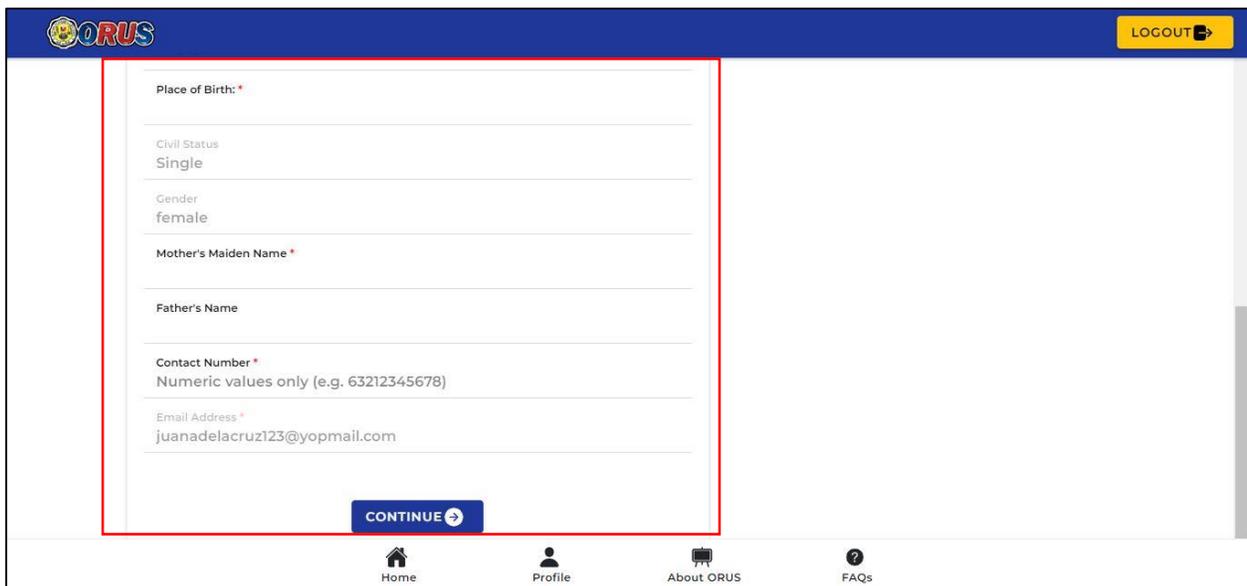
Step 5: Select the appropriate **User Type**: As an Individual



Step 6: A description of the user type and the requirements is then shown. Click **<Fill-up Registration Form (1904)>** button



Step 7: User will be redirected to the **"Taxpayer Information"** Page. Fill-out all required fields and click **<Continue>**



Step 8: User will be redirected to the “Residence Address” Page. Fill-out all required fields and click <Continue>

ORUS LOGOUT

BAMBAN

incorporate the Taxpayer Identification Number (TIN) in all forms, permits, licenses, clearances, official papers and documents which they secure from these institutions. Please be advised that this application is free of charge.

Town/District (Add N/A if not applicable) *

Unit/Room/Fir/Bldg No. (Add N/A if not applicable) *

Building Name/Tower (Add N/A if not applicable) *

Lot/Blk/Phase/House No. (Add N/A if not applicable) *

Street Name (Add N/A if not applicable) *

Subdivision/Village/Zone (Add N/A if not applicable) *

Zip Code *
4307

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Step 9: User will be redirected to the “Purpose of TIN Application” Page. This form is ONLY applicable for taxpayer type One-Time Transactions – Filipino Citizen (ONETFC). Just click on <Continue> to proceed to the next page

ORUS LOGOUT

1 Taxpayer Information 2 Residence Address 3 Purpose of TIN Application 4 Authorized Representative 5 Spouse Information 6 Attachments 7 Summary

Application for Registration for One-Time Taxpayer and Persons Registering Under E.O. 98

This form is only applicable for taxpayer type One-Time Transactions - Filipino Citizen (ONETFC).

