GOVERNMENT OF PAKISTAN REVENUE DIVISION FEDERAL BOARD OF REVENUE ****

Islamabad, the 9th September, 2016

NOTIFICATION (Income Tax)

S.R.O. *G*39 (I(/2016.- The following draft of certain further amendment in the Income Tax Rules, 2002, which the Federal Board of Revenue proposes to make in exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), is hereby published for the information of all persons likely to be affected thereby and, as required by sub-section (3) of the said section, notice is hereby given that the draft will be taken into consideration by the Federal Board of Revenue after seven days of its publication in the official Gazette.

Any objection or suggestion, which may be received from any person, in respect of the said draft, before the expiry of the aforesaid period, shall be considered by the Federal Board of Revenue.

DRAFT AMENDMENTS

In the aforesaid Rules, in the Second Schedule, after Part-II H, the following shall be added, namely:-

"Part-II I Companies Income Tax Return 2016

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	Period	_	Ta	ax Year 2016 Valid Up	to	D	ue Date		Document				ission Date:		
					D				Date						
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification							
▼ Pro	perty													Calc	culate
 Bus 		ns				Description				Code	Total Amo	from	ount Exempt Tax / Subjec Fixed / Final Tax	t Amount Subject to Normal Tax	t Action
	oital Assets		Income / (L	.oss) from Property						2000					
Oth	er Sources		Total Rece	ipts from Property						2029					
Fore	eign Sources / A	griculture	Rent Recei	ived or Receivable						2001					
Tax	Chargeable / Pa	lyments	1/10th of a	mount not adjustable ag	ainst Rent					2002					
			Forfeited D	eposit under a Contract	for Sale of Pro	perty				2003					
			Recovery o	f Unpaid Irrecoverable F	Rent allowed as	s deduction				2004					
			Unpaid Lia	bilities exceeding three	Years					2005					
			Total Dedu	ctions from Property						2099					
			1/5th of Re	nt of Building for Repair	s					2031					
			Insurance	Premium						2032					
			Local Rate	/ Tax / Charge / Cess						2033					
			Ground Re	nt						2034					
			Profit on Ca	apital borrowed for Inves	tment in Prope	erty				2035					
			Share in R	ental Income Paid to HE	FC / Banks					2036					
			Rent Colle	ction Expenditure						2037					
			Legal Servi	Legal Service Charges											
			Amount cla	Amount claimed as Irrecoverable Rent 20											
			Payment of	Payment of Liabilities treated as Income 2097											
			Other Dedu	uctions against Rent						2098					

Data Amortization Depreciation	Minimum Tax Option out of PTR Payment Attachment Attribute Verification					
Property					Calc	ulate
▼ Business				Amount Exempt from Tax / Subject	Amount Subject	
Manufacturing / Trading Items	Description	Code	Total Amount	to Fixed / Final	to Normal Tax	Action
Other Revenues	Income / (Loss) from Business	3000		Tax		
Management, Administrative, Selling & Financial Expenses	Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward)	3029				
Inadmissible / Admissible Deductions	Gross Revenue (excluding Sales Tax, Federal Excise)	3009				
Adjustments	Gross Domestic Sales / Services Fee	3004				
Business Assets / Equity / Liabilities	Gross Exports Sales / Services Fee	3008				
Transactions > PKR 50 Million with Non-Residents	Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019				
Capital Assets	Domestic Commission / Brokerage / Discount / Freight Outward, etc.	3011				
Other Sources	Foreign Commission / Brokerage / Discount / Freight Outward, etc.	3012				
Foreign Sources / Agriculture	Rebates / Duty Drawbacks Cost of Sales / Services	3070 3030				
Tax Chargeable / Payments	Opening Stock	3039				
F Tax Chargeable / Fayments	Domestic Raw Material / Components Opening Balance	3035				
	Import Raw Material / Components Opening Balance	3036				
	Stores / Spares Opening Balance	3037				
	Fuel Opening Balance	3038				
	Work in Process Opening Balance	3034				
	Self-Manufactured Finished Goods Opening Balance	3033				
	Domestic Finished Goods Opening Balance	3031				
	Import Finished Goods Opening Balance	3032				
	Net Purchases (excluding Sales Tax, Federal Excise)	3059				
	Net Domestic Purchases Raw Material / Components Net Import Raw Material / Components	3055 3056				
	Net Stores / Spares Purchases	3057				
	Net Fuel Purchases	3058				
	Net Domestic Purchases Finished Goods	3051				
	Net Import Finished Goods	3052				
	Consumed	3069				
	Domestic Raw Material / Components Consumed	3065				
	Import Raw Material / Components Consumed	3066				
	Stores / Spares Consumed	3067				
	Fuel Consumed	3068				
	Work in Process Consumed Self-Manufactured Finished Goods Consumed	3064 3063				
	Domestic Finished Goods Consumed	3061				
	Import Finished Goods Consumed	3062				
	Direct Expenses	3089				
	Salaries / Wages	3071				
	Power	3073				
	Gas	3074				
	Repair / Maintenance	3077				
	Insurance	3080				
	Royalty	3081				
	Fee for Technical Services	3082				
	Other Direct Expenses	3083 3087				
	Accounting Amortization Accounting Depreciation	3087				
	Closing Stock	3099				
	Domestic Raw Material / Components Closing Balance	3095				
	Import Raw Material / Components Closing Balance	3096				
	Stores / Spares Closing Balance	3097				
	Fuel Closing Balance	3098				
	Work in Process Closing Balance	3094				
	Self-Manufactured Finished Goods Closing Balance	3093				
	Domestic Finished Goods Closing Balance	3091				
	Import Finished Goods Closing Balance	3092				
	Gross Profit / (Loss)	3100				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification						
Pro	perty												Calcu	ulate
	siness Iufacturing / Tradii er Revenues	ng Items				Description				Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
		strative, Selling &	Other Reve	enues						3129				
	ancial Expenses	strative, Senting &	Fee for Tec	hnical / Professional Se	ervices					3101				
Inac	dmissible / Admis	sible Deductions	Fee for Oth	er Services						3102				
Adju	ustments		Profit on De	Profit on Debt 3106										
Bus	iness Assets / Eq	uity / Liabilities	Royalty							3107				
	nsactions > PKR {	50 Million with	License / F	ranchise Fee						3108				
Nor	-Residents		Accounting	Gain on Sale of Intangi	bles					3115				
Cap	oital Assets		Accounting	Gain on Sale of Assets						3116				
 Oth 	er Sources		Others							3128				
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification						

Property					Calc	ulate
 Business Manufacturing / Trading Items 	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final	Amount Subject	Action
Other Revenues				Тах	to Horman rax	
Management, Administrative, Selling &	Management, Administrative, Selling & Financial Expenses	3199				
Financial Expenses	Rent	3151				
Inadmissible / Admissible Deductions	Rates / Taxes / Cess	3152				
Adjustments	Salaries / Wages / Perquisites / Benefits	3154				
Business Assets / Equity / Liabilities	Traveling / Conveyance / Vehicles Running / Maintenance	3155				
Transactions > PKR 50 Million with Non-Residents	Electricity / Water / Gas	3158				
	Communication	3162				
 Capital Assets 	Repair / Maintenance	3165				
 Other Sources 	Stationery / Printing / Photocopies / Office Supplies	3166				
 Foreign Sources / Agriculture 	Advertisement / Publicity / Promotion	3168				
Tax Chargeable / Payments	Insurance	3170				
	Professional Charges	3171				
	Profit on Debt (Financial Charges / Markup / Interest)	3172				
	Donation / Charity	3174				
	Brokerage / Commission	3178				
	Other Indirect Expenses	3180				
	Directors Fee	3183				
	Workers Profit Participation Fund	3185				
	Provision for Doubtful / Bad Debts	3191				
	Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3192				
	Provision for Diminution in Value of Investment	3193				
	Irrecoverable Debts Written off	3186				
	Obsolete Stocks / Stores / Spares / Fixed Assets Written off	3187				
	Accounting (Loss) on Sale of Intangibles	3195				
	Accounting (Loss) on Sale of Assets	3196				
	Accounting Amortization	3197				
	Accounting Depreciation	3198				
	Accounting Profit / (Loss)	3200				

