



	At my Tax Portal	Step	Action/ Note
INLAND REVENUE AUTHORITY	You Surf, We Serve		Client Selection
OF SINGAPORE	wante Caroare Ack IPAS Heaful Linke Tachnical EAO	1	Enter your client's Tax
Home ADOULTRA'S NEWS & E	venits Caleers Ask inas Useiul Links lechnical faq		Reference No.
Main Menu	Client Selection	2	Click Retrieve to proceed.
Log out from myTax Portal	Please enter the Tax Reference Number of the company you wish to act for.		
Change IRAS PIN			
e-Services For	Tax Reference No. : UEN-LOCAL CO		
- Corporate Tax	Retrieve Go to Main Menu		
- Goods & Services Tax			
Partnership	IRAS 06/02/2015-01R		
- How to e-file Form P	Privacy Policy / Terms of Use		
- View Return Status			
Notices			
& Subscribe to Alerts			
Property Tax			
- Apply for owner-occupier's tax rates			
- View My Property Portfolio/Change mailing address			
- Other PT e-Services			
- S45 Withholding Tax			
- Tax Clearance			
- e-Submission - View DIN of			
Individual Tax Forms			
PIC Cash Payout			
- Apply for PIC Cash Payout			3
- View PIC Cash Payout Application Status			

	Singapore Governi Integrity · Service · Exce	ence Step	Action/ Note
INLAND REVENUE AUTHORITY OF SINGAPORE	At Thy Tax FUILdI, You Surf, We Serve	lemap	General Information Page
Home About IRAS News &	Events Careers Ask IRAS Useful Links Technical FAQ Text Size #	A A 1	Click on Start Filing to begin.
Main Menu Log out from myTax Portal Change IRAS PIN e-Services For	General Information Declaration Cash Payout Details (Part A) Cash Payout Details (Part B) Summary Acknowledgement Name of Organisation : ABC PTE LTD : 201301234A Your business is eligible to apply for PIC cash payout if it has: : : :		Note: Please read the general information and ensure
- Corporate Tax - Goods & Services Tax Partnership - How to e-file Form P	 Incurred qualifying costs in any of the six PIC activities; Active business operations in Singapore; and 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 con Your business needs to contribute CPF on the payroll of at least 3 local employees in the relevant month(s). 	bany.	business has met the PIC cash payout conditions and prepared the relevant documents
 View Return Status View Correspondence/ Notices Update Contact Details & Subscribe to Alerts 	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.		before you begin.
Property Tax - Apply for owner-occupier's tax rates - View My Property Portfolio/Change mailing address - Other DT e-Sonices	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 a approval of the PIC cash payout application for the Years of Assessment 2013 to 2015 if the qualifying conditions are met.	er the	
- S45 Withholding Tax - Tax Clearance - e-Submission - View DIN of Individual Tax Forms	Start Filing View PIC Cash Payout Application Status IRAS 11/02/2015-02R Privacy Policy / Terms of Use Copyright (c) 2015 Inland Revenue Authority of Sir	japore.	
PIC Cash Payout - Apply for PIC Cash Payout			4

	singapore	Step	Action/ Note
	At my Tax Portal, Contact Info / Fe		Declaration Page
INLAND REVENUE AUTHORITY OF SINGAPORE	You Surf, We Serve	1	Complete the Name of Business if
Home About IRAS News 8 Main Menu Main Menu Log out from myTax Portal Change IRAS PIN e -Services For - Corporate Tax - Goods & Services Tax Partnership - How to e-file Form P - View Return Status - View Corporateus	R Events Careers Ask IRAS Useful Links Technical FAQ General Information Declaration 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 : ABC PTE LTD Tax Reference No. : 201301234A * Name of Business : . Tax Reference No. of Business : . Under the Singapore Income Tax Act, penalties will be imposed for making false or incorrect declaration. .		 Ine company owns sole- proprietorship(s). Select: The name of the sole- proprietorship that incurred PIC qualifying costs and is claiming PIC, or "Not applicable" if the company is claiming PIC. The Name of Business will not be shown if the company does not own sole-proprietorships.
Notices - Update Contact Details & Subscribe to Alerts	 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 	2	Complete the Declaration.
Property Tax - Apply for owner-occupier's tax rates - View My Property Portfolio/Change mailing address	in the last month (for YAs 2016 to 2018) of the quarter/ combined quarters.	3	Enter the required Contact Details . You can amend the Name and Designation of Contact Person if it is different from the Authorised person.
- Other PT e-Services	Name of Auchorised Person : ABC TRIN	4	Click on Next Page to proceed.
- S45 Withholding Tax - Tax Clearance - e-Submission - View DIN of Individual Tax Forms	* Name of Contact Person : * Designation of Contact Person : * Contact Number : + 455 Email :		Note: At any point in time, you can click on the 1 button for explanations of the respective fields.
PIC Cash Payout - Apply for PIC Cash Payout - View PIC Cash Payout Application Status	Go to Main Menu Save Draft Next Page		

