

# User Guide for Businesses

## e-Filing of PIC Cash Payout

# User Guide (Businesses): e-Filing of PIC Cash Payout

The screenshot displays the myTax Portal interface for a user named ABC PTE LTD (Tax Ref No. 201312345A). The top navigation bar includes 'myTax Mail', 'Notices', 'Account', and 'Logout'. The 'More' dropdown menu is open, showing 'PIC Scheme' with 'Apply for PIC Cash Payout' highlighted, and 'Others' with 'Document Submission'. A welcome message reads: 'Welcome to myTax Portal! myTax Portal is a secured, personalised portal for you to view and manage your tax transactions with IRAS, at your convenience. Use the navigation bar above to access a range of e-Services available to you.'

Step	Action/ Note
	<b>Main Menu</b>
1	Upon login to myTax Portal, select the digital service from the menu: More > <b>Apply for PIC Cash Payout.</b>
	<p><u>Notes:</u></p> <ol style="list-style-type: none"> <li>The option to Apply for PIC Cash Payout will be displayed only if you have been authorised for PIC digital services via <a href="#">Corppass</a>.</li> <li>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>.</li> </ol>

# User Guide (Businesses): e-Filing of PIC Cash Payout

The screenshot shows the myTax Portal interface. At the top, it says "At myTax Portal, You Surf, We Serve" and "Singapore Government Integrity • Service • Excellence". The navigation bar includes "Home", "About IRAS", "News & Events", "Careers", "Ask IRAS", "Useful Links", and "Technical FAQ". The main menu is currently on "General Information", with other options like "Declaration", "Cash Payout Details (Part A)", "Cash Payout Details (Part B)", "Summary", and "Acknowledgement".

On the left sidebar, there are sections for "Log out from myTax Portal", "Change IRAS PIN", "e-Services For", "PIC Cash Payout" (with sub-links for applying, viewing status, and correspondence), "Tax Resources" (with sub-links for guides, forms, exchange rates, and treaties), and "Contact IRAS" (with a link for myTax Mail).

The main content area shows the following information:

- Name of Organisation : ABC PTE LTD
- Tax Reference No. : 201301234A

Your business is eligible to apply for PIC cash payout if it has:

1. Incurred qualifying costs in any of the **six PIC activities**;
2. Active business operations in Singapore; and
3. 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 company. Your business needs to contribute CPF on the payroll of at least 3 local employees in the **relevant month(s)**.

The application form will take about 10 minutes to be completed. Before you start:

1. 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.
2. If you have acquired equipment on hire purchase, please complete the [Hire Purchase template](#) and upload it at the end of the application.
3. 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.

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 after the approval of the PIC cash payout application for the Years of Assessment 2013 to 2015 if the [qualifying conditions](#) are met.

At the bottom, there are two buttons: "Start Filing" (highlighted with a green box) and "View PIC Cash Payout Application Status".

Step	Action/ Note
	<b>General Information Page</b>
1	Click <b>Start Filing</b> to begin.
	<b>Note:</b> Please read the general information and ensure that your business has met the PIC cash payout conditions and prepared the relevant documents before you begin.

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General GST Services

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e-Tax Guides

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Average Exchange Rates

Tax Treaties

Contact IRAS

myTax Mail

General Information | **Declaration** | Cash Payout Details (Part A) | Cash Payout Details (Part B) | Summary | Acknowledgement

1. If you need clarification or guidance on completing the form, please click on the iHelp 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 : ABCPTE LTD  
Tax Reference No. : 201301234A  
\*Name of Business :   
Tax Reference No. of Business :

**Declaration**

Under the Singapore Income Tax Act, penalties will be imposed for making false or incorrect declaration.

declare that the information given is true and complete.  
 declare that the business is still in operation and has employed and made CPF contributions for at least 3 local employees 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. **i**  
 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. **i**  
 understand that the election to convert the qualifying costs incurred into cash payout is irrevocable.

**Contact Details**

Name of Authorised Person : ABC TAN  
\*Designation of Authorised Person **i** :   
\*Name of Contact Person : ABC TAN  
\*Designation of Contact Person **i** :   
\*Contact Number **i** : +65   
Email :   
\*Mandatory fields.

Go to Main Menu | Save Draft | **Next Page**

Step	Action/ Note
	<b>Declaration Page</b>
1	Complete the <b>Name of Business</b> if the company owns sole-proprietorship(s). Select: <ul style="list-style-type: none"> <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> The <b>Name of Business</b> will not be shown if the company does not own sole-proprietorships.
2	Complete the <b>Declaration</b> .
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.
4	Click <b>Next Page</b> to proceed.
	<b>Note:</b> At any point in time, you can click on the <b>i</b> button for explanations of the respective fields.

