



Bureau of Internal Revenue

ORUS

Online Registration and Update System
REGISTRATION OF BOOKS OF
ACCOUNTS
TAXPAYER GUIDE

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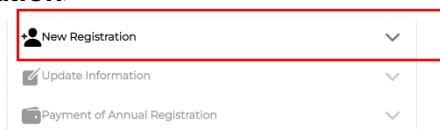
Setting-up the ORUS account

Account Creation Page

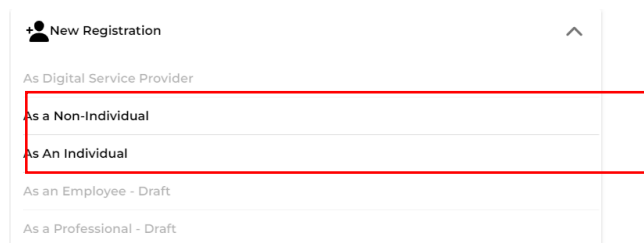
Taxpayers who do not have an existing TIN or record with the BIR can create an account with ORUS using their permanent email or company email. Only one email per taxpayer can enroll in ORUS. For taxpayers who have an existing TIN or record with the BIR, updated permanent email address existing in BIR 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>

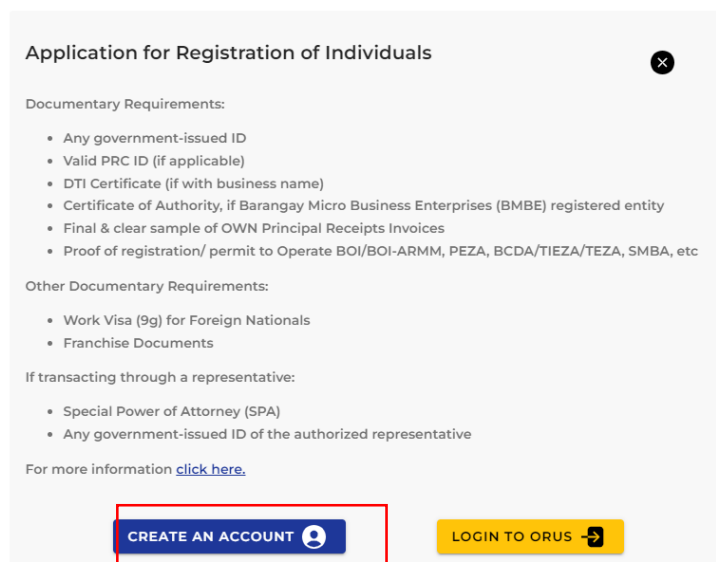
Step 2: Select <**New Registration**>



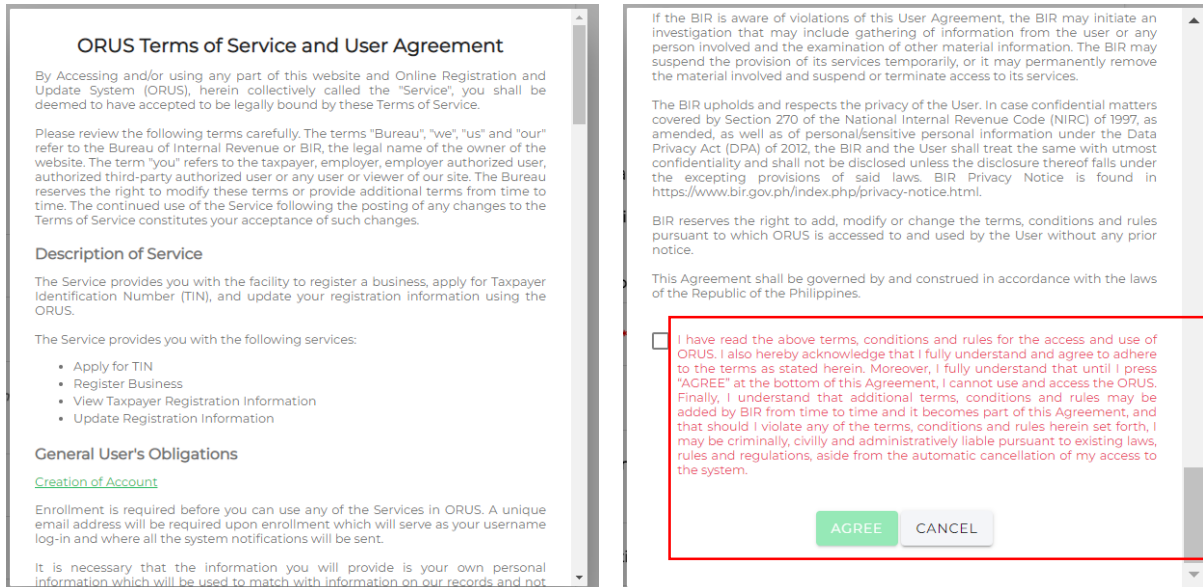
Step 3: Select the appropriate **User Type**: As a Non-Individual or As an Individual



