


FREQUENTLY ASKED QUESTIONS (FAQs) ON FILING OF FORM C AND SUBMISSION OF DOCUMENTS

(Updated on 1 Jul 2024)

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A. Before Filing Form C

1. Who needs to file Form C?

All companies carrying on a trade or business in Singapore must report their income to IRAS annually by filing their Corporate Income Tax Returns (Form C-S/ Form C-S (Lite)/ Form C). Form C-S is a simplified Corporate Income Tax Return for qualifying small companies to report their income to IRAS. There are fewer fields in Form C-S than Form C.

The qualifying conditions for filing Form C-S are:

Company:

- (i) Is incorporated in Singapore;
- (ii) Has an annual revenue of \$5 million or below;
- (iii) Only derives income taxable at the prevailing Corporate Income Tax rate of 17%; and
- (iv) Is not claiming any of the following:
 - [Carry-back of Current Year Capital Allowances/ Losses](#)
 - [Group Relief](#)
 - Investment Allowance
 - [Foreign Tax Credit](#) and Tax Deducted at Source

From YA 2020, companies that meet the above conditions and have an annual revenue of \$200,000 or below have the option to file Form C-S (Lite), a simplified version of Form C-S.

Companies that **do not** meet the above qualifying conditions are required to file Form C.

2. What documents do I need to prepare before I start filing Form C?

You may refer to the write-up under the Documents to Prepare for Filing Form C at [Guidance on Filing Form C-S/ Form C-S \(Lite\)/ Form C](#).

3. Do I need to be authorised before I can file Form C?

Yes, the company's employee or a third party has to be authorised in Corppass.

If the employee/ a third party is authorised as a "Preparer" for "Corporate Tax (Filing and Applications)" in Corppass, he can complete Form C for submission to the "Approver". Only an employee/ a third party authorised as an "Approver" for "Corporate Tax (Filing and Applications)" in Corppass can complete, approve and submit Form C to IRAS.

4. How long will I take to complete filing Form C?

It will take approximately 30 minutes to complete the filing.


5. When is the filing due date?

The annual filing due date for Form C-S/ Form C-S (Lite)/ Form C is 30 Nov.

B. When Filing Form C

Completing Form C

6. What is the icon beside each line item?

The iHelp  provides guidance on tax filing relating to the Form C line item. To read the information in the iHelp, simply click on the icon.

7. How do I navigate between different sections of the Form C?

You can click on the respective section tabs displayed at the top of the screen to navigate between different sections of the Form C. Alternatively, you can also click on the buttons at the bottom of each page to either proceed to next page or return to previous pages. To reduce the need for re-keying in of information, the data that you enter will be automatically saved when you navigate from one section to the other section.

8. Do I need to complete all fields of the Form C?

All fields have been pre-filled with "0". Therefore, you only need to enter data into the fields which should not be completed with "0". The system will prompt you to fill out fields which have not been completed.

9. Why are some fields not editable (or disabled)? Is there an error?

There is no error. A field is editable only if the company is required to complete that field. This is because the page is designed to dynamically display the required fields to be filled in. If a field is editable (or enabled), please complete the field where applicable. If the field is not editable (or disabled), please move on to the next editable field.

10. Why is IRAS asking if the company's Corporate Income Tax Return (Form C) is reviewed by a Singapore Chartered Tax Professionals Limited (SCTP) Accredited Tax Advisor or Accredited Tax Practitioner for Income Tax and the relevant reviewer's particulars from YA 2021? How will such information be used by IRAS?

IRAS is asking for such information for statistical analysis purpose. The information provided will not affect IRAS' assessment of the company's tax returns or our Corporate Income Tax compliance programmes on companies. All returns, whether or not they are reviewed by SCTP accredited professionals, will be processed similarly by IRAS in accordance with our [Tax Assessment Process](#).

11. Who should I indicate as the "Reviewer" in the "Particulars of Person who Reviewed the Return" field in Form C if the return is reviewed by a SCTP Accredited Tax Advisor or Accredited Tax Practitioner for Income Tax?

A reviewer can include a tax agent, or an in-house tax professional. Please refer to the table below for guidance in ascertaining the reviewer(s) to be disclosed in Form C.

