User Guide for e-Filing Form C-S/ C (New Companies)

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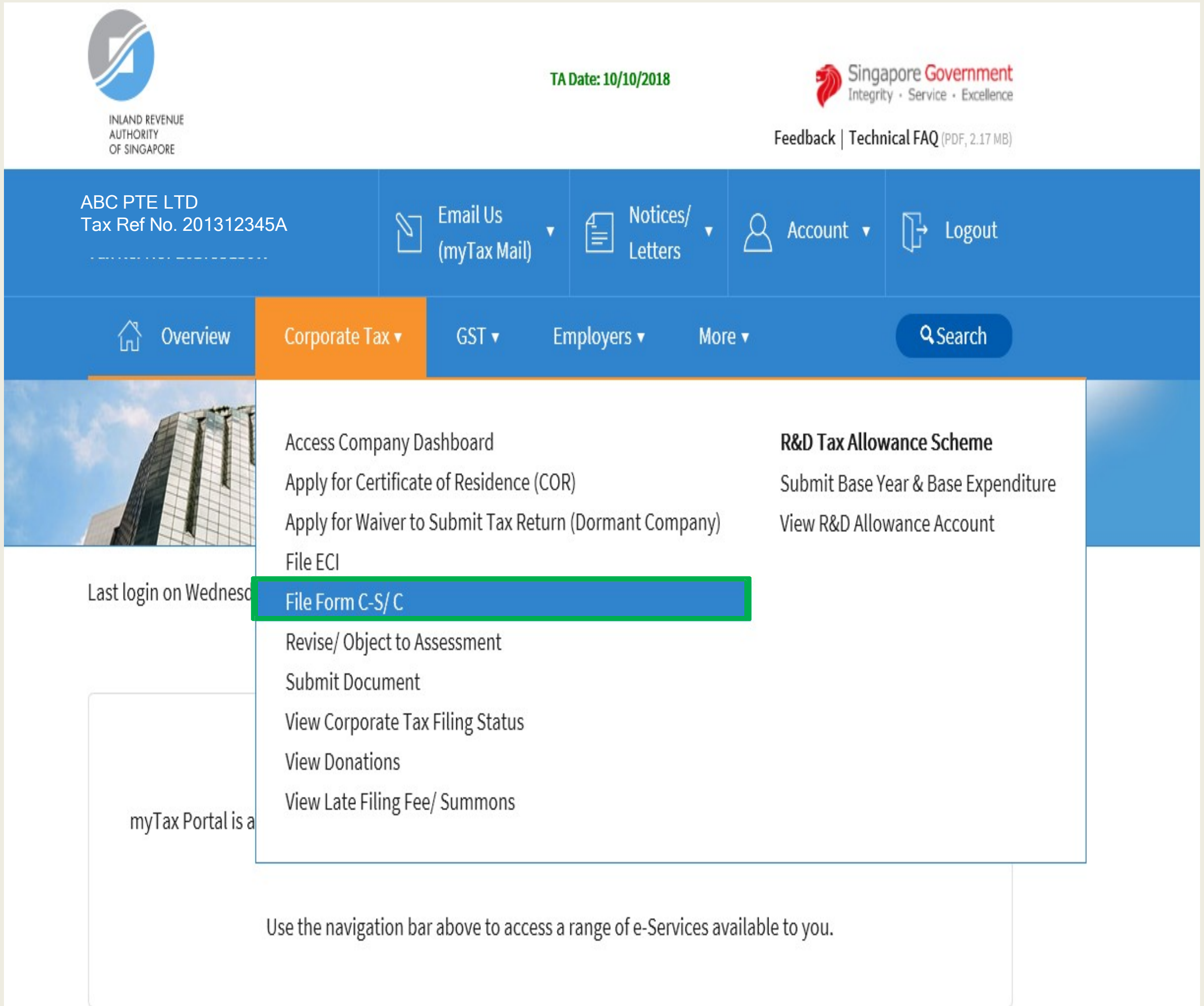

