



INLAND REVENUE  
AUTHORITY  
OF SINGAPORE

# User Guide

## Submitting an Amendment File





(For employers under the Auto-Inclusion Scheme)


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## When to Submit Amendment Records

To ensure data integrity, we cannot edit or delete submitted records at our end. You may use the [amendment file checker](#) or refer to the table below to find out if amendment is required:

What are the errors in your submitted records?	Is amendment file required?
Income or deduction amounts submitted is incorrect	 Yes.
Employee ID number is incorrect	 Yes.
Income or deduction amounts submitted more than 4 years ago	 No. For adjustment of employment income beyond 4 back year years, you will <b>not</b> be able to submit the records/ file electronically.  For example, if the current year of submission is for income derived in year 2024 (YA 2025), our system can accept employment income information derived in year 2020 (YA 2021), 2021 (YA 2022), 2022 (YA 2023), 2023 (YA 2024) and year 2024 (YA 2025). It will not be able to accept employment income information derived before year 2020 (YA 2021).  If the adjustment pertains to employment income before year 2020 and involves over-declared employee's income, please email us via <a href="#">Contact Us</a> with the relevant information (Identification number, name, income, etc.) for the affected employee(s) using this <a href="#">Excel template</a> .  For errors such as omitted or under-declared employee's income, please complete the form on <a href="#">Voluntary Disclosure of Errors (Individuals excluding Self-employed)</a> .
Employee's personal particulars are incorrect (e.g., address, date of birth, etc.)	 No. If the error relates to the employee's name or address, please inform your employees to update their information with the relevant government agencies. Find out more on <a href="#">update of particulars</a> .

<p>Date fields/ Text fields are incorrect (e.g., date that the non-contractual bonus was paid, date of approval that the Director's Fees was approved at the company's AGM/EGM).</p>	<p> Generally, amendment file is not required, unless the bonus / director's fee is reported in the wrong year. If so, please submit an amendment file.</p>
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## How to Submit Amendment File

### If you are not using a compatible payroll software

- You can prepare and submit the amendment file via the Submit Employment Income Records at [myTax Portal](#).

### If you are using a compatible payroll software



- Check with your payroll software vendor if your payroll software is able to generate an amendment file / revised submission according to the [technical file format/specifications](#). If yes, submit via your [payroll software with AIS API service](#).
- If you are using CrimsonLogic PAT system, contact CrimsonLogic Pte. Ltd. at [pat@crimsonlogic.com](mailto:pat@crimsonlogic.com) or call their helpline on 6877 7888 for assistance.

## How to Prepare Amendment File: Overview

Before preparing your amendment file, decide which method to use:

- Revision submission method (Recommended), or
- Amendment submission method.

Your choice affects how your records will be processed and what figures you need to enter.

Method	How to correct your submission	Key points to remember
<b>Revision submission</b> (Recommended)  <u>When to use?</u> Use when you want to overwrite the <b>entire record</b> with the latest, correct information.   Refer to <a href="#">pages 7 to 15</a> for examples and the step-by-step instructions on using the revision method in myTax Portal.	Enter the <b>full and correct values</b> for all relevant fields, regardless of whether the amount was given correctly previously.	<ul style="list-style-type: none"> <li>✓ Overwrites previous record(s) entirely.</li> <li>✓ Ensure all fields are complete and accurate.</li> <li>✓ Ideal when multiple errors exist in the same record.</li> </ul>
<b>Amendment submission</b>  <u>When to use?</u> Use when you only need to <b>adjust the difference</b> between the previously reported amount and the actual amount.   Refer to <a href="#">pages 16 to 22</a> for examples and the step-by-step instructions on using the amendment submission method in myTax Portal.	Enter <b>only the difference</b> (positive or negative) for the affected fields. Leave unaffected numeric fields blank.	<ul style="list-style-type: none"> <li>✓ Does <b>not</b> replace the original record.</li> <li>✓ Use a negative sign (–) to reduce over-declared amounts.</li> </ul>

## How to Prepare Amendment File: Revision submission method (Recommended)

The revision method overwrites the entire record with the latest version, regardless of whether the previous record was an original, or an amendment submission.

Enter the **full and correct values** for all relevant fields, as this submission will completely overwrite the previous record.

Types of error	How to correct using the revision submission method
Under-declared Amount	<p>Example:</p> <ul style="list-style-type: none"> <li>Actual Salary = <b>\$30,000</b></li> <li>Actual Bonus = <b>\$5,000</b></li> </ul> <p>Submitted amounts:</p> <ul style="list-style-type: none"> <li>Salary = <b>\$24,000</b> (under-declared)</li> <li>Submitted Bonus = <b>\$5,000</b></li> </ul> <p>You should submit: 1 <u>revision record</u> with the correct values for all relevant fields, as this will replace the previous record completely:</p> <ul style="list-style-type: none"> <li>Salary = <b>\$30,000</b></li> <li>Bonus = <b>\$5,000</b></li> </ul>
Over-declared Amount	<p>Example:</p> <ul style="list-style-type: none"> <li>Actual Salary = <b>\$20,000</b></li> <li>Actual Bonus = <b>\$1,000</b></li> </ul> <p>Submitted amounts:</p> <ul style="list-style-type: none"> <li>Salary = <b>\$20,000</b></li> <li>Bonus = <b>\$10,000</b> (over-declared)</li> </ul> <p>You should submit: 1 <u>revision record</u> with the correct values for all relevant fields, as this will replace the previous record completely:</p> <ul style="list-style-type: none"> <li>Salary = <b>\$20,000</b></li> <li>Bonus = <b>\$1,000</b></li> </ul>
ID number given for incorrect employee	<p>Example:</p> <ul style="list-style-type: none"> <li>Actual ID number = FIN F2345678A</li> <li>Submitted ID number = NRIC S2345678Z</li> </ul> <p>You should submit: 1 <u>revision record</u> for the incorrect ID (S2345678Z) with all fields set to <b>zero</b> to remove the earlier record. 1 <u>original record</u> with the correct income details using the correct ID (F2345678A).</p>

Omitted Employee	<p>Example:</p> <ul style="list-style-type: none"><li>• Actual total number of employees = 25</li><li>• Submitted records for 24 employees</li></ul> <p>You should submit: 1 <u>original</u> record for the omitted employee</p>
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## Prepare an amendment file at myTax Portal using the revision submission method

Steps to prepare amendment file using the revision submission method:

The screenshot shows the myTax Portal interface. At the top, there's a header with the Inland Revenue Authority of Singapore logo and the Singapore Government logo. Below the header, there's a navigation bar with 'myTax Mail', 'Account', and 'Logout'. The main navigation bar has 'Overview', 'Employers', 'Property', 'S45', and 'More'. The 'Employers' tab is selected, and a dropdown menu shows 'Auto-Inclusion Scheme (AIS)' with sub-options 'Register Auto-Inclusion Scheme (AIS) for Employment Income' and 'Submit Employment Income Records'. The 'Submit Employment Income Records' option is highlighted with a mouse cursor.

At [myTax Portal](#),

- Mouse over to <Employers>.
- Click <Submit Employment Income Records>.