Scenario	Reviewer
<i>Company prepares its Corporate Income Tax Return in-house</i>	
a) The Director of the Company prepares, completes and reviews the Corporate Income Tax Return for submission to IRAS.	Company Director
b) A Company's accounts officer prepares and completes the Corporate Income Tax Return. The corporate income tax treatment in the Return is reviewed by the Director of the Company for submission to IRAS.	Company Director
c) A Company's accounts officer prepares and completes the Corporate Income Tax Return. The corporate income tax treatment in the Return is reviewed by the Finance Manager of the Company. The reviewed Return is thereafter endorsed by the Director of the Company for submission to IRAS.	Company Finance Manager or Company Director
<i>Company engages a third party (e.g. tax agent firm) to prepare its Corporate Income Tax Return</i>	
d) A tax agent firm's staff prepares the Company's Corporate Income Tax Return based on the information provided and representation made by the Company, of which the corporate income tax treatment in the Return is reviewed by the tax manager of the tax agent firm. Thereafter, the Company's Director endorses the reviewed Return and submits it to IRAS.	Tax Manager of the tax agent firm
e) A tax agent firm's staff prepares the Company's Corporate Income Tax Return based on the information provided and representation made by the Company, of which the corporate income tax treatment in the Return is reviewed by the tax manager of the tax agent firm. Thereafter, the partner of the tax agent firm endorses the reviewed Return for submission to IRAS.	Tax Manager of the tax agent firm
f) A tax agent firm's staff prepares the Company's Corporate Income Tax Return, based on the information provided and representation made by the Company, of which the corporate income tax treatment in the Return is reviewed by the tax manager of the tax agent firm. The Company handles the submission of the Corporate Income Tax Return to IRAS.	Tax Manager of the tax agent firm, if the Return is completed and filed by the company in accordance with the tax agent firm's review outcome. Otherwise, the company's personnel that reviewed the corporate income tax treatment and position in the Return submission should be

Scenario	Reviewer
	indicated as the reviewer.

Where there are multiple SCTP accredited professionals who are reviewers, please provide the details (i.e. full name and SCTP membership number) of any one reviewer.

12. How do I know if the Reviewer of the Return is a SCTP Accredited Tax Advisor or Accredited Tax Practitioner for Income Tax?

If the reviewer is a SCTP Accredited Tax Advisor or Accredited Tax Practitioner for Income Tax, he/ she should provide his/ her full name and SCTP membership number for the purpose of completing this field.

Where the reviewer's information including his/ her full name and/ or SCTP membership number is not readily available, please complete the "Particulars of Person who Reviewed the Return" field with "No".

13. What are the fields that will be pre-filled with effect from YA 2018?

- i. Unutilised Capital Allowances brought forward
- ii. Unutilised Losses brought forward
- iii. Unutilised Donations brought forward
- iv. Current year Approved Donations
- v. Unutilised Investment Allowances brought forward

14. How does IRAS derive its pre-filled data?

The brought forward unutilised amounts in the current YA are pre-filled based on the carried forward amounts in the last assessment raised by IRAS for the immediate preceding YA. This would apply even if the assessment for the immediate preceding YA is under objection or query.

On the other hand, if the assessment for the immediate preceding YA is not finalised (i.e. the return is under review), the brought forward unutilised amounts in the current YA will be pre-filled with the carried forward amounts declared in the Form C-S/ Form C-S (Lite)/ Form C of the immediate preceding YA.

15. If the company's unutilised amounts brought forward is different from the pre-filled amounts, can I make changes?

Yes, the brought forward unutilised amounts are pre-filled for taxpayers' and tax agents' reference. If the company's amounts are different, you can update the company's amounts in the "Company's Declaration" field.

If the company adopted a non-Singapore Dollar functional currency for the financial period, please ensure that the "Functional Currency" field in the [Update Corporate Profile/ Contact Details](#) digital service is updated with the appropriate non-Singapore Dollar currency.

16. If the company's assessment for the immediate preceding YA is under objection and its unutilised amounts brought forward are different from IRAS' record, which figure should I update under "Company's Declaration" field?

You may update the unutilised brought forward amounts based on the company's records.

