"ANNEX C"

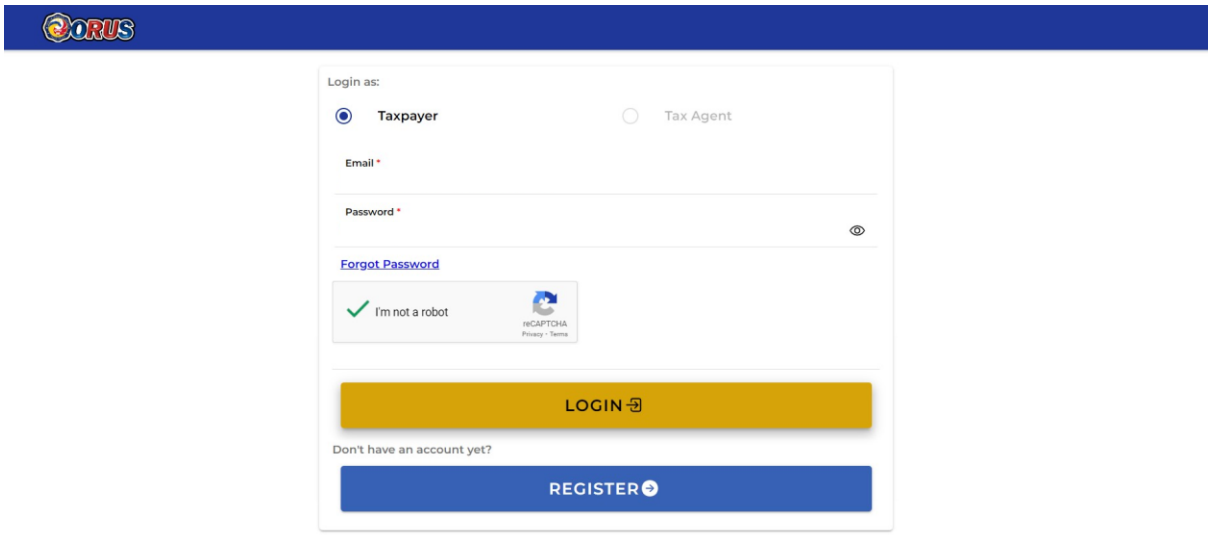
TAXPAYER GUIDE

HOW TO GENERATE REGISTRATION SEAL BADGE IN ONLINE REGISTRATION AND UPDATE SYSTEM (ORUS)

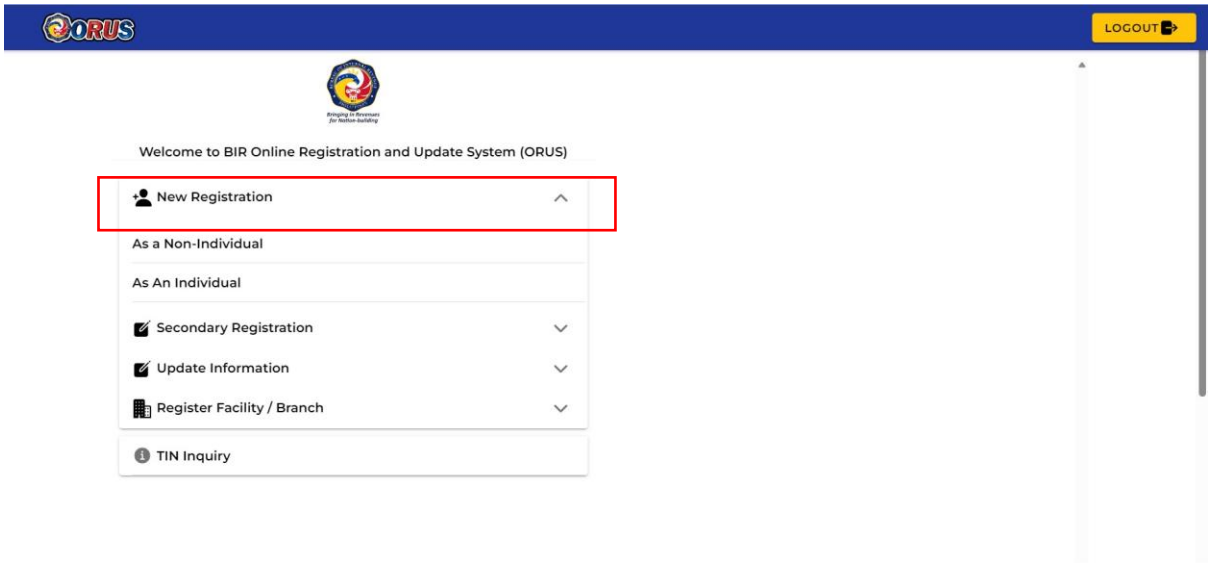
Reminder: Taxpayers must have an existing ORUS account to be able to generate a Registration Seal Badge. Taxpayers who do not have an ORUS account are required to enroll or create an account in ORUS following the guidelines prescribed under Revenue Memorandum Circular (RMC) No. 122-2022.

A. FOR NEW BUSINESS REGISTRANTS

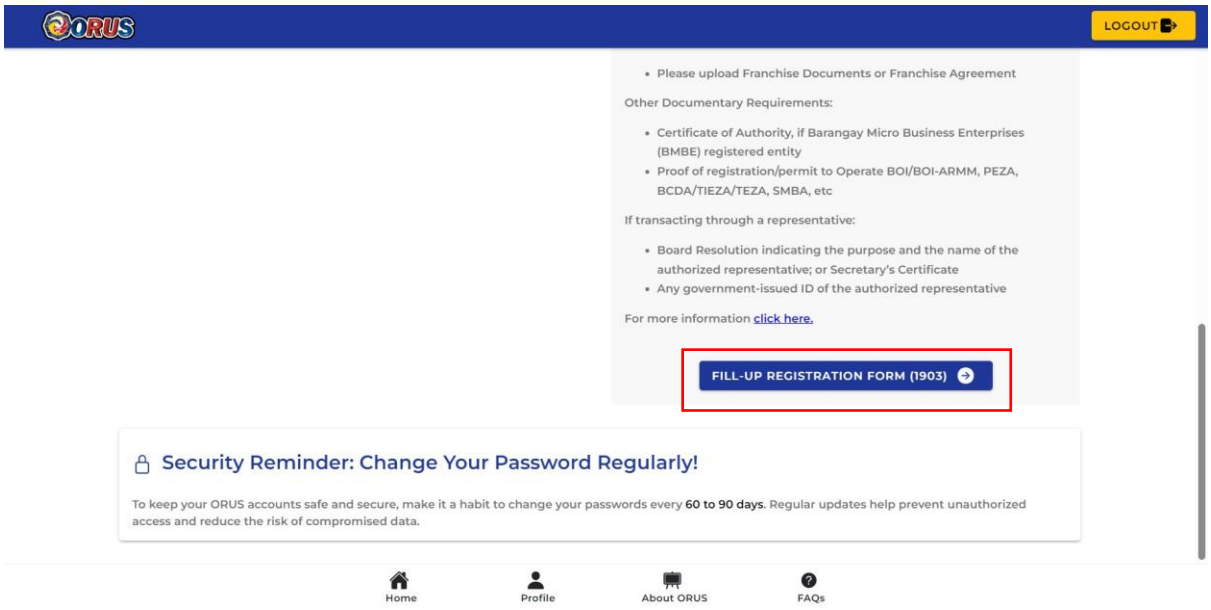
Step No. 1: Go to the ORUS website at https://orus.bir.gov.ph/home and log-in to your account.



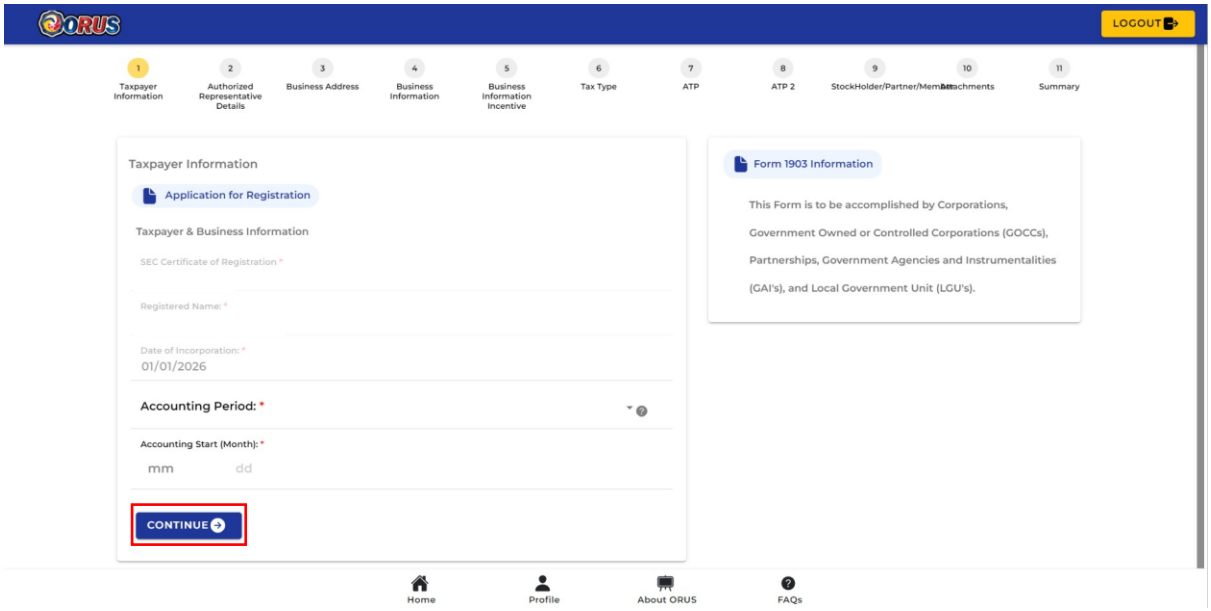
Step No. 2: Click <***New Registration***> and choose your registration whether <***As a Non-Individual***> or <***As an Individual***>.



