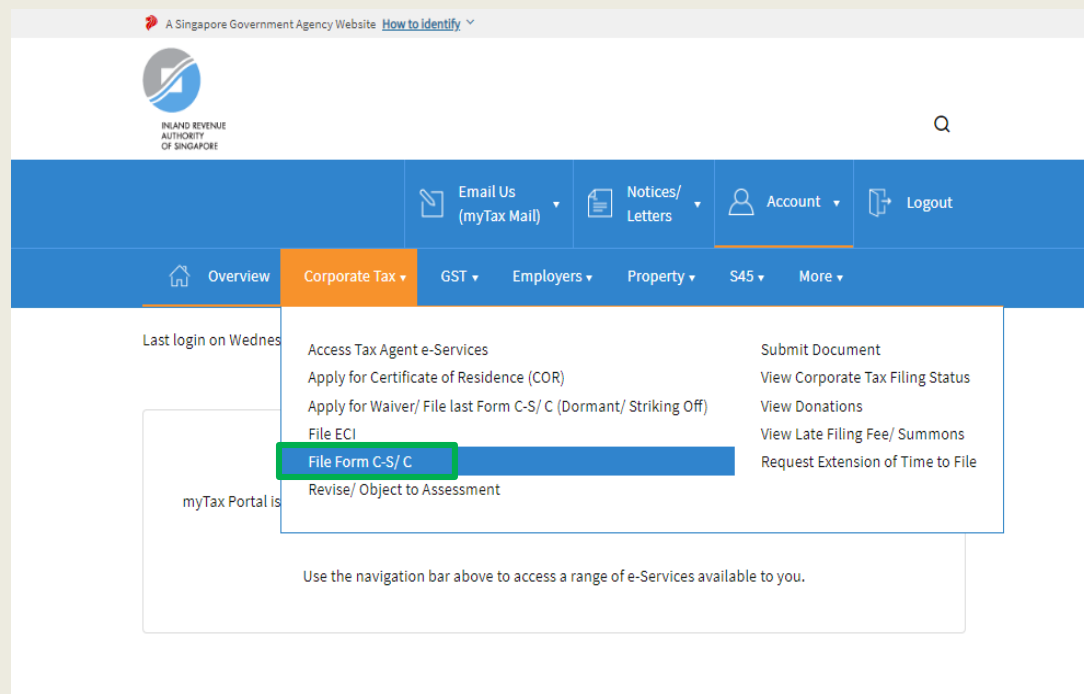


# User Guide (Tax Agent)

## File Form C

# User Guide (Tax Agent): File Form C



Step	Action/ Note
	<b>Main Menu</b>
1	Upon logging in to myTax Portal, select the digital service from the menu: Corporate Tax > <b>File Form C-S/ C.</b>
	<u>Note:</u> For steps on logging in to myTax Portal, you may refer to our <a href="#">Guide on How to Log In to myTax Portal</a> .

# User Guide (Tax Agent): File Form C

Client Selection  
for File Form C-S/ C

Continue with

Client Tax Ref No. ⓘ

UEN-LOCAL CO ▾

NEXT

Step

Action/ Note

**Client Selection**

1

Enter the **Client Tax Ref No.**

2

Click on **NEXT**.

# User Guide (Tax Agent): File Form C

## File Form C-S/ C

### Filing Summary

Year of Assessment	Date Due	Status	Actions
20X3	30 Nov 20X3	NEW	<a href="#">E-FILE</a>

\*The Year of Assessment (YA) and financial period displayed in the screenshots are for illustration purpose only. Filer should ensure that the relevant YA is selected for filing.

Step	Action/ Note
	<b>Filing Summary</b>
1	Click on <b>E-FILE</b> to begin filing.
	<p>Legend for '<b>Status</b>':</p> <p><b>New:</b> Form C is not completed yet.</p> <p><b>Draft:</b> A draft copy of Form C is saved on the Portal.</p> <p><b>Pending Approval:</b> A Form C has been submitted to Approver, pending submission to IRAS. Confirmation page of the Form C will be displayed when the Approver selects the Form C with 'Pending Approval' status.</p> <p>Form C with <b>Draft</b> or <b>Pending Approval</b> status will be retained in the Portal for 21 days or until the filing due date of 30 Nov, whichever is later.</p>

# User Guide (Tax Agent): File Form C

## File Form C-S/ C

### Form Type Selection

Year of Assessment 20X3

Choose only one form type to begin filing.

Form Type	Description	
Form C-S	<p>Simplified Income Tax Return for Singapore-incorporated companies that meet all the following conditions:</p> <p><b>Note:</b> Please input the company's revenue below. If the company's revenue is S\$200,000 or below, you will be presented with the option to e-file Form C-S (Lite).</p> <p>1. Have revenue of S\$5 million or below; <b>Revenue*</b> (as stated in the financial statements for period ending in 20X2)</p> <p>S\$ <input type="text"/></p> <p>2. Derive only income taxable at normal corporate tax rate; and</p> <p>3. Not making <b>certain claims/ allowances</b>.</p>	<a href="#">E-FILE</a>
Form C	Income Tax Return for all other companies that are not eligible to file Form C-S.	<a href="#">E-FILE</a>
Form for Dormant Company	<p>Income Tax Return for companies that:</p> <p>1. Did not carry out any business activities; and</p> <p>2. Had no income in the Year of Assessment.</p>	<a href="#">E-FILE</a>

[BACK TO FILING SUMMARY](#)

Step	Action/ Note
	<b>Form Type Selection</b>
1	Click on <b>E-FILE</b> to complete the <b>Form C</b> online.

# User Guide (Tax Agent): File Form C

## File Form C-S/ C

1. Main Form    2. Confirmation    3. Submit Document    4. Acknowledgement

### Form C

Click on the tabs to access the relevant pages in the Main Form.

General Info    Assessment 1    Assessment 2  
Additional Info    Group Relief    Related Party Transactions

General Info    Assessment 1    Assessment 2  
Additional Info    Group Relief    Related Party Transactions


General Info    Assessment 1    Assessment 2  
Additional Info    Group Relief    Related Party Transactions

## Step

## Action/ Note

### Form C Navigation

#### Notes:

1. The Form C is arranged in tabs with the current tab highlighted in blue.
2. You can click on the respective tabs to navigate to the page to complete the details.
3. Completion of the following tabs is compulsory:
  - General Info
  - Assessment 1
  - Assessment 2
  - Additional Info
4. Group Relief tab will be enabled when there is a claim for:
  - Loss Transferred to Claimant Company or
  - Loss Claimed from Transferor Company
5. Related Party Transactions tab will be enabled when Item 31 on Assessment 2 is 'Yes'.
6. A  on the tab indicates there is validation error on the page. Click on the tab to display the page.
7. All validation errors must be corrected before submission.

# User Guide (Tax Agent): File Form C

## 1. Main Form

## 2. Confirmation

## 3. Submit Document

## 4. Acknowledgement

### Form C

Click on the tabs to access the relevant pages in the Main Form.

#### General Info

#### Assessment 1

#### Assessment 2

#### Additional Info

#### Group Relief


#### Related Party Transactions

#### Important

The company must give a full and true account of the whole of the company's income for the financial period ending in the preceding year.

There are penalties for failing to furnish a tax return or furnishing an incorrect tax return.

#### Particulars of Person who Reviewed the Return

The return has been reviewed by a person who is a Singapore Chartered Tax Professionals Limited (SCTP) Accredited Tax Advisor or Accredited Tax Practitioner for Income Tax.\* 

Name of Person

SCTP Membership No.