Please click on "Continue"

[← BACK](#) [CONTINUE →](#)

Form 1904 (Filipino Citizen) Information

Pursuant to E.O. 98, Series of 1999, persons whether natural or juridical, dealing with all government agencies and instrumentalities, including Government-Owned and/or Controlled Corporations (GOCCs), and all Local Government Units, are thereby required to incorporate the Taxpayer Identification Number (TIN) in all forms, permits, licenses, clearances, official papers and documents

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Step 10.1: User will be redirected to the “Authorized Representative” Page. Select <No> if there will be no Authorized Representative. Then, click <Continue>

1 Taxpayer Information 2 Residence Address 3 Purpose of TIN Application 4 Authorized Representative 5 Spouse Information 6 Attachments 7 Summary

Application for Registration for One-Time Taxpayer and Persons
Registering Under E.O. 98

Do you have an authorized representative? *

Yes No

BACK CONTINUE

Form 1904 (Filipino Citizen) Information

Pursuant to E.O. 98, Series of 1999, persons whether natural or juridical, dealing with all government agencies and instrumentalities, including Government-Owned and/or Controlled Corporations (GOCCs), and all Local Government Units, are thereby required to incorporate the Taxpayer Identification Number (TIN) in all forms, permits, licenses, clearances, official papers and documents

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Step 10.2: User will be redirected to the “Authorized Representative” Page. Select <Yes> if with Authorized Representative, fill-out all required fields and click <Continue>.

1 Taxpayer Information 2 Residence Address 3 Purpose of TIN Application 4 Authorized Representative 5 Spouse Information 6 Attachments 7 Summary

Application for Registration for One-Time Taxpayer and Persons
Registering Under E.O. 98

Do you have an authorized representative? *

Yes No

Taxpayer Identification Number (TIN) *

e.g. 123456789

First Name *

No Middle Name

Middle Name *

Form 1904 (Filipino Citizen) Information

Pursuant to E.O. 98, Series of 1999, persons whether natural or juridical, dealing with all government agencies and instrumentalities, including Government-Owned and/or Controlled Corporations (GOCCs), and all Local Government Units, are thereby required to incorporate the Taxpayer Identification Number (TIN) in all forms, permits, licenses, clearances, official papers and documents

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ORUS

LOGOUT

Middle Name *

Last Name *

Suffix *

Relationship with the taxpayer *

Relationship Start Date *
dd/mm/yyyy

Contact Number *
Numeric values only (e.g. 63212345678)

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

Number (TIN) in all forms, permits, licenses, clearances, official papers and documents which they secure from these institutions. Please be advised that this application is free of charge.

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Step 11: User will be redirected to the “**Spouse Information**” Page. Fill-out all required fields for “Married Individuals” only. If taxpayer is single, form is not applicable. Just click <**Continue**> to proceed to the next page.

ORUS

LOGOUT

1 Taxpayer Information 2 Residence Address 3 Purpose of TIN Application 4 Authorized Representative 5 Spouse Information 6 Attachments 7 Summary