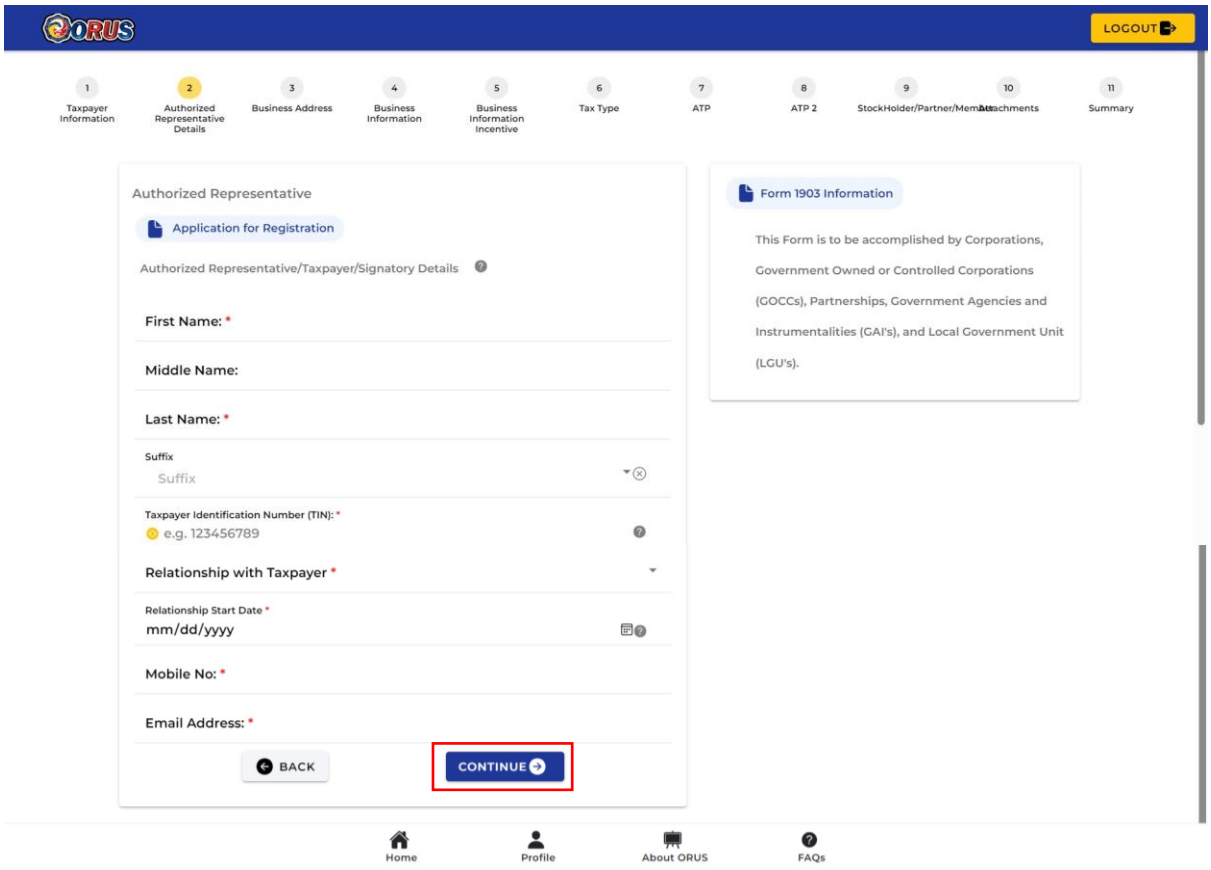
Step No. 3: Scroll down to the bottom page and click <***Fill-up Registration Form (1903)***> for Non-Individual or <***Fill-up Registration Form (1901)***> for Individual Taxpayers.



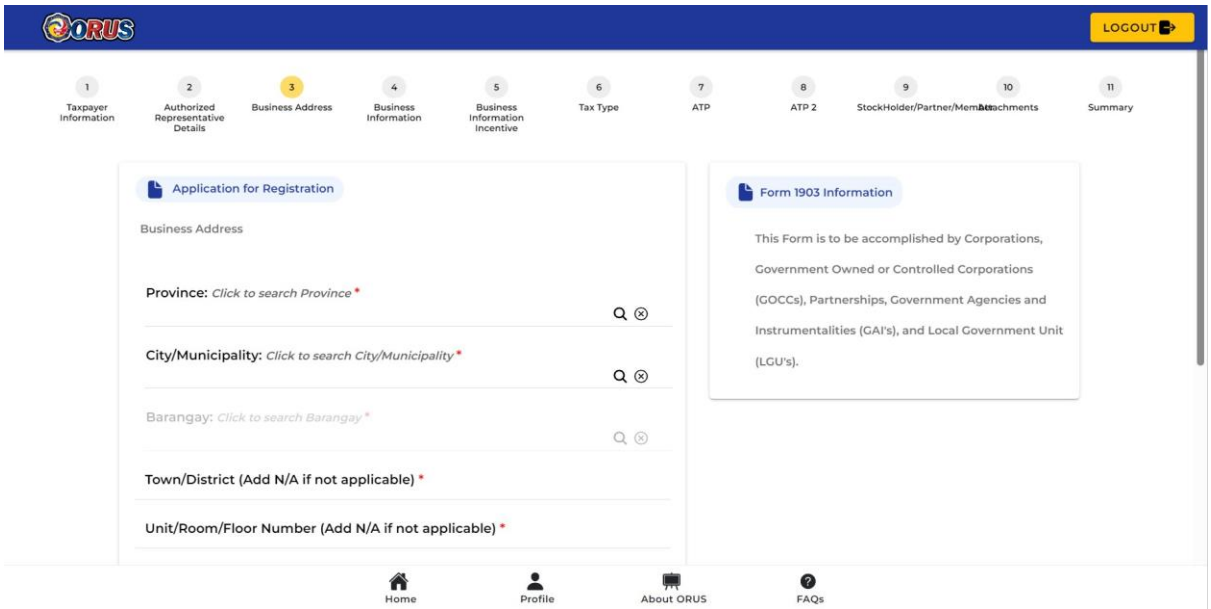
Step No. 4: Fill out the mandatory fields on the “Taxpayer Information” tab and click <***Continue***>.

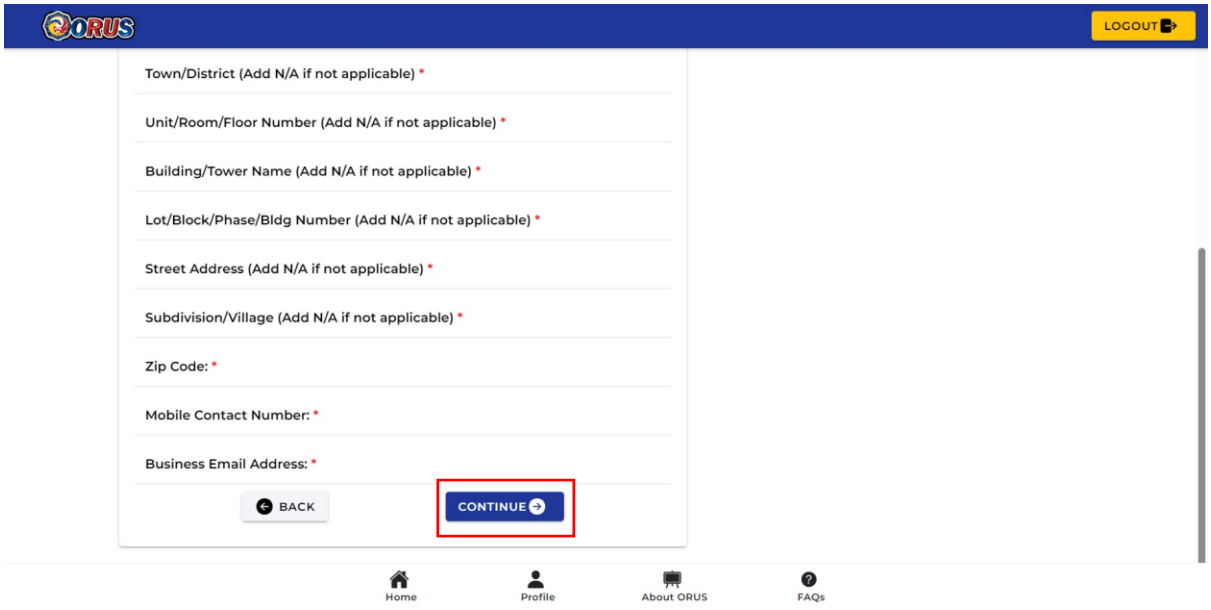


Step No. 5: Fill out the mandatory fields on the “Authorized Representative Details” tab and click <***Continue***>.