☒ Yes ☐ No



### Step

### Action/ Note

#### General Info

(continue to next page)

1

#### Particulars of Person who Reviewed the Return:

Please complete the declaration on whether the return has been reviewed by a person who is a Singapore Chartered Tax Professionals Limited (SCTP) Accredited Tax Advisor or Accredited Tax Practitioner for Income Tax.

2

Select 'Yes' or 'No', where applicable.

#### Notes:

1. If the reviewer is a SCTP Accredited Tax Advisor or Accredited Tax Practitioner for Income Tax, please obtain the reviewer's name and SCTP membership number to complete the fields.
2. If the reviewer's name or SCTP membership number is not readily available, you can leave the field blank and complete it later.
3. Where there are multiple accredited reviewers, please provide the details (name and membership number) of any one reviewer.

# User Guide (Tax Agent): File Form C

The company declares the following:

Does the company meet the criteria in Section 205C of the Companies Act 1967 which exempts its financial statements from being audited?\* [i](#)

Which type of financial statements is the company submitting?\* [i](#)

Did the auditors of the company make a qualification on the audited financial statements for the financial period?\*

Is the company claiming for Tax Exemption Scheme for New Start-Up Companies?\* [i](#)

Has the company satisfied all conditions to qualify for the Tax Exemption Scheme for New Start-Up Companies?\* [i](#)

The financial period for this return based on the company's financial statements is\* [i](#)

☐ Yes ☐ No ☒ NA

☒ Audited ☐ Unaudited

☐ Yes ☐ No

☒ Yes ☐ No

☐ Yes ☐ No

From

01/01/20X1

To

31/12/20X2

## Next Step

Return to Form Type Selection to choose a different Form Type.

CANCEL FILING

OR

Save and proceed to Assessment Part 1.

PROCEED

SAVE DRAFT

Step	Action/ Note
	<b>General Info</b> (continue to next page)
1	Select 'Yes', 'No' or 'NA', where applicable.
2	Amend the pre-filled financial period if it is incorrect. The financial period is displayed based on the information available with IRAS.
3	Click on <b>PROCEED</b> to move on to Assessment Part 1.
	<p><u>Notes:</u></p> <ol style="list-style-type: none"> <li>You can click on <b>SAVE DRAFT</b> to save a copy of the Form C on the Portal and continue with filing at a later date.</li> <li>Form C with <b>Draft</b> or <b>Pending Approval</b> status will be retained in the Portal for 21 days or until the filing due date of 30 Nov, whichever is later.</li> <li>An auto-save feature will save the filing information as Draft when you move to a different tab/ page.</li> <li>You can click on the <a href="#">i</a> icon to read the explanatory notes.</li> <li>You can click on <b>CANCEL FILING</b> to return to <b>Form Type Selection</b>.</li> </ol>



# User Guide (Tax Agent): File Form C

**Form C**

Click on the tabs to access the relevant pages in the Main Form.

General Info

Assessment 1

Assessment 2

Additional Info

Group Relief

Related Party Transactions

**Important**

The company must give a full and true account of the whole of the company's income for the financial period ending in the preceding year.

There are penalties for failing to furnish a tax return or furnishing an incorrect tax return.

**Apportionment Required** CLOSE

As the company's first set of financial statements covers a period of more than 12 months, you have to:

- apportion the Trade/ Business Income/ Loss to YA 20X2 and YA 20X3 (time basis may be used); and
- complete the line items for YA 20X2 and YA 20X3.

**OK**

Particulars of Person

The return has been re

Professionals Limited (

Practitioner for Income

Name of Person

SCTP Membership No.

The company declar

Does the company meet the criteria in Section 205C of the Companies Act 1967 which exempts its financial statements from being audited?\* i

Which type of financial statements is the company submitting?\* i

Did the auditors of the company make a qualification on the audited financial statements for the financial period?\*

Is the company claiming for Tax Exemption Scheme for New Start-Up Companies?\* i

Step	Action/ Note
	<b>General Info</b>
1	<p>A message box will be displayed if:</p> <ol style="list-style-type: none"> <li>The company's first set of financial statements covers a period of more than 12 months; or</li> <li>There is a change in the company's financial year end.</li> </ol> <p>Please take note of the message.</p>
2	Click on <b>OK</b> to continue.
	<p><u>Note:</u></p> <p>You may be required to complete the line items for 2 Years of Assessment if the company's first set of financial statements covers a period of more than 12 months or if there's a change in the company's financial year end.</p>

# User Guide (Tax Agent): File Form C

General Info

Assessment 1

Assessment 2

Additional Info

Group Relief

Related Party Transactions

**YA 20X2**  
 01 Jan 20X1  
 to 31 Dec 20X1  
 S\$

**YA 20X3**  
 01 Jan 20X2  
 to 31 Dec 20X2  
 S\$

**1. Income Accruing in/ Derived from Singapore (before Exempt Amount)**

1a. Trade/ Business Income/ Loss - Section 10(1)(a)

0

0

**Trade/ Business Income/ Loss:**

Adjusted Profit/ Loss ⓘ xxx

Less: Unutilised Capital Allowances b/f (xxx)

Current Year Capital Allowances (xxx)

Unutilised Losses b/f (xxx)

**Trade/ Business Income/ Loss xxx**

1b. **2. Foreign Income Received in Singapore (before Exempt Amount) ⓘ**

Click to Hide ▲

1c. [Excluding income exempted under the Foreign-Sourced Income Exemption Scheme]

Nature of Income*	Country/ Territory*	Amount*	Amount* ⓘ	
1d. <span style="color: red;">●</span> ---- Select ---- ▼	Specify ▼	0	0	0
1e. <span style="color: blue;">+</span> Add another row <span style="float: right;">Maximum 6 rows</span>				
1f. Other Income not falling under Items 1a to 1e - Section 10(1)(g)				

2. Foreign Income Received in Singapore (before Exempt Amount) ⓘ

Declare if applicable ▼

[Excluding income exempted under the Foreign-Sourced Income Exemption Scheme]

3. Total Income/ Loss (before Donations)

0

0

Step	Action/ Note
	<b>Assessment 1</b> (continue to next page)
1	All amount fields are pre-filled with '0'. Please enter the correct amount if it is not '0'.
2	Click on <b>Declare if applicable</b> hyperlink to display the relevant item (e.g. Item 2 – Foreign Income Received in Singapore) to enter the details and amount.
	<b>Note:</b> The following line items will be computed automatically: <ul style="list-style-type: none"> <li>• Total Income/ Loss (before Donations)</li> <li>• Chargeable Income <u>after</u> Unutilised Donations b/f and Current Year Approved Donations (before Exempt Amount)</li> <li>• Chargeable Income after Group Relief (before Exempt Amount)</li> </ul>

# User Guide (Tax Agent): File Form C

4. Unutilised Donations b/f & Current Year Donations Declare if applicable ▼

3. Total Income/ Loss (before Donations) 0 0

4. Unutilised Donations b/f & Current Year Donations Click to Hide ▲

4a. Unutilised Donations b/f @ Normal Rate (IRAS' record) ⓘ 0 0

Company's Declaration 0 0

4b. Unutilised Donations b/f @ Concessionary Rate (IRAS' record) ⓘ 0 0

Company's Declaration 0 0

4c. Current Year Donations (IRAS' record) ⓘ 4,720 7,220

Company's Declaration 4,720 7,300

4d. Is the company an approved qualifying donor making qualifying overseas donations under the Philanthropy Tax Incentive Scheme for Family Offices (PTIS)?\* ☐ Yes ☒ No ☐ Yes ☐ No

