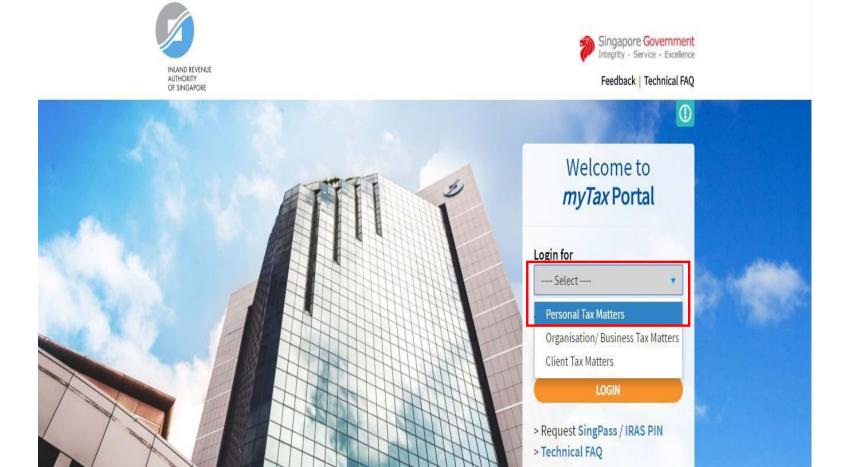
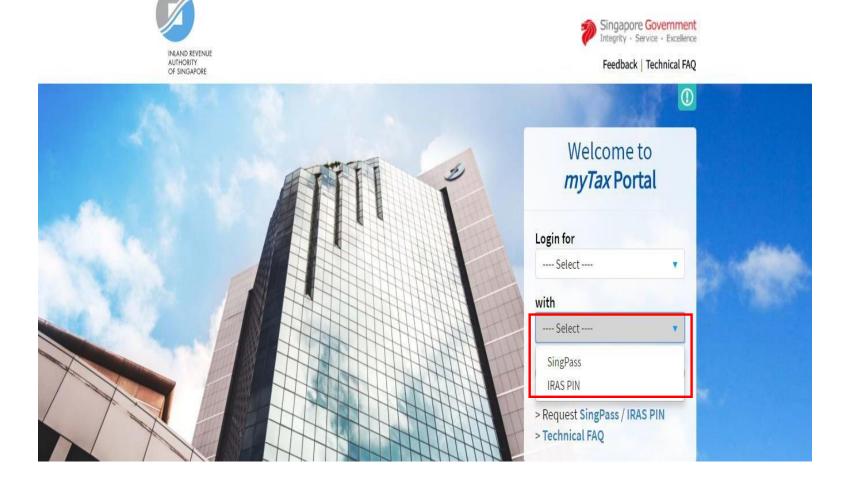


User Guide

Filing of PIC Application Form



Step	Action/ Note
	Logging in to myTax Portal
1	Go to https://mytax.iras.gov.sg
2	Select Personal Tax Matters .



Step	Action/ Note
	Logging in to myTax Portal
3	Log in with your SingPass (see Page 3) or IRAS PIN (see Page 4) by clicking the respective options.



