In this video, we will cover the following topics:

INLAND REVENUE AUTHORITY OF SINGAPORE

1. How to access myTax Portal
2. Form C-S
3. Form C-S(Lite)
4. Form for Dormant Company
5. Form C

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Get Ready to File Your Tax Return

- All companies must file their YA 2025 Corporate Income Tax Return by the **deadline of 30 Nov 2025**.
- On-time filing of your tax return is required even if your company did not carry on business or has incurred a loss in the financial year 2024.
- Failure to file the Income Tax Return by the deadline is an offence under the Income Tax Act 1947 and may result in **penalties of up to $5,000**.

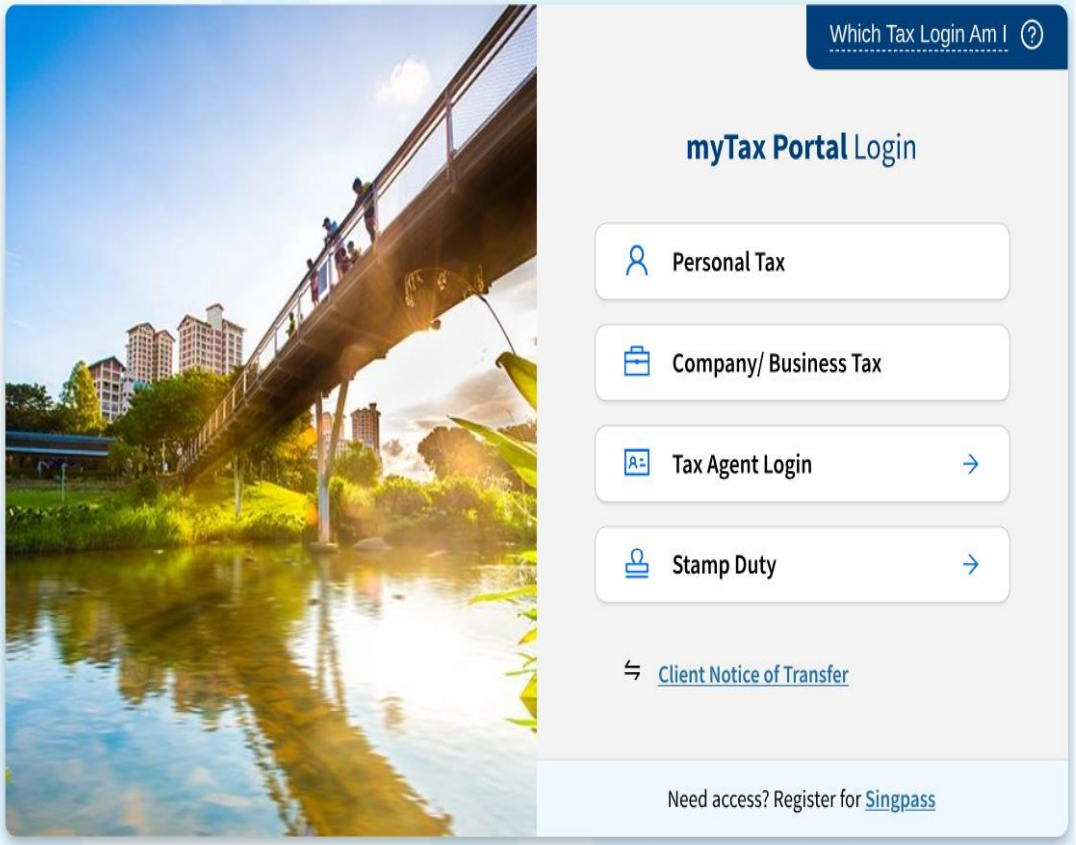
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Begin Filing
Choose The Most Appropriate Form Type