5. Loss Transferred to Claimant Company ⓘ 0 0

6. Carry-Back of Current Year Capital Allowances/ Losses ⓘ Declare if applicable ▼

7. Investment Allowances Declare if applicable ▼

8. Chargeable Income after Unutilised Donations b/f and Current Year Approved Donations (before Exempt Amount) ⓘ 0 0

9. Loss Claimed from Transferor Company ⓘ 0 0

10. Chargeable Income after Group Relief (before Exempt Amount) 0 0

11. Chargeable Income after Group Relief (Item 10) to be taxed under tax incentives ⓘ Declare if applicable ▼

Step	Action/ Note
	<b>Assessment 1</b> (continue to next page)
1	The following fields will be pre-filled based on information available with IRAS: <ul style="list-style-type: none"> <li>Unutilised Donations b/f @ Normal Rate</li> <li>Unutilised Donations b/f @ Concessionary Rate</li> <li>Current Year Donations</li> <li>Unutilised Investment Allowances b/f</li> </ul>
2	If any of the pre-filled amounts differs from the company's record, you can revise the amount in the corresponding 'Company's Declaration' box.
	<b>Note:</b> You can click on the ⓘ icon to read the explanatory notes.

# User Guide (Tax Agent): File Form C

4. Unutilised Donations b/f & Current Year Donations Click to Hide ▲

4a. Unutilised Donations b/f @ Normal Rate (IRAS' record) ⓘ 0 0

Company's Declaration

4b. Unutilised Donations b/f @ Concessionary Rate (IRAS' record) 0 0

Company's Declaration

4c. Current Year Donations (IRAS' record) ⓘ 4,720 7,220

Company's Declaration

☐ No ☐ Yes ☐ No

5. Current Year Donations

Only donations that are auto-included from the Institutions of a Public Character (IPCs) can be deducted. Please access the [View Donations](#) digital service to view the current year approved donations.

6. If there are donations not in the list, it may be due to:

7. 1. Differences in receipting date

The IPC may have recorded the company's donation in a later financial period and a deduction would be accorded in the corresponding Year of Assessment (YA).

8. 2. The company did not provide its Unique Entity Number (UEN) to the IPC

Please update the company's donation record with the IPC. IRAS will amend the company's assessment when we receive the updated record.

9.

10.

11. Chargeable Income after Group Relief (Item 10) to be taxed under tax incentives ⓘ Declare if applicable ▼

Step	Action/ Note
	<b>Assessment 1</b> (continue to next page)
1	You can click on the View Donations hyperlink to view the details of donations made to approved Institutions of a Public Character (IPCs).
2	To continue with Form C filing after viewing the donations details, click on 'X' to close the View Donations tab.

Form C

A Singapore Government Agency Website [How to Identify](#)

INLAND REVENUE AUTHORITY OF SINGAPORE

View Donations SAVE AS PDF/ PRINT

Calendar Year **20X2** 20X1 20X0

1 - 1 of 1 Record(s)

Date of Donation	Approved Donations (\$S)	Amount of Deduction (\$S)	Name of IPC ⓘ
30 Jun 20X2	1,000.00	2,500.00	TEST_IPC & CO888

Total amount of deduction for calendar year 20X2 is **\$S\$2,500.00**

The donations are allowable on a financial year basis.








[Learn more about donations and their deductibility. ⓘ](#)

# User Guide (Tax Agent): File Form C

4. Unutilised Donations b/f & Current Year Donations		Click to Hide ▲	
4a. Unutilised Donations b/f @ Normal Rate (IRAS' record) ⓘ	0	0	
Company's Declaration	<input type="text" value="0"/>	<input type="text" value="0"/>	
4b. Unutilised Donations b/f @ Concessionary Rate (IRAS' record)	0	0	
Company's Declaration	<input type="text" value="0"/>	<input type="text" value="0"/>	
4c. Current Year Donations (IRAS' record) ⓘ	4,720	7,220	
Company's Declaration	<input type="text" value="4,720"/>	<input type="text" value="7,300"/>	
4d. Is the company an approved qualifying donor making qualifying overseas donations under the Philanthropy Tax Incentive Scheme for Family Offices (PTIS)?*	<input type="radio"/> Yes <input type="radio"/> No	<input checked="" type="radio"/> Yes <input type="radio"/> No	
5. Loss Transferred to Claimant Company ⓘ	<input type="text" value="0"/>	<input type="text" value="0"/>	
6. Carry-Back of Current Year Capital Allowances/ Losses ⓘ	Declare if applicable ▼		
7. Investment Allowances	Declare if applicable ▼		
8. Chargeable Income <u>after</u> Unutilised Donations b/f and Current Year Approved Donations (before Exempt Amount) ⓘ	0	0	
9. Loss Claimed from Transferor Company ⓘ	<input type="text" value="0"/>	<input type="text" value="0"/>	
10. Chargeable Income after Group Relief (before Exempt Amount)	0	0	
11. Chargeable Income after Group Relief (Item 10) to be taxed under tax incentives ⓘ	Declare if applicable ▼		

Step	Action/ Note
	<b>Assessment 1</b> (continue to next page)
1	<p>The amount of Current Year Donations is based on auto-included information from Institutions of a Public Character (IPCs). Upward adjustments are not allowed unless:</p> <ul style="list-style-type: none"> <li>a. The company adopts a non-S\$ functional currency; or</li> <li>b. The company has made qualifying overseas donations under the Philanthropy Tax Incentive Scheme for Family Offices (PTIS donations).</li> </ul>
2	<p>With effect from YA 2025, if the company has made PTIS donations, it should:</p> <ul style="list-style-type: none"> <li>a. Include the tax deduction for PTIS donations in the 'Company's Declaration' box; and</li> <li>b. Select 'Yes' for Item 4d – Is the company an approved qualifying donor making qualifying overseas donations under the Philanthropy Tax incentive Scheme for Family Offices (PTIS)?</li> </ul>

# User Guide (Tax Agent): File Form C

6. Carry-Back of Current Year Capital Allowances/ Losses 	Declare if applicable ▼	
7. Investment Allowances	Declare if applicable ▼	
8. Chargeable Income <u>after</u> Unutilised Donations b/f and Current Year Approved Donations (before Exempt Amount) 	0	0
9. Loss Claimed from Transferor Company 	<input type="text" value="0"/>	<input type="text" value="0"/>
10. Chargeable Income after Group Relief (before Exempt Amount)	0	0
11. Chargeable Income after Group Relief (Item 10) to be taxed under tax incentives 	Declare if applicable ▼	
12. Tax Set-Offs 	Declare if applicable ▼	
13. Tax Deducted at Source	Declare if applicable ▼	
14. Tax to be Remitted under Sections 92(1) and 92(2)  (Do not include Corporate Income Tax Rebate)	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
15. Exempt Income/ Loss for Current Year of Assessment 	Declare if applicable ▼	

**Next Step**

Save and proceed to selected page.

General Info ▼


GO TO SELECTED PAGE

OR

Save and proceed to Assessment Part 2.