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



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”

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

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

👤 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](#).

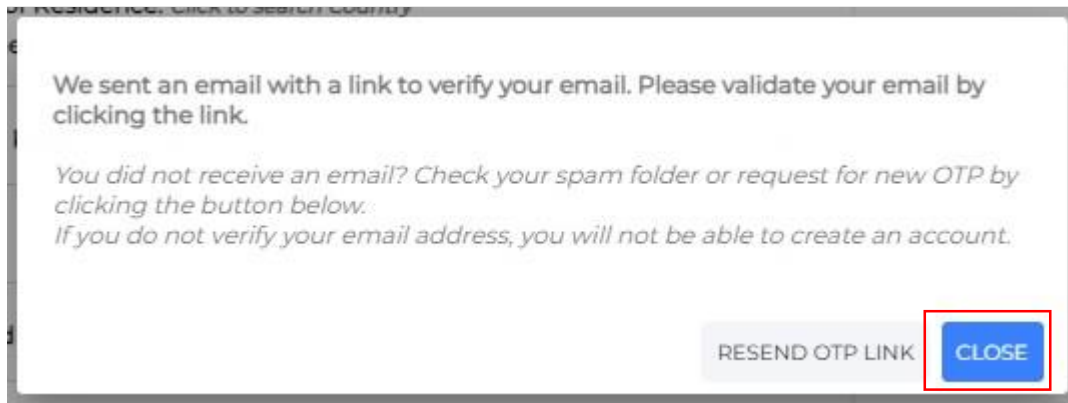
Field	Format	Description
Email	Open Text; xxx@xxx.xxx	<p>Indicate the email address to be linked to the account. This will serve as the email address in your permanent taxpayer record.</p> <p>! Important:</p> <ul style="list-style-type: none"> • Make sure that the <u>email address</u> logged here is 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>

		<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>
		<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:

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:

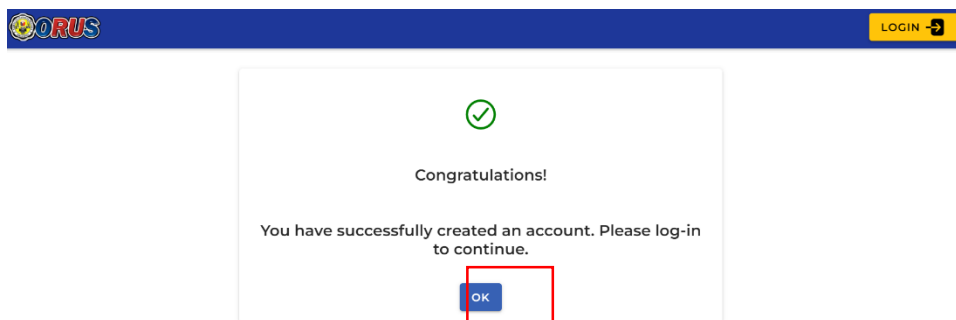
<https://orus.bir.gov.ph//verify/xxxxx>

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:

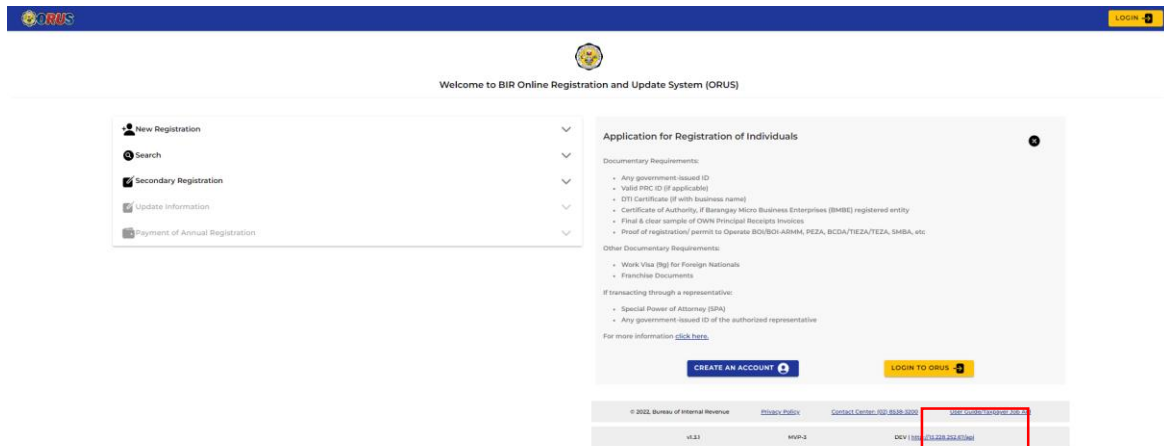


Click on the **<OK>** button to be redirected to login.

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

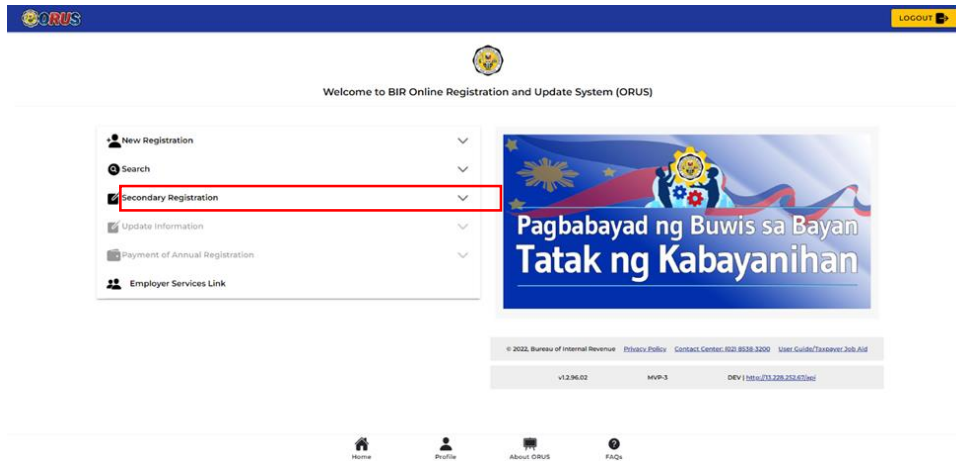
Step 4: Enter email address and password. Click <Login> button

