

## PAT – IRAS Interface File Specs FAQ and Common Queries

### (1) Payer / Employer ID Type

#### Types:

UEN – Business (ROB) = Standard entity identification number issued to Businesses registered with ACRA  
UEN – Local Company (ROC) = Standard entity identification number issued to Local Companies registered with ACRA  
UEN – Others = Standard entity identification number issued to All other entities which are not a business or local company  
ASGD = Tax reference number assigned by IRAS  
ITR = Income tax reference number assigned by IRAS  
CRN = Central Registration number issued by Trade & Industries  
MCST = Management Corporation Strata Titles number issued by Building and Construction Authority  
GSTN = Goods & Services Tax number issued by IRAS

#### Format:

|                           |                                                                  |
|---------------------------|------------------------------------------------------------------|
| UEN – Business (ROB)      | - NNNNNNNNC (9 chars)                                            |
| UEN – Local Company (ROC) | - YYYNNNNNC - for Local Companies (10 chars)                     |
|                           | <b>F000</b> NNNNNC or <b>FΔΔΔ</b> NNNNNC - for Foreign Companies |
| UEN – Others              | - <b>S</b> YYPQNNNNNC or <b>T</b> YYPQNNNNNC (10 chars)          |
| ASGD                      | - <b>A</b> NNNNNNNC (9 chars)                                    |
| ITR                       | - <b>4</b> NNNNNNNNNC (10 chars)                                 |
| CRN                       | - NNNNNNNNNNNC (12 chars)                                        |
| MCST                      | - <b>MCST</b> NNNN (8 chars)                                     |
| GSTN                      | - <b>MC</b> NNNNNNNNC (10 chars)                                 |

Where:

Δ is a space

C is a check digit

N is numeric

YYYY is a year

TYY and SYY are the year of issuance, where T represents '20' and S represent '19'

PQ is the entity type, e.g. 'LL' represents 'Limited Liability Partnership'

ID No cannot be blank and must not have preceding space(s). Those highlighted in **bold** are **fixed prefixes**.

### (2) Payee /Employee ID Type

#### Types:

**NRIC** - This is for **Singaporean or Permanent Residents**. The format of the ID number must be with prefix 'S' or 'T' (i.e. for NRIC issued from Year 2000 onwards)

**FIN** - This is for **Foreigners holding Work Permit or Employment pass**. The format of the ID must be with prefix 'F' or 'G' (i.e. FIN issued with effect from Year 2000 onwards).

**Immigration File Ref No** - This is the immigration file reference number issued by immigration authorities. The format is NNNNNNNC (8 chars)

**WP No** - Work Permit No. Format is N NNNNNNNC (10 chars) with a space after the first N

**Malaysian I/C** - It can be used to declare for non-resident director only. Format is it consists of 7 or 8 alphanumeric or consists of 12 numeric

**Passport No** - It can be used to declare for non-resident director only.

Other types of ID are not accepted

### **(3) NAD Segment**

**Each line is 255 bytes long + Carriage Return.** If the NAD segment details exceed 255 bytes, it should appear on the next line(s) as a continuation. E.g. **NAD\* where \*** denotes a continuation.

For Payee Name Line 1, the **Pos** is **225-259**.

Since the Payee Name Line 1 exceeds 255 bytes, the remaining 4 bytes of the Payee Name Line 1 will be written at **Pos 6 of the 2nd NAD** (i.e. NAD\* which starts at Pos 1).

To compute the exact position on the continuation line, use the following formula :  
<Starting Pos> - (255 \* n) + (5 \* n) , where n = refers to the number of continuation lines

### **2nd NAD (Example)**

(a) **Pos 260-294** (Payee Name Line 2) □□shd be at **Pos 10 of the 2nd NAD** (i.e. NAD\* starts at Pos 1)

(b) **Pos 438-469** (Street Name) □□shd be at **Pos 188 of the 2nd NAD**

Where (a )  $260 - 255 + 5 = 10$

(b)  $438 - 255 + 5 = 188$

### **3rd NAD (Example)**

(a) **Pos 508-510** (Level No) □□shd be at **Pos 8 of 3rd NAD** (i.e  $508 - (255 * 2) + (5*2) = 8$  )

(b) **Pos 543-547** (Unit No) □□shd be at **Pos 43 of 3rd NAD** (i.e.  $543 - (255 * 2) + (5*2) = 43$ )

(c ) **Pos 587-592** (Postal Code) □□shd be at **Pos 87 of 3rd NAD** ( i.e  $587 - (255*2)+(5*2) = 87$ )

### **(4) Inapplicable Segments**

#### **(a) RFF segments**

RFF segments can only accept pre-determined values specified in the file specification. Users are to choose one of the acceptable values, in general one of which corresponds to Not Applicable value. RFF segments can only be blank if they are specified to accept Blank as Not Applicable.

e.g. IR8A, Employee income tax borne by employer indicator (RFF AWS)  
accepts the value N as Not Applicable

IR8S, Approval obtained from CPF Board to make full contribution (RFF AWE) can be blank if it is Not Applicable

#### **(b) MOA segments**

MOA segments can only accept numeric values and they cannot be blank. If any of MOA segments is Not Applicable, users can enter the value 0 (zero), unless otherwise stated. Please take note that there are some MOA segments that cannot accept 0 (zero).

e.g. IR8A, If Bonus is not applicable, please enter MOA 3690

A8B, If Exercise Price of Stock Option in Section A is not applicable, please enter MOA 3000

A8B, Market Value at Time of Exercise of Stock Option in Section A, B, and C (MOA 301, 313, and 333, respectively) cannot accept 0 (zero)

A8B, Market Value at Time of Stock Option Grant in Section B and C (MOA 312 and 332, respectively) cannot accept 0 (zero)

(c) **QTY segments**

QTY segments can only accept numeric values and they cannot be blank. If any of QTY segments is Not Applicable, users can enter the value 0 (zero), unless otherwise stated. Please take note that there are some QTY segments that cannot accept 0 (zero).

- e.g. A8A, If No. of days is not applicable, please enter QTY 3000  
A8A, If No. of Computer is not applicable, please enter QTY 3180  
A8B, Number of Shares Acquired in Section A, B, and C (QTY 500, 510, and 520, respectively) cannot accept 0 (zero)

(d) **DTM segments**

Generally, users can leave DTM segments blank if they are not applicable, unless otherwise stated. Please take note that there are some DTM segments that cannot be blank.

- e.g. IR8A, Date of declaration of bonus (DTM 161) can be blank if it is not applicable

A8A, Occupation from date (DTM 600) can be blank if it is not applicable

IR8A, Basis year (DTM 441) is mandatory and cannot be blank

A8B, Date of Exercise of Stock Option in Section B (DTM 411) is mandatory and cannot be blank

### **(5) Inapplicable Sections in Appendix 8B**

If any of the four Sections in Appendix 8B is not applicable, users are to declare the summary of amounts portion of the inapplicable sections only. Users should not declare any detailed entry in the inapplicable sections. Few examples are given below.

#### **(a) Section A is not applicable**

```

LIN 1   LN1
RFF AWM1
RFF AWN1
RFF AWO999
RFF AWPM
NAD PE S1234567D
NAD*
DTM 32919610925          102
GIS ESOP
MOA 3040
MOA 3050
MOA 3510
MOA 3520
GIS EESOP
LIN 1   LN3
RFF AWSEESOP
RFF AWT1
RFF AWFESOP
NAD R2 123456781G          ABC COMPANY PTE LTD
MOA 3111.46
MOA 3122
MOA 3133.56
MOA 3141.56
MOA 3150.54
MOA 3162.10
DTM 41020020803          102
DTM 41120080103          102
QTY 5101
MOA 3171.56
MOA 3180.54
MOA 3192.10
MOA 3530
MOA 3540
MOA 3550
GIS CSOP
LIN 1   LN4
RFF AWUCSOP
RFF AWV1
RFF AWGESOP
NAD R3 123456781G          ABC COMPANY PTE LTD
MOA 3311.87
MOA 3322
MOA 3333.77
MOA 3341.77
MOA 3350.13
MOA 3361.90
DTM 42020020803          102
DTM 42120080103          102
QTY 5201
MOA 3371.77
MOA 3380.13
MOA 3391.90
MOA 6014.00
MOA 3560
MOA 3570
MOA 3580

```

|                  |             |  |
|------------------|-------------|--|
| MOA 6022.00      |             |  |
| MOA 6030.67      |             |  |
| MOA 6041.00      |             |  |
| GIS NSOP         |             |  |
| LIN 1 LN5        |             |  |
| RFF AWYNSOP      |             |  |
| RFF AWZA         |             |  |
| RFF AWBESOW      |             |  |
| NAD R4 A1234567J | DEF Company |  |
| MOA 3401.00000   |             |  |
| MOA 3412.00000   |             |  |
| MOA 3423.00000   |             |  |
| MOA 3431.00      |             |  |
| MOA 3441.00      |             |  |
| MOA 3452.00      |             |  |
| DTM 43020080501  | 102         |  |
| DTM 43120080505  | 102         |  |
| QTY 5301         |             |  |
| MOA 3461.00      |             |  |
| MOA 3471.00      |             |  |
| MOA 3482.00      |             |  |