Step	Action/ Note
	Main Menu
1	Upon login to myTax Portal, select the e-Service from the menu: Corporate Tax > **File Form C-S/ C**.
	Note: For steps on logging in to myTax Portal, you may refer to our guides on how to log in to myTax Portal: - Company Login - Tax Agent Login

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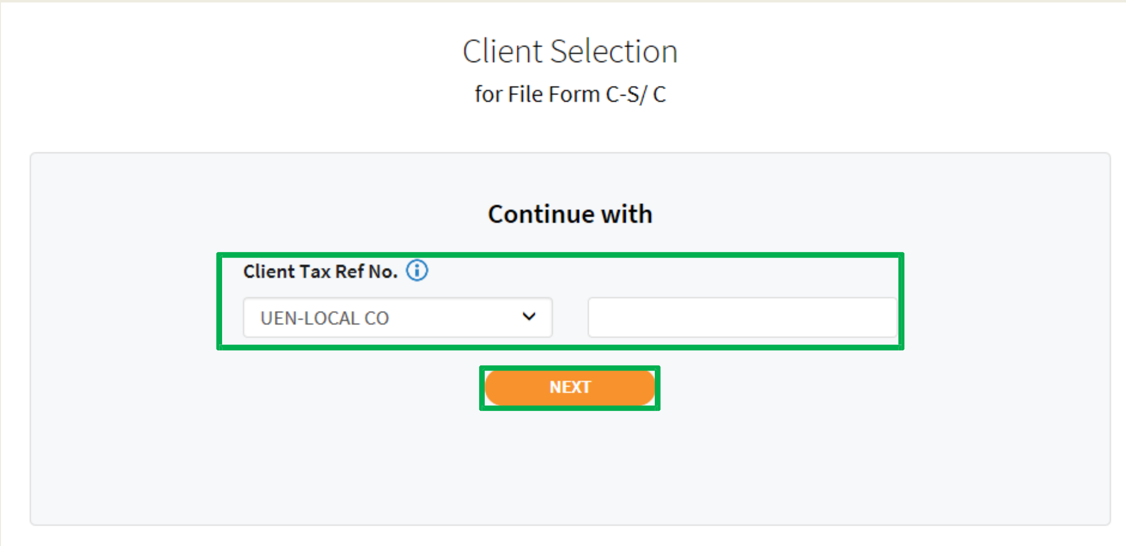

Step	Action/ Note
	Client Selection (This screen is applicable to Tax Agent)
1	Enter the **Client Tax Ref No.**
2	Click on **Next.**