Property					Calo	ulate
 Business 				Amount Exampt	Oulo	anato
Manufacturing / Trading Items	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Acti
Other Revenues	Inadmissible Deductions	3239		Tax		
Management, Administrative, Selling & Financial Expenses	Add Backs u/s 29(2) Provision for Doubtful Debts	3201				
Inadmissible / Admissible Deductions	Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202				
Adjustments	Add Backs Provision for Diminution in Value of Investment	3202				
Business Assets / Equity / Liabilities		3203				
	Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized					
Transactions > PKR 50 Million with Non-Residents	Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains	3205				
Capital Assets	Add Backs u/s 21(b) Amount of Tax Deducted at Source	3206				
Other Sources	Add Backs u/s 21(c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid	3207				
	Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit	3208				
Foreign Sources / Agriculture	Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds	3209				
Tax Chargeable / Payments	Add Backs u/s 21(f) Contributions to Funds not under effective arrangement for deduction of Tax at source	3210				
	Add Backs u/s 21(g) Fine / Penalty for violation of any law / rule / regulation	3211				
	Add Backs u/s 21(h) Personal Expenditure	3212				
	Add Backs u/s 21(j) Profit on Debt / brokerage / Commission / salary / remuneration Paid by an AOP to its member	3213				
	Add Backs u/s 21(I) Expenditure under a single Account head exceeding prescribed amount not paid through prescribed mode	3215				
	Add Backs u/s 21(m) Salary exceeding prescribed amount not paid through prescribed mode	3216				
	Add Backs u/s 21(n) Capital Expenditure	3217				
	Add Backs u/s 67(1) Expenditure attributable to Non-Business Income	3218				
	Add Backs u/s 34(5) Liabilities allowed Previously as deduction not Paid within three Years	3219				
	Add Backs u/s 28(1)(b) Lease Rental not admissible	3220				
	Add Backs Tax Gain on Sale of Intangibles	3225				
	Add Backs Tax Gain on Sale of Assets	3226				
	Add Backs Pre-Commencement Expenditure / Deferred Cost	3230				
	Other Inadmissible Deductions	3234				
	Add Backs Accounting (Loss) on Sale of Intangibles	3235				
	Add Backs Accounting (Loss) on Sale of Assets	3236				
		3230				
	Add Backs Accounting Amortization					
	Add Backs Accounting Depreciation	3238				
	Admissible Deductions	3259				
	Accounting Gain on Sale of Intangibles	3245				
	Accounting Gain on Sale of Assets	3246				
	Tax Amortization for Current Year	3247				
	Tax Depreciation / Initial Allowance for Current Year	3248				
	Pre-Commencement Expenditure / Deferred Cost	3250				
	Other Admissible Deductions	3254				
	Tax (Loss) on Sale of Intangibles	3255				
	Tax (Loss) on Sale of Assets	3256				
	Unabsorbed Tax Amortization for Previous Years	3257				
	Unabsorbed Tax Depreciation for Previous Years	3258				
ta Amortization Depreciation M	inimum Tax Option out of PTR Payment Attachment Attribute Verification					
Property					Calc	ulat
Business				Amount Exempt	_	
Manufacturing / Trading Items	Description	Code	Total Amount	from Tax / Subject to Fixed / Final	Amount Subject to Normal Tax	Ac
Other Revenues				Tax	o recinarida	
Management, Administrative, Selling &	Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270				
Financial Expenses	Unadjusted (Loss) from Business for 2010	327010				
Inadmissible / Admissible Deductions	Unadjusted (Loss) from Business for 2011	327010				
Adjustments	Unadjusted (Loss) from Business for 2012	327011				
Business Assets / Equity / Liabilities		327012				
1.2						
Transactions > PKR 50 Million with Non-Residents	Unadjusted (Loss) from Business for 2013 Unadjusted (Loss) from Business for 2014	327013				

Property				Calculate
▼ Business	Description	Code	Amount	Action
Manufacturing / Trading Items	Total Assets	3349		
Other Revenues	Land	3301		
Management, Administrative, Selling &	Building (all types)	3302		
Financial Expenses	Plant / Machinery / Equipment / Furniture (including fittings)	3303		
Inadmissible / Admissible Deductions	Motor Vehicle	3304		
Adjustments Business Assets / Equity / Liabilities	Intangible	3305		
Transactions > PKR 50 Million with	Pre-Commencement Expenditure	3306		
Non-Residents	Capital Work in Progress	3308		
 Capital Assets 	Long Term Investments	3311		
Other Sources	Advances / Deposits / Prepayments	3312		
Foreign Sources / Agriculture	Trade Debtors / Receivables	3313		
	Inventories	3314		
 Tax Chargeable / Payments 	Stocks / Stores / Spares	3315		
	Short Term Investments	3316		
	Short Term Advances / Deposits / Prepayments	3317		
	Current Portion of Long Term Investments	3318		
	Cash / Cash Equivalents	3319		
	Other Assets	3348		
	Total Equity / Liabilities	3399		
	Authorized Capital	3351		
	Issued, Subscribed & Paid up capital	3352		
	Share Deposit Money	3353		
	Capital Reserves	3361		
	Revenue Reserves	3362		
	Funds	3363		
	Accumulated Profits	3364		
	Revaluation Surplus	3365		
	Long Term Borrowings / Debt / Loan	3371		
	Liabilities against Assets subject to Finance Lease	3372		
	Deferred Liabilities	3373		
	Provisions / Contingencies	3374		
	Short Term Borrowings / Debt / Loan	3381		
	Current Portion of Long Term Liabilities	3382		
	Advances / Deposits / Accrued Expenses	3383		
	Trade Creditors / Payables	3384		
	Other Liabilities	3398		

