

ADVISORY ON TAXPAYER CLASSIFICATION

	<u>PAGE NOS.</u>
BIR REVENUE MEMORANDUM CIRCULAR NO. 62-2024 Availability of the “Taxpayer Classification Inquiry” Functionality in the BIR Online Registration and Update System	2

20/F Chatham House
Valero cor. Rufino Sts.



Salcedo Village
Makati 1227



www.bdblawn.com.ph
info@bdblawn.com.ph



T: (632) 8403-2001



Copyright © 2024 by Du-Baladad and Associates (BDB Law). All rights reserved. No part of this issue covered by this copyright may be produced and/or used in any form or by any means – graphic, electronic and mechanical without the written permission of the publisher.

MEMBER FIRM OF

wts global

**Taxpayer Classification Inquiry in the
Online Registration and Update System**

I. Functionality

- The Taxpayer Classification (*i.e.* Micro, Small, Medium, or Large) inquiry in the BIR's Online Registration and Update System (ORUS) is now available.

II. Steps in Taxpayer Classification Inquiry

Step 1	Access Orus through https://orus.bir.gov.ph/home .
Step 2	In the ORUS Homepage, select “ Verify TIN/Search BIR-Registered Business. ”
Step 3	Select “ BIR-Registered Business Search and Taxpayer Classification Inquiry ” from the dropdown list and click “Proceed.”
Step 4	Input the following taxpayer details: <input checked="" type="checkbox"/> Registered/Trade Name (as shown in the BIR Form 2303); and <input checked="" type="checkbox"/> TIN and Branch Code.
Step 5	Tick the CAPTCHA box for verification (I am not a robot) and click “Search.”
Step 6	The Taxpayer's Classification will be displayed.

III. Contesting the Taxpayer Classification

- Should there be a disagreement, the taxpayer may contest the initial classification:

Step 1	Send a letter to the RDO, where the taxpayer is registered, informing it of the correct classification. Proof of the correct classification (<i>i.e.</i> ITR for TY 2022 or TY 2022 Income Statement) should also be attached.
---------------	---

Step 2	The RDO shall evaluate and make corrections in the Taxpayer Classification, if valid.
Step 3	The RDO shall inform the taxpayer of the result of the evaluation and action taken.

Source:

BIR Revenue Memorandum Circular No. 62-2024

Copyright © Du-Baladad and Associates