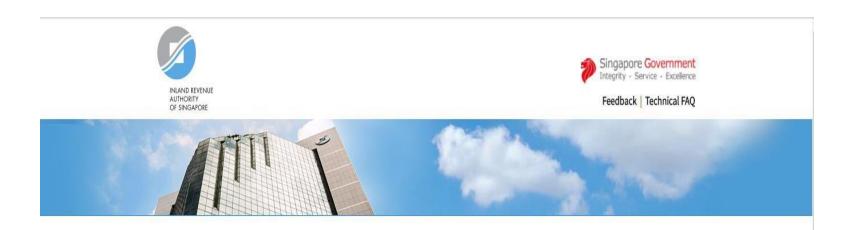


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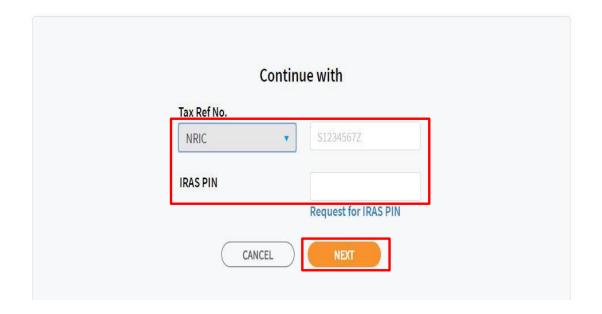
Better protect your personal data with 2FA If you have NOT set up your 2FA, please allow seven to 10 working days for Login setup before you can transact online. Details: tinyurl.com/SingPass2FA. SingPass ID ? Password ? Security Advisory Use strong passwords that are alphanumeric and contain Cancel Login 8-24 characters Forgot SingPass ID or Password? Change your passwords regularly Get tips from the GoSafeOnline website on how to protect Don't have a SingPass ID? Register Now yourself against cyber threats Received an SMS about 2FA auto-registration? Find Out More

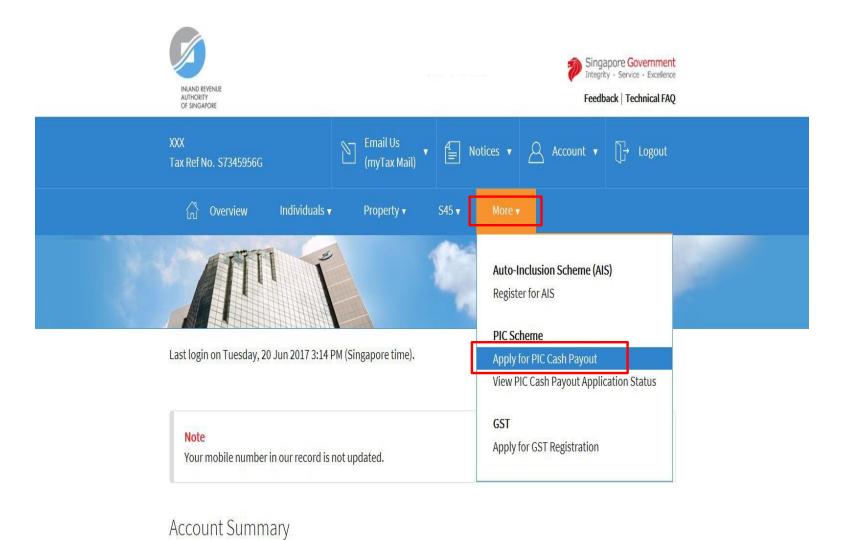
Step	Action/ Note
	Logging in with SingPass
1	Enter SingPass ID and Password .
2	Click Login.

Last updated on 05 July 2015

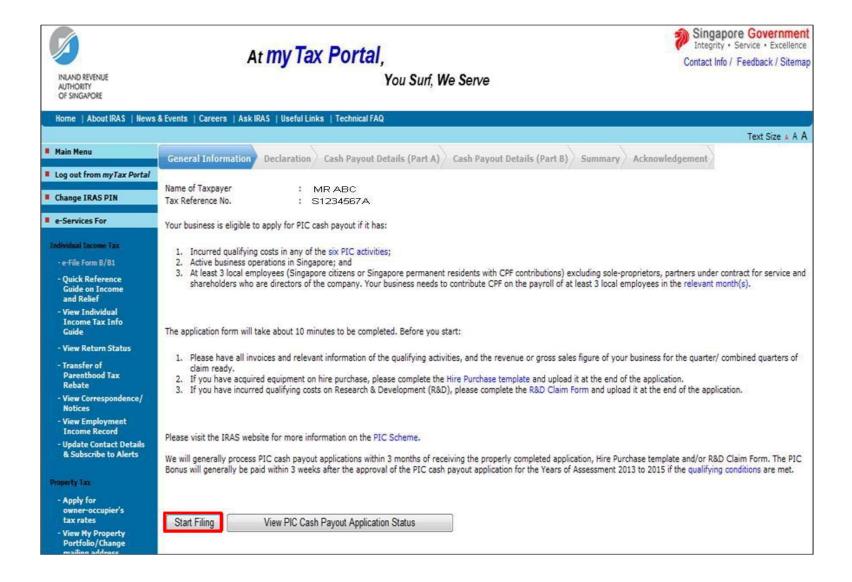


Step	Action/ Note
	Logging in with IRAS Pin
1	Enter the Tax Reference Number and IRAS PIN.
2	Click on Next .

