

FORM C-S

Income Tax Return For Year of Assessment 2018

Please read the following notes before you begin filling in this form:

- 1 Download and install Adobe Reader XI (i.e. Version 11) or higher.
<http://get.adobe.com/reader/otherversions/>
- 2 Please enable the **Acrobat Javascript**. To enable **Acrobat JavaScript**, open Adobe Reader and go to Edit > Preferences > JavaScript and select **Enable Acrobat JavaScript**. Close and re-open file after enabling Acrobat Javascript. Then clear Form and enter the figures.
- 3 The contents and requirements of Form C-S may change from year to year. **Therefore, please ensure that you are using the correct version of Form C-S to report your company's income.**
- 4 It is important that you quote the correct Tax Reference No. and Document Identification Number (DIN). **The DIN is unique for each document and is different for each Year of Assessment.**
- 5 You may check the DIN of the Form C-S on IRAS' website: www.iras.gov.sg > e-Services > Businesses > Companies > View DIN.
<https://mytax.iras.gov.sg/ESVWeb/default.aspx?target=PORDINSearch>
- 6 Please enter any negative figure with a minus ('-') sign.
- 7 The Form C-S must be printed in black ink on white paper, taking up full page of the A4 or letter-sized paper. Use 80 grams paper to print the Form C-S.
- 8 If any of the above requirement is not adhered to, the submitted Form C-S will be rejected. In such an instance, the company will be requested to re-submit the Form C-S with the correct format/ layout.

Key features

- 9 Please refer to the explanatory notes for guidance to complete Form C-S. The explanatory notes can be found on IRAS' website: www.iras.gov.sg > *Businesses > Companies > Filing Taxes (Form C-S/ C) > Guidance on Completing Form C-S/ C > Explanatory Notes to Form C-S.*
<https://www.iras.gov.sg/irashome/Businesses/Companies/Filing-Taxes--Form-C-S-Form-C-/Guidance-on-Completing-Form-C-S/-C/>
- 10 Negative figures will be denoted with 'X' on the printed copy.

When you are ready for submission

- 11 Print and sign on the Form C-S.
- 12 Do **not** print this page for submission.

Please enter Company's Particulars

*Tax Reference Number

*Company Name

Address

Place of Control & Management

*DIN

E.g SC 206 16264567890 023

2018 Form C-S

INCOME TAX RETURN

(The Income Tax Act Cap. 134)

It may take you 10 minutes to complete this Form. Please have your financial statements for the year ending in 2017 and tax computation on hand to fill in the Form. Please complete clearly in black ink.

YEAR OF ASSESSMENT 2018

Please use this Form to declare the company's income for the financial year ending in 2017

Date of Issue:

Place where control and management is exercised

Please submit by 30 November 2018.

Qualifying Conditions for submitting Form C-S

Before you complete this Form, please indicate whether the company meets the qualifying conditions for submitting Form C-S: (Enter 'X' below if condition is met)

- a. Singapore-incorporated company
- b. Revenue is S\$5,000,000 or below
- c. Derives only income taxable at 17%
- d. **NOT** claiming/ utilising any of the following items:
- Carry-back of Current Year Capital Allowances/ Losses
 - Group Relief
 - Investment Allowance
 - Foreign Tax Credit and Tax Deducted at Source

You are eligible to submit Form C-S only if all the above 4 qualifying conditions are met. You do **not** need to submit your financial statements, tax computation, supporting schedules or original receipts with this Form. Please retain them and submit to IRAS only upon request. However, if you are claiming the writing-down allowances for Intellectual Property Rights acquired during the financial year ending in 2017 under Section 19B of the Income Tax Act, please submit the Declaration Form to IRAS. If you are not eligible to submit Form C-S, please submit Form C, financial statements, tax computation and supporting schedules instead.

55 Newton Road Revenue House Singapore 307987 1800-356 8622 www.iras.gov.sg

NG WAI CHOONG
Comptroller of Income Tax

Declaration by person filling the Return

The company has met all the qualifying conditions to submit Form C-S and this Return gives a full and true account of the whole of the company's income for the financial year ending in 2017.

Name : _____

Contact number : _____

Signature and date : _____

Designation : _____

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

Dormant Company Only

If the company was dormant in the financial year ending in 2017, please enter 'X' in Box A below.

- A. The company had no income and did not carry on any business in the financial year ending in 2017.

Please enter 'X' in Box B below, if applicable.

- B. The company did not own any investment (e.g. real properties, fixed deposit and foreign shares) in the financial year ending in 2017.

