



	At my Tax Portal,	Step	Action/ Note
INLAND REVENUE AUTHORITY	You Surf, We Serve		Client Selection
OF SINGAPORE	vents   Careers   Ask IRAS   Useful Links   Technical FAQ	1	Enter your client's <b>Tax</b>
Home   ADOULTRA'S   NEWS & E	venits   Caleers   Ask inas   Useiul Links   lechnical faq		Reference No.
Main Menu	Client Selection	2	Click Retrieve to proceed.
Log out from myTax Portal	Please enter the Tax Reference Number of the company you wish to act for.		
Change IRAS PIN			
e-Services For	Tax Reference No. : UEN-LOCAL CO 🔻		
- Corporate Tax	Retrieve Go to Main Menu		
- Goods & Services Tax			
Partnership	IRAS 06/02/2015-01R		
- How to e-file Form P	Privacy Policy / Terms of Use		
- View Return Status			
- View Correspondence/ Notices			
- Update Contact Details & Subscribe to Alerts			
Property Tax			
- Apply for owner-occupier's tax rates			
- View My Property Portfolio/Change mailing address			
- Other PT e-Services			
- S45 Withholding Tax			
- Tax Clearance			
- e-Submission - View DIN of			
Individual Tax Forms			
PIC Cash Payout			
- Apply for PIC Cash Payout			3
- View PIC Cash Payout Application Status			

	Singapore Gover	ellence Step	Action/ Note
INLAND REVENUE AUTHORITY OF SINGAPORE	At my Tax Portal, You Surf, We Serve	Sitemap	General Information Page
	Events   Careers   Ask IRAS   Useful Links   Technical FAQ Text Size	* A A	Click on <b>Start Filing</b> to begin.
Main Menu  Log out from myTax Portal  Change IRAS PIN  e-Services For	General Information         Declaration         Cash Payout Details (Part A)         Cash Payout Details (Part B)         Summary         Acknowledgement           Name of Organisation         :         ABC PTE LTD         :         201301234A           Your business is eligible to apply for PIC cash payout if it has:         :         :         :		Note: Please read the general information and ensure that your client's
- Corporate Tax - Goods & Services Tax Partnership - How to e-file Form P	<ol> <li>Incurred qualifying costs in any of the six PIC activities;</li> <li>Active business operations in Singapore; and</li> <li>At least 3 local employees (Singapore citizens or Singapore permanent residents with CPF contributions) excluding sole-proprietors, partners under contract for service and shareholders who are directors of the c Your business needs to contribute CPF on the payroll of at least 3 local employees in the relevant month(s).</li> </ol>	mpany.	business has met the PIC cash payout conditions and prepared the relevant documents
<ul> <li>View Return Status</li> <li>View Correspondence/ Notices</li> <li>Update Contact Details</li> <li>Subscribe to Alerts</li> </ul>	The application form will take about 10 minutes to be completed. Before you start:  Please have all invoices and relevant information of the qualifying activities, and the revenue or gross sales figure of your business for the quarter/ combined quarters of claim ready. If you have acquired equipment on hire purchase, please complete the Hire Purchase template and upload it at the end of the application. If you have incurred qualifying costs on Research & Development (R&D), please complete the R&D Claim Form and upload it at the end of the application.		before you begin.
Property Tax <ul> <li>Apply for owner-occupier's tax rates</li> <li>View My Property Portfolio/Change mailing address</li> <li>Other PT e-Services</li> </ul>	Please visit the IRAS website for more information on the PIC Scheme. We will generally process PIC cash payout applications within 3 months of receiving the properly completed application, Hire Purchase template and/or R&D Claim Form. The PIC Bonus will generally be paid within 3 weeks approval of the PIC cash payout application for the Years of Assessment 2013 to 2015 if the qualifying conditions are met.	after the	
- S45 Withholding Tax - Tax Clearance - e-Submission - View Dit of	Start Filing       View PIC Cash Payout Application Status         IRAS 11/02/2015-02R         Privacy Policy / Terms of Use       Copyright (c) 2015 Inland Revenue Authority of	ingapore.	
PIC Cash Payout - Apply for PIC Cash Payout			4