**(b) Section B is not applicable**

|                   |                     |  |
|-------------------|---------------------|--|
| LIN 1 LN1         |                     |  |
| RFF AWM1          |                     |  |
| RFF AWN1          |                     |  |
| RFF AWO999        |                     |  |
| RFF AWPM          |                     |  |
| NAD PE S1234567D  |                     |  |
| NAD*              |                     |  |
| DTM 32919610925   | 102                 |  |
| GIS ESOP          |                     |  |
| LIN 1 LN2         |                     |  |
| RFF AWQESOP       |                     |  |
| RFF AWR1          |                     |  |
| RFF AWAESOP       |                     |  |
| NAD R1 123456781G | ABC COMPANY PTE LTD |  |
| MOA 3001.45       |                     |  |
| MOA 3012          |                     |  |
| MOA 3020.55       |                     |  |
| MOA 3030.55       |                     |  |
| MOA 3503          |                     |  |
| DTM 40020080803   | 102                 |  |
| DTM 40120020103   | 102                 |  |
| QTY 5001          |                     |  |
| MOA 3040.55       |                     |  |
| MOA 3050.55       |                     |  |
| MOA 3510          |                     |  |
| MOA 3520          |                     |  |
| <b>GIS EESOP</b>  |                     |  |
| <b>MOA 3170</b>   |                     |  |
| <b>MOA 3180</b>   |                     |  |
| <b>MOA 3190</b>   |                     |  |
| <b>MOA 3530</b>   |                     |  |
| <b>MOA 3540</b>   |                     |  |
| <b>MOA 3550</b>   |                     |  |
| GIS CSOP          |                     |  |
| LIN 1 LN4         |                     |  |
| RFF AWUCSOP       |                     |  |
| RFF AWV1          |                     |  |
| RFF AWGESOP       |                     |  |
| NAD R3 123456781G | ABC COMPANY PTE LTD |  |
| MOA 3311.87       |                     |  |
| MOA 3322          |                     |  |

|                  |             |
|------------------|-------------|
| MOA 3333.77      |             |
| MOA 3341.77      |             |
| MOA 3350.13      |             |
| MOA 3361.90      |             |
| DTM 42020020803  | 102         |
| DTM 42120080103  | 102         |
| QTY 5201         |             |
| MOA 3371.77      |             |
| MOA 3380.13      |             |
| MOA 3391.90      |             |
| MOA 6012.45      |             |
| MOA 3560         |             |
| MOA 3570         |             |
| MOA 3580         |             |
| MOA 6022.00      |             |
| MOA 6030.68      |             |
| MOA 6041.00      |             |
| GIS NSOP         |             |
| LIN 1 LN5        |             |
| RFF AWYNSOP      |             |
| RFF AWZA         |             |
| RFF AWBESOW      |             |
| NAD R4 A1234567J | DEF Company |
| MOA 3401.00000   |             |
| MOA 3412.00000   |             |
| MOA 3423.00000   |             |
| MOA 3431.00      |             |
| MOA 3441.00      |             |
| MOA 3452.00      |             |
| DTM 43020080501  | 102         |
| DTM 43120080505  | 102         |
| QTY 5301         |             |
| MOA 3461.00      |             |
| MOA 3471.00      |             |
| MOA 3482.00      |             |

**(C) Section C is not applicable**

|                   |                     |
|-------------------|---------------------|
| LIN 1 LN1         |                     |
| RFF AWM1          |                     |
| RFF AWN1          |                     |
| RFF AWO999        |                     |
| RFF AWPM          |                     |
| NAD PES1234567D   |                     |
| NAD*              |                     |
| DTM 32919610925   | 102                 |
| GIS ESOP          |                     |
| LIN 1 LN2         |                     |
| RFF AWQESOP       |                     |
| RFF AWR1          |                     |
| RFF AWAESOP       |                     |
| NAD R1 123456781G | ABC COMPANY PTE LTD |
| MOA 3001.45       |                     |
| MOA 3012          |                     |
| MOA 3020.55       |                     |
| MOA 3030.55       |                     |
| MOA 3503          |                     |
| DTM 40020080803   | 102                 |
| DTM 40120020103   | 102                 |
| QTY 5001          |                     |
| MOA 3040.55       |                     |
| MOA 3050.55       |                     |
| MOA 3510          |                     |
| MOA 3520          |                     |
| GIS EESOP         |                     |

```

LIN 1 LN3
RFF AWSEESOP
RFF AWT1
RFF AWFESOP
NAD R2 123456781G ABC COMPANY PTE LTD
MOA 3111.46
MOA 3122
MOA 3133.56
MOA 3141.56
MOA 3150.54
MOA 3162.10
DTM 41020020803 102
DTM 41120080103 102
QTY 5101
MOA 3171.56
MOA 3180.54
MOA 3192.10
MOA 3530
MOA 3540
MOA 3550
GIS CSOP
MOA 3370
MOA 3380
MOA 3390
MOA 6012.65
MOA 3560
MOA 3570
MOA 3580
MOA 6022.00
MOA 6031.09
MOA 6041.00
GIS NSOP
LIN 1 LN5
RFF AWYNSOP
RFF AWZA
RFF AWBESOW
NAD R4 A1234567J DEF Company
MOA 3401.00000
MOA 3412.00000
MOA 3423.00000
MOA 3431.00
MOA 3441.00
MOA 3452.00
DTM 43020080501 102
DTM 43120080505 102
QTY 5301
MOA 3461.00
MOA 3471.00
MOA 3482.00

```

**(d) Section D is not applicable**

```

LIN 1 LN1
RFF AWM1
RFF AWN1
RFF AWO999
RFF AWPM
NAD PE S1234567D
NAD*
DTM 32919610925 102
GIS ESOP
LIN 1 LN2
RFF AWQESOP
RFF AWR1
RFF AWAESOP

```

|                   |                     |
|-------------------|---------------------|
| NAD R1 123456781G | ABC COMPANY PTE LTD |
| MOA 3001.45       |                     |
| MOA 3012          |                     |
| MOA 3020.55       |                     |
| MOA 3030.55       |                     |
| MOA 3503          |                     |
| DTM 40020080803   | 102                 |
| DTM 40120020103   | 102                 |
| QTY 5001          |                     |
| MOA 3040.55       |                     |
| MOA 3050.55       |                     |
| MOA 3510          |                     |
| MOA 3520          |                     |
| GIS EESOP         |                     |
| LIN 1 LN3         |                     |
| RFF AWSEESOP      |                     |
| RFF AWT1          |                     |
| RFF AWFESOP       |                     |
| NAD R2 123456781G | ABC COMPANY PTE LTD |
| MOA 3111.46       |                     |
| MOA 3122          |                     |
| MOA 3133.56       |                     |
| MOA 3141.56       |                     |
| MOA 3150.54       |                     |
| MOA 3162.10       |                     |
| DTM 41020020803   | 102                 |
| DTM 41120080103   | 102                 |
| QTY 5101          |                     |
| MOA 3171.56       |                     |
| MOA 3180.54       |                     |
| MOA 3192.10       |                     |
| MOA 3530          |                     |
| MOA 3540          |                     |
| MOA 3550          |                     |
| GIS CSOP          |                     |
| LIN 1 LN4         |                     |
| RFF AWUCSOP       |                     |
| RFF AWV1          |                     |
| RFF AWGESOP       |                     |
| NAD R3 123456781G | ABC COMPANY PTE LTD |
| MOA 3311.87       |                     |
| MOA 3322          |                     |
| MOA 3333.77       |                     |
| MOA 3341.77       |                     |
| MOA 3350.13       |                     |
| MOA 3361.90       |                     |
| DTM 42020020803   | 102                 |
| DTM 42120080103   | 102                 |
| QTY 5201          |                     |
| MOA 3371.77       |                     |
| MOA 3380.13       |                     |
| MOA 3391.90       |                     |
| MOA 6014.55       |                     |
| MOA 3560          |                     |
| MOA 3570          |                     |
| MOA 3580          |                     |
| MOA 6020          |                     |
| MOA 6031.22       |                     |
| MOA 6040          |                     |
| <b>GIS NSOP</b>   |                     |
| <b>MOA 3460</b>   |                     |
| <b>MOA 3470</b>   |                     |
| <b>MOA 3480</b>   |                     |



## (6) Mapping of the Interface Segments Against the fields in the IRAS Forms

**2007 FORM 8E** Printed on: 31 Jan 2007 Status: COMPLETE

**Employee's Remuneration For the Year Ended 31 Dec 2006**

The income and deductions printed on this statement are NOT REQUIRED to be reported in your tax form. It will automatically be included in your Income Tax notice of assessment. This statement is for your retention.

Employee's Tax Ref No.: P0100413R Employee's Tax Ref No.: S1554962C

Full Name of Employee or Pensioner: SUZANNE  
Residential Address: Blk 375, HOUGANG AVE 2, #15-09, Singapore, 675566

Nationality: PERMANENT RESIDENT Sex: FEMALE Designation: IT CONSULTANT  
Date of Commencement: 15 Mar 2005 Date of Cessation: Date of Birth: Date of Payroll: 25 Dec 2006

Bank Salary is Credited to: DBS/POSB

**INCOME**

a) Gross Salary, Fees, Leave Pay, Wages and Overtime Pay: \$2,500.00  
b) Bonus/non-contractual bonus declared on 05 Jan 2006 and for contractual bonus for service rendered in 2006: \$,750.00  
c) Director's fees approved at the company's AGM/EGM on: 0.00  
d) OTHERS: 0.00

1. Gross Compensation for period: to 0.00  
2. Pension: 0.00  
3. Allowances: Transport \$2,768.12 Entertainment \$598.87 Others \$0.00 3,366.99  
4a. Gratuity/Notice-in-lieu/Ex-gratia payments: 0.00  
4b. Compensation or Retrenchment Benefits (Approval obtained from IRAS: , Date of approval: ) 0.00  
5. Retirement benefits including gratuity/pension/commutation of pension/lump sum payments, etc from: 0.00  
Pension/Provident Fund  
Name of Fund: ( Amount accrued up to 31 Dec 1995: \$0.00 ) Amount accrued from 1993: 768.12  
6. Contributions made by employee to any Pension/Provident Fund constituted outside Singapore: 0.00  
7. Excess/Voluntary contribution to CPF by employer: 0.00  
8. Gains and profits from share options SIO(X)(b): 0.00  
9. Value of benefits-in-kind: 0.00