If the company has Unutilised Losses brought forward, please also complete Boxes 14 and 20 on Page 2 of this Form. Otherwise, you only need to complete up to this section on Page 1 of this Form.

Productivity and Innovation Credit + (PIC+) Scheme

Please enter 'X' in Box C below, if applicable.

- C. The company is claiming benefits under the PIC+ Scheme and has met all the qualifying conditions under the Scheme.

For Office Use	1	2	AC	3	TC
----------------	---	---	----	---	----

S\$ (exclude cents)

Section 1: Tax Adjustments

(All fields are compulsory)

Net Profit/ Loss before Tax as per Financial Statements

1		
---	--	--

Less:

Separate Source Income

2		
---	--	--

Non-Taxable Income

3		
---	--	--

Add:

Non-Tax Deductible Expenses

4		
---	--	--

Adjusted Profit/ Loss before Other Deductions

(Box 1 - Box 2 - Box 3 + Box 4)

5		
---	--	--

Less:

Deduction for Renovation or Refurbishment Works under Section 14Q

6		
---	--	--

Enhanced Deductions under Productivity and Innovation Credit (PIC)/ PIC+ Scheme
for training; leasing of PIC IT and automation equipment; in-licensing/ registration of intellectual property rights; R&D; approved design projects

7		
---	--	--

Further Deductions/ Other deductions

8		
---	--	--

Adjusted Profit/ Loss before Capital Allowances

(Box 5 - Box 6 - Box 7 - Box 8)

9		
---	--	--

Add:

Balancing Charge

10		
----	--	--

Less:

Unutilised Capital Allowances brought forward

11		
----	--	--

Current Year Capital Allowances

excluding Enhanced Allowances under Productivity and Innovation Credit (PIC)/ PIC+ Scheme

12		
----	--	--

Enhanced Allowances under Productivity and Innovation Credit (PIC)/ PIC+ Scheme
for acquisition of PIC IT and automation equipment/ intellectual property rights

13		
----	--	--

Unutilised Losses brought forward

14		
----	--	--

Add: Separate Source Income (Boxes 15c, 16 and 17)

S\$ (exclude cents)

Gross Rental Income

15a	
-----	--

Less: Deductible Expenses

15b	
-----	--

Net Rental Income

(Box 15a - 15b. If the amount is negative, '0' will appear)

15c		
-----	--	--

Interest Income

16		
----	--	--

Other Taxable Income

17		
----	--	--

Total Income/ Losses before Donations

(Total of Boxes 9 and 10 - Total of Boxes 11 to 14 + Total of Boxes 15c to 17)

18		
----	--	--

Unutilised Capital Allowances carried forward

19		
----	--	--

Unutilised Losses carried forward

20		
----	--	--

S\$ (exclude cents)

Section 2: Information from Financial Statements

(All fields are compulsory)

Revenue

21

Gross Profit/ Loss

22

Directors' Fees and Remuneration

23

Total Remuneration excluding Directors' Fees and Remuneration

24

Medical Expenses

(Enter the deductible amount)

25

Transport/ Travelling Expenses

26

Entertainment Expenses

27

Inventories

28

Trade Receivables

29

Section 3: Deduction of Unutilised Capital Allowances/ Losses/ Donations Brought Forward

(To be completed if Unutilised Capital Allowances/ Losses/ Donations brought forward are claimed against income of the current Year of Assessment)

Is there a substantial change in the company's ultimate shareholders and their shareholdings as at the relevant dates?

30

(Yes = 1 No = 2)

Is there a change in the principal activities of the company during the basis period?

31

(Yes = 1 No = 2)

Section 4: Tax Exemption Scheme for New Start-up Companies

(To be completed if the company is claiming tax exemption for new start-up companies)

Has the company satisfied all conditions to qualify for the tax exemption scheme for new start-up companies?

32a

(Yes = 1 No = 2)

The company's first Year of Assessment after incorporation

32b

Section 5: Productivity and Innovation Credit (PIC)/ PIC+ Scheme (Total Cost Incurred)

(To be completed if the company has incurred PIC qualifying expenditure. Enter the total cost incurred for each of the following activities. Total cost is derived after excluding grant/ subsidy from the Government/ Statutory Board and amount converted to Cash Payout)

PIC IT and Automation Equipment Acquisition and Leasing

33

S\$ (exclude cents)

Intellectual Property Rights Acquisition and In-Licensing

36

S\$ (exclude cents)

In-house Training not Certified by SkillsFuture Singapore Agency or ITE (capped at \$10,000)

34

Patents, Trademarks, Designs and Plant Varieties Registration

37

External and Certified In-house Training

35

Research and Development Activities

38

Approved Design Projects

39

END OF FORM