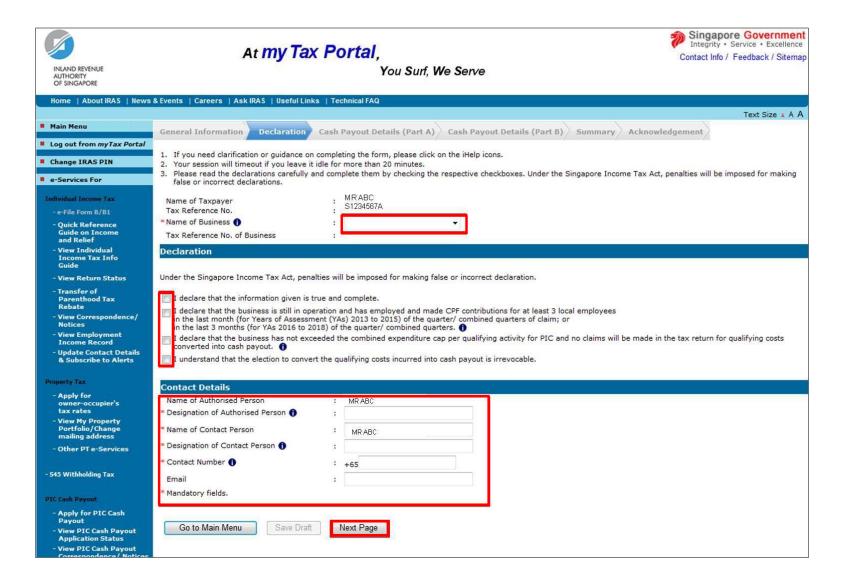




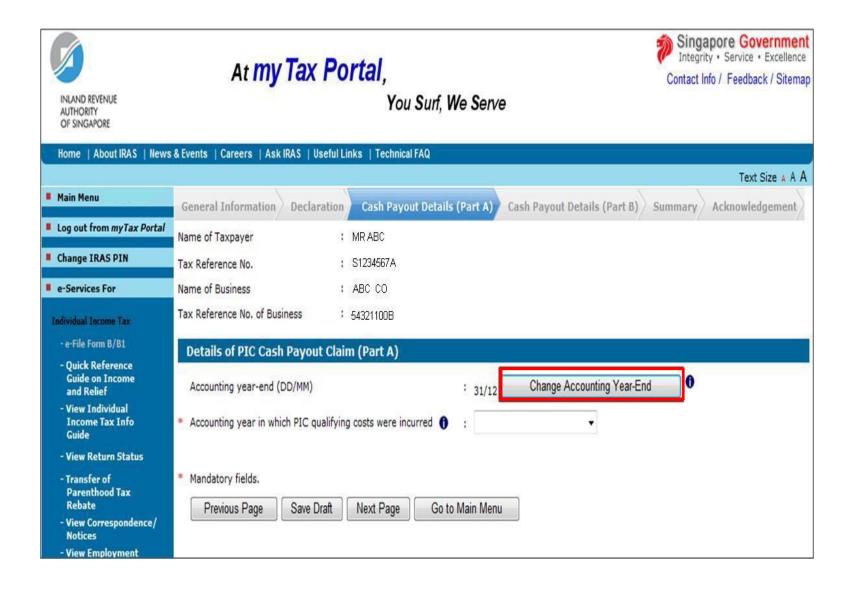
Step	Action/ Note
	Entering the e-Service
1	Click Apply for PIC Cash Payout from the drop-down menu.



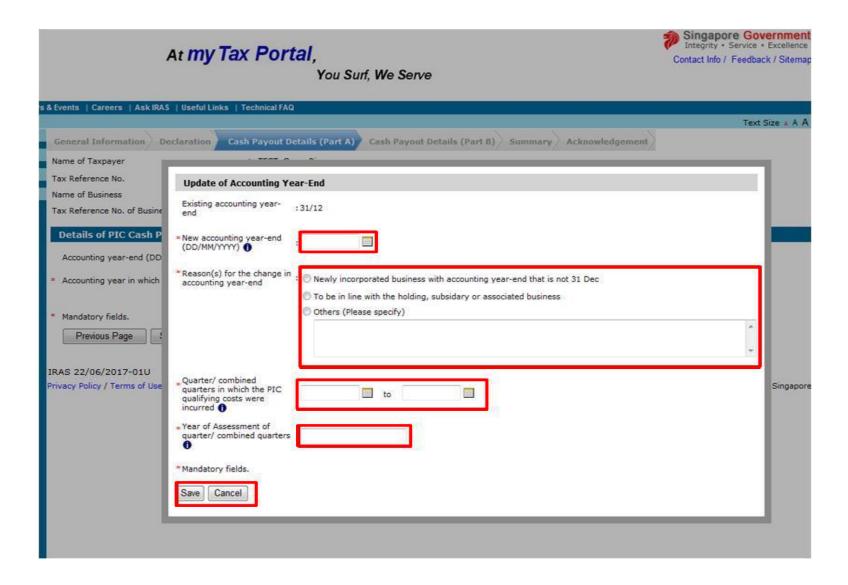
Step	Action/ Note
	General Information Page
1	Click Start Filing to begin.
	Note: Please read the general information to ensure that your business has met the PIC cash payout conditions and prepared the relevant documents before you begin.