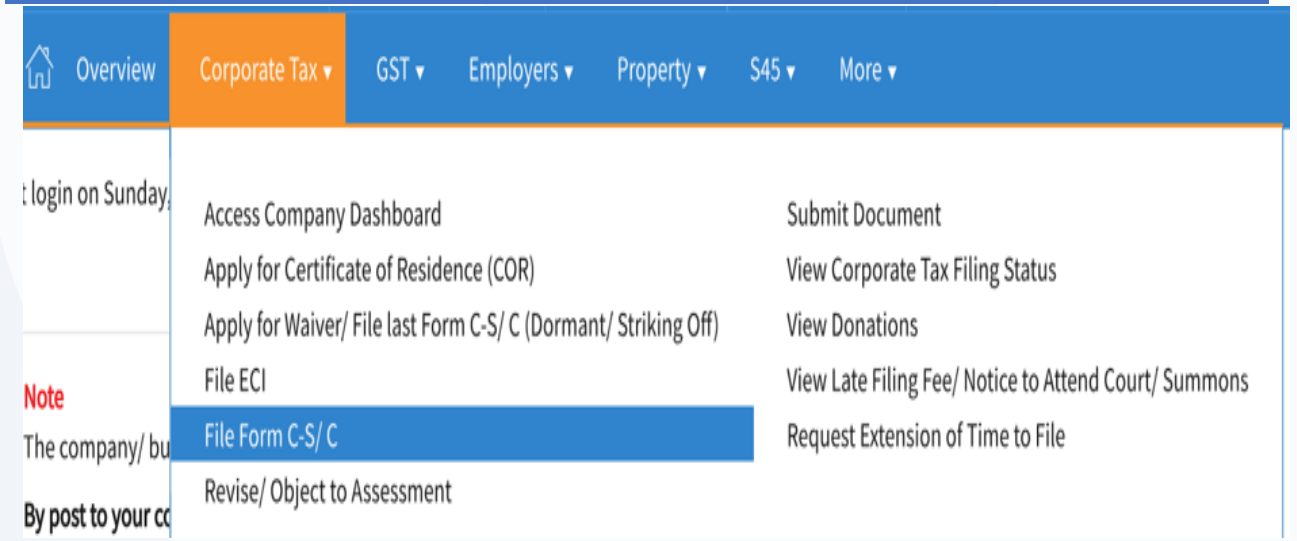
How to access myTax Portal to File Your Tax Return

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(1) Go to mytax.iras.gov.sg and log in with your Singpass.



(2) Click on **Corporate Tax** and select the relevant digital service.