	singapore	Step	Action/ Note
	At my Tax Portal, Contact Info / Fe		Declaration Page
INLAND REVENUE AUTHORITY OF SINGAPORE	You Surf, We Serve	1	Complete the <b>Name of Business</b> if
Home   About IRAS   News 8 Main Menu Main Menu Log out from <i>myTax Portal</i> Change IRAS PIN Ge-Services For Corporate Tax Goods & Services Tax Partnership How to e-file Form P View Return Status View Correspondence/	& Events         Careers         Ask IRAS         Useful Links         Technical FAQ         General Information       Declaration       Cash Payout Details (Part B)       Summary       Acknowledgement         1.       If you need clarification or guidance on completing the form, please click on the Help icons.       .       .         2.       Your session will timeout if you leave it idle for more than 20 minutes.       .         3.       Please read the declarations carefully and complete them by checking the respective checkboxes. Under the Singapore Income Tax Act, penalties will be imposed for making false or incorrect declarations.         Name of Organisation       :       ABC PTE LTD         Tax Reference No.       :       201301234A         * Name of Business       :       .         Tax Reference No. of Business       :       .         Under the Singapore Income Tax Act, penalties will be imposed for making false or incorrect declaration.       .		<ul> <li>the company owns sole- proprietorship(s).</li> <li>Select: <ul> <li>The name of the sole- proprietorship that incurred PIC qualifying costs and is claiming PIC, or</li> <li>"Not applicable" if the company is claiming PIC.</li> </ul> </li> <li>The Name of Business will not be shown if the company does not own sole-proprietorships.</li> </ul>
Notices - Update Contact Details & Subscribe to Alerts	<ul> <li>I feclare that the information given is true and complete.</li> <li>I feclare that the business is still in operation and has employed and made CPF contributions for at least 3 local employees</li> <li>I feclare that the business is still in operation and has employed and made CPF contributions for at least 3 local employees</li> </ul>	2	Complete the <b>Declaration.</b>
Property Tax - Apply for owner-occupier's tax rates - View My Property Portfolio/Change mailing address	in the last month (for Years of Assessment (YAs) 2013 to 2015) of the quarter/ combined quarters of claim; or in the last 3 months (for YAs 2016 to 2018) of the quarter/ combined quarters. 1 declare that the business has not exceeded the combined expenditure cap per qualifying activity for PIC and no claims will be made in the tax return for qualifying costs converted into cash payout. 1 declare that the business has not exceeded the combined expenditure cap per qualifying activity for PIC and no claims will be made in the tax return for qualifying costs converted into cash payout. 1 understand that the election to convert the qualifying costs incurred into cash payout is irrevocable. Contact Details	3	Enter the required <b>Contact Details</b> . You can amend the Name and Designation of Contact Person if it is different from the Authorised person.
- Other PT e-Services	Name of Authorised Person : ABC TAIN  Designation of Authorised Person :	4	Click on Next Page to proceed.
- S45 Withholding Tax - Tax Clearance - e-Submission - View DIN of Individual Tax Forms	Name of Contact Person       :       ABC TAN         Designation of Contact Person       :       :         Contact Number       :       :         Contact Number       :       :         Email       :       :         'Mandatory helds.       :       :		Note: At any point in time, you can click on the <b>1</b> button for explanations of the respective fields.
PIC Cash Payout - Apply for PIC Cash Payout - View PIC Cash Payout Application Stature	Go to Main Menu Save Draft Next Page		

Ø	At my Tax Portal,	Singapore Government Integrity • Service • Excellence Contact Info / Feedback / Sitemap	Step	Action/ Note
INLAND REVENUE AUTHORITY OF SINGAPORE	You Surf, We Serve			Updating accounting year-end
Home   About IRAS   News &	Events   Careers   Ask IRAS   Useful Links   Technical FAQ		1	Click on Change
Main Menu	General Information Declaration Cash Payout Details (Part A) Cash Payout Details (Part B) Summary Acknowledgement	Text Size 🛦 A A		Accounting Year-End if your client's
Log out from my Tax Portal	Name of Organisation : ABC PTE LTD			business' accounting
Change IRAS PIN	Tax Reference No. : 201301234A			year-end is different
e-Services For	Details of PIC Cash Payout Claim (Part A)			from that displayed.
- Corporate Tax	Accounting year-end (DD/MM) Channe Accounting Year-End			
- Goods & Services Tax	Accounting year-end (DD/MM) : 31/12 Change Accounting Year-End			
Partnership	Accounting year in which PIC qualifying costs were incurred 1			
- How to e-file Form P				
- View Return Status	* Mandatory fields.			
- View Correspondence/ Notices - Update Contact Details & Subscribe to Alerts	Previous Page Save Draft Next Page Go to Main Menu			
	IRAS 11/02/2015-02R			
	Privacy Policy / Terms of Use Co	opyright (c) 2015 Inland Revenue Authority of Singapore		
- Apply for owner-occupier's tax rates				
- View My Property Portfolio/Change mailing address				
- Other PT e-Services				
- S45 Withholding Tax				
- Tax Clearance				
- e-Submission				
- View DIN of Individual Tax Forms				
PIC Cash Payout				
- Apply for PIC Cash Payout				6