TOTAL of items d1 to d9 (excluding d10): 4,135.00

e) Gains and Profit for share Options granted before 01/01/2003 (\$100)(g): 0.00  
f) Employer's Income Tax bonus by employer: Not applicable 0.00  
g) Income Tax bonus/Income subject to Tax Remission: Not applicable 0.00

**DEDUCTIONS**

EMPLOYEE'S COMPULSORY contribution to CPF: 12,150.00  
EMPLOYEE'S VOLUNTARY contribution to CPF obligatory by contract of employment in respect of Singapore NRIC holders who are posted overseas: 0.00  
Donations deducted through salaries for Yayasan Mardika Fund/Community Chest of Singapore/ SINDA/ CDAC/ ECF/ Other tax exempt donations: 04.00  
Contributions deducted through salaries for Mosque Building Fund: 0.00  
Insurance: 0.00

**DECLARATION**

Name of Employer: TEST COMPANY  
Name of division/branch: BRANCH  
Address of Employer: 168 ROBINSON ROAD, #13-05, CAPITAL TOWER, 068912  
Name of Authorized Person making the declaration: GUAN YIEW KWANG  
Designation: JOINT GENERAL MANAGER Telephone: 64230330

Extracted from company settings

Mapping labels on the left:

- RFF AWP
- NAD SE
- RFF AWO
- DTM 157
- RFF AWE
- DTM 159
- DTM 160
- FTX AEV
- MOA 346
- RFF AWS
- RFF AWC
- FTX AEW

Mapping labels on the right:

- NAD PE
- DTM 329
- DTM 164
- DTM 158
- MOA 776
- MOA 369
- MOA 340
- MOA 265
- MOA 341
- Sum MOA (342 - 344)
- MOA 345
- MOA 373
- MOA 347
- MOA 348
- MOA 349
- MOA 350
- MOA 351
- MOA 275
- MOA 374
- MOA 371, 372
- MOA 370
- MOA 368
- MOA 352
- MOA 367
- MOA 366
- MOA 67

2007 **FORM 8E (Appendix 1)** Printed on: 31 Jan 2007  
Status: COMPLETE

Details of Employer's/Employee's Contributions to CPF or  
Other Approved Pension or Provident Fund For the Year Ended 31 Dec 2006  
The information printed on this statement are **NOT REQUIRED** to be reported in your tax form.  
It will automatically be included in your Income Tax notice of assessment. This statement is for your retention.

Employer's Tax Ref No.: P00002413R Employee's Tax Ref No.: S011058F  
Full Name of Employee or Pensioner: PATRICK TAN

**Section A: Details of monthly wages and contributions OR voluntary contribution to CPF (overseas posting)**

| MONTH        | ORDINARY WAGES \$ | CONTRIBUTION TO |                 | ADDITIONAL WAGES \$ | CONTRIBUTION TO |               |
|--------------|-------------------|-----------------|-----------------|---------------------|-----------------|---------------|
|              |                   | CPF \$          | CPF \$          |                     | CPF \$          | CPF \$        |
|              |                   | EMPLOYER        | EMPLOYEE        |                     | EMPLOYER        | EMPLOYEE      |
| JAN          | 2,835.98          | 368.55          | 557.45          | 0.00                | 0.00            | 0.00          |
| FEB          | 2,835.98          | 368.55          | 557.45          | 0.00                | 0.00            | 0.00          |
| MAR          | 2,835.98          | 368.55          | 557.45          | 3,598.99            | 467.87          | 719.56        |
| APR          | 2,835.98          | 368.55          | 557.45          | 0.00                | 0.00            | 0.00          |
| MAY          | 2,835.98          | 368.55          | 557.45          | 0.00                | 0.00            | 0.00          |
| JUN          | 2,835.98          | 368.55          | 557.45          | 0.00                | 0.00            | 0.00          |
| JUL          | 2,835.98          | 368.55          | 557.45          | 0.00                | 0.00            | 0.00          |
| AUG          | 0.00              | 0.00            | 0.00            | 0.00                | 0.00            | 0.00          |
| SEP          | 0.00              | 0.00            | 0.00            | 0.00                | 0.00            | 0.00          |
| OCT          | 0.00              | 0.00            | 0.00            | 0.00                | 0.00            | 0.00          |
| NOV          | 0.00              | 0.00            | 0.00            | 0.00                | 0.00            | 0.00          |
| DEC          | 0.00              | 0.00            | 0.00            | 0.00                | 0.00            | 0.00          |
| <b>TOTAL</b> | <b>19,851.00</b>  | <b>2,579.00</b> | <b>3,905.00</b> | <b>3,598.99</b>     | <b>467.87</b>   | <b>719.56</b> |

Period of overseas posting: 01 Jan 2006 to: 31 Jul 2006

Whether CPF contributions in respect of overseas posting are obligatory by contract of employment: YES  
Whether Singapore Permanent Resident Status is approved on or after 01/01/2004 Not Stated  
Whether approval has been obtained from CPF Board to make full contribution: Not Stated  
Whether capping has been applied: NO

**SECTION B: Voluntary contribution to CPF (other than overseas posting)**

Employer's Contribution: \$ 1,234.00  
Employee's Contribution: \$ 3,434.00

**SECTION C: Details of Refund claimed / to be claimed on excess CPF contribution made in 2006**

| AMOUNT \$ | PERIOD |    | DATE PAID | EMPLOYER        |             |      | EMPLOYEE        |             |      |
|-----------|--------|----|-----------|-----------------|-------------|------|-----------------|-------------|------|
|           | From   | To |           | Contribution \$ | Interest \$ | Date | Contribution \$ | Interest \$ | Date |
| 0.00      |        |    |           | 0.00            | 0.00        |      | 0.00            | 0.00        |      |
| 0.00      |        |    |           | 0.00            | 0.00        |      | 0.00            | 0.00        |      |
| 0.00      |        |    |           | 0.00            | 0.00        |      | 0.00            | 0.00        |      |

Name of Employer: TEST COMPANY  
Address of Employer: 168 ROBINSON ROAD  
#13-00  
CAPITAL TOWER  
068912  
Name of Authorized Person making the declaration: GUAN YEW KWANG Name of division/branch: BRANCH  
Designation: JOINT GENERAL MANAGER Telephone: 64230330

2007 **FORM 8E (Appendix 2)** Printed on 31 Jan 2007  
Status: COMPLETE

**Value of Benefits-in-kind for the Year Ended 31 Dec 2006**  
*The income and deductions provided on this statement are NOT REQUIRED to be reported in your tax form. It will automatically be included in your income tax return of assessment. This statement is for your retention.*

Name of Employee: **DIAMOND TAN** Tax Ref No.: **S21110210**

1. Value of place of residence:  
Address: **BLK 387, 407-15 STREET 31, SERANGOON AVE 3, SINGAPORE 575454** **\$75.00** → QTY 329  
Period of occupation: **25 Jan 2006 to 15 Aug 2006** No of days: **101** No of employees sharing: **1** → QTY 300  
Annual value/rent paid by employer: **\$8,750.84** Rent paid by employee: **\$3,456.00** → MOA 502

2. Value of Furniture & Fittings/Driver/Gardener (Total of 2a to 2k): **1,582.22** → 2. Value of Furniture & Fittings - MOA 503  
a. Hard and Soft furniture (\$10 per unit p.m.): **80.98** → a. MOA 517  
b. Refrigerator 1 unit(s) (\$10 per unit p.m.): **66.00** → b. MOA 518  
c. Video Recorder 0 unit(s) (\$20 per unit p.m.): **0.00** → MOA 519  
d. Washing Machine 1 unit(s) Dryer 1 unit(s) Dish Washer 1 unit(s) (\$15 per unit p.m.): **297.36** → c. MOA 520  
e. Air Conditioner (\$10/\$15/\$15/\$10 per unit p.m. respectively): **330.42** → d. MOA 521  
f. TV 1 unit(s) Radio 0 unit(s) Amplifier 0 unit(s) Hi-Fi Stereo 0 unit(s): **599.34** → e. MOA 522  
g. Electric Geyser 0 unit(s) (\$30 per unit p.m.): **244.32** → f. MOA 523  
h. Computer 1 unit(s) Organ 0 unit(s) (\$40 per unit p.m.): **0.00** → g. MOA 524  
i. Swimming Pool 0 unit(s) (\$100 per unit p.m.): **220.56** → h. MOA 525 - 31  
j. Private Utilities \$89.98 Telephone \$120.98 Pager \$0.00 Staircase \$0.00 **0.00** → i. MOA 532  
k. Golf bag / Accessories \$0.00 Camera \$0.00 Servant \$0.00 **0.00** → j. MOA 533  
l. Driver (Annual wages x private/total mileage) **0.00** → k. MOA 534  
m. Gardener or upkeep of Compound (\$35 p.m. or the actual wages, whichever is lesser) **134.96** → MOA 504  
n. Value of other benefits-in-kind **1,479.45** → MOA 535- 539

3. Value of Hotel Accommodation Provided (Total of 3a to 3e):  
a. Self/Spouse/Child < 25 yrs old: **1.00** 250 **100.00** **1,479.45**  
b. Children: 25-29 yrs old: **0.00** 100 **0.00**  
c. Children: 30-34 yrs old: **0.00** 50 **0.00**  
d. Children: < 3 yrs old: **1.00** 25 **147.96**  
e. Plus 2% of basic salary **43.66**