Registration and Update of Books

Accessing the Form

BIR Form 1905: Registration/Update of Books

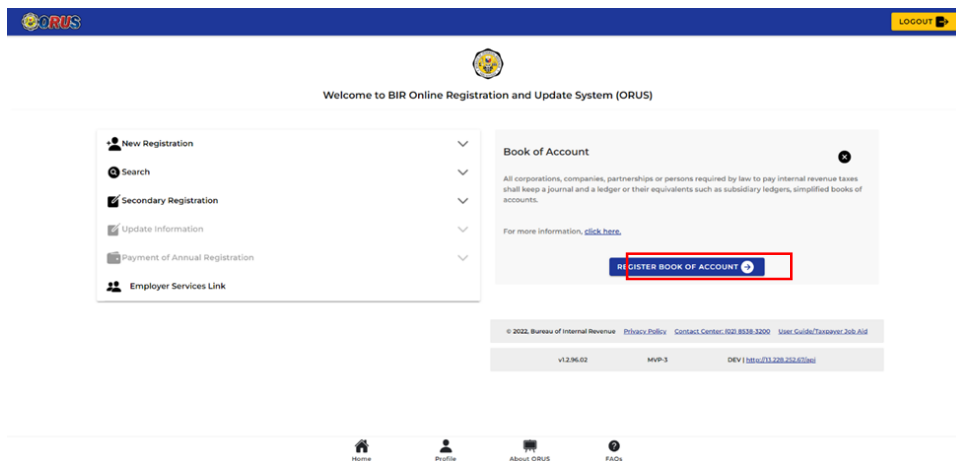
Step 1: After logging in, click the **<Secondary Registration>** button.



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>**.

TIN: *	Branch Code: *	Add
608018620		

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

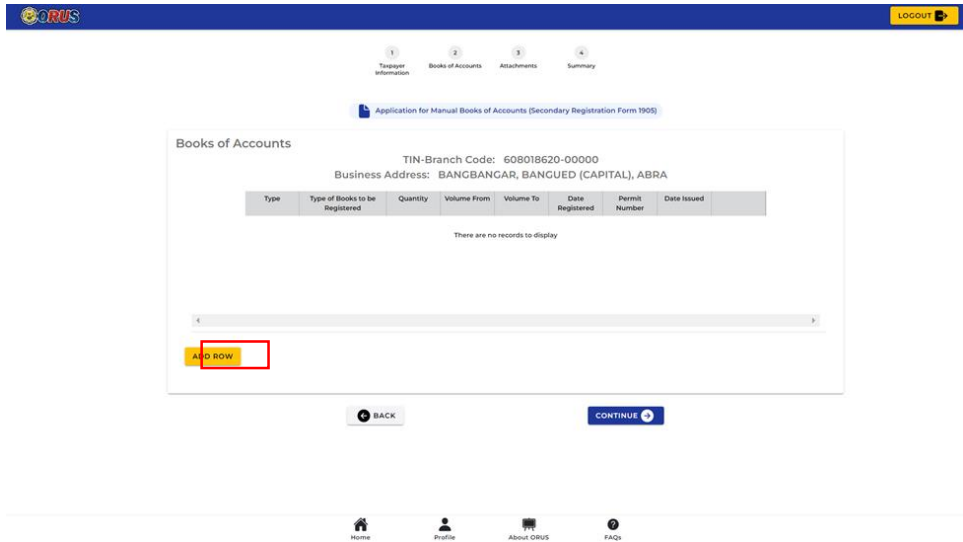
Step 5: To proceed in registering the book of accounts, click the **<Add>** button inside the box.

TIN: *	Branch Code: *	Add
608018620	00000	

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

Page 2: Books of Accounts

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



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

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.

