

IRAS PIN / SingPass

Q1. What is an IRAS PIN?

- A1. An IRAS PIN is a Personal Identification Number (PIN) indicated in the IRAS PIN mailer issued by IRAS to individual taxpayers who are eligible to e-File to access IRAS' e-Services such as EASY, e-Tax Clearance and *myTax Portal* e-Services at the IRAS website.

Q2. How do I obtain an IRAS PIN?

- A2. You can request a new IRAS PIN online. Your application will be processed and the IRAS PIN mailer will be sent to you within 5 days.

Q3. My IRAS PIN mailer is not in a properly sealed condition. How can I obtain another IRAS PIN?

- A3. If you suspect that the security and/or confidentiality of your IRAS PIN has been compromised, please call us immediately at 1800 356 8015 during office hours. Our officers will issue you a new IRAS PIN and cancel the old IRAS PIN.

Q4. What is SingPass?

- A4. SingPass stands for 'Singapore Personal Access'. It is your common password to transact with Government online services. It is made up of a combination of letters of the alphabet and numerals. It contains between 8 and 24 characters. Taxpayers who are eligible to e-File can also use their SingPass to e-File if they are Singapore NRIC holders. For more information about SingPass, you can visit the SingPass website (www.singpass.gov.sg).

Q5. Where do I obtain my SingPass?

- A5. You can apply or reset your SingPass online, on the spot at any CPF office or Community Development Council and selected Community Clubs. For more information on the counter locations where you can apply or reset your SingPass, please visit the SingPass website (www.singpass.gov.sg).

You may also request that your SingPass be posted to you via SingPass Online Request service or at any Singapore post office in person. You may access SingPass Online Request service via the IRAS website by following the steps below.

Step 1: Go to <http://mytax.iras.gov.sg>

Step 2: Click 'Request for SingPass' at the right hand side menu

For more information, please contact CrimsonLogic's 24-Hour SingPass Hotline at 6887 7377.

e-Filing an Income Tax Return

Q6. Who needs to file an income tax return?

- A6. If you received forms/letters.SMS from IRAS for this year's tax filing, you have to submit the Income Tax Form or e-File your income tax return even though you may not have to pay any income tax.

Q7. Who can e-File?

- A7. Most people can e-File except:
- a) non-resident taxpayers
 - b) foreign artistes and foreign experts

Those Not Eligible To e-File

If you are not eligible to e-File, please complete the Income Tax Form and return it to us by 15 April 2011.

New Taxpayer/Person started working in the previous year

You will need to file your income tax return if your total income for the previous year was \$22,000 or more. If you do not receive any forms/letters for this year's tax filing, please call 1800 356 8300 during office hours to obtain an Income Tax Form to file your income tax.

Married Woman

With effect from Year of Assessment 2005, the option for combined assessment is no longer available to a married couple. A married woman will be issued a separate Income Tax Form or IRAS PIN mailer in her own name if she is required to report her income. She is required to declare her income and claim the allowable deductions and will be assessed separately.

If you received forms/letters/SMS for this year's tax filing, you have to submit the Income Tax Form or e-File your income tax return separately from your husband. If you did not receive any of the above from us and your total income for the previous year was \$22,000 or more, please call 1800 356 8300 during office hours to obtain an Income Tax Form to file your income tax return.

Q8. How do I obtain an Income Tax Form?

- A8. a) Call our Integrated Phone System at 1800 356 8300 to request Form B1 if you are an employee or Form B if you are self-employed to be mailed to you.
- b) Enter enquiry code 2 and follow the instructions given over the phone to enter your identification number.

However, if there has been a change in your address lately, please let us know. We will update your address record and arrange for the relevant Income Tax Form to be mailed to you.

Q9. How do I e-File my income tax return?

A9. You may e-File your income tax return either with your IRAS PIN or SingPass through *myTax Portal* (<http://mytax.iras.gov.sg>).

myTax Portal, is a personalised Internet portal for you to interact with IRAS. It serves as a one-stop channel where you can:

- a) e-File your tax return,
- b) check your filing status,
- c) retrieve your Notice of Assessment,
- d) retrieve your Statement of Accounts,
- e) retrieve correspondence sent by IRAS,

among many other e-Services that will be introduced progressively.