A+ my Tox Portal	Singapore Government Integrity • Service • Excellence	Step	Action/ Note
At <b>my Tax Portal,</b> You Surf, We Serve	Contact Info / Feedback / Sitemap		Updating accounting year-end (Continued from Page 6)
8 & Events Careers Ask IRAS Useful Links Technical FAQ          General Info         Name of Orga         Tax Reference         Existing accounting year-end         Existing accounting year-end         (DD/MM/YYYY)         * New accounting year-end         (DD/MM/YYYY)         * Reason(s) for the change in accounting year-end         * Reason(s) for the change in accounting year-end         * Accounting         * Accounting year-end         * Reason(s) for the change in accounting year-end         • To be in line with the holding, subsidary or associated business         • Others (Please specify)         * Revenue (S         * Quarter/ combined quarters in which the PIC qualifying costs were incurred	Text Size & A A	2	<ul> <li>Enter the:</li> <li>New accounting year- end</li> <li>Reason(s) for the change in accounting year-end</li> <li>Quarter/ combined quarters in which the PIC qualifying costs were incurred. (For examples on how to complete this field, please refer to Q12 and Q13 of the FAQs.)</li> <li>Year of Assessment of quarter/ combined quarters</li> </ul>
Mandatory 1     Previou     Year of Assessment of quarter/     combined quarters      :		3	Click on <b>Save</b> to continue or <b>Cancel</b> to discard the changes.
IRAS 30/01/2015 Privacy Policy / * Mandatory fields. Save Cancel	(c) 2015 Inland Revenue Authority of Singapore		7

			Action/ Note
INLAND REVENUE	At my Tax Portal,		Cash Payout Details (Part A) Page
AUTHORITY OF SINGAPORE	You Surf, We Serve	1	Select the:
Home   About IRAS   News	& Events   Careers   Ask IRAS   Useful Links   Technical FAQ		<ul> <li>Period in which the PIC qualifying costs were incurred, and</li> </ul>
<ul> <li>Main Menu</li> <li>Log out from myTax Portal</li> </ul>	General Information Declaration Cash Payout Details (Part A) Cash Payout Details (Part B) Summary Acknowledgement		<ul> <li>Months in which the 3-local employee condition was met.</li> </ul>
Change IRAS PIN	Name of Organisation : ABC PTE LTD Tax Reference No. : 201301234A	2	Enter the <b>Revenue</b> for the period
e-Services For	Details of PIC Cash Payout Claim (Part A)		shown.
- Corporate Tax	Accounting year-end (DD/MM) : 31/12 Change Accounting Year-End	3	Click on Next Page to proceed.
- Goods & Services Tax	Accounting year in which PIC qualifying costs were incurred ↑ : 01/01/2014 to 31/12/2014 ▼		Notes:
Partnership - How to e-file Form P	Year of Assessment of PIC claim     2015		<ol> <li>The PIC cash payout application can only be submitted after the end of</li> </ol>
- View Return Status	3-local-employee condition     1 declare that the business met the requirement for the month(s) of ·		each quarter/ combined consecutive
<ul> <li>View Correspondence/ Notices</li> <li>Update Contact Details</li> </ul>	🗹 Dec 2014 🗖 Sep 2014 🗖 Jun 2014 🗖 Mar 2014		quarters. You may only submit 1 application for each quarter or
& Subscribe to Alerts	<ul> <li>Revenue (S\$) for 01/01/2014 to 31/12/2014 (12)</li> <li>12,345.00</li> </ul>		combined quarters from the same
Property Tax			Year of Assessment in a single day.
- Apply for owner-occupier's tax rates	* Mandatory fields.		<ol> <li>To go to the Previous Page or Save Draft, click the respective buttons.</li> </ol>
- View My Property Portfolio/Change mailing address	Previous Page Save Draft Next Page Go to Main Menu		Once a draft is saved, it will be
- Other PT e-Services	IRAS 11/02/2015-02R		retained in myTax Portal until the filing due date. You may return to
	Privacy Policy / Terms of Use		complete and submit the saved draft
- S45 Withholding Tax			application anytime before the filing
- Tax Clearance - e-Submission			due date of the relevant Year of
- View DIN of Individual Tax Forms			Assessment – 30 Nov if you submit a
			paper Corporate Income Tax return;
PIC Cash Payout - Apply for PIC Cash			or 15 Dec if you e-File the Corporate Income Tax return.
Payout			8