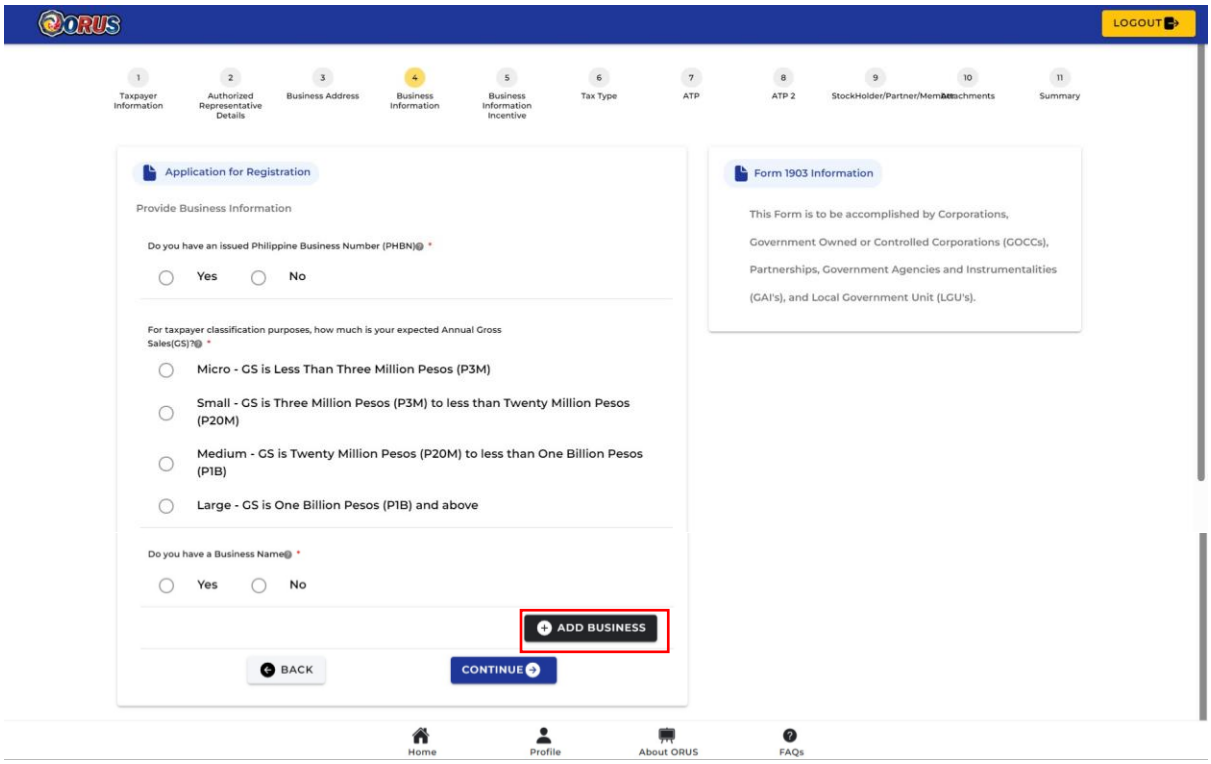


Step No. 6: Fill out the mandatory fields on the “Business Address” tab and click <***Continue***>.

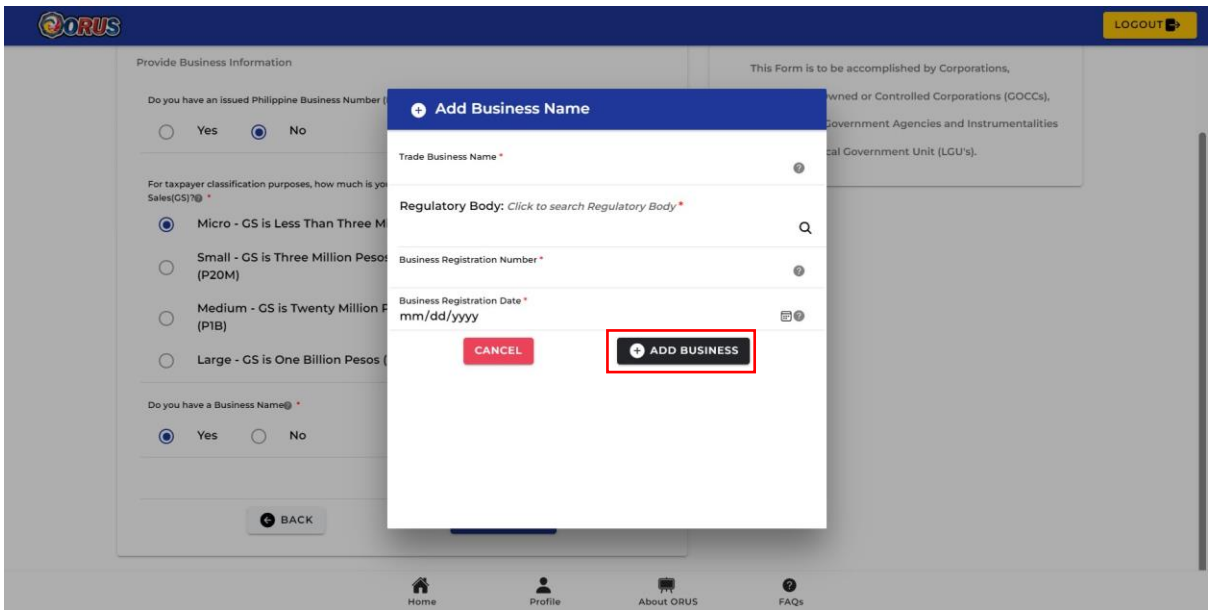




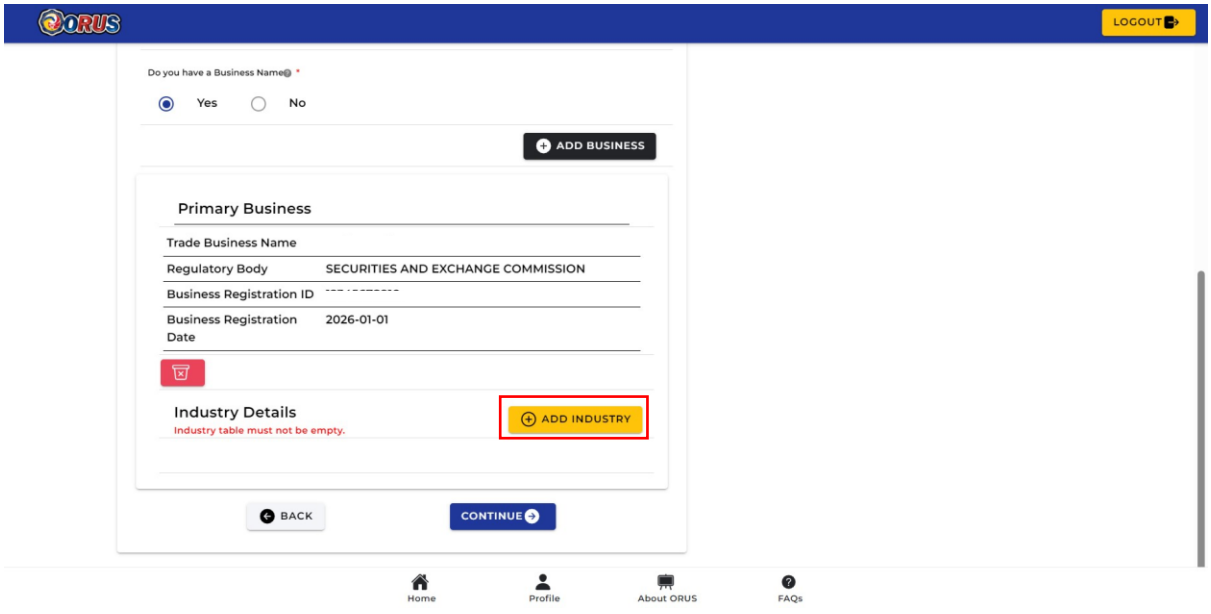
Step No. 7: Select the applicable answers on the “Business Information” tab, and click the <***Add Business***> button.



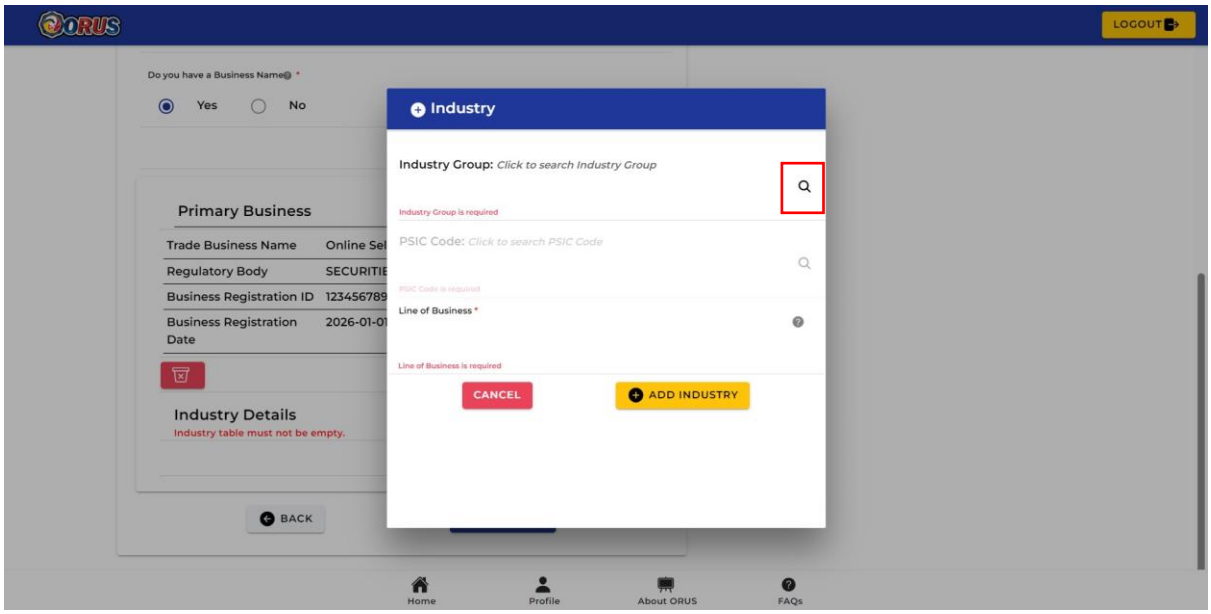
Step No. 8: Fill out the mandatory fields on the pop-up screen and click the <***Add Business***> button.



