


User guide on Offline filing of Form C (Other Company)

Welcome Page – To Begin Offline Filing

Welcome to IRAS Offline Form C for Year of Assessment 2008

This filing may take you 30 to 45 minutes to complete. To guide you through the process, you can click on the  icon found throughout the form and refer to the [User Guide](#) and [FAQs](#).



Please get ready the following information to complete the filing:-

1) **Audited / Unaudited Accounts** (in CSV, PDF, TXT, or XML format)

You are required to attach the accounts at Section 2 of the Form C Filing Menu. This is not applicable to companies that have filed the full set of financial accounts with ACRA in XBRL format.

2) **Detailed Profit and Loss Statement**

You are required to attach a copy of the Detailed Profit and Loss Statements via the "Audited / Unaudited Accounts" at Section 1 of the Form C Filing Menu, even if the accounts had been filed with ACRA in XBRL format.

3) **Tax Computation**

You can attach your own tax computation with supporting schedules or make use of IRAS Tax Computation Templates for trading or investment holding companies.

If you are using the *IRAS Tax Computation Templates* please take note of the following:-

- you should complete the IRAS Tax Computation Templates before completing the Form C, so that the figures would be extracted and auto-included into the Form C Template. Any subsequent adjustment to the figures must be made from IRAS Tax Computation Template instead of Form C.
- if the prescribed rows provided in IRAS Tax Computation Template is insufficient, you only need to enter the total value in the relevant box of the IRAS Tax Computation Template. Furnish the relevant details in separate statements and attach the statements via the "Other Attachments" at Section 2 of the Form C Filing Menu.

Important points to note

1) **Receipts/vouchers for Donations, Dividends, Interest and Trust Distribution**

You are not required to submit any receipt or voucher until IRAS requests for them.

2) **"Save as Draft" facility**

If you are not able to complete your filing at one session, please save the return as "draft".

3) **Submission of Completed Form C Template to IRAS**

After you have completed the Form C Template, the staff of the company / tax agent who has been duly authorised as the Approver can click on 'Upload' at the Form C Filing Menu to submit the completed Form C Template to IRAS.

To begin filing >> click [Form C Offline Filing](#)

[Quit](#)

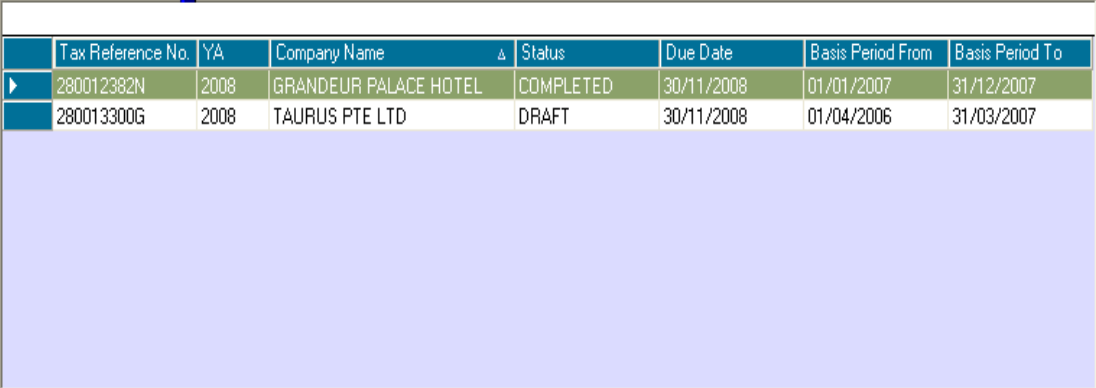
Last Updated: 09/01/2009 02:20:20 PM
Version 2008.3

Step No.	Action
1	To start your Offline Form C Filing, click Form C Offline Filing .
2	To exit Offline Filing, click Quit .

User guide on Offline filing of Form C (Other Company)

Form C Filing Summary

Form C- Filing Summary



Tax Reference No.	YA	Company Name	Status	Due Date	Basis Period From	Basis Period To
280012382N	2008	GRANDEUR PALACE HOTEL	COMPLETED	30/11/2008	01/01/2007	31/12/2007
280013300G	2008	TAURUS PTE LTD	DRAFT	30/11/2008	01/04/2006	31/03/2007

To do a new filing, please click "File New Form C".
To continue a filing, select a case with 'Draft' / 'In Progress' or 'Completed' Status and click "File Form C" to Goto Form C Filing Menu
To remove a filing, please select a case and click "Remove".

Step No.	Action
1	To file a new case, click File New Form C .
2	To continue filing a case that you have previously saved draft, click File Form C .
3	If you wish to to exit offline filing, click Cancel . You will be brought back to Welcome Page.

User guide on Offline filing of Form C (Other Company)


Form C Filing Menu - File New Form C

Form C Filing Menu

*Name of Organisation :

*Tax Reference No : UEN-LOCAL CO

*Year of Assessment : 2008

*Basis Period  : 01/04/2006 to 31/03/2007

New start-up companies claiming for tax exemption  Yes No

First Year of Assessment upon incorporation

This template must be submitted by 30th November 2008

Note :

1. If you are using IRAS Tax Computation Template provided in Section 1, please complete the Tax Computation Template before completing Form C as the calculated figures will be populated into the relevant fields in Form C.
2. Select and complete the required forms and schedules in Sections 1 and 2. Section **1MUST** be completed in order to be able to submit Form C in Section 3.