Ø	At my Tax Portal.	Singapore Government Integrity • Service • Excellence Contact Info / Feedback / Siteman	Step	Action/ Note
INLAND REVENUE AUTHORITY OF SINGAPORE	You Surf, We Serve			Updating accounting year-end
Home About IRAS News &	Events Careers Ask IRAS Useful Links Technical FAQ		1	Click on Change
Main Menu	General Information Declaration Cash Payout Details (Part A) Cash Payout Details (Part B) Summary Acknowledgement	Text Size 🛦 A A		Accounting Year-End
Log out from my Tax Portal	Name of Orcanisation : ABC PTF LTD			hyper client's
Change IRAS PIN	Tax Reference No. : 201301234A			year-end is different
e-Services For	Details of PIC Cash Payout Claim (Part A)			from that displayed.
- Corporate Tax				
- Goods & Services Tax	Accounting year-end (DD/MM) : 31/12 Change Accounting Year-End			
Partnership	Accounting year in which PIC qualifying costs were incurred 0 : •			
- How to e-file Form P				
- View Return Status	* Mandatory fields.			
- View Correspondence/ Notices - Update Contact Details & Subscribe to Alerts	Previous Page Save Draft Next Page Go to Main Menu			
	IRAS 11/02/2015-02R			
Property Tax	Privacy Policy / Terms of Use Co	opyright (c) 2015 Inland Revenue Authority of Singapore		
- Apply for owner-occupier's tax rates				
- View My Property Portfolio/Change mailing address				
- Other PT e-Services				
- S45 Withholding Tax				
- Tax Clearance				
- e-Submission				
Individual Tax Forms				
PIC Cash Payout				
- Apply for PIC Cash Payout				6

A+ my Tax Portal	Singapore Government Integrity • Service • Excellence	Step	Action/ Note
At my rax Portar , You Surf, We Serve	Contact Info / Feedback / Sitemap		Updating accounting year-end (Continued from Page 6)
General Info Name of Orga Tax Reference Existing accounting year-end Existing accounting year-end (Db/MM/YYYY) * New accounting year-end (Db/MM/YYYY) * Reason(s) for the change in accounting year-end * Accounting * Reason(s) for the change in accounting year-end • To be in line with the holding, subsidary or associated business • Others (Please specify) * accounting * Revenue (S	Text Size A A	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. (For examples on how to complete this field, please refer to Q12 and Q13 of the FAQs.) Year of Assessment of quarter/ combined quarters
Mandatory 1 Previou Year of Assessment of quarter/ combined quarters 0 :		3	Click on Save to continue or Cancel to discard the changes.
IRAS 30/01/2015 Privacy Policy / * Mandatory fields. Save Cancel	(c) 2015 Inland Revenue Authority of Singapore		7