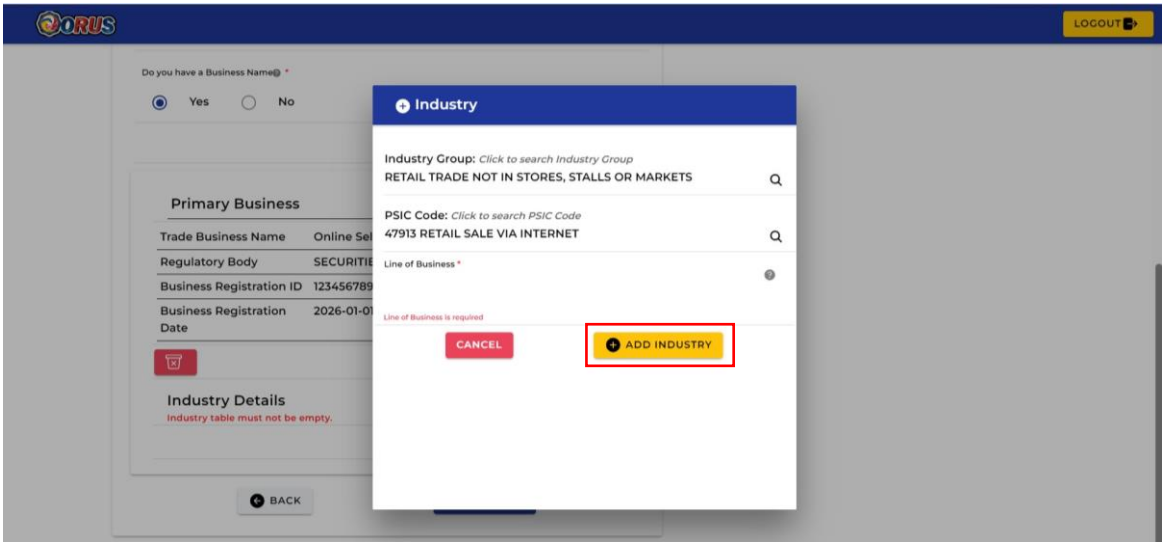
Step No. 9: The encoded details will be reflected on the “Primary Business” table. If no correction, proceed by clicking the <***Add Industry***> button.



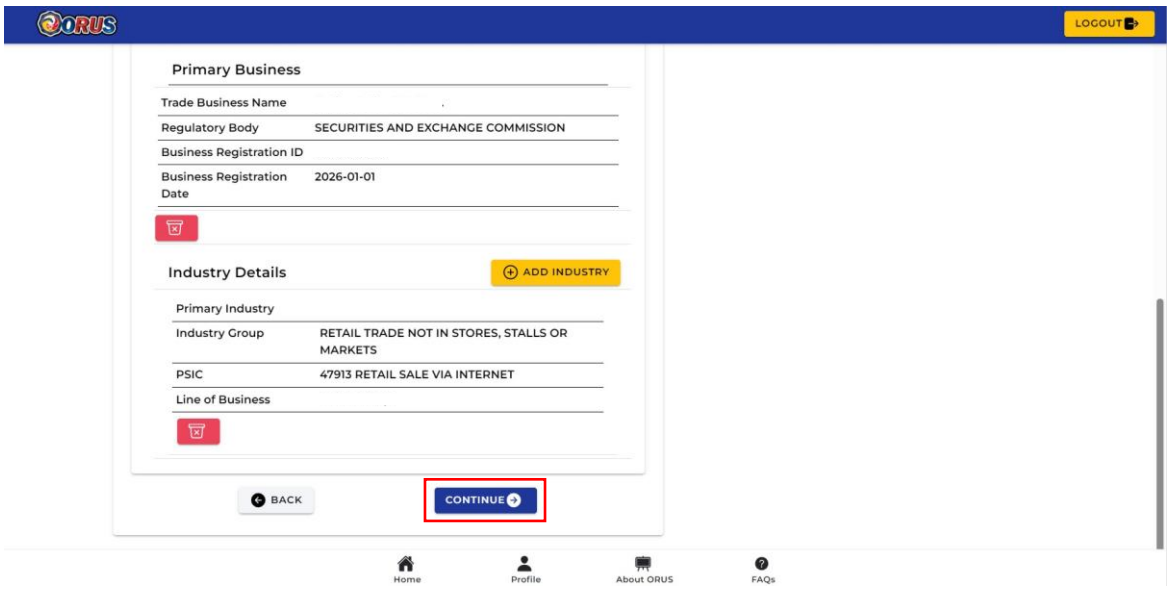
Step No. 10: The “Industry” screen will pop up. Search and select the appropriate “**Industry Group**” and “**PSIC Code**” by clicking the magnifier button.



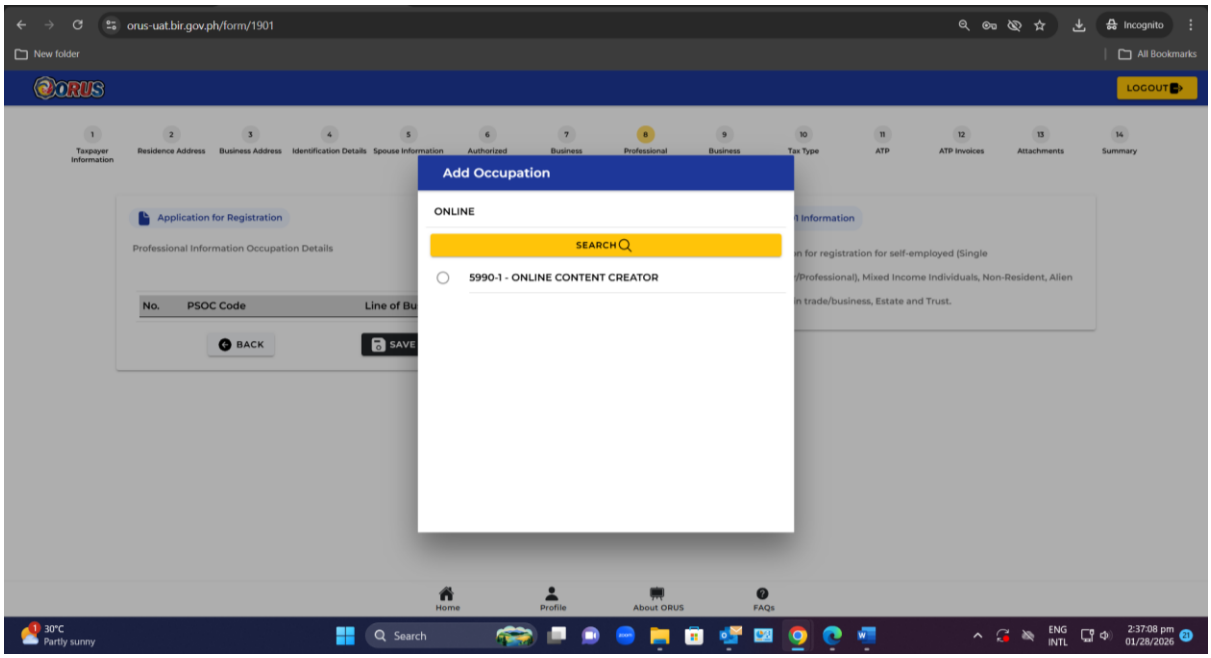
Step No. 11: Fill out the “Line of Business” field and click **<*Add Industry*>**.



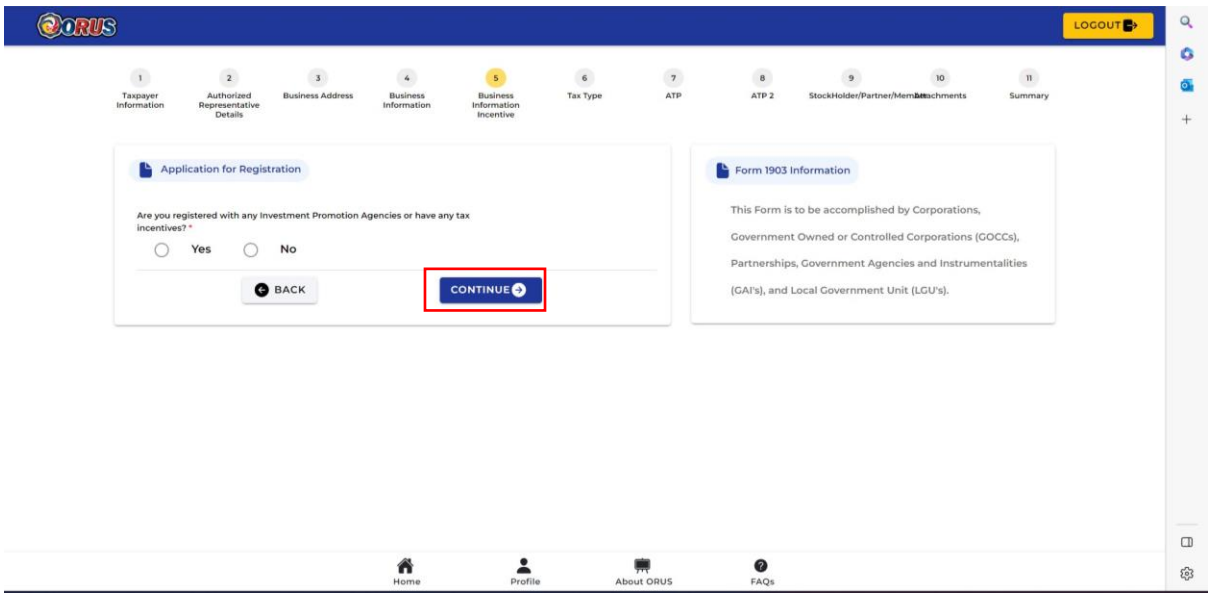
Step No. 12: Double check the details reflected on the “Primary Business” and “Industry Details”. In case of corrections, taxpayers may click the “trash” button and repeat the applicable steps in Nos. 7 to 13; otherwise, click <***Continue***>.