17. The company's current year Approved Donations figure is more than IRAS' figure. Why am I not able to input a higher value under the "Company's Declaration" field?

The deduction for donations is granted based on the company's financial period and information obtained from the Institutions of a Public Characters (IPCs). You can view details of the current year approved donation amounts in the [View Donations](#) digital service.

If the company has made an Approved Donation, but it is not reflected in the [View Donations](#) digital service in [myTax Portal](#), it may be due to:

- a. Differences in receipting date – The IPC may have recorded your donation in a later financial period and a deduction would be accorded in the corresponding YA.
- b. You did not provide your company's Unique Entity Number (UEN) to the IPC. Please update your donation record with the IPC and IRAS will amend your assessment when we receive the updated record.

If the company adopted a non-Singapore Dollar functional currency for the financial period and the Approved Donations are reflected in the [View Donations](#) digital service in [myTax Portal](#), please ensure that the "Functional Currency" in the [Update Corporate Profile/Contact Details](#) digital service is updated accordingly. You will then be allowed to input a higher Singapore dollar equivalent amount of your current year donation in the "Company's Declaration" box.

18. Can I click the browser's back button to go back to the previous page when accessing myTax Portal?

Do **NOT** use your browser's back button in the midst of your filing. Where necessary, please use the "Back" button at the bottom of every screen to go back to the previous screens.

19. How long is the time-out period before I get logged out due to inactivity?

If you remain inactive on your local machine for more than 15 minutes, the system will prompt you to respond within 2 minutes. If there is still no activity within 2 minutes, you will be logged out of myTax Portal automatically.

20. Can I file Form C if my company is newly incorporated and its first set of financial statements covers a period of more than 12 months from the date of incorporation?

Yes, you can file Form C. On the "General Info" page, please indicate the financial period for the return based on the company's financial statements.

In the subsequent pages, you will need to:

- i. Attribute the company's adjusted profit/ losses to the two relevant YAs* (for example, if the financial period is 1 Apr 2022 to 31 Dec 2023, please attribute the adjusted profit/ losses to YA 2023 and YA 2024); and
- ii. Complete the fields required for the two YAs in Form C. This is because the basis period for each YA should generally not exceed 12 months.

** Time apportionment basis may be used if the company is unable to directly identify the adjusted profit/ losses before other deductions to the corresponding basis period for each YA.*

21. My company wishes to tap on the Group Relief Scheme. Do I need to file the Form GR-A or GR-B?

If your company is a transferor or claimant of Group Relief, please indicate the amount in Box 5 (for transferor) or Box 9 (for claimant) on the "Assessment Part 1" page of Form C. When the amount is indicated, the "Group Relief" section will become editable and you can enter the relevant data in that section. You need not submit a paper copy of the Form GR-A or GR-B separately.

22. Can I file Form C without attaching the financial statements, tax computation and supporting schedules?

Companies are encouraged to attach the financial statements, tax computations and supporting schedules when filing Form C. However, in the event if your company is unable to do so, you can submit the documents via the [Submit Document](#) digital service by clicking on **Corporate Tax > Submit Document** in myTax Portal no later than the filing due date of 30 Nov.

[Saving Form C as a draft or Submitting Form C](#)

23. Can I save a draft copy of Form C during filing?

Yes, you can save a draft of your Form C at any point of filing before submission. Please click the "Save Draft" button located at the bottom of Form C. You may subsequently continue working on the saved draft. The system will also auto-save Form C when navigating between sections.

24. What will happen to Form C that is saved as "Draft" or with status "Pending Approval" and not submitted to IRAS?

The draft version of Form C will be saved in myTax Portal for 21 days or until the filing due date of 30 Nov, whichever is later. Please make sure that Form C is filed with your financial statements, tax computation and supporting schedules to IRAS by the filing due date of 30 Nov.

25. Will the Approver be alerted after the Preparer has submitted Form C to the Approver for approval?

No, there will be no alerts sent and the Preparer will need to inform the Approver.

26. I am a Preparer and need to make some amendments to Form C after my submission to the Approver. What should I do?

You can approach the Approver to retrieve Form C which is under “Pending Approval” status and save it as a draft again. You will then have the edit rights to amend Form C. Alternatively, the Approver can amend Form C directly.