**Note:**

Only staff who has been [authorised](#) with the "Approver" or "Preparer" role for "Submission of Employment Income Records" digital service at [Corppass](#) will be able to view the Employers tab and this link.

The screenshot shows the 'Manage Employment Income Records' page. Under the 'SUBMISSION OF RECORDS' section, it states: 'You will need the following information to complete the submission:'. Below this, there are two bullet points: 'All your employees' income and deduction amount for the period from 1 Jan to 31 Dec (including foreign employees, resigned employees and employees who were posted overseas).', and 'Employees' personal particulars (Name, NRIC/ FIN, Sex and Date of Birth) as per their identity card.'. A blue arrow points from the text to a blue 'CREATE' button.

Click <CREATE> to begin.

The screenshot shows the 'Submit Employment Income Records' page. At the top, there's a link '<BACK TO PREVIOUS'. Below that, the section 'Verify Contact Details' is highlighted. The text below says: 'The individual specified below will serve as the Main Contact Person for any enquiries regarding AIS matters. If you are not the Main Contact Person but wish to provide your contact details for this submission, you may do so later under the "Contact Details for this Submission" section when submitting your records.' Below this is a form with fields for 'Salutation', 'Name', 'Designation', 'Mobile No.', 'Office No.', and 'Email Address'. At the bottom, there's a link 'How do I update the contact details?'.

Verify that the contact details are correct.

**Note:**

If there is a change in the main contact person, please refer to pages 9 and 10 of the '[Submit Employment Income Records Digital Service \(Auto-Inclusion Scheme\)](#)' for the steps to update the details.

### Getting Started

**For Income Derived In\***

2025 (YA 2026)

**What do you want to do?\***

☐ Submit new (original) records

☒ Modify previously submitted data

☐ Submit NIL Return

**How would you like to modify the submissions\***

☐ Amendment - To report income/deductions differences to previously reported employee records

☒ Revision - To override previously reported employee records

**PROCEED**

- At the 'Getting Started' section select:
- the correct year (e.g., 2025 (YA 2026)) from the dropdown list under <For Income Derived In>
  - <Modify previously submitted data>
  - <Revision – To override previously reported employee records>
  - <No>
  - Click <PROCEED>.

### Submit Employment Income Records

[SAVE DRAFT](#)

1 Add Record(s) 2 Review 3 Acknowledgement

#### Enter Employee Records

REVISION		
For Income Derived in 2025 (YA 2026)	Is Submission Private? No	Submission Type Revision

**Download Template for Employment Income Details**  
Provide the required information in the Excel template (with a maximum of 200 records). Once completed, upload the Excel file to proceed.

[EMPLOYMENT INCOME DETAILS TEMPLATE](#) (XLSX)

**File Upload\***

Drag and drop file(s) here

or

**SELECT FILE(S)**

**Supported File Type(s)** XLSX  
**Maximum File Size** 100.00 MB per file  
You can attach up to 1 file with a total file size not exceeding 10.00 MB.  
The file name must be in English and must not exceed 50 characters.

**Note:** You can add up to 200 records.

**+ NEW RECORD** | **RETRIEVE FROM PAST SUBMISSION**

- Select <NEW RECORD> to enter the employees' income information. Ensure full and correct amounts for all relevant fields, as this submission will overwrite the previous record.
- Alternatively, select <RETRIEVE FROM PAST SUBMISSION> to import the personal particulars from your past submissions submitted via myTax Portal or upload your Excel file if you have maintained the employees' employment income information in Excel. Your Excel file should follow the 'Employment Income details template'.

**Note:** Retrieve from past submission and import using excel template feature will be available from mid-Oct 2025.

**Add/ Edit Employee Record**

**Employee Personal Details**

→ **Identification No.\***  
Select [dropdown] [text box]

**Full Name as per NRIC/FIN/Passport\***  
[text box]

**Date of Birth\***  
dd/mm/yyyy [calendar icon]

**Sex\***  
Select [dropdown]

**Mailing Address**  
☒ Singapore  
☐ Other (for Foreign or P.O. Box Address)

**Postal Code**  
123456 **FIND ADDRESS**  
Enter postal code to find address

**Designation**  
[text box]

**Bank to which Salary is Credited**  
SELECT [search icon]

**Date of Commencement**  
dd/mm/yyyy [calendar icon]

**Date of Cessation**  
dd/mm/yyyy [calendar icon]

- Enter the mandatory information that are marked with red asterisk (\*).

**Note:**

The 'Find Address' feature is an address finder that helps employers pre-fill local addresses.

IR8A Details

Appendix 8A

Appendix 8B

### Income Details

**Employment Income**

a. Gross Salary, Fees, Leave Pay, Wages and Overtime Pay

.00

b. Bonus (Non-contractual and/ or Contractual for Services Rendered in 2025)

.00


Date of Non-contractual Bonus Payment

c. Director's Fees Approved at the Company's AGM/EGM

.00

Date of Approval

d. Other Employment Income




DECLARE IF APPLICABLE

Total Others  
of items 1 to 8, excluding 3b and 7b

S\$0.00

### Other Information and Deduction Details

**Additional Information**



DECLARE IF APPLICABLE

**Deductions**

Employee's compulsory contribution to CPF/Provident Fund in the year 2025  
(Do NOT include Excess/ voluntary contributions to CPF, Voluntary contributions to Medisave Account, Voluntary contributions to Retirement Sum Topping-up Scheme and SRS Contributions and contributions made to overseas pension/provident fund.)

.00

Donations Deducted from Salaries  
(e.g. Yayasan Mendaki Fund/ Community Chest/ SINDA/ CDAD/ Other Tax Exempt Donations)

.00

Contributions Deducted from Salaries to Mosque Building Fund

.00

Life Insurance Premiums Deducted from Salaries


.00

Total Employment Income

S\$0.00

BACK

UPDATE



By default, you will see the IR8A Details tab. If you need to prepare Appendix 8A or Appendix 8B, select the relevant form.

- Enter the **full and correct amounts** for all required fields. This submission will overwrite the previous record.
- Click <DECLARE IF APPLICABLE> at "Item d" and "Additional Information" to expand the items where necessary.
- Click <UPDATE> to save the record.


1 - 4 of 4 Record(s)

Employee Name	Tax Ref No.	Salary (\$\$)	Total Employment Income (\$\$)	Appendices	Actions
					<a href="#">EDIT</a> <a href="#">DELETE</a>
CPF/ Designated Pension or Provident Fund (\$\$)					
Bonus (\$\$)					
Director's Fees (\$\$)					
Other Income (\$\$)					
Donations (\$\$)					
Contribution to MBF (\$\$)					
					<a href="#">EDIT</a> <a href="#">DELETE</a>
					<a href="#">EDIT</a> <a href="#">DELETE</a>
					<a href="#">EDIT</a> <a href="#">DELETE</a>

[«](#) [1](#) [2](#) [3](#) [4](#) [5](#) [6](#) [7](#) [8](#) [9](#) [10](#) [»](#)

Page 1 of 10

[+ NEW RECORD](#) [RETRIEVE FROM PAST SUBMISSION](#)

[CONTINUE](#) 

Verify the number of records prepared on top left, matches the number of affected employees.