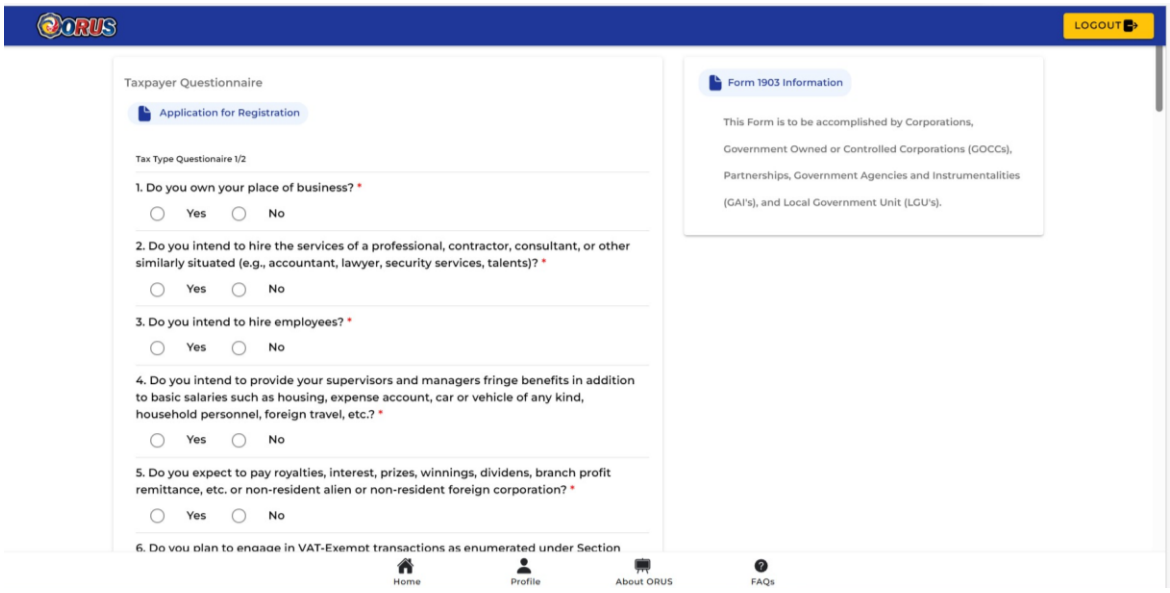
Step No 13. For individual business taxpayers registering as Professional, the Philippine Standard Occupational Classification (PSOC) code field shall be additionally filled out.



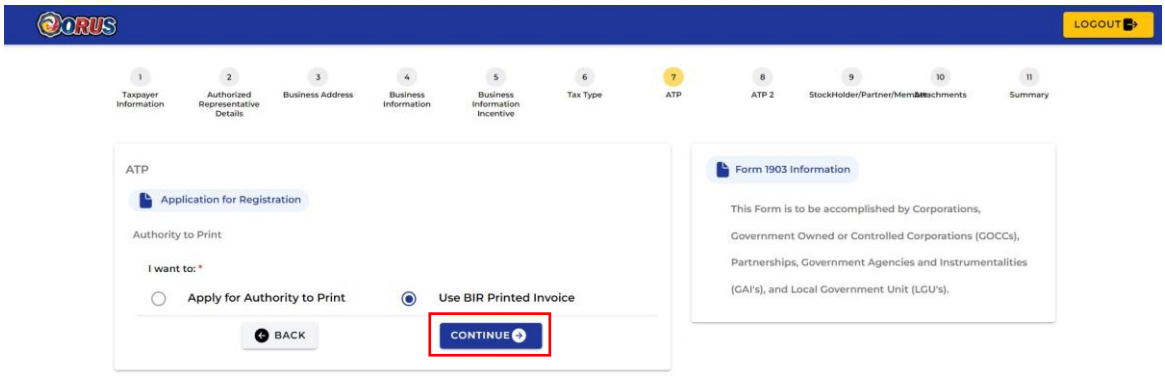
Step No. 14: Fill out the mandatory fields on the “Business Information Incentive” tab and click <***Continue***>.



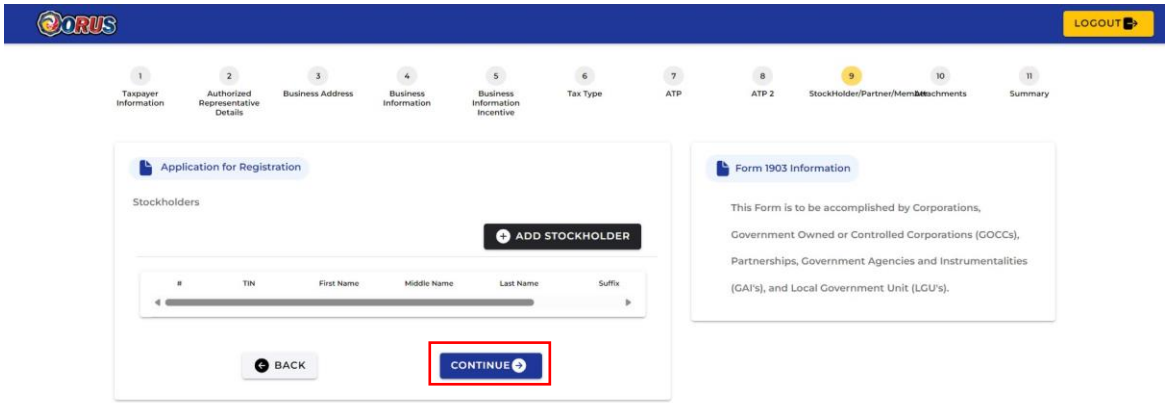
Step No. 15: Answer the questions on the “Tax Type” tab and click <***Continue***>.



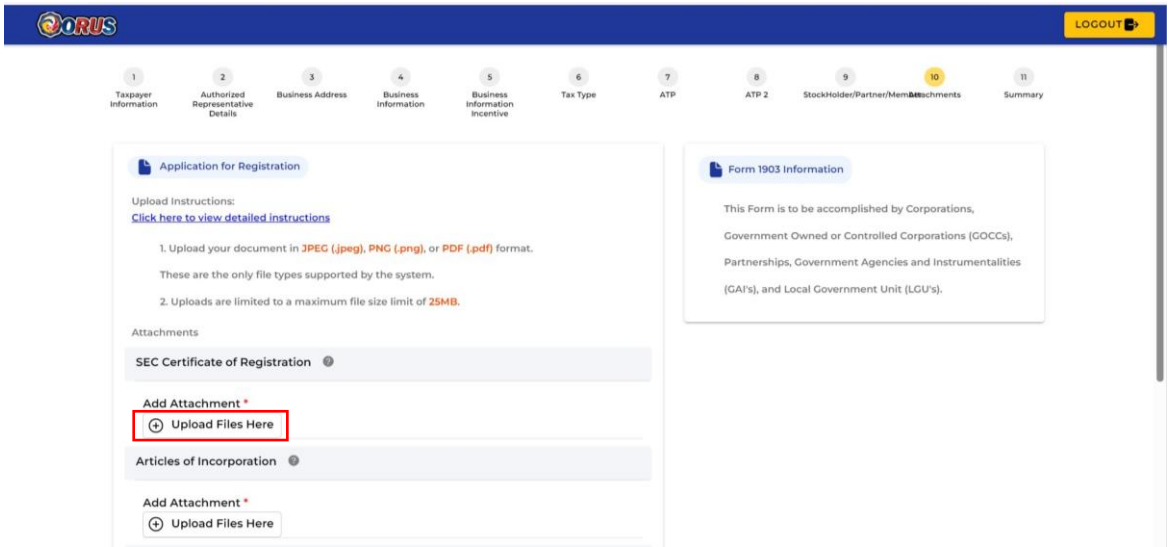
Step No. 16: Choose whether <***Apply for Authority to Print***> or <***Use BIR Printed Invoice***> then click <***Continue***>.

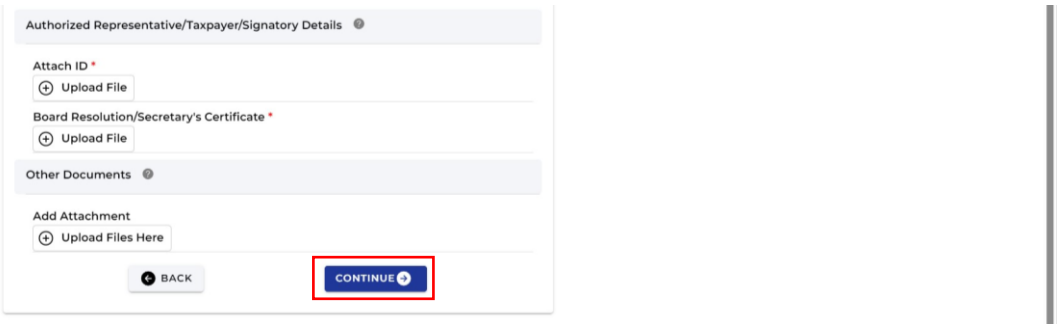


Step No. 17: Input the Stockholder details (if applicable); otherwise, click <<***Continue***>.