Property							С	alculate
▼ Business	Description		Code	Rece	eipts	Payme	ents	Acti
Manufacturing / Trading Items	Total Value of Revenue Transactions with Non-Residents	3	849					
Other Revenues	Raw Material / Components	3	801					
Management, Administrative, Selling &	Finished Goods	3	802					
Financial Expenses	Stock in Trade	3	803					
Inadmissible / Admissible Deductions	Others	3	804					
Adjustments	Rent	3	805					
Business Assets / Equity / Liabilities	Royalty / License Fee / Franchise Fee	3	806					
Transactions > PKR 50 Million with Non-Residents	Intangibles		807					
	Fee for Managerial / Financial / Administrative / Marketing / Training Services		808					
 Capital Assets 	Fee for Engineering / Technical / Construction Services		809					
 Other Sources 	Fee for Research / Development Services		810					
 Foreign Sources / Agriculture 	Commission		811					
Tax Chargeable / Payments	Profit on Debt (Financial Charges / Markup / Interest)		812					
	Dividend (Common / Preferred Stock / Deemed Dividend)		813					
	Insurance Premium		814					
	Guarantees		815					
	Others (including Derivatives)		816					
	Expenses Reimbursement at cost		817					
	Total Value of Capital Transactions with Non-Residents		899					
					-			
	Interest Bearing Loan Opening Balance		851					
	Interest Bearing Loan Closing Balance		852					
	Interest Free Loan Opening Balance		853					
	Interest Free Loan Closing Balance		854					
	Investments		855					
	Property of Capital Nature	3	856					
	Service / Tangible / Intangible Property, etc. for Non-Monetary Consideration under any arrangement including Exchange, Swap, Barter, Bonus, Discount, etc. (Yes=1, No=0)	3	891					
	Service / Tangible / Intangible Property, etc. for Nil Consideration (Yes=1, No=0)	3	892					
	Service / Tangible / Intangible Property, etc. for Nil Consideration (Yes=1, No=0) Direct / Indirect Participation by a Non-Resident in Capital, Management or Control (Yes=1, No=0) Number of Associates having dealings with Minimum Tax Option out of PTR Payment Attachment Attribute Verification	3	892 893 894					
▶ Property	Direct / Indirect Participation by a Non-Resident in Capital, Management or Control (Yes=1, No=0) Number of Associates having dealings with	3	893					alculat
Property Business	Direct / Indirect Participation by a Non-Resident in Capital, Management or Control (Yes=1, No=0) Number of Associates having dealings with Minimum Tax Option out of PTR Payment Attachment Attribute Verification	3	893	Amount	Amount E from Tax /	Subject	Amount Subj	ect Ac
 Property Business Capital Assets 	Direct / Indirect Participation by a Non-Resident in Capital, Management or Control (Yes=1, No=0) Number of Associates having dealings with	3	893	Amount	from Tax / to Fixed	/ Subject / Final		ect Ac
Property Business Capital Assets Long Term	Direct / Indirect Participation by a Non-Resident in Capital, Management or Control (Yes=1, No=0) Number of Associates having dealings with Minimum Tax Option out of PTR Payment Attachment Attribute Verification	3	893	Amount	from Tax /	/ Subject / Final	Amount Subj	
	Direct / Indirect Participation by a Non-Resident in Capital, Management or Control (Yes=1, No=0) Number of Associates having dealings with Minimum Tax Option out of PTR Payment Attachment Attribute Verification Description	3 3 Code	893	Amount	from Tax / to Fixed	/ Subject / Final	Amount Subj	ect Ac
Property Business Capital Assets Long Term Short Term Adjustments	Direct / Indirect Participation by a Non-Resident in Capital, Management or Control (Yes=1, No=0) Number of Associates having dealings with Minimum Tax Option out of PTR Payment Attachment Attribute Verification Description Consideration Received on Disposal of Capital Assets Held Long Term	3 3 Code 4009	893	Amount	from Tax / to Fixed	/ Subject / Final	Amount Subj	ect Ac
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	Direct / Indirect Participation by a Non-Resident in Capital, Management or Control (Yes=1, No=0) Number of Associates having dealings with Minimum Tax Option out of PTR Payment Attachment Attribute Verification Description Consideration Received on Disposal of Capital Assets Held Long Term Cost of Acquisition of Capital Assets Held Long Term including Ancillary Expenses Net Gain / (Loss) on Capital Assets Held Long Term	3 3 Code 4009 4019	893	Amount	from Tax / to Fixed Ta:	/ Subject / Final x	Amount Subj to Normal T	alculat
	Direct / Indirect Participation by a Non-Resident in Capital, Management or Control (Yes=1, No=0) Number of Associates having dealings with Minimum Tax Option out of PTR Payment Attachment Attribute Verification Description Consideration Received on Disposal of Capital Assets Held Long Term Cost of Acquisition of Capital Assets Held Long Term including Ancillary Expenses Net Gain / (Loss) on Capital Assets Held Long Term	3 3 Code 4009 4019	893 894 894 894 894 894 894 894 894 894 894		from Tax / to Fixed Ta: Amount I from Tax /	/ Subject / Final x Exempt / Subject	Amount Subj to Normal T	alculat
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 Property Business Capital Assets Long Term Short Term Adjustments Other Source Capital Assets Long Term Short Term Adjustments 	Direct / Indirect Participation by a Non-Resident in Capital, Management or Control (Yes=1, No=0) Number of Associates having dealings with Winimum Tax Option out of PTR Payment Attachment Attribute Verification Consideration Received on Disposal of Capital Assets Held Long Term Cost of Acquisition of Capital Assets Held Long Term Winimum Tax Option out of PTR Payment Attachment Attribute Verification Winimum Tax Option out of PTR Payment Attachment Attribute Verification Consideration of Capital Assets Held Long Term Winimum Tax Option out of PTR Payment Attachment Attribute Verification Winimum Tax Option out of PTR Payment Attachment Attribute Verification Consideration of Capital Assets held Short Term Cost of Acquisition of Capital Assets held Short Term Cost of Acquisition of Capital Assets held Short Term	3 3 4009 4019 4020 Code 4029 4039	893 894 894 894 894 894 894 894 894 894 894		from Tax / to Fixed Ta Amount I from Tax / to Fixed	/ Subject / Final x Exempt / Subject I / Final	Amount Subj to Normal T	alculat
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 Property Business Capital Assets Long Term Short Term Adjustments Capital Assets Depreciation Property Business Capital Assets Long Term Short Term Adjustments Other Source 	Direct / Indirect Participation by a Non-Resident in Capital, Management or Control (Yes=1, No=0) Number of Associates having dealings with Winimum Tax Option out of PTR Payment Attachment Attribute Verification Consideration Received on Disposal of Capital Assets Held Long Term Cost of Acquisition of Capital Assets Held Long Term Winimum Tax Option out of PTR Payment Attachment Attribute Verification Winimum Tax Option out of PTR Payment Attachment Attribute Verification Consideration of Capital Assets Held Long Term Winimum Tax Option out of PTR Payment Attachment Attribute Verification Winimum Tax Option out of PTR Payment Attachment Attribute Verification Consideration of Capital Assets held Short Term Cost of Acquisition of Capital Assets held Short Term Cost of Acquisition of Capital Assets held Short Term	3 3 4009 4019 4020 Code 4029 4039	893 894 894 894 894 894 894 894 894 894 894		from Tax / to Fixed Ta Amount I from Tax / to Fixed	/ Subject / Final x Exempt / Subject I / Final	Amount Subj to Normal T	ect Ac
	Direct / Indirect Participation by a Non-Resident in Capital, Management or Control (Yes=1, No=0) Number of Associates having dealings with Winimum Tax Option out of PTR Payment Attachment Attribute Verification Consideration Received on Disposal of Capital Assets Held Long Term Cost of Acquisition of Capital Assets Held Long Term Winimum Tax Option out of PTR Payment Attachment Attribute Verification Winimum Tax Option out of PTR Payment Attachment Attribute Verification Consideration of Capital Assets Held Long Term Winimum Tax Option out of PTR Payment Attachment Attribute Verification Winimum Tax Option out of PTR Payment Attachment Attribute Verification Consideration of Capital Assets held Short Term Cost of Acquisition of Capital Assets held Short Term Cost of Acquisition of Capital Assets held Short Term	3 3 4009 4019 4020 Code 4029 4039	893 894 894 894 894 894 894 894 894 894 894		Amount from Tax / to Fixed	/ Subject / Final x Exempt / Subject J / Final x Exempt	Amount Subj to Normal T Amount Sub to Normal T	act Ac
Property Business Capital Assets Long Term Short Term Adjustments Amortization Depreciation Property Business Capital Assets Long Term Short Term Adjustments Cata Amortization Depreciation Property Business Capital Assets Long Term Short Term Adjustments Cata Amortization Depreciation Property Business Cata Amortization Depreciation Property Business Cata Amortization Depreciation Property Business Cata Amortization Depreciation Cata Amortization Depreciation Property Business Cata Amortization Depreciation Cata Amortization Depreciation Property Business Cata Amortization Property Busines	Direct / Indirect Participation by a Non-Resident in Capital, Management or Control (Yes=1, No=0) Number of Associates having dealings with Winimum Tax Option out of PTR Payment Attachment Attribute Verification Consideration Received on Disposal of Capital Assets Held Long Term Cost of Acquisition of Capital Assets Held Long Term Winimum Tax Option out of PTR Payment Attachment Attribute Verification Winimum Tax Option out of PTR Payment Attachment Attribute Verification Consideration of Capital Assets Held Long Term Winimum Tax Option out of PTR Payment Attachment Attribute Verification Winimum Tax Option out of PTR Payment Attachment Attribute Verification Consideration of Capital Assets held Short Term Cost of Acquisition of Capital Assets held Short Term Cost of Acquisition of Capital Assets held Short Term	3 3 4009 4019 4020 Code 4029 4039	893 894 894 894 894 894 894 894 894 894 894		Amount from Tax / Tax Tax to Fixed Tax to Fixed Tax to Fixed	/ Subject / Final x Exempt / Subject J / Final ax Exempt / Subject J / Final	Amount Subj to Normal T	alcula alcula
Property Business Capital Assets Long Term Short Term Adjustments Amortization Depreciation Property Business Capital Assets Long Term Short Term Adjustments Cata Amortization Depreciation Property Business Capital Assets Long Term Short Term Adjustments Cata Amortization Depreciation Property Business Cata Amortization Depreciation Property Business Cata Amortization Depreciation Property Business Cata Amortization Depreciation Cata Amortization Depreciation Property Business Cata Amortization Depreciation Cata Amortization Depreciation Property Business Cata Amortization Property Busines	Direct / Indirect Participation by a Non-Resident in Capital, Management or Control (Yes=1, No=0) Number of Associates having dealings with Winimum Tax Option out of PTR Payment Attachment Attribute Verification Consideration Received on Disposal of Capital Assets Held Long Term Cost of Acquisition of Capital Assets Held Long Term including Ancillary Expenses Net Gain / (Loss) on Capital Assets Held Long Term Consideration of Capital Assets Held Long Term Unimum Tax Option out of PTR Payment Attachment Attribute Verification Consideration of Capital Assets held Short Term Cost of Acquisition of Capital Assets held Short Term Net Gain / (Loss) on Capital Assets held Short Term Minimum Tax Option out of PTR Payment Attachment Attribute Verification Consideration of Capital Assets held Short Term Minimum Tax Option out of PTR Payment Attachment Attribute Verification	3 Code 4009 4019 4020 4029 4029 4029 4029 4029 4029 402	893 894 894 894 894 894 894 894 894 894 894	Amount	from Tax / to Fixed Ta Amount from Tax / to Fixed Ta Amount from Tax /	/ Subject / Final x Exempt / Subject J / Final ax Exempt / Subject J / Final	Amount Subj to Normal T Amount Sub to Normal T	alcula alcula
 Property Business Capital Assets Long Term Short Term Adjustments Other Source Property Business Capital Assets Cohor Source Amortization Depreciation Property Business Amortization Depreciation Property Business Amortization Depreciation Property Business Amortization Depreciation Property Business Capital Assets 	Direct / Indirect Participation by a Non-Resident in Capital, Management or Control (Yes=1, No=0) Number of Associates having dealings with Winimum Tax Option out of PTR Payment Attachment Attribute Verification Consideration Received on Disposal of Capital Assets Held Long Term Cost of Acquisition of Capital Assets Held Long Term including Ancillary Expenses Net Gain / (Loss) on Capital Assets Held Long Term Consideration of Capital Assets Held Long Term Winimum Tax Option out of PTR Payment Attachment Attribute Verification Consideration of Capital Assets held Short Term Cost of Acquisition of Capital Assets held Short Term Cost of Acquisition of Capital Assets held Short Term Minimum Tax Option out of PTR Payment Attachment Attribute Verification Minimum Tax Option out of PTR Payment Attachment Attribute Verification Unadjusted (Loss) from Capital Assets for 2010	3 3 4009 4019 4020 4029 4029 4029 4039 4040 5 5 5 5 5 6 6 6 6 6 6 6 6 7 7 7 7 7 7 7	893 894 894 894 894 894 894 894 894 894 894	Amount	Amount from Tax / Tax Tax to Fixed Tax to Fixed Tax to Fixed	/ Subject / Final x Exempt / Subject J / Final ax Exempt / Subject J / Final	Amount Subj to Normal T Amount Sub to Normal T	alcula alcula
Property Business Capital Assets Long Term Short Term Adjustments Other Course Business Capital Assets Long Term Short Term Adjustments Capital Assets Long Term Short Term Adjustments Other Course Business Capital Assets Long Term Short Term Adjustments Other Course Business Capital Assets Long Term Business Capital Assets Long Term	Direct / Indirect Participation by a Non-Resident in Capital, Management or Control (Yes=1, No=0) Number of Associates having dealings with Winimum Tax Option out of PTR Payment Attachment Attribute Verification Consideration Received on Disposal of Capital Assets Held Long Term Cost of Acquisition of Capital Assets Held Long Term including Ancillary Expenses Net Gain / (Loss) on Capital Assets Held Long Term Consideration of Capital Assets Held Long Term Winimum Tax Option out of PTR Payment Attachment Attribute Verification Consideration of Capital Assets Held Long Term Winimum Tax Option out of PTR Payment Attachment Attribute Verification Consideration of Capital Assets held Short Term Cost of Acquisition of Capital Assets held Short Term Cost of Acquisition of Capital Assets held Short Term Winimum Tax Option out of PTR Payment Attachment Attribute Verification Unadjusted (Loss) from Capital Assets for 2010 Unadjusted (Loss) from Capital Assets for 2011	3 Code 4009 4019 4020 4029 4029 4029 4029 4029 4039 4040 Code 409910 409911	893 894 894 894 894 894 894 894 894 894 894	Amount	Amount from Tax / Tax Tax to Fixed Tax to Fixed Tax to Fixed	/ Subject / Final x Exempt / Subject J / Final ax Exempt / Subject J / Final	Amount Subj to Normal T Amount Sub to Normal T	alcula alcula
Property Property Business Capital Assets Long Term Short Term Adjustments Other Course Property Business Capital Assets Long Term Short Term Adjustments Capital Assets Long Term Short Term Adjustments Other Course Ital Amortization Depreciation Ital Short Term Short Term Short Term Short Term Adjustments	Direct / Indirect Participation by a Non-Resident in Capital, Management or Control (Yes=1, No=0) Number of Associates having dealings with Winimum Tax Option out of PTR Payment Attachment Attribute Verification Consideration Received on Disposal of Capital Assets Held Long Term Cost of Acquisition of Capital Assets Held Long Term including Ancillary Expenses Net Gain / (Loss) on Capital Assets Held Long Term Consideration of Capital Assets Held Long Term Consideration of Capital Assets Held Long Term Winimum Tax Option out of PTR Payment Attachment Attribute Verification Consideration of Capital Assets held Short Term Cost of Acquisition of Capital Assets held Short Term Cost of Acquisition of Capital Assets held Short Term Cost of Acquisition of Capital Assets held Short Term Winimum Tax Option out of PTR Payment Attachment Attribute Verification Unadjusted (Loss) from Capital Assets for 2010 Unadjusted (Loss) from Capital Assets for 2011 Unadjusted (Loss) from Capital Assets for 2012	3 3 4009 4019 4020 4029 4029 4029 4039 4040 5 5 5 5 6 6 6 6 6 6 6 7 7 7 7 7 7 7 7 7	893 894 894 894 894 894 894 894 894 894 894	Amount	Amount from Tax / Tax Tax to Fixed Tax to Fixed Tax to Fixed	/ Subject / Final x Exempt / Subject J / Final ax Exempt / Subject J / Final	Amount Subj to Normal T Amount Sub to Normal T	alcula alcula
Property Business Capital Assets Long Term Short Term Adjustments Other Course Property Business Capital Assets Long Term Short Term Adjustments Capital Assets Long Term Short Term Adjustments Other Sources	Direct / Indirect Participation by a Non-Resident in Capital, Management or Control (Yes=1, No=0) Number of Associates having dealings with Winimum Tax Option out of PTR Payment Attachment Attribute Verification Consideration Received on Disposal of Capital Assets Held Long Term Cost of Acquisition of Capital Assets Held Long Term including Ancillary Expenses Net Gain / (Loss) on Capital Assets Held Long Term Consideration of Capital Assets Held Long Term Minimum Tax Option out of PTR Payment Attachment Attribute Verification Consideration of Capital Assets Held Short Term Cost of Acquisition of Capital Assets held Short Term Cost of Acquisition of Capital Assets held Short Term Cost of Acquisition of Capital Assets held Short Term Minimum Tax Option out of PTR Payment Attachment Attribute Verification Minimum Tax Option out of PTR Payment Attachment Attribute Verification Minimum Tax Option out of PTR Payment Attachment Attribute Verification Unadjusted (Loss) from Capital Assets for 2010 Unadjusted (Loss) from Capital Assets for 2011 Unadjusted (Loss) from Capital Assets for 2012 Unadjusted (Loss) from Capital Assets for 2012 Unadjusted (Loss) from Capital Assets for 2013	3 3 4009 4019 4020 4020 4020 4029 4029 4029 4039 4040 500 4040 10 409910 409910 409911 409912 409913	893 894 894 894 894 894 894 894 894 894 894	Amount	Amount from Tax / Tax Tax to Fixed Tax to Fixed Tax to Fixed	/ Subject / Final x Exempt / Subject J / Final ax Exempt / Subject J / Final	Amount Subj to Normal T Amount Sub to Normal T	alcula alcula
Property Property Business Capital Assets Long Term Short Term Adjustments Othor Courses Property Business Capital Assets Long Term Short Term Adjustments Capital Assets Long Term Short Term Adjustments Othor Sources Property Business Capital Assets Long Term Short Term Adjustments Othor Sources Other Sources / Agriculture	Direct / Indirect Participation by a Non-Resident in Capital, Management or Control (Yes=1, No=0) Number of Associates having dealings with Minimum Tax Option out of PTR Payment Attachment Attribute Verification Consideration Received on Disposal of Capital Assets Held Long Term Cost of Acquisition of Capital Assets Held Long Term including Ancillary Expenses Net Gain / (Loss) on Capital Assets Held Long Term Minimum Tax Option out of PTR Payment Attachment Attribute Verification Consideration of Capital Assets Held Long Term Unimum Tax Option out of PTR Payment Attachment Attribute Verification Consideration of Capital Assets held Short Term Cost of Acquisition of Capital Assets held Short Term Minimum Tax Option out of PTR Payment Attachment Attribute Verification Minimum Tax Option out of PTR Payment Attachment Attribute Verification Minimum Tax Option out of PTR Payment Attachment Attribute Verification Minimum Tax Option out of PTR Payment Attachment Attribute Verification Unadjusted (Loss) from Capital Assets for 2010 Unadjusted (Loss) from Capital Assets for 2011 Unadjusted (Loss) from Capital Assets for 2012 Unadjusted (Loss) from Capital Assets for 2013 Unadjusted (Loss) from Capital Assets for 2013 Unadjusted (Loss) from Capital Assets for 2013 Unadjusted (Loss) from Capital Assets for 2014	3 3 4009 4019 4019 4020 4020 4020 4029 4039 4040 4039 4040 409910 409910 409910 409911 409913 409913	893 894 894 894 894 894 894 894 894 894 894	Amount	Amount from Tax / Tax Tax to Fixed Tax to Fixed Tax to Fixed	/ Subject / Final x Exempt / Subject J / Final ax Exempt / Subject J / Final	Amount Subj to Normal T Amount Sub to Normal T	alcula alcula
Property Property Business Capital Assets Long Term Short Term Adjustments Othor Courses Property Business Capital Assets Long Term Short Term Adjustments Capital Assets Long Term Short Term Adjustments Othor Sources Property Business Capital Assets Long Term Short Term Adjustments Othor Sources Other Sources / Agriculture	Direct / Indirect Participation by a Non-Resident in Capital, Management or Control (Yes=1, No=0) Number of Associates having dealings with Minimum Tax Option out of PTR Payment Attachment Attribute Verification Consideration Received on Disposal of Capital Assets Held Long Term Cost of Acquisition of Capital Assets Held Long Term including Ancillary Expenses Net Gain / (Loss) on Capital Assets Held Long Term Minimum Tax Option out of PTR Payment Attachment Attribute Verification Consideration of Capital Assets Held Long Term Unimum Tax Option out of PTR Payment Attachment Attribute Verification Consideration of Capital Assets held Short Term Cost of Acquisition of Capital Assets held Short Term Cost of Acquisition of Capital Assets held Short Term Minimum Tax Option out of PTR Payment Attachment Attribute Verification Minimum Tax Option out of PTR Payment Attachment Attribute Verification Unadjusted (Loss) from Capital Assets held Short Term Minimum Tax Option out of PTR Payment Attachment Attribute Verification Unadjusted (Loss) from Capital Assets for 2010 Unadjusted (Loss) from Capital Assets for 2010 Unadjusted (Loss) from Capital Assets for 2011 Unadjusted (Loss) from Capital Assets for 2012 Unadjusted (Loss) from Capital Assets for 2013 Unadjusted (Loss) from Capital Assets for 2014 Unadjusted (Loss) from Capital Assets for 2015	3 3 4009 4019 4019 4020 4020 4029 4039 4040 4039 4040 4040 409910 409910 409911 409913 409914 409913	893 894 894 894 894 894 894 894 894 894 894	Amount	Amount from Tax / Tax Tax to Fixed Tax to Fixed Tax to Fixed	/ Subject / Final x Exempt / Subject J / Final ax Exempt / Subject J / Final	Amount Subj to Normal T Amount Sub to Normal T	alcula alcula
 Property Business Capital Assets Long Term Short Term Adjustments Other Connect Property Business Capital Assets Long Term Adjustments Capital Assets Long Term Adjustments Other Connect Property Business Capital Assets Long Term Amortization Depreciation Property Business Capital Assets Long Term Amortization Depreciation Property Business Capital Assets Long Term Short Term Assets Long Term Short Term 	Direct / Indirect Participation by a Non-Resident in Capital, Management or Control (Yes=1, No=0) Number of Associates having dealings with Winimum Tax Option out of PTR Payment Attachment Attribute Verification Consideration Received on Disposal of Capital Assets Held Long Term Cost of Acquisition of Capital Assets Held Long Term including Ancillary Expenses Net Gain / (Loss) on Capital Assets Held Long Term Cost of Acquisition of Capital Assets Held Long Term including Ancillary Expenses Net Gain / (Loss) on Capital Assets Held Long Term Cost of Acquisition of Capital Assets Held Long Term Cost of Acquisition of Capital Assets Held Long Term Cost of Acquisition of Capital Assets held Short Term Cost of Acquisition of Capital Assets held Short Term Cost of Acquisition of Capital Assets held Short Term Infimum Tax Option out of PTR Payment Attachment Attribute Verification Unadjusted (Loss) from Capital Assets held Short Term Unadjusted (Loss) from Capital Assets held Short Term Unadjusted (Loss) from Capital Assets for 2010 Unadjusted (Loss) from Capital Assets for 2010 Unadjusted (Loss) from Capital Assets for 2012 Unadjusted (Loss) from Capital Assets for 2013 Unadjusted (Loss) from Capital Assets for 2014 Unadjusted (Loss) from Capital Assets for 2014 Unadjusted (Loss) from Capital Assets for 2015 Unadjusted (Loss) from Capital Assets for 2015 Unadjusted (Loss) from Capital Assets for 2016	3 4009 4019 4019 4020 4020 4039 4040 4040 4040 40911 409910 409913 40914 40915 40916	893 894 894 894 894 894 894 894 894 894 894	Amount	Amount from Tax / Tax Tax to Fixed Tax to Fixed Tax to Fixed	/ Subject / Final x Exempt / Subject J / Final ax Exempt / Subject J / Final	Amount Subj to Normal T Amount Sub to Normal T	alcula alcula
Property Business Capital Assets Long Term Short Term Adjustments Other Sources Property Business Capital Assets Long Term Short Term Adjustments Capital Assets Long Term Short Term Adjustments Other Sources Adjustments	Direct / Indirect Participation by a Non-Resident in Capital, Management or Control (Yes=1, No=0) Number of Associates having dealings with Minimum Tax Option out of PTR Payment Attachment Attribute Verification Consideration Received on Disposal of Capital Assets Held Long Term Cost of Acquisition of Capital Assets Held Long Term including Ancillary Expenses Net Gain / (Loss) on Capital Assets Held Long Term Minimum Tax Option out of PTR Payment Attachment Attribute Verification Consideration of Capital Assets Held Long Term Unimum Tax Option out of PTR Payment Attachment Attribute Verification Consideration of Capital Assets held Short Term Cost of Acquisition of Capital Assets held Short Term Cost of Acquisition of Capital Assets held Short Term Minimum Tax Option out of PTR Payment Attachment Attribute Verification Minimum Tax Option out of PTR Payment Attachment Attribute Verification Unadjusted (Loss) from Capital Assets held Short Term Minimum Tax Option out of PTR Payment Attachment Attribute Verification Unadjusted (Loss) from Capital Assets for 2010 Unadjusted (Loss) from Capital Assets for 2010 Unadjusted (Loss) from Capital Assets for 2011 Unadjusted (Loss) from Capital Assets for 2012 Unadjusted (Loss) from Capital Assets for 2013 Unadjusted (Loss) from Capital Assets for 2014 Unadjusted (Loss) from Capital Assets for 2015	3 3 4009 4019 4019 4020 4020 4029 4039 4040 4039 4040 4040 409910 409910 409911 409913 409914 409913	893 894 894 894 894 894 894 894 894 894 894	Amount	Amount from Tax / Tax Tax to Fixed Tax to Fixed Tax to Fixed	/ Subject / Final x Exempt / Subject J / Final ax Exempt / Subject J / Final	Amount Subj to Normal T Amount Sub to Normal T	alcula alcula