Section 1. Compulsory Items

Description	Type	Status
-------------	------	--------

[Tax Computation Templates](#)

[Audited / Unaudited Accounts](#)

[Additional Information on Income and Deductions](#)

Section 2. Additional Items

Description	Status
-------------	--------

[Details of Interest-Free/Subsidised Loans](#)

[Other Attachments \(optional\)](#)

Section 3. Form C (Compulsory)

Description	Status
-------------	--------

[Form C](#)

Back to Filing Summary

Print

To print your completed Forms / Schedules, click on the "Print" button or go to 'File' at menu bar and select 'Print'. Please ensure that margins (go to 'Page setup' at menu bar) are set to 0.25 inches before printing.

Export

To save your completed Forms / Schedules on your PC, click on the "Export" button.

Upload

To submit your completed Forms / Schedules to IRAS, click on the "Upload" button. Please ensure that you are connected to the Internet before you click on the "Upload" button.

* Compulsory fields

Step No.	Action
1	To access the help text throughout the offline application, click on the i icon.
2	To begin filing, enter name of the Organisation, select the Tax Reference Number type from the dropdown list provided and enter the company's tax reference number.
3	Select the Basis Period as appropriate using the date picker.
4	To exit Form C Filing Menu, click Back to Filing Summary .

User guide on Offline filing of Form C (Other Company)

Form C Filing Menu - Full Tax Exemption

Form C Filing Menu

*Name of Organisation : TAURUS PTE LTD

*Tax Reference No : UEN-LOCAL CO

*Year of Assessment : 2008

*Basis Period : 01/04/2006 to 31/03/2007

New start-up companies claiming for tax exemption Yes No
 First Year of Assessment upon incorporation

This template must be submitted by 30th November 2008

Note :

- If you are using IRAS Tax Computation Template provided in Section 1, please complete the Tax Computation Template before completing Form C as the calculated figures will be populated into the relevant fields in Form C.
- Select and complete the required forms and schedules in Sections 1 and 2. Section 1 **MUST** be completed in order to be able to submit Form C in Section 3.

Section 1. Compulsory Items

Description	Type	Status
-------------	------	--------

[Tax Computation Templates](#)

[Audited / Unaudited Accounts](#)

[Additional Information on Income and Deductions](#)

Section 2. Additional Items

Description	Status
-------------	--------

[Details of Interest-Free/Subsidised Loans](#)

[Other Attachments \(optional\)](#)

Section 3. Form C (Compulsory)

Description	Status
-------------	--------

[Form C](#)

Back to Filing Summary

Print

To print your completed Forms / Schedules, click on the "Print" button or go to "File" at menu bar and select "Print". Please ensure that margins (go to "Page setup" at menu bar) are set to 0.25 inches before printing.

Export

To save your completed Forms / Schedules on your PC, click on the "Export" button.

Upload

To submit your completed Forms / Schedules to IRAS, click on the "Upload" button. Please ensure that you are connected to the Internet before you click on the "Upload" button.

* Compulsory fields

Step No.	Action
1	If the company is a new start up company and is claiming for tax exemption for new start-up companies, click "Yes" at the New start-up companies claiming for tax exemption and make the declaration by selecting "Yes" at the Declaration pop-up window.
2	Select the First Year of Assessment upon incorporation using the dropdown list provided.


User guide on Offline filing of Form C (Other Company)


Tax Computation Templates Selection

Tax Computation Selection

Name of Organisation : TAURUS PTE LTD
Tax Reference No : 280013300G
Year of Assessment : 2008
Basis Period : 01/04/2006 to 31/03/2007

Tax Computation Templates

Investment Holding Company 
Please use this Template for Company which is not carrying on a trade or business but activities of which consist mainly of holding investments and deriving income such as dividend, interest or rental (without IBA Claims).

Trading Company 
Please use this Template for Company with trade or business income that is taxed at the normal corporate tax rate.

Attach Own Tax Computation
This facility is to attach your own Tax Computation. If there are other attachments associated with the Tax Computation, please attach via 'Other Attachments' in the Form C Filing Menu.

Please select a Tax Computation Template.

Investment Holding Company
 Trading Company
 Attach own Tax Computation

Continue

[Back To Filing Menu](#)

*Launch from Form C Filing Menu –
Tax Computation Templates text hyperlink*

Step No.	Action
1	If you are using IRAS Tax Computation Templates provided, select the Investment Holding Company Template or Trading Company Template by clicking on the radio button.
2	To attach tax computation which you have completed, click on radio button Attach Own Tax Computation .

User guide on Offline filing of Form C (Other Company)

Tax Computation Templates Selection – Attach Own Tax Computation

Tax Computation Selection

Name of Organisation : TAURUS PTE LTD
 Tax Reference No : 280013300G
 Year of Assessment : 2008
 Basis Period : 01/04/2006 to 31/03/2007

Tax Computation Templates

Investment Holding Company ⓘ
 Please use this Template for Company which is not carrying on a trade or business but activities of which consist mainly of holding investments and deriving income such as dividend, interest or rental (without IBA Claims).