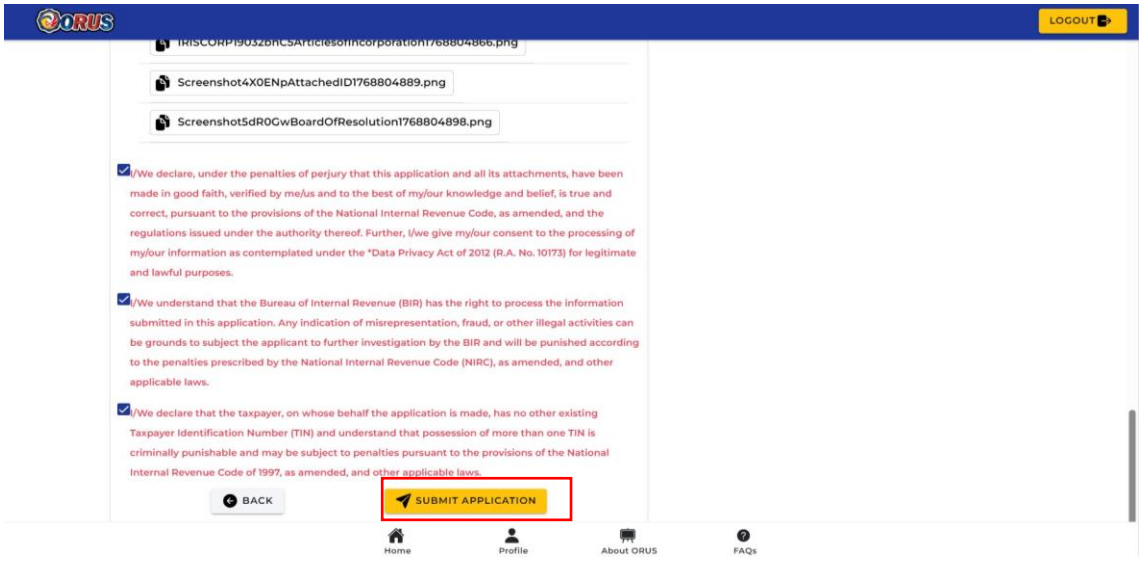


Step No. 18: On the “Attachments” tab, click on the <***Upload Files Here***> button to attach the documentary requirements. Then, click <<***Continue***>.

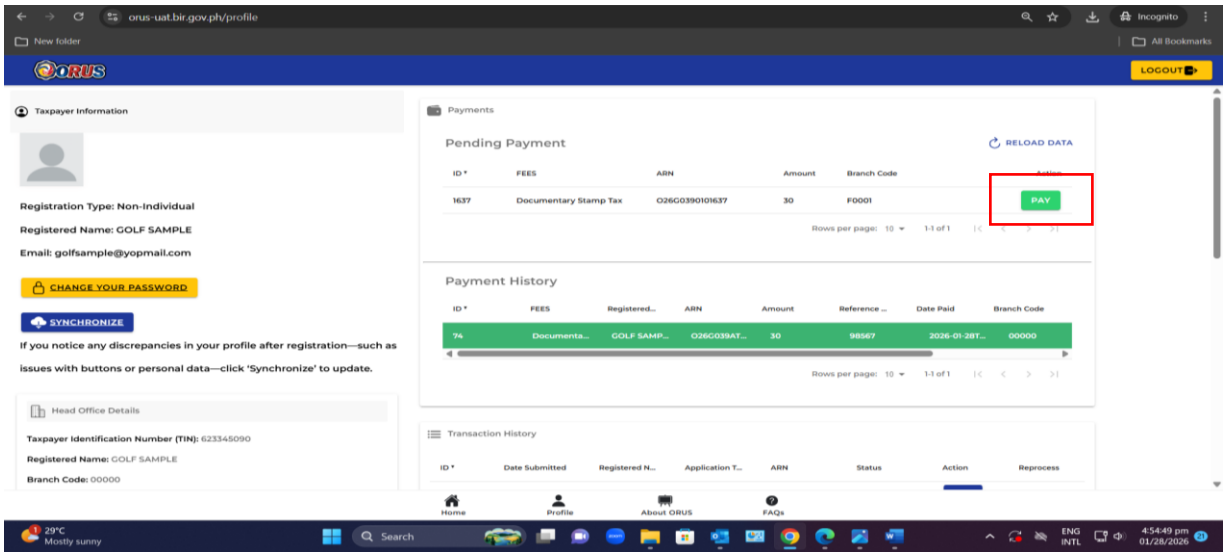




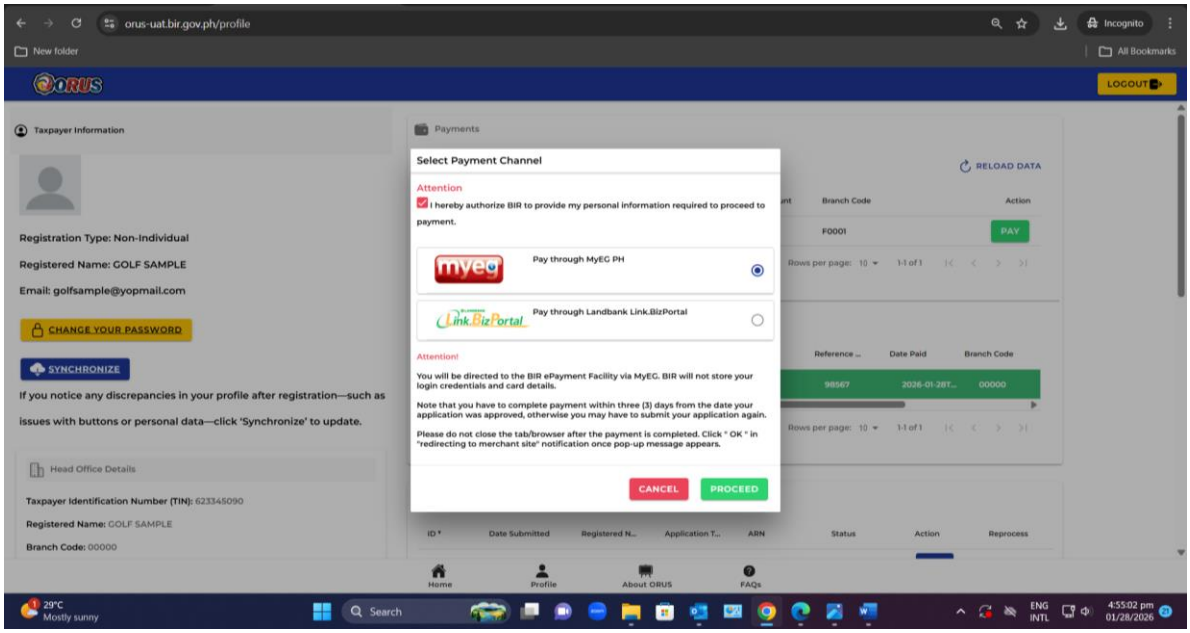
Step No. 19: Review the details reflected on the “Summary” page, check the three (3) boxes, and click <***Submit Application***>.



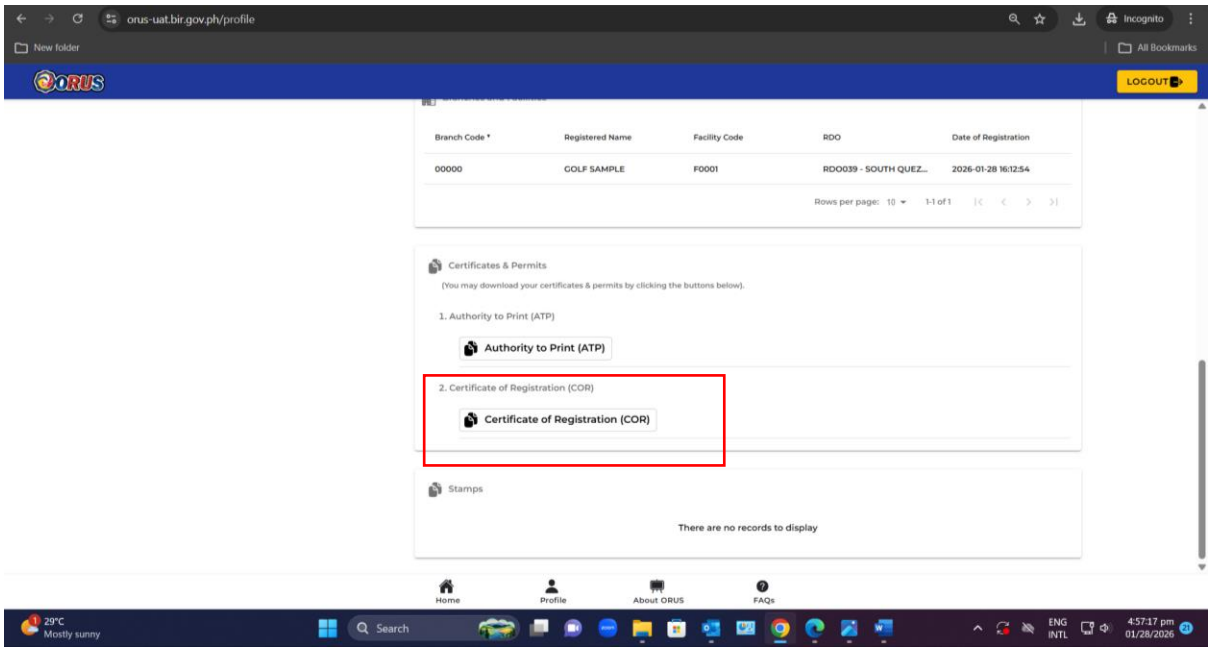
Step No. 20: Wait for the Revenue District Office’s (RDO) approval within three (3) working days and, once approved, pay the Php 30.00 loose Documentary Stamp Tax (DST) in ORUS.



Step No. 21: Select on any of the payment channels available in ORUS. Once selected, you will be redirected to the payment channel’s site outside of ORUS where you will make your payment.