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification	_					
Prop	perty												Calc	culate
Busi	iness											Amount Exempt		
Cap	ital Assets					Description				Code	Total Amount	from Tax / Subject to Fixed / Final	to Normal Tax	t Ac
• Othe	er Sources		Income / /I	.oss) from Other Sourc	99					5000		Tax		
Rece	eipts / Deductions	9		rom Other Sources						5029				
Fore	eign Sources / Agr	riculture	Royalty							5002				
Tax (Chargeable / Pay	ments		ebt (Interest, Yield, etc)						5003				
			Ground Re	nt						5004				
			Rent from s	sub lease of Land or Bi	uilding					5005				
			Rent from I	ease of Building with P	lant and Mac	hinery				5006				
			Bonus / Bo	nus Shares						5012				
			Loan, Adva	nce, Deposit or Gift rec	eived in Casl	h				5016				
			Deductions	s from Other Sources						5089				
			Accounting	Depreciation						5064				
			Other Rece							5028				
			Other Dedu	ictions						5088				
)ata	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification						
Prop	perty												Calc	ula.
	iness											Amount Exempt	Calc	uia
	oital Assets					Description				Code	Total Amount	from Tax / Subject	Amount Subject	A
	er Sources											to Fixed / Final Tax	to Normal Tax	
	eign Sources / Ag	riculture	Foreign Pr	operty Income / (Loss)					6029				
		friculture	Foreign Pro	operty Income / (Loss)					6021					
	eign Sources		Foreign Pro	operty Income / (Loss)						6022				
			Foreign Pr	operty Income / (Loss)						6023				
Tax	Chargeable / Pay	ments		operty Income / (Loss)						6024				
				siness Income / (Loss						6039				
				siness Income / (Loss						6031				
				siness Income / (Loss						6032				
				siness Income / (Loss						6033 6034				
				siness Income / (Loss pital Gains / (Loss)	0					6049				
				ipital Gains / (Loss)						6041				
				ipital Gains / (Loss)						6042				
			-	ipital Gains / (Loss)						6043				
				ipital Gains / (Loss)						6044				
				her Sources Income /	(Loss)					6059				
			Foreign Ot	her Sources Income / (Loss)					6051				
			Foreign Ot	her Sources Income / (Loss)					6052				
			Foreign Ot	her Sources Income / (Loss)					6053				
			Foreign Ot	her Sources Income / (Loss)					6054				
oto	Amortization	Depreciation	Minimum Tox	Option out of PTP	Bourmont	Attachment	Attribute	Verification						_
ata		Depreciation	Minimum Tax	Option out of PTR	Payment	Auachment	Aunoute	venication						
Prop										Calc	cula			
	iness					Description				Code	Amount			ŀ
	oital Assets		Agriculture	Income						6100				
	er Sources		Agriculture	Income Tax						9291				
• Fore	eign Sources / Ag	riculture												
Fore	ign Sources													
Aari	culture													
Agri														