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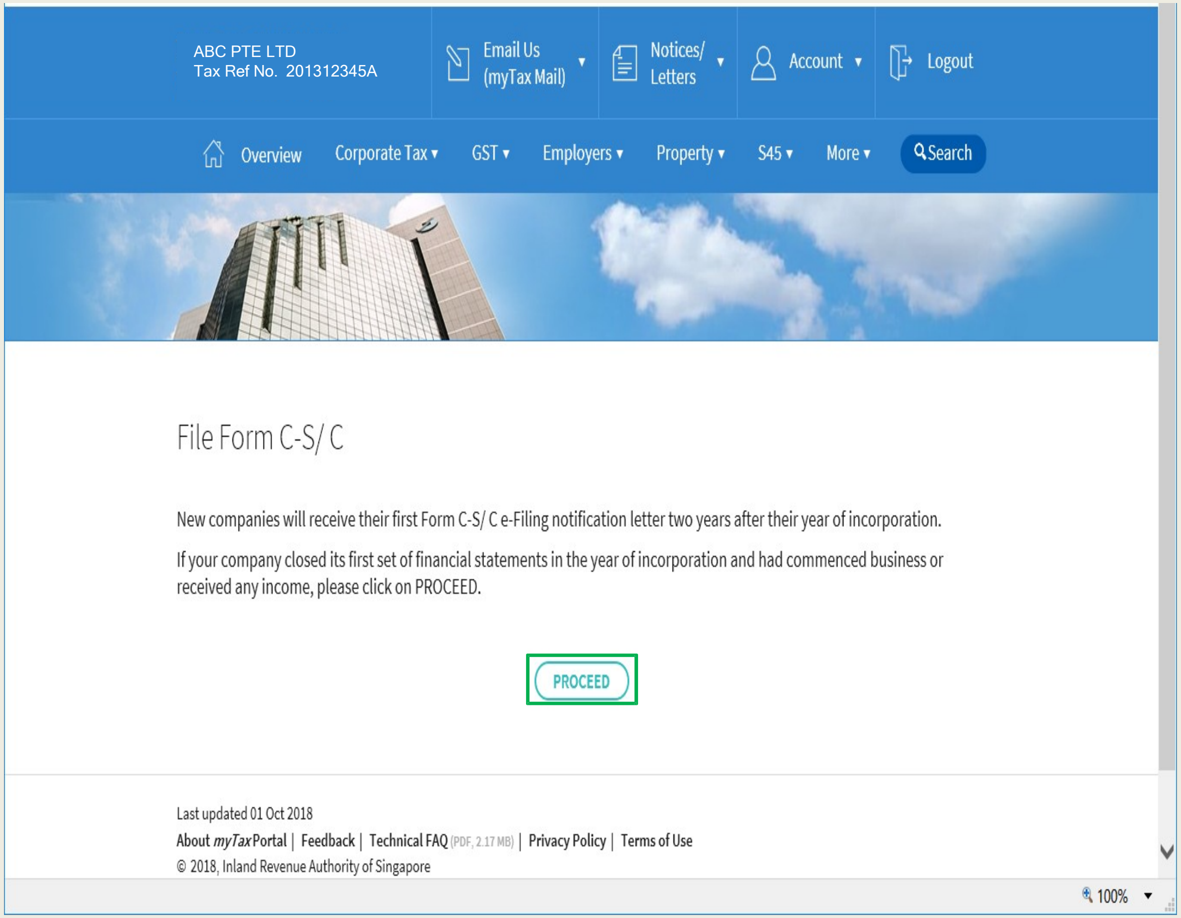

Step	Action/ Note
	Menu
1	Click on **PROCEED** to Request for Form C-S/ C.
	Note: The screenshots shown in this guide will only apply to new companies that close their first set of financial statements in the year of incorporation and are required to file an Income Tax Return (Form C-S/ C) for the Year of Assessment (YA) following the year of incorporation.

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Request for Form C-S/ C

PRINT

1. Declaration

2. Request Outcome

Important

A newly incorporated company will receive its first tax filing (Form C-S/ C) notification two years after its incorporation.

For example, a company incorporated in 2017 will receive its tax filing notification by May 2019. The company will only need to file Form C-S/ C for YA 2019 if it closed its first set of financial statements in 2018.

Complete the following fields if in the year of incorporation, 2017, your company had:

- closed its first set of financial statements; and
- commenced business/ received any income.

1. The company's financial year end (FYE) is 31 DEC. UPDATE FYE

2. The company closed its first set of financial statements in 2017.* Yes No

CANCEL

PRINT

Step	Action/ Note
	Declaration
1	**Update Financial Year End** if there is a change.
2	Enter the required information.
	Note: Only persons authorised as 'Approver' can make changes to Financial Year End.