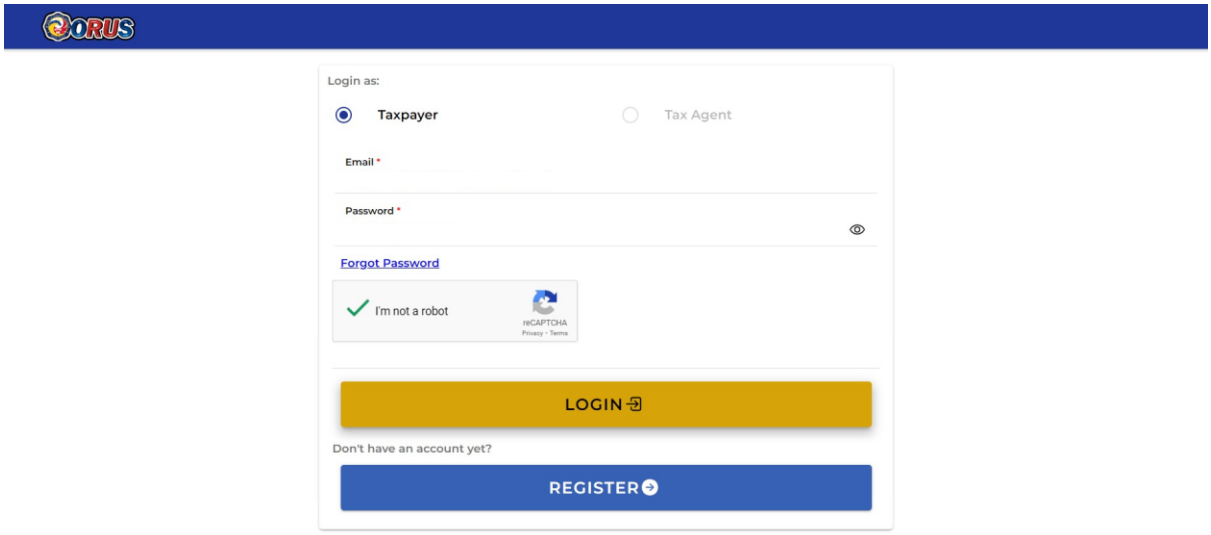


Step No. 22: Once paid, you will be redirected to the profile page of ORUS where you can now generate your COR and Authority to Print, if applicable.

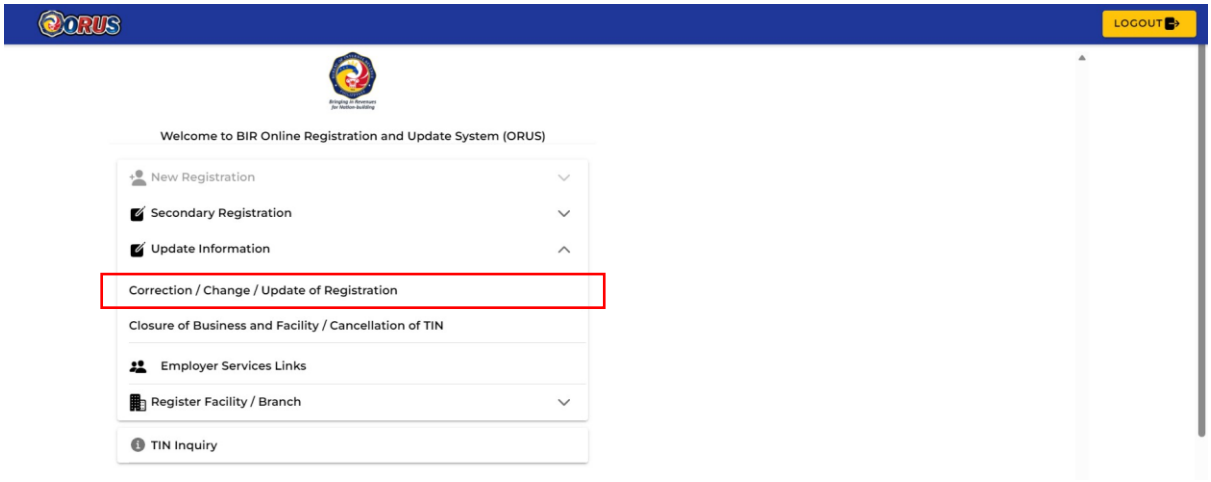


B. FOR EXISTING BUSINESS TAXPAYERS

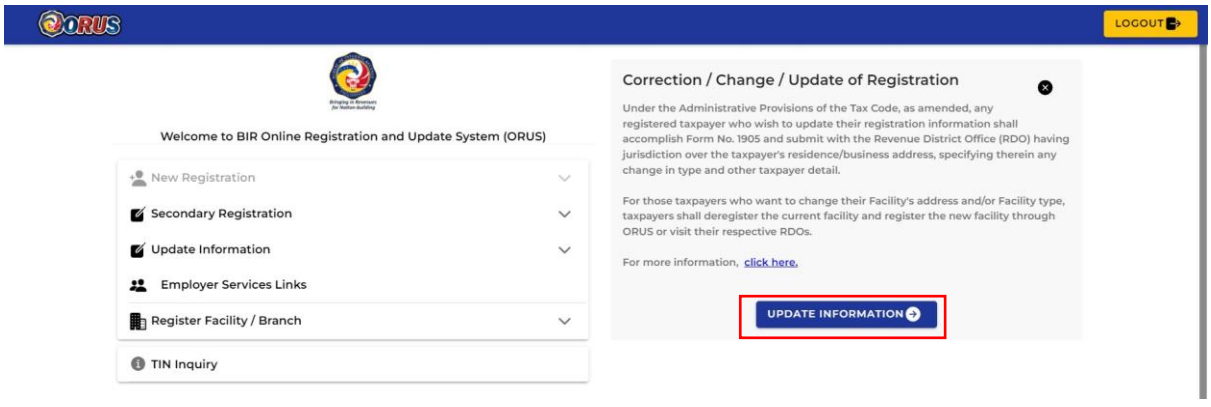
Step No. 1: Go to the ORUS website at https://orus.bir.gov.ph/home and log-in to your account.



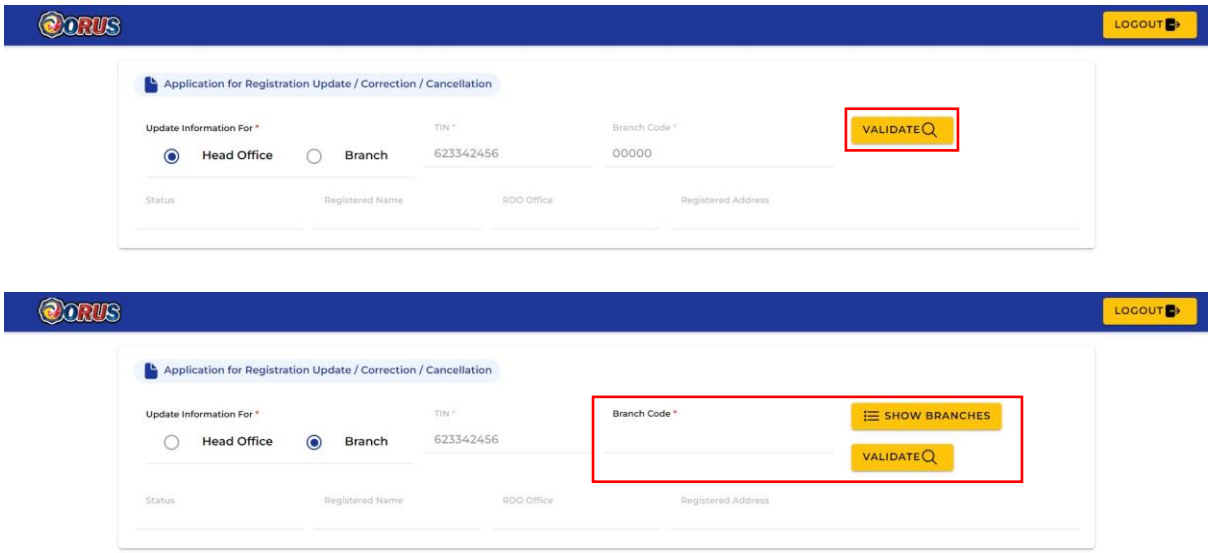
Step No. 2: Click <***Update Information***> and <***Correction/Change/Update of Registration***>.



Step No. 3: Click the <***Update Information***> button.

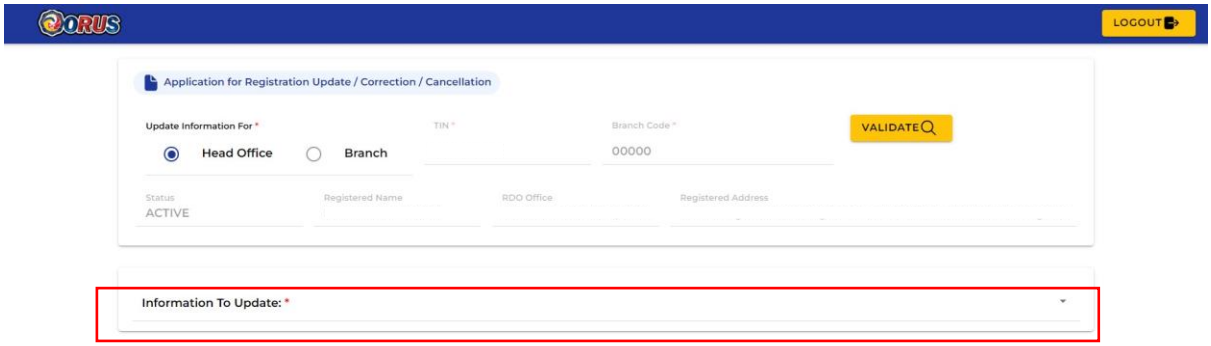


Step No. 4: Select whether “Head Office” or “Branch” and click **<Validate>**.

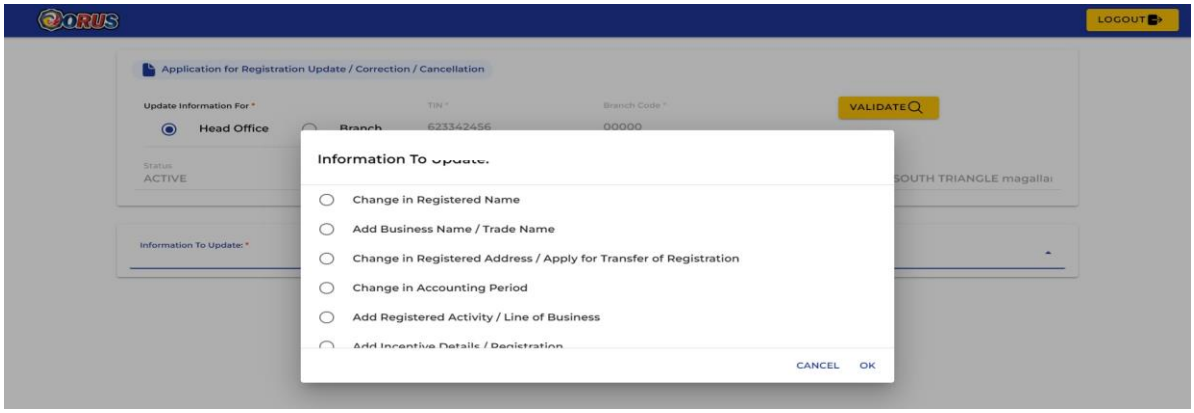


Note: Fill out the “Branch Code” field if the update is for the Branch, or simply click the <Show Branches> button to search for the Branch/es.