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Main Menu

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Name of Organisation : ABCPTE LTD

Tax Reference No. : 201301234A

Details of PIC Cash Payout Claim (Part A)

Accounting year-end (DD/MM) : 31/12 **Change Accounting Year-End** ⓘ

\* Accounting year in which PIC qualifying costs were incurred ⓘ :

\* Mandatory fields.

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Step	Action/ Note
	<b>Updating accounting year-end</b>
1	Click <b>Change Accounting Year-End</b> if your business' accounting year-end is different from that displayed.

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## Update of Accounting Year-End

Existing accounting year-end : 31/12

\* New accounting year-end (DD/MM/YYYY) ⓘ

\* Reason(s) for the change in accounting year-end

- Newly incorporated business with accounting year-end that is not 31 Dec  
 To be in line with the holding, subsidiary or associated business  
 Others (Please specify)

\* Quarter/ combined quarters in which the PIC qualifying costs were incurred ⓘ

 to 

\* Year of Assessment of quarter/ combined quarters ⓘ

\* Mandatory fields.

Save Cancel

Step	Action/ Note
	<b>Updating accounting year-end</b> (Continued from Page 5)
2	Enter the: <ul style="list-style-type: none"> <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 <a href="#">FAQs</a>.</li> <li>• Year of Assessment of quarter/ combined quarters.</li> </ul>
3	Click <b>Save</b> to continue and <b>Cancel</b> to discard the changes.

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e-Services For

**PIC Cash Payout**

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- View PIC Cash Payout Correspondence/

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myTax Mail

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Name of Organisation : ABC PTE LTD

Tax Reference No. : 201301234A

**Details of PIC Cash Payout Claim (Part A)**

Accounting year-end (DD/MM) : 31/01

\* Accounting year in which PIC qualifying costs were incurred : 01/02/2013 to 31/01/2014

\* Year of Assessment of PIC claim : 2015

\* 3-local-employee condition : I declare that the business met the requirement for the month(s) of -  
 Jan 2014  Oct 2013  Jul 2013  Apr 2013

\* Revenue (\$\$) for 01/02/2013 to 31/10/2013 : 2,335.00

Mandatory fields.

Step	Action/ Note
	<b>Cash Payout Details (Part A) Page</b>
1	Select the: <ul style="list-style-type: none"> <li>• Period in which the PIC qualifying costs were incurred, and</li> <li>• Months in which the 3-local employee condition was met.</li> </ul>
2	Enter the <b>Revenue</b> for the period shown.
3	Click <b>Next Page</b> to proceed.
	<p><u>Notes:</u></p> <ol style="list-style-type: none"> <li>1. The PIC cash payout application can only be submitted after the end of each quarter/ combined consecutive quarters. You may only submit 1 application for each quarter or combined quarters from the same Year of Assessment in a single day.</li> <li>2. To go to the <b>Previous Page</b> or <b>Save Draft</b>, click the respective buttons. Once a draft is saved, it will be retained in myTax Portal until the filing due date. You may return to complete and submit the saved draft application anytime before the filing due date of the relevant Year of Assessment – 30 Nov if you submit a paper Corporate Income Tax return; or 15 Dec if you e-File the Corporate Income Tax return.</li> </ol>

# User Guide (Businesses): e-Filing of PIC Cash Payout

General Information Declaration Cash Payout Details (Part A) **Cash Payout Details (Part B)** Summary Acknowledgement

Name of Organisation : TEST\_IGLOW & BACHRACH  
 Tax Reference No. : 200010502K

**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	PIC Activity	:	<input type="text"/>	▼	Delete
	Date incurred (DD/MM/YYYY) ⓘ	:	<input type="text"/>		
	PIC Qualifying Cost (S\$) ⓘ	:	<input type="text" value="0"/>	,00	
	Name of vendor ⓘ	:	<input type="text"/>		
	Identification type of Vendor ⓘ	:	<input type="text"/>	▼	
	Identification number of Vendor ⓘ	:	<input type="text"/>		
	Description ⓘ	:	<input type="text"/>		