PROCEED

SAVE DRAFT

Step	Action/ Note
	<b>Assessment 1</b>
1	Chargeable Income <u>after</u> Unutilised Donations b/f and Current Year Approved Donations (before Exempt Amount) will be computed by the system.
2	Click on <b>PROCEED</b> to move on to Assessment Part 2.
	<p><u>Notes:</u></p> <ol style="list-style-type: none"> <li>You can click on <b>GO TO SELECTED PAGE</b> to go back to relevant pages of Form C to check or make changes.</li> <li>You can click on <b>SAVE DRAFT</b> to save a copy of the Form C on the Portal and continue with filing at a later date.</li> <li>Form C with <b>Draft</b> or <b>Pending Approval</b> status will be retained in the Portal for 21 days or until the filing due date of 30 Nov, whichever is later.</li> <li>You can click on the  icon to read the explanatory notes.</li> </ol>

# User Guide (Tax Agent): File Form C

General Info

Assessment 1

Assessment 2

Additional Info

Group Relief

Related Party Transactions

**YA 20X2**  
 01 Jan 20X1  
 to 31 Dec 20X1  
 S\$

**YA 20X3**  
 01 Jan 20X2  
 to 31 Dec 20X2  
 S\$

Unutilised Capital Allowances/ Losses/ Donations

16. Did the company claim Unutilised Capital Allowances/ Losses/ Donations in the current YA? ☐ Yes ☐ No ☐ Yes ☐ No

17. Unutilised Capital Allowances/ Losses/ Donations claimed where waiver of the shareholding test has been/ will be granted by IRAS

Capital Allowances/ Losses/ Donations under Normal Rate

18. Unutilised Capital Allowances b/f (IRAS' record)

Company's Declaration

19. Current Year Capital Allowances

20. Unutilised Capital Allowances c/f

21. Unutilised Losses b/f (IRAS' record)

Company's Declaration

22. Unutilised Losses c/f

23. Unutilised Donations c/f

Capital Allowances/ Losses/ Donations under Concessionary Rate

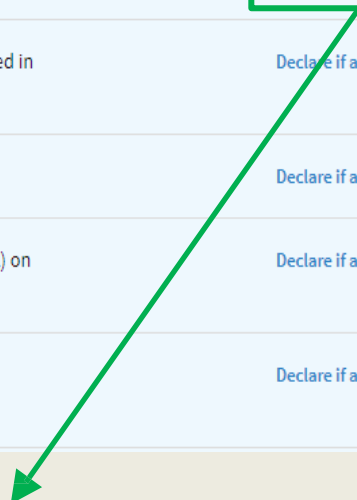
Declare if applicable ▼

Step	Action/ Note
	<b>Assessment 2</b> (continue to next page)
1	All amount fields are pre-filled with '0'. Please enter the correct amount if it is not '0'.
2	The following fields will be pre-filled based on information available with IRAS: <ul style="list-style-type: none"> <li>Unutilised Capital Allowances b/f @ Normal Rate</li> <li>Unutilised Losses b/f @ Normal Rate</li> <li>Unutilised Capital Allowances b/f @ Concessionary Rate</li> <li>Unutilised Losses b/f @ Concessionary Rate</li> </ul>
3	If any of the pre-filled amounts differs from the company's record, you can revise the amount in the corresponding 'Company's Declaration' box.



# User Guide (Tax Agent): File Form C

Other Information	
24. Income not previously reported	<a href="#">Declare if applicable ▼</a>
25. Receipts claimed as not taxable	<a href="#">Declare if applicable ▼</a>
26. Expenses claimed on Non-Income Producing Assets (included in Items 1 and 2) ⓘ	<a href="#">Declare if applicable ▼</a>
27. Deferred Expenditure claimed in Items 1 and 2 ⓘ	<a href="#">Declare if applicable ▼</a>
28. Capital Allowances and Land Intensification Allowances (LIA) on New Assets	<a href="#">Declare if applicable ▼</a>
29. Deduction Claimed under Section 14N for Expenditure on Renovation or Refurbishment (R&R) Works ⓘ	<a href="#">Declare if applicable ▼</a>



25. Receipts claimed as not taxable		<a href="#">Click to Hide ▲</a>
25a. Gains on disposal of real estate/ shares/ investments		
Details on this item		
<input type="text"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
50 characters		
25b. Other receipts (exclude one-tier exempt dividends and Jobs Support Scheme payout) ⓘ		
Details on this item		
<input type="text"/>	<input type="text" value="0"/>	<input type="text" value="0"/>
50 characters		

Step	Action/ Note
	<b>Assessment 2</b> (continue to next page)
1	Click on <b>Declare if applicable</b> hyperlink to display the relevant item (e.g. Item 25 – Receipts claimed as not taxable) to enter the details and amount.



# User Guide (Tax Agent): File Form C

31. Related Party Transactions

Did the value of the company's related party transactions disclosed in the financial statements for the financial period exceed S\$15 million?\*

☐ Yes ☐ No ☐ Yes ☐ No

If yes, provide details on Related Party Transactions page.

32. Appropriation of Trading Stock or Conversion of Non-Trade/ Capital Asset

Has the company appropriated any trading stock for non-trade or capital purposes under Section 10J and/ or converted any non-trade or capital asset to trading stock under Section 32A?\*

☐ Yes ☐ No ☐ Yes ☐ No

If yes, attach the AC Reporting Form on Submit Document page.

33. Gains/ Losses from the Sale or Disposal of Foreign Assets - Section 10L

33a. Amount of gains/ losses from the sale or disposal of foreign assets during the basis period for the current YA

33b. Amount of the foreign-sourced sale or disposal gains remitted to Singapore during the basis period for the current YA

33c. Do the foreign-sourced sale or disposal gains/ losses fall under any of the scenarios where the sale or disposal of foreign assets (excluding foreign IPRs) is not subject to tax under Section 10L(8) of the ITA?\*

☐ Yes ☐ No ☐ Yes ☐ No

Step	Action/ Note
	<b>Assessment 2</b> (continue to next page)
1	Select 'Yes' or 'No', where applicable.
2	If Item 31 is 'Yes', please provide the details in <b>Related Party Transactions</b> tab.
3	If Item 32 is 'Yes', please attach the <b>AC Reporting Form – Appropriation of Trading Stock for Non-Trade or Capital Purposes under Section 10J/ Conversion of Non-Trade or Capital Asset to Trading Stock under Section 32A of the Income Tax Act 1947</b> , on Submit Document page.
4	With effect from YA 2025, please complete Items 33a to 33c if the company had realised any gains or incurred any losses from the sale or disposal of foreign assets.

# User Guide (Tax Agent): File Form C

Data as shown in the Financial Statements for the financial period from 01 Jan 20X1 to 31 Dec 20X2

34. Revenue* ⓘ	<input type="text"/>
35. Purchases	<input type="text" value="0"/>
36. Gross Profit/ Loss	<input type="text" value="0"/>
37. Inventories	<input type="text" value="0"/>
38. Sales, General and Administrative Expenses (Excluding Directors' Fees & Remuneration and Head Office Expenses)	<input type="text" value="0"/>
39. Directors' Fees and Remuneration	<input type="text" value="0"/>
40. Head Office Expenses	<input type="text" value="0"/>
41. Other Receivables	<input type="text" value="0"/>
42. Trade Receivables	<input type="text" value="0"/>
43. Trade Payables	<input type="text" value="0"/>
44. Net Profit/ Loss before Tax	<input type="text" value="0"/>

**Next Step**

Save and proceed to selected page.

General Info ▾

GO TO SELECTED PAGE

OR

Save and proceed to Additional Information.