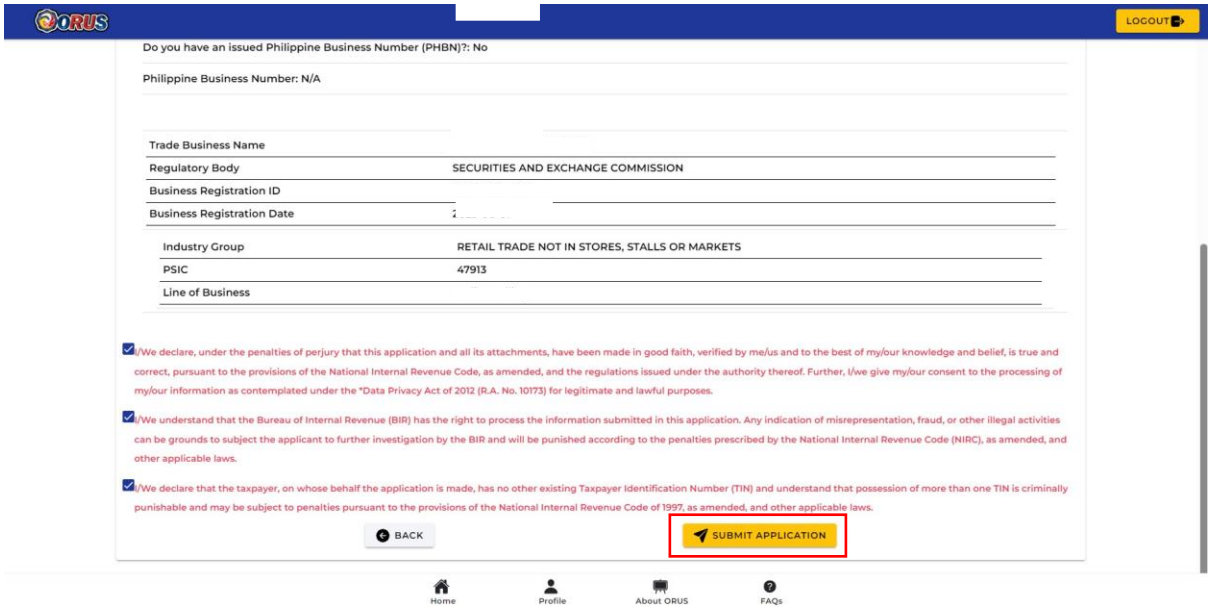
Step No. 5: Click ***<Information to Update>*** to view the dropdown list.



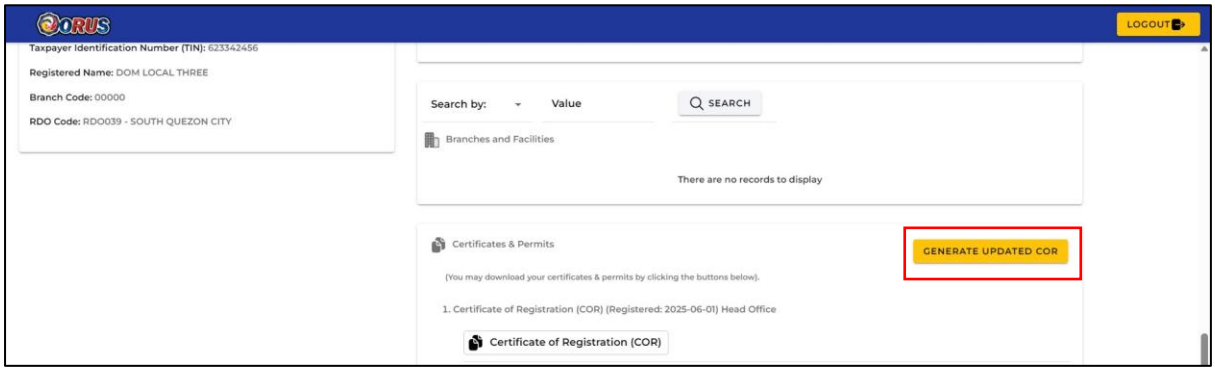
Step No. 6: Select the information you want to update and fill out the necessary fields applicable to the said update.

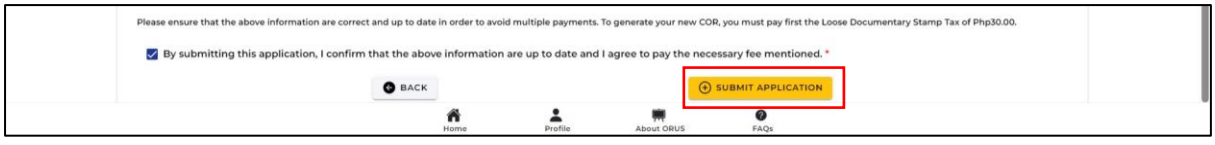


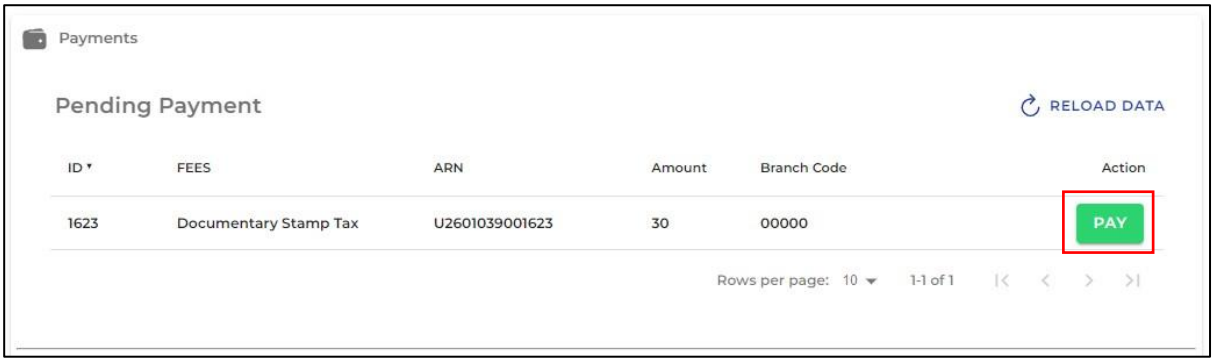
Step No. 7: Review the details reflected on the “Summary” page, check the three (3) boxes, and click <***Submit Application***>.



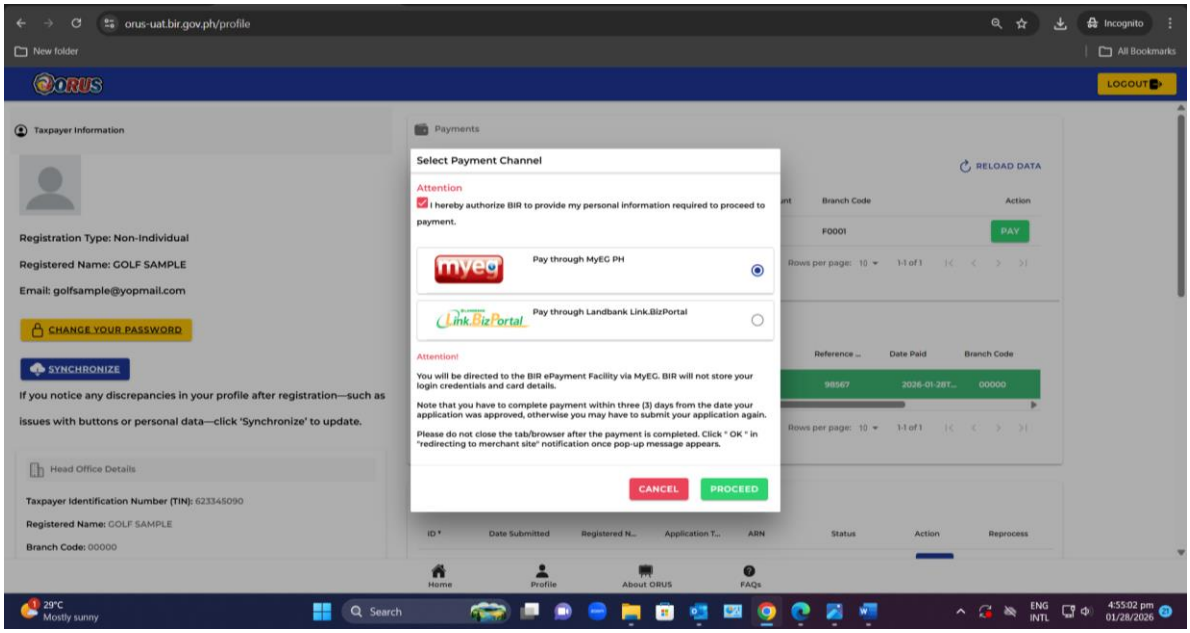
Step No. 8: You will be redirected to the ORUS Profile page. Pay the Php 30.00 loose Documentary Stamp Tax (DST) to generate the updated BIR Certificate of Registration (COR).







Step No. 9: Select on any of the payment channels available in ORUS. Once selected, you will be redirected to the payment channel’s site outside of ORUS where you will make your payment.



Step No. 10: Once paid, you will be redirected to the profile page of ORUS where you can now generate your COR and Authority to Print, if applicable.