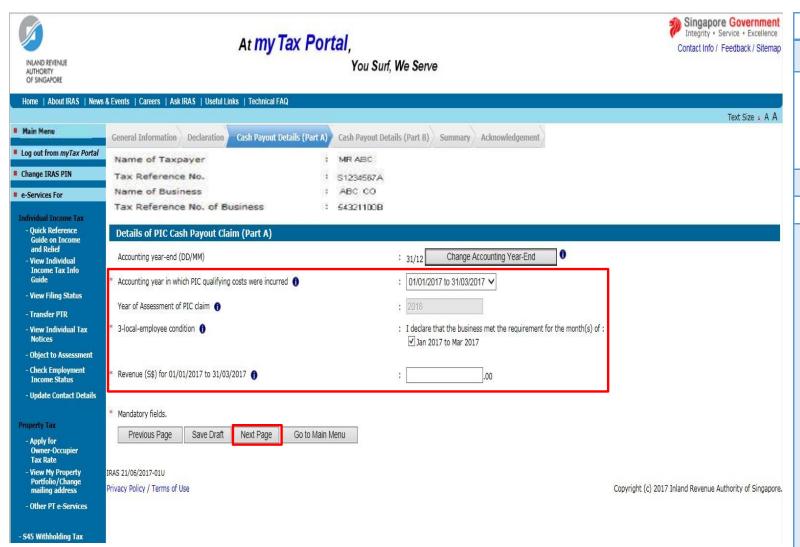
Step	Action/ Note
	Declaration Page
1	Complete the Name of Business .
	 Select: The name of the sole-proprietorship that incurred the PIC qualifying costs, or "Not Registered with ACRA" if the business is not registered with ACRA.
	Please enter the nature of your business in Please describe your business if "Not Registered with ACRA" is selected.
2	Complete the declarations by checking the corresponding checkboxes if you agree with them.
3	Enter the required contact details .
4	Click Next Page to proceed.
	Note: You can click on the 0 button if you are unclear about the respective fields.



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



Step	Action/ Note
	Updating accounting year- end (Continued from Page 8)
2	 Enter the: New accounting year-end Reason(s) for the change in accounting year-end Quarter/ combined quarters in which the PIC qualifying costs were incurred, and Year of assessment of quarter/ combined quarters.
3	Click Save to continue and Cancel to discard the changes.



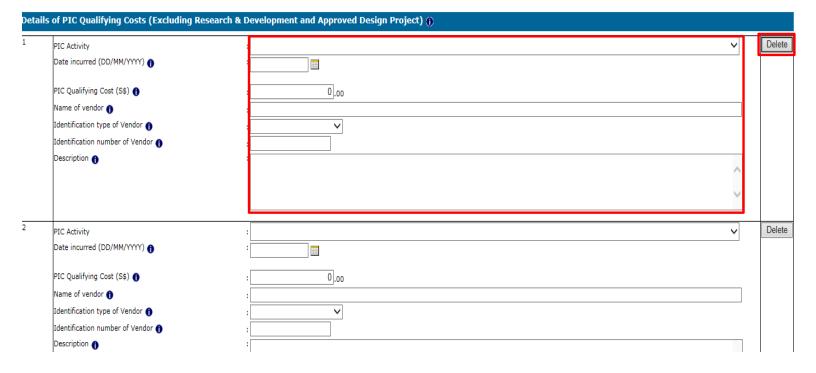
Step	Action/ Note
	Cash Payout Details (Part A) Page
1	 Select the: Period in which the PIC qualifying costs were incurred, and Months in which the 3-local employee condition were met.
2	Enter the revenue for the period shown.
3	Click Next Page to proceed.
	Note: You may only submit one application for each quarter or combined quarters from the same year of assessment in a single day. For sole-proprietors with multiple sole-proprietorships, please submit application for each sole-proprietorship on a separate day. To go to the Previous Page or Save Draft, click the respective buttons. Once a draft is saved, it will be retained in myTax Portal until the filing due date, i.e. 18 April of the relevant Year of Assessment. You may return to complete and submit the saved draft application anytime before the filing due date.