Trading Company ⓘ
 Please use this Template for Company with trade or business income that is taxed at the normal corporate tax rate.

Attach Own Tax Computation
 This facility is to attach your own Tax Computation. If there are other attachments associated with the Tax Computation, please attach via 'Other Attachments' in the Form C Filing Menu.

Please select a Tax Computation Template.

Investment Holding Company
 Trading Company
 Attach own Tax Computation

Continue

Attach Own Tax Computation :
 Please browse for the file and then click "Attach"

File Name **Browse**

The maximum file size allowed per filing is 10MB. The following are the type of files IRAS accepts: CSV , PDF , TXT , XML

Attach

*	File Name	Type	File Size (kb)	Date

Back To Filing Menu

Step No.	Action
1	To select the file to attach, click Browse followed by Attach . The file name, type, file size and date will be updated.
2	Click Back to Filing Menu . You will be brought back to Form C Filing Menu with the type and status for Tax Computation Templates updated as "Own Tax Computation" and "Attached".

User guide on Offline filing of Form C (Other Company)

Audited / Unaudited Accounts screen

Audited / Unaudited Accounts

Name of Organisation : TAURUS PTE LTD
 Tax Reference No : 280013300G
 Year of Assessment : 2008
 Basis Period : 01/04/2006 to 31/03/2007

Question 1

(a) The auditors of the company had made a qualification to the audited accounts for the accounting year.

Yes No

(b) Has the company transferred / claimed loss items under the Group Relief System?

Yes No

Question 2

Is the Company's annual revenue below the prescribed threshold?

Yes No

Question 3

If 'Yes' for Question 2, please state the type of accounts you are submitting.

Audited Accounts Unaudited Accounts

Attachment of Audited / Unaudited Accounts (including Detailed Profit and Loss Statement) - Full set of financial accounts NOT filed with ACRA in XBRL format.

The attached audited / unaudited account is deemed to have been signed by Directors.
(Please browse for both files and click "Attach")

File Name :

Attachment Type :

Attachment of Detailed Profit and Loss Statement - Full set of financial accounts filed with ACRA in XBRL format.

File Name :

Attachment Type :

Attachments Summary

Audited / Unaudited Accounts (including Detailed Profit and Loss Statement)				
	File Name	Type	File Size (kb)	Date
▶	accounts.pdf	Audited/Unaudited Accounts	67	09/01/2009 4:
*	Detailed P & L Statement.txt	Detailed Profit and Loss Statement	10	09/01/2009 4:

Detailed Profit and Loss Statement				
	File Name	Type	File Size (kb)	Date
*				

If you want to Delete any attachment, select the required attachment and press the "Delete" button.

The maximum file size allowed per filing is 10MB.
 The following are the type of files IRAS accepts :
 CSV , PDF , TXT , XML

Launch from Form C Filing Menu –
 Audited / Unaudited Accounts text hyperlink

Step No.	Action
1	To answer Questions 1 to 3, click on the applicable radio buttons.
2	To attach Audited / Unaudited Accounts and/or Detailed Profit and Loss Accounts, select the file by clicking Browse .
3	Select the Attachment type by using the dropdown list provided and click Attach to update the Attachment Summary.
4	To proceed to Confirmation Statement, click Continue .
5	To save your filing, click Save Draft .
6	To return to Filing Menu, click Cancel . Your entries will not be saved if you have not clicked Save Draft previously.

User guide on Offline filing of Form C (Other Company)

Confirmation Statement – Audited / Unaudited Accounts

Confirmation Statement

Audited / Unaudited Accounts

Name of Organisation : TAURUS PTE LTD
 Tax Reference No : 280013300G
 Year of Assessment : 2008
 Basis Period : 01/04/2006 to 31/03/2007

The following is a confirmation of all the information you have entered. Please check your entries.
 If you need to make amendments before you submit, please click on the "Amend" button below.
 Otherwise, you may click on the "Complete" button.

Question 1

(a) The auditors of the company had made a qualification to the audited accounts for the accounting year.

Yes No

(b) Has the company transferred / claimed loss items under the Group Relief System?

Yes No

Question 2

Is the Company's annual revenue below the prescribed threshold?

Yes No

Question 3

If 'Yes' for Question 2, please state the type of accounts you are submitting.

Audited Accounts Unaudited Accounts

Attachments Summary

Audited / Unaudited Accounts (including Detailed Profit and Loss Statement)

File Name	Type	File Size (kb)	Date
accounts.pdf	Audited/Unaudited Accounts	67	09/01/2009 4:
Detailed P & L Statement.txt	Detailed Profit and Loss Statement	10	09/01/2009 4:
*			

Detailed Profit and Loss Statement

File Name	Type	File Size (kb)	Date
*			

The attached audited / unaudited account is deemed to have been signed by Directors.

The maximum file size allowed per filing is 10MB.

