



Dear Taxpayer,

NEW! - CITA ONLINE – CORPORATE INCOME TAX RETURN FILING

NOW AVAILABLE:

Form 100	CIT Online Return
Form S-101	Standard CIT Return Schedules
Form I-101	Standard CIT Return Schedules Instructions

BCE Groups are required to file a return (the “CIT Return”) for each fiscal year beginning on or after January 1, 2025. Each Online CIT Return is comprised of the Online CIT Return and the:

- the Simplified CIT Return Schedules (Form S-102), to the extent that the de minimis exemption election has been made and the BCE Group meets other qualification requirements; or
- in all other cases, the Standard CIT Return Schedules (Form S-101) along with any required “secondary” CIT Return Schedules.

The accompanying instructions outline the structure of the CIT Return as prescribed by the Agency and provide detailed guidance and Taxpayers are encouraged to read the filing instructions carefully.

Visit the website [HERE](#) to access the return schedules and instructions.

Continue to visit the website to access additional schedules as they become available. Please reach out to us at support@cita.bm or call +1 441 543 8660 for any queries.

Kind regards,

CITA Online Support Team

Corporate Income Tax Agency

**CORPORATE INCOME TAX AGENCY
BERMUDA**



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