

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

Islamabad, the 2nd September, 2019.

NOTIFICATION
(Income Tax)

S.R.O. 979(1)/2019.- In exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2001), the Federal Board of Revenue is pleased to direct that the following further amendments shall be made in the Income Tax Rules, 2002, the same having been previously published *vide* Notification No. SRO. 951(I)/2019, dated the 23rd August, 2019 as required by sub- section (3) of section 237 of the said Ordinance, namely:-

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

Part-II-O

Electronic Return for Individuals for Tax Year 2019

Task: 114(1) (Return of Income filed voluntarily for complete year) + Transaction Date:

Name: Registration No.:

Period: - Tax Year: 2019 Valid Upto: Due Date: Document Date: Submission Date: *

							Calculate	Import Previous Return
Employment	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action		
Salary	Income from Salary	1000						
Property	Pay, Wages or Other Remuneration (including Arrears of Salary)	1009						
Business	Allowances (including Flying / Submarine Allowance)	1049						
Capital Assets	Expenditure Reimbursement	1059						
Other Sources	Value of Perquisites (including Transport Monetization for Civil Servants)	1089						
Foreign Sources / Agriculture	Profits in Lieu of or in Addition to Pay, Wages or Other Remuneration (including Employment Termination Benefits)	1099						
Tax Chargeable / Payments								
Personal Assets / Liabilities / Receipts / Expenses								

							Calculate	Import Previous Return
Property	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action		
Receipts / Deductions	Income / (Loss) from Property	2000						
Business	Total Receipts from Property	2029						
Capital Assets	Rent Received or Receivable	2001						
Other Sources	1/10th of amount not adjustable against Rent	2002						
Foreign Sources / Agriculture	Forfeited Deposit under a Contract for Sale of Property	2003						
Tax Chargeable / Payments	Total Deductions from Property	2099						
Personal Assets / Liabilities / Receipts / Expenses	Other Deductions against Rent	2098						

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Employment										Calculate	Import Previous Return	
▶ Property												
▼ Business												
Manufacturing / Trading Items												
Other Revenues												
Management, Administrative, Selling & Financial Expenses												
Inadmissible / Admissible Deductions												
Adjustments												
Business Assets / Equity / Liabilities												
▶ Capital Assets												
▶ Other Sources												
▶ Foreign Sources / Agriculture												
▶ Tax Chargeable / Payments												
▶ Personal Assets / Liabilities / Receipts / Expenses												
	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action						
	Income / (Loss) from Business	3000										
	Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward)	3029										
	Gross Revenue (excluding Sales Tax, Federal Excise)	3009										
	Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	3019										
	Cost of Sales / Services	3030										
	Opening Stock	3039										
	Net Purchases (excluding Sales Tax, Federal Excise)	3059										
	Salaries / Wages	3071										
	Fuel	3072										
	Power	3073										
	Gas	3074										
	Stores / Spares	3076										
	Repair / Maintenance	3077										
	Other Direct Expenses	3083										
	Accounting Amortization	3087										
	Accounting Depreciation	3088										
	Closing Stock	3099										
	Gross Profit / (Loss)	3100										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Employment										Calculate	Import Previous Return	
▶ Property												
▶ Business												
▶ Manufacturing / Trading Items												
▶ Other Revenues												
▶ Management, Administrative, Selling & Financial Expenses												
▶ Inadmissible / Admissible Deductions												
▶ Adjustments												
▶ Business Assets / Equity / Liabilities												
▶ Capital Assets												
▶ Other Sources												
▶ Foreign Sources / Agriculture												
▶ Tax Chargeable / Payments												
▶ Personal Assets / Liabilities / Receipts / Expenses												

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Other Revenues	3129				
Fee for Technical / Professional Services	3101				
Accounting Gain on Sale of Intangibles	3115				
Accounting Gain on Sale of Assets	3116				
Others	3128				
Share in untaxed Income from AOP	3131				
Share in Taxed Income from AOP	3141				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Employment										Calculate	Import Previous Return	
▶ Property												
▼ Business												
Manufacturing / Trading Items												
Other Revenues												
Management, Administrative, Selling & Financial Expenses												
Inadmissible / Admissible Deductions												
Adjustments												
Business Assets / Equity / Liabilities												
▶ Capital Assets												
▶ Other Sources												
▶ Foreign Sources / Agriculture												
▶ Tax Chargeable / Payments												
▶ Personal Assets / Liabilities / Receipts / Expenses												
	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action						
	Management, Administrative, Selling & Financial Expenses	3199										
	Rent	3151										
	Rates / Taxes / Cess	3152										
	Salaries / Wages / Perquisites / Benefits	3154										
	Traveling / Conveyance / Vehicles Running / Maintenance	3155										
	Electricity / Water / Gas	3158										
	Communication	3162										
	Repair / Maintenance	3165										
	Stationery / Printing / Photocopies / Office Supplies	3166										
	Advertisement / Publicity / Promotion	3168										
	Insurance	3170										
	Professional Charges	3171										
	Profit on Debt (Financial Charges / Markup / Interest)	3172										
	Brokerage / Commission	3178										
	Other Indirect Expenses	3180										
	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										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification		
▶ Employment										Calculate	Import Previous Return
▶ Property											
▼ Business	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action					
Manufacturing / Trading Items	Inadmissible Deductions	3239									
Other Revenues	Add Backs u/s 29(2) Provision for Doubtful Debts	3201									
Management, Administrative, Selling & Financial Expenses	Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202									
Inadmissible / Admissible Deductions	Add Backs Provision for Diminution in Value of Investment	3203									
Adjustments	Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized	3204									
Business Assets / Equity / Liabilities	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									
Foreign Sources / Agriculture	Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit	3208									
Tax Chargeable / Payments	Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds	3209									
Personal Assets / Liabilities / Receipts / Expenses	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(l) 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 u/s 21(o) Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit	3224									
	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									
	Add Backs Accounting Amortization	3237									
	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				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
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<ul style="list-style-type: none"> ▶ Employment ▶ Property ▼ Business <ul style="list-style-type: none"> Manufacturing / Trading Items Other Revenues Management, Administrative, Selling & Financial Expenses Inadmissible / Admissible Deductions Adjustments Business Assets / Equity / Liabilities ▶ Capital Assets ▶ Other Sources ▶ Foreign Sources / Agriculture ▶ Tax Chargeable / Payments ▶ Personal Assets / Liabilities / Receipts / Expenses 						Calculate	Import Previous Return
	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action	
	Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270					
	Unadjusted (Loss) from Business for 2013	327013					
	Unadjusted (Loss) from Business for 2014	327014					
	Unadjusted (Loss) from Business for 2015	327015					
	Unadjusted (Loss) from Business for 2016	327016					
	Unadjusted (Loss) from Business for 2017	327017					
	Unadjusted (Loss) from Business for 2018	327018					