			Action/ Note
	At my Tax Portal,		Cash Payout Details (Part A) Page
AUTHORITY OF SINGAPORE	You Sun, We Serve	1	Select the:
Home About IRAS News	& Events Careers Ask IRAS Useful Links Technical FAQ		 Period in which the PIC qualifying costs were incurred and
 Main Menu Log out from myTax Portal 	General Information Declaration Cash Payout Details (Part A) Cash Payout Details (Part B) Summary Acknowledgement		 Months in which the 3-local employee condition was met.
Change IRAS PIN	Name of Organisation : ABC PTE LTD Tax Reference No. : 201301234A	2	Enter the Revenue for the period
e-Services For	Details of PIC Cash Payout Claim (Part A)		shown.
- Corporate Tax	Accounting year-end (DD/MM) : 31/12 Change Accounting Year-End	3	Click on Next Page to proceed.
- Goods & Services Tax	Accounting year in which PIC qualifying costs were incurred Accounting year in which PIC qualifying costs were incurred Control of the second seco		Notes:
- How to e-file Form P	Year of Assessment of PIC claim 2015		 The PIC cash payout application can only be submitted after the end of
- View Return Status	3-local-employee condition 1 declare that the business met the requirement for the month(s) of -		each quarter/ combined consecutive
 View Correspondence/ Notices Update Contact Details 	🗹 Dec 2014 🗖 Sep 2014 🗖 Jun 2014 🖉 Mar 2014		quarters. You may only submit 1 application for each quarter or
& Subscribe to Alerts	 Revenue (S\$) for 01/01/2014 to 31/12/2014 (12,345.00) 		combined quarters from the same
Property Tax			Year of Assessment in a single day.
- Apply for owner-occupier's tax rates	* Mandatory fields.		2. To go to the Previous Page or Save
- View My Property Portfolio/Change mailing address	Previous Page Save Draft Next Page Go to Main Menu		Once a draft is saved, it will be
- Other PT e-Services	IRAS 11/02/2015-02R		filing due date. You may return to
	Privacy Policy / Terms of Use		complete and submit the saved draft
- S45 Withholding Tax			application anytime before the filing
- Tax Clearance - e-Submission			due date of the relevant Year of
- View DIN of Individual Tax Forms			Assessment – 30 Nov if you submit a
			paper Corporate Income Tax return;
PIC Cash Payout			or 15 Dec if you e-File the Corporate
Payout			8

General Information Declaration Cash Payout Details (Part A) Cash Payout Details (Part B) Summary Acknowledgement	Step	Action/ Note
Name of Organisation : TEST_IGLOW & BACHRACH		Cash Payout Details (Part B) Page
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). (0)	1	 For PIC activities, other than R&D and <u>Approved Design Project</u> Select the PIC Activity and enter the: <u>Date incurred</u> PIC qualifying cost Name, Identification Type and Identification Number of Vendor; and Description.
I PIC Activity Date incurred (DD/MM/YYYY) PIC Qualifying Cost (S\$) Name of vendor () Identification type of Vendor () Identification number of Vendor () Description ()		 Notes: Click Delete to delete an entry. Click Add Row at the bottom of this segment to enter more qualifying items. You can submit a total of 15 qualifying items per application. If you are unsure of your vendor's Unique Entity Number/ Registration Number, you may make use of the <u>Search for UEN</u> (at <u>www.UEN.gov.sg</u>) to retrieve it using your vendor's company/ business name. If you are claiming costs incurred on PIC IT and Automation Equipment acquired on hire purchase, please complete the <u>Hire Purchase Template</u>. You will be prompted to upload it at the Summary Page.

Details of PIC Qualifying Cost (Research and Development) 🕦					Step	Action/ Note
Click Add Details to enter details of your research and development expenditure 0						Cash Payout Details (Part B) Page (Continued from Page 9)
Details of PIC Qualifying Cost (Approved Design Project) 🌔					2	For R&D Qualifying
Click Add Details to enter details of your approved design project expenditure						<u>Costs</u> If you are claiming R&D costs, click on Add Details
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 l	by the business in	the quarter/ combined quarters	3.		
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.						
	Previous Page	Save Draft	Go to Summary Page	Go to Main Menu		
IRAS 30/01/2015-02R						
Privacy Policy / Terms of Use			Copyright (c) 2015 Inland Reve	nue Authority of Singapore		

	At my Tax Portal , You Surf, We Serve	Singapore Government Integrity • Service • Excellence Contact Info / Feedback / Sitemap
Events Careers Ask IF	AS Useful Links Technical FAQ	Text Size + A
General Information	Declaration Cash Payout Details (Part A) Cash Payout Details (Part B) Summary Acknowledgement	ICAL JEC & A A
Name of Organisation	: ABC PTE LTD	
Tax Reference No.	: 201301234A	
Please enter d Details of I 1 PIC / Date PIC (0 Nam 6 0 9 0 0 0 0 0 0 0 0 0 0 0 0 0	 Note of Pace Quantying cost (recedencing and peverophile in Activity) 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: A quing new knowledge; or Ung results from the study for the production or improvement of materials, devices, products, produce or processes? D es the project involve a systematic, investigative and experimental study in the field of science or technology that involves novelty or technical rk? () W here 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 activities are outsourced, wholly or partially, to an overseas? (click Yes if this question is not applicable) W I any benefits arising from the R&D activities accrue to the business? W I any intellectual properties generated from the outsourced R&D or under the CSA be owned and commercialised by the business? (click Yes if this a justion is not applicable) Add R&D Details Cancel 	Delete
2 PIC Activity		▼ Delete