- Click <CONTINUE> to proceed to the summary page to submit the records.

Review Your Submission

You are submitting 300 records for the year 2025 (YA 2026). Please check the summary of your submission before proceeding to submit.

REVISION

For Income Derived in 2025 (YA 2026)

Is Submission Private?  
No

Submission Type  
Revision

Summary

Total No. of Records

IR8A  
4

Appendix 8A  
2

Appendix 8B  
1

Total Income

Salary (S\$)  
[REDACTED]

Bonus (S\$)  
[REDACTED]

Director's Fees (S\$)  
[REDACTED]

Others (S\$)  
[REDACTED]

Total Deductions

CPF/ Designated Pension or Provident Fund (S\$)  
[REDACTED]

Donations (S\$)  
[REDACTED]

Contributions to MBF (S\$)  
[REDACTED]

Insurance Premiums (S\$)  
[REDACTED]

Employee IR8A Records

EDIT

1 - 4 of 4 Record(s)

Employee Name(S\$) ↑	Tax Ref No. ↑	Total Employment Income(S\$) ↑	Appendices ↑
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

- Check the summary of your submission.
- Ensure it is for the correct year and submission type is 'Revision'.

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Contact Details for Employment Income Auto-Inclusion Scheme (AIS)

The individual specified below will serve as the Main Contact Person for any enquiries regarding AIS matters. If you are not the Main Contact Person but wish to provide your contact details for this submission, you may do so later under the "Contact Details for this Submission" section when submitting your records.

Salutation

Name

Designation

Mobile No.

Office No.

Email Address

The contact information provided below will be used solely for this submission.

Contact Details for this Submission

Declarant Information

Authorised Person

Contact Person

Name (as in NRIC/ Passport)

Designation

Email Address

Contact No.

+65

Declaration

☐

I declare that the information given in this form is true, correct, and complete.

BACK

SUBMIT

- Provide the Contact Details for this submission.
- Tick the declaration checkbox.
- Click <SUBMIT> to submit the records.

Submit Employment Income Records

SAVE AS PDF/ PRINT

1 Add Record(s)

2 Review

3 Acknowledgement

Acknowledgement

Successful Submission

You have successfully submitted Employment Income Records for Year 2025 (YA 2026).

Acknowledgement No.

Date/ Time

Submission Type

For Income Derived in

A copy of this acknowledgement is available at [View Notices](#) digital service.

- Upon successful submission, you will receive an acknowledgment page with an acknowledgement number.

## How to Prepare Amendment File: Amendment submission method

This method adds or subtracts from what was previously submitted. It does not overwrite the original file. Please note the following:

- Prepare and submit only the **difference** in the amount(s) between the income reported to IRAS and actual income earned by the affected employee(s).
- Leave all other numeric fields not affected by the error, blank.
- Submit a Form IR8A amendment file if the amendment for the appendices affects the amounts submitted for Form IR8A.

### Examples

#### Under declared

Actual Salary = **\$28,000**  
Submitted Salary (under declared) = **\$24,000**  
Difference = **\$4,000**

You should submit:

**1 amendment record** with amount at Salary field = **\$4,000**

Refer to [Example 1](#) for the steps to amend the submitted information

#### Over declared

Actual Bonus = **\$5,000**  
Submitted Salary (over declared) = **\$8,000**  
Difference = **-\$3,000**

You should submit:

**1 amendment record** with amount at Bonus field = **-\$3,000 (with a negative sign)**

#### ID number given for incorrect employee

Actual ID number = **FIN F2345678A**  
Submitted Salary = **NRIC S2345678Z**

You should submit:

**1 amendment record** for **S2345678Z** with all negative amounts to negate the previously submitted amounts  
**1 original record** for **F2345678A** with all the relevant income amounts

Refer to [Example 5](#) for the steps to amend the submitted information

#### Omitted Employee

Actual total number of employees = **25**  
Submitted total number of employees = **24**

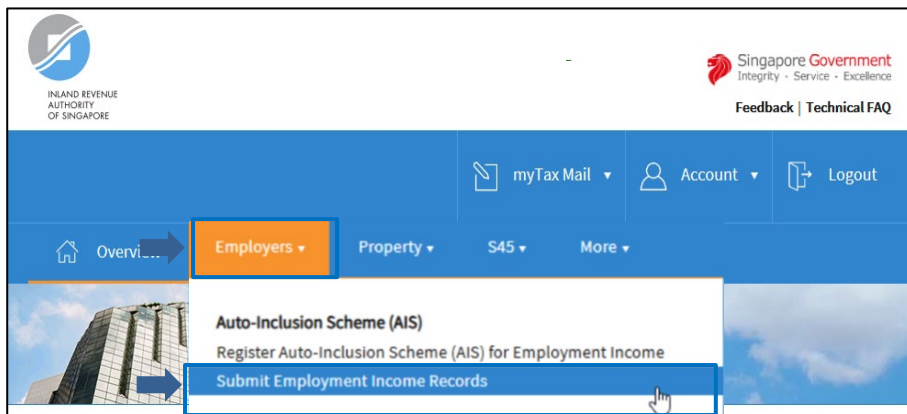
You should submit:

**1 original record** for the omitted employee



## Prepare Amendment file at myTax Portal using amendment submission method

Note: If you only need to amend [Appendix 8A](#) or [Appendix 8B](#) but not Form IR8A, you can do so using your [payroll software with AIS API service](#).



At [myTax Portal](#),

- Mouse over to <Employers>.
- Click <Submit Employment Income Records>.

**Note:**

Only staff who has been [authorised](#) with the "Approver" or "Preparer" role for "Submission of Employment Income Records" digital service at [Corppass](#) will be able to view the Employers tab and this link.

### Manage Employment Income Records

**SUBMISSION OF RECORDS**

You will need the following information to complete the submission:

- All your employees' income and deduction amount for the period from 1 Jan to 31 Dec (including foreign employees, resigned employees and employees who were posted overseas).
- Employees' personal particulars (Name, NRIC/ FIN, Sex and Date of Birth) as per their identity card.

[CREATE](#)

Click <CREATE> to begin.

### Submit Employment Income Records

[< BACK TO PREVIOUS](#)

#### Verify Contact Details

The individual specified below will serve as the Main Contact Person for any enquiries regarding AIS matters. If you are not the Main Contact Person but wish to provide your contact details for this submission, you may do so later under the "Contact Details for this Submission" section when submitting your records.

Salutation	Name
<input type="text"/>	<input type="text"/>
Designation	
<input type="text"/>	
Mobile No.	Office No.
<input type="text"/>	<input type="text"/>
Email Address	
<input type="text"/>	

[How do I update the contact details?](#)

Verify that the contact details are correct.

**Note:**

If there is a change in the main contact person, please refer to pages 9 and 10 of the '[Submit Employment Income Records Digital Service \(Auto-Inclusion Scheme\)](#)' for the steps to update the details.

