SAMPLE TRADING PTE. LTD.

(Incorporated in the Republic of Singapore)
Company Registration No. 202000000X

FORM C-S FILING SHEET

Year of Assessment 2026 · file on myTax Portal by 30 November 2026

Before you start: does your company qualify?

Form C-S and Form C-S (Lite) are for companies that:

- are incorporated in Singapore;
- have revenue of S$5 million or less (S$200,000 or less for Form C-S (Lite));
- only have income taxable at the 17% corporate tax rate; and
- aren't claiming carry-back relief, group relief, investment allowance, foreign tax credits or tax deducted at source.

If any of these don't fit, the company files Form C instead. A company that qualifies for Lite may still choose Form C-S or Form C.

Item numbers and names follow Form C-S for YA 2026. Figures come from the financial statements and tax computation templates.

Part A: declarations

Item	Sample	Where it comes from
Declaration of the qualifying conditions above	Yes	Your own check
Was the return reviewed by an SCTP Accredited Tax Advisor or Accredited Tax Practitioner?	No	Yes only if one actually reviewed it (then their name and SCTP membership number)
Financial period	01/01/2025 to 31/12/2025	Pre-filled by IRAS: correct it if wrong

Part B: tax adjustments

Item	Sample	Where it comes from
1 · Net Profit/Loss before Tax as per Financial Statements	16,980	Statement of profit or loss
2 · Separate Source Income	120	Interest, rent and other non-trading income included in profit

Item	Sample	Where it comes from
3 · Non-Taxable Income	0	Tax computation
4 · Non-Tax Deductible Expenses	1,600	Tax computation: depreciation and other add-backs
5 · Adjusted Profit/Loss before Other Deductions	18,460	Worked out: 1 − 2 − 3 + 4
6 · Renovation or refurbishment (section 14N)	0	Only if claimed
7 · Enterprise Innovation Scheme enhanced deductions	0	Only if claimed
8 · Further or other deductions	0	Only if claimed
9 · Adjusted Profit/Loss before Capital Allowances	18,460	Worked out: 5 − 6 − 7 − 8
10 · Balancing Charge	0	Tax computation
11 · Unutilised Capital Allowances brought forward	1,500	Pre-filled from IRAS' record; Company's Declaration box if different
12 · Current Year Capital Allowances	2,000	Tax computation: capital allowances schedule
13 · Unutilised Losses brought forward	2,940	Pre-filled from IRAS' record; Company's Declaration box if different
14a–c · Gross rental income, deductible rental expenses, net rental income	0	Only if the company has rental income
15 · Interest Income	120	Bank statements
16 · Other Taxable Income	0	Tax computation
17 · Total Income/Losses (before Donations)	12,140	Worked out by the form
18–19 · Donations brought forward and current year	0	Pre-filled from approved charities' records
20 · Total Income/Losses (after Donations)	12,140	Worked out by the form: check it matches your tax computation

Part C: from the financial statements

Item	Sample	Where it comes from
24 · Revenue	148,600	Statement of profit or loss
25 · Gross Profit/Loss	87,400	Statement of profit or loss
26 · Directors' Fees and Remuneration	6,000	Expenses: directors' fees (and any director salary)

Item	Sample	Where it comes from
27 · Total Remuneration excluding Directors' Fees	40,200	Salaries 36,000 + CPF 4,200
28 · Medical Expenses	0	Expenses
29 · Transport/Travelling Expenses	2,300	Expenses
30 · Entertainment Expenses	900	Expenses
31 · Inventories	5,400	Statement of financial position
32 · Trade Receivables	8,700	Statement of financial position
33–34 · Substantial change in shareholders (affects losses and allowances brought forward)	No	Register of members
36 · Claiming the start-up tax exemption?	No	Only in the first 3 Years of Assessment, if it qualifies
40 · Trading stock appropriated, or assets turned into trading stock?	No	If Yes, submit the AC Reporting Form too
41 · Gains from selling foreign assets?	No	Only if the company sold assets held outside Singapore

Tax payable is worked out by the form before the YA 2026 rebate, which IRAS applies itself. Only a Corppass Approver can submit; a Preparer's "Successful Submission to Approver" is only a draft.