Step	Action/ Note
	Cash Payout Details (Part B) Page (Continued from Page 10)
3	Complete the Declaration by selecting "Yes" or "No".
4	Click on Add R&D Details to continue and Cancel to discard the changes.

Details of PIC Qualifying Cost (Research and Development) 🔴	Step	Action/ Note
Click Add Details to enter details of your research and development expenditure ①		Cash Payout Details (Part B) Page (Continued from Page 11)
1 Date Incurred Delete (DD/MM/YYYY) Image: Constraint of the second seco	5	Enter the: • Date Incurred, • Project name, and • PIC qualifying costs.
PIC Qualifying Cost (S\$) : In-house R&D O.00 Outsourced R&D in Singapore O.00 Outsourced R&D Interval Interval Interval Interval Interval Interval Interval Interval Interval		 <u>Notes:</u> 1. Click on Delete to delete an entry. 2. Click on Add Details to enter details of another R&D project. You can submit the details of up to 2 R&D projects per application.
Details of PIC Qualifying Cost (Approved Design Project) ① Click Add Details to enter details of your approved design project expenditure Declaration		 Please also complete the <u>R&D Claim Form</u>. You will be prompted to upload it at the Summary Page.
 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. 		

Details of PIC Qualifying Cost (Research and Development) 🕧		Action/ Note
Click Add Details to enter details of your research and development expenditure 0		Cash Payout Details
Details of PIC Qualifying Cost (Approved Design Project) 🕦		(Continued from Page 12)
Click Add Details to enter details of your approved design project expenditure		
	6	For Approved Design
Declaration		If you are claiming Approved Design Project costs, click on Add Details.
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.		
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.		
Previous Page Save Draft Go to Summary Page Go to Main Menu		

Click Add Details to enter details of your research and development expenditure Cash Payout Details (Part B) Page (Continued from Page 13) Click Add Details to enter details of your approved design project expenditure T Enter the: 1 Date Incurred (DD/MM/YNY) ① : Details of PIC Qualifying Cost (Ss) : 1 In-house design ① ① 0.0 Details of 1 Outsourced design ① ① 0.0 Details of 1 Outsourced design ① ① 0.0 Description. 1 Description ① 1 declaration 1 declaration	Details of PIC Qualifying Cost (Research and Development) 🕦	Step	Action/ Note
I Deter Incurred (DD/MM/YYYY) Image: Construction on the constend on the constend on the construction on	Click Add Details to enter details of your research and development expenditure ① Details of PIC Qualifying Cost (Approved Design Project) ① Click Add Details to enter details of your approved design project expenditure		Cash Payout Details (Part B) Page (Continued from Page 13)
Outcome design U_00 Total (S\$) 0.00 Application No. Description 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. 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. 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, use the "View PIC Cash Payout Application Status" e-Service. I would like	1 Date Incurred (DD/MM/YYYY) Image: Delete PIC Qualifying Cost (S\$) Image: Delete In-house design Image: Delete Outsourced design Image: Delete	7	 Enter the: Date incurred, PIC qualifying costs, Application no., and Description.
Declaration up to 2 Approved Design Projects per projects per projects per projects per projects per projects per project. I declare that the qualifying costs claimed exclude any government grants or subsidies that were given or are pending approval. 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.	Total (S\$) Application No. () Description ()		 <u>Notes:</u> 1. Click on Delete to delete an entry. 2. Click on Add Details to enter details of another Approved Design Project. You can submit details of
 I declare that the qualifying costs claimed exclude any government grants or subsidies that were given or are pending approval. 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. 	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.		up to 2 Approved Design Projects per application.
	 I declare that the qualifying costs claimed exclude any government grants or subsidies that were given or are pending approval. 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. 		