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification					
Prop	perty											Cal	culate
Bus	siness					Description			Code	Total	Inadmissible	Admissible	Action
Cap	pital Assets		Deductible	Allowances					9009				
Other	er Sources		Workers W	elfare Fund u/s 60A					9002				
Fore	eign Sources / Agi	riculture	Workers Pr	ofit Participation Fund (I/s 60B				9003				
• Тах	Chargeable / Pay	ments	Charitable	Donations u/c 61, Part	l, 2nd Schedu	le			9004				
Ded	uctible Allowance	es	Profit on De	bt etc. u/s 64A					9007				
Tax (Credits												
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification					
Prop	perty											Cal	Iculate
Busi	iness					Description			Code	Eligible Amount	Ineligible Amount	Tax Credit	Action
Cap	oital Assets		Tax Credits						9329				
Other	er Sources		Tax Credit f	or Charitable Donation	s u/s 61				9311				
Fore	eign Sources / Agr	iculture	Tax Credit f	or Deductable Allowan	ce for Profit or	Debt u/s 64A			93141				
• Tax	Chargeable / Pay	ments	Tax Credit f	or Employment Genera	tion by Manuf	acturers u/s 64B			9310				
Ded	luctible Allowance	s	Tax Credit f	or Registration for Sale	s Tax u/s 65A				9315				
Tax	Credits		Tax Credit f	or Non-Equity Investme	nt in Plant an	d Machinery u/s	65B		93161				
Adju	istable Tax		BF Tax Cred	lit for Non-Equity Invest	tment in Plant	and Machinery u	ı/s 65B		93162				
	al / Fixed / Minimur		Tax Credit f	or Equity Investment in	Plant and Ma	chinery u/s 65B			93163				
Rele	evant / Reduced Ta	х	BF Tax Cred	lit for Equity Investmen	t in Plant and	Machinery u/s 65	5B		93164				
Com	nputations		Tax Credit f	or Enlistment in Regist	ered Stock Ex	change u/s 65C			9317				
			Tax Credit f	or Newly Established Ir	ndustrial Unde	ertaking u/s 65D			9318				
			Tax Credit f	or Investment in Plant a	and Machinery	by Existing Com	npany u/s 65E		9319				
			Tax Credit u	/s 103					9320				
			Tax Credit f	or Trust / Welfare Institu	ution / Non-Pro	ofit Organization	u/s 100C		9323				