PROCEED

SAVE DRAFT

Step	Action/ Note
	<b>Assessment 2</b>
1	Fill in amount of Revenue in Item 34.
2	Click on <b>PROCEED</b> to move on to Additional Information.
3	<p><u>Notes:</u></p> <ol style="list-style-type: none"> <li>You can click on <b>GO TO SELECTED PAGE</b> to go back to relevant pages of Form C to check or make changes.</li> <li>You can click on <b>SAVE DRAFT</b> to save a copy of the Form C on the Portal and continue with filing at a later date.</li> <li>Form C with <b>Draft</b> or <b>Pending Approval</b> status will be retained in the Portal for 21 days or until the filing due date of 30 Nov, whichever is later.</li> <li>You can click on the ⓘ icon to read the explanatory notes.</li> </ol>

# User Guide (Tax Agent): File Form C

General Info

Assessment 1

Assessment 2

**Additional Info**

Group Relief

Related Party Transactions

YA 2023

01 Jan 2022

to 31 Dec 2022

SS

YA 2024

01 Jan 2023

to 31 Oct 2023

SS

**Part A Deductions Claimed Against Income**

1. Medical expenses - Section 14(5)(Deductible amount only) ⓘ	0	0
2. Total remuneration excluding Directors' Fees ⓘ	0	0
3. Participation in approved local trade fairs and approved virtual trade fairs, approved product/ service certification, and advertising in approved local trade publication - Section 14B ⓘ	0	0
4. Participation in overseas trade fairs, overseas business development and investment study trips/ missions , overseas advertising and promotional campaigns, and design of packaging for overseas markets - Section 14B/ 14H ⓘ	0	0
5. General provisions for doubtful debts and diminution in value of investments by banks or qualifying finance companies - Section 14G	0	0
6. Provision for impairment losses claimed by bank	0	0
7. Deduction for special reserve of Approved General Insurance - Section 14K	0	0
8. Deduction for expenditure incurred on Renovation or Refurbishment works - Section 14N ⓘ	0	0
9. Mergers and Acquisitions Allowance - Section 37O	0	0

Step	Action/ Note
	<b>Additional Info</b> (continue to next page)
1	All amount fields are pre-filled with '0'. Please enter the correct amount if it is not '0'.

# User Guide (Tax Agent): File Form C

**Part B Current Year Capital Allowances Claimed as per Tax Computation**

Industrial Building Allowances

10. Total Industrial Building Allowances ⓘ

Land Intensification Allowances

11. Land Intensification Allowances (Initial Allowances)

12. Land Intensification Allowances (Annual Allowances)

Capital Allowances - Total Allowances/ Charges ⓘ

13. Sections 19 and 19A(2BAA) ⓘ

14. Sections 19A(1), 19A(1E) and 19A(2BAA) ⓘ

15. Sections 19A(2), 19A(2BAA), 19A(3), 19A(4), 19A(10) and 19A(10A) ⓘ

16. Section 19B ⓘ

**Part C Foreign Tax Paid on Foreign Income Received in Singapore** ⓘ Declare if applicable ▼

**Part D Exemption on Foreign Dividends, Branch Profits and Service Income Received in Singapore** Declare if applicable ▼

**Part E Deduction for Expenditure on Research and Development (R&D)**

19. Deduction for expenditure incurred on R&D (undertaken in Singapore and overseas) - Total deduction under Section 14C ⓘ

20. Section 14C deduction for expenditure incurred on R&D activities undertaken in Singapore ⓘ

21. Staff costs and consumables for R&D activities undertaken in Singapore qualifying for the additional 150% tax deduction under Section 14D(1) in excess of the S\$400,000 cap under the Enterprise Innovation Scheme ⓘ

**Part F Exemption of Gains from Disposal of Ordinary Shares in Another Company under Section 13W**

22. The amount of gains derived from disposal of ordinary shares that meet the specified conditions

**Part G Enterprise Innovation Scheme (EIS)** ⓘ Declare if applicable ▼

Step	Action/ Note
	<b>Additional Info</b> (continue to next page)
1	Click on <b>Declare if applicable</b> hyperlink to display the relevant item (e.g. Part C – Foreign Tax Paid on Foreign Income Received in Singapore) to enter the details and amount.

**Part C Foreign Tax Paid on Foreign Income Received in Singapore** ⓘ Click to Hide ▲

17.	Nature of Income*	Country/ Territory*	Amount*	Amount* ⓘ
	<span>⊖</span> ---- Select ---- ▼	Specify ▼	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
<span>⊕</span> Add another row				Maximum 6 rows

# User Guide (Tax Agent): File Form C

Part G Enterprise Innovation Scheme (EIS) ⓘ

Click to Hide ▲

23. Is the company claiming cash payout under the EIS in this current YA?

☐ Yes
☐ No
☐ Yes
☒ No

24. Is the company claiming enhanced deductions/ allowances under the EIS in this current YA?  
If yes, complete Items 25 to 29, whichever is applicable.

☐ Yes
☐ No
☒ Yes
☐ No

25. Training ⓘ

Total Qualifying Cost Incurred ⓘ

0

0

Enhanced Deductions/ Allowances Claimed/ To Be Claimed ⓘ

0

0

26. Innovation Projects Carried Out with Partner Institutions ⓘ

Total Qualifying Cost Incurred (capped at S\$50,000) ⓘ

0

0

Enhanced Deductions/ Allowances Claimed/ To Be Claimed ⓘ

0

0

27a. Acquisition of Intellectual Property Rights (IPRs) ⓘ

Total Qualifying Cost Incurred ⓘ

0

0

Enhanced Deductions/ Allowances Claimed/ To Be Claimed ⓘ

0

0

27b. Licensing of Intellectual Property Rights (IPRs) ⓘ

Total Qualifying Cost Incurred ⓘ

0

0

Enhanced Deductions/ Allowances Claimed/ To Be Claimed ⓘ

0

0

28. Registration of Intellectual Property (IPs) ⓘ

Total Qualifying Cost Incurred ⓘ

0

0

Enhanced Deductions/ Allowances Claimed/ To Be Claimed ⓘ

0

0

29. Qualifying Research and Development (R&D) Undertaken in Singapore ⓘ

Total Qualifying Cost Incurred ⓘ

0

0

Enhanced Deductions/ Allowances Claimed/ To Be Claimed ⓘ

0

0

Step	Action/ Note
	<b>Additional Info</b> (continue to next page)
1	Click on <b>Declare if applicable</b> hyperlink for Part G Enterprise Innovation Scheme (EIS) to display and complete line items relating to EIS claim.

# User Guide (Tax Agent): File Form C

## Part D Exemption on Foreign Dividends, Branch Profits and Service Income Received in Singapore

Declare if applicable ▼

## Part E Deduction for Expenditure on Research and Development (R&D)

19. Deduction for expenditure incurred on R&D (undertaken in Singapore and overseas) - Total deduction under Section 14C



0

0

20. Section 14C deduction for expenditure incurred on R&D activities undertaken in Singapore



0

0

21. Staff costs and consumables for R&D activities undertaken in Singapore qualifying for the additional 150% tax deduction under Section 14D(1) in excess of the S\$400,000 cap under the Enterprise Innovation Scheme



0

0

## Part F Exemption of Gains from Disposal of Ordinary Shares in Another Company under Section 13W

22. The amount of gains derived from disposal of ordinary shares that meet the specified conditions

0

0

## Part G Enterprise Innovation Scheme (EIS)

Declare if applicable ▼

### Next Step

Save and proceed to selected page.

General Info ▼

GO TO SELECTED PAGE

OR

Save and proceed to Confirmation Page to verify filing details.

CONFIRMATION PAGE

SAVE DRAFT

### Step

### Action/ Note

#### Additional Info

1


For a company without Group Relief and Related Party Transactions, click on **CONFIRMATION PAGE**.

Otherwise, click on **PROCEED** to move on to Group Relief/ Related Party Transactions.