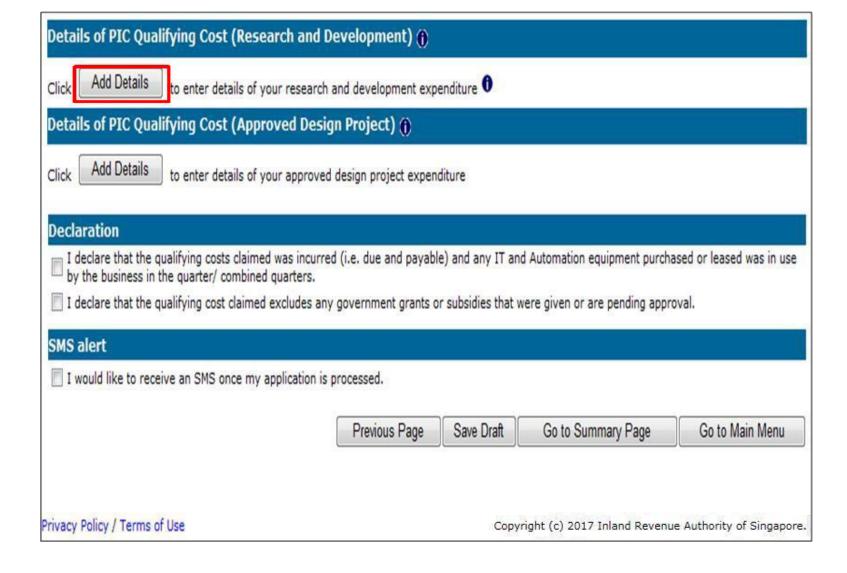
Please enter details of the business' PIC qualifying cost incurred in the selected period of 01/01/2017 to 31/03/2017.

1. The minimum qualifying cost per application is \$400.

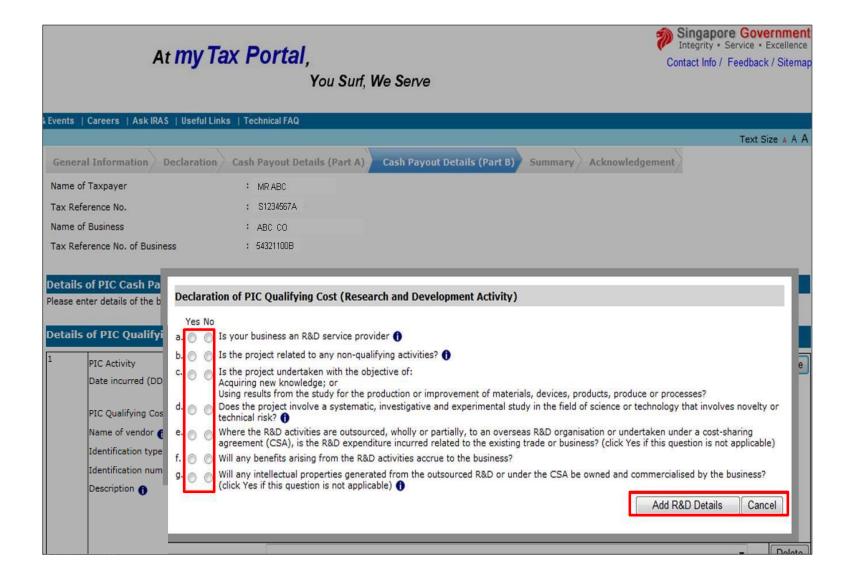
2. If your application consists of more than 15 qualifying items, please consolidate some items, and provide a detailed breakdown of the consolidated items and their qualifying costs in the description box.