### Getting Started

**For Income Derived In\***

2025 (YA 2026)

**What do you want to do?\***

☐ Submit new (original) records

☒ Modify previously submitted data

☐ Submit NIL Return

**How would you like to modify the submissions\***

☒ Amendment - To report income/deductions differences to previously reported employee records

☐ Revision - To override previously reported employee records

**PROCEED**

At 'Getting Started' section and select:

- the correct year (e.g., 2025 (YA 2026)) from the dropdown list.
- <Modify previously submitted data>
- <Amendment – To report income/deductions differences to previously reported employee records >
- <No>
- Click <PROCEED>.

### Submit Employment Income Records

[SAVE DRAFT](#)

1 Add Record(s) 2 Review 3 Acknowledgement

#### Enter Employee Records

**AMENDMENT**

For Income Derived in	Is Submission Private?	Submission Type
2025 (YA 2026)	No	Amendment

**Download Template for Employment Income Details**  
Provide the required information in the Excel template (with a maximum of 200 records). Once completed, upload the Excel file to proceed.

[EMPLOYMENT INCOME DETAILS TEMPLATE](#) (XLSX)

**File Upload\***

Drag and drop file(s) here

or

**SELECT FILE(S)**

**Supported File Type(s)** XLSX  
**Maximum File Size** 100.00 MB per file  
You can attach up to 1 file with a total file size not exceeding 10.00 MB.  
The file name must be in English and must not exceed 50 characters.

**Note:** You can add up to 200 records.

**+ NEW RECORD** | **RETRIEVE FROM PAST SUBMISSION**

- Select <NEW RECORD> to amend your previous submission.
- Alternatively, select <RETRIEVE FROM PAST SUBMISSION> to import the personal particulars from your past submissions submitted via myTax Portal or upload your Excel file if you have maintained the employees' employment income information in Excel. Your Excel file should follow the 'Employment Income details template'.
- Enter the difference in amounts only for the affected employees.

**Note:** Retrieve from past submission and import using excel template feature will be available from mid-Oct 2025.

## Amendment on Form IR8A

### Amend amount fields

Submit the difference in amounts between the income reported to IRAS and the actual income earned for the **affected employees only**. Leave unaffected amount fields blank.

#### Example 1: Under declared

Actual Salary = \$29,000

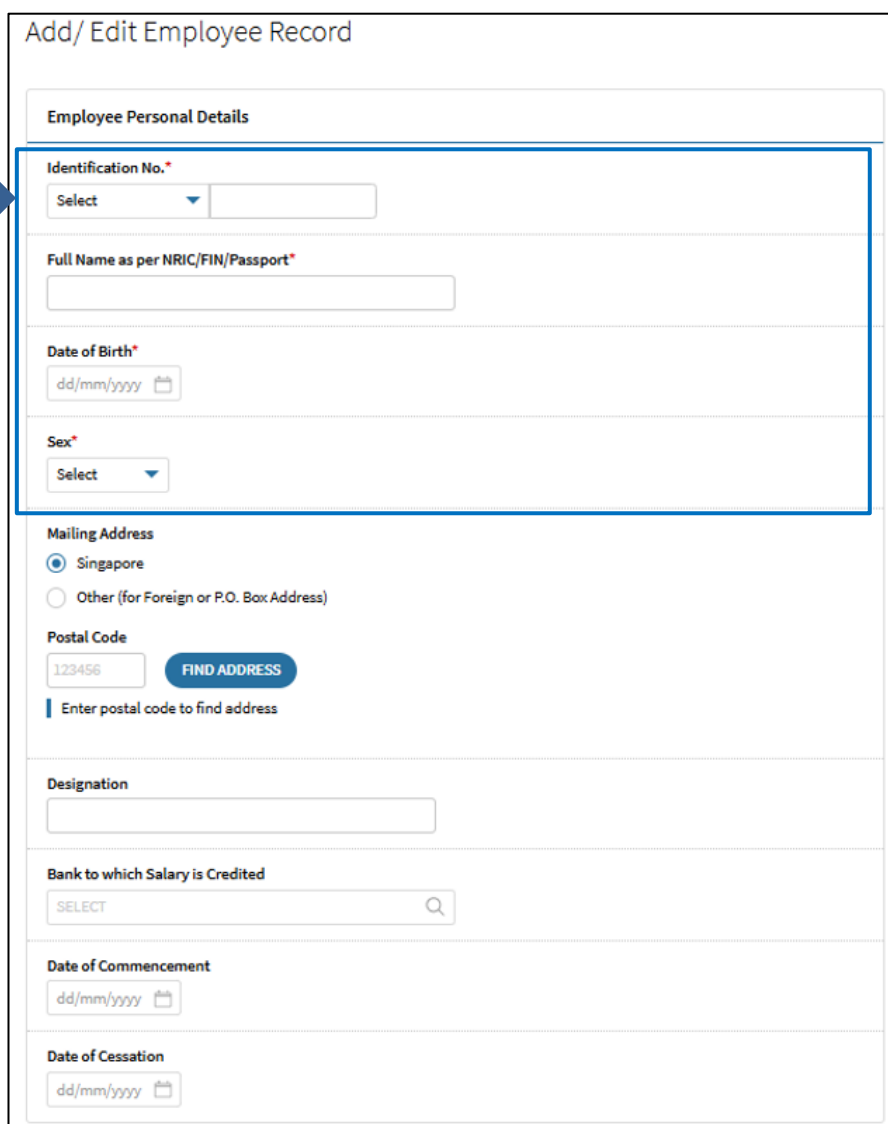
Submitted Salary (under declared) = \$24,000

Difference = \$5,000

You should submit:

**1 Amendment Record** with amount at Salary field = \$5,000

Using the 'Submit Employment Income Records' at [myTax Portal](#):



The screenshot shows the 'Add/ Edit Employee Record' form. A blue arrow points to the 'Employee Personal Details' section, which is highlighted with a blue box. This section includes fields for Identification No. (with a dropdown menu), Full Name as per NRIC/FIN/Passport, Date of Birth (with a date picker), and Sex (with a dropdown menu). Below this section are fields for Mailing Address (with radio buttons for Singapore and Other), Postal Code (with a 'FIND ADDRESS' button), Designation, Bank to which Salary is Credited (with a dropdown menu), Date of Commencement (with a date picker), and Date of Cessation (with a date picker).

- Enter the employee's details that are marked with red asterisk (\*).

#### Note:

The 'Find Address' feature is an address finder that helps employers pre-fill local addresses.

IR8A Details

Appendix 8A

Appendix 8B

Income Details

Employment Income

a. Gross Salary, Fees, Leave Pay, Wages and Overtime Pay

S\$ 5,000 .00

b. Bonus (Non-contractual and/ or Contractual for Services Rendered in 2025)

S\$ 0 .00

Date of Non-contractual Bonus Payment

dd/mm/yyyy

c. Director's Fees Approved at the Company's AGM/EGM

S\$ 0 .00

Date of Approval

dd/mm/yyyy

BACK

UPDATE

1 - 4 of 4 Record(s)

Employee Name	Tax Ref No.	Salary (\$)	Total Employment Income (\$)	Appendices	Actions
					<a href="#">EDIT</a> <a href="#">DELETE</a>
CPF/ Designated Pension or Provident Fund (\$)					
Bonus (\$)					
Director's Fees (\$)					
Other Income (\$)					
Donations (\$)					
Contribution to MBF (\$)					
					<a href="#">EDIT</a> <a href="#">DELETE</a>
					<a href="#">EDIT</a> <a href="#">DELETE</a>
					<a href="#">EDIT</a> <a href="#">DELETE</a>

<<

1

2

3

4

5

6

7

8

9

10

>>

Page 1 of 10

+ NEW RECORD

RETRIEVE FROM PAST SUBMISSION

CONTINUE

By default, you are in the **IR8A Details** tab.