#### Notes:

1. You can click on **GO TO SELECTED PAGE** to go back to relevant pages of Form C to check or make changes.
2. You can click on **SAVE DRAFT** to save a copy of the Form C on the Portal and continue with filing at a later date.
3. Form C with **Draft** or **Pending Approval** status will be retained in the Portal for 21 days or until the filing due date of 30 Nov, whichever is later.
4. You can click on the icon to read the explanatory notes.


# User Guide (Tax Agent): File Form C

General Info	Assessment 1	Assessment 2
Additional Info	<b>Group Relief</b> 	Related Party Transactions

## Form GR A

Group Relief Form for Transferor Company - Year of Assessment 20X3

The company confirms the following:

1. The ordinary shareholding levels of the relevant holding company are maintained at or above 75% during the continuous period that ends on the last day of the basis period. 
2. The company will retain its computation on the ordinary shareholding levels of the relevant holding company as the Comptroller of Income Tax may request for it.
3. The company is:
  - a. Carrying on business (i.e. not dormant) for the Year of Assessment 20X3;
  - b. Not an investment holding company transferring current year unutilised losses which arose from excess of expenses over investment income; and
  - c. Not a company subject to the provisions of Section 10D of the Income Tax Act 1947, transferring current year unutilised losses or capital allowances (except for industrial building allowances or land intensification allowances).

	SS
Loss Transferred declared in Assessment (Part 1)	10,000
Total Loss Items Transferred (as declared below)	0
	Amount does not tally

Step	Action/ Note
	<b>Group Relief - GR A</b> <i>(to complete when there is Loss Transferred to Claimant Company)</i> (continue to next page)

# User Guide (Tax Agent): File Form C

## Details of claimant companies in order of priority

New Claimant

Name\*

Tax Ref No.\*

Continuous Period\*

From dd/mm/yyyy

To dd/mm/yyyy

Loss Items Transferred\*

Normal Corporate Tax Rate (NTR)

Concessionary Tax Rate (CTR) ⓘ

Unutilised CA

S\$ 0

S\$ 0

Unutilised Loss

S\$ 0

S\$ 0

Unutilised Donation

S\$ 0

S\$ 0

ADD TO LIST

Maximum 20 claimants

Save and proceed to selected page.

General Info

GO TO SELECTED PAGE

Next Step

OR

Save and proceed to Confirmation Page to verify filing details.

CONFIRMATION PAGE

SAVE DRAFT

Step	Action/ Note
	<b>Group Relief - GR A</b>
1	Enter claimant's information: - Name of Claimant - Tax Ref No. of Claimant - Continuous Period From/ To
2	The amount fields are pre-filled with '0'. Please enter the correct amount if it is not '0'.
3	Click on <b>ADD TO LIST</b> .
4	For a company without Related Party Transactions to declare, click on <b>CONFIRMATION PAGE</b> .  Otherwise, click on <b>PROCEED</b> to move on to Related Party Transactions.
	<u>Notes:</u> 1. You can add up to 20 claimants. 2. Please click on <b>ADD TO LIST</b> to add a new record.



# User Guide (Tax Agent): File Form C

## Form GR B

Group Relief Form for Claimant Company - Year of Assessment 20X3

The company confirms the following:

1. The ordinary shareholding levels of the relevant holding company are maintained at or above 75% during the continuous period that ends on the last day of the basis period. ⓘ
2. The company will retain its computation on the ordinary shareholding levels of the relevant holding company as the Comptroller of Income Tax may request for it.

Details of transferor companies in order of priority

SAVE DRAFT

Step	Action/ Note
	<b>Group Relief - GR B</b> <i>(to complete when there is Loss Claimed from Transferor Company)</i>
1	Enter transferor's information: - Name of Transferor - Tax Ref No. of Transferor - Continuous Period From/ To
2	Click on <b>ADD TO LIST</b> .
3	For a company without Related Party Transactions to declare, click on <b>CONFIRMATION PAGE</b> .  Otherwise, click on <b>PROCEED</b> to move on to Related Party Transactions.
	<u>Notes:</u> 1. You can add up to 20 transferors. 2. Please click on <b>ADD TO LIST</b> to add a new record.

# User Guide (Tax Agent): File Form C

General Info    Assessment 1    Assessment 2

Additional Info    Group Relief    **Related Party Transactions**

## Form For Reporting Related Party Transactions

Related Party Transactions – Year of Assessment 20X3

Total Value of Related Party Transactions (S\$) 0

Total value must be more than \$15 million

### Part 1 Ultimate Holding Company

1a. Is the company the ultimate holding company of its group as at the end of the financial period?\*

☐ Yes ☒ No

### Part 2 Details of Related Party Transactions

	Income/ Receipt S\$	Expense/ Payment S\$
2a. Sale of goods to or purchase of goods from all related parties	0	0
2b. Services rendered to or received from all related parties	0	0
2c. Royalties, license fees and other receipts/ payments for intellectual property rights from/ to all related parties	0	0
2d. Interest from or to all related parties	0	0
2e. Other transactions with all related parties not falling under items 2a to 2d	0	0
2f. Total Related Party Transactions	0	0

### Part 3 Information on Sale of Goods and Provision of Services

### Part 4 Information on Purchase of Goods and Services

Step	Action/ Note
	<b>Related Party Transactions</b> <i>(to complete if the value of the company's related party transactions disclosed in the financial statements for the financial period exceeds S\$15 million.)</i> (continue to next page)
1	Select 'Yes' if the company is the ultimate holding company of its group.  Else, select 'No'. This will display the fields to input the name and country/ territory of the ultimate holding company.
2	All amount fields are pre-filled with '0'. Please enter the correct amount if it is not '0'.

Part 1 Ultimate Holding Company

1a. Is the company the ultimate holding company of its group as at the end of the financial period?\*

☐ Yes ☒ No

1b. Name of Ultimate Holding Company\*      Country/ Territory\*

Country/ Territory

# User Guide (Tax Agent): File Form C

## Form For Reporting Related Party Transactions

Related Party Transactions – Year of Assessment 20X3

Total Value of Related Party Transactions (S\$) ⓘ

0

Total value must be more than \$15 million

### Part 1 Ultimate Holding Company

1a. Is the company the ultimate holding company of its group as at the end of the financial period? ☐ Yes ☐ No

### Part 2 Details of Related Party Transactions

	Income/ Receipt S\$	Expense/ Payment S\$
2a. Sale of goods to or purchase of goods from all related parties	0	0
2b. Services rendered to or received from all related parties	0	0
2c. Royalties, license fees and other receipts/ payments for intellectual property rights from/ to all related parties ⓘ	0	0
2d. Inter		
<b>Part 3 Information on Sale of Goods and Provision of Services</b> 3a. Do the sale of goods and provision of services to related parties include transactions with related parties <u>outside</u> Singapore? <input type="radio"/> Yes <input type="radio"/> No		
2e. Othe		
2a to		
2f. Total Related Party Transactions	0	0

### Part 3 Information on Sale of Goods and Provision of Services

### Part 4 Information on Purchase of Goods and Services

## Step

## Action/ Note

### Related Party Transactions (continue to next page)

1

If the company has **sold goods to** or **received payment for services** provided to related parties, input respective amounts under Income/ Receipt for Items 2a and 2b.

Declare in Part 3a if any of the related parties is operating outside Singapore.

If any of the related parties is operating outside Singapore, select 'Yes'. This will display Part 3b to allow the input of information on the related parties.