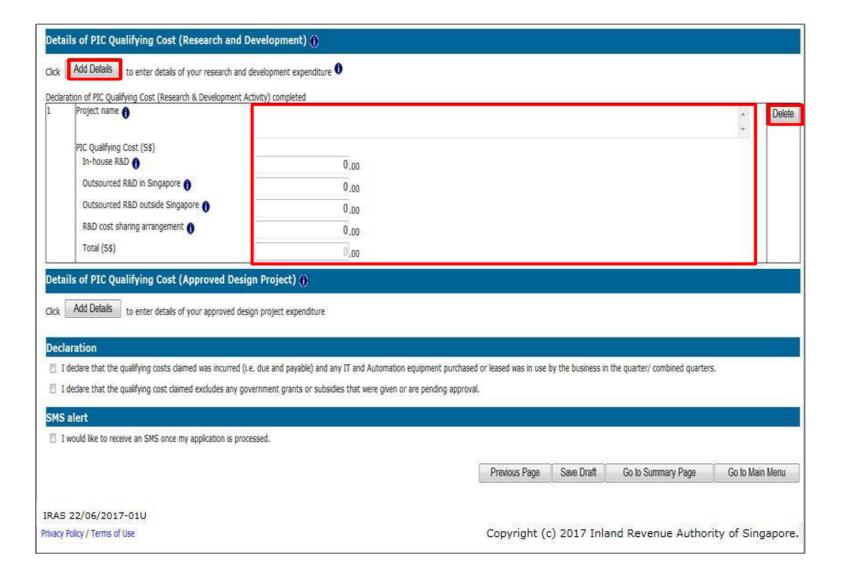
Step	Action/ Note
	Cash Payout Details (Part B) Page
1	For PIC activities, other than R&D and Approved Design Project Select the PIC Activity and enter the: Date incurred PIC qualifying cost Name of vendor, Identification type of Vendor, and Description.
	Note: Click Delete to delete an entry. Click Add Row to enter more qualifying items. You can submit a total of 15 qualifying items per application. If you are claiming costs incurred on PIC IT and Automation Equipment acquired on hire purchase, please complete the Hire Purchase Template. You will be prompted to upload it at the Summary Page.



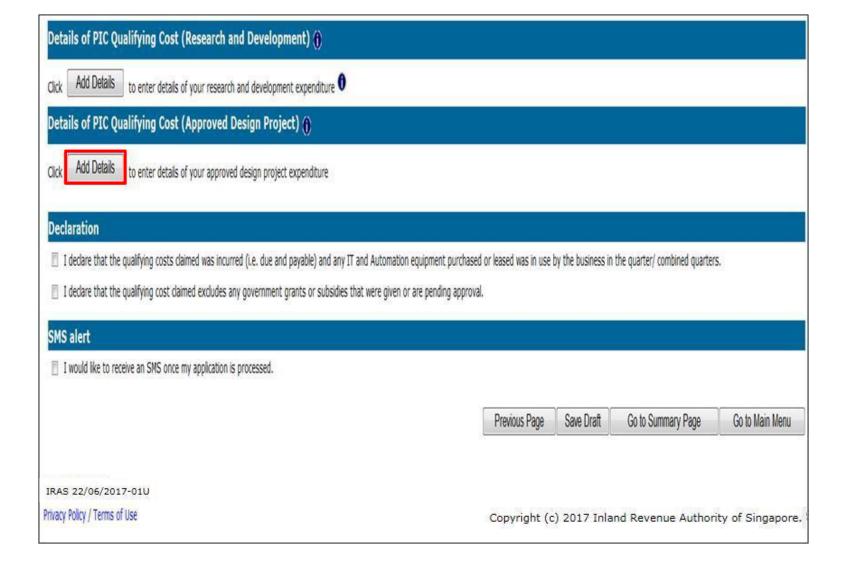
Step	Action/ Note
	Cash Payout Details (Part B) Page (Continued from Page 11)
2	For R&D Qualifying Costs If you are claiming R&D costs, click Add Details.