Step	Action/ Note
	<b>Cash Payout Details (Part B) Page</b>
1	<p>For PIC activities, other than R&amp;D and Approved Design Project</p> <p>Select the PIC Activity and enter the:</p> <ul style="list-style-type: none"> <li>• <a href="#">Date incurred</a></li> <li>• PIC qualifying cost</li> <li>• Name, Identification Type and Identification Number of Vendor; and</li> <li>• Description.</li> </ul>
	<p><b>Notes:</b></p> <ol style="list-style-type: none"> <li>1. Click <b>Delete</b> to delete an entry.</li> <li>2. 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>3. If you are unsure of your vendor's Unique Entity Number/ Registration Number, you may make use of the <a href="http://www.UEN.gov.sg">Search for UEN</a> (at <a href="http://www.UEN.gov.sg">www.UEN.gov.sg</a>) to retrieve it using your vendor's company/ business name</li> <li>4. If you are claiming costs incurred on PIC IT and Automation Equipment acquired on hire purchase, please complete the <a href="#">Hire Purchase Template</a>. You will be prompted to upload it at the Summary Page.</li> </ol>

# User Guide (Businesses): e-Filing of PIC Cash Payout

## Details of PIC Qualifying Cost (Research and Development)

Click [Add Details](#) to enter details of your research and development expenditure 

## Details of PIC Qualifying Cost (Approved Design Project)

Click [Add Details](#) to enter details of your approved design project expenditure

## Declaration

- 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.

## SMS alert

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

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Step	Action/ Note
	<b>Cash Payout Details (Part B) Page</b> (Continued from Page 8)
2	<u>For R&amp;D Qualifying Costs</u> If you are claiming R&D costs, click <b>Add Details</b> .

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General Information Declaration Cash Payout Details (Part A) **Cash Payout Details (Part B)** Summary Acknowledgement

Name of Organisation : ABC PTE LTD  
Tax Reference No. : 201301234A

**Declaration of PIC Qualifying Cost (Research and Development Activity)**

Yes No

Is your business an R&D service provider?

Is the project related to any non-qualifying activities?

Is the project undertaken with the objective of:  
Acquiring new knowledge; or  
Using results from the study for the production or improvement of materials, devices, products, produce or processes?

Does the project involve a systematic, investigative and experimental study in the field of science or technology that involves novelty or technical risk?

Where the R&D activities are outsourced, wholly or partially, to an overseas R&D organisation or undertaken under a cost-sharing agreement (CSA), is the R&D expenditure incurred related to the existing trade or business? (click Yes if this question is not applicable)

Will any benefits arising from the R&D activities accrue to the business?

Will any intellectual properties generated from the outsourced R&D or under the CSA be owned and commercialised by the business? (click Yes if this question is not applicable)

Add R&D Details Cancel

Step	Action/ Note
	<b>Cash Payout Details (Part B) Page</b> (Continued from Page 9)
3	Complete the <b>Declaration</b> by selecting “Yes” or “No”.
4	Click <b>Add R&amp;D Details</b> to continue and <b>Cancel</b> to discard the changes.

# User Guide (Businesses): e-Filing of PIC Cash Payout

## Details of PIC Qualifying Cost (Research and Development) ⓘ

Click **Add Details** to enter details of your research and development expenditure ⓘ

Declaration of PIC Qualifying Cost (Research & Development Activity) completed

1	Date Incurred (DD/MM/YYYY) ⓘ : <input type="text"/> Project name ⓘ : <input type="text"/>	<b>Delete</b>
PIC Qualifying Cost (S\$) :		
In-house R&D ⓘ <input type="text"/> 0.00		
Outsourced R&D in Singapore ⓘ <input type="text"/> 0.00		
Outsourced R&D outside Singapore ⓘ <input type="text"/> 0.00		
R&D cost-sharing arrangement ⓘ <input type="text"/> 0.00		
Total (S\$) <input type="text"/> 0.00		

## Details of PIC Qualifying Cost (Approved Design Project) ⓘ

Click **Add Details** to enter details of your approved design project expenditure

### Declaration

- 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.

Step	Action/ Note
	<b>Cash Payout Details (Part B) Page</b> (Continued from Page 10)
5	Enter the: <ul style="list-style-type: none"> <li>Date Incurred,</li> <li>Project name, and</li> <li>PIC qualifying costs.</li> </ul>
	<b>Notes:</b> <ol style="list-style-type: none"> <li>Click <b>Delete</b> to delete an entry.</li> <li>Click <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> <li>Please also complete the <a href="#">R&amp;D Claim Form</a>. You will be prompted to upload it at the Summary Page.</li> </ol>

# User Guide (Businesses): e-Filing of PIC Cash Payout

## Details of PIC Qualifying Cost (Research and Development) ⓘ

Click [Add Details](#) to enter details of your research and development expenditure ⓘ

## Details of PIC Qualifying Cost (Approved Design Project) ⓘ

Click [Add Details](#) to enter details of your approved design project expenditure

## Declaration

- 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.