3a. Do the sale of goods and provision of services to related parties include transactions with related parties outside Singapore? ☒ Yes ☐ No

3b. Sale of goods and provision of services to the top 5 (based on total value) related parties outside Singapore

Name of Related Party*	Country/ Territory*	Relationship Type* ⓘ	Amount (S\$)*
i. <input type="text"/>	<input type="text"/>	<input type="text"/>	0
ii. <input type="text"/>	<input type="text"/>	<input type="text"/>	0
iii. <input type="text"/>	<input type="text"/>	<input type="text"/>	0
iv. <input type="text"/>	<input type="text"/>	<input type="text"/>	0
v. <input type="text"/>	<input type="text"/>	<input type="text"/>	0

# User Guide (Tax Agent): File Form C

## Form For Reporting Related Party Transactions

Related Party Transactions – Year of Assessment 20X3

Total Value of Related Party Transactions (S\$) ⓘ

0

Total value must be more than \$15 million

### Part 1 Ultimate Holding Company

1a. Is the company the ultimate holding company of its group as at the end of the financial period? ☐ Yes ☐ No

### Part 2 Details of Related Party Transactions

	Income/ Receipt S\$	Expense/ Payment S\$
2a. Sale of goods to or purchase of goods from all related parties	0	0
2b. Services rendered to or received from all related parties	0	0
2c. Royalties, license fees and other receipts/ payments for intellectual property rights from/ to all related parties ⓘ	0	0
2d. Interest		
2e. Other		
2a to 2d		
2f. Total Related Party Transactions	0	0

### Part 4 Information on Purchase of Goods and Services

4a. Do the purchase of goods and provision of services from related parties include transactions with related parties outside Singapore? ☐ Yes ☐ No

### Part 3 Information on Sale of Goods and Provision of Services

### Part 4 Information on Purchase of Goods and Services

## Step

## Action/ Note

### Related Party Transactions (continue to next page)

1

If the company has **purchased goods** from or **paid for services** provided by related parties, input respective amounts under Expense/ Payment for Items 2a and 2b.

Declare in Part 4a if any of the related parties is operating outside Singapore.

If any of the related parties is operating outside Singapore, select 'Yes'. This will display Part 4b to allow the input of information on the related parties.

4a. Do the purchase of goods and provision of services from related parties include transactions with related parties outside Singapore? ☒ Yes ☐ No

4b. Purchase of goods and provision of services from the top 5 (based on total value) related parties outside Singapore

Name of Related Party*	Country/ Territory*	Relationship Type* ⓘ	Amount (S\$)*
i. <input type="text"/>	<input type="text"/>	<input type="text"/>	0
ii. <input type="text"/>	<input type="text"/>	<input type="text"/>	0
iii. <input type="text"/>	<input type="text"/>	<input type="text"/>	0
iv. <input type="text"/>	<input type="text"/>	<input type="text"/>	0
v. <input type="text"/>	<input type="text"/>	<input type="text"/>	0

# User Guide (Tax Agent): File Form C

Part 5 Information on Loans and Non-Trade Amounts

	Opening Balance S\$	Closing Balance S\$
5a. Loans and non-trade amounts due from all related parties	<input type="text" value="0"/>	<input type="text" value="0"/>
5b. Loans and non-trade amounts due to all related parties	<input type="text" value="0"/>	<input type="text" value="0"/>

**Next Step**

Save and proceed to selected page.

General Info ▼

**GO TO SELECTED PAGE**

OR

Save and proceed to Confirmation Page to verify filing details.

**CONFIRMATION PAGE**

**SAVE DRAFT**

Step	Action/ Note
	<b>Related Party Transactions</b>
1	If the company has <b>loans and non-trade amounts</b> due from or to related parties, input respective amounts under Opening/ Closing Balance for Items 5a and 5b.
2	Click on <b>CONFIRMATION PAGE</b> .
	<p><u>Notes:</u></p> <ol style="list-style-type: none"> <li>You can click on <b>SAVE DRAFT</b> to save a copy of the Form C on the Portal and continue with filing at a later date.</li> <li>Form C with <b>Draft</b> or <b>Pending Approval</b> status will be retained in the Portal for 21 days or until the filing due date of 30 Nov, whichever is later.</li> <li>An auto-save feature will save the filing information as Draft when you move to a different tab/ page.</li> </ol>

# User Guide (Tax Agent): File Form C

File Form C-S/ C

 SAVE AS PDF/ PRINT

1. Main Form

2. Confirmation

3. Submit Document

4. Acknowledgement

## Confirmation for Form C

Name TEST\_ROC CO118

Tax Ref No. 201312036H

### Important

The company must give a full and true account of the whole of the company's income for the financial period ending in the preceding year.

There are penalties for failing to furnish a tax return or furnishing an incorrect tax return.

## Form C

### General Information

#### Particulars of Person who Reviewed the Return

- The return has been reviewed by a person who is a Singapore Chartered Tax Professionals Limited (SCTP) Accredited Tax Advisor or Accredited Tax Practitioner for Income Tax. Yes
- Name of Person TESTER TOM TAN
- SCTP Membership No. \*\*\*\*\*

#### The company declares the following:

- Does the company meet the criteria in Section 205C of the Companies Act 1967 which exempts its financial statements from being audited? No
- Which type of financial statements is the company submitting? Audited
- Did the auditors of the company make a qualification on the audited financial statements for the financial period? No

Step	Action/ Note
	<b>Confirmation Page</b> (continue to next page)
1	Verify that the information you have entered is correct.
	<u>Note:</u> You can click on <b>SAVE AS PDF/ PRINT</b> to save a copy of the Confirmation page.

# User Guide (Tax Agent): File Form C

## Estimated Tax Payable

YA 20X2  
S\$

YA 20X3  
S\$

The estimated tax payable is computed based on the declaration in this return. This amount takes into account the Exempt Amount, Tax Set-Offs, Tax Deducted at Source and Corporate Income Tax (CIT) Rebate, where applicable.

0.00

0.00

Please note that the computed CIT Rebate does not reflect any reduction from the CIT Rebate Cash Grant, which is disbursed separately to eligible companies.

☐ The company declares that this return gives a full and true account of the whole of the company's income for the financial period ending in the preceding year.\*

### Details of Filer & Contact Person

Name of Filer TEST\_TAX AGENT STAFF, TOM

Designation\*

Tax Agent Firm TAX AGENT FIRM 02 PTE. LTD.

Name of Contact Person\* TEST\_TAX AGENT STAFF, TOM

Designation\*

Contact No.\*

+65

### Next Step

Return to selected page to make changes.

General Info

AMEND

OR

Proceed to attach documents for submission.

SUBMIT DOCUMENT

## Step

## Action/ Note

### Confirmation Page

1

At the bottom of the Confirmation page, complete the **Declaration** checkbox.

2

Complete the **Details of Filer & Contact Person**.

3

Click on **SUBMIT DOCUMENT**.

### Notes:

1. The amount of **Estimated Tax Payable** is computed based on declaration in the return. Please refer to the Notice of Assessment for the actual tax payable.
2. You can click on **AMEND** to edit any line items entered earlier.

Note: The CIT Rebate Cash Grant will not be reflected in the Estimated Tax Payable at the Acknowledgement page for Form C. If applicable, it will automatically be accounted for in your final tax payable and reflected in your Notice of Assessment.

# User Guide (Tax Agent): File Form C

1. Main Form    2. Confirmation    **3. Submit Document**    4. Acknowledgement

**Form C**

**Submit**

Open

This PC > OSDisk (C:) > A\_FormCDocuments

Search A\_FormCDocuments

Organize    New folder

OSDisk (C:)

A\_FormCDocuments

Acra Preparation Tool

drivers

Intel

Name

Date modified

Type

Size

AuditedFinancialStatement\_TestCo\_01Jan...