The following are the type of files IRAS accepts :

CSV , PDF , TXT , XML

Complete

Amend

Print

Cancel

Step No.	Action
1	Check through the information on the Confirmation Statement.
2	If you need to make changes, click Amend on the Confirmation Statement.
3	To print a copy of the Confirmation Statement, click Print .
4	To update the status at Form C Filing Menu, click Complete . You will be brought back to Form C Filing Menu. The status of Audited / Unaudited Accounts will be updated to "Attached".
5	To return to Filing Menu, click Cancel . Your entries will not be saved if you have not clicked Save Draft previously.

User guide on Offline filing of Form C (Other Company)

Additional Information on Income and Deductions

Additional Information on Income and Deductions

Name of Organisation : TAURUS PTE LTD
 Tax Reference No : 280013300G
 Year of Assessment : 2008
 Basis Period : 01/04/2006 to 31/03/2007

Deductions Allowed S\$	
1 Medical expenses (expenses incurred in or in connection with the provision of medical treatment) - S14(5)	<input type="text" value="0"/>
2 Total remuneration (i.e wages, salaries, allowances etc but excludes director's fees, medical expenses, cash allowances in lieu of medical expenses and benefits-in-kind) - S14(8)	<input type="text" value="0"/>
3 Expenditure on research and development project - S14D	<input type="text" value="0"/>
4 Further deduction for expenditure on research and development project -S14	<input type="text" value="0"/>
5 General provisions by bank and finance company, doubtful debts and diminution in value of investments - S14I	<input type="text" value="0"/>
6 Provision for impairment losses claimed by bank	<input type="text" value="0"/>
7 Further deduction for expenses incurred in relocation or recruitment of overseas talent - S14L	<input type="text" value="0"/>
8 Deduction for hotel refurbishment expenditure - S14M	<input type="text" value="0"/>
9 Deduction for special reserve of approved general insurance - S14O	<input type="text" value="0"/>

Exemption on Foreign Dividends, Branch Profits and Service Income Received in Singapore (with effect from 1.6.2003) i						
* The following columns denote: Column A - Amount of Income Received in Singapore (S\$) Column B - Income Subject to Tax in the Country Which it was Received Column C - Income exempt from tax as a result of incentive granted by foreign jurisdiction (To complete only if income is not subject to tax in the country from which it is received)						
Maximum of 6 rows allowed.						
*	Nature of Income	Country	Headline Tax Rate (%)	*Column A	*Column B	*Column C
No. of Records: 0						

Income Accruing in / Derived from Singapore S\$	
Total trust distribution (including REIT distribution)	<input type="text" value="0"/>

[Continue](#) | [Save Draft](#) | [Cancel](#)

Launch from Form C Filing Menu – Additional Information on Income and Deductions text hyperlink

Step No.	Action
1	Enter the information or select from the dropdown list provided in the relevant fields.
2	To save the entries made, click Save Draft .
3	To proceed to Confirmation Statement, click Complete .
4	To return to Filing Menu, click Cancel . Your entries will not be saved if you did not click Save Draft previously.

User guide on Offline filing of Form C (Other Company)

Confirmation Statement

– Additional Information on Income and Deductions

Confirmation Statement

Additional Information on Income and Deductions

Name of Organisation : TAURUS PTE LTD
 Tax Reference No : 280013300G
 Year of Assessment : 2008
 Basis Period : 01/04/2006 to 31/03/2007

The following is a confirmation of all the information you have entered. Please check your entries. If you need to make amendments before you submit, please click on the "Amend" button below. Otherwise, you may click on the "Complete" button.

Deductions Allowed	S\$
1) Medical expenses (expenses incurred in or in connection with the provision of medical treatment) - S14(5)	1,000
2) Total remuneration (i.e wages, salaries, allowances etc but excludes director's fees, medical expenses, cash allowances in lieu of medical expenses and benefits-in-kind) - S14(6)	200,000
3) Expenditure on research and development project - S14D	0
4) Further deduction for expenditure on research and development project - S14E	0
5) General provisions by bank and finance company, doubtful debts and diminution in value of investment - S14I	0
6) Provision for impairment losses claimed by bank	0
7) Further deduction for expenses incurred in relocation or recruitment of overseas talent - S14L	0
8) Deduction for hotel refurbishment expenditure - S14M	0
9) Deduction for special reserve of approved general insurance - S14O	0

Exemption on Foreign Dividends, Branch Profits and Service Income Received in Singapore (with effect from 1.6.2003)

* The following columns denote:
 Column A - Amount of Income Received in Singapore (S\$)
 Column B - Income Subject to Tax in the Country Which it was Received
 Column C - Income exempt from tax as a result of incentive granted by foreign jurisdiction (To complete only if income is not subject to tax in the country from which it is received)

Nature of Income	Country	Headline Tax Rate (%)	Column A	Column B	Column C
▶ DIVIDENDS	BELGIUM	20.00	1,500.00	Yes	

No. of Records: 1

Income Accruing in / Derived from Singapore

Total trust distribution (including REIT distribution) 1,234,567,890

[Complete](#) [Amend](#) [Print](#) [Cancel](#)

Step No.	Action
1	Check through the information on the Confirmation Statement.
2	To make changes, click Amend on the Confirmation Statement.
3	To print a copy of the Confirmation Statement, click Print .
4	To update the status at Form C Filing Menu, click Complete . You will be brought back to Form C Filing Menu. The status of the Additional Information on Income and Deductions will be updated to "Completed".
5	To return to Filing Menu, click Cancel . Your entries will not be saved if you have not clicked Save Draft previously.