27. What should I do if I encounter an error while trying to submit Form C in myTax Portal?

Please check the status of your filing in myTax Portal via the [View Corporate Tax Filing Status](#) digital service by selecting **Corporate Tax > View Corporate Tax Filing Status**. If the status of the Corporate Income Tax Return is “Ready to File”, please clear cache (temporary internet files) and close active applications before you retry. For instructions on clearing “cache”, please refer to [Technical FAQ](#).

If you still encounter an error, please send us an email via [myTax Mail](#) with the following details:

- a) Date and time that you encountered the error
- b) The company’s Unique Entity Number (UEN)/ Entity ID and the login person
- c) Description of the error (e.g. after clicking “Submit” at Confirmation Statement)
- d) The operating system you are using (e.g. Windows XP, Vista)
- e) The browser type and version number (e.g. Firefox 2.0)
- f) The error message(s) or the screenshot of the error(s)

28. What is the difference between the confirmation and acknowledgement page?

The confirmation page will consolidate and display all entries of Form C (including fields with value of “0” and “NA”) for your easy reference. Please verify that the information on the confirmation page is accurate before submitting the Form C to IRAS, as you will not be able to revise the information after submission. The acknowledgement page confirms that the Form C has been submitted to IRAS and will display only the fields with values.

[Submit Document](#)

29. What documents do I need to submit?

The following documents are required to be submitted with Form C:

- i. Tax computation and supporting schedules (including Detailed Profit and Loss Statement)
- ii. Audited/ Unaudited Financial Statements
- iii. Declaration for the Purpose of Claiming Writing-Down Allowance (WDA) for Intellectual Property Rights (IPR) (Section 19B) (if applicable)
- iv. R&D Claim Form (if applicable)
- v. Revised tax computation (only applicable if company is claiming loss carry-back relief)

and/ or reporting income that is not reported in prior year)

- vi. Form for Reporting Related Party Transactions* (if applicable)

* From YA 2020, the Form for Reporting Related Party Transactions (RPT) is available as part of the Form C. Companies should indicate "1" (Yes) in Box 31 of the Form C and complete the Form for Reporting RPT.

30. I do not have the option to upload the audited/ unaudited financial statements for submission. What should I do?

Please check if the status reflected in the [Submit Document](#) digital service is "Received (ACRA)". If so, your company has filed a full set of financial statements with ACRA in XBRL format, in which case you are not required to file the same with IRAS. However, please note that you are still required to submit the detailed profit and loss statement by attaching it with the tax computation and submitting it under the "Original Tax Computation (TC) and Supporting Schedules" category.

You may refer to the step-by-step guide on how to merge the documents into 1 PDF file in Question 32.

31. How should I submit my Detailed Profit and Loss Statement?

Please attach the Detailed Profit and Loss Statement with the audited/ unaudited financial statements or the tax computation and submit it under that category accordingly.

32. I have prepared and saved my tax computation and supporting schedules in separate PDF files. Can I upload more than one file under the "Original Tax Computation (TC) and Supporting Schedules" category?

No. Please merge the files into one PDF file. You may follow the [step-by-step guide](#) (PDF, 408KB) on how to merge PDF files.

33. How do I submit the tax computation, financial statements and other required documents online with my Form C?

After completing the Form C, please click on the "Submit Document" button at the bottom of the confirmation page and upload the documents under their respective categories.

34. Who can upload these documents?

Both the Preparer and Approver can upload the documents. However, only the Approver can submit these documents to IRAS.

35. What is the maximum file size for my documents?

The maximum file size for each file differs. For tax computation and supporting schedules, revised tax computation and supporting schedules, audited/ unaudited financial statements, and the form for reporting Related Party Transactions*, the maximum file size allowed is **4MB** each. As for Declaration for the Purpose of Claiming WDA for IPR (Section 19B), and R&D Claim Form, the maximum file size allowed is **2MB** each.

* From YA 2020, the Form for Reporting Related Party Transactions (RPT) is available as part of the Form C. Companies should indicate "1" (Yes) in Box 31 of the Form C and complete the Form for Reporting RPT.