- Scroll down to the 'Income Details' section.
- Enter only the **difference in amount** in the applicable field. Leave unaffected fields blank.

- Click **<UPDATE>** to save the record.

Verify the number of records prepared on top left is equal to number of affected records.

- To submit amendment file
- Click **<CONTINUE>** to proceed to the summary page to submit the records.

- Review the summary of your submission. Make sure it is for the correct year and submission type is 'Amendment'.

Review Your Submission

You are submitting 4 records for the year 2025 (YA 2026). Please check the summary of your submission before proceeding to submit.

AMENDMENT

For Income Derived in  
2025 (YA 2026)

Is Submission Private?  
No

Submission Type  
Amendment

Summary

Total No. of Records

IR8A

4

Appendix 8A

Appendix 8B

Total Income

Salary (S\$)

Bonus (S\$)

Director's Fees (S\$)

Others (S\$)

Total Deductions

CPF/ Designated Pension or  
Provident Fund (S\$)

Donations (S\$)

Contributions to MBF (S\$)

Insurance Premiums (S\$)

Employee IR8A Records

1 - 4 of 4 Record(s)

Employee Name(S\$)	Tax Ref No.	Total Employment Income(S\$)	Appendices

21

## Amendment Submission (For employers under the Auto-Inclusion Scheme)

**Contact Details for Employment Income Auto-Inclusion Scheme (AIS)**  
The individual specified below will serve as the Main Contact Person for any enquiries regarding AIS matters. If you are not the Main Contact Person but wish to provide your contact details for this submission, you may do so later under the "Contact Details for this Submission" section when submitting your records.

Salutation	Name
Designation	
Mobile No.	Office No.
Email Address	

The contact information provided below will be used solely for this submission.

**Contact Details for this Submission**

**Declarant Information**

Authorised Person  
[Redacted]

**Contact Person**

Name (as in NRIC/ Passport)  
[Redacted]

Designation  
[Redacted]

Email Address  
[Redacted]

Contact No.  
+65 [Redacted]

**Declaration**

☐ I declare that the information given in this form is true, correct, and complete.

[BACK](#) [SUBMIT](#)

- Provide the Contact Details for this submission.
- Tick the declaration checkbox.
- Click <SUBMIT> to submit the records.

**Submit Employment Income Records** [SAVE AS PDF/ PRINT](#)

1 Add Record(s) 2 Review 3 Acknowledgement

**Acknowledgement**

**Successful Submission**  
You have successfully submitted Employment Income Records for Year 2025 (YA 2026).

Acknowledgement No.	[Redacted]	Date/ Time	[Redacted]
Submission Type	[Redacted]	For Income Derived in	[Redacted]

A copy of this acknowledgement is available at [View Notices](#) digital service.

- Upon successful submission, you will receive an acknowledgment page.

[Amend from Drop-down List](#)

Examples of fields with drop-down list are 'Remission/ Overseas Posting/ Exempt indicator' and 'Employee's Income Tax borne by employer'.

**Example 2: Wrong information was reflected in Remission/ Overseas Posting/ Exempt indicator**

Employee was posted overseas for the whole year. However, you have selected a wrong indicator "Tax Remission on OCLA", i.e., Tax Remission on Overseas Cost of Living with an incorrect amount in Form IR8A.

Actual amount = \$5,000

Submitted amount= \$25,000

Difference = **-\$20,000**

You should submit:

**1 Amendment record** with the correct indicator – "Income from Overseas Employment" and -\$20,000 to negate the incorrect amount that was reported.

Using the 'Submit Employment Income Records' at [myTax Portal](#):

By default, you are in the **IR8A Details** tab.

**Other Information and Deduction Details**

**Additional Information** → **DECLARE IF APPLICABLE**

**e. Remission/ Overseas Posting/ Exempt Income**

Amount of Income for the Remission/ Overseas Posting/ Exempt Indicator selected → **-20,000** .00

Exemption Reason → **Income from Overseas Employment**

**f. Income Tax borne by Employer**

Amount of Employment Income for which Tax is Borne by Employer  .00

Fixed Amount Income Tax for which Tax is Borne by Employer  .00

**g. Section 45 (applicable to non-resident director)**

Is Section 45 applicable?

Scroll down to 'Other Information and Deduction Details'.

- Click **<DECLARE IF APPLICABLE>** to expand the items.
- At (e), enter the amount **-\$20,000** to negate the incorrect amount that was previously reported in 'Amount of income for the Remission/ Overseas Posting/ Exempt Indicator' field.
- Select **<Income from Overseas Employment>** from the drop-down list for Exemption Reason.
- Leave unaffected fields blank
- Scroll down and click **<UPDATE>** to save the record.

**Note:**

Follow the steps on [pages 20 to 22](#) to view the file summary and submit records.

### Example 3: Omitted Indicator Field

Actual "Employee's Income Tax borne by employer" = **Yes, Tax is fully borne by employer**

Submitted "Employee's Income Tax borne by employer" = **Blank**

You should submit:

**1 Amendment record** with "Employee's Income Tax borne by employer" = **Yes, tax is FULLY borne by employer**

Using the 'Submit Employment Income Records' at [myTax Portal](#):

IR8A Details

Appendix 8A

Appendix 8B

#### Other Information and Deduction Details

Additional Information

→ DECLARE IF APPLICABLE

e. Remission/ Overseas Posting/ Exempt Income

Amount of Income for the Remission/ Overseas Posting/ Exempt Indicator selected

0 .00

Exemption Reason

Select

f. Income Tax borne by Employer

→ Yes, tax is fully borne by Employer

Amount of Employment Income for which Tax is Borne by Employer

0 .00

Fixed Amount Income Tax for which Tax is Borne by Employer

0 .00

g. Section 45 (applicable to non-resident director)

Is Section 45 applicable?

Select

By default, you are in the **IR8A Details** tab.

Scroll down to 'Other Information and Deduction Details'.

- Click <**DECLARE IF APPLICABLE**> to expand the items.
- At (f), select <**Yes, tax is fully borne by employer**>
- Leave unaffected fields blank.
- Scroll down and click <**UPDATE**> to save the record.

#### Note:

Follow the steps on [pages 20 to 22](#) to view the file summary and submit records.



#### Example 4: Wrong information was reflected in 'Income Tax by Employer' field

Employee's tax is fully borne by employer. However, you have selected a wrong indicator "Yes, tax is PARTIALLY borne by employer" with an incorrect amount.