The screenshot shows the 'Books of Accounts' page in the ORUS system. At the top, there is a navigation bar with the ORUS logo and a 'LOGOUT' button. Below the navigation bar, there are four numbered steps: 1. Taxpayer Information, 2. Books of Accounts, 3. Attachments, and 4. Summary. The current page is 'Application for Manual Books of Accounts (Secondary Registration Form 1905)'. The page title is 'Books of Accounts'. The TIN-Branch Code is 608018620-00000 and the Business Address is BANGBANGAR, BANGUED (CAPITAL), ABRA. The table below shows the following data:

Type	Type of Books to be Registered	Quantity	Volume From	Volume To	Date Registered	Permit Number	Date Issued
Manual	General Ledger Account Receipt	1	0	1	2022-11-25		
Manual	Income Book	1	0	1	2022-11-25		
Loose Leaf	Daily Receipt Report	1	0	1	2022-11-25	123	2020-11-24
Computerized	Check Disbursement Book	1	0	1	2022-11-25	123	2020-11-24

Below the table, there is an 'ADD ROW' button and a 'CONTINUE' button highlighted with a red box. At the bottom of the page, there is a navigation bar with icons for Home, Profile, About ORUS, and FAQs.

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.

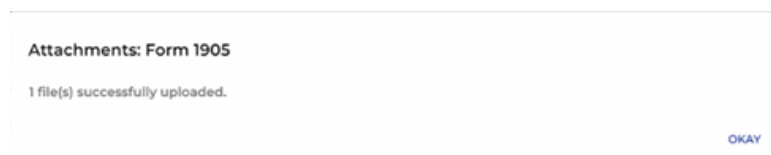
The screenshot shows the 'Application for Manual Books of Accounts (Secondary Registration Form 1905)' page. At the top, there is a progress bar with four steps: 1. Taxpayer Information, 2. Books of Accounts, 3. Attachments, and 4. Summary. The current step is 'Books of Accounts'. The page displays taxpayer information: Title (408018620), Registered Name (Juan Tarniel Oleta Cruz), RDO Code (007), and Business Address (123 123 123 123 BANGBANGAR BANGBANGAR 123 2800 BANGUED (CAPITAL) ABRA PHILIPPINES). Below this, there is a section to 'Register Books of Account for:'. There are two radio buttons: 'Head Office' and 'Branch'. A table below shows a single entry with TIN '608018620' and Branch Code. A green 'Add' button is next to the entry. At the bottom, there is a 'Continue' button highlighted with a red box, and a 'Back' button.

Page 3: Submit Documents

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

The screenshot shows the 'Attachments' page. At the top, there is a progress bar with four steps: 1. Taxpayer Information, 2. Books of Accounts, 3. Attachments, and 4. Summary. The current step is 'Attachments'. The page provides instructions: 'All documents should be uploaded either as a PDF file or as a JPG image file. Each document should not be larger than 25MB.' It also mentions attaching an Affidavit document and submitting DVDs for computerized books. Below the instructions, there is an 'Add Attachment' section with a red box around the 'Upload Files Here' button. At the bottom, there is a 'Review' button highlighted with a red box and a 'Back' button.

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		Business Information	
TIN: 608018620	Registered Name: Juan Tamad Dela Cruz	TIN:	RDO CODE: 007
RDO CODE: 007	Email: jtdelacruz@gmail.com	Business Address:	

Office	TIN	Branch Code	Business Address
Head Office	608018620	0000	BANGSANGAL BANGKAL (CAPITAL AREA)

Type	Type of Books to be Registered	Quantity	Volume From	Volume To	Date Registered	Permit Number	Date Issued
Manual	General Ledger Account Books	1	0	1	2022-11-25		
Manual	Invoice Book	1	0	1	2022-11-25		
Computerized	Daily Invoice System	1	0	1	2022-11-25	001	2022-11-25
Computerized	Check Disbursement Book	1	0	1	2022-11-25	002	2022-11-25

Attachments

OtherRegistrationdocumentsAZdb4BATypeAttachments1669341856.pdf

I/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.

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](#)

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) S22007BA003126 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.

[OK](#)

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. The top navigation bar includes the ORUS logo and a LOGOUT button. The profile section on the left shows registration details for Juan Dela Cruz, including his TIN (608018620), residence address, citizenship (PHILIPPINES), and civil status (Single). A 'CHANGE YOUR PASSWORD' button is visible below the profile information.