4. Others: **0.00** → 4. Others  
a. Cost of home leave passages and incidental benefit. No. of passages for self: **0** Spouse: **0** Children: **0** → a. MOA 505  
b. Pension/retirement service/GRU status was awarded or granted concession prior to 1 Jan 2004: **0.00** → b. MOA 506  
c. Interest payment made by the employer to a third party on behalf of an employee and/or loan provided by employer interest free or at a rate below market rate to the employee who has substantial share holding or control or influence over the company: **87.98** → c. MOA 507  
d. Life insurance premiums paid by the employer: **987.12** → d. MOA 508  
e. Free or subsidised holidays including air passage, etc.: **547.01** → e. MOA 509  
f. Educational expenses including tutor provided: **87.98** → f. MOA 510  
g. Non-monetary awards for long service (excluding awards with little commercial value): **0.00** → g. MOA 511  
h. Entrance/travel fees and annual subscription to social or recreational clubs: **0.00** → h. MOA 512  
i. Claims from assets, eg. vehicle, property, etc sold to employees at price lower than open market value: **0.00** → i. MOA 513  
j. Full cost of motor vehicle given to employee: **0.00** → j. MOA 514  
k. Car benefit: **0.00** → k. MOA 515  
l. Other benefits which do not fall within the above items: **0.00**

**TOTAL VALUE OF BENEFIT** **5,461.55**

Name of Employer: **TEST COMPANY**  
Address of Employer: **168 ROBINSON ROAD  
#13-00  
CAPITAL TOWER  
068912**

Name of Authorised Person making the declaration: **GUAN YOW KWANG** Name of division/branch: **BRANCH**  
Designation: **JOINT GENERAL MANAGER** Telephone: **64290330**

Annotations on the left:  
NAD PE →  
DTM 600 - 1 →  
MOA 501 →  
2b. (i) QTY 304  
(ii) QTY 305  
c. QTY 306, 307, 308  
d. QTY 309 - 312  
e. QTY 313 - 317  
f. QTY 318 - 319  
g. QTY 320  
3a. QTY 321, 322  
b. QTY 323, 324  
c. QTY 325, 326  
d. QTY 327, 328  
QTY 301 - 303 →

Columns (Section D)  
a,b. NAD R4  
c1. RFF AWG  
c2. DTM 430  
d. DTM 431  
e. MOA 340  
f. MOA 341  
g. MOA 342  
h. QTY 530  
k. MOA 343  
l. MOA 344  
m. MOA 345

2009

FORM SE (Appendix 3)

Printed on: 04 Sep 2009  
Name: COMPLETE

DETAILS OF ELIGIBLE OR NON-ELIGIBLE EMPLOYEES PARTICIPATING IN THE STOCK OPTION SCHEME SHOULD COMPLY WITH THE RULES IN SECTION 10

The information provided in this statement is NOT A GUARANTEE to be accepted in your favor, it will be automatically included in your income tax return if accepted. The taxpayer is responsible for its accuracy.

Tax Reference No.: 10125402

Nature of : FERNANDEZ ASSOCIAT

Sex : MALE

Date of Birth :

| RCRN | Status of Company with regard to the stock option/Other form of Share Ownership Plan | Interest Type of Plan (1) EOP or (2) ESOP | Date of Issue of Shares (3) EOP or Date of Issuance of Shares (4) ESOP | Date of Exercise of EOP/ or Date of Issuance of Shares (5) ESOP | Exercise Price (6) or Price Paid/ Payable per share under EOP/ ESOP Plan (6) | Open Market Value Per Share at the Date of Issue / Reflected in Column (6) of the EOP/ ESOP Plan (6) | Number of Shares Assigned | Gross Stock Option/ESOP Plan |                 |                 | Gross Amount Qualifying for Tax Exemption under Section 10(10A) | Gross Amount Qualifying for Tax Exemption under Section 10(10A) |
|------|--------------------------------------------------------------------------------------|-------------------------------------------|------------------------------------------------------------------------|-----------------------------------------------------------------|------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|---------------------------|------------------------------|-----------------|-----------------|-----------------------------------------------------------------|-----------------------------------------------------------------|
|      |                                                                                      |                                           |                                                                        |                                                                 |                                                                              |                                                                                                      |                           | ESOP (ESOP) (7)              | ESOP (ESOP) (7) | ESOP (ESOP) (7) |                                                                 |                                                                 |
|      |                                                                                      |                                           |                                                                        |                                                                 |                                                                              |                                                                                                      |                           |                              |                 |                 |                                                                 |                                                                 |

SECTION A: EMPLOYEE EQUITY BASED REMUNERATION SCHEME (ESOP) SCHEME

|                          |      |             |             |        |        |        |        |  |  |  |  |  |
|--------------------------|------|-------------|-------------|--------|--------|--------|--------|--|--|--|--|--|
| Q1141513X - SURNAME/NAME | 2009 | 10-Aug-2009 | 10-Aug-2009 | 1.0000 | 2.0000 | 3.0000 | 0.0000 |  |  |  |  |  |
| Q1141513X - SURNAME/NAME | 2009 | 10-Aug-2009 | 10-Aug-2009 | 1.0000 | 2.0000 | 3.0000 | 0.0000 |  |  |  |  |  |
| Q1141513X - SURNAME/NAME | 2009 | 10-Aug-2009 | 10-Aug-2009 | 1.0000 | 2.0000 | 3.0000 | 0.0000 |  |  |  |  |  |

SECTION B: EQUITY REMUNERATION INCENTIVE SCHEME (ESIS) SCHEME

|                          |      |             |             |        |        |        |        |  |  |  |  |  |
|--------------------------|------|-------------|-------------|--------|--------|--------|--------|--|--|--|--|--|
| Q1141513X - SURNAME/NAME | 2009 | 10-Aug-2009 | 10-Aug-2009 | 1.0000 | 2.0000 | 3.0000 | 0.0000 |  |  |  |  |  |
| Q1141513X - SURNAME/NAME | 2009 | 10-Aug-2009 | 10-Aug-2009 | 1.0000 | 2.0000 | 3.0000 | 0.0000 |  |  |  |  |  |
| Q1141513X - SURNAME/NAME | 2009 | 10-Aug-2009 | 10-Aug-2009 | 1.0000 | 2.0000 | 3.0000 | 0.0000 |  |  |  |  |  |

SECTION C: EQUITY REMUNERATION INCENTIVE SCHEME (ESIS) ALL CORPORATIONS

|                          |      |             |             |        |        |        |        |  |  |  |  |  |
|--------------------------|------|-------------|-------------|--------|--------|--------|--------|--|--|--|--|--|
| Q1141513X - SURNAME/NAME | 2009 | 10-Aug-2009 | 10-Aug-2009 | 1.0000 | 2.0000 | 3.0000 | 0.0000 |  |  |  |  |  |
| Q1141513X - SURNAME/NAME | 2009 | 10-Aug-2009 | 10-Aug-2009 | 1.0000 | 2.0000 | 3.0000 | 0.0000 |  |  |  |  |  |
| Q1141513X - SURNAME/NAME | 2009 | 10-Aug-2009 | 10-Aug-2009 | 1.0000 | 2.0000 | 3.0000 | 0.0000 |  |  |  |  |  |

SECTION D: EQUITY REMUNERATION INCENTIVE SCHEME (ESIS) LEASED CORP

|                          |      |             |             |        |        |        |        |  |  |  |  |  |
|--------------------------|------|-------------|-------------|--------|--------|--------|--------|--|--|--|--|--|
| Q1141513X - SURNAME/NAME | 2009 | 10-Aug-2009 | 10-Aug-2009 | 1.0000 | 2.0000 | 3.0000 | 0.0000 |  |  |  |  |  |
| Q1141513X - SURNAME/NAME | 2009 | 10-Aug-2009 | 10-Aug-2009 | 1.0000 | 2.0000 | 3.0000 | 0.0000 |  |  |  |  |  |
| Q1141513X - SURNAME/NAME | 2009 | 10-Aug-2009 | 10-Aug-2009 | 1.0000 | 2.0000 | 3.0000 | 0.0000 |  |  |  |  |  |

SECTION E: TOTAL GROSS AMOUNT OF ESOP/ESIS PLAN (A+B+C+D+E)