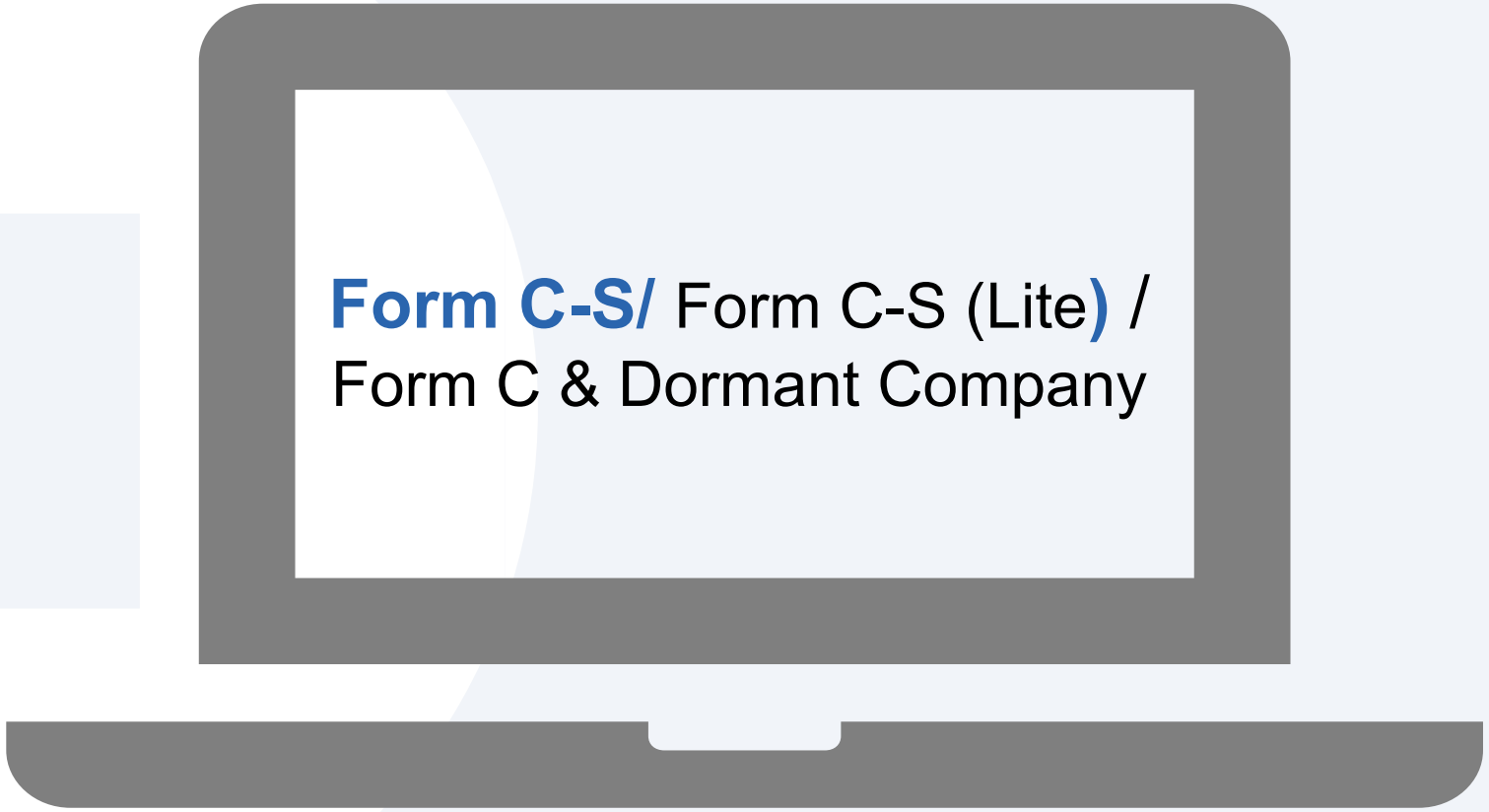
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How to access myTax Portal to File Your Tax Return

Choose only one form type to begin filing.

Form Type	Description	
Form C-S	Simplified Income Tax Return for Singapore-incorporated companies that meet all the following conditions: Note: Please input the company's revenue below. If the company's revenue is S$200,000 or below, you will be presented with the option to e-file Form C-S (Lite). 1. Have revenue of S$5 million or below; **Revenue*** (as stated in the financial statements for period ending in 2024) S$ 2. Derive only income taxable at normal corporate tax rate; and 3. Not making certain claims/ allowances.	E-FILE
Form C	Income Tax Return for all other companies that are not eligible to file Form C-S.	E-FILE
Form for Dormant Company	Income Tax Return for companies that: 1. Did not carry out any business activities; and 2. Had no income in the Year of Assessment.	E-FILE

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Filing Form C-S

Form C-S is a simplified Corporate Income Tax Return, designed to make filing easier for qualifying companies.

- Prepare financial statements, tax computation and supporting schedules for filing of the Form C-S. Retain these documents and submit them to IRAS only upon request
- Companies claiming writing-down allowances for Intellectual Property Rights under Section 19B are required to file the Declaration Form at the time of lodgment of the Form C-S

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Qualifying Conditions for Filing Form C-S

The company must:	The company must not claim any of the following:
• Be incorporated in Singapore • Have an annual revenue* of **$5 million** or below • Derive only income taxable at 17%	• Carry-back of Current Year Capital Allowances/ Losses • Group Relief • Investment Allowance • Foreign Tax Credit and Tax Deducted at Source

* Revenue of a company refers to the main income source of the company excluding separate source income, such as interest, dividend and rental, which does not arise from its principal activity. In the case of an investment company, the revenue is its investment income (e.g. interest, dividend and rental).