## SMS alert

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

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Step	Action/ Note
	<b>Cash Payout Details (Part B) Page</b> (Continued from Page 11)
6	<u>For Approved Design Project Qualifying Costs</u> If you are claiming Approved Design Project costs, click <b>Add Details</b> .

# User Guide (Businesses): e-Filing of PIC Cash Payout

## Details of PIC Qualifying Cost (Research and Development)

Click  to enter details of your research and development expenditure 

## Details of PIC Qualifying Cost (Approved Design Project)

Click  to enter details of your approved design project expenditure

1	Date Incurred (DD/MM/YYYY) 	:	<input type="text"/>		<input type="button" value="Delete"/>
	PIC Qualifying Cost (S\$)	:			
	In-house design 	:	<input type="text"/>	0.00	
	Outsourced design 	:	<input type="text"/>	0.00	
	Total (S\$)	:	<input type="text"/>	0.00	
	Application No. 	:	<input type="text"/>		
	Description 	:	<input type="text"/>		

## Declaration

- 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.

## SMS alert

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

Step	Action/ Note
	<b>Cash Payout Details (Part B) Page</b> (Continued from Page 12)
7	Enter the: <ul style="list-style-type: none"> <li>• Date incurred,</li> <li>• PIC qualifying costs,</li> <li>• Application no., and</li> <li>• Description.</li> </ul>
	<p><u>Notes:</u></p> <ol style="list-style-type: none"> <li>1. Click <b>Delete</b> to delete an entry.</li> <li>2. Click <b>Add Details</b> to enter details of another Approved Design Project. You can submit details of up to 2 Approved Design Projects per application.</li> </ol>

# User Guide (Businesses): e-Filing of PIC Cash Payout

**Declaration**

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.

**SMS alert**

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

Please enter your mobile number

Step	Action/ Note
	<b>Cash Payout Details (Part B) Page</b> (Continued from Page 13)
8	Complete the <b>Declaration</b> .
9	Check the <b>SMS alert</b> checkbox and enter a valid Singapore mobile number to receive SMS when your application is processed.
	<u>Note:</u> 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 Cash Payout Application Status</b> digital service.
10	Click <b>Go to Summary Page</b> to proceed.

# User Guide (Businesses): e-Filing of PIC Cash Payout

General Information Declaration Cash Payout Details (Part A) Cash Payout Details (Part B) **Summary** Acknowledgement

## Summary Page

Name of Organisation : ABCPTE LTD  
 Tax Reference No. : 201301234A

## Instructions

1. Please check the details entered.
2. If you wish to make any amendments, please click on "Amend Application".
3. To submit the application, please click on "Submit to IRAS"

## PIC Cash Payout Claim

Accounting year-end (DD/MM) : 31/12  
 Qualifying quarter/ combined quarters : 01/01/2014 to 30/09/2014  
 Year of Assessment : 2015  
 Month(s) in which 3-local-employee condition is met : Sep 2014  
 Revenue (S\$) for 01/01/2014 to 30/09/2014 : 2.00

## 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 employees
  - 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.
3. I 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.
4. I understand that the election to convert the qualifying costs into cash payout is irrevocable.
5. 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.
6. I declare that the qualifying costs claimed exclude any government grants or subsidies that were given or are pending approval.

## Summary of Qualifying Costs Claimed

	S\$
a) PIC Information Technology (IT) & Automation equipment (including hire purchase)	2,930.00
b) i) In-house training NOT certified by WDA or ITE	0.00
ii) External and/ or certified in-house training	0.00
c) Intellectual property rights acquisition and/ or in-licensing	0.00
d) Patents, trademarks, designs and plant varieties registration	0.00
e) Research & Development activities	5,000.00
f) Approved Design Projects	250.00
<b>Total of (a) to (f)</b>	<b>8,180.00</b>

Step	Action/ Note
	<b>Summary Page</b>
1	Verify that the information entered is correct.

# User Guide (Businesses): e-Filing of PIC Cash Payout

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	<input type="text"/> <input type="button" value="Browse..."/>
2. R&D Claim Form 1	PENDING		2MB	PDF	<input type="text"/> <input type="button" value="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.

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**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.