roperty					Calc	cula
usiness	Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	A
apital Assets	Adjustable Tax	640000		Deducted		
her Sources	Import u/s 148 @1%	64010002				
reign Sources / Agriculture	Import u/s 148 @2%	64010004				
k Chargeable / Payments	Import u/s 148 @3%	64010006				
ductible Allowances Credits	Import u/s 148 @4.5%	64010009				
ustable Tax	Import u/s 148 @6.5% Import u/s 148 @6%	64010011 64010012				
al / Fixed / Minimum / Average /	Profit on Debt u/s 151 from NSC / PO Deposits	64040001				
levant / Reduced Tax	Profit on Debt u/s 151 from Bank Accounts / Deposits	64040002				
mputations	Profit on Debt u/s 151 from Government Securities	64040003				
	Profit on Debt u/s 151 from Others	64040004				
	Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)	64050007				
	Profit on Debt to a Non-Resident u/s 152(2)	64050008				
	Profit on Debt to a Non-Resident u/s 152(2) -	64050008				
	Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule	64050009				
	Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050010 64050011				
	Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050012				
	Payment for Goods u/s 153(1)(a) @1%	64060002				
	Payment for Goods u/s 153(1)(a) @1.5%	64060003				
	Payment for Goods u/s 153(1)(a) @4%	64060008				
	Payment for Services u/s 153(1)(b) @1%	64060102				
	Payment for Services u/s 153(1)(b) @2%	64060104				
	Payment for Services u/s 153(1)(b) @10%	64060120				
	Payment for Services u/s 153(1)(b) @12%	64060124				
	Payment for Services u/s 153(1)(b) @15%	64060130				
	Rent of Property u/s 155	64080001				
	Rent of Property u/s 155 -	64080001				
	Cash Withdrawal from Bank u/s 231A	64100101				
	Cash Withdrawal from Bank u/s 231A -	64100101				
	Certain Banking Transactions u/s 231AA	64100201				
	Certain Banking Transactions u/s 231AA -	64100201				
	Motor Vehicle Registration Fee u/s 231B(1)	64100301 64100301				
	Motor Vehicle Registration Fee u/s 231B(1) - Motor Vehicle Transfer Fee u/s 231B(2)	64100301				
	Motor Vehicle Transfer Fee u/s 231B(2) -	64100302				
	Motor Vehicle Sale u/s 231B(3)	64100302				
	Motor Vehicle Sale u/s 231B(3) -	64100303				
	Value of Shares traded through a member of a Stock exchange u/s 233A (1)(a)	64120101				
	Value of Shares traded through a member of a Stock exchange u/s 233A (1)(b)	64120102				
	Value of Shares traded by a member of a Stock exchange u/s 233A (1)(c)	64120103				
	Margin Financing, Margin Trading or Securities Lending u/s 233AA	64120201				
	Goods Transport Public Vehicle Tax u/s 234	64130001				
	Goods Transport Public Vehicle Tax u/s 234 -	64130001				
	Passenger Transport Public Vehicle Tax u/s 234	64130002				
	Passenger Transport Public Vehicle Tax u/s 234 -	64130002				
	Private Vehicle Tax u/s 234	64130003				
	Private Vehicle Tax u/s 234 -	64130003				
	Electricity Bill of Commercial Consumer u/s 235	64140001				
	Electricity Bill of Industrial Consumer u/s 235	64140002				
	Telephone Bill u/s 236(1)(a)	64150001				
	Telephone Bill u/s 236(1)(a) -	64150001				
	Cellphone Bill u/s 236(1)(a)	64150002				
	Cellphone Bill u/s 236(1)(a) -	64150002				
	Prepaid Telephone Card u/s 236(1)(b)	64150003				
	Prepaid Telephone Card u/s 236(1)(b) - Phone Linit u/s 236(1)(c)	64150003 64150004				
	Phone Unit u/s 236(1)(c) Phone Unit u/s 236(1)(c) -	64150004				
	Internet Bill u/s 236(1)(d)	64150004				
	Internet Bill u/s 236(1)(d) -	64150005				
	Prepaid Internet Card u/s 236(1)(e)	64150006				
	Prepaid Internet Card u/s 236(1)(e) -	64150006				
	Purchase by Auction u/s 236A	64150101				
	Domestic Air Ticket Charges u/s 236B	64150201				
	Sale / Transfer of Immovable Property u/s 236C	64150301				
	Functions / Gatherings Charges u/s 236D	64150401				
	Certification of Foreign-Produced TV Play Single u/s 236E	64150501				
	Certification of Foreign-Produced TV Drama Serial u/s 236E	64150502				
	Issuance of License to Cable Opeartors u/s 236F	64150601				
	Renewal of License to Cable Opeartors u/s 236F	64150602				
	Issuance of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing Rights u/s 236F	64150603				
	Renewal of License to IPTV, FM Radio, MMDS, Mobile TV, Mobile Audio, Satellite TV Channel and Landing	6445000				
	Rights u/s 236F	64150604				
	Purchase of other commodities by Distributors / Dealers / Wholesalers u/s 236G	64150701				
	Purchase of Fertilizer by Distributors / Dealers / Wholesalers u/s 236G	64150702				
	Purchase by Retailers u/s 236H	64150801				
	Issuance / Renewal of License to Dealers / Commission Agents / Arhatis u/s 236J	64151001				
	Purchase / Transfer of Immovable Property u/s 236K	64151101				
	Purchase of International Air Ticket u/s 236L Banking transactions otherwise than through cash u/s 236P	64151201 64151501				
	Education related expenses remitted abroad u/s 236R	64151501				
	Sale / Purchase of future commodity contracts u/s 236T	64151701				
	cale in analysis of analysis contributy contracts are 2001	04101901				