GROSS AMOUNT NOT QUALIFYING FOR TAX EXEMPTION

GROSS AMOUNT QUALIFYING FOR TAX EXEMPTION

GROSS AMOUNT QUALIFYING FOR TAX EXEMPTION

GROSS AMOUNT QUALIFYING FOR TAX EXEMPTION

GROSS AMOUNT QUALIFYING FOR TAX EXEMPTION

GROSS AMOUNT QUALIFYING FOR TAX EXEMPTION

GROSS AMOUNT QUALIFYING FOR TAX EXEMPTION

GROSS AMOUNT QUALIFYING FOR TAX EXEMPTION

GROSS AMOUNT QUALIFYING FOR TAX EXEMPTION

GROSS AMOUNT QUALIFYING FOR TAX EXEMPTION

GROSS AMOUNT QUALIFYING FOR TAX EXEMPTION

GROSS AMOUNT QUALIFYING FOR TAX EXEMPTION

GROSS AMOUNT QUALIFYING FOR TAX EXEMPTION

GROSS AMOUNT QUALIFYING FOR TAX EXEMPTION

GROSS AMOUNT QUALIFYING FOR TAX EXEMPTION

GROSS AMOUNT QUALIFYING FOR TAX EXEMPTION

GROSS AMOUNT QUALIFYING FOR TAX EXEMPTION

GROSS AMOUNT QUALIFYING FOR TAX EXEMPTION

GROSS AMOUNT QUALIFYING FOR TAX EXEMPTION

GROSS AMOUNT QUALIFYING FOR TAX EXEMPTION

GROSS AMOUNT QUALIFYING FOR TAX EXEMPTION

GROSS AMOUNT QUALIFYING FOR TAX EXEMPTION

GROSS AMOUNT QUALIFYING FOR TAX EXEMPTION

GROSS AMOUNT QUALIFYING FOR TAX EXEMPTION

GROSS AMOUNT QUALIFYING FOR TAX EXEMPTION

GROSS AMOUNT QUALIFYING FOR TAX EXEMPTION

GROSS AMOUNT QUALIFYING FOR TAX EXEMPTION

GROSS AMOUNT QUALIFYING FOR TAX EXEMPTION

GROSS AMOUNT QUALIFYING FOR TAX EXEMPTION

GROSS AMOUNT QUALIFYING FOR TAX EXEMPTION

GROSS AMOUNT QUALIFYING FOR TAX EXEMPTION

GROSS AMOUNT QUALIFYING FOR TAX EXEMPTION

GROSS AMOUNT QUALIFYING FOR TAX EXEMPTION

GROSS AMOUNT QUALIFYING FOR TAX EXEMPTION

▲ MOA 602, 601

## (7) Sample Upload Files (Ver 5.0)

### IR8A Sample File

|      |                     |     |                    |                      |      |                    |  |  |          |
|------|---------------------|-----|--------------------|----------------------|------|--------------------|--|--|----------|
| UNB  |                     |     |                    |                      | IR8A |                    |  |  |          |
| UNH  | IREERN011           |     |                    |                      |      |                    |  |  |          |
| BGM  | 938                 |     |                    |                      |      |                    |  |  |          |
| RFF  | AWJ0                |     |                    |                      |      |                    |  |  |          |
| RFF  | AWK6                |     |                    |                      |      |                    |  |  |          |
| RFF  | AWL08               |     |                    |                      |      |                    |  |  |          |
| RFF  | AWM8                |     |                    |                      |      |                    |  |  |          |
| RFF  | AWZ0                |     |                    |                      |      |                    |  |  |          |
| DTM  | 4412006             | 602 |                    |                      |      |                    |  |  |          |
| DTM  | 41620070131102      |     |                    |                      |      |                    |  |  |          |
| NAD  | SE 199500124E       |     | ANG CHEE LOKE      |                      |      |                    |  |  | MD       |
| NAD* | ABC COMPANY PTE LTD |     |                    | testemail@abc.com.sg |      | Support Department |  |  |          |
| COM  | +65-6887-7888       |     |                    |                      |      |                    |  |  |          |
| LIN  | 1                   |     |                    |                      |      |                    |  |  |          |
| RFF  | AWJ1                |     |                    |                      |      |                    |  |  |          |
| RFF  | AWM1                |     |                    |                      |      |                    |  |  |          |
| RFF  | AWO999              |     |                    |                      |      |                    |  |  |          |
| RFF  | AWPM                |     |                    |                      |      |                    |  |  |          |
| RFF  | AWQY                |     |                    |                      |      |                    |  |  |          |
| RFF  | AWRN                |     |                    |                      |      |                    |  |  |          |
| RFF  | AWSP                |     |                    |                      |      |                    |  |  |          |
| RFF  | AWTY                |     |                    |                      |      |                    |  |  |          |
| RFF  | AWUY                |     |                    |                      |      |                    |  |  |          |
| RFF  | AWVN                |     |                    |                      |      |                    |  |  |          |
| RFF  | AWWY                |     |                    |                      |      |                    |  |  |          |
| RFF  | AWXM                |     |                    |                      |      |                    |  |  |          |
| RFF  | AWBL                |     |                    |                      |      |                    |  |  |          |
| RFF  | AWC2                |     |                    |                      |      |                    |  |  |          |
| RFF  | AWDN                |     |                    |                      |      |                    |  |  |          |
| RFF  | AWE1                |     |                    |                      |      |                    |  |  |          |
| NAD  | PE S1234567D        |     | FINANCE CONTROLLER |                      |      |                    |  |  | EMPLOYEE |
| NAD* |                     |     |                    |                      | 466  | ABCDEFGHI ST 55    |  |  |          |
| NAD* | 06                  | 42  | 654321             |                      |      |                    |  |  |          |
| MOA  | 1283021055          |     |                    |                      |      |                    |  |  |          |
| MOA  | 36750               |     |                    |                      |      |                    |  |  |          |
| MOA  | 36810540            |     |                    |                      |      |                    |  |  |          |
| MOA  | 67 0                |     |                    |                      |      |                    |  |  |          |
| MOA  | 77672796            |     |                    |                      |      |                    |  |  |          |
| MOA  | 36925221            |     |                    |                      |      |                    |  |  |          |
| MOA  | 34045500            |     |                    |                      |      |                    |  |  |          |
| MOA  | 2752877538          |     |                    |                      |      |                    |  |  |          |
| MOA  | 26523000.00         |     |                    |                      |      |                    |  |  |          |
| MOA  | 34140000.00         |     |                    |                      |      |                    |  |  |          |
| MOA  | 3424050.00          |     |                    |                      |      |                    |  |  |          |
| MOA  | 3433580.00          |     |                    |                      |      |                    |  |  |          |
| MOA  | 3441900.00          |     |                    |                      |      |                    |  |  |          |
| MOA  | 34513314.17         |     |                    |                      |      |                    |  |  |          |
| MOA  | 34630000.00         |     |                    |                      |      |                    |  |  |          |
| MOA  | 34745000.00         |     |                    |                      |      |                    |  |  |          |
| MOA  | 3486350.00          |     |                    |                      |      |                    |  |  |          |
| MOA  | 3491798.00          |     |                    |                      |      |                    |  |  |          |
| MOA  | 3502617237.21       |     |                    |                      |      |                    |  |  |          |
| MOA  | 351121308.98        |     |                    |                      |      |                    |  |  |          |
| MOA  | 352900              |     |                    |                      |      |                    |  |  |          |
| MOA  | 3660                |     |                    |                      |      |                    |  |  |          |
| MOA  | 37015885            |     |                    |                      |      |                    |  |  |          |
| MOA  | 37160807            |     |                    |                      |      |                    |  |  |          |
| MOA  | 3720                |     |                    |                      |      |                    |  |  |          |
| MOA  | 3732500.00          |     |                    |                      |      |                    |  |  |          |
| MOA  | 3741381731          |     |                    |                      |      |                    |  |  |          |
| DTM  | 32919610925102      |     |                    |                      |      |                    |  |  |          |
| DTM  | 15520060101102      |     |                    |                      |      |                    |  |  |          |
| DTM  | 15620061231102      |     |                    |                      |      |                    |  |  |          |
| DTM  | 157                 | 102 |                    |                      |      |                    |  |  |          |
| DTM  | 158                 | 102 |                    |                      |      |                    |  |  |          |
| DTM  | 15920060101102      |     |                    |                      |      |                    |  |  |          |
| DTM  | 16020061231102      |     |                    |                      |      |                    |  |  |          |
| DTM  | 16120061202102      |     |                    |                      |      |                    |  |  |          |
| DTM  | 16220061231102      |     |                    |                      |      |                    |  |  |          |
| DTM  | 163                 | 102 |                    |                      |      |                    |  |  |          |

DTM 16420061231102  
 FTX AEV Pension Outside Singapore  
 FTX AEW 60 characters designated pension detail information  
 RFF AWJ2  
 RFF AWY1  
 MOA 3533021055  
 MOA 35472796  
 MOA 35525221  
 MOA 35645500  
 MOA 3572877538  
 MOA 35850  
 MOA 35910540  
 MOA 3600  
 MOA 3610  
 MOA 36215885  
 MOA 36360807  
 MOA 3640  
 RES ZZ

### **IR8SSample File**

|      |                     |                      |                    |                 |
|------|---------------------|----------------------|--------------------|-----------------|
| UNB  |                     |                      | IR8S               |                 |
| UNH  | IRCPFF011           |                      |                    |                 |
| BGM  | 938                 |                      |                    |                 |
| RFF  | AWJ0                |                      |                    |                 |
| RFF  | AWK6                |                      |                    |                 |
| RFF  | AWM8                |                      |                    |                 |
| RFF  | AWZO                |                      |                    |                 |
| DTM  | 4412006             | 602                  |                    |                 |
| DTM  | 41620070131102      |                      |                    |                 |
| NAD  | SE 199500124E       | ANG CHENG LOKE       |                    | MD              |
| NAD* | ABC COMPANY PTE LTD | testemail@abc.com.sg | Support Department |                 |
| COM  | +65-6887-7888       |                      |                    |                 |
| LIN  | 1                   |                      |                    |                 |
| RFF  | AWJ1                |                      |                    |                 |
| RFF  | AWM1                |                      |                    |                 |
| RFF  | AYA                 |                      |                    |                 |
| RFF  | AYBY                |                      |                    |                 |
| RFF  | AYD                 |                      |                    |                 |
| RFF  | AYE                 |                      |                    |                 |
| NAD  | PE S1234567D        |                      |                    | EMPLOYEE NAME 1 |
| NAD* |                     |                      |                    |                 |
| LIN  | JAN                 |                      |                    |                 |
| MOA  | 4008918.50          |                      |                    |                 |
| MOA  | 401650.00           |                      |                    |                 |
| MOA  | 4021000.00          |                      |                    |                 |
| MOA  | 40410832.81         |                      |                    |                 |
| MOA  | 4051409.00          |                      |                    |                 |
| MOA  | 4062166.00          |                      |                    |                 |
| LIN  | FEB                 |                      |                    |                 |
| MOA  | 4008938.50          |                      |                    |                 |
| MOA  | 401585.00           |                      |                    |                 |
| MOA  | 402900.00           |                      |                    |                 |
| MOA  | 404300.00           |                      |                    |                 |
| MOA  | 40539.00            |                      |                    |                 |
| MOA  | 40660.00            |                      |                    |                 |
| LIN  | MAR                 |                      |                    |                 |
| MOA  | 4008938.50          |                      |                    |                 |
| MOA  | 401585.00           |                      |                    |                 |
| MOA  | 402900.00           |                      |                    |                 |
| MOA  | 404700.00           |                      |                    |                 |
| MOA  | 40591.00            |                      |                    |                 |
| MOA  | 406140.00           |                      |                    |                 |
| LIN  | APR                 |                      |                    |                 |
| MOA  | 4008938.50          |                      |                    |                 |
| MOA  | 401585.00           |                      |                    |                 |
| MOA  | 402900.00           |                      |                    |                 |
| MOA  | 404300.00           |                      |                    |                 |
| MOA  | 40539.00            |                      |                    |                 |
| MOA  | 40660.00            |                      |                    |                 |
| LIN  | MAY                 |                      |                    |                 |