Mobile Number : +65 99999999

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**Details of Authorised and Contact Persons**

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

Step	Action/ Note
	<b>Summary Page</b> (Continued from Page 15)
2	<p>Click <b>Browse</b> to upload the following:</p> <ul style="list-style-type: none"> <li><a href="#">Hire Purchase (HP) Template</a>, if you are claiming costs incurred on PIC IT and Automation Equipment.</li> <li>Do update Part C of the HP template with the financial period of your claim, before uploading the HP template.</li> <li><a href="#">R&amp;D Claim Form</a>, if you are claiming R&amp;D costs.</li> </ul> <p><u>Notes:</u></p> <ol style="list-style-type: none"> <li>Each document must not exceed 2MB and must be in PDF format.</li> <li>You need not submit other supporting documents. However, please retain and submit them upon request.</li> </ol>

# User Guide (Businesses): e-Filing of PIC Cash Payout

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	<input type="text"/> Browse...	
2. R&D Claim Form 1	PENDING		2MB	PDF	<input type="text"/> 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.

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**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.

Mobile Number : +65 99999999

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**Details of Authorised and Contact Persons**

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

Step	Action/ Note
	<b>Summary Page</b> (Continued from Page 16)
3	Click <b>Amend Application</b> to make changes to your application or save it as a draft at the previous page.
4	Click <b>Submit to IRAS</b> to submit the application to IRAS if you are authorised as an Approver.  Click <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.
	<p><u>Note:</u> A person authorised as a "Preparer" for "PIC Cash Payout" will not be able to submit the application to IRAS.</p> <p>Please arrange for a person authorised as an "Approver" for "PIC Cash Payout" via <a href="#">Corppass</a> to review and submit the application to IRAS.</p>

# User Guide (Businesses): e-Filing of PIC Cash Payout

General Information > Declaration > Cash Payout Details (Part A) > Cash Payout Details (Part B) > Summary > **Acknowledgement**

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**Acknowledgement Page**

Name of Organisation : ABC PTE LTD  
 Tax Reference No. : 201301234A

Your application was successfully filed.

Acknowledgement ID : **220014**  
 Date/ Time : 04/02/2015 11:17:23

**PIC Cash Payout Claim**

Accounting year-end (DD/MM) : 31/12  
 Qualifying quarter/ combined quarters : 01/01/2014 to 31/12/2014  
 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

**Declaration**

- I declare that the information given is true and complete.
- I declare that the business is still in operation and has employed and made CPF contributions for at least 3 local employees
  - in the last month (for Years of Assessment (YAs) 2013 to 2015) of the quarter/ combined quarters; or
  - in the last 3 months (for YAs 2016 to 2018) of the quarter/ combined quarters.
- I 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 to be converted into a cash payout.
- I understand that the election to convert the qualifying costs into cash payout is irrevocable.
- 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.

**Summary of Qualifying Costs Claimed**

	S\$
a) PIC Information Technology (IT) & Automation equipment (including hire purchase)	5,550.00
b) i) In-house training NOT certified by WDA or ITE	0.00
ii) External and/ or certified in-house training	0.00
c) Intellectual property rights acquisition and/ or in-licensing	0.00
d) Patents, trademarks, designs and plant varieties registration	0.00
e) Research & Development activities	0.00
f) Approved Design Projects	0.00
<b>Total of (a) to (f)</b>	<b>5,550.00</b>

Step	Action/ Note
	<b>Acknowledgement Page</b>
1	<p>You will receive an acknowledgement upon successful submission to IRAS.</p> <p><u>Note:</u>                      Acknowledgement number will only be provided for successful submission to IRAS. No Acknowledgement number will be provided for submission pending Approver's action.</p>

# User Guide (Businesses): e-Filing of PIC Cash Payout

Details of PIC Qualifying Costs (Excluding Research & Development and Approved Design Projects)				
S/N	Date Incurred	PIC Activity	Description	Name of Vendor
1	29/01/2014	Cash purchase of PIC IT & automation equipment	copier	copier ltd

  

**Contact Details**

Name of Authorised Person : ABC TAN  
 Designation of Authorised Person : MANAGER  
 Name of Contact Person : ABC TAN  
 Designation of Contact Person : MANAGER  
 Contact Number : 99999999

Please share with us your experience in using our e-Service and give us your feedback.

Step	Action/ Note
	<p><b>Acknowledgement Page</b> (Continued from Page 18)</p>
2	<p>Click <b>Print</b> to print the acknowledgement page.</p> <p>The acknowledgement page can also be retrieved from myTax Portal via the <b>View PIC Scheme Notices</b> digital service.</p> <p>To view the status of your application, please use the <b>View PIC Cash Payout Application Status</b> digital service, 3 days after the submission.</p>

## Contact Information

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

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