You should submit:

**1 Amendment record** with the correct indicator – "Yes, tax is FULLY borne by employer" and leave the amount as \$0.

Using the 'Submit Employment Income Records' at [myTax Portal](#):

IR8A Details

Appendix 8A

Appendix 8B

By default, you are in the **IR8A Details** tab.

Other Information and Deduction Details

Additional Information

DECLARE IF APPLICABLE

e. Remission/ Overseas Posting/ Exempt Income

Amount of Income for the Remission/ Overseas Posting/ Exempt Indicator selected

0 .00

Exemption Reason

Select

f. Income Tax borne by Employer

Yes, tax is fully borne by Employer

Amount of Employment Income for which Tax is Borne by Employer

0 .00

Fixed Amount Income Tax for which Tax is Borne by Employer

0 .00

g. Section 45 (applicable to non-resident director)

Is Section 45 applicable?

Select

Scroll down to 'Other Information and Deduction Details'.

- Click <**DECLARE IF APPLICABLE**> to expand the items.
- At (f), select <**Yes, tax is fully borne by Employer**> from the drop-down list for Exemption Reason.
- Leave unaffected fields blank.
- Scroll down and click <**UPDATE**> to save the record.

#### Note:

Follow the steps on [pages 20 to 22](#) to view the file summary and submit records.

### [Amend Employee ID Number](#)

As the system works by adding up all amounts submitted for each employee, you will need to submit 2 separate files:

- **1st file:** An amendment record for the incorrect employee ID number containing all negative amounts to negate the previously submitted amounts
- **2nd file:** An original record for the correct employee ID number

#### Example 5: Error in Employee ID Number

Actual ID number = **FIN F3456789A**

Submitted ID number = **NRIC S2345678Z**

You should submit:

- **1st file:** 1 **Amendment record** for **S2345678Z** to negate the submitted amounts
- **2nd file:** 1 **Original record** for **F3456789A**

Amending incorrect ID number submitted using the 'Submit Employment Income Records' at [myTax Portal](#):

Income Details	
<b>Employment Income</b>	
a. Gross Salary, Fees, Leave Pay, Wages and Overtime Pay	S\$ -3,000.00
b. Bonus (Non-contractual and/ or Contractual for Services Rendered in 2025)	S\$ -1,000.00
Date of Non-contractual Bonus Payment	dd/mm/yyyy
c. Director's Fees Approved at the Company's AGM/EGM	S\$ 0.00
Date of Approval	dd/mm/yyyy

- By default, you are in the IR8A Details tab.
- Enter the ID and particulars of the employee whose incorrect information was submitted.
- Scroll down to the 'Income Details' section.
- Enter negative amounts in the relevant fields to negate the earlier wrong submission.
- Leave unaffected fields blank.
- Scroll down and click <UPDATE> to save the record.

#### Note:

Follow the steps on [pages 20 to 22](#) to view the file summary and submit records.

Submitting record for the correct ID using the 'Submit Employment Income Records' at [myTax Portal](#):

**IR8A Details** | Appendix 8A | Appendix 8B

**Income Details**

**Employment Income**

a. Gross Salary, Fees, Leave Pay, Wages and Overtime Pay	S\$ 3,000.00
b. Bonus (Non-contractual and/ or Contractual for Services Rendered in 2025)	S\$ 1,000.00
Date of Non-contractual Bonus Payment	dd/mm/yyyy
c. Director's Fees Approved at the Company's AGM/EGM	S\$ 0.00
Date of Approval	dd/mm/yyyy

- By default, you are in the IR8A Details tab.
- Enter the ID and particulars of the correct employee.
- Scroll down to the 'Income Details' section.
- Enter the income information for the correct employee in the respective fields.
- Leave unaffected fields blank.
- Scroll down and click <UPDATE> to save the record.

**Note:**

Follow the steps on [pages 20 to 22](#) to view the file summary and submit records.

## Amendment for Form IR8S (YA 2025 and before)

[Amend amount fields in Form IR8S that affect amount in Form IR8A](#)

From YA 2026, submission of Form IR8S is no longer required.

For YA 2025 and earlier years, if you need to make changes that affect the 'Excess Contribution to CPF made by Employer' field, please:

1. Submit Form IR8A; and
2. Enter only the difference in the amount under 'Item d6 – Excess / Voluntary Contributions to CPF by Employer'.

### Example 6: Over declared Employer's Excess CPF Contribution amount in both Form IR8A and Form IR8S

Actual Employer's Excess CPF Contribution = **\$450**

Submitted Employer's Excess CPF Contribution = **\$540**

Difference = **-\$90**

You should submit:

**1 Amendment Form IR8A record** with amount at Employer's Excess CPF Contribution field = **\$-90**

Amendment for Form IR8A amount fields using the 'Submit Employment Income Records' at [myTax Portal](#):

d. Other Employment Income		→ DECLARE IF APPLICABLE
1. Allowances		0 .00
2. Gross Commission		0 .00
3. Lump Sum Payment		
3a. Gratuity/ Notice Pay/ Ex-gratia Payment		0 .00
3b. Compensation for Loss of Office		0 .00
4. Pension/ Retirement Benefits		
4a. Name of Designated Pension or Provident Fund		
4b. Amount Accrued from 1993		0 .00
5. Contributions made by Employer to any Pension/ Provident Fund constituted outside Singapore without Tax Concession		0 .00
6. Excess/ Voluntary Contributions to CPF by Employer	→	-90 .00
7. Gains and Profits from Share Options	<a href="#">EDIT APPENDIX 8B</a>	
7a. Gains and Profits from Share Option for S10(1)(b)		S\$0.00
7b. Gains and Profits from Share Option for S10(1)(g)		S\$0.00
8. Value of Benefits-in-Kind	<a href="#">EDIT APPENDIX 8A</a>	S\$0.00

- Scroll down to 'Other Employment Income' section and click <DECLARE IF APPLICABLE> to expand the items.
- Enter only the difference in amount under 'Item d6 – Excess / Voluntary Contributions to CPF by Employer'.
- Leave unaffected fields blank.
- Scroll down and click <UPDATE> to save the record.

#### Note:

Follow the steps on [pages 20 to 22](#) to view the file summary and submit records.

## Amendment on Appendix 8A

### Amend amount fields in Appendix 8A that affect amount in Form IR8A

If the changes to the amount fields affect the total amount of benefits-in-kind, you should submit amendment records for both Form IR8A and Appendix 8A.

Scenarios include:

- Benefits-in-kind amount was not declared in Form IR8A, and/or Appendix 8A was not submitted.
- Changes to submitted amounts in Appendix 8A resulted in a change in total benefits-in-kind amount.

#### Example 7: Omitted benefits-in-kind submission in Form IR8A. Appendix 8A was not submitted

Actual Hotel Accommodation = **\$10,000**

No amount on Hotel Accommodation was submitted.