MOA 4008938.50  
 MOA 401585.00  
 MOA 402900.00  
 MOA 404300.00  
 MOA 40539.00  
 MOA 40660.00  
 LIN JUN  
 MOA 4008938.50  
 MOA 401585.00  
 MOA 402900.00  
 MOA 404300.00  
 MOA 40539.00  
 MOA 40660.00  
 LIN JUL  
 MOA 4008938.50  
 MOA 401585.00  
 MOA 402900.00  
 MOA 404300.00  
 MOA 40539.00  
 MOA 40660.00  
 LIN AUG  
 MOA 40043028.62  
 MOA 401585.00  
 MOA 402900.00  
 MOA 40425521.25  
 MOA 4053318.00  
 MOA 4065104.00  
 LIN SEP  
 MOA 4008938.50  
 MOA 401585.00  
 MOA 402900.00  
 MOA 404300.00  
 MOA 4052087.00  
 MOA 4063211.00  
 LIN OCT  
 MOA 4000.00  
 MOA 4010.00  
 MOA 4020.00  
 MOA 4040.00  
 MOA 4050.00  
 MOA 4060.00  
 LIN NOV  
 MOA 4000.00  
 MOA 4010.00  
 MOA 4020.00  
 MOA 4040.00  
 MOA 4050.00  
 MOA 4060.00  
 LIN DEC  
 MOA 4000.00  
 MOA 4010.00  
 MOA 4020.00  
 MOA 4040.00  
 MOA 4050.00  
 MOA 4060.00  
 LIN TTL  
 MOA 400114516  
 MOA 4015330  
 MOA 4028200  
 MOA 40438854  
 MOA 4057100  
 MOA 40610921  
 DTM 500 102  
 DTM 501 102  
 MOA 4082022  
 MOA 4093111  
 RFF AWJ3  
 MOA 4100  
 MOA 4110  
 MOA 4120  
 MOA 4130  
 MOA 4140  
 DTM 502 102  
 DTM 503 102  
 DTM 504 102

|         |     |
|---------|-----|
| DTM 505 | 102 |
| DTM 506 | 102 |
| RES ZZ  |     |

## IRA8ASample File

|                          |                      |                      |                    |       |
|--------------------------|----------------------|----------------------|--------------------|-------|
| UNB                      |                      |                      | IRA8A              |       |
| UNH                      | IRVBIK011            |                      |                    |       |
| BGM 938                  |                      |                      |                    |       |
| RFF AWJ0                 |                      |                      |                    |       |
| RFF AWK6                 |                      |                      |                    |       |
| RFF AWM8                 |                      |                      |                    |       |
| RFF AWZO                 |                      |                      |                    |       |
| DTM 4412006              | 602                  |                      |                    |       |
| DTM 41620061116102       |                      |                      |                    |       |
| NAD SE 199500124E        | ANG CHENG LOKE       |                      |                    | MD    |
| NAD* ABC COMPANY PTE LTD |                      | testemail@abc.com.sg | Support Department |       |
| COM +65-6887-7888        |                      |                      |                    |       |
| LIN 1                    |                      |                      |                    |       |
| RFF AWJ1                 |                      |                      |                    |       |
| RFF AWM1                 |                      |                      |                    |       |
| RFF AYA                  |                      |                      |                    |       |
| NAD PE S1234567D         | BLK 735 YISHUN ST 21 | #08-88               | S(654321)          | EYEE1 |
| NAD*                     |                      |                      |                    |       |
| MOA 5002000.00           |                      |                      |                    |       |
| MOA 5013000.00           |                      |                      |                    |       |
| MOA 5021000.00           |                      |                      |                    |       |
| MOA 503240.00            |                      |                      |                    |       |
| MOA 5047000.00           |                      |                      |                    |       |
| MOA 5050.00              |                      |                      |                    |       |
| MOA 5060.00              |                      |                      |                    |       |
| MOA 5070.00              |                      |                      |                    |       |
| MOA 5080.00              |                      |                      |                    |       |
| MOA 5090.00              |                      |                      |                    |       |
| MOA 5100.00              |                      |                      |                    |       |
| MOA 5110.00              |                      |                      |                    |       |
| MOA 5120.00              |                      |                      |                    |       |
| MOA 5130.00              |                      |                      |                    |       |
| MOA 5140.00              |                      |                      |                    |       |
| MOA 5159900.00           |                      |                      |                    |       |
| MOA 516660.00            |                      |                      |                    |       |
| MOA 5391000.00           |                      |                      |                    |       |
| QTY 300251               |                      |                      |                    |       |
| QTY 3010                 |                      |                      |                    |       |
| QTY 3020                 |                      |                      |                    |       |
| QTY 3030                 |                      |                      |                    |       |
| QTY 3291                 |                      |                      |                    |       |
| DTM 60020060121102       |                      |                      |                    |       |
| DTM 60120060928102       |                      |                      |                    |       |
| MOA 517120.00            |                      |                      |                    |       |
| MOA 518120.00            |                      |                      |                    |       |
| MOA 5190.00              |                      |                      |                    |       |
| MOA 5200.00              |                      |                      |                    |       |
| MOA 5210.00              |                      |                      |                    |       |
| MOA 5220.00              |                      |                      |                    |       |
| MOA 5230.00              |                      |                      |                    |       |
| MOA 5240.00              |                      |                      |                    |       |
| MOA 5250.00              |                      |                      |                    |       |
| MOA 5260.00              |                      |                      |                    |       |
| MOA 5270.00              |                      |                      |                    |       |
| MOA 5280.00              |                      |                      |                    |       |
| MOA 5290.00              |                      |                      |                    |       |
| MOA 5300.00              |                      |                      |                    |       |
| MOA 5310.00              |                      |                      |                    |       |
| MOA 5320.00              |                      |                      |                    |       |
| MOA 5330.00              |                      |                      |                    |       |
| MOA 5340.00              |                      |                      |                    |       |
| MOA 5356000.00           |                      |                      |                    |       |
| MOA 5360.00              |                      |                      |                    |       |
| MOA 5370.00              |                      |                      |                    |       |
| MOA 5380.00              |                      |                      |                    |       |



QTY 3041  
QTY 3050  
QTY 3060  
QTY 3070  
QTY 3080  
QTY 3090  
QTY 3100  
QTY 3110  
QTY 3120  
QTY 3130  
QTY 3140  
QTY 3150  
QTY 3160  
QTY 3170  
QTY 3180  
QTY 3190  
QTY 3200  
QTY 3212  
QTY 322365  
QTY 3230  
QTY 3240  
QTY 3250  
QTY 3260  
QTY 3270  
QTY 3280  
RES ZZ

## IRA8BSample File

|      |                     |                      |                    |                 |
|------|---------------------|----------------------|--------------------|-----------------|
| UNB  |                     |                      | IRA8B              |                 |
| UNH  | IRESOP011           |                      |                    |                 |
| BGM  | 938                 |                      |                    |                 |
| RFF  | AWHO                |                      |                    |                 |
| RFF  | AWI6                |                      |                    |                 |
| RFF  | AWJ13               |                      |                    |                 |
| RFF  | AWK8                |                      |                    |                 |
| RFF  | AWLO                |                      |                    |                 |
| DTM  | 4412008 602         |                      |                    |                 |
| DTM  | 41620081116102      |                      |                    |                 |
| DTM  | 41720080301102      |                      |                    |                 |
| NAD  | SE 199500124E       | ANG CHENG LOKE       |                    | MD              |
| NAD* | ABC COMPANY PTE LTD | testemail@abc.com.sg | Support Department |                 |
| COM  | +65-6887-7888       |                      |                    |                 |
| LIN  | 1 LN1               |                      |                    |                 |
| RFF  | AWM1                |                      |                    |                 |
| RFF  | AWN1                |                      |                    |                 |
| RFF  | AWO999              |                      |                    |                 |
| RFF  | AWPM                |                      |                    |                 |
| NAD  | PE S1234567D        |                      |                    | EMPLOYEE NAME 1 |
| NAD* |                     |                      |                    |                 |
| DTM  | 32919610925         | 102                  |                    |                 |
| GIS  | ESOP                |                      |                    |                 |
| LIN  | 1 LN2               |                      |                    |                 |
| RFF  | AWQESOP             |                      |                    |                 |
| RFF  | AWRA                |                      |                    |                 |
| RFF  | AWAESOW             |                      |                    |                 |
| NAD  | R1 A1234567J        | DEF Company          |                    |                 |
| MOA  | 3003.00000          |                      |                    |                 |
| MOA  | 3015.00000          |                      |                    |                 |
| MOA  | 3021999998.00       |                      |                    |                 |
| MOA  | 3031999998.00       |                      |                    |                 |
| MOA  | 3502.00000          |                      |                    |                 |
| DTM  | 40020080922         | 102                  |                    |                 |
| DTM  | 40120080921         | 102                  |                    |                 |
| QTY  | 500999999           |                      |                    |                 |
| LIN  | 2 LN2               |                      |                    |                 |
| RFF  | AWQESOP             |                      |                    |                 |
| RFF  | AWR8                |                      |                    |                 |
| RFF  | AWAESOP             |                      |                    |                 |
| NAD  | R1 199607767K       | ABC COMPANY PTE      |                    |                 |
| MOA  | 3003.80495          |                      |                    |                 |