User guide on Offline filing of Form C (Other Company)

Details of Interest-Free / Subsidised Loans

Details of Interest-Free / Subsidised loans to individual Directors / Shareholders

Name of Organisation : TAURUS PTE LTD
 Tax Reference No : 280013300G
 Year of Assessment : 2008
 Basis Period : 01/04/2006 to 31/03/2007

This form must be completed if there was interest-free/subsidised loan to individual directors/ shareholders as at the end of the financial year.

As at Financial Year Ended

Part A - Particulars of interest-free/subsidised loans to individual directors ⓘ

Maximum of 6 rows allowed.

*	Name	Identification Type	Identification Number	Amt of Loans (S\$ Interest-Free / Subsidised)

No. of Records: 0 Total

Part B - Particulars of interest-free/subsidised loans to individual shareholders ⓘ

Maximum of 6 rows allowed.

*	Name	Identification Type	Identification Number	Amt of Loans (S\$ Interest-Free / Subsidised)

No. of Records: 0 Total

*Launch from Form C Filing Menu –
 Details of Interest-Free / Subsidised
 Loans text hyperlink*

Step No.	Action
1	Enter or select from the dropdown list provided the relevant information in the applicable fields.
2	To save the entries made, click Save Draft .
3	To proceed to Confirmation Statement, click Complete .
4	To return to Filing Menu, click Cancel . Your entries will not be saved if you did not click Save Draft previously.

User guide on Offline filing of Form C (Other Company)

Confirmation Statement

- Details of Interest-Free / Subsidised Loans

Confirmation Statement Details of Interest-Free / Subsidised loans to individual Directors / Shareholders

Name of Organisation : TAURUS PTE LTD
 Tax Reference No : 280013300G
 Year of Assessment : 2008
 Basis Period : 01/04/2006 to 31/03/2007

The following is a confirmation of all the information you have entered. Please check your entries. If you need to make amendments before you submit, please click on the "Amend" button below. Otherwise, you may click on the "Complete" button.

This form must be completed if there was interest-free/subsidised loan to individual directors/ shareholders as at the end of the financial year.

As at Financial Year Ended

Part A - Particulars of interest-free/subsidised loans to individual directors

Maximum of 6 rows allowed.

Name	Identification Type	Identification Number	Amt of Loans [S\$]	Interest-Free / Subsidised
SHAREHOLDER A	NRIC	S1234567A	1,000	Subsidised

No. of Records: 1
 Total Amt of Loans (S\$) 1,000

Part B - Particulars of interest-free/subsidised loans to individual shareholders

Maximum of 6 rows allowed.

Name	Identification Type	Identification Number	Amt of Loans [S\$]	Interest-Free / Subsidised
DIRECTOR ABC	FIN	g9876543	2,000	Interest-Free

No. of Records: 1
 Total Amt of Loans (S\$) 2,000

Step No.	Action
1	Check through the information on the Confirmation Statement.
2	To make changes, click Amend on the Confirmation Statement.
3	To print a copy of the Confirmation Statement, click Print .
4	To update the status at Form C Filing Menu, click Complete . You will be brought back to Form C Filing Menu. The status of Details of Interest-Free / Subsidised Loans will be updated to "Completed".
5	To return to Filing Menu, click Cancel . Your entries will not be saved if you have not clicked Save Draft previously.

User guide on Offline filing of Form C (Other Company)

Other Attachments

Other Attachments

Name of Organisation : TAURUS PTE LTD
Tax Reference No : 280013300G
Year of Assessment : 2008
Basis Period : 01/04/2006 to 31/03/2007

Please browse for the file, select the attachment type and click "Attach"

File Name

Attachment Type

The maximum file size allowed per filing is 10MB.
The following are the type of files IRAS accepts:
CSV , PDF , TXT , XML

Attachments Summary

File Name	Type	File Size (kb)	Date
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If you want to Delete any attachment, select the required attachment and press "Delete" button












Launch from Form C Filing Menu –
Other Attachments text hyperlink

Step No.	Action
1	To select the file you wish to attach, click Browse .
2	To choose the Attachment Type, select from the dropdown list provided
3	To update the selection made in the Attachments Summary, click Attach .
4	To update the status at Form C Filing Menu, click Back to Filing Menu . You will be brought back to Form C Filing Menu. The status of Other Attachments will be updated to "Attached".