General Information Declaration Cash Payout Details (Part A) Cash Payout Details (Part B) Summary Acknowledgement	Step	Action/ Note
Name of Organisation : TEST_IGLOW & BACHRACH Tax Reference No. : 200010502K		Cash Payout Details (Part B) Page
Details of PIC Cash Payout Claim (Part B)  Please enter details of the business' PIC qualifying cost incurred in the selected period of 01/01/2015 to 31/12/2015.  Important:  1. The minimum qualifying cost per application is \$400.  2. If your application consists of more than 15 qualifying items, please consolidate some items, and provide a detailed breakdown of the consolidated items and their qualifying costs in the description box.  Details of PIC Qualifying Costs (Excluding Research & Development and Approved Design Project)	1	<ul> <li>For PIC activities, other than R&amp;D and <u>Approved Design Project</u></li> <li>Select the PIC Activity and enter the:</li> <li><u>Date incurred</u></li> <li>PIC qualifying cost</li> <li>Name, Identification Type and Identification Number of Vendor; and</li> <li>Description.</li> </ul>
1       PIC Activity         Date incurred (DD/MM/YYYY)         PIC Qualifying Cost (S\$)         Name of vendor         Identification type of Vendor         Identification number of Vendor         Description		<ol> <li><u>Notes:</u></li> <li>Click <b>Delete</b> to delete an entry.</li> <li>Click <b>Add Row</b> at the bottom of this segment to enter more qualifying items. You can submit a total of 15 qualifying items per application.</li> <li>If you are unsure of your vendor's Unique Entity Number/ Registration Number, you may make use of the <u>Search for UEN</u> (at www.UEN.gov.sg) to retrieve it using your vendor's company/ business name.</li> <li>If you are claiming costs incurred on PIC IT and Automation Equipment acquired on hire purchase, please complete the <u>Hire Purchase Template</u>. You will be prompted to upload it at the Summary Page.</li> </ol>

Details of PIC Qualifying Cost (Research and Development) 🚯					Step	Action/ Note
Click Add Delails to enter details of your research and development expenditure						Cash Payout Details (Part B) Page (Continued from Page 9)
Details of PIC Qualifying Cost (Approved Design Project) 🍈					2	For R&D Qualifying
Click Add Defails to enter details of your approved design project expenditure						<u>Costs</u> If you are claiming R&D costs, click on <b>Add</b> <b>Details</b> .
Declaration						Details.
I declare that the qualifying costs claimed was incurred (i.e. due and payable) and any IT and Automation equipment purchased	or leased was in use	by the business ir	n the quarter/ combined quarters			
I declare that the qualifying cost claimed excludes any government grants or subsidies that were given or are pending approval						
SMS alert						
I would like to receive an SMS once my application is processed.						
	Previous Page	Save Draft	Go to Summary Page	Go to Main Menu		
IRAS 30/01/2015-02R						
Privacy Policy / Terms of Use			Copyright (c) 2015 Inland Rever	nue Authority of Singapore		

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Events   Careers   Ask IRAS   Us	seful Links   Technical FAQ	Text Size 🔺 A 🗍
General Information Decla	ration Cash Payout Details (Part A) Cash Payout Details (Part B) Summary Acknowledgement	Text Size & A A
Name of Organisation Tax Reference No.	: ABC PTE LTD : 201301234A	
Petails of I     Yes No       1     PIC /       Date     0       0     0       1     PIC /       0     0       1     PIC /       0     0       1     PIC /       0     0	re the R&D activities are outsourced, wholly or partially, to an overseas R&D organisation or undertaken under a cost-sharing agree a R&D expenditure incurred related to the existing trade or business? (click Yes if this question is not applicable) any benefits arising from the R&D activities accrue to the business? any intellectual properties generated from the outsourced R&D or under the CSA be owned and commercialised by the business? (cli tion is not applicable)	ement (CSA),
2 PIC Activity	Add R&D Details	Cancel T

Step	Action/ Note
	Cash Payout Details (Part B) Page (Continued from Page 10)
3	Complete the <b>Declaration</b> by selecting "Yes" or "No".
4	Click on Add R&D Details to continue and Cancel to discard the changes.