|                    |                   |
|--------------------|-------------------|
| MOA 3015.00000     |                   |
| MOA 30259752.50    |                   |
| MOA 30359752.50    |                   |
| MOA 3503.50000     |                   |
| DTM 40020080926    | 102               |
| DTM 40120030101    | 102               |
| QTY 50050000       |                   |
| LIN 3 LN2          |                   |
| RFF AWQESOP        |                   |
| RFF AWR8           |                   |
| RFF AWAESOW        |                   |
| NAD R1 199607767K  | ABC COMPANY PTE L |
| MOA 3004.32334     |                   |
| MOA 3015.39384     |                   |
| MOA 30210705.00    |                   |
| MOA 30310705.00    |                   |
| MOA 3504.38440     |                   |
| DTM 40020080926    | 102               |
| DTM 40120021201    | 102               |
| QTY 50010000       |                   |
| LIN 4 LN2          |                   |
| RFF AWQESOP        |                   |
| RFF AWR8           |                   |
| RFF AWAESOW        |                   |
| NAD R1 A1234567D   | DEF COMPANY       |
| MOA 3004.00000     |                   |
| MOA 3014.50000     |                   |
| MOA 30227777.50    |                   |
| MOA 30327777.50    |                   |
| MOA 3506.00000     |                   |
| DTM 40020081002    | 102               |
| DTM 40120081002    | 102               |
| QTY 50055555       |                   |
| LIN 5 LN2          |                   |
| RFF AWQESOP        |                   |
| RFF AWR8           |                   |
| RFF AWAESOW        |                   |
| NAD R1 ABCDEFGHIJK | Testing           |
| MOA 3005.00000     |                   |
| MOA 3015.00000     |                   |
| MOA 3020.00        |                   |
| MOA 3030.00        |                   |
| MOA 3504.50000     |                   |
| DTM 40020081003    | 102               |
| DTM 40120081002    | 102               |
| QTY 5005555        |                   |
| MOA 3040.00        |                   |
| MOA 3050.00        |                   |
| MOA 3512098233.00  |                   |
| MOA 3522098233.00  |                   |
| GIS EESOP          |                   |
| MOA 3170.00        |                   |
| MOA 3180.00        |                   |
| MOA 3190.00        |                   |
| MOA 3530.00        |                   |
| MOA 3540.00        |                   |
| MOA 3550.00        |                   |
| GIS CSOP           |                   |
| MOA 3370.00        |                   |
| MOA 3380.00        |                   |
| MOA 3390.00        |                   |
| MOA 6010.00        |                   |
| MOA 3560.00        |                   |
| MOA 3570.00        |                   |
| MOA 3580.00        |                   |
| MOA 6022098235.00  |                   |
| MOA 6030.00        |                   |
| MOA 6042098234.00  |                   |
| GIS NSOP           |                   |
| LIN 1 LN5          |                   |
| RFF AWYNSOP        |                   |
| RFF AWZA           |                   |
| RFF AWBESOW        |                   |
| NAD R4 A1234567J   | DEF Company       |
| MOA 3401.00000     |                   |

MOA 3412.00000  
MOA 3423.00000  
MOA 3431.00  
MOA 3441.00  
MOA 3452.00  
DTM 43020080501 102  
DTM 43120080505 102  
QTY 5301  
MOA 3461.00  
MOA 3471.00  
MOA 3482.00  
RFF AWW2  
RFF AWX1  
MOA 7100.00  
MOA 7110.00  
MOA 7120.00  
MOA 7130.00  
MOA 7140.00  
MOA 7150.00  
MOA 7160.00  
MOA 7170.00  
MOA 7180.00  
MOA 7192098233.00  
MOA 7202098233.00  
MOA 7210.00  
MOA 7220.00  
MOA 7230.00  
MOA 7240.00  
MOA 7250.00  
MOA 7260.00  
MOA 7272098235.00  
MOA 7280.00  
MOA 7292098234.00  
MOA 7301.00  
MOA 7311.00  
MOA 7322.00  
RES ZZ

## (8) Sample of Errors during Import of IRAS Messages and their explanations

Below are sample files that contain errors during import and the errors that are encountered

|      |                     |                    |                      |      |                    |
|------|---------------------|--------------------|----------------------|------|--------------------|
| UNB  |                     |                    |                      | IR8A |                    |
| UNH  | IREERN011           |                    |                      |      |                    |
| BGM  | 938                 |                    |                      |      |                    |
| RFF  | AWJ0                |                    |                      |      |                    |
| RFF  | AWK6                |                    |                      |      |                    |
| RFF  | AWL08               |                    |                      |      |                    |
| RFF  | AWM8                |                    |                      |      |                    |
| RFF  | AWZO                |                    |                      |      |                    |
| DTM  | 4412006             | 602                |                      |      |                    |
| DTM  | 41620070131102      |                    |                      |      | MD                 |
| NAD  | SE 199500124E       | ANG CHEE LOKE      |                      |      |                    |
| NAD* | ABC COMPANY PTE LTD |                    | testemail@abc.com.sg |      | Support Department |
| COM  | +65-6887-7888       |                    |                      |      |                    |
| LIN  | 1                   |                    |                      |      |                    |
| RFF  | AWJ1                |                    |                      |      |                    |
| RFF  | AWM1                |                    |                      |      |                    |
| RFF  | AWO999              |                    |                      |      |                    |
| RFF  | AWPM                |                    |                      |      |                    |
| RFF  | AWQY                |                    |                      |      |                    |
| RFF  | AWRN                |                    |                      |      |                    |
| RFF  | AWSP                |                    |                      |      |                    |
| RFF  | AWTY                |                    |                      |      |                    |
| RFF  | AWUY                |                    |                      |      |                    |
| RFF  | AWVN                |                    |                      |      |                    |
| RFF  | AWW                 |                    |                      |      |                    |
| RFF  | AWXM                |                    |                      |      |                    |
| RFF  | AWBL                |                    |                      |      |                    |
| RFF  | AWC2                |                    |                      |      |                    |
| RFF  | AWDN                |                    |                      |      |                    |
| RFF  | AWE1                |                    |                      |      |                    |
| NAD  | PE S1234567D        | FINANCE CONTROLLER |                      |      | EYEE1              |
| NAD* |                     |                    |                      | 466  | ABCDEFGHI ST 55    |
| NAD* | 06                  | 42                 | 1111                 |      |                    |
| MOA  | 1283021000          |                    |                      |      |                    |
| MOA  | 36750               |                    |                      |      |                    |
| MOA  | 36810540            |                    |                      |      |                    |
| MOA  | 67 0                |                    |                      |      |                    |
| MOA  | 77672796            |                    |                      |      |                    |
| MOA  | 36925221            |                    |                      |      |                    |
| MOA  | 34045500            |                    |                      |      |                    |
| MOA  | 2752877000          |                    |                      |      |                    |
| MOA  | 26523000.00         |                    |                      |      |                    |
| MOA  | 34140000.00         |                    |                      |      |                    |
| MOA  | 3424050.00          |                    |                      |      |                    |
| MOA  | 3433580.00          |                    |                      |      |                    |
| MOA  | 3441900.00          |                    |                      |      |                    |
| MOA  | 34513314.17         |                    |                      |      |                    |
| MOA  | 3460.00             |                    |                      |      |                    |
| MOA  | 3470.00             |                    |                      |      |                    |
| MOA  | 3486350.00          |                    |                      |      |                    |
| MOA  | 3491798.00          |                    |                      |      |                    |
| MOA  | 3502617237.21       |                    |                      |      |                    |
| MOA  | 351121308.98        |                    |                      |      |                    |
| MOA  | 352900              |                    |                      |      |                    |
| MOA  | 3660                |                    |                      |      |                    |
| MOA  | 37015885            |                    |                      |      |                    |
| MOA  | 37160807            |                    |                      |      |                    |
| MOA  | 3720                |                    |                      |      |                    |
| MOA  | 3732500.00          |                    |                      |      |                    |
| MOA  | 3741381731          |                    |                      |      |                    |
| DTM  | 32919610925102      |                    |                      |      |                    |
| DTM  | 15520010101102      |                    |                      |      |                    |
| DTM  | 15620011231102      |                    |                      |      |                    |
| DTM  | 157                 | 102                |                      |      |                    |
| DTM  | 158                 | 102                |                      |      |                    |
| DTM  | 15920060101102      |                    |                      |      |                    |
| DTM  | 16020061231102      |                    |                      |      |                    |
| DTM  | 16120061202102      |                    |                      |      |                    |

DTM 16220061231102  
DTM 163 102  
DTM 16420061231102  
FTX AEV Pension Outside Singapore  
FTX AEW 60 characters designated pension detail information  
RFF AWJ2  
RFF AWY1  
MOA 3533021055  
MOA 35472796  
MOA 35525221  
MOA 35645500  
MOA 3572877538  
MOA 35850  
MOA 35910540  
MOA 3600  
MOA 3610  
MOA 36215885  
MOA 36360807  
MOA 3640  
RES ZZ

## Import Errors encountered

### 1st Import

=====

\*----- Error No. 1 -----\*

LIN Grp 1 (LIN=1). RFF Grp 1. Form IR8S Indicator should be either Y or N, Qualifier=AWW error is blank.