User guide on Offline filing of Form C (Other Company)

Form C - Page 1

FORM C - INCOME TAX RETURN (The Income Tax Act Cap. 134)	
Name of Organisation	: TAURUS PTE LTD
Tax Reference No	: 280013300G
Year of Assessment	: 2008
Basis Period	: 01/04/2006 to 31/03/2007

PART I - ASSESSMENT INFORMATION 		
1. Income accruing in / derived from Singapore (before Exempt Amount) S\$		
Aa	Trade/Business Income - Adjusted Profit/Loss before Unutilised Capital Allowances b/f , Current Year of Assessment Capital Allowances, Unutilised Losses b/f and Unutilised Donations b/f 	<input type="text" value="0"/>
Ab	Trade/Business Income - Adjusted Profit/Loss after Unutilised Capital Allowances b/f , Current Year of Assessment Capital Allowances, Unutilised Losses b/f and Unutilised Donations b/f 	<input type="text" value="0"/>
	(a) Capital Allowances claimed? <input type="radio"/> Yes <input type="radio"/> No	
	(b) Unutilised Capital Allowances, Unutilised Losses and Unutilised Donations claimed in Current YA? <input type="radio"/> Yes <input type="radio"/> No	
B	Dividends 	<input type="text" value="0"/>
C	Interest/Discount(s) 	<input type="text" value="0"/>
D	Rent, Premium and any other Profits arising from Property 	<input type="text" value="0"/>
E	Royalties	<input type="text" value="0"/>
F	Trust Distribution (including REIT Distribution) and Other Income not falling under A to E above	<input type="text" value="0"/>
2.	Foreign Income Received In Singapore (before Exempt Amount)	<input type="text" value="0"/>
3.	Total of Lines 1 and 2 excluding box A(a)	<input type="text" value="0"/>
4.	Approved Donations 	<input type="text" value="0"/>
5.	Sub-Total (Line 3 minus Line 4)	<input type="text" value="0"/>
6.	Loss Transferred 	<input type="text" value="0"/>
6a.	Carry-back of Current Year Capital Allowances/Losses 	<input type="text" value="0"/>
	Substantial change in your ultimate shareholders and their shareholdings? <input type="radio"/> Yes <input type="radio"/> No	
	Claim has been made previously via election form for carry-back of Capital Allowances and Losses? <input type="radio"/> Yes <input type="radio"/> No	
7.	Total (Line 5 plus Line 6 plus Line 6a)	<input type="text" value="0"/>
8.	Investment Allowances 	<input type="text" value="0"/>
9.	Chargeable Income (before Exempt Amount) (Line 7 minus Line 8c)	<input type="text" value="0"/>
10.	Loss Claimed 	<input type="text" value="0"/>
11.	Chargeable Income after Group Relief (before Exempt Amount) (Line 9 minus Line 10)	<input type="text" value="0"/>

Page 1

[Continue](#) | [Save Draft](#) | [Cancel](#)

Launch from Form C Filing Menu –
Form C text hyperlink

Step No.	Action
1	To declare any income, enter the relevant information in the applicable fields.
2	Select “Yes” / “No” in the applicable fields by clicking the applicable radio button.
3	Enter the relevant information in the pop-up windows / schedule to complete your filing, if applicable. Click Continue at the pop-up window / schedule to return to the Main Form C page.
4	To save the entries made, click Save Draft .
5	To proceed to Page 2 of Form C, click Continue .
6	To exit Form C Page 1, click Cancel . You will be brought back to Form C Filing Menu.

User guide on Offline filing of Form C (Other Company)

Form C Page 1 – Capital Allowances pop-up window (an example)

Capital Allowances

Name of Organisation : TAURUS PTE LTD
Tax Reference No : 280013300G
Year of Assessment : 2008
Basis Period : 01/04/2006 to 31/03/2007

Capital Allowances claimed on New Assets ? Yes No

Capital Allowances Claimed as per Tax Computation

a) Industrial Building Allowances	S\$
Total Industrial Building Allowances (IA+AA+BA-BC)	<input type="text" value="0"/>
b) Capital Allowances	S\$
Section 19 (IA + AA + BA - BC)	<input type="text" value="0"/>
Section 19A(1) (AA + BA - BC)	<input type="text" value="0"/>
Section 19A (2, 3, 4 and 10A) (AA + BA - BC)	<input type="text" value="0"/>
Section 19B/19C (IA + AA + BA - BC)	<input type="text" value="0"/>

Step No.	Action
1	This window will be shown if you have selected Yes at Capital Allowances Claimed? on Form C Page 1. To complete this pop-up window, select "Yes" / "No" by clicking on the radio button.
2	Complete all applicable fields.
3	To proceed to Form C Page 1, click on Continue .

User guide on Offline filing of Form C (Other Company)