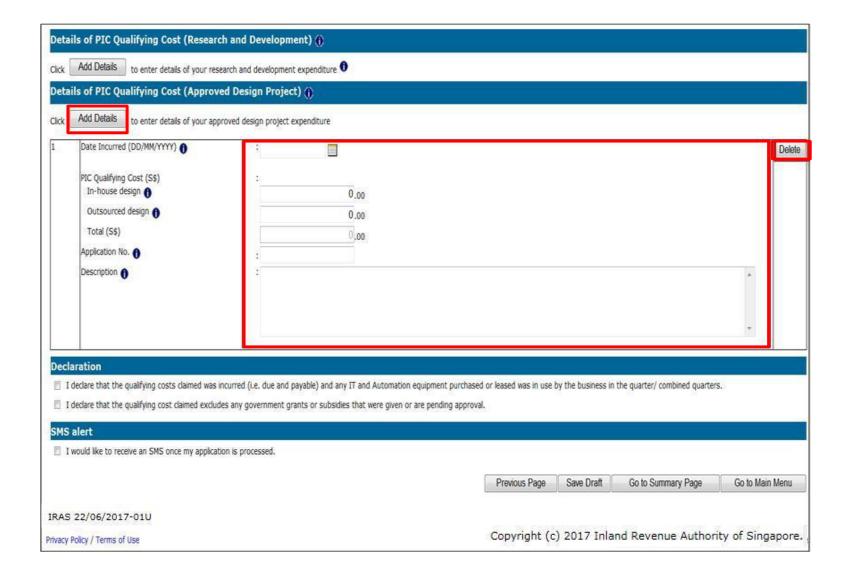
Step	Action/ Note			
	Cash Payout Details (Part B) Page (Continued from Page 12)			
3	Complete the declarations by selecting "Yes" or "No".			
4	Click Add R&D Details to continue and Cancel to discard the changes.			



Step	Action/ Note
	Cash Payout Details (Part B) Page (Continued from Page 13)
5	Enter the: Project name, and PIC qualifying costs.
	Note: Click Delete to delete an entry. Click Add Details to enter
	details of another R&D project. You can submit the details of up to two R&D projects per application.
	Please also complete the R&D Claim Form. You will be prompted to upload it at the Summary Page.



Step	Action/ Note			
	Cash Payout Details (Part B) Page (Continued from Page 14)			
6	For Approved Design Project Qualifying Costs If you are claiming Approved Design Project costs, click Add Details.			



Step	Action/ Note
	Cash Payout Details (Part B) Page (Continued from Page 15)
7	Enter the:Date incurredPIC qualifying costsApplication no., andDescription.
	Note: Click Delete to delete an entry. Click Add Details to enter details of another Approved Design Project. You can submit details of up to two Approved Design Projects per application.

Declaration	
I declare that the qualifying costs claimed were incurred (i.e. due and payable) and any IT and Automation equip	ment 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 per	nding approval.
SMS alert	
Note: The SMS sent will be generic and will not include confidential information like the name of the business or whether application has been approved or rejected, use the "View PIC Cash Payout Application Status" e-Service.	er the application is approved or rejected. It will only state that the application has been processed. To check whether the
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

IRAS 22/06/2017-01U

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Step	Action/ Note
	Cash Payout Details (Part B) Page (Continued from Page 16)
8	Complete the declarations by checking the corresponding checkboxes if you agree with them.
9	Check the SMS alert checkbox and enter a valid Singapore mobile number to receive an SMS when your application is processed.
	Note: The SMS sent will be generic. It will only state that the application has been processed. To check whether the application has been approved or rejected, please use the View PIC Cash Payout Application Status.
10	Click Go to Summary Page to proceed.

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Summary Page	
Name of Taxpayer	: MR ABC
Tax Reference No.	: S1234567A
Name of Business	: ABC CO
Tax Reference No. of Business	: 54321100B

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)

Qualifying quarter/ combined quarters 01/01/2017 to 31/03/2017 Year of Assessment

Month(s) in which 3-local-employee condition is met : Jan 2017 to Mar 2017 Revenue (S\$) for 01/01/2017 to 31/03/2017 : 452,222.00

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.