You should submit:

- **1 Amendment Form IR8A record** with amount at Benefits-in-kind field = **\$10,000**

Amendment for Appendix 8A amount fields using 'Submit Employment Income Records' at [myTax Portal](#):

IR8A Details	Appendix 8A	Appendix 8B
<b>Benefits in-kind (Appendix 8A)</b>		
<b>Accommodation Details</b>		<b>DECLARE IF APPLICABLE</b> ▲
<div>+ ADD NEW (up to 10 entries)</div>		
<b>3. Hotel Accommodation</b>		<b>DECLARE IF APPLICABLE</b> ▲
3a. Actual Cost of Hotel Accommodation/ Serviced Apartment within Hotel Building		S\$ <input type="text" value="10,000"/> .00
3b. Amount Paid by Employee		S\$ <input type="text" value="0"/> .00
3c. Taxable Value of Hotel Accommodation (3a - 3b)		S\$10,000

- Click **<Appendix 8A>** to create amendment record.
- Enter the amounts in the respective fields accordingly.
- Since the amendment in Appendix 8A affects the figures submitted for Form IR8A, the amount is auto-populated in the Form IR8A.
- Scroll down and click **<UPDATE>** to save and return to employee's Form IR8A. Ensure that the same amount of benefits-in-kind is also reflected in the Form IR8A.

#### Note:

Follow the steps on [pages 20 to 22](#) to view the file summary and submit records.

**Example 8: Under declared Hotel Accommodation amount in Form IR8A and Appendix 8A**

Actual Hotel Accommodation = **\$50,000**

Submitted Hotel Accommodation = **\$40,000**

Difference = **\$10,000**

You should submit:

- **1 Amendment Form IR8A record** with amount at Benefits-in-kind field = **\$10,000**
- **1 Amendment Appendix 8A record** with amount at Hotel Accommodation field = **\$10,000**

The steps to amend the submitted information is similar to [Example 7](#), except you should enter the difference in amount between the income reported to IRAS and actual income earned by the affected employee(s).

3. Hotel Accommodation		DECLARE IF APPLICABLE
3a. Actual Cost of Hotel Accommodation/ Serviced Apartment within Hotel Building	S\$	10,000 .00
3b. Amount Paid by Employee	S\$	0 .00
3c. Taxable Value of Hotel Accommodation (3a - 3b)		S\$10,000

- Create an Appendix 8A amendment record by entering the difference in amounts in the respective fields accordingly.

**Example 9: Wrong classification of car benefit**

Actual Car Benefit = **\$2,000** and full cost of motor vehicles given to employees = **\$0**  
 Submitted Car Benefit = **\$0** and full cost of motor vehicles given to employees = **\$2,000**

You should submit:

**1 Amendment Appendix 8A record** with amount at Car Benefit field = **\$2,000** and  
 Full cost of motor vehicles given to employees = **\$-2,000**

IR8A Details	<b>Appendix 8A</b>	Appendix 8B
--------------	--------------------	-------------

<b>4. Other Benefits-in-Kind</b>	<b>DECLARE IF APPLICABLE</b>
a. Cost of Home Leave Passages and Incidental Benefits Provided to Employee and his/ her Family	S\$ <input type="text" value="0"/> .00
b. Interest payment made by the employer to a third party on behalf of an employee and/or interest benefits arising from loans provided by employer interest free or a rate below market rate to the employee who has substantial shareholding or control or influence over the company.	
Amount Paid	S\$ <input type="text" value="0"/> .00
c. Insurance Premiums Paid by the Employer	S\$ <input type="text" value="0"/> .00
d. Free or Subsidised Holidays including Air Passage, etc	S\$ <input type="text" value="0"/> .00
e. Educational Expenses including Tutor Provided	S\$ <input type="text" value="0"/> .00
f. Entrance/ Transfer Fees and Annual Subscription to Social or Recreational Clubs	S\$ <input type="text" value="0"/> .00
g. Gains from Assets (e.g Vehicles Property, etc sold to Employees at a price lower than Open Market Value)	S\$ <input type="text" value="0"/> .00
h. Full Cost of Motor Vehicles Given to Employee	S\$ <input type="text" value="-2,000"/> .00
i. Car Benefits	S\$ <input type="text" value="2,000"/> .00
j. Other non-monetary awards/ benefits which do not fall within the above items	S\$ <input type="text" value="0"/> .00
<b>TOTAL VALUE OF BENEFITS-IN-KIND (ITEM 2 TO 4) TO BE REFLECTED IN ITEM d8 OF FORM IR8A</b>	
<b>S\$0.00</b>	
<b>BACK</b>	<b>UPDATE</b>

- Click **<Appendix 8A>** to create amendment record.

- Scroll down to '**4. Other Benefits-in-Kind**' and click **<DECLARE IF APPLICABLE>** to expand the items.
- Enter the amounts in the respective fields accordingly.
- The Form IR8A with zero amount will be automatically created.
- Scroll down and click **<UPDATE>** to save and return to employee's Form IR8A. Ensure that the same amount of benefits-in-kind is also reflected in the Form IR8A.

**Note:**

Follow the steps on [pages 20 to 22](#) to view the file summary and submit records.

## Amendment on Appendix 8B

### Amend amount fields in Appendix 8B that affect amount in Form IR8A

If the changes to the amount fields affect the total amount of stock option gains, you will need to submit amendment records for **both** Form IR8A and the Appendix 8B.

Scenarios include:

- Omission of stock option gains in Form IR8A and Appendix 8B submission
- Changes to exercise price, number of shares for sub-records and year of exercise\*

\* If the error is only on the day and/or month of the date of exercise, you do not need to submit an amendment file. Inform IRAS of the correct date and the list of affected employees' records via [myTax Mail](#) (select Businesses > Employers > Auto-Inclusion Scheme (AIS)).

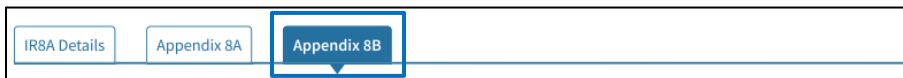
### Example 10: Omission of stock option gains in Form IR8A and Appendix 8B submission

Actual stock option gains = **\$200**

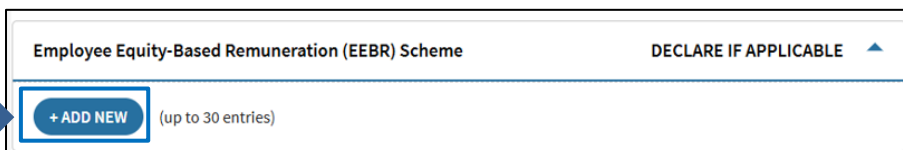
You should submit:

- **1 Amendment Form IR8A record** with amount at stock option gains field = **\$200**
- **1 Amendment Appendix 8B record** with sub-record = **\$200**

Amendment for Appendix 8B amount fields using 'Submit Employment Income Records' at [myTax Portal](#):



- Click **<Appendix 8B>** to create amendment record.



- Click **<ADD NEW>**.