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Guide on Form C-S Filing

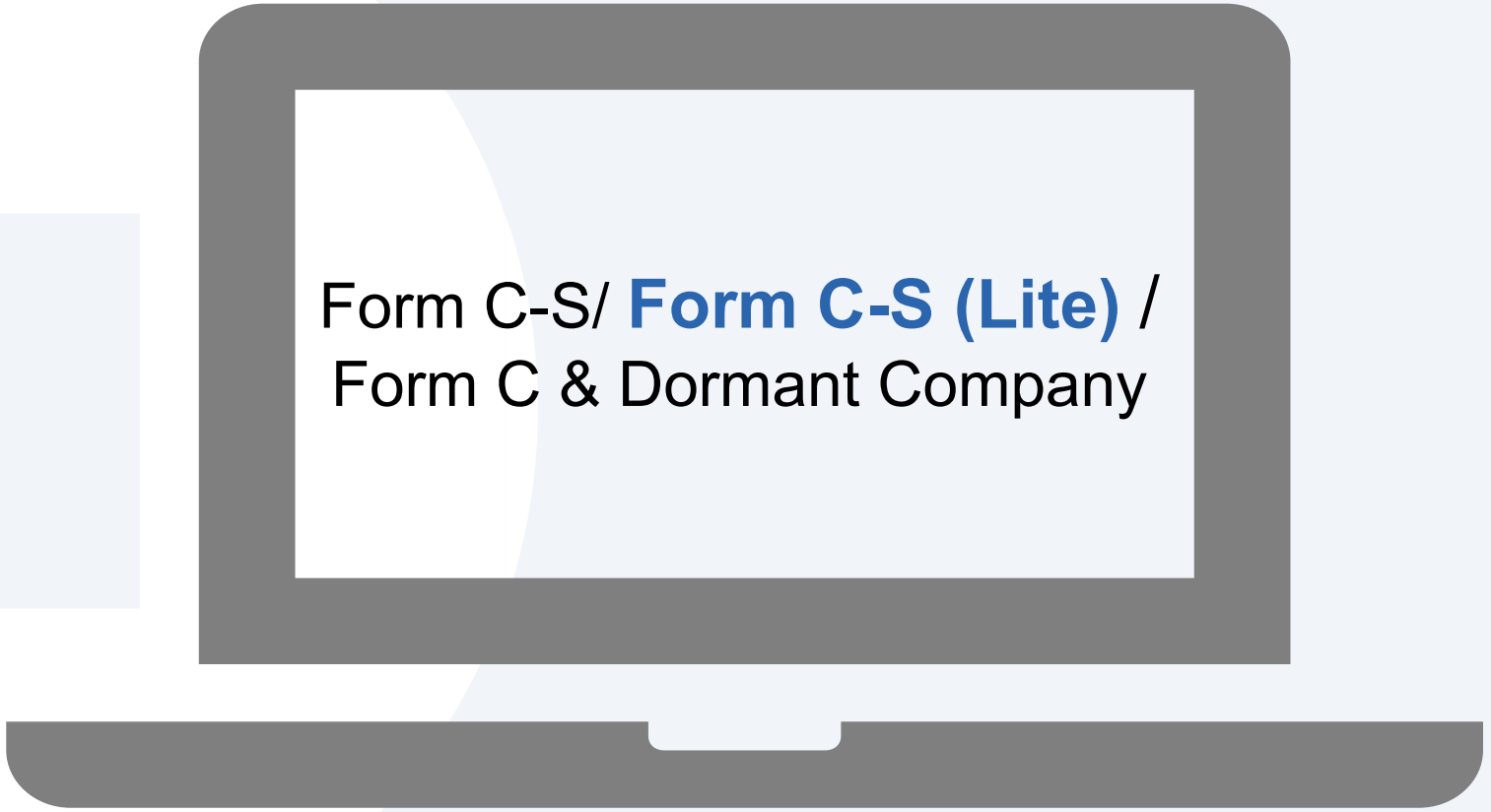
You can refer to the video below on the step-by-step guide on how to file your Form C-S.