Details of PIC Qualifying Cost (Research and Development) 🕥	Step	Action/ Note
Click Add Details to enter details of your research and development expenditure ① Declaration of PIC Qualifying Cost (Research & Development Activity) completed		Cash Payout Details (Part B) Page (Continued from Page 11)
1     Date Incurred     Delete       (DD/MM/YYYY)     Image: Constraint of the second seco	5	Enter the: • Date Incurred, • Project name, and • PIC qualifying costs.
PIC Qualifying Cost (S\$) :         In-house R&D         O.00         Outsourced R&D in         Singapore         O.00         Outsourced R&D         Outsourced R&D         Outsourced R&D         Outsourced R&D         In-house R&D         Outsourced R&D         In-total (S\$)         Outsourced R         In-total (S\$)         Outsourced R         In-total (S\$)         Outsourced R         In-total (S\$)         Outsourced R         In-total (S\$		<ul> <li><u>Notes:</u></li> <li>1. Click on <b>Delete</b> to delete an entry.</li> <li>2. Click on <b>Add Details</b> to enter details of another R&amp;D project. You can submit the details of up to 2 R&amp;D projects per application.</li> </ul>
Details of PIC Qualifying Cost (Approved Design Project) ① Click Add Details to enter details of your approved design project expenditure Declaration		<ol> <li>Please also complete the <u>R&amp;D Claim Form</u>. You will be prompted to upload it at the Summary Page.</li> </ol>
<ul> <li>I declare that the qualifying costs claimed were incurred (i.e. due and payable) and any IT and Automation equipment purchased or leased was in use by the business in the quarter/ combined quarters.</li> <li>I declare that the qualifying costs claimed exclude any government grants or subsidies that were given or are pending approval.</li> </ul>		

Details of PIC Qualifying Cost (Research and Development) 🕦	Step	Action/ Note
Click Add Details to enter details of your research and development expenditure 0		Cash Payout Details
Details of PIC Qualifying Cost (Approved Design Project) 🕦		(Part B) Page (Continued from Page 12)
Click Add Details to enter details of your approved design project expenditure		
	6	For Approved Design Project Qualifying Costs
Declaration		If you are claiming Approved Design Project
I declare that the qualifying costs claimed were incurred (i.e. due and payable) and any IT and Automation equipment purchased or leased was in use by the business in the quarter/ combined quarters.		
I declare that the qualifying costs claimed exclude any government grants or subsidies that were given or are pending approval.		costs, click on <b>Add</b> Details.
SMS alert		
Note: The SMS sent will be generic and will not include confidential information like the name of the business or whether the application is approved or rejected. It will only state that the application has been processed. To check whether the application has been approved or rejected, use the "View PIC Cash Payout Application Status" e-Service.		
I would like to receive an SMS once my application is processed.		
Previous Page Save Draft Go to Summary Page Go to Main Menu		