Employee Equity-Based Remuneration (EEBR) Scheme		DECLARE IF APPLICABLE
<b>Record 1</b> <span style="float: right;"><a href="#">REMOVE</a></span>		
a. Organisation Tax Ref No.	<input type="text" value=""/>	<input type="text" value=""/>
b. Organisation Name	<input type="text" value=""/>	
c1. Type of Plan Granted	<input type="text" value=""/>	
c2. Date of Grant	<input type="text" value=""/>	
d. Date of Exercise of ESOP or Date of Vesting of ESOW Plan	<input type="text" value=""/>	
e. Exercise Price of ESOP/ Price Paid/ Payable per share under ESOW Plan	S\$	<input type="text" value="2.00000"/>
f. Open Market Value per share as at the Date of Exercise of ESOP or Date of Vesting of ESOW Plan	S\$	<input type="text" value="3.00000"/>
g. Number of Shares Acquired	<input type="text" value="200.00000"/>	
<b>h. Gross Amount of Gains</b>	<b>S\$200.00</b>	

Total of gross ESOP/ESOW gains that falls under S10(1)(b). This amount is to be reflected in item d7(a) of IR8A	<b>S\$200.00</b>
Total of gross ESOP/ESOW gains that falls under S10(1)(g). This amount is to be reflected in item d7(b) of IR8A	<b>S\$0.00</b>
<div> <span>BACK</span> <span>UPDATE</span> </div>	

- Enter the organisation's particulars and compute the share option gains in the respective fields.

Since the amendment in Appendix 8B affects the figures submitted for Form IR8A, the amount is auto-populated in the Form IR8A.

- Verify the amount to be reflected in Form IR8A is correct.
- Click **<UPDATE>** to save and return to employee's Form IR8A.

**Note:**

Follow the steps on [pages 20 to 22](#) to view the file summary and submit records.

**Example 11: Under declared exercise price for sub-record**

Actual stock option gains = **\$10.22** for **100** shares

Submitted stock option gains = **\$8.22** for **100** shares

You should submit:

- 1 **Amendment Form IR8A record** with difference in amount for stock option gains field
- 1 **Amendment Appendix 8B record** with 2 sub-records:
  - 1st sub-record = **\$8.22** for **-100** shares to negate the incorrect entry
  - 2nd sub-record = **\$10.22** for **100** shares





Amendment for Appendix 8B amount fields using 'Submit Employment Income Records' at [myTax Portal](#):

- Click **<Appendix 8B>** to create amendment record.

- Click **<ADD NEW>**.

- Enter -100 shares with the exercise price (or market value) of \$8.22 to negate the incorrect sub-record.

- Click **<ADD NEW>** to enter the 2<sup>nd</sup> sub-record.

Employee Equity-Based Remuneration (EEBR) Scheme		DECLARE IF APPLICABLE 
<b>Record 2</b>		<a href="#">REMOVE</a>
a. Organisation Tax Ref No.	<input type="text" value=""/>	
b. Organisation Name	<input type="text" value=""/>	
c1. Type of Plan Granted	<input type="text" value=""/>	
c2. Date of Grant	<input type="text" value=""/>	
d. Date of Exercise of ESOP or Date of Vesting of ESOW Plan	<input type="text" value=""/>	
e. Exercise Price of ESOP/ Price Paid/ Payable per share under ESOW Plan	S\$ <input type="text" value="5.50000"/>	
f. Open Market Value per share as at the Date of Exercise of ESOP or Date of Vesting of ESOW Plan	S\$ <input type="text" value="10.22000"/>	
g. Number of Shares Acquired	<input type="text" value="100.00000"/>	
<b>h. Gross Amount of Gains</b>		<b>S\$472.00</b>
Total of gross ESOP/ESOW gains that falls under S10(1)(b). This amount is to be reflected in item d7(a) of IR8A		<b>S\$200.00</b>
Total of gross ESOP/ESOW gains that falls under S10(1)(g). This amount is to be reflected in item d7(b) of IR8A		<b>S\$0.00</b>
<a href="#">BACK</a> <a href="#">UPDATE</a> 		

- Enter 100 shares with the exercise price (or market value) of \$10.22.

Since the amendment in Appendix 8B affects the figures submitted for Form IR8A, the amount is auto-populated in the Form IR8A.

- Verify the amount to be reflected in Form IR8A is correct.
- Click **<UPDATE>** to save and return to employee's Form IR8A.

**Note:**

Follow the steps on [pages 20 to 22](#) to view the file summary and submit records.

### Example 12: Incorrect number of shares

#### Under-declared number of shares for sub-record

Actual number of shares = 500

Submitted number of shares = 300

Difference = 200

You should submit:

- **1 Amendment Form IR8A record** with difference in the amount for stock option gains
- **1 Amendment Appendix 8B record** with 1 sub-record with 200 shares and the corresponding amount for stock option gains

#### Over-declared number of shares for sub-record

Actual number of shares = 300

Submitted number of shares = 340

Difference = -40

You should submit:

- **1 Amendment Form IR8A record** with difference in amount for stock option gains field
- **1 Amendment Appendix 8B record** with 1 sub-record with -40 shares and the corresponding amount for stock option gains, which is the difference in the number of shares

The steps to amend the submitted information is the same as that of [Example 10](#).

### Example 13: Incorrect year of exercise for sub-record submitted

Actual date of exercise = 01/06/2025 under income derived in year 2025 (Year of Assessment 2026)

Submitted date of exercise = 01/06/2024 under income derived in year 2024 (Year of Assessment 2025)

You should submit:

#### **2 Form IR8A records**

- **1st Amendment file (for YA 2025)** = 1 record to negate the amount of stock option gains for YA 2025
- **2nd Original file (For YA 2026)** = 1 record for YA 2026

#### **2 Appendix 8B records**

- **1st Amendment file (for YA 2025)** = 1 sub-record with negative shares to negate incorrect entry (date of exercise = 01/06/2024)
- **2nd Original file (for YA 2026)** = 1 sub-record with correct information

The steps to amend the submitted information is the same as that of [Example 10](#).

#### Example 14: Changes to type of plan

Actual stock option gains = **ESOW**  
Submitted stock option gains = **ESOP**

You should submit:

##### 2 Form IR8A records

- **1st Amendment file (for ESOP)** = 1 record to negate the amount of stock option gains due to ESOP
- **2nd Original file (for ESOW)** = 1 record for stock option gains due to ESOW

##### 2 Appendix 8B records

- **1st Amendment file (for ESOP)** = 1 sub-record to negate the amount of stock option gains
- **2nd Original file (for ESOW)** = 1 sub-record with stock option gains on ESOW

The steps to amend the submitted information is the same as that of [Example 11](#).

#### Example 15: Changes to non-income fields

##### A) Changes to Company Name particulars

Actual company name = **Company A Pte Ltd**  
Submitted company name = **Company B Pte Ltd**

You should submit:

##### 1 Amendment Appendix 8B record with 2 sub-records:

- 1st sub-record = negative number of shares to negate the incorrect entry
- 2nd sub-record = correct entry

##### B) Changes to Date of Grant

Actual date of grant = **01/06/2025**  
Submitted date of grant = **01/07/2025**

You should submit:

##### 1 Amendment Appendix 8B record with 2 sub-records:

- 1st sub-record = negative number of shares to negate the incorrect entry
- 2nd sub-record = correct entry

The steps to amend the submitted information is the same as that of [Example 11](#).

*(Note: For this scenario, if you are using the Submit Employment Income Records at myTax Portal to submit the amendment file, the Form IR8A record with zero amount will be automatically created.)*

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Published on 18 Sep 2025

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