Q10. What information do I need to get ready before I start e-Filing?

A10.

- a) SingPass or IRAS PIN
- b) Form IR8A issued by your employer if your employer does not participate in the Auto-Inclusion Scheme for Employment Income.
- c) Details of all sources of income such as rental income and expenses, etc.
- d) Personal particulars of the dependants for whom you are claiming relief.
- e) Partnership Tax Reference Number/Business Registration Number if your business is registered with ACRA.

Q11. I have not received my Form IR8A, how do I declare my income through e-Filing?

A11.

- a) If your employer is not participating in the Auto-Inclusion Scheme for Employment Income, proceed to e-File by providing an estimate of your employment income. However, please forward a copy of your Form IR8A to us as soon as you receive it from your employer.
- b) If your employer is participating in the Auto-Inclusion Scheme for Employment Income and has submitted the information to IRAS, the details of your income and salary deductions will be shown in your Income, Deductions, and Reliefs Statement (IDRS).
- c) If the information has not been submitted to IRAS yet, please tick the box under item '1.Employment' in Section A of the **Main Tax Form**. You need not declare the employment income as your employment income will be automatically included in your assessment when we receive the information from your employer.

Q12. Can I authorise my tax agent to e-File my Income Tax Return on my behalf?

A12. No. This service will be available at a later date.

Q13. Can I authorise my staff to e-File my Income Tax Return on my behalf?

A13. No. This service will be available at a later date.

Q14. Can I update my particulars through e-Filing?

A14. a) Update of Address

- i. If you are an NRIC holder, you need not update IRAS of any change in your residential address. Any change in residential address will be updated automatically if you have reported your new address at the Immigration & Checkpoints Authority (ICA) or at any Neighbourhood Police Post.
- ii. If you are not an NRIC holder, you may write in to inform IRAS on the change of address.

b) Update of Name

You cannot update your name through e-Filing. This is because we require documentary evidence of any change in name. Please send us a photocopy of your Deed Poll or other official documents in order for us to update our records.

You may fax the documents to us on 6351 3636 or mail it to The Comptroller of Income Tax, 55 Newton Road, Revenue House, Singapore 307987.

c) Update of Other Particulars

To inform us of changes in your other particulars, write in to 55 Newton Road, Revenue House, Singapore 307987 or e-mail us (www.iras.gov.sg >Contact Us > Email Us).

Q15. What is the Income, Deductions and Reliefs Statement (IDRS)?

A15. The Income, Deductions and Reliefs Statement (IDRS) is a statement of your income, deductions and reliefs based on information from the relevant organizations and/or your preceding year's assessment record, if any. If you e-File, you will be able to view the IDRS, if any, in *myTax Portal*. The information will be automatically included in your assessment.

If you disagree with the income and salary deductions information shown in the IDRS, please clarify with your employer(s) or relevant organizations.

Q16. Do I have to enter my employment income and deductions when I e-File if my employer is participating in the Auto-Inclusion Scheme for Employment Income?

A16. No, you should not declare your employment income, CPF contributions, donations and life insurance premiums deducted from your salary if your employer is participating in the Auto-Inclusion Scheme for Employment Income as your employer has already provided details of your income and deduction to IRAS. The details are shown in the Income, Deductions and Reliefs Statement (IDRS).

However, if your employer is participating in the Auto-Inclusion Scheme for Employment Income but details are not shown in the IDRS, please tick the box under item '1.Employment' in Section A of the **Main Tax Form**. You need not declare the employment income as your employment income will be automatically included in your assessment when we receive the information from your employer.

Q17. Why is my employment income from my employer who is participating in the Auto-Inclusion Scheme for Employment Income, not reflected in the Income, Deductions and Reliefs Statement?

A17. Your employer may have been granted an extension of deadline to submit his employees' salary details. You need not give details of your employment income and salary deductions from this particular employer. When e-Filing, please tick the box under item '1.Employment' in Section A of the **Main Tax Form**.

Your employment income will be automatically included in your assessment when we receive the information from your employer.

Q18. What should I do if the pre-filled income is not the same as the figure on my Form 8E? Do I still proceed to e-File?

