



INLAND REVENUE
AUTHORITY
OF SINGAPORE

Common Errors Made by IPCs

Submission of Donation Records



Common Errors Made by IPCs

The table below are the list of common errors made by IPCs.

SN	Common Errors	What You Should Do						
(A) Issuance of Tax-Deductible Receipts (TDR)								
1	Did not obtain donor's tax reference number when the donation was received.	Remind your officers who are accepting donations to request for the tax reference number of the actual donor and to highlight to the donor that <u>tax deductions will only be granted when a valid tax reference number is given.</u>						
2	Captured incorrect donor's tax reference number (Refer to 2a to 2c for examples).	Remind the donor to verify that the TDR is issued with the correct tax reference number.						
2a.	TDR was issued to the trustee/ company representative making the donation on behalf of the company.	Do not assume that the person handing over the donation or the name reflected on the cheque is the donor. Clarify who is the actual donor and request for the correct tax reference number (NRIC/FIN/UEN) for issuance of the TDR.						
2b.	TDR was issued to the company making the donation on behalf of individual employees.	If a company is making the donation on behalf of its employees, request for the particulars of the employees so that the TDR can be issued to them. If requested, issue an official receipt (non-TDR) to the company to acknowledge receipt of the donation.						
2c.	TDR was issued to the spouse/child making the donation on behalf of the actual donor.	Do not assume that the person handing over the donation or the name reflected on the cheque is the donor. Clarify who is the actual donor and request for the correct tax reference number (NRIC/FIN/UEN) for issuance of the TDR.						
(B) Capturing of Donation Details								
1	Valid tax reference number (with ID types ITR and ASGD) prompted the error "Please enter a valid ID number" when updating records in ipcLink	<p>Tax reference numbers with ID types ITR and ASGD are issued by IRAS. These ID types are not commonly used.</p> <p>Ensure the correct ID type is selected. The ID formats of ITR and ASGD are as follows:</p> <table border="1" data-bbox="639 1839 1275 1951"> <thead> <tr> <th data-bbox="639 1839 959 1883">ID Type</th> <th data-bbox="959 1839 1275 1883">Donor's ID No</th> </tr> </thead> <tbody> <tr> <td data-bbox="639 1883 959 1917">ASGD</td> <td data-bbox="959 1883 1275 1917">ANNNNNNNC</td> </tr> <tr> <td data-bbox="639 1917 959 1951">ITR</td> <td data-bbox="959 1917 1275 1951">NNNNNNNNNC</td> </tr> </tbody> </table>	ID Type	Donor's ID No	ASGD	ANNNNNNNC	ITR	NNNNNNNNNC
ID Type	Donor's ID No							
ASGD	ANNNNNNNC							
ITR	NNNNNNNNNC							

Common Errors Made by IPCs (Submission of Donation Records)

SN	Common Errors	What You Should Do
		<p><u>Legend:</u> C = Check digit N = Numeric</p>
(C) Submission of Donation File		
1	<p>For ipcLink users: Did not capture all the donation records before performing conversion.</p>	<p>As conversion can only be done once, ensure that you have entered all the donation records before conversion. Please also remember to backup the database before performing the conversion.</p> <p>Refer to Page 28 of Guide on Using the ipcLink Application on how to backup database.</p>
2	<p>Did not upload the converted/generated file via myTax Portal.</p>	<p><u>For ipcLink users:</u> After you have done the conversion, save the file with extension .don in your designated drive. Please note that the file has yet to be submitted to IRAS at this point.</p> <p>You will need to login to myTax Portal and upload the file via Download Donation Application & Submit Records.</p> <p>Refer to Guide on Using Donation Offline Validation Program on how to upload file to myTax Portal.</p> <p><u>For Offline Validation Program (OVP) users:</u> Once the .don file is generated from OVP, you will need to login to myTax Portal and upload the file via Download Donation Application & Submit Records.</p> <p>Refer to Guide on Using the ipcLink Application to learn on how to upload file.</p>

Contact Information

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