<ul> <li>Pic Qualifying Cost (ss)</li> <li>In-house design ()</li> <li>Outsourced design ()</li> <li>Total (S\$)</li> <li>Application No. ()</li> <li>Excription ()</li> <li>Description ()</li> <li>Click on Delete to delete an entry.</li> <li>Click on Add Detail to enter details of another Approved Design Project. You can submit details of up to 2 Approved</li> </ul>	Details of PIC Qualifying Cost (Research and Development) 🕦	Step	Action/ Note
1       Date Incurred (DD/MM/YYYY)       •       Enter the:       •       Date incurred,         1       PIC Qualifying Cost (S\$)       •       PIC qualifying costs       •       PIC qualifying costs         1       n-house design       •       0.00       •       PIC qualifying costs       •       Application no., and         0.utsourced design       •       0.00       •       Description.       •       Description.         1       bescription       •       •       Outsourced design       •       Description.         0.utsourced design       •       •       0.00       •       Description.       •       Description.         0.utsourced design       •       •       •       0.00       •       Description.       •       Description.	Details of PIC Qualifying Cost (Approved Design Project) ()		(Part B) Page (Continued from Page
Total (S\$)       0.00         Application No.       0         Description       1         Click on Delete to delete an entry.         Description       2         Click on Add Detail to enter details of another Approved Design Project. You can submit details or up to 2 Approved Design Projects per application.         I declare that the qualifying costs claimed were incurred (i.e. due and payable) and any IT and Automation equipment purchased or leased was in use by the business in the quarter/ combined quarters.         I declare that the qualifying costs claimed exclude any government grants or subsidies that were given or are pending approval.         SMS alert         Note: The SMS sent will be generic and will not include confidential information like the name of the business or whether the application is approved or rejected, use the "View PIC Cash Payout Application Status" e-Service.	1     Date Incurred (DD/MM/YYYY)     Image: Content of the problem     Delete       PIC Qualifying Cost (S\$)     Image: Content of the problem     Image: Content of the problem       In-house design     Image: Content of the problem     Image: Content of the problem	7	<ul><li>Date incurred,</li><li>PIC qualifying costs,</li><li>Application no., and</li></ul>
Declaration       up to 2 Approved         I declare that the qualifying costs claimed were incurred (i.e. due and payable) and any IT and Automation equipment purchased or leased was in use by the business in the quarter/ combined quarters.       up to 2 Approved         I declare that the qualifying costs claimed exclude any government grants or subsidies that were given or are pending approval.       application.         SMS alert       Note: The SMS sent will be generic and will not include confidential information like the name of the business or whether the application is approved or rejected, use the "View PIC Cash Payout Application Status" e-Service.	Total (S\$) 0.00 Application No. 1 :		<ol> <li>Click on Delete to delete an entry.</li> <li>Click on Add Details to enter details of</li> </ol>
SMS alert Note: The SMS sent will be generic and will not include confidential information like the name of the business or whether the application is approved or rejected. It will only state that the application has been processed. To check whether the application has been approved or rejected, use the "View PIC Cash Payout Application Status" e-Service.	I declare that the qualifying costs claimed were incurred (i.e. due and payable) and any IT and Automation equipment purchased or leased was in use by the business in the quarter/ combined quarters.		Design Projects per
Previous Page Save Draft Go to Summary Page Go to Main Menu 14	SMS alert Note: The SMS sent will be generic and will not include confidential information like the name of the business or whether the application is approved or rejected. It will only state that the application has been processed. To check whether the application has been approved or rejected, use the "View PIC Cash Payout Application Status" e-Service. I would like to receive an SMS once my application is processed.		

Declaration	Step	Action/ Note
I declare that the qualifying costs claimed was incurred (i.e. due and payable) and any IT and Automation equipment purchased or leased was in use by the business in the quarter/ combined quarters. I declare that the qualifying cost claimed excludes any government grants or subsidies that were given or are pending approval.		Cash Payout Details (Part B) Page (Continued from Page 14)
SMS alert  I would like to receive an SMS once my application is processed.  Please enter your mobile number  Previous Page Save Draft Go to Summary Page Go to Main Menu	8	Complete the Declarations by checking the corresponding checkboxes if you agree with them.
	9	Check the <b>SMS alert</b> checkbox and enter a valid Singapore mobile number to receive SMS when your application is processed.
		Note: The SMS sent will be generic. It will <u>only</u> state that the application has been processed. To check whether the application has been approved or rejected, please use the <b>View PIC</b>

Cash Payout Application Status digital service.

Click on Go to Summary

Page to proceed.