**Explanation: Segment RFF AWW cannot be blank, it should be either Y or N**

\*----- Error No. 2 -----\*

LIN Grp 1 (LIN=1). NAD Grp 1. The length of Postal Code must be 6. Error is 1111

**Explanation: NAD Segment for Postal Code is either less than 6 digits or is found in the wrong position. Correct position for Postal Code is 587 where Pos 1 starts from 'N' in the word 'NAD\*'**

### 2nd Import (after the 1st import errors were cleared)

=====

\*----- Error No. 1 -----\*

LIN Grp 1 (LIN=1). MOA Grp 1. Total amount 3021000 does not tally with computed total amount 3021055. Check segment=MOA,Qualifier=128

**Explanation: LIN 1 Grp details: MOA 128 (i.e. Total amount declared) does not tally with the computed total for details.**

\*----- Error No. 2 -----\*

LIN Grp 1 (LIN=1). MOA Grp 1. OTHERS amount 2877000 does not tally with computed total amount 2877538 Check segment=MOA,Qualifier=275

**Explanation: LIN 1 Grp details: MOA 275 Others amount declared does not tally with the computed total.**

\*----- Error No. 3 -----\*

LIN Grp 1 (LIN=1). MOA Grp 1. Name of fund for retirement has been declared then Retirement benefit till 31/12/92 amount or/and Retirement benefit 1993 must be declared. Check Segment=MOA,Qualifier=346 & 347 & Segment=FTX,Qualifier=AEV

**Explanation: If FX AEV -> Name of Fund for retirement is not blanks, then at least one of MOA 346 and MOA 347 cannot be zeros.**

\*----- Error No. 4 -----\*

LIN Grp 1 (LIN=1). DTM Grp 1. Payment From date must be equal to the Date of Commencement when Date of Commencement is within the Basis Year. Check Segment=DTM ,Qualifier=155 & 156

**Explanation: If Date of Commencement is empty or less than the Basis Year then Payment From Date will be defaulted to 01-Jan of Basis Year. If Date of Commencement is within the Basis Year then Payment From Date is equal to the Date of Commencement..**

|     |                |                   |
|-----|----------------|-------------------|
| UNB |                | IR8S              |
| UNH | IRCPFF011      |                   |
| BGM | 938            |                   |
| RFF | AWJ0           |                   |
| RFF | AWK6           |                   |
| RFF | AWM8           |                   |
| RFF | AWZO           |                   |
| DTM | 4412006 602    |                   |
| DTM | 41620070131102 |                   |
| NAD | SE 199500124E  | ANG CHENG LOKE MD |

**PAT – IRAS Interface File Spec- FAQ and Common Queries**  
**Sep 2008**

|                          |                      |                    |
|--------------------------|----------------------|--------------------|
| NAD* ABC COMPANY PTE LTD | testemail@abc.com.sg | Support Department |
| COM +65-6887-7888        |                      |                    |
| LIN 1                    |                      |                    |
| RFF AWJ1                 |                      |                    |
| RFF AWM1                 |                      |                    |
| RFF AYA                  |                      |                    |
| RFF AYBY                 |                      |                    |
| RFF AYD                  |                      |                    |
| RFF AYE                  |                      |                    |
| NAD PE S1234567D         |                      | ENAME 1            |
| NAD*                     |                      |                    |
| LIN JAN                  |                      |                    |
| MOA 4008918.50           |                      |                    |
| MOA 401650.00            |                      |                    |
| MOA 4021000.00           |                      |                    |
| MOA 40410832.81          |                      |                    |
| MOA 4051409.00           |                      |                    |
| MOA 4062166.00           |                      |                    |
| LIN FEB                  |                      |                    |
| MOA 4008938.50           |                      |                    |
| MOA 401585.00            |                      |                    |
| MOA 402900.00            |                      |                    |
| MOA 404300.00            |                      |                    |
| MOA 40539.00             |                      |                    |
| MOA 40660.00             |                      |                    |
| LIN MAR                  |                      |                    |
| MOA 4008938.50           |                      |                    |
| MOA 401585.00            |                      |                    |
| MOA 402900.00            |                      |                    |
| MOA 404700.00            |                      |                    |
| MOA 40591.00             |                      |                    |
| MOA 406140.00            |                      |                    |
| LIN APR                  |                      |                    |
| MOA 4008938.50           |                      |                    |
| MOA 401585.00            |                      |                    |
| MOA 402900.00            |                      |                    |
| MOA 404300.00            |                      |                    |
| MOA 40539.00             |                      |                    |
| MOA 40660.00             |                      |                    |
| LIN MAY                  |                      |                    |
| MOA 4008938.50           |                      |                    |
| MOA 401585.00            |                      |                    |
| MOA 402900.00            |                      |                    |
| MOA 404300.00            |                      |                    |
| MOA 40539.00             |                      |                    |
| MOA 40660.00             |                      |                    |
| LIN JUN                  |                      |                    |
| MOA 4008938.50           |                      |                    |
| MOA 401585.00            |                      |                    |
| MOA 402900.00            |                      |                    |
| MOA 404300.00            |                      |                    |
| MOA 40539.00             |                      |                    |
| MOA 40660.00             |                      |                    |
| LIN JUL                  |                      |                    |
| MOA 4008938.50           |                      |                    |
| MOA 401585.00            |                      |                    |
| MOA 402900.00            |                      |                    |
| MOA 404300.00            |                      |                    |
| MOA 40539.00             |                      |                    |
| MOA 40660.00             |                      |                    |
| LIN AUG                  |                      |                    |
| MOA 40043028.62          |                      |                    |
| MOA 401585.00            |                      |                    |
| MOA 402900.00            |                      |                    |
| MOA 40425521.25          |                      |                    |
| MOA 4053318.00           |                      |                    |
| MOA 4065104.00           |                      |                    |
| LIN SEP                  |                      |                    |
| MOA 4008938.50           |                      |                    |
| MOA 401585.00            |                      |                    |
| MOA 402900.00            |                      |                    |
| MOA 404300.00            |                      |                    |
| MOA 4052087.00           |                      |                    |
| MOA 4063211.00           |                      |                    |
| LIN OCT                  |                      |                    |

```
MOA 4000.00
MOA 4010.00
MOA 4020.00
MOA 4040.00
MOA 4050.00
MOA 4060.00
LIN NOV
MOA 4000.00
MOA 4010.00
MOA 4020.00
MOA 4040.00
MOA 4050.00
MOA 4060.00
LIN DEC
MOA 4000.00
MOA 4010.00
MOA 4020.00
MOA 4040.00
MOA 4050.00
MOA 4060.00
LIN TTL
MOA 400114516
MOA 4015330
MOA 4028200
MOA 40438854
MOA 4057100
MOA 40610921
DTM 500      102
DTM 501      102
MOA 4082022
MOA 4093111
RFF AWJ3
MOA 410100
MOA 411100
MOA 412100
MOA 413
MOA 414
DTM 50220060131102
DTM 50320060101102
DTM 50420060215102
DTM 50520060320102
DTM 50620060420102
RES ZZ
```

### Import Errors encountered

\*----- IR8S UNB Set No. 1 -----\*

\*----- Error No. 1 -----\*

LIN Grp 3 (LIN=1). Payment for additional wages From date (DTM 502) cannot be greater than To date (DTM 503). Check Segment=DTM,Qualifier=502 & 503

**Explanation: The Payment for additional wages From Date cannot be greater than To Date.**

\*----- Error No. 2 -----\*

LIN Grp 3 (LIN=1).Amt of refund applicable(MOA 413) or interest(MOA 414) on empl contrib must be declared if Refund given to empl date(DTM 504) is declared. Payment for addtnl wages date(DTM 506) too

**Explanation: DTM 504 and DTM 506 have a corresponding relationship to MOA 413, 414.**

Similarly for IRA8A and A8B some import errors and the explanations are listed below.

### Import Errors encountered for IRA8A



\*----- Error No. 1 -----\*

LIN Grp 1 (LIN=1). RFF Grp 1. OHQ Status, 1st MOA Home leave passage amount and 1st QTY Home leave for self/wife/children must be declared if either one of them is declared. Check Segment=RFF,Qualifier=AYA & Segment=MOA,Qualifier=505 & Segment=QTY,Qualifier=301,302 & 303

**Explanation: If RFF AYA is 'Y' then MOA 505 and either one or more of QTY 301,302,303 cannot be zeros.**

\*----- Error No. 2 -----\*

LIN Grp 1 (LIN=1). NAD Grp 1. Address for place of residence, Occupation Date, Value of residence and rent paid must be declared if either one of them is declared. Check Segment=NAD & DTM,Qualifier=600/601, & MOA,Qualifier=500/501

**Explanation: If Address is not blank then the following must comply :-**

**(a) Occupation from and to dates cannot be blanks**

**(b) Annual rent / rent paid by employer, Value of place of residence cannot be zeros.**

#### **Import Errors encountered for IRA8B**

\*----- Error No. 1 -----\*

LIN Grp 2. (LIN=1). DTM Grp 2. Qualifier=400.Date of Exercise of Stock Option must be within basis year.

**Explanation: DTM 400 (Date of exercise of Stock Option) must be within the Basis Year (i.e. if basis year (DTM 441) is declared as 2006, DTM 400 should be declared within 2006).**

\*----- Error No. 2 -----\*

LIN Grp 3 (LIN=1). QTY Grp 3. Qualifier=510. System only allows a non-zero value of maximum 9,999,999.99999

**Explanation: QTY 510 –The number of shares in the original upload file should be positive, and the maximum is 9,999,999.99999**