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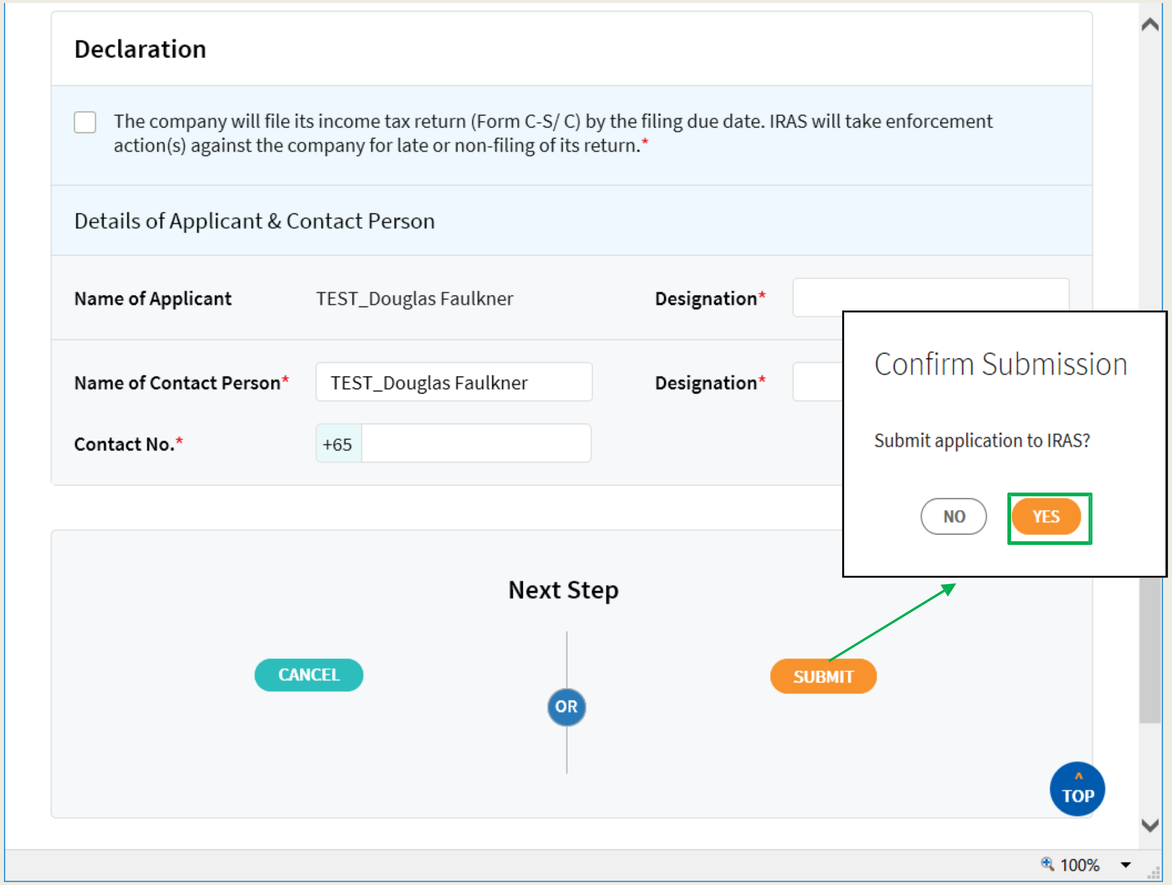

Step	Action/ Note
	Declaration
3	Complete the sections on **Declaration** and **Details of Applicant & Contact Person.**
4	Click on **Submit.**
	<u>Note:</u> Authorised Approver and Preparer can submit the request to IRAS.