Form C – Page 2

FORM C - INCOME TAX RETURN (The Income Tax Act Cap. 134)	
Name of Organisation	: TAURUS PTE LTD
Tax Reference No	: 280012506E
Year of Assessment	: 2008
Basis Period	: 01/04/2006 to 31/03/2007
12. Chargeable Income in Line 11 to be taxed at concessionary rates	<input checked="" type="radio"/> Yes <input type="radio"/> No 0
13. Tax Set-Offs	0.00
14. Tax Deducted at Source	0.00
15. Tax Payable / Tax Repayable S\$. Cts	
a. Tax Payable/ Repayable before Remission/Rebate	0.00
b. Tax to be Remitted	0.00
c. Tax Payable/ Repayable after Remission/Rebate	0.00
16. Have you paid exempt dividends or received exempt income?	<input type="radio"/> Yes <input type="radio"/> No
PART II - OTHER INFORMATION	
17. Income not previously reported?	<input type="radio"/> Yes <input type="radio"/> No
18. Receipts claimed as not taxable (including real estate)	<input type="radio"/> Yes <input type="radio"/> No
19. Expenses claimed on Non-Income Producing Assets (included in Line 1 of Part I)	<input checked="" type="radio"/> Yes <input type="radio"/> No
20. Deferred Expenditure (claimed in Line 1 of Part I)	<input type="radio"/> Yes <input type="radio"/> No
Page 2	
<input type="button" value="Continue"/> <input type="button" value="Previous"/> <input type="button" value="Save Draft"/> <input type="button" value="Cancel"/>	

Step No.	Action
1	To declare any income, enter the relevant information in the applicable fields.
2	To select "Yes" / "No" in the applicable fields, click the relevant radio button.
3	Enter the relevant information in the pop-up windows / schedule to complete your filing, if applicable. Click Continue at the pop-up window / schedule to return to the Main Form C page.
4	To save the entries made, click Save Draft .
5	To proceed to Page 3 of Form C, click Continue .
6	To exit Form C Page 2, click Cancel . You will be brought back to Form C Filing Menu.

User guide on Offline filing of Form C (Other Company)

Form C – Page 3


FORM C - INCOME TAX RETURN (The Income Tax Act Cap. 134)	
Name of Organisation	: TAURUS PTE LTD
Tax Reference No	: 280012506E
Year of Assessment	: 2008
Basis Period	: 01/04/2006 to 31/03/2007
PART III - WITHHOLDING TAX UNDER SECTION 45/ 45A/ 45B/ 45D/ 45F OF THE INCOME TAX ACT	
21. Do you have any amount paid or payable to non-residents falling under Section 45/ 45A/ 45B/ 45D/ 45F of the Income Tax Act that is not specifically exempt from withholding tax? <input type="radio"/> Yes <input type="radio"/> No	
PART IV - DATA AS SHOWN IN THE ACCOUNTS FOR THE ACCOUNTING YEAR	
* All fields are compulsory	
	S\$
22. Gross Sales / Gross Income	0
23. Purchases	0
24. Gross Profit / Loss	0
25. Closing Stock	0
26. Sales, General and Administrative Expenses	0
27. Directors' Fees and Directors' Remuneration	0
28. Head Office Expenses	0
29. Other Debtors	0
30. Trade Debtors	0
31. Trade Creditors	0
32. Net Profit / Loss before Taxation	0
33. Total	0
Page 3	
Continue	Previous
Save Draft	Cancel

Step No.	Action
1	To declare any income, enter the relevant information in the applicable fields.
2	To select "Yes" / "No" in the applicable fields, click the relevant radio button.
3	Enter the relevant information to complete your filing, if applicable.
4	To save the entries made, click Save Draft .
5	To proceed to Form C – Confirmation Statement, click Continue .
6	To exit Form C Page 3, click Cancel . You will be brought back to Form C Filing Menu.

User guide on Offline filing of Form C (Other Company)

Confirmation Statement

- Form C

 Confirmation Statement
Form C

Name of Organisation : TAURUS PTE LTD
Tax Reference No : I 280012506E
Year of Assessment : 2008
Basis Period : 01/04/2006 to 31/03/2007

The following is a confirmation of all the information you have entered. Please check your entries.
If you need to make amendments before you submit, please click on the 'Amend' button below.
Otherwise, you may click on the 'Complete' button.

[Form C](#)

Step No.	Action
1	Check through the income / details provided in the Form C and completed pop-up windows/schedules by clicking on the text hyperlink shown .
2	If you have income / details that require amendments, click Amend .
3	To print a copy of the Confirmation for your record, click Print .
4	To update the status at Form C Filing Menu, click Complete . You will be brought back to Form C Filing Menu. The status of Form C will be updated to "Completed".
5	If you wish to cancel the filing, click Cancel . You will be brought back to Form C Filing Menu.

User guide on Offline filing of Form C (Other Company)

Form C Filing Menu – Print Consolidated Statement

Form C Filing Menu

*Name of Organisation : TAURUS PTE LTD

*Tax Reference No : ROC 280013300G

*Year of Assessment : 2008

*Basis Period : 01/04/2006 to 31/03/2007

New start-up companies claiming for tax exemption Yes No

First Year of Assessment upon incorporation :

This template must be submitted by 30th November 2008

Note :

- If you are using IRAS Tax Computation Template provided in Section 1, please complete the Tax Computation Template before completing Form C as the calculated figures will be populated into the relevant fields in Form C.
- Select and complete the required forms and schedules in Sections 1 and 2. Section 1 **MUST** be completed in order to be able to submit Form C in Section 3.

