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

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RECORDS MGT. DIVISION
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REVENUE MEMORANDUM CIRCULAR NO. 62-2024

SUBJECT : Availability of the "Taxpayer Classification Inquiry" Functionality in the Online Registration and Update System (ORUS)

TO : All Internal Revenue Officials and Employees, Taxpayers, and All Others Concerned

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Pursuant to the provisions of Republic Act No. 11976, otherwise known as "Ease of Paying Taxes (EOPT) Act", and pursuant to Revenue Regulations No. 8-2024, taxpayers shall be classified into Micro, Small, Medium and Large Taxpayers, based on their annual gross sales from their business, to wit:

A. Micro Taxpayer – a taxpayer whose gross sales for a taxable year is less than Three Million Pesos (P 3,000,000.00)

B. Small Taxpayer – a taxpayer whose gross sales for a taxable year is Three Million Pesos (P 3,000,000.00) to less than Twenty Million Pesos (P 20,000,000.00).

C. Medium Taxpayer – a taxpayer whose gross sales for a taxable year is Twenty Million Pesos (P 20,000,000.00) to less than One Billion Pesos (P 1,000,000,000.00).

D. Large Taxpayer – a taxpayer whose gross sales for a taxable year is One Billion Pesos (P 1,000,000,000.00) and above.

In relation to the foregoing, this Circular is hereby issued to announce the availability of the functionality for online Taxpayer Classification inquiry in the BIR's Online Registration and Update System (ORUS) through its **"BIR Registered Business Search and Taxpayer Classification Inquiry"** functionality.

To view/inquire on the Taxpayer's Classification under the EOPT Act, taxpayer-applicants shall access ORUS through https://orus.bir.gov.ph/home and follow the procedures below.

1. In ORUS Homepage, select the "Verify TIN/Search BIR-Registered Business" from the displayed functionalities.
2. Select "BIR-Registered Business Search and Taxpayer Classification Inquiry" from the dropdown list.

3. Click the "Proceed" button.
4. Taxpayer shall be required to input the following details:
   a. Registered Name or Trade Name (as shown on the Certificate of Registration – BIR Form No. 2303)
   b. TIN and Branch Code
5. Tick the box for verification (I'm not a robot), then click the "Search" button. Taxpayer's Classification will be displayed (Micro, Small, Medium, Large). Note your Taxpayer Classification.
6. Should you disagree with your initial Taxpayer Classification, send a letter to the Revenue District Office (RDO) where you are registered and inform the said RDO of your correct Taxpayer Classification. Proof of your claim for the correct classification [i.e. Taxable Year (TY) 2022 Income Tax Return or TY 2022 Income Statement showing the Gross Sales, etc.] should be attached to the letter.
7. The RDO shall evaluate the documents submitted by the taxpayer and make the necessary correction in the Taxpayer Classification, if the taxpayer's claim is correct/valid.
8. The RDO shall inform the taxpayer of the result of the evaluation and the action taken.

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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