

Others

**Q1. What is Form IR8A and IR8S?**

A1. Form IR8A shows details of your employment income for the calendar year. This form will not be issued if your employer participates in the Auto-Inclusion Scheme for Employment Income.

Form IR8S shows details of employer's and employee's CPF contributions. This form is required if:

- a) The CPF contributions exceeded the statutory contributions required under the CPF Act.
- b) The employer contributed to CPF, which is not compulsory under the CPF Act. However, this is not applicable if the employee is posted overseas as the employee's contribution is not deductible and the employer's contribution is not taxable.

**Q2. I do not have any income since my retirement in the year 2010. Do I still have to complete the Income Tax Form or e-File?**

A2. You still have to declare your employment income for the period you worked in the year 2010. You also need to report any other income received in the year 2010, such as rental income, interest from pawnshops, etc.

**Q3. How should I inform you not to send me the Income Tax Form or IRAS PIN letter in future?**

A3. If you will not be receiving any income in future, inform us in writing so that we will not send the Income Tax Form or IRAS PIN letter to you. Write to the Comptroller of Income Tax, 55 Newton Road, Revenue House, Singapore 307987.

**Q4. When will I receive my Notice of Assessment (Tax Bill)?**

A4. We process all Income Tax Returns according to our assessing schedule and most taxpayers should receive their tax bills (Notices of Assessment) by September.

**Q5. I did not work in the year 2010. Do I still need to complete the Income Tax Form or e-File?**

A5. If you have received Forms/letters for this year's tax filing, you have to submit the Income Tax Form or e-File even though you may not have to pay any income tax.

## Others

If you did not receive any other income such as rental income, interest from pawnshop, etc, in the year 2010 and wish to e-File to declare "NIL" income, click 'Proceed to Consolidated Statement' at the bottom of the e-Filing screen. Then click 'Submit Income Tax Return' to e-File your declaration.

You will see an Acknowledgement Page once your filing is successfully transmitted to IRAS.

### **Q6. If I am currently working/residing overseas and received income in Singapore in the year 2010, do I need to file a tax return?**

A6. You are required to report all Singapore sourced income for the year 2010.

If you have not received a form/letter for this year's tax filing, please visit <http://www.iras.gov.sg> and select Contact Info > Email Us to email us your overseas address. We will send an Income Tax Form to you.

### **Q7. If I am currently working/residing overseas and do NOT received any income in Singapore for year 2010, do I need to file a tax return?**

A7. If you have received a Form/letter for this year's tax filing, you have to submit the Income Tax Form or e-File even though you have no income to report in the year 2010.

To e-File to declare "NIL" income, click 'Proceed to Consolidated Statement' at the bottom of the e-Filing screen. Then click 'Submit Income Tax Return' to e-File your declaration.

You will see an Acknowledgement Page once your filing is successfully transmitted to IRAS.

### **Q8. How do I get an Income Tax Form?**

A8. You may call our Integrated Phone System at 1800 356 8300 to request an Income Tax Form to be sent to you by post.

Please enter enquiry code 2 and follow the instructions given over the phone to enter your identification number.

If you have changed your address, please contact us during office hours to enable us to update your address record and arrange for the Income Tax Form to be sent to you.

Others

**Q9. When is the due date for e-Filing?**

A9. The filing due date for all individuals is 15 Apr. Those who e-File via **myTax Portal** have up to 18 Apr to e-File.

**Q10. What should I do if I wish to elect to be treated as a non-resident?**

A10. You may wish to remain as a resident individual for income tax purpose. This is because with effect from the Year of Assessment 2005, overseas income received in Singapore is not subject to tax and the tax rate applicable to a resident is lower (range between 0% to 20%).

**Q11. How to calculate my Income Tax?**

A11. Resident individuals who want information on how to compute their income tax returns for income tax purposes may refer to our website at <http://www.iras.gov.sg>. Please select 'Tax calculators' under 'Quick links'.

**Q12. How do I declare my income amount that has decimal points or commas?**

A12. Please enter the dollar value only. For example, for \$850.80, enter '850'.

**Q13. Do I need to submit my Form B or B1 after I have e-Filed successfully?**

A13. No, you need not submit your Form B or B1 after you have e-Filed successfully.