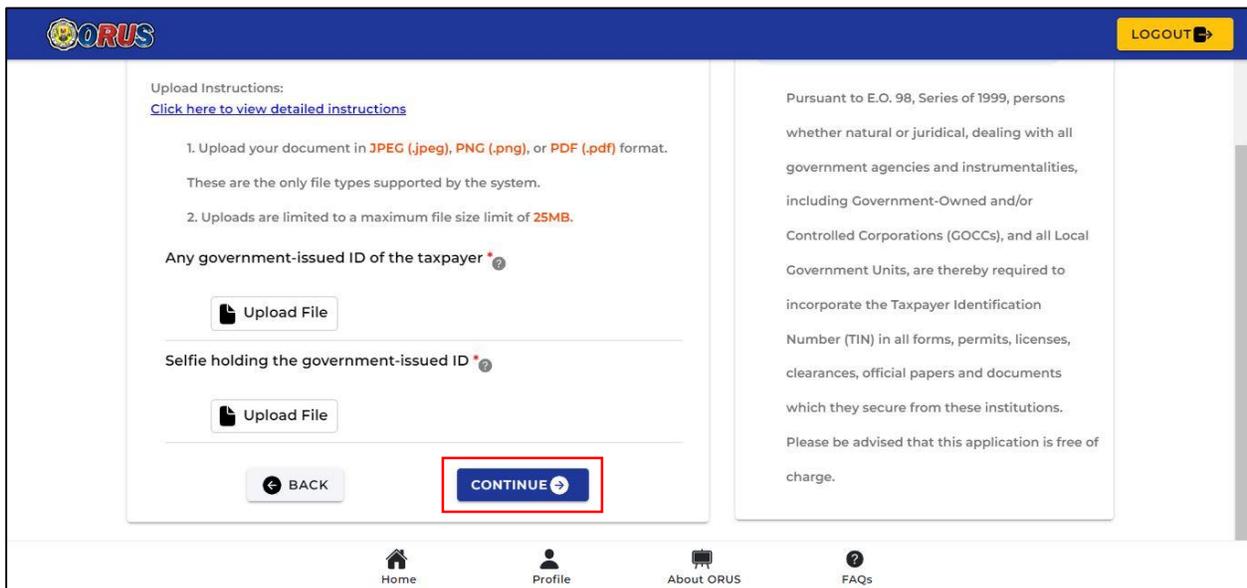
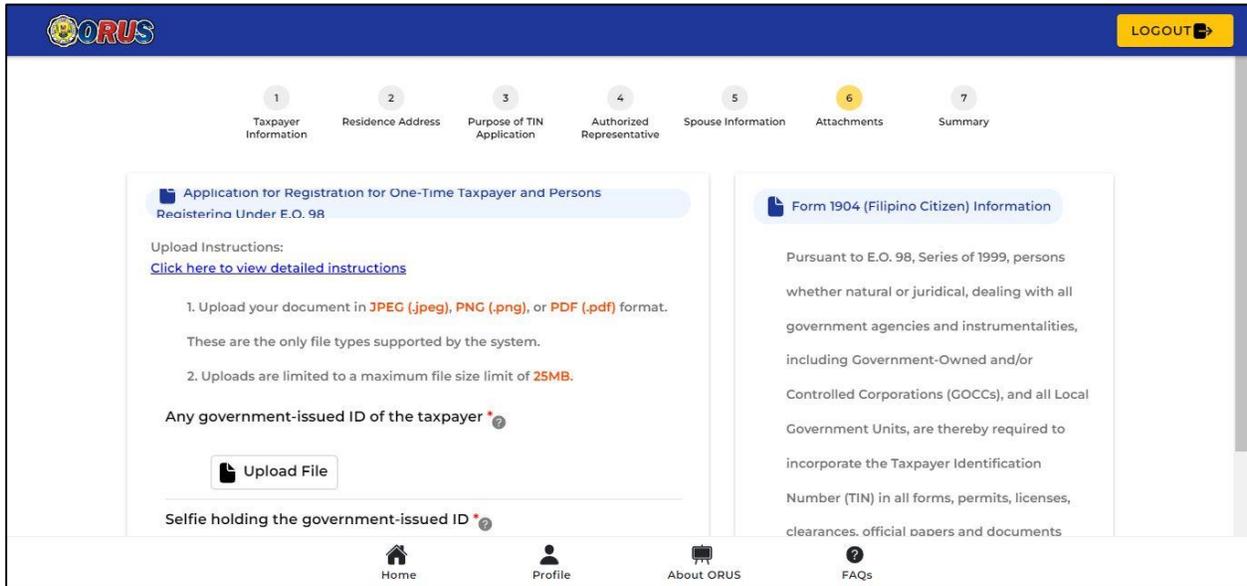
Application for Registration for One-Time Taxpayer and Persons
Registernina Under E.O. 98
Spouse Form for married individuals only.
Please continue to the next form.