36. How can I reduce the size of my files?

You can reduce the size of your files by:

- Scanning the document in black and white from its hard copy; or
- Lowering the resolution of the soft copy document; or
- Converting the soft copy document to PDF format with low resolution. Please refer to Question 37 on how to convert documents to PDF format.

When reducing the size, please ensure that the document is readable. The recommended resolution is 100dpi black and white.

37. What is the acceptable file type?

Only non-fillable PDF files are accepted in myTax Portal.

To convert MS Excel, Word or fillable PDF files into a PDF file that is acceptable in myTax Portal, please **print** the file using a free software, which can be downloaded at <http://www.primopdf.com>.

Please do **NOT** convert a MS Excel or Word file into a PDF file by saving the file in PDF format.

38. After uploading the financial statements, tax computation and other required documents via the Submit Document digital service (Corporate Tax > Submit Document), I clicked on the "Submit to Approver/ IRAS" button and I was prompted an error message. What should I do?

You may have opened more than one window in myTax Portal. Please close all the windows, log out, re-login to myTax Portal and upload the documents again.

39. How do I know if my documents have been successfully submitted?

The status of upload will be shown in the "Submit Document" Page. The different statuses are as follows:

Status	Description
Pending	No document(s) uploaded for submission
Pending Approval	Document(s) pending Approver's review
Processing	Document(s) transmitting to IRAS
Received	Document(s) submitted to IRAS

Alternatively, you may check the status of upload of the audited/ unaudited financial statements and tax computation via the [View Corporate Tax Filing Status](#) digital service by clicking on **Corporate Tax > View Corporate Tax Filing Status** in myTax Portal 3 working days after the submission. The different statuses are as follows:

Status	Description
Ready to file	No document(s) uploaded for submission
Received	Document(s) submitted to IRAS
Not required	Document(s) not required to be submitted

40. The Preparer has uploaded and submitted a document to me for approval. However, I am unable to download it for review. How should I proceed?

The uploaded document by the Preparer will be available for the Approver to download within a day. If the Approver is unable to download the document on the following day, the document could have failed IRAS' virus scan. In this case, the Approver should delete the document and inform the Preparer to re-upload the document after scanning it for virus and ensuring that it is virus-free.

41. What should I do if I have submitted a wrong document?

If you have submitted a wrong document, please email us via [myTax Mail](#) with the following details:

- a) Date of the submission
- b) The company's Unique Entity Number (UEN)
- c) The approver's tax reference number
- d) The category of document which you have erroneously submitted
- e) A copy of the correct document in PDF format. The document must be within the maximum file size of 2MB or 4MB.

C. After Filing Form C

42. How do I know whether my submission has been transmitted to IRAS successfully?

You will see an acknowledgement page upon successful filing. Please save/ print a copy of this acknowledgement page for your record.

If you do not see the acknowledgement page, please check the status of filing via the [View Corporate Tax Filing Status](#) digital service by clicking on **Corporate Tax > View Corporate Tax Filing Status** in myTax Portal.

43. How do I save a copy of the confirmation/ acknowledgement page?

Click on the "Save as PDF/ Print" at the top of the page to save a copy of the confirmation/ acknowledgment page.

44. I have forgotten to save/ print the acknowledgement page. Am I able to retrieve a copy of the acknowledgement page in myTax Portal?

Yes, you can do so via the [View Corporate Tax Notices/ Letters](#) in myTax Portal by selecting **Notices/ Letters > Corporate Tax**.

The acknowledgement page for Form C will be made available for retrieval within 3 working days from the date of filing.

45. I have filed successfully and would like to correct an error in the submission. How do I correct the error?

You may do so via the [Revise/ Object to Assessment](#) digital service by clicking on **Corporate Tax > Revise/ Object to Assessment** in myTax Portal. When submitting your revision(s) to Form C, please attach the revised tax computation and supporting schedules.

Please refer to IRAS' website for more information on [objecting to the Notice of Assessment](#).

D. PC Requirements and Technical Help

46. What are the browser compatibility requirements for accessing myTax Portal?

Please refer to [IRAS' Technical FAQ](#) for more information.