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General Information Declaration Cash Payout Deta	ills (Part A) Cash Payout Details (Part B) Summary Acknowledgement	S	Step	Action/ Note
Summary Page				Summary Page
Name of Organisation	: ABC PTE LTD		1	Verify that the
Tax Reference No.	: 201301234A			information entered is correct.
Instructions				
<ol> <li>Please check the details entered.</li> <li>If you wish to make any amendments, please click on "Amen 3. To submit the application, please click on "Submit to IRAS"</li> </ol>	rd Application".			
PIC Cash Payout Claim				
Accounting year-end (DD/MM) Qualifying quarter/ combined quarters	: 31/12 : 01/01/2014 to 30/09/2014			
Year of Assessment Month(s) in which 3-local-employee condition is met Revenue (S\$) for 01/01/2014 to 30/09/2014	: 2015 : Sep 2014 : 2.00			
Declaration				
<ul> <li>in the last month (for Years of Assessment (YAs) 2013 i</li> <li>in the last 3 months (for YAs 2016 to 2018) of the quar</li> <li>I declare that the business has not exceeded the combiner</li> <li>I understand that the election to convert the qualifying costs</li> <li>I declare that the qualifying costs claimed were incurred (i</li> </ul>	ter/ combined quarters. d expenditure cap per qualifying activity for PIC and no claims will be made in the tax return fo			
Summary of Qualifying Costs Claimed				
<ul> <li>a) PIC Information Technology (IT) &amp; Automation equipment (</li> <li>b) i) In-house training NOT certified by WDA or ITE</li> <li>ii) External and/ or certified in-house training</li> <li>c) Intellectual property rights acquisition and/ or in-licensing</li> <li>d) Patents, trademarks, designs and plant varieties registration</li> </ul>		<b>S\$</b> 2,930.00 0.00 0.00 0.00 0.00		
<ul> <li>e) Research &amp; Development activities</li> <li>f) Approved Design Projects</li> <li>Total of (a) to (f)</li> </ul>		5,000.00 250.00 <b>8,180.00</b>		16

Do	cument(s) Submission		Step	Action/ Note				
	Type of Document	Status	Due Date	Max File Size Allowed	Acceptable File Type	Attachment (Important: Please ensure correct file is attached.)		Summary Page (Continued from Page 16)
1.	Hire Purchase Template	PENDING		2MB	PDF	Browse	2	Click on Browse to upload the
2.	R&D Claim Form 1	PENDING		2MB	PDF	Browse		following: <ul> <li>Hire Purchase (HP) Template, if</li> </ul>
Note	: Please ensure uploaded files are free from unsafe	and active co	ntents. Upload	led files with any	unsafe or active cont	ents will not be processed by IRAS.		you are claiming costs incurred on
Active content: Active content, in general, refers to application content that is either interactive or dynamic that includes programs or opt-in features such as JavaScript applications, Active-X applications, embedded objects, streaming video and audio which rely on browser plug-ins to display active content, and etc.								<ul> <li>PIC IT and Automation</li> <li>Equipment.</li> <li>Do update Part C of the HP template with the financial</li> </ul>
	emember to submit your attachment(s) before proc	Jeeu.						period of your claim, before uploading the HP template.
SI	IS Alert							<u>R&amp;D Claim Form</u> , if you are
Note: The SMS sent will be generic and will not include confidential information like the name of the business or whether the application is approved or rejected. It will only state that the application has been processed. To check whether the application has been approved or rejected, use the "View PIC Cash Payout Application Status" e-Service.								claiming R&D costs.
	ould like to receive an SMS once my application is p oile Number : +65 999999							Notes:
	tails of Authorised and Contact Persons							1. Each document must not exceed 2MB and must be in PDF format.
Nar Des Nar Des	ne of Authorised Person : ABC T ignation of Authorised Person : MANA ne of Contact Person : ABC T ignation of Contact Person : MANA itact Number : 61234	AN Ager An Ager		Am	iend Application	Submit to IRAS Go to Main Menu		<ol> <li>You need not submit other supporting documents. However, please retain and submit them upon request.</li> </ol>

#### Document(s) Submission

	Type of Document	Status	Due Date	Max File Size Allowed	Acceptable File Type	Attachment (Important: Please ensure correct file is attached.)
1.	Hire Purchase Template	PENDING		2MB	PDF	Browse
2.	R&D Claim Form 1	PENDING		2MB	PDF	Browse

Note: Please ensure uploaded files are free from unsafe and active contents. Uploaded files with any unsafe or active contents will not be processed by IRAS.

#### Active content:

Active content, in general, refers to application content that is either interactive or dynamic that includes programs or opt-in features such as JavaScript applications, Active-X applications, embedded objects, streaming video and audio which rely on browser plug-ins to display active content, and etc.

Remember to submit your attachment(s) before proceed.

#### **SMS Alert**

Note: The SMS sent will be generic and will not include confidential information like the name of the business or whether the application is approved or rejected. It will only state that the application has been approved or rejected, use the "View PIC Cash Payout Application Status" e-Service.

I would like to receive an SMS once my application is processed.