Form 1904 (Filipino Citizen) Information
Pursuant to E.O. 98, Series of 1999, persons whether natural or juridical, dealing with all government agencies and instrumentalities, including Government-Owned and/or Controlled Corporations (GOCCs), and all Local Government Units, are thereby required to incorporate the Taxpayer Identification Number (TIN) in all forms, permits, licenses, clearances, official papers and documents

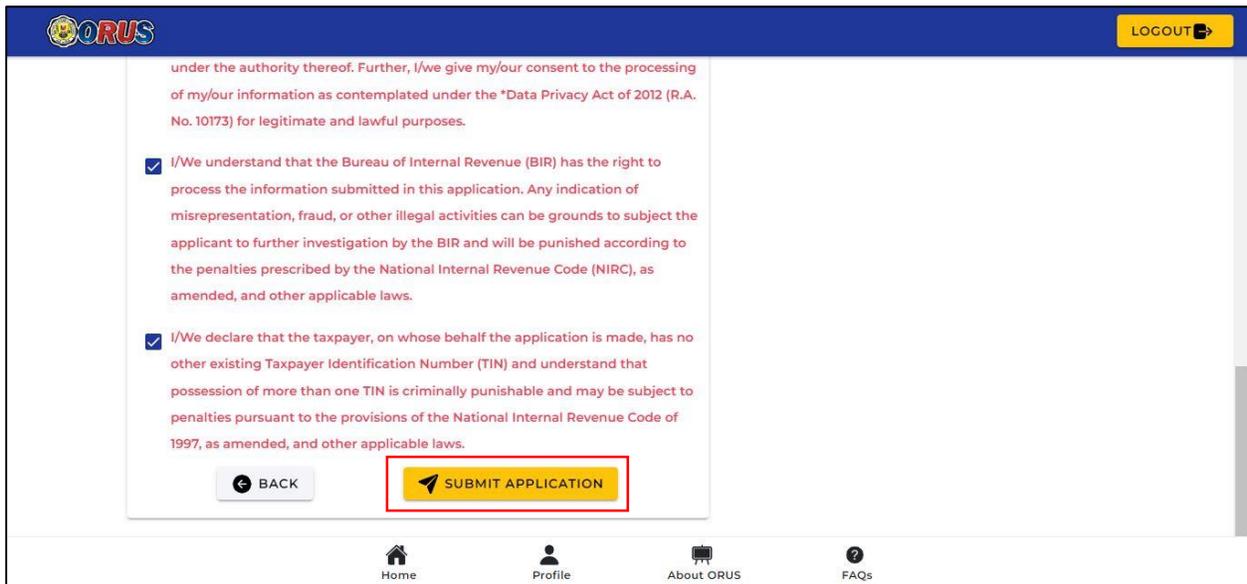
BACK CONTINUE

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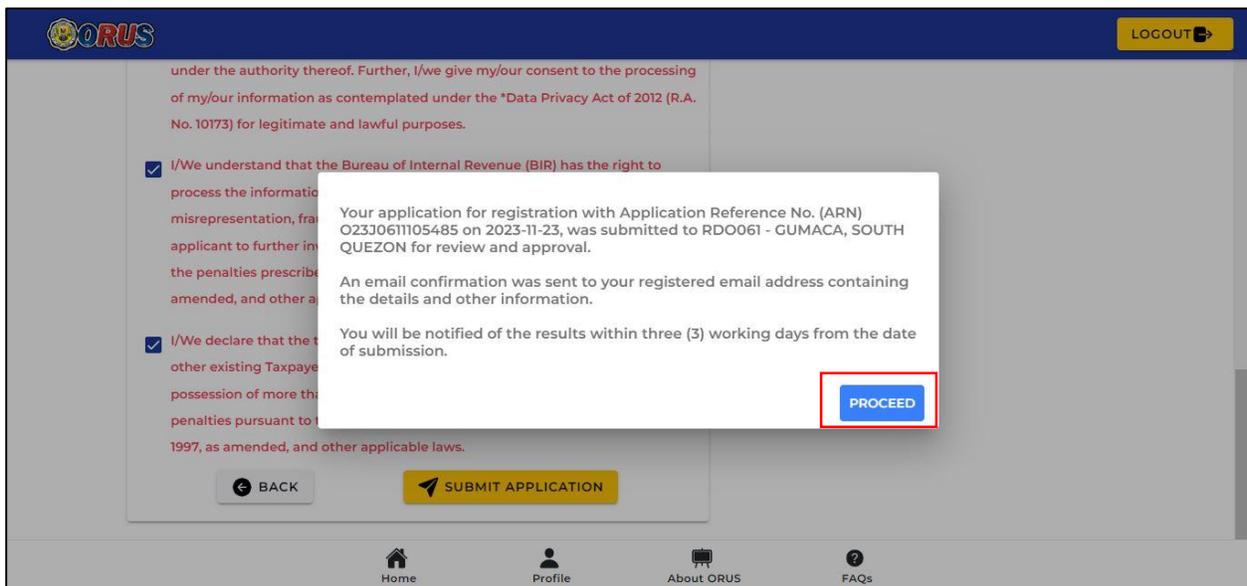
Step 12: User will be redirected to the “**Attachments**” Page. Upload all necessary documents in JPEG (.jpeg), PNG (.png) or PDF (.pdf) format not exceeding 25MB file size. Then, click <Continue>