22-Feb-23 4:01 PM

Adobe Acrobat D...

TaxComputation\_TestCo\_YA20X2

22-Feb-23 4:01 PM

Adobe Acrobat D...

File name: AuditedFinancialStatement\_TestCo\_01Jan20X2-31Dec20X2

All Files

Open

Cancel

Type of Document ⓘ    Status ⓘ    Details    Actions

Audited Financial Statements  
(Unaudited if company is exempted from audit under the Companies Act)

PENDING    Date Due 30 Nov 20X3

SELECT FILE

File Type Allowed pdf  
Maximum File Size 4 MB

Original Tax Computation (TC) and Supporting Schedules

PENDING    Date Due 30 Nov 20X3

SELECT FILE

File Type Allowed pdf  
Maximum File Size 4 MB

Do not attach Revised Tax Computation.

**Next Step**

Submit Form C to IRAS.

**SUBMIT**

Step	Action/ Note
	<b>Submit Document</b> <i>(To submit document, e.g. Financial Statements, Tax Computation, together with Form C)</i> (continue to next page)
1	Click on <b>SELECT FILE</b> .
2	Select the file to be submitted and click on <b>Open</b> .
	<u>Notes:</u> <ol style="list-style-type: none"> <li>Document attached must be within the maximum file size and of acceptable file type, as stated.</li> <li>Do not attach any other documents that are not listed here. Please retain them and only submit upon request.</li> <li>Revised tax computation <u>not</u> relating to carry-back of current year capital allowances/ losses and income not previously reported should be submitted via <b>Revise/ Object to Assessment</b> digital service.</li> </ol>



# User Guide (Tax Agent): File Form C

## Document Submission

Type of Document ⓘ	Status ⓘ	Details	Actions
Audited Financial Statements (Unaudited if company is exempted from audit under the Companies Act)	PENDING	Date Due 30 Nov 20X3	X REMOVE
File Attached		AuditedFinancialStatement_TestCo_01Jan20X2-31Dec20X2.pdf (422 KB)	
Original Tax Computation (TC) and Supporting Schedules	PENDING	Date Due 30 Nov 20X3	X REMOVE
Do <u>not</u> attach Revised Tax Computation.			
File Attached		TaxComputation_TestCo_YA20X2.pdf (357 KB)	

### Next Step

Submit Form C to IRAS.

SUBMIT

### Confirm Submission

Submit to IRAS?

NO

YES

### Next Step

Submit Form C to Approver for review.

SUBMIT TO APPROVER

### Confirm Submission

Submit to Approver?

NO

YES

## Step

## Action/ Note

### Submit Document

1

A **REMOVE** button will appear after a file is selected. You can remove the file and re-select a correct file again by clicking on **SELECT FILE**.

2

**Please check the filename to ensure the correct file has been attached before submitting the return.**

3

Click on **SUBMIT** if you are authorised as Approver.  
or  
Click on **SUBMIT TO APPROVER** if you are authorised as Preparer.

4

Click on **YES** in the pop-up message box to confirm your submission to IRAS or Approver.

### Notes:

1. Approver will be able to remove and re-attach document(s) submitted by Preparer.
2. Submission by Preparer will be retained in the Portal (pending submission to IRAS by Approver) for 21 days or until the filing due date of 30 Nov, whichever is later.
3. Approver should retrieve and submit the Form C to IRAS before the information in the Form C is deleted.

# User Guide (Tax Agent): File Form C

## File Form C-S/ C

SAVE AS PDF/ PRINT

1. Main Form

2. Confirmation

3. Submit Document

4. Acknowledgement

### Acknowledgement for Form C

#### Successful Submission

We have received your filing.

Name TEST\_ROC CO118

Tax Ref No. 201312036H

Acknowledgement No. 421090

Date/ Time 14 Mar 20X3 4:01 PM

Year of Assessment 20X2 and 20X3

#### Documents Pending Submission

Please submit documents with Status "Pending" or "Pending Approval" before the filing due date. Penalties may be imposed if documents are not received by the filing due date.

Note: The company does not need to submit the Declaration Form for S19B Allowances on IPR if the declaration had already been submitted in the first year of claim.

#### Documents Retention

The company is required to retain the documents relating to the declaration in this Income Tax Return and submit them to IRAS upon request.

#### GST Registration

Companies with revenue of more than S\$1 million (excluding dividends and interest) may need to register for GST. For details, refer to [GST Registration](#) on IRAS' website.

#### Details of Filer & Contact Person

Name of Filer TEST\_TAX AGENT STAFF, TOM

Designation TEST\_FILER

Tax Agent Firm TAX AGENT FIRM 02 PTE. LTD.

Name of Contact Person TEST\_TAX AGENT, TIFFANY

Designation TEST\_TAX AGENT

Contact No. +65 76543210

Step

Action/ Note

**Acknowledgement Page**  
(continue to next page)

1

You will receive an acknowledgement upon successful submission to IRAS.

#### Notes:

1. Acknowledgement number will only be provided for successful submission to IRAS. No Acknowledgement number will be provided for submission pending Approver's action.
2. You can check the status of your submission via **View Corporate Tax Filing Status** digital service.
3. The status of Form C, Additional Info, GR A and GR B (if any) will be updated on the same day as the date of submission.
4. The status of Financial Statements and Tax Computation will be updated within two working days from the date of submission.
5. You can click on **SAVE AS PDF/ PRINT** to save a copy of the Acknowledgement page.

# User Guide (Tax Agent): File Form C

Did the value of the company's related party transactions disclosed in the financial statements for the financial period exceed S\$15 million?	No	No
Appropriation of Trading Stock or Conversion of Non-Trade/ Capital Asset		
Has the company appropriated any trading stock for non-trade or capital purposes under Section 10J and/ or converted any non-trade or capital asset to trading stock under Section 32A?	NA	Yes
Data as shown in the Financial Statements for the financial period from 01 Jan 20X1 to 31 Dec 20X2		
Revenue		1,200,500
Net Profit/ Loss before Tax		50,000

## Additional Information

Deductions Claimed Against Income	YA 20X2 S\$	YA 20X3 S\$
Medical expenses - Section 14(5)(Deductible amount only)	0	3,200
Total remuneration excluding Directors' Fees	35,000	80,000

Estimated Tax Payable	YA 20X2 S\$	YA 20X3 S\$
The estimated tax payable is computed based on declaration in this return. This amount takes into account the Exempt Amount, Tax Set-Offs, Tax Deducted at Source and Corporate Tax Rebate, where applicable.	0.00	0.00

FILE FOR NEXT CLIENT

Step	Action/ Note
	<b>Acknowledgement Page</b>
	<p><u>Notes:</u></p> <ol style="list-style-type: none"> <li>1. The Acknowledgement page can also be retrieved from myTax Portal via <b>View Notices/ Letters - Corporate Tax</b> digital service.</li> <li>2. At the bottom of the Acknowledgement page, you can click on <b>FILE FOR NEXT CLIENT</b> to continue filing for another client.</li> </ol>

Note: The CIT Rebate Cash Grant will not be reflected in the Estimated Tax Payable at the Acknowledgement page for Form C. If applicable, it will automatically be accounted for in your final tax payable and reflected in your Notice of Assessment.

## Contact Information

For enquiries on this user guide, please call 1800 356 8622 or email at [myTax Mail](#).

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