Refer to IRAS' website at iras.gov.sg:

Taxes > Corporate Income Tax > Form C-S/Form C-S(Lite)/Form C Filing > Guidance on Filing Form C-S/Form C-S(Lite)/Form C

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Filing of Form C-S (Lite)

Form C-S (Lite) further eases filing for companies with straightforward tax matters, with only **6 essential fields** to be completed.

Qualifying conditions

For Singapore-incorporated companies that qualify for Form C-S and with **annual revenue of $200,000 or below**

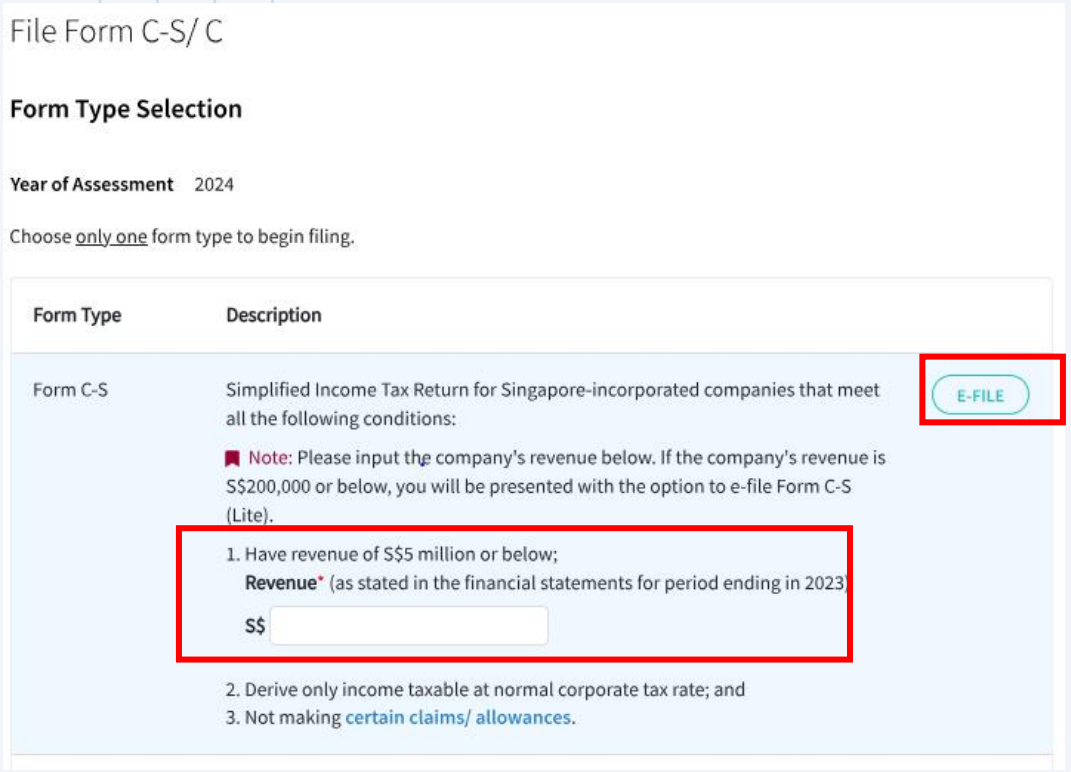


Refer to IRAS' website at iras.gov.sg:

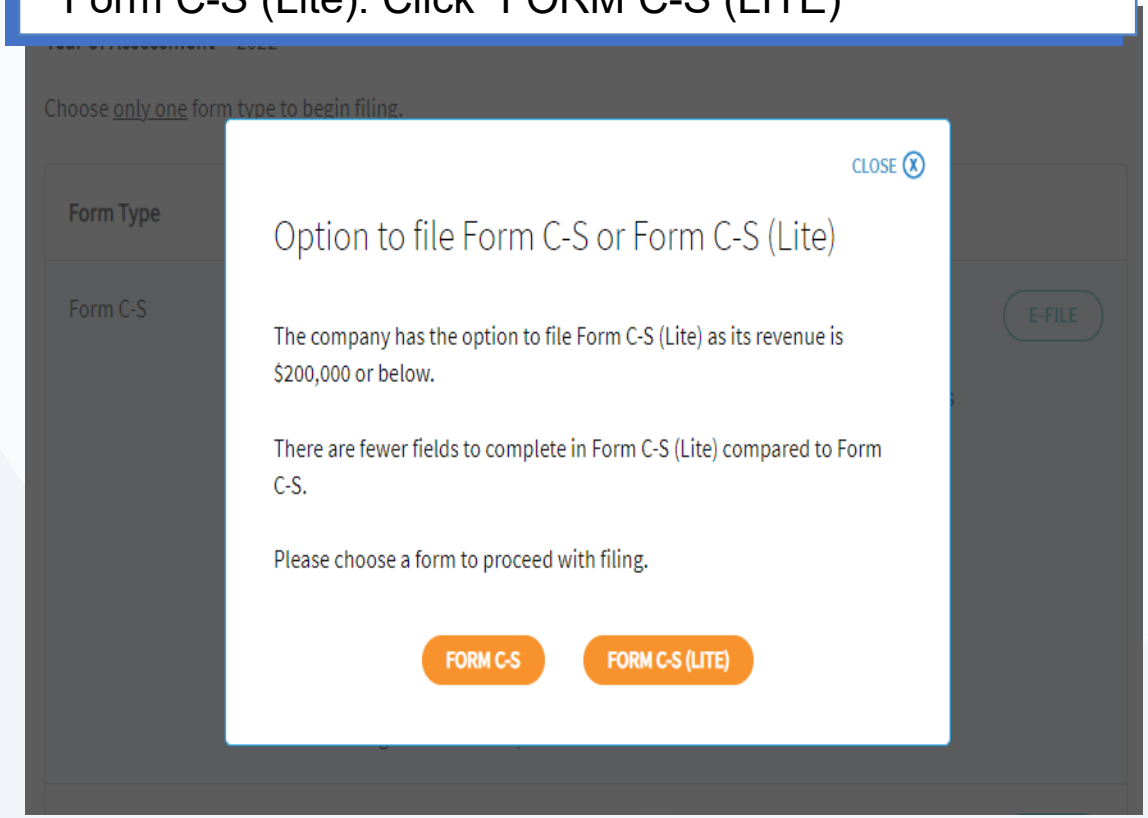
Taxes > Corporate Income Tax > Form C-S/ Form C-S (Lite)/ Form C Filing > Overview of Form C-S/ Form C-S (Lite)/ Form C