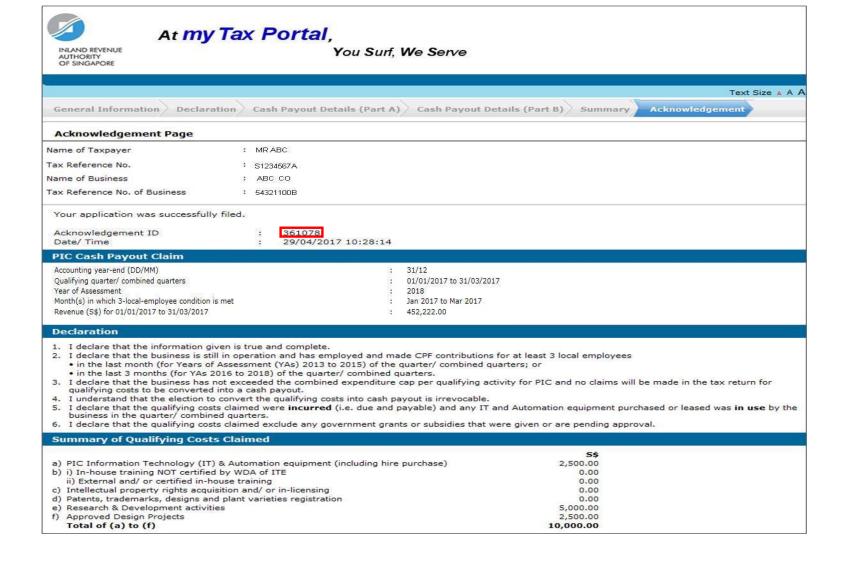
Summary of Qualifying Costs Claimed

	S\$	
a) PIC Information Technology (IT) & Automation equipment (including hire purchase)	2,500.00	
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	2,500.00	
Total of (a) to (f)	10,000.00	

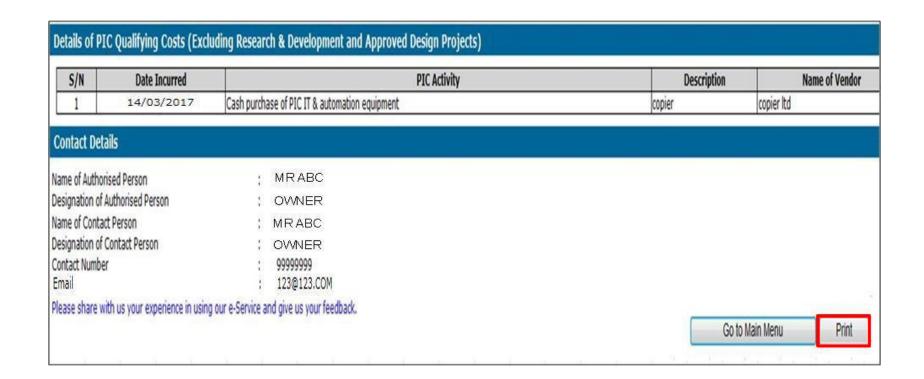
Step	Action/ Note			
	Summary Page			
1	Verify that the information entered is correct.			

Do	Document(s) Submission							
	Type of Document $oldsymbol{ heta}$		Status 0	Due Date	Max File Size Allowed	Acceptable File Type	Attachment	
1.	Hire Purchase Template		PENDING		2MB	PDF		Browse
2.	R&D Claim Form 1		PENDING		2MB	PDF		Browse
R	emember to submit your attachment(s)	before proceed.						
SM	S Alert							
	uld like to receive an SMS once my appli le Number	cation is processed. : +65 9999999						
De	tails of Authorised and Contac	ct Persons						
Desi Nam Desi	e of Authorised Person gnation of Authorised Person e of Contact Person gnation of Contact Person tact Number	MRABC OVNER MRABC OVNER 9999999 123@123.00M					Amend Application	Submit to IRAS

Step	Action/ Note
	Summary Page (Continued from Page 18)
2	Upload, by clicking Browse , the completed: • <u>Hire Purchase Template</u> if you are claiming costs incurred on PIC IT and Automation Equipment, and • R&D Claim Form if you are claiming R&D costs. The documents submitted must not exceed 2MB and must be in the PDF format. You do not have to submit any other supporting documents.
	However, please retain and submit them upon request.
3	Click Amend Application to make changes to your application or save it as a draft at the previous page.
4	Click Submit to IRAS to submit the application to IRAS.



Step	Action/ Note
	Acknowledgement Page
1	When the application is successfully submitted to IRAS, you will receive an Acknowledgement ID.



Step	Action/ Note
	Acknowledgement Page (Continued from Page 20)
2	Click Print to print the acknowledgement page. The acknowledgement page can also be retrieved from myTax Portal via the View Correspondence/ Notices e-Service. To view the status of your application, please use the View PIC Cash Payout Application Status e-Service from the next day onwards.

Contact Information

For enquiries on this user guide, please email se@iras.gov.sg

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