Step 13: Review all the encoded details on the “**Summary**” Page to avoid discrepancy on the documentations. Once confirmed, check all “caveat” and click <**Submit Application**>

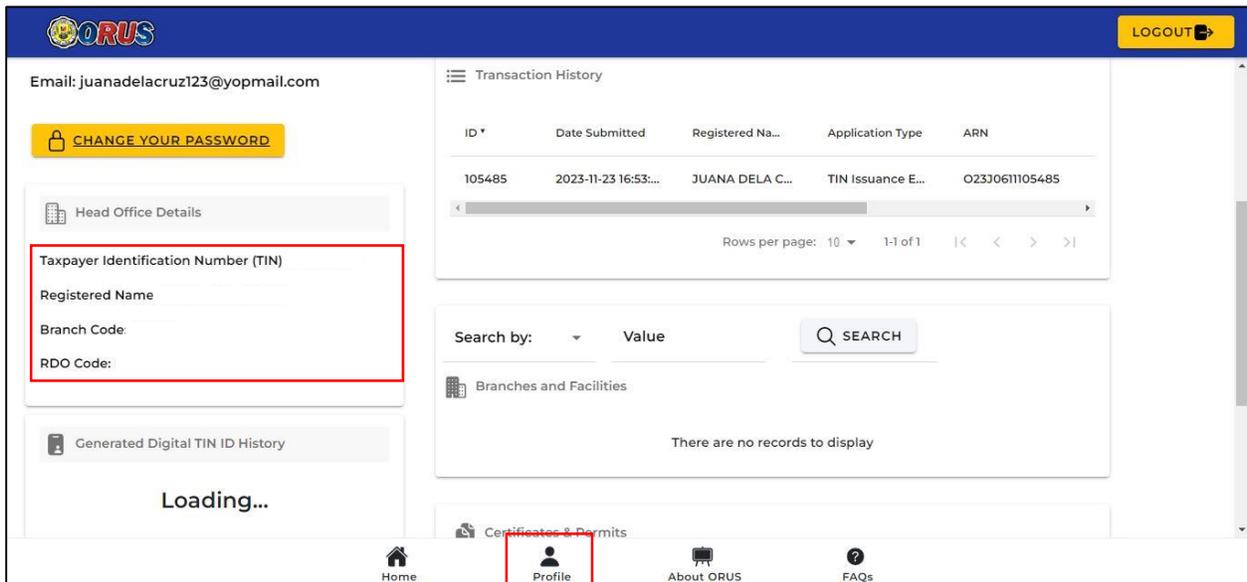


Step 14: A pop-up message will be displayed reflecting the Application Reference Number (ARN), date, Revenue District Office (RDO) where the application will be processed. Click on <**Proceed**>



Step 15: User will receive an email upon successful submission of application and upon APPROVAL OF APPLICATION.

Step 16: Upon receipt of email confirmation that the application for E.O. 98 has been approved, taxpayer may also view his/her TIN by logging-in to their ORUS Account. Then, click on the <Profile> Tab. TIN is reflected on the upper left portion of the Profile Page together with the Registered Name, Branch Code and RDO Code.



NOTE: In case of receipt of email notification that the application for E.O. 98 has been **DENIED**, accomplish the finding/s indicated on the "**Reason or Comment for Denial**" portion and resubmit your application.

- END -