Filing of Form C-S (Lite) at myTax Portal

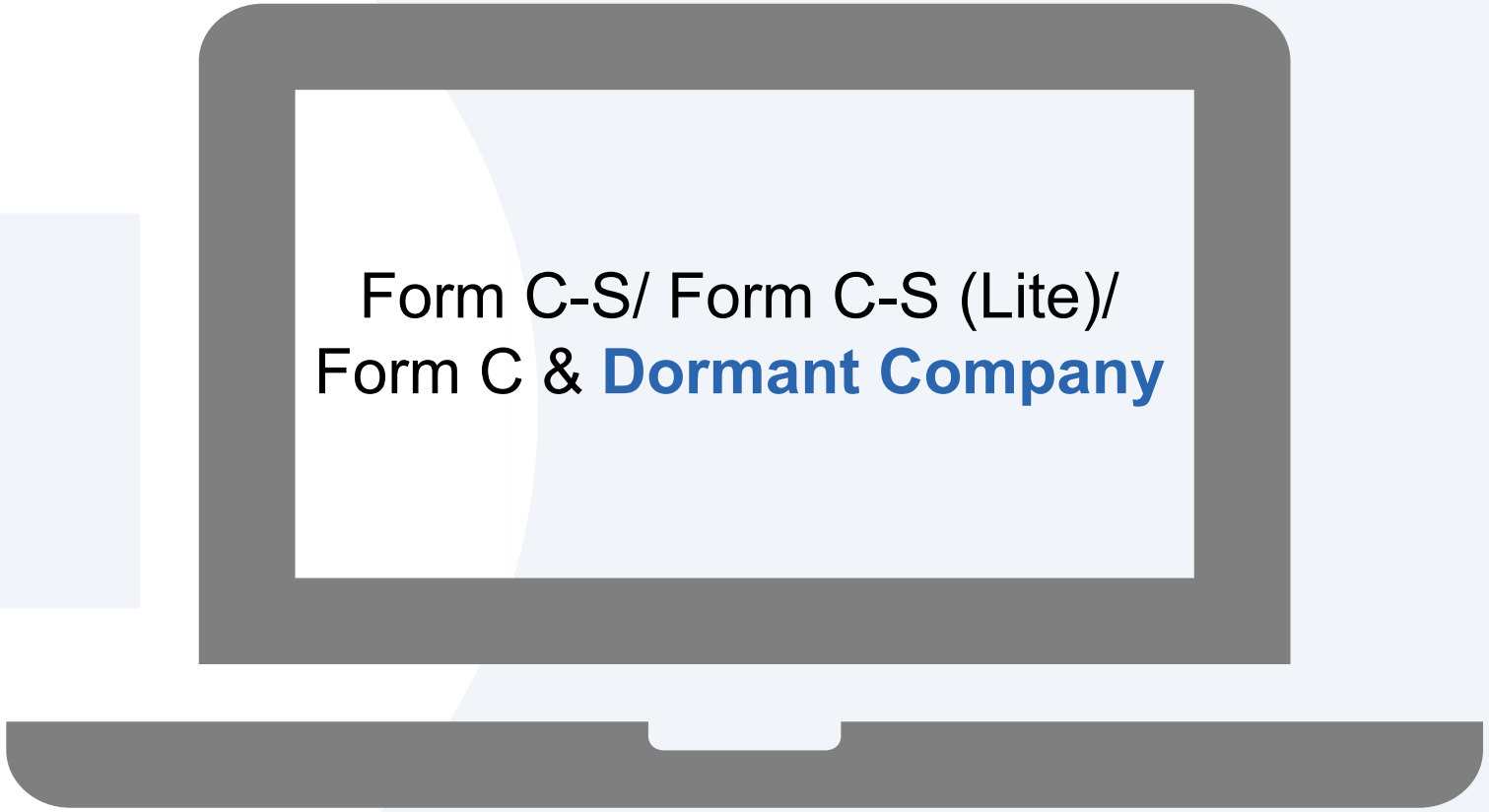
1) Input the company's **revenue** figure under Form C-S at the "Form Type" selection then click "E-FILE"



2) If the revenue figure entered is **$200,000 or below**, the company will be presented with the option to file Form C-S (Lite). Click "FORM C-S (LITE)"



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Filing Form for Dormant Company