roperty					Calc	cula
usiness	Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	A
apital Assets	Final / Fixed / Minimum / Average / Relevant / Reduced Tax	640001		Deducted		
ther Sources	Import u/s 148 @1%	64010052				
oreign Sources / Agriculture	Import u/s 148 @2%	64010054				
ax Chargeable / Payments	Import u/s 148 @3%	64010056				
eductible Allowances	- Import u/s 148 @4.5%	64010059				
ax Credits	Import u/s 148 @5.5%	64010061				
djustable Tax	Import u/s 148 @6%	64010062				
nal / Fixed / Minimum / Average /	Import of Edible Oil u/s 148 @5.5%	64010161				
elevant / Reduced Tax	Import of Packing Material u/s 148 @5.5%	64010181				
omputations	Dividend u/s 150 @7.5%	64030052				
	Dividend u/s 150 @10%	64030053				
	Dividend u/s 150 @12.5%	64030054				
	Dividend u/s 150 @20%	64030057				
	Dividend u/s 150 @25%	64030059				
	Dividend to a Non-Resident covered under ADTT u/s 150 / u/s 5	64030099				
	Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule	64050051				
	Payment for Contracts for Construction, Assembly or Installation to a Non-Resident u/s 152(1A)(a) / Division II, Part III, 1st Schedule	64050052				
	Payment for Services, Contracts to a Non-Resident u/s 152(1A)(b) / Division II, Part III, 1st Schedule	64050053				
		64050054				
	Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule	64050055				
	Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule Profit on Dobt u/s 152(2) / u/s (5A) Bort II and Schedule	64050056				
	Profit on Debt u/s 152(2) / u/c (5A), Part II, 2nd Schedule	64050096				
	Profit on Debt u/s 152(2) / u/c (5A), Part II, 2nd Schedule -	64050096				1
	Royalty / Fee for Technical Services to a Non-Resident covered under ADTT	64050097				
	Payment for Goods, Services, Contracts, Rent, Capital Gains, etc. to a Non-Resident covered under ADTT	64050098				
	Payment for Goods u/s 153(1)(a) @1%	64060052				
	Payment for Goods u/s 153(1)(a) @1.5%	64060053				
	Payment for Goods u/s 153(1)(a) @4%	64060058				
	Payment for Services u/s 153(1)(b) @1%	64060152				
	Payment for Services u/s 153(1)(b) @2%	64060154				
	Payment for Services u/s 153(1)(b) @8%	64060166				
	Receipts from Contracts u/s 153(1)(c) @6%	64060262				
	Receipts from Contracts u/s 153(1)(c) @7%	64060264				
	Fee for Export related Services u/s 153(2) @1%	64060352				
	Export Proceeds u/s 154(1) @1%	64070054				
	Foreign Indenting Commission u/s 154(2)	64070151				
	Sale Proceeds of goods to exporter u/s 154(3)	64070152				
	Sale Proceeds of of goods by industrial undertaking u/s 154(3A)	64070153				
	Contract Payments to indirect exporter u/s 154(3B)	64070154				
	Export Proceeds u/s 154(3C)	64070155				
	Prize on Prize Bond u/s 156	64090051				
	Winnings from Crossword Puzzle u/s 156	64090052				
	Winnings from Raffle u/s 156	64090053				
	Winnings from Lottery u/s 156	64090054				
	Winnings from Quiz u/s 156	64090055				
	Winnings from Sale Promotion u/s 156	64090056				
	Commission / Discount on petroleum products u/s 156A@12%	64090151				
	Brokerage / Commission u/s 233 @10%	64120070				
	Brokerage / Commission u/s 233 @12%	64120074				
	CNG Station Gas Bill u/s 234A	64130151				
	Issuance of Bonus Shares by Companies quoted on Stock Exchange u/s 236M	64151351				
	Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 236N	64151451				
	Payment for use or right to use industrial, commercial and scientific equipment u/s 236Q (1)	64151651				
	Rent of Machinery and equipment u/s 236Q (2)	64151652				
	Dividend in specie u/s 236S	64151801				
	Capital Gains on Immovable Property u/s 37(1A) @0%	64220051				
	Capital Gains on Immovable Property u/s 37(1A) @5%	64220053				
		64220055				
	Capital Gains on Immovable Property u/s 37(1A) @10%					
	Capital Gains on Securities u/s 37A @0%	64220151				
	Capital Gains on Securities u/s 37A @7.5%	64220157				
	Capital Gains on Securities u/s 37A @12.5%	64220155				
	Capital Gains on Securities u/s 37A @15%	64220156				
	Capital Gains on Securities u/s 37A @ corporate tax rate	64220199				
	Capital Gains on Securities u/r 6B, 4th Schedule @0%	64220251				
	Capital Gains on Securities u/r 6B, 4th Schedule @7.5%	64220254				
	Capital Gains on Securities u/r 6B, 4th Schedule @9% / 10%	64220255				
	Capital Gains on Securities u/r 6B, 4th Schedule @12.5%	64220256				
	Capital Gains on Securities u/r 6B, 4th Schedule @15%	64220257				
	Capital Gains on Securities u/r 6B, 4th Schedule @17.5%	64220258				
	Fee for Services outside Pakistan u/c (3), Part II, 2nd Schedule	64310051				
	Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule	64310052				
	Purchase of Locally Produced Edible Oil u/c (13C), Part II, 2nd Schedule	64310053				
	Fee for Carriage Services by Oil Tanker / Goods Transport Contractor u/c (43D) / (43E), Part IV, 2nd Schedule	64320051				
	Income of Hajj Group Operators u/c (72A), Part IV, 2nd Schedule	64320052				