: +65 99999999

Mobile Number

#### **Details of Authorised and Contact Persons**

Name of Authorised Person	1	ABC TAN
Designation of Authorised Person		MANAGER
Name of Contact Person	1	ABC TAN
Designation of Contact Person	1	MANAGER
Contact Number	1	61234567

Amend Application	Submit to IRAS	Go to Main Menu

Step	Action/ Note
	Summary Page (Continued from Page 17)
3	Click on <b>Amend Application</b> to make changes to your application.
4	Click on <b>Submit to IRAS</b> to submit the application to IRAS if you are authorised as an Approver.
	Click on <b>Submit to Approver</b> to submit the application for the Approver's review and submission to IRAS if you are authorised as a Preparer.
	Note: A person authorised as a "Preparer" for "PIC Cash Payout" will not be able to submit the application to IRAS.
	Please arrange for a person authorised as an "Approver" for "PIC Cash Payout" via <u>Corppass</u> to review and submit the application to IRAS.

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5,550.00

General Information Declaration Cash Payout Details (Part A) Cash Payout Details (Part B) Su	Acknowledgement Step	Ac
Acknowledgement Page		Ac
Name of Organisation     : ABC PTE LTD       Tax Reference No.     : 201301234A	1	Yo ac su
Acknowledgement ID : 20014 Date/ Time : 04/02/2015 11:17:23 PIC Cash Payout Claim		Nc Ac
Accounting year-end (DD/MM)       : 31/12         Qualifying quarter/ combined quarters       : 01/01/2014 to 31/12/20         Year of Assessment       : 2015         Month(s) in which 3-local-employees condition is met       : Dec 2014         Revenue (S\$) for 01/01/2014 to 31/12/2014       : 23,222.00	114	on sul Ac be
Declaration         1. I declare that the information given is true and complete.         2. I declare that the business is still in operation and has employed and made CPF contributions for at least 3 local em <ul> <li>in the last month (for Years of Assessment (YAs) 2013 to 2015) of the quarter/ combined quarters; or</li> <li>in the last 3 months (for YAs 2016 to 2018) of the quarter/ combined quarters.</li> </ul> <li>I declare that the business has not exceeded the combined expenditure cap per qualifying activity for PIC and no cl         <ul> <li>I understand that the election to convert the qualifying costs into cash payout is irrevocable.</li> <li>I declare that the qualifying costs claimed were incurred (i.e. due and payable) and any IT and Automation equipm</li> <li>I declare that the qualifying costs claimed exclude any government grants or subsidies that were given or are pend</li> </ul> </li>	aims will be made in the tax return for qualifying costs to be converted into a cash payout. ent purchased or leased was <b>in use</b> by the business in the quarter/ combined quarters.	pe
Summary of Qualifying Costs Claimed		
<ul> <li>a) PIC Information Technology (IT) &amp; Automation equipment (including hire purchase)</li> <li>b) i) In-house training NOT certified by WDA or ITE</li> <li>ii) External and/ or certified in-house training</li> </ul>	<b>5\$</b> 5,550.00 0.00 0.00	

c) Intellectual property rights acquisition and/ or in-licensingd) Patents, trademarks, designs and plant varieties registration

e) Research & Development activities

f) Approved Design Projects

Total of (a) to (f)

р	Action/ Note
	Acknowledgement Page
	You will receive an acknowledgement upon successful submission to IRAS.
	Note: Acknowledgement number will only be provided for successful submission to IRAS. No Acknowledgement number will be provided for submission pending Approver's action.

							Step	Action/ Note
Details of PIC Qualifying Costs (EX S/N Date Incurred 1 13/02/2013	ccluding Research & Development and Approved	Design Projects) PIC Activity	Description	Name of Vendor		Qualifying Cost (S\$)		Acknowledgement Page (Continued from Page 19)
Contact Details Name of Authorised Person Designation of Authorised Person Name of Contact Person Designation of Contact Person Contact Number	: ABC TAN : ABC TAN : ABC TAN : MANAGER : ABC TAN : 97979797 sing our e-Service and give us your feedback.			Go to Main Menu	Print	E-file for Another Client	2	Click on <b>Print</b> to print the acknowledgement page. The acknowledgement page can also be retrieved from myTax Portal via the <b>View PIC Scheme Notices</b> digital service. To view the status of your client's application, please use the <b>View PIC Cash Payout Application Status</b> digital service, 3 days after the submission.
							3	Click on <b>E-file for Another</b> client to make an application for another client.

**Contact Information** 

For enquiries on this user guide, please call 1800 356 8622 or email at <u>myTax Mail</u>.

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