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification		
▶ Employment										Calculate	Import Previous Return
▶ Property	Description		Code	Amount							Action
▼ Business	Total Assets		3349								
Manufacturing / Trading Items	Land		3301								
Other Revenues	Building (all types)		3302								
Management, Administrative, Selling & Financial Expenses	Plant / Machinery / Equipment / Furniture (including fittings)		3303								
Inadmissible / Admissible Deductions	Advances / Deposits / Prepayments		3312								
Adjustments	Stocks / Stores / Spares		3315								
Business Assets / Equity / Liabilities	Cash / Cash Equivalents		3319								
	Other Assets		3348								
	Total Equity / Liabilities		3399								
▶ Capital Assets	Capital		3352								
▶ Other Sources	Long Term Borrowings / Debt / Loan		3371								
▶ Foreign Sources / Agriculture	Trade Creditors / Payables		3384								
▶ Tax Chargeable / Payments	Other Liabilities		3398								
▶ Personal Assets / Liabilities / Receipts / Expenses											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification		
▶ Employment										Calculate	Import Previous Return
▶ Property	Description		Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax					Action
▶ Business	Gains / (Loss) from Capital Assets		4000								
▼ Capital Assets											
Capital Gains / (Loss)											
Long Term											
Short Term											
▶ Other Sources											
▶ Foreign Sources / Agriculture											
▶ Tax Chargeable / Payments											
▶ Personal Assets / Liabilities / Receipts / Expenses											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Employment										Calculate	Import Previous Return	
▶ Property												
▶ Business												
▼ Capital Assets												
Capital Gains / (Loss)												
Long Term												
Short Term												
▶ Other Sources												
▶ Foreign Sources / Agriculture												
▶ Tax Chargeable / Payments												
▶ Personal Assets / Liabilities / Receipts / Expenses												
	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action						
	Consideration Received on Disposal of Securities held Long Term	4006										
	Cost of Acquisition of Securities including Ancillary Expenses held Long Term	4016										
	Net Gain / (Loss) on Securities held long term	4017										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Employment										Calculate	Import Previous Return	
▶ Property												
▶ Business												
▼ Capital Assets												
Capital Gains / (Loss)												
Long Term												
Short Term												
▶ Other Sources												
▶ Foreign Sources / Agriculture												
▶ Tax Chargeable / Payments												
▶ Personal Assets / Liabilities / Receipts / Expenses												
	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action						
	Consideration Received on Disposal of Securities held Short Term	4026										
	Cost of Acquisition of Securities including Ancillary Expenses held Short Term	4036										
	Net Gain / (Loss) on Securities held Short Term	4037										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Employment										Calculate	Import Previous Return	
▶ Property	Description		Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action					
▶ Business	Income / (Loss) from Other Sources		5000									
▶ Capital Assets	Receipts from Other Sources		5029									
▼ Other Sources	Yield on Behbood Certificates / Pensioner's Benefit Account / Shuhada Family Benefit Account		5003041									
Receipts / Deductions	Royalty		5002									
▶ Foreign Sources / Agriculture	Profit on Debt (Interest, Yield, etc)		5003									
▶ Tax Chargeable / Payments	Other Receipts		5028									
▶ Personal Assets / Liabilities / Receipts / Expenses	Ground Rent		5004									
	Rent from sub lease of Land or Building		5005									
	Rent from lease of Building with Plant and Machinery		5006									
	Annuity / Pension		5007									
	Difference in value of immovable property determined under section 68 and value recorded by the authority registering or attesting the transfer u/s 111(4)(c)		5018									
	Deductions from Other Sources		5089									
	Other Deductions		5088									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Employment										Calculate	Import Previous Return	
▶ Property	Description		Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action					
▶ Business	Foreign Income		6000									
▶ Capital Assets												
▶ Other Sources												
▼ Foreign Sources / Agriculture												
Foreign Sources												
Agriculture												
▶ Tax Chargeable / Payments												
▶ Personal Assets / Liabilities / Receipts / Expenses												

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification		
▶ Employment										Calculate	Import Previous Return
▶ Property	Description		Code	Amount							Action
▶ Business	Agriculture Income		6100								
▶ Capital Assets	Agriculture Income Tax		9291								
▶ Other Sources											
▼ Foreign Sources / Agriculture											
Foreign Sources											
Agriculture											
▶ Tax Chargeable / Payments											
▶ Personal Assets / Liabilities / Receipts / Expenses											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification		
▶ Employment										Calculate	Import Previous Return
▶ Property	Description		Code	Total	Inadmissible	Admissible					Action
▶ Business	Deductible Allowances		9009								
▶ Capital Assets	Zakat u/s 60		9001								
▶ Other Sources	Workers Welfare Fund u/s 60A		9002								
▶ Foreign Sources / Agriculture	Profit on Debt etc. u/s 60C		9007								
	Educational Expenses u/s 60D		9008								
▼ Tax Chargeable / Payments	Charitable Donations u/c 61, Part I, 2nd Schedule		9004								
Deductible Allowances											
Tax Chargeable											
Tax Reductions											
Tax Credits											
Adjustable Tax											
Final / Fixed / Minimum / Average / Relevant / Reduced Tax											
Computations											
▶ Personal Assets / Liabilities / Receipts / Expenses											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Employment										Calculate	Import Previous Return	
▶ Property	Description						Code				Amount	Action
▶ Business	Income Tax on working capital u/s 99A of Ninth Schedule						920001					
▶ Capital Assets												
▶ Other Sources												
▶ Foreign Sources / Agriculture												
▼ Tax Chargeable / Payments												
Deductible Allowances												
Tax Chargeable												
Tax Reductions												
Tax Credits												
Adjustable Tax												
Final / Fixed / Minimum / Average / Relevant / Reduced Tax												
Computations												
▶ Personal Assets / Liabilities / Receipts / Expenses												

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification		
▶ Employment										Calculate	Import Previous Return
▶ Property										Amount	Action
▶ Business											
▶ Capital Assets											
▶ Other Sources											
▶ Foreign Sources / Agriculture											
▼ Tax Chargeable / Payments											
Deductible Allowances											
Tax Chargeable											
Tax Reductions											
Tax Credits											
Adjustable Tax											
Final / Fixed / Minimum / Average / Relevant / Reduced Tax											
Computations											
▶ Personal Assets / Liabilities / Receipts / Expenses											

Description	Code			Amount	Action
Tax Reductions	9309				
Tax Reduction for Full Time Teacher / Researcher	9302				
Tax Reduction for Foreign film makers	9305				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification		
▶ Employment										Calculate	Import Previous Return
▶ Property	Description						Code	Eligible Amount	Ineligible Amount	Tax Credit	Action
▶ Business	Tax Credits						9329				
▶ Capital Assets	Tax Credit for Charitable Donations u/s 61						9311				
▶ Other Sources	Tax Credit for Investment in Shares, Sukkuks and Life Insurance Premium u/s 62						9312				
▶ Foreign Sources / Agriculture	Tax Credit for Investment in Health Insurance u/s 62A						93121				
▼ Tax Chargeable / Payments	Tax Credit for Contribution to Approved Pension Fund u/s 63						9313				
Deductible Allowances	Tax Credit u/s 103						9320				
Tax Chargeable	Tax Credit for Tax Paid on Share Income from AOP						9321				
Tax Reductions	Tax Credit for Trust / Welfare Institution / Non-Profit Organization u/s 100C						9323				
Tax Credits	Surrender of Tax Credit on Investments in Shares disposed off before time limit						9328				
Adjustable Tax											
Final / Fixed / Minimum / Average / Relevant / Reduced Tax											
Computations											
▶ Personal Assets / Liabilities / Receipts / Expenses											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
▶ Employment											
▶ Property											
▶ Business											
▶ Capital Assets											
▶ Other Sources											
▶ Foreign Sources / Agriculture											
▼ Tax Chargeable / Payments											
Deductible Allowances											
Tax Chargeable											
Tax Reductions											
Tax Credits											
Adjustable Tax											
Final / Fixed / Minimum / Average / Relevant / Reduced Tax											
Computations											
▶ Personal Assets / Liabilities / Receipts / Expenses											
	Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action					
	Adjustable Tax	640000									
	Import u/s 148 @1%	64010002									
	Import u/s 148 @2%	64010004									
	Import u/s 148 @3%	64010006									
	Import u/s 148 @4%	64010008									
	Import u/s 148 @4.5%	64010009									
	Import u/s 148 @5.5%	64010011									
	Import u/s 148 @6%	64010012									
	Salary of Federal Government Employees u/s 149	64020001									
	Salary of Provincial Government Employees u/s 149	64020002									
	Salary of Corporate Sector Employees u/s 149	64020003									
	Salary of Other Employees u/s 149	64020004									
	Directorship Fee u/s 149(3)	64020005									
	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				+					
	Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule	64050009									
	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) @2.5%	64060005									
	Payment for Goods u/s 153(1)(a) @4.5%	64060009									
	Withdrawal from Pension Fund u/s 156B	64090201									
	Cash Withdrawal from Bank u/s 231A	64100101				+					
	Certain Banking Transactions u/s 231AA	64100201				+					
	Motor Vehicle Registration Fee u/s 231B(1)	64100301				+					
	Motor Vehicle Transfer Fee u/s 231B(2)	64100302				+					
	Motor Vehicle Sale u/s 231B(3)	64100303				+					
	Motor Vehicle Leasing u/s 231B(1A) @4%	64100304				+					
	Value of Shares traded by a member of a Stock exchange u/s 233A (1)(c)	64120103									
	Value of Shares traded through a member of a Stock exchange u/s 233A (1)(a)	64120101									
	Financing of carry over trades of Shares u/s 233A (1)(d)	64120104									
	Value of Shares traded through a member of a Stock exchange u/s 233A (1)(b)	64120102									
	Margin Financing, Margin Trading or Securities Lending u/s 233AA	64120201									

Goods Transport Public Vehicle Tax u/s 234	64130001				+
Passenger Transport Public Vehicle Tax u/s 234	64130002				+
Private Vehicle Tax u/s 234	64130003				+
Electricity Bill of Domestic Consumer u/s 235A	64140101				+
Telephone Bill u/s 236(1)(a)	64150001				+
Cellphone Bill u/s 236(1)(a)	64150002				+
Prepaid Telephone Card u/s 236(1)(b)	64150003				+
Phone Unit u/s 236(1)(c)	64150004				+
Internet Bill u/s 236(1)(d)	64150005				+
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				
Tax Deducted u/s 236C where property purchased & sold within Tax Year	64150302				
Tax Deducted u/s 236C where property purchased prior to current Tax Year	64150303				
Functions / Gatherings Charges u/s 236D	64150401				
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 Rights u/s 236F	64150604				
Screening of Foreign TV drama serial or play (other than in english) u/s 236F	64150605				
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				
Educational Institution Fee u/s 236I	64150901				
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	64151201				
Banking transactions otherwise than through cash u/s 236P	64151501				
Education related expenses remitted abroad u/s 236R	64151701				
Advance tax on extraction of minerals u/s 236V	64151904				
Tobacco u/s 236X	64152101				
General insurance premium u/s 236U	64151902				
Life insurance premium u/s 236U	64151903				
Persons remitting amounts abroad through credit / debit / prepaid cards u/s 236Y	64151905				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Employment										Calculate	Import Previous Return	
▶ Property	Description						Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action	
▶ Business	Final / Fixed / Minimum / Average / Relevant / Reduced Tax						640001					
▶ Capital Assets	Import u/s 148 @1%						64010052					
▶ Other Sources	Import u/s 148 @2%						64010054					
▶ Foreign Sources / Agriculture	Import u/s 148 @3%						64010056					
▼ Tax Chargeable / Payments	Import u/s 148 @4.5%						64010059					
Deductible Allowances	Import u/s 148 @5.5%						64010061					
Tax Chargeable	Import u/s 148 @6%						64010062					
Tax Reductions	Import u/s 148 @1.75%						64010081					
Tax Credits	Import u/s 148 @2.75%						64010082					
Adjustable Tax	Import u/s 148 @4.125%						64010083					
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	Import of Edible Oil u/s 148 @5.5%						64010161					
Computations	Import of Packing Material u/s 148 @5.5%						64010181					
▶ Personal Assets / Liabilities / Receipts / Expenses	No. of imported mobile phones u/s 148 up to 30\$ @ Rs. 70						64120045					
	No. of imported mobile phones u/s 148 exceeding 30\$ up to 100\$ @ Rs. 730						64120046					
	No. of imported mobile phones u/s 148 exceeding 100\$ up to 200\$ @ Rs. 930						64120047					
	No. of imported mobile phones u/s 148 exceeding 200\$ up to 350\$ @ Rs. 970						64120048					
	No. of imported mobile phones u/s 148 exceeding 350\$ up to 500\$ @ Rs. 3000						64120049					
	No. of imported mobile phones u/s 148 exceeding 500\$ @ Rs. 5200						64120050					
	Dividend u/s 150 @7.5%						64030052					
	Dividend u/s 150 @10%						64030053					
	Dividend u/s 150 @12.5%						64030054					
	Dividend u/s 150 @15%						64030055					
	Return on investment in sukuks u/s 5AA						64030098					
	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					
	Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule						64050054					
	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						64050056					
	Royalty / Fee for offshore digital services to a Non-Resident u/s 152(1C) / Division IV, Part I, 1st Schedule						64050057					

Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050094				
Profit on Debt u/s 152(2) / u/c (5A), Part II, 2nd Schedule	64050096				+
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050095				
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 foreign produced commercials to a Non-Resident u/s 152A	64050100				
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) @2.5%	64060055				
Payment for Goods u/s 153(1)(a) @4.5%	64060059				
Payment for Services u/s 153(1)(b) @1%	64060152				
Payment for Services u/s 153(1)(b) @1.5%	64060153				
Payment for Services u/s 153(1)(b) @2%	64060154				
Payment for Services u/s 153(1)(b) @10%	64060170				
Payment for Services u/s 153(1)(b) @17.5%	64060185				
Receipts from Contracts u/s 153(1)(c) @7.5%	64060265				
Receipts from Contracts u/s 153(1)(c) @10%	64060270				
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 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				
Income from property u/s 15(6)	64080052				
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				
Attributable income from controlled foreign company u/s 109A @ 15%	64120031				
Brokerage / Commission u/s 233 @5%	64120060				
Brokerage / Commission u/s 233 @8%	64120066				
Brokerage / Commission u/s 233 @10%	64120070				

Brokerage / Commission u/s 233 @12%	64120074				
CNG Station Gas Bill u/s 234A	64130151				
Tax collected u/s 235 from CNG station	64130152				+
Electricity Bill of Commercial Consumer u/s 235	64140051				+
Electricity Bill of Industrial Consumer u/s 235	64140052				+
Lease of rights to collect tolls u/s 236A(3)	64150102				
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				
Sales of certain petroleum products u/s 236HA	64151653				
Dividend Specie u/s 236S @7.5%	64151802				
Dividend Specie u/s 236S @10%	64151803				
Dividend Specie u/s 236S @12.5%	64151804				
Dividend Specie u/s 236S @15%	64151807				
Advance tax on registering or attesting transfer of immovable property u/s 236W	64151951				
Capital Gains on Immovable Property u/s 37(1A) @0%	64220051				
Capital Gains on Immovable Property u/s 37(1A) @2.5%	64220052				
Capital Gains on Immovable Property u/s 37(1A) @5%	64220053				
Capital Gains on Immovable Property u/s 37(1A) @7.5%	64220054				
Capital Gains on Immovable Property u/s 37(1A) @10%	64220055				
Capital Gains on immovable property u/s 37(1A) @3.75%	64220057				
Capital Gains on Securities u/s 37A @0%	64220151				
Capital Gains on Securities u/s 37A @5% (PMEX/Cash Settled Securities)	64220153				
Capital Gains on Securities u/s 37A @7.5%	64220157				
Capital Gains on Securities u/s 37A @10%	64220158				
Capital Gains on Securities u/s 37A @12.5%	64220155				
Capital Gains on Securities u/s 37A @15%	64220156				
Purchase of Locally Produced Edible Oil u/s 148(A)	64310053				
Fee for Carriage Services by Oil Tanker / Goods Transport Contractor u/c (43D) / (43E), Part IV, 2nd Schedule	64320051				
Receipts from Shipping Business of a resident person u/s 7A	64310055				
Profit on debt u/s 7B	64310056				+
Fee for Transport Services outside Pakistan u/c (3), Part II, 2nd Sch @1%	64310061				
Fee for Advertising services by electronic and print media outside Pakistan u/c (3), Part II, 2nd Sch @0.75%	64310062				
Fee for Other Services outside Pakistan u/c (3), Part II, 2nd Sch @5%	64310063				
Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule @ 3.75%	64310071				
Tax on business income of builders u/s 7C (advance tax installments paid under Rule 13S)	64310072				

Transport Monetization for Civil Servants (after deduction of drivers salary) u/c (27), Part II, 2nd Schedule	64210051				
Flying / Submarine Allowance (not exceeding basic pay) u/c (1), Part III, 2nd Schedule	64210052				
Allowance to Pilots (exceeding basic pay) u/c (1AA), Part III, 2nd Schedule	64210053				
Employment Termination Benefits u/s 12(6) Chargeable to Tax at Average Rate	64210054				
Salary Arrears u/s 12(7) Chargeable to Tax at Relevant Rate	64210056				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
▶ Employment											
▶ Property											
▶ Business											
▶ Capital Assets											
▶ Other Sources											
▶ Foreign Sources / Agriculture											
▼ Tax Chargeable / Payments											
Deductible Allowances											
Tax Chargeable											
Tax Reductions											
Tax Credits											
Adjustable Tax											
Final / Fixed / Minimum / Average / Relevant / Reduced Tax											
Computations											
▶ Personal Assets / Liabilities / Receipts / Expenses											
	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action					
	Income from Salary	1000									
	Income / (Loss) from Property	2000									
	Income / (Loss) from Business	3000									
	Gains / (Loss) from Capital Assets	4000									
	Income / (Loss) from Other Sources	5000									
	Foreign Income	6000									
	Agriculture Income	6100									
	Share in untaxed Income from AOP	3131									
	Share in Taxed Income from AOP	3141									
	Total Income	9000									
	Deductible Allowances	9009									
	Taxable Income	9100									
	Tax Chargeable	9200									
	Normal Income Tax	920000									
	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	920100									
	WWF	920900									
	Tax Reductions	9309									
	Tax Credits	9329									
	Turnover / Tax Chargeable u/s 113 @0.2%	923152									
	Turnover / Tax Chargeable u/s 113 @0.25%	923163									
	Turnover / Tax Chargeable u/s 113 @0.5%	923155									
	Turnover / Tax Chargeable u/s 113 @1.25%	923160									
	Income / Super Tax Chargeable	923181									
	Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	923193									
	Difference of Minimum Tax Chargeable u/s 113	923194									
	Difference of Minimum Tax Chargeable u/s 236C (2)(Proviso)	923189									
	Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)	923198									
	Difference of Minimum Tax Chargeable u/s 148(8) / 153(3)(b) / 152(2A)(b)	923192									
	Refund Adjustment of Other Year(s) against Demand of this Year	92101									
	Withholding Income Tax	9201									
	Advance Income Tax	9202									
	Advance Income Tax u/s 147(A)	92022									
	Admitted Income Tax	9203									
	Demanded Income Tax	9204									
	Refundable Income Tax	9210									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification				
▶ Employment										Calculate	Import Previous Return		
▶ Property	Description									Code	Amount		Action
▶ Business	Personal Expenses									7089			
▶ Capital Assets	Rent									7051			
▶ Other Sources	Rates / Taxes / Charge / Cess									7052			
▶ Foreign Sources / Agriculture	Vehicle Running / Maintenance									7055			
▶ Tax Chargeable / Payments	Travelling									7056			
	Electricity									7058			
▶ Personal Assets / Liabilities / Receipts / Expenses	Water									7059			
	Gas									7060			
Personal Expenses	Telephone									7061			
Personal Assets / Liabilities	Asset Insurance / Security									7066			
Reconciliation of Net Assets	Medical									7070			
	Educational									7071			
	Club									7072			
	Functions / Gatherings									7073			
	Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premium, etc.									7076			
	Other Personal / Household Expenses									7087			
	Contribution in Expenses by Family Members									7088			

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Employment										Calculate	Import Previous Return	
▶ Property	Description									Code	Amount	Action
▶ Business	Net Assets Current Year									703001		
▶ Capital Assets	Net Assets Previous Year									703002		
▶ Other Sources	Increase / Decrease in Assets									703003		
▶ Foreign Sources / Agriculture	Inflows									7049		
▶ Tax Chargeable / Payments	Income Declared as per Return for the year subject to Normal Tax									7031		
	Income Declared as per Return for the year Exempt from Tax									7032		
Personal Assets / Liabilities / Receipts / Expenses	Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax									7033		
Personal Expenses	Adjustments in Income Declared as per Return for the year									7034		
Personal Assets / Liabilities	Foreign Remittance									7035		
Reconciliation of Net Assets	Inheritance									7036		
	Gift									7037		
	Gain on Disposal of Assets, excluding Capital Gain on Immovable Property									7038		
	Others									7048		
	Outflows									7099		
	Personal Expenses									7089		
	Gift									7091		
	Loss on Disposal of Assets									7092		
	Others									7098		
	Unreconciled Amount									703000		
	Assets Transferred / Sold / Gifted / Donated during the year									703004		

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification		
									Import Previous Return	Calculate	
Description					Code	WDV (BF)	Remaining Useful Years	Extent of Use	Amortization	Action	
Intangible					3305					+	
Expenditure providing Long Term Advantage / Benefit					330516						
Pre-Commencement Expenditure					3306						

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
										Import Previous Return	Calculate	
Description	Code	WDV (BF)	Deletion	Addition (Used in Pakistan)	Extent of Use	Addition (New)	Extent of Use	Initial Allowance	Depreciation	WDV (CF)	Action	
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	Company Director	Attachment	Attribute	Verification			
										Import Previous Return	Calculate	
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable	Action				
Import of plastic raw materials under PCT heading 39.01 to 39.12 u/s 148	64010081											
Import of Edible Oil u/s 148 @5.5%	64010161											
Import of Packing Material u/s 148 @5.5%	64010181											
Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050094											
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050095											
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) @10%	64060170											
Payment for Services u/s 153(1)(b) @17.5%	64060185											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification		
										Import Previous Return	Calculate
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)	Action			
Import u/s 148 @1%	64010052										
Import u/s 148 @2%	64010054										
Import u/s 148 @3%	64010056										
Import u/s 148 @4%	64010058										
Import u/s 148 @4.5%	64010059										
Import u/s 148 @6%	64010062										
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) @4.5%	64060059										
Receipts from Contracts u/s 153(1)(c) @7.5%	64060265										
Receipts from Contracts u/s 153(1)(c) @10%	64060270										
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 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										
Commission / Discount on petroleum products u/s 156A @12%	64090151										
Commission / Discount on petroleum products u/s 156A @12%	64090151										
Brokerage / Commission u/s 233 @8%	64120066										
Brokerage / Commission u/s 233 @10%	64120070										
Brokerage / Commission u/s 233 @12%	64120074										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification		
CPR No.	Date	Amount	Code	Description	Amount	Tax Year					
No records found.											
Head Wise Summary											
Head of Account						Account					
No records found.											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
Share Holder's Name									
Registration No.	Proprietor/Member/Partner Name				% in Capital	Capital Amount		+	
No records found.									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
Code	Description								Action:
3000	Final Accounts								+
0 record(s) found									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
Attributes					Value				Action
Business Sector-1									+ ⊗
Business Sector-2									+ ⊗
Business Sector-3									+ ⊗
Business Sector-4									+ ⊗
Business Sector-5									+ ⊗
No. of children for whom Educationl Fee is paid									
Residence Status									+ ⊗
Special Tax Rate for Dividend covered under ADDT									
Special Tax Rate for Royalty / Fee for Technical Services covered 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									
Average Tax Rate for Employment Termination Benefits u/s 12(6)									
Relevant Tax Rate for Salary Arrears u/s 12(7)									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
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I, , 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.

Part-II-O

Electronic Return for Salaried Individuals for Tax Year 2019

Edit	Save	Submit	Cancel	Print			
Task	114(1) (Return of Income for a person deriving income only from salary and other sources where sala +				Transaction Date		
Name					Registration No.		
Period		Tax Year	2019	Valid Upto	Due Date	Document Date	Submission Date: *

Data	Payment	Attribute	Verification						
<ul style="list-style-type: none"> Employment Calculate 									
<ul style="list-style-type: none"> Salary 				Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
<ul style="list-style-type: none"> Other Sources 				Income from Salary	1000				
<ul style="list-style-type: none"> Foreign Sources / Agriculture 				Pay, Wages or Other Remuneration (including Arrears of Salary)	1009				
<ul style="list-style-type: none"> Tax Chargeable / Payments 				Allowances (including Flying / Submarine Allowance)	1049				
<ul style="list-style-type: none"> Personal Assets / Liabilities / Receipts / Expenses 				Expenditure Reimbursement	1059				
				Value of Perquisites (including Transport Monetization for Civil Servants)	1089				
				Profits in Lieu of or in Addition to Pay, Wages or Other Remuneration (including Employment Termination Benefits)	1099				

Data	Payment	Attribute	Verification						
<ul style="list-style-type: none"> Employment Calculate 									
<ul style="list-style-type: none"> Other Sources 				Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
<ul style="list-style-type: none"> Receipts / Deductions 				Income / (Loss) from Other Sources	5000				
<ul style="list-style-type: none"> Foreign Sources / Agriculture 				Receipts from Other Sources	5029				
<ul style="list-style-type: none"> Tax Chargeable / Payments 				Yield on Behbood Certificates / Pensioner's Benefit Account / Shuhada Family Benefit Account	5003041				
<ul style="list-style-type: none"> Personal Assets / Liabilities / Receipts / Expenses 				Profit on Debt (Interest, Yield, etc)	5003				
				Other Receipts	5028				
				Annuity / Pension	5007				
				Difference in value of immovable property determined under section 68 and value recorded by the authority registering or attesting the transfer u/s 111(4)(c)	5018				

Data	Payment	Attribute	Verification				Calculate		
Employment							Calculate		
Other Sources				Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action
Foreign Sources / Agriculture				Adjustable Tax	640000				
Tax Chargeable / Payments				Salary of Federal Government Employees u/s 149	64020001				
Deductible Allowances				Salary of Provincial Government Employees u/s 149	64020002				
Tax Reductions				Salary of Corporate Sector Employees u/s 149	64020003				
Tax Credits				Salary of Other Employees u/s 149	64020004				
Adjustable Tax				Directorship Fee u/s 149(3)	64020005				
Final / Fixed / Minimum / Average / Relevant / Reduced Tax				Withdrawal from Pension Fund u/s 156B	64090201				
Computations				Cash Withdrawal from Bank u/s 231A	64100101				+
Personal Assets / Liabilities / Receipts / Expenses				Certain Banking Transactions u/s 231AA	64100201				+
				Motor Vehicle Registration Fee u/s 231B(1)	64100301				+
				Motor Vehicle Transfer Fee u/s 231B(2)	64100302				+
				Motor Vehicle Sale u/s 231B(3)	64100303				+
				Motor Vehicle Leasing u/s 231B(1A) @4%	64100304				+
				Goods Transport Public Vehicle Tax u/s 234	64130001				+
				Private Vehicle Tax u/s 234	64130003				+
				Electricity Bill of Domestic Consumer u/s 235A	64140101				+
				Telephone Bill u/s 236(1)(a)	64150001				+
				Cellphone Bill u/s 236(1)(a)	64150002				+
				Prepaid Telephone Card u/s 236(1)(b)	64150003				+
				Phone Unit u/s 236(1)(c)	64150004				+
				Internet Bill u/s 236(1)(d)	64150005				+
				Purchase by Auction u/s 236A	64150101				
				Domestic Air Ticket Charges u/s 236B	64150201				
				Sale / Transfer of Immovable Property u/s 236C	64150301				
				Tax Deducted u/s 236C where property purchased & sold within Tax Year	64150302				
				Tax Deducted u/s 236C where property purchased prior to current Tax Year	64150303				
				Functions / Gatherings Charges u/s 236D	64150401				
				Educational Institution Fee u/s 236I	64150901				
				Purchase / Transfer of Immovable Property u/s 236K	64151101				
				Purchase of International Air Ticket u/s 236L	64151201				
				Banking transactions otherwise than through cash u/s 236P	64151501				
				Education related expenses remitted abroad u/s 236R	64151701				
				General insurance premium u/s 236U	64151902				
				Life insurance premium u/s 236U	64151903				
				Persons remitting amounts abroad through credit / debit / prepaid cards u/s 236Y	64151905				

Data	Payment	Attribute	Verification	
▶ Employment				Calculate
▶ Other Sources				Action
▶ Foreign Sources / Agriculture	Final / Fixed / Minimum / Average / Relevant / Reduced Tax			
▼ Tax Chargeable / Payments	Dividend u/s 150 @7.5%			
Deductible Allowances	Dividend u/s 150 @10%			
Tax Reductions	Dividend u/s 150 @12.5%			
Tax Credits	Dividend u/s 150 @15%			
Adjustable Tax	Prize on Prize Bond u/s 156			
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	Winnings from Crossword Puzzle u/s 156			
Computations	Winnings from Raffle u/s 156			
Personal Assets / Liabilities / Receipts / Expenses	Winnings from Lottery u/s 156			
	Winnings from Quiz u/s 156			
	Advance tax on registering or attesting transfer of immovable property u/s 236W			
	Profit on debt u/s 7B			+
	Transport Monetization for Civil Servants (after deduction of drivers salary) u/c (27), Part II, 2nd Schedule			
	Flying / Submarine Allowance (not exceeding basic pay) u/c (1), Part III, 2nd Schedule			
	Allowance to Pilots (exceeding basic pay) u/c (1AA), Part III, 2nd Schedule			
	Employment Termination Benefits u/s 12(6) Chargeable to Tax at Average Rate			
	Salary Arrears u/s 12(7) Chargeable to Tax at Relevant Rate			

Data	Payment	Attribute	Verification			
CPR No.	Date	Amount Code	Description	Amount	Tax Year	+
No records found.						
Head Wise Summary						
Head of Account				Account		
No records found.						
Data	Payment	Attribute	Verification			
Attributes			Value	Action		
Residence Status			<input type="text"/>	+ <input type="checkbox"/>		
Average Tax Rate for Employment Termination Benefits u/s 12(6)			<input type="text"/>	<input type="checkbox"/>		
Relevant Tax Rate for Salary Arrears u/s 12(7)			<input type="text"/>	<input type="checkbox"/>		
No. of children for whom Education Fee is paid			<input type="text"/>	<input type="checkbox"/>		
Data	Payment	Attribute	Verification			
I, <input type="text"/> , CNIC No. <input type="text"/> , 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.						
<input type="text"/>			Verify Pin			

“

Part-II-O

Electronic Return for Association of Persons for Tax Year 2019

✕

Task	114(1) (Return of Income filed voluntarily for complete year) +	Transaction Date	
Name		Registration No.	
Period	Tax Year 2019 Valid Upto	Due Date	Document Date
		Submission Date: *	

	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
▶ Property						
▶ Business						
▶ Capital Assets						
▶ Other Sources						
▶ Foreign Sources / Agriculture						
▶ Tax Chargeable / Payments						
	Income / (Loss) from Property	2000				
	Total Receipts from Property	2029				
	Rent Received or Receivable	2001				
	1/10th of amount not adjustable against Rent	2002				
	Forfeited Deposit under a Contract for Sale of Property	2003				
	Total Deductions from Property	2099				
	Other Deductions against Rent	2098				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification																																																																																																																																																																																																																																																																																																																																																																																																							
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<table border="1"> <thead> <tr> <th>Description</th> <th>Code</th> <th>Total Amount</th> <th>Amount Exempt from Tax / Subject to Fixed / Final Tax</th> <th>Amount Subject to Normal Tax</th> <th>Action</th> </tr> </thead> <tbody> <tr> <td colspan="10">Manufacturing / Trading Items</td> <td colspan="3"></td> </tr> <tr> <td colspan="10">Income / (Loss) from Business</td> <td>3000</td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="10">Other Revenues</td> <td colspan="3"></td> </tr> <tr> <td colspan="10">Management, Administrative, Selling & Financial Expenses</td> <td colspan="3"></td> </tr> <tr> <td colspan="10">Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward)</td> <td>3029</td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="10">Gross Revenue (excluding Sales Tax, Federal Excise)</td> <td>3009</td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="10">Inadmissible / Admissible Deductions</td> <td colspan="3"></td> </tr> <tr> <td colspan="10">Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)</td> <td>3019</td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="10">Adjustments</td> <td colspan="3"></td> </tr> <tr> <td colspan="10">Cost of Sales / Services</td> <td>3030</td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="10">Opening Stock</td> <td>3039</td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="10">Business Assets / Equity / Liabilities</td> <td colspan="3"></td> </tr> <tr> <td colspan="10">Net Purchases (excluding Sales Tax, Federal Excise)</td> <td>3059</td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="10">Salaries / Wages</td> <td>3071</td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="10">▶ Capital Assets</td> <td colspan="3"></td> </tr> <tr> <td colspan="10">Fuel</td> <td>3072</td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="10">▶ Other Sources</td> <td colspan="3"></td> </tr> <tr> <td colspan="10">Power</td> <td>3073</td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="10">▶ Foreign Sources / Agriculture</td> <td colspan="3"></td> </tr> <tr> <td colspan="10">Gas</td> <td>3074</td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="10">▶ Tax Chargeable / Payments</td> <td colspan="3"></td> </tr> <tr> <td colspan="10">Stores / Spares</td> <td>3076</td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="10">Repair / Maintenance</td> <td>3077</td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="10">Other Direct Expenses</td> <td>3083</td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="10">Accounting Amortization</td> <td>3087</td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="10">Accounting Depreciation</td> <td>3088</td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="10">Closing Stock</td> <td>3099</td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="10">Gross Profit / (Loss)</td> <td>3100</td> <td></td> <td></td> <td></td> </tr> </tbody> </table>										Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action	Manufacturing / Trading Items													Income / (Loss) from Business										3000				Other Revenues													Management, Administrative, Selling & Financial Expenses													Net Revenue (excluding Sales Tax, Federal Excise, Brokerage, Commission, Discount, Freight Outward)										3029				Gross Revenue (excluding Sales Tax, Federal Excise)										3009				Inadmissible / Admissible Deductions													Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)										3019				Adjustments													Cost of Sales / Services										3030				Opening Stock										3039				Business Assets / Equity / Liabilities													Net Purchases (excluding Sales Tax, Federal Excise)										3059				Salaries / Wages										3071				▶ Capital Assets													Fuel										3072				▶ Other Sources													Power										3073				▶ Foreign Sources / Agriculture													Gas										3074				▶ Tax Chargeable / Payments													Stores / Spares										3076				Repair / Maintenance										3077				Other Direct Expenses										3083				Accounting Amortization										3087				Accounting Depreciation										3088				Closing Stock										3099				Gross Profit / (Loss)										3100						
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Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
<ul style="list-style-type: none"> ▶ Property ▼ Business <ul style="list-style-type: none"> Manufacturing / Trading Items Other Revenues <ul style="list-style-type: none"> Management, Administrative, Selling & Financial Expenses Inadmissible / Admissible Deductions Adjustments Business Assets / Equity / Liabilities ▶ Capital Assets ▶ Other Sources ▶ Foreign Sources / Agriculture ▶ Tax Chargeable / Payments 										Calculate	Import Previous Return	
		Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action					
		Other Revenues	3129									
		Fee for Technical / Professional Services	3101									
		Accounting Gain on Sale of Intangibles	3115									
		Accounting Gain on Sale of Assets	3116									
		Others	3128									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
<ul style="list-style-type: none"> ▶ Property ▼ Business <ul style="list-style-type: none"> Manufacturing / Trading Items Other Revenues Management, Administrative, Selling & Financial Expenses Inadmissible / Admissible Deductions Adjustments Business Assets / Equity / Liabilities ▶ Capital Assets ▶ Other Sources ▶ Foreign Sources / Agriculture ▶ Tax Chargeable / Payments 										Calculate	Import Previous Return	
Description		Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action						
Management, Administrative, Selling & Financial Expenses		3199										
Rent		3151										
Rates / Taxes / Cess		3152										
Salaries / Wages / Perquisites / Benefits		3154										
Traveling / Conveyance / Vehicles Running / Maintenance		3155										
Electricity / Water / Gas		3158										
Communication		3162										
Repair / Maintenance		3165										
Stationery / Printing / Photocopies / Office Supplies		3166										
Advertisement / Publicity / Promotion		3168										
Insurance		3170										
Professional Charges		3171										
Profit on Debt (Financial Charges / Markup / Interest)		3172										
Brokerage / Commission		3178										
Other Indirect Expenses		3180										
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										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification						
										Calculate	Import Previous Return				
▶ Property															
▼ Business															
										Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Manufacturing / Trading Items										Inadmissible Deductions	3239				
Other Revenues										Add Backs u/s 29(2) Provision for Doubtful Debts	3201				
Management, Administrative, Selling & Financial Expenses										Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202				
Inadmissible / Admissible Deductions										Add Backs Provision for Diminution in Value of Investment	3203				
Adjustments										Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalized	3204				
Business Assets / Equity / Liabilities										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				
▶ Foreign Sources / Agriculture										Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit	3208				
▶ Tax Chargeable / Payments										Add Backs u/s 21(e) Contributions to Unrecognized / Unapproved Funds	3209				
										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(l) 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 u/s 21(o) Sales promotion, advertisement and publicity expenses of pharmaceutical manufacturers exceeding prescribed limit	3224				
										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				
										Add Backs Accounting Amortization	3237				
										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				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
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										Calculate	Import Previous Return									
										Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action							
<ul style="list-style-type: none"> ▶ Property ▼ Business <ul style="list-style-type: none"> Manufacturing / Trading Items Other Revenues Management, Administrative, Selling & Financial Expenses Inadmissible / Admissible Deductions Adjustments Business Assets / Equity / Liabilities ▶ Capital Assets ▶ Other Sources ▶ Foreign Sources / Agriculture ▶ Tax Chargeable / Payments 										Description	Code									
										Income / (Loss) from Business before adjustment of Admissible Depreciation / Initial Allowance / Amortization for current / previous years	3270									
										Unadjusted (Loss) from Business for 2013	327013									
										Unadjusted (Loss) from Business for 2014	327014									
										Unadjusted (Loss) from Business for 2015	327015									
										Unadjusted (Loss) from Business for 2016	327016									
										Unadjusted (Loss) from Business for 2017	327017									
										Unadjusted (Loss) from Business for 2018	327018									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification		
▶ Property										Calculate	Import Previous Return
▼ Business											
	Description				Code	Amount					Action
Total Assets					3349						
Manufacturing / Trading Items	Land				3301						
Other Revenues	Building (all types)				3302						
Management, Administrative, Selling & Financial Expenses	Plant / Machinery / Equipment / Furniture (including fittings)				3303						
Inadmissible / Admissible Deductions	Advances / Deposits / Prepayments				3312						
Adjustments	Stocks / Stores / Spares				3315						
Business Assets / Equity / Liabilities					3319						
Other Assets					3348						
Total Equity / Liabilities					3399						
▶ Capital Assets											
Capital					3352						
▶ Other Sources											
Long Term Borrowings / Debt / Loan					3371						
▶ Foreign Sources / Agriculture											
Trade Creditors / Payables					3384						
▶ Tax Chargeable / Payments											
Other Liabilities					3398						

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification		
▶ Property										Calculate	Import Previous Return
▶ Business											
	Description				Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax			Action
▼ Capital Assets											
Capital Gains / (Loss)					4000						
Long Term											
Short Term											
▶ Other Sources											
▶ Foreign Sources / Agriculture											
▶ Tax Chargeable / Payments											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Property										Calculate	Import Previous Return	
▶ Business												
▼ Capital Assets												
Capital Gains / (Loss)												
Long Term												
Short Term												
▶ Other Sources												
▶ Foreign Sources / Agriculture												
▶ Tax Chargeable / Payments												
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Property										Calculate	Import Previous Return	
▶ Business												
▼ Capital Assets												
Capital Gains / (Loss)												
Long Term												
Short Term												
▶ Other Sources												
▶ Foreign Sources / Agriculture												
▶ Tax Chargeable / Payments												

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Property										Calculate	Import Previous Return	
▶ Business												
▼ Capital Assets												
Capital Gains / (Loss)												
Long Term												
Short Term												
▶ Other Sources												
▶ Foreign Sources / Agriculture												
▶ Tax Chargeable / Payments												
Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Property										Calculate	Import Previous Return	
▶ Business												
▼ Capital Assets												
Capital Gains / (Loss)												
Long Term												
Short Term												
▶ Other Sources												
▶ Foreign Sources / Agriculture												
▶ Tax Chargeable / Payments												

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Property										Calculate	Import Previous Return	
▶ Business	Description		Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action					
▶ Capital Assets	Income / (Loss) from Other Sources		5000									
▼ Other Sources	Receipts from Other Sources		5029									
Receipts / Deductions	Royalty		5002									
▶ Foreign Sources / Agriculture	Profit on Debt (Interest, Yield, etc)		5003									
▶ Tax Chargeable / Payments	Other Receipts		5028									
	Ground Rent		5004									
	Rent from sub lease of Land or Building		5005									
	Rent from lease of Building with Plant and Machinery		5006									
	Annuity / Pension		5007									
	Difference in value of immovable property determined under section 68 and value recorded by the authority registering or attesting the transfer u/s 111(4)(c)		5018									
	Deductions from Other Sources		5089									
	Other Deductions		5088									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Property										Calculate	Import Previous Return	
▶ Business	Description		Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action					
▶ Capital Assets	Foreign Income		6000									
▶ Other Sources												
▼ Foreign Sources / Agriculture												
Foreign Sources												
Agriculture												
▶ Tax Chargeable / Payments												

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Property										Calculate	Import Previous Return	
▶ Business	Description		Code	Amount			Action					
▶ Capital Assets	Agriculture Income		6100									
▶ Other Sources	Agriculture Income Tax		9291									
▼ Foreign Sources / Agriculture												
Foreign Sources												
Agriculture												
▶ Tax Chargeable / Payments												

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Property										Calculate	Import