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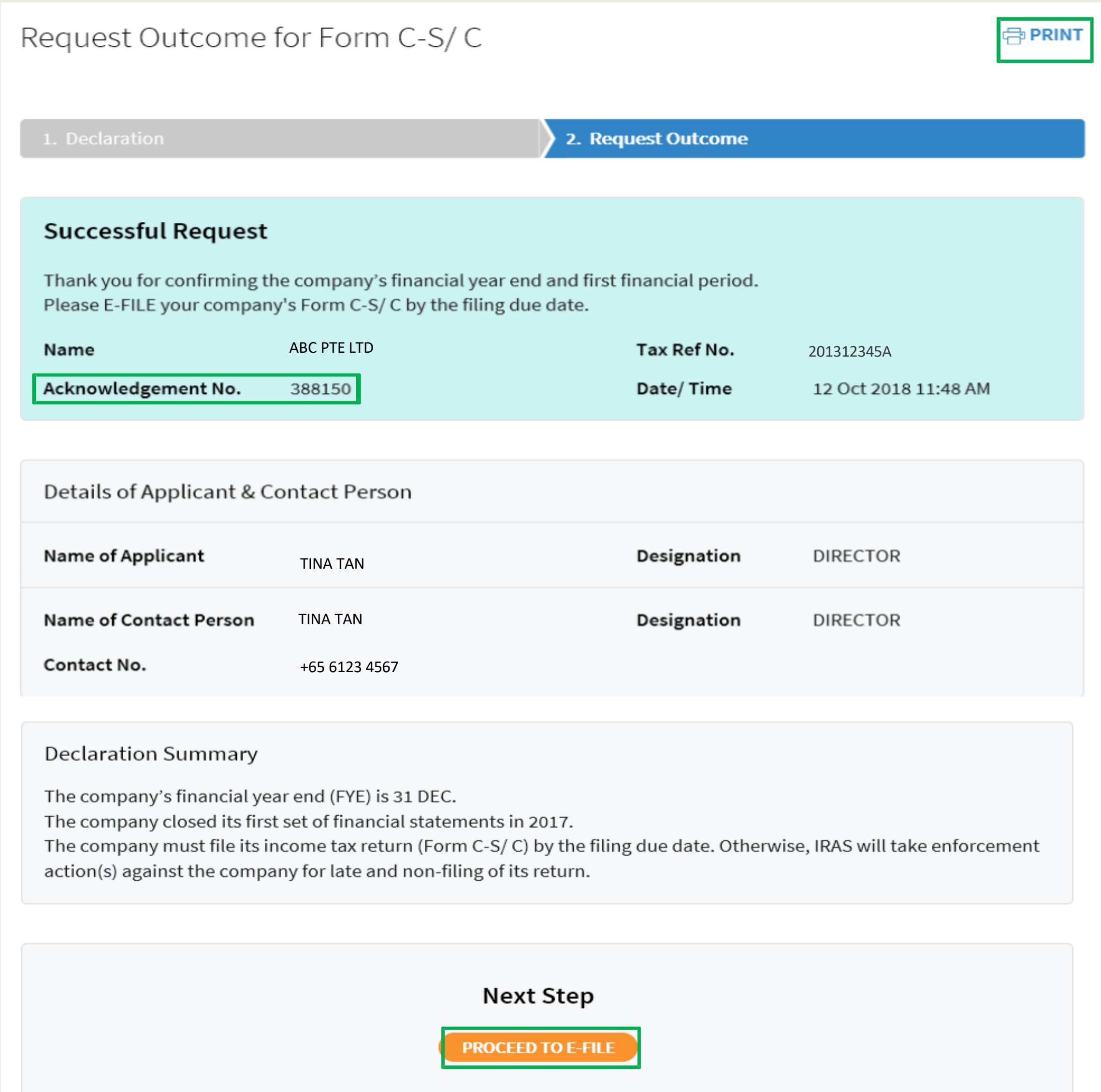
Request Outcome for Form C-S/ C

PRINT

1. Declaration | 2. Request Outcome

Successful Request

Thank you for confirming the company's financial year end and first financial period.
Please E-FILE your company's Form C-S/ C by the filing due date.

Name	ABC PTE LTD	**Tax Ref No.**	201312345A
Acknowledgement No.	388150	**Date/ Time**	12 Oct 2018 11:48 AM

Details of Applicant & Contact Person

Name of Applicant	TINA TAN	**Designation**	DIRECTOR
Name of Contact Person	TINA TAN	**Designation**	DIRECTOR
Contact No.	+65 6123 4567		

Declaration Summary

The company's financial year end (FYE) is 31 DEC.
The company closed its first set of financial statements in 2017.
The company must file its income tax return (Form C-S/ C) by the filing due date. Otherwise, IRAS will take enforcement action(s) against the company for late and non-filing of its return.