Declaration	Step	Action/ Note
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.		Cash Payout Details (Part B) Page (Continued from Page 14)
SMS alert 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	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 SMS when your application is processed.
		Note: 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 View PIC

Cash Payout Application Status digital service.

Click on Go to Summary

Page to proceed.

10

General Information Declaration Cash Payout De	tails (Part A) Cash Payout Details (Part B) Summary Acknowledgement	St	tep	Action/ Note
Summary Page				Summary Page
Name of Organisation	: ABC PTE LTD		1	Verify that the
Tax Reference No.	÷ 201301234A			information entered is correct.
Instructions				
 Please check the details entered. If you wish to make any amendments, please click on "Am 3. To submit the application, please click on "Submit to IRAS" 	end Application".			
PIC Cash Payout Claim				
Accounting year-end (DD/MM) Qualifying quarter/ combined quarters	: 31/12 : 01/01/2014 to 30/09/2014			
Month(s) in which 3-local-employee condition is met Revenue (S\$) for 01/01/2014 to 30/09/2014	: 2015 : Sep 2014 : 2.00			
Declaration				
 I declare that the information given is true and complete. I declare that the business is still in operation and has er in the last month (for Years of Assessment (YAs) 2013 in the last 3 months (for YAS 2016 to 2018) of the quit I declare that the business has not exceeded the combin I understand that the election to convert the qualifying c I declare that the qualifying costs claimed were incurred I declare that the qualifying costs claimed exclude any go 	Iployed and made CPF contributions for at least 3 local employees to 2015) of the quarter/ combined quarters of claim; or rter/ combined quarters. ed expenditure cap per qualifying activity for PIC and no claims will be made in the tax return f osts into cash payout is irrevocable. (i.e. due and payable) and any IT and Automation equipment purchased or leased was in use vernment grants or subsidies that were given or are pending approval.	or qualifying costs converted into cash payout. by the business in the quarter/ combined quarters.		
Summary of Qualifying Costs Claimed				
 a) PIC Information Technology (IT) & Automation equipment b) i) In-house training NOT certified by WDA or ITE ii) External and/ or certified in-house training c) Intellectual property rights acquisition and/ or in-licensing d) Patents, trademarks, designs and plant varieties registrat 	(including hire purchase)	\$ 2,930.00 0.00 0.00 0.00 0.00		
 e) Research & Development activities f) Approved Design Projects Total of (a) to (f) 		5,000.00 250.00 8,180.00		16

Document(s) Submission								Action/ Note
	Type of Document	Status	Due Date	Max File Size Allowed	Acceptable File Type	Attachment (Important: Please ensure correct file is attached.)		Summary Page (Continued from Page 16)
1.	Hire Purchase Template	PENDING		2MB	PDF	Browse	2	Click on Browse to upload the
2.	R&D Claim Form 1	PENDING		2MB	PDF	Browse		following: • Hire Purchase (HP) Template, if
Not	e: Please ensure uploaded files are free from unsafe	and active co	ntents. Uploa	ded files with any	unsafe or active con	tents will not be processed by IRAS.		you are claiming costs incurred on
Act Acti emi	ive content: ve content, in general, refers to application content i bedded objects, streaming video and audio which rel Remember to submit your attachment(s) before proc	that is either i y on browser	nteractive or plug-ins to die	dynamic that inclu splay active conter	udes programs or op nt, and etc.	-in features such as JavaScript applications, Active-X applications,		 PIC IT and Automation Equipment. Do update Part C of the HP template with the financial
								period of your claim, before
S	MS Alert							<u>R&D Claim Form</u> , if you are
No	te: The SMS sent will be generic and will not include has been processed. To check whether the applic	confidential in cation has bee	nformation lik n approved o	e the name of the r rejected, use the	business or whether View PIC Cash Pay	the application is approved or rejected. It will only state that the applicatior out Application Status" e-Service.		claiming R&D costs.
I v Mc	ould like to receive an SMS once my application is p	processed.						Notes:
D	etails of Authorised and Contact Persons	5						1. Each document must not exceed 2MB and must be in PDF format.
Na De Na De Co	me of Authorised Person : ABC T signation of Authorised Person : MANA me of Contact Person : ABC T signation of Contact Person : MANA ntact Number : 61234	AGER AGER AN AGER 4567		Arr	nend Application	Submit to IRAS Go to Main Menu		 You need not submit other supporting documents. However, please retain and submit them upon request.