A18. Yes. You should proceed to e-File before the filing due date. Please clarify with your employer(s) if you disagree with the figures shown in Income, Deductions and Reliefs Statement. Your employer will send us any amendments directly, if necessary. This will be included in your assessment.

Q19. Can I save a draft copy of my Income Tax Return during e-Filing?

A19. Yes. At any point of your filing before submission, you may save a draft of your Income Tax Return.

Click 'Save Draft & Exit' at the bottom of the **Main Tax Form**.

Filing Process

Your draft copy of the Return will be saved in the system for 14 days, after which it will be deleted. Please note that this draft is not a submission of your Return. You are required to submit your Return before the filing deadline.

Q20. How do I retrieve the draft copy of my Income Tax Return?

- A20. a) Login to *myTax Portal* at <http://mytax.iras.gov.sg>
b) Login in using your IRASPIN or SingPass.
c) Select 'e-File Form B/B1' on the menu on the left hand side
d) Follow the instructions shown on the screen to retrieve your Income Tax Return and continue to e-File.

Please note that the draft copy of your Income Tax Return is temporarily saved for a period of 14 days from the last update.

Q21. Why can't I retrieve the draft copy of my Income Tax Return?

- A21. There are 2 possible reasons.
a) The draft copy of your Income Tax Return was not successfully saved previously.
b) You have already submitted your Income Tax Return successfully.

Q22. Can I retrieve the Consolidated Statement after I've successfully e-Filed?

- A22. No. The Consolidated Statement which shows a summary of your filing details can only be printed before you submit your filing. If you do not have a printer, you can save a copy for your record purposes.

Q23. How do I know if I have e-Filed successfully?

- A23. If your e-Filing was successfully submitted, you will see an Acknowledgement Page on the screen after you click 'Submit'.

Alternatively, click 'Last Completed Portal Transactions' under 'Messages' at *myTax Portal*. If the e-Filing was successful, you will see a message telling you that you have successfully e-Filed for the Year of Assessment 2011.

If you do not see this message, please e-File again.

Q24. Do I have to submit my Form IR8A or other supporting documents?

- A24. If you e-File, the Acknowledgement Page will state the documents you need to submit. Please do not send us documents which are not indicated on the Acknowledgement Page.

Filing Process

If you are submitting the documents by post, enclose all the required documents in an envelope and mail it to The Comptroller of Income Tax, 55 Newton Road, Revenue House, Singapore 307987.

Please note that documents mailed to us are postage-free when posted in Singapore only.

Q25. What should I do if I click 'Submit Income Tax Return', but do not see an Acknowledgement Page?

A25. If you click 'Submit Income Tax Return', but do not see an Acknowledgement Page, try this alternative; click 'Last Completed Portal Transactions' under 'Messages' at *myTax Portal*. If the e-Filing was successful, you will see a message telling you that you have successfully e-filed for the Year of Assessment 2011.

If you do not see this message, please e-File again.

Q26. How do I make amendments after I have e-Filed?

A26. If you have successfully e-Filed your tax return and wish to make amendments, you may re-file within 14 days of your previous submission or before the filing deadline, whichever is earlier.

- a) Login to *myTax Portal* at <http://mytax.iras.gov.sg>
- b) Login in using your IRASPIN or SingPass.
- c) Select 'e-File Form B/B1' on the menu on the left hand side.
- a) Follow the instructions shown on the screen to re-file.

If you have previously filed your tax return for the Year of Assessment 2011 (either e-Filed twice or filed a paper Form) and you need to make amendments, please visit <http://www.iras.gov.sg> and select Contact Info > Email Us to email us. Please provide full details of the amendments, and indicate your full name, tax reference number and contact number in your email.

If your tax return has been finalised, you may email or write to us to object within 30 days from the date of the Notice of Assessment.

Q27. What will happen to my first filing record if I choose to e-File again?

A27. Your previous filing will be cancelled upon successful transmission of your re-filing to IRAS.

Q28. My employer has closed down his business/company and the income reflected in the Income Deduction and Relief Statement (IDRS) is different from what I actually received. What should I do?

Filing Process

- A28. You may provide documents such as your CPF statement to show that your employment income is different from that stated in the IDRS for us to review the figures.