Next Step

PROCEED TO E-FILE

Step	Action/ Note
	Request Outcome
1	You will receive an acknowledgement upon successful submission.
2	Click on **PROCEED TO E-FILE** to continue filing for current YA return. From YA 2020, e-Filing of Form C-S/ C is compulsory for all companies.
	Notes: 1. Acknowledgement number will only be provided for successful submission to IRAS. 2. You can click on **Print** to print or save a copy of the Acknowledgement.

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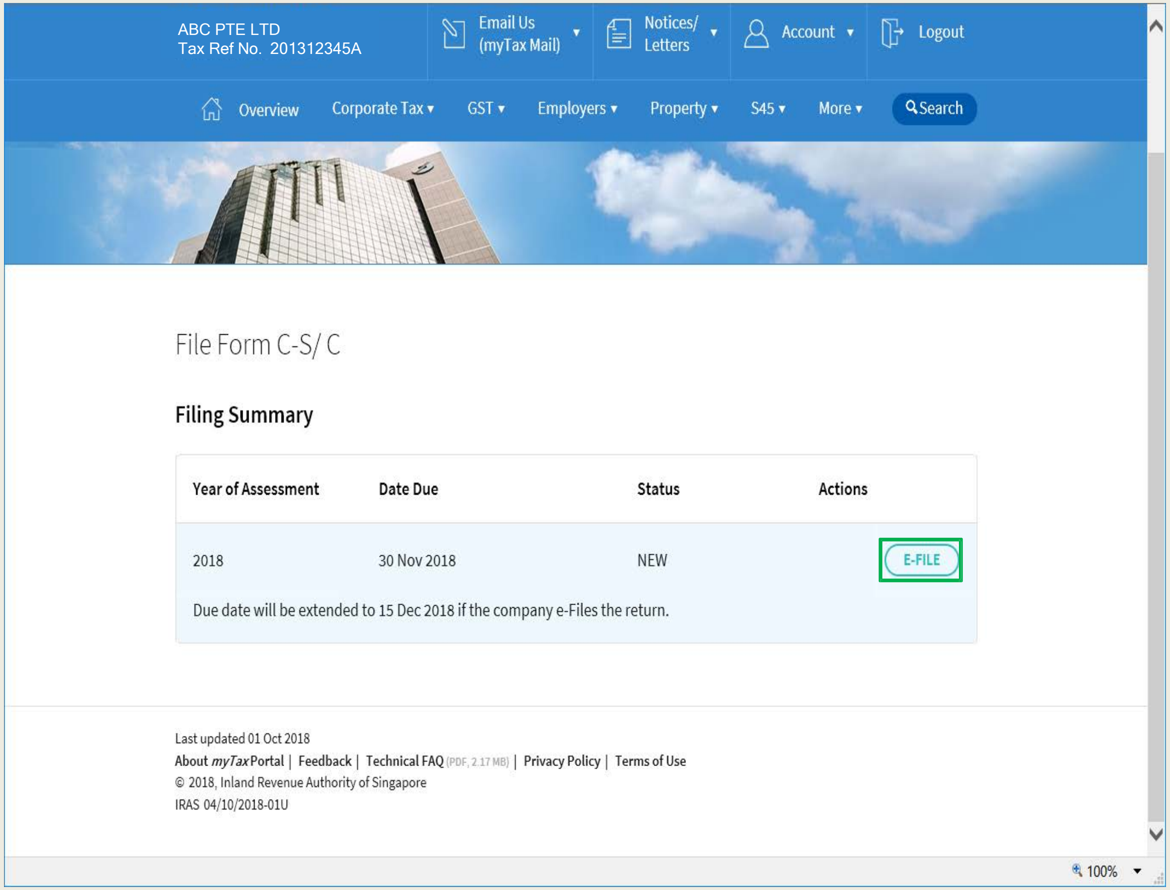

Step	Action/ Note
	Filing Summary
1	Click on **E-File** to begin filing. For the step-by-step guide on e-Filing of Form C-S / C, please refer to: www.iras.gov.sg > e-Services > Businesses > Companies/ Tax Agents.

Contact Information

For enquiries on this user guide, please call 1800 356 8622 or email at myTaxMail.

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