Data Amortization [Depreciation	Minimum Tax	Option out of PTR	Pay	ment	Attachmer	nt Attribu	te Verificatio	n							
Property															Calc	culate
Business													Amou	int Exempt		
 Capital Assets 					0)escription					Code	Total Amou	nt from Ta	ax / Subject (ed / Final	Amount Subject to Normal Tax	t Action
Other Sources														Тах		
Foreign Sources / Agricu	ulture		oss) from Property								000					
 Tax Chargeable / Payme 			oss) from Business								000					
	onto		s) from Capital Ass								000					
Deductible Allowances			oss) from Other So	urces							000					
Tax Credits		Foreign Inc	ome								000					
Adjustable Tax	Average	Agriculture									100					
Final / Fixed / Minimum / Relevant / Reduced Tax	Average	Total Incom	e								000					
Computations		Deductible	Allowances							9	009					
		Share of Pa	irtner Company in li	ncome of	f AOP					9	011					
		Taxable Inc	ome							9	100					
		Tax Charge	able							9	200					
		Normal Inco	ome Tax							9	20000					
		Final / Fixed	/ Minimum / Averag	je / Relev	ant / Redu	iced Incon	ne Tax			9	20100					
		WWF								9	20900					
		Tax Credits								9	329					
		Turnover / T	ax Chargeable u/s 1	13 @0.29	%					9	23152					
		Turnover / T	ax Chargeable u/s 1	13 @0.25	5%					9	23163					
		Turnover / T	ax Chargeable u/s 1	13 @0.59	%					9	23155					
		Turnover / T	ax Chargeable u/s 1	13 @1%						9	23160					
		Accounting	Profit / Tax Charge	able u/s 1	113C @17	%				9	23173					
		Income / Su	iper Tax Chargeable	e						9	23181					
		Difference	of Minimum Tax Cha	argeable	u/s 148(8) / 153(3)(b) / 113(b)			9	23192					
		Difference	of Minimum Tax Cha	argeable	u/s 113					9	23194					
		Difference	of Alternate Corpora	ate Tax u	/s 113C					9	23197					
		Adjustment	of Minimum Tax Pa	aid u/s 11	3 in earlie	r Year(s)				9	23198					
		Refund Adju	ustment of Other Ye	ar(s) aga	ainst Dem	and of this	Year			9	2101					
		Withholding	Income Tax							9	201					
		Advance In	come Tax							9	202					
		Advance In	come Tax u/s 147(5	B)						9	2021					
		Admitted In	come Tax							9	203					
		Demanded	Income Tax							9	204					
		Refundable	Income Tax							9	210					
Data Amortization C	Depreciation	Minimum Tax	Option out of PTR	Payn	ment A	Attachment	Attribut	e Verification								
															Cal	lculate
			Descriptio	n						Code	WDV		aining Il Years	Extent of Us	e Amortization	Actio
Intangible										3305						+
Expenditure providing Long T	Term Advantage	/ Benefit								330516						
Pre-Commencement Expend	diture									3306						
Data Amortization C	Depreciation	Minimum Tax	Option out of PTR	Payr	ment /	Attachment	Attribut	e Verification								
															Са	lculate
	Descripti	on		Code	WDV (I	BF)	Deletion	Addition (Used in Pakistan)	Extent of Use	Addition	(New)	Extent of Use	Initial Allow	ance Dep	eciation WD	V (CF)
Building (all types)				3302				in Fakistan)								

Description	Code	WDV (BF)	Deletion	Addition (Used in Pakistan)	Extent of Use	Addition (New)	Extent of Use	Initial Allowance	Depreciation	WDV (CF)
Building (all types)	3302									
Ramp for Disabled Persons	330204									
Plant / Machinery (not Otherwise specified)	330301									
Computer Hardware / Allied Items / Equipment used in manufacture of IT products	330302									
Furniture (including fittings)	330303									
Technical / Professional Books	330304									
Below ground installations of mineral Oil concerns	330305									
Offshore Installations of mineral Oil concerns	330306									
Office Equipment	330307									
Machinery / Equipment eligible for 1st Year Allowance	330308									
Motor Vehicle (not plying for hire)	33041									
Motor Vehicle (plying for hire)	33042									
Ships	33043									
Aircrafts / Aero Engines	33044									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification	n					
														Calculate
			De	escription				Code	Receipts / Value	^e Tax Collected / Deducted / Paic	j Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable
Import of	f Edible Oil u/s 14	18 @5.5%						64010161						
Import of	f Packing Materia	l u/s 148 @5.5%						64010181	1					
Payment	t for Services u/s	153(1)(b) @1%						64060152	2					
Paymen	t for Services u/s	153(1)(b) @2%						64060154	4					
Paymen	t for Services u/s	153(1)(b) @8%						64060166	5					
Develop	ment and Sale of	Plots by Land Dev	velopers u/s 113B					64060451	1					
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verificat	ion					
														Calculate
			De	scription				Code I	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)
Import u	ı/s 148 @1%							64010052						
Import u	Import u/s 148 @2%													
Import u	ı/s 148 @3%							64010056						

CPR No. Date Amount Code	Description	Amount	Tax Year	+
Data Amortization Depreciation Minimum Tax Option out of PTR Payment Attachment Attribute	Verification			
Brokerage / Commission u/s 233 @12%	64120074			
Brokerage / Commission u/s 233 @7.5%	64120065			
Commission / Discount on petroleum products u/s 156A	64090151			
Export Proceeds u/s 154(3C)	64070155			
Contract Payments to indirect exporter u/s 154(3B)	64070154			
Sale Proceeds of of goods by industrial undertaking u/s 154(3A)	64070153			
Sale Proceeds of goods to exporter u/s 154(3)	64070152			
Foreign Indenting Commission u/s 154(2)	64070151			
Export Proceeds u/s 154(1) @1%	64070054			
Fee for Export related Services u/s 153(2) @1%	64060352			
Receipts from Contracts u/s 153(1)(c) @7%	64060264			
Payment for Goods u/s 153(1)(a) @4%	64060058			
Payment for Goods u/s 153(1)(a) @1.5%	64060053			
Payment for Goods u/s 153(1)(a) @1%	64060052			
Import u/s 148 @6%	64010062			
Import u/s 148 @5.5%	64010061			
Import u/s 148 @4.5%	64010059			
Import u/s 148 @3%	64010056			

_		
	CPR No.	

No records found

Headwise Summary													
				Head of Account			Account						
No records found.													
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification					
Code Description						escription			File	File +			
No records found.													
Data	Data Amortization Depreciation Minimum Tax Option out of PTR Payment Attachment Attribute Verification												
			Attributes				Value					Action	
Persor	Status											+	
Reside	nce Status						Resident					+	
Specia	I Tax Rate for Divi	dend covered und	er ADDT										
Specia	I Tax Rate for Roy	alty / Fee for Techr	nical Services cove	red under ADDT									
Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT													
Special Tax Rate for Profit on Debt to a Non-Resident covered under ADDT													
Special Tax Rate for Shipping Income													

	Special Tax Rate for Exploration and Production of Petroleum Income										
14 44							14 <4	1 🔛	- MI		
	Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Attachment	Attribute	Verification		

I, Enter Name , CNIC No. Enter CNIC No , as Self / Member of Association of Persons / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement is correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002. Verify Pin

2. This notification shall be applicable for the tax year 2016.

[F.No.1(44)Rules&SROs/2016]

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(Reema Masud) Secretary (IT-Budget)