Request for Income Tax Return (Form C-S/C) and Notification of New Financial Year End



Important

- (1) Please complete and submit this form for:
 - (a) Update of Financial Year End

For new companies with financial year end that is <u>not</u> 31 Dec and all other companies with change of financial year end are required to complete **Parts 1 and 3**.

(b) Request for Income Tax Return

For new companies and companies previously granted a waiver to submit the Income Tax Return that

- have commenced/ recommenced business; or
- are in receipt of any source of income

during the basis period of the Year of Assessment concerned are to request a Form C-S/ C filing package by completing **Parts 1 and 2A/ 2B.** Please submit the completed Form C-S/ C by the date stipulated in the Form/ filing package.

(2) This form may take you 5 minutes to fill in.

Part 1 - Company Particulars		
Name of company :		
Tax reference number :		
Registered address :		
Part 2A - For New Companies Only		
First financial period : Day Month Year to Day Month Year		
Income Tax Return requested for Year of Assessment see Note 1:		
Type of Income Tax Return requested for see Note 2: Form C-S Form C (Please indicate with 'X')		
Date business commenced : Day Month Year		
Part 2B - For Companies Previously Granted Waiver to Submit Form C-S/ C Only		
Income Tax Return requested for Year of Assessment see Note 1:		
Type of Income Tax Return requested for see Note 2 : Form C-S Form C (Please indicate with 'X')		
(Please indicate with 'X') Business commenced/ recommenced		
Date business commenced/ recommenced : Day Month Year		
New principal activity (if applicable)		
Receipt of other source of income (e.g. interest, dividend, rent, etc.)		
Date of receipt of income : Day Month Year		
Part 3 - Update of Financial Year End		
New financial year end : Day Month Year		
Reason for the update : New company with financial year end that is <u>not</u> 31 Dec (Please indicate with 'X')		
To be in line with the holding/ subsidiary/ associated company		
Others (please specify)		
Full name of person making the application :		
Capacity of person making the application :		
Signature of person making the application :		
Date of application		
Contact number : : 55 Newton Road, Revenue House, Singapore 307987		

EXPLANATORY NOTES

1 Income is assessed to tax on a preceding year basis.

For example, if a company commenced business or is in receipt of any source of income during the financial year ending Mar 2014, an Income Tax Return is to be requested for the **Year of Assessment 2015**.

IRAS will send you a Form C-S or Form C filing package in Apr every year, starting from your second Year of Assessment. Should you close your first set of financial accounts in the year of the company's incorporation, please request an Income Tax Return by completing **Parts 1 and 2A**.

A company may request and file Form C-S if it meets the following conditions:

Company:	Not claiming/ utilising any of the following items:
- Is incorporated in Singapore	- Carry-back of Current Year Capital Allowances/ Losses
- Has an annual revenue* of S\$1 million or	- Group Relief
below	- Investment Allowance
- Derives only income taxable at 17%	- Research & Development Tax Allowance
	- Foreign Tax Credit and Tax Deducted at Source

^{*} Revenue refers to the main income source of the company excluding separate source income such as interest. For investment holding company, revenue refers to its investment income (e.g. dividend income, interest income).

- IRAS no longer issues paper copies of Form C-S. Eligible companies are strongly encouraged to e-File Form C-S. If you are unable to e-File Form C-S, you may download a softcopy of Form C-S from IRAS' website at www.iras.gov.sg under Quick links > Forms > Business & Employers > Corporate Tax forms > Form C-S.
- The company is <u>not</u> eligible to file Form C-S if any of the above conditions is not met. If so, please e-file **Form C**. If you are unable to e-File Form C, you may download a softcopy of Form C from IRAS' website at <u>www.iras.gov.sg</u> under Quick links > Forms > Business & Employers > Corporate Tax forms > Form C.