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	Browse
2.	R&D Claim Form 1	PENDING		2MB	PDF	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.

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 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.

: +65 99999999

Mobile Number

Details of Authorised and Contact Persons

Name of Authorised Person	1	ABC TAN
Designation of Authorised Person	1	MANAGER
Name of Contact Person	1	ABC TAN
Designation of Contact Person	1	MANAGER
Contact Number	1	61234567

Amend Application	Submit to IRAS	Go to Main Menu

Step	Action/ Note
	Summary Page (Continued from Page 17)
3	Click on Amend Application to make changes to your application.
4	Click on Submit to IRAS to submit the application to IRAS if you are authorised as an Approver.
	Click on Submit to Approver to submit the application for the Approver's review and submission to IRAS if you are authorised as a Preparer.
	Note: A person authorised as a "Preparer" for "PIC Cash Payout" will not be able to submit the application to IRAS.
	Please arrange for a person authorised as an "Approver" for "PIC Cash Payout" via <u>Corppass</u> to review and submit the application to IRAS.

0.00

0.00

0.00

0.00

5,550.00

General Information Declaration Cash Payout Details (Part A) Cash Payout Details (Part B) Summary Acknowledgem	ent Ste	p Ac
Acknowledgement Page		Ac
Name of Organisation : ABC PTE LTD Tax Reference No. : 201301234A	1	Yo ac su
Acknowledgement ID : 220014 Date/ Time : 04/02/2015 11:17:23 PIC Cash Payout Claim		No
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		on sul Ac
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; 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 in a lunderstand 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 6. I declare that the qualifying costs claimed exclude any government grants or subsidies that were given or are pending approval.	etum for qualifying costs to be converted into a cash payout. in use by the business in the quarter/ combined quarters.	pe
Summary of Qualifying Costs Claimed		
 a) PIC Information Technology (IT) & Automation equipment (including hire purchase) b) i) In-house training NOT certified by WDA or ITE ii) External and/ or certified in-house training 	S\$ 5,550.00 0.00 0.00	

c) Intellectual property rights acquisition and/ or in-licensingd) Patents, trademarks, designs and plant varieties registration

e) Research & Development activities

f) Approved Design Projects

Total of (a) to (f)

р	Action/ Note
	Acknowledgement Page
	You will receive an acknowledgement upon successful submission to IRAS.
	Note: Acknowledgement number will only be provided for successful submission to IRAS. No Acknowledgement number will be provided for submission pending Approver's action.

								Step	Action/ Note
Details of PIC	C Qualifying Costs (Excl Date Incurred	uding Research & Development and Approved	Design Projects) PIC Activity	Description	Name of Vendor		Qualifying Cost (S\$)		Acknowledgement Page (Continued from Page 19)
Contact Detai Name of Authoris Designation of Au Name of Contact Designation of Cu Contact Number Please share wit	ISJOE/2013 ils sed Person t Person Contact Person th us your experience in usin	: ABC TAN : ABC TAN : ABC TAN : MANAGER : ABC TAN : 97979797 g our e-Service and give us your feedback.			Go to Main Menu	Print	E-file for Another Client	2	Click on Print to print the acknowledgement page. The acknowledgement page. The acknowledgement page can also be retrieved from myTax Portal via the View PIC Scheme Notices digital service. To view the status of your client's application, please use the View PIC Cash Payout Application Status digital service, 3 days after the submission.
								3	Click on E-file for Another client to make an application for another client.

Contact Information

For enquiries on this user guide, please call 1800 356 8622 or email at <u>myTax Mail</u>.

Published by Inland Revenue Authority of Singapore

Published on 12 Apr 2023

The information provided is intended for better general understanding and is not intended to comprehensively address all possible issues that may arise. The contents are correct as at 12/04/2023 and are provided on an "as is" basis without warranties of any kind. IRAS shall not be liable for any damages, expenses, costs or loss of any kind however caused as a result of, or in connection with your use of this user guide.

While every effort has been made to ensure that the above information is consistent with existing policies and practice, should there be any changes, IRAS reserves the right to vary its position accordingly.

© Inland Revenue Authority of Singapore