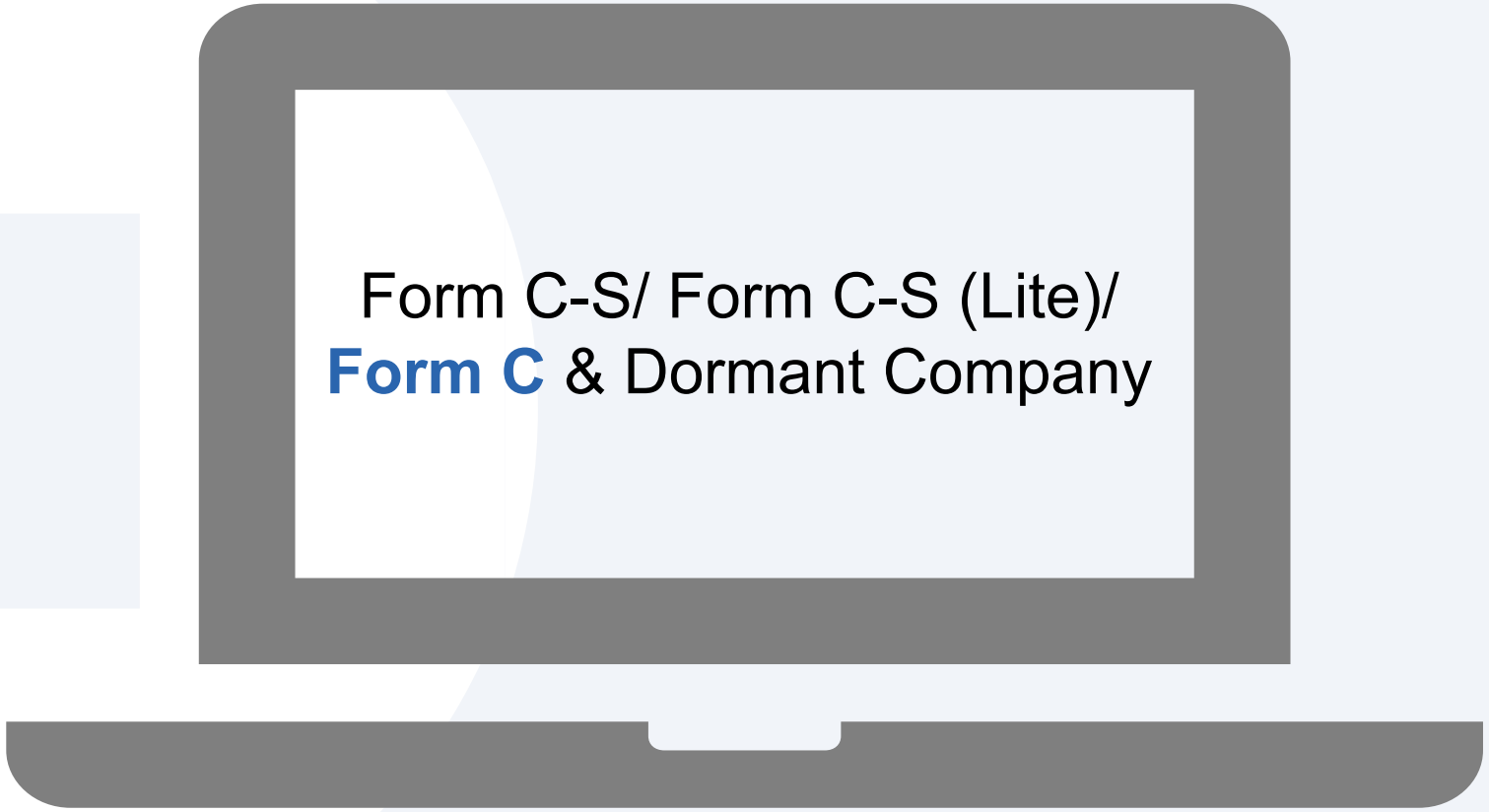
For companies that are inactive with no income in financial year 2024, the **Form for Dormant Company** requires only **2 essential fields** to be completed.



Refer to IRAS' website at iras.gov.sg:

Taxes > Corporate Income Tax > Form C-S/ Form C-S (Lite)/ Form C Filing > Overview of Form C-S/ Form C-S (Lite)/ Form C

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Filing Form C

Companies that do not meet the conditions to file Form C-S, Form C-S (Lite) or the Form for Dormant Company will have to file Form C together with the:

- Financial statements
- Detailed profit and loss statement
- Tax computation
- Supporting schedules



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Tips for attaching documents

- Ensure hardcopy documents are scanned into clear images
- Convert documents to PDF format
- Use font size of at least 11 for your attachments
- When reducing file size of attachments, the recommended resolution is 100dpi black and white

Note: Do NOT submit your revised tax computations for past YAs together with the current year filing. Please submit it using the "Revise/ Object to Assessment" digital service at mytax.iras.gov.sg



Refer to IRAS' website at iras.gov.sg:

Taxes > Corporate Income Tax > Form C-S/ Form C-S (Lite)/ Form C Filing > Overview of Form C-S/ Form C-S (Lite)/ Form C