Section 1. Compulsory Items

Description	Type	Status
Tax Computation Templates	Own Tax Computation	Attached
Audited / Unaudited Accounts		Attached
Additional Information on Income and Deductions		Completed

Section 2. Additional Items

Description	Status
Details of Interest-Free/Subsidised Loans	Completed
Other Attachments (optional)	

Section 3. Form C (Compulsory)

Description	Status
Form C	Completed

The following Forms/Schedules have been completed:

Description

- [Form C](#)
- [Tax Computation](#)
- [Additional Information on Income and Deductions](#)
- [Audited / Unaudited Accounts](#)
- [Details of Interest-Free/Subsidised Loans](#)

Back to Filing Summary

Print To print your completed Forms / Schedules, click on the "Print" button or go to 'File' at menu bar and select 'Print'. Please ensure that margins (go to 'Page setup' at menu bar) are set to 0.25 inches before printing.

Export To save your completed Forms / Schedules on your PC, click on the "Export" button.

Upload To submit your completed Forms / Schedules to IRAS, click on the "Upload" button. Please ensure that you are connected to the Internet before you click on the "Upload" button.

* Compulsory fields

Step No.	Action
1	Once you have completed all the compulsory sections, the Print , Export and Upload buttons will be enabled.
2	If you wish to print the Consolidated Statement, click on Print .

User guide on Offline filing of Form C (Other Company)

Form C Filing Menu - Export

Form C Filing Menu

*Name of Organisation : TAURUS PTE LTD

*Tax Reference No : RDC 280013300G

*Year of Assessment : 2008

*Basis Period : 01/04/2006 to 31/03/2007

New start-up companies claiming for tax exemption Yes No

First Year of Assessment upon incorporation : []

This template must be submitted by 30th November 2008

Note :

- If you are using IRAS Tax Computation Template provided in Section 1, please complete the Tax Computation Template **before** completing Form C as the calculated figures will be populated into the relevant fields in Form C.
- Select and complete the required forms and schedules in Sections 1 and 2. Section 1 **MUST** be completed in order to be able to submit Form C in Section 3.

Section 1. Compulsory Items

Description	Type	Status
Tax Computation Templates	Own Tax Computation	Attached
Audited / Unaudited Accounts		Attached
Additional Information on Income and Deductions		Completed

Section 2. Additional Items

Description	Status
Details of Interest-Free/Subsidised Loans	Completed
Other Attachments (optional)	

Section 3. Form C (Compulsory)

Description	Status
Form C	Completed

The following Forms/Schedules have been completed:

Description

- [Form C](#)
- [Tax Computation](#)
- [Additional Information on Income and Deductions](#)
- [Audited / Unaudited Accounts](#)
- [Details of Interest-Free/Subsidised Loans](#)

Back to Filing Summary

Print To print your completed Forms / Schedules, click on the "Print" button or go to 'File' at menu bar and select 'Print'. Please ensure that margins (go to 'Page setup' at menu bar) are set to 0.25 inches before printing.

Export To save your completed Forms / Schedules on your PC, click on the "Export" button.

Upload To submit your completed Forms / Schedules to IRAS, click on the "Upload" button. Please ensure that you are connected to the Internet before you click on the "Upload" button.

* Compulsory fields

Step No.	Action
	To save the completed xml file to allow another person to view, click Export .

User guide on Offline filing of Form C (Other Company)

Form C Filing Menu - Upload

Form C Filing Menu

*Name of Organisation : TAURUS PTE LTD

*Tax Reference No : RDC 280013300G

*Year of Assessment : 2008

*Basis Period : 01/04/2006 to 31/03/2007

New start-up companies claiming for tax exemption Yes No

First Year of Assessment upon incorporation :

This template must be submitted by 30th November 2008

Note :

- If you are using IRAS Tax Computation Template provided in Section 1, please complete the Tax Computation Template before completing Form C as the calculated figures will be populated into the relevant fields in Form C.
- Select and complete the required forms and schedules in Sections 1 and 2. Section 1 **MUST** be completed in order to be able to submit Form C in Section 3.

Section 1. Compulsory Items

Description	Type	Status
Tax Computation Templates	Own Tax Computation	Attached
Audited / Unaudited Accounts		Attached
Additional Information on Income and Deductions		Completed

Section 2. Additional Items

Description	Status
Details of Interest-Free/Subsidised Loans	Completed
Other Attachments (optional)	

Section 3. Form C (Compulsory)

Description	Status
Form C	Completed

The following Forms/Schedules have been completed:

- [Form C](#)
- [Tax Computation](#)
- [Additional Information on Income and Deductions](#)
- [Audited / Unaudited Accounts](#)
- [Details of Interest-Free/Subsidised Loans](#)

Back to Filing Summary

Print To print your completed Forms / Schedules, click on the "Print" button or go to 'File' at menu bar and select 'Print'. Please ensure that margins (go to 'Page setup' at menu bar) are set to 0.25 inches before printing.

Export To save your completed Forms / Schedules on your PC, click on the "Export" button.

Upload To submit your completed Forms / Schedules to IRAS, click on the "Upload" button. Please ensure that you are connected to the Internet before you click on the "Upload" button.

* Compulsory fields

Step No.	Action
	<p>If you have been authorised as an Approver, click on Upload. Ensure that you are connected to the internet before you perform this step.</p> <p>Please refer to the user guide for the upload and submission of Offline Form C (Other Company) to IRAS.</p>