The main content area is divided into several sections:

- Payments:** Shows a payment record with a date of 11/25/2022 - 10:06:38 and an application reference number of 0223039103083. A 'LINK TO EPAY' button is provided.
- Transaction History:** A table listing submitted transactions with columns for ID, Date Submitted, Registered Name, Application Type, ABN, Status, and Action (VIEW).
- Certificates & Permits:** Lists the Certificate of Registration (COR).
- Stamps:** A list of generated stamps, each with a 'Volume 0 to 0' button. The stamps include:
 - General Ledger Account Receipt (Loose Leaf) Permit no. 1234 (Registered: 2022-11-24)
 - General Ledger Account Receipt (Manual) Permit no. (Registered: 2022-11-25)
 - Income Book (Manual) Permit no. (Registered: 2022-11-25)
 - Daily Receipt Report (Loose Leaf) Permit no. 123 (Registered: 2022-11-25)
 - Check Disbursement Book (Computerized) Permit no. 123 (Registered: 2022-11-25)

The bottom navigation bar contains icons for Home, Profile, About ORUS, and FAQs.

QR Stamp Sample

1. Manual Books of Accounts

	BUREAU OF INTERNAL REVENUE REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE RDO NO. 039 - SOUTH QUEZON CITY	ORIGINAL ARN: S220398A001583
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TIN : 987654321-00000
Registered Name : ANNO SEYOU, INC.
Registered Business Address : PINYAHAN, QUEZON CITY, NCR, SECOND DISTRICT
Type of Book : Manual
Book Registered : CASH RECEIPTS JOURNAL
Quantity : 1
Volume no. : 1 of 1
Date Registered : 10-12-2022
Date Approved : 10-12-2022



Note: This Cover Page **MUST** be displayed/sticked in front of each registered Book of Account. Penalty for failure to display Cover Page shall be imposed per existing revenue regulations and issuances.

This cover page has been generated for the purpose of Bookkeeping Requirements as amended.

2. Loose Leaf Books of Accounts

	BUREAU OF INTERNAL REVENUE REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE RDO NO. 039 - SOUTH QUEZON CITY	ORIGINAL ARN: S220398A001583
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TIN : 987654321-00000
Registered Name : ANNO SEYOU, INC.
Registered Business Address : PINYAHAN, QUEZON CITY, NCR, SECOND DISTRICT
Type of Book : Loose leaf
Book Registered : CASH RECEIPTS JOURNAL
Quantity : 1
Volume no. : 1 of 1
Date Registered : 10-12-2022
Date Approved : 10-12-2022
PTU No./AC Control No. : LLAB-039-1222-00012
PTU/AC Date Issued : 10-11-2022



Note: This Cover Page **MUST** be displayed/sticked in front of each registered Book of Account. Penalty for failure to display Cover Page shall be imposed per existing revenue regulations and issuances.

This cover page has been generated for the purpose of Bookkeeping Requirements as amended.

3. Computerized Books of Accounts

	BUREAU OF INTERNAL REVENUE REPUBLIC OF THE PHILIPPINES DEPARTMENT OF FINANCE RDO NO. 039 - SOUTH QUEZON CITY	ORIGINAL ARN: S22039BA001583
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TIN : 987654321-00000
Registered Name : ANNO SEYOU, INC.

Registered Business Address : PINYAHAN, QUEZON CITY, NCR, SECOND DISTRICT
Type of Book : Computerized
Book Registered : Component - General Ledger
Quantity : 1
Volume no. : 1 of 1
Date Registered : 10-12-2022
Date Approved : 10-12-2022
PTU No./AC Control No. : 039AC1222-00012
PTU/AC Date Issued : 10-11-2022



Note: This Cover Page **MUST** be displayed/sticked in front of each registered Book of Account. Penalty for failure to display Cover Page shall be imposed per existing revenue regulations and issuances.

This cover page has been generated for the purpose of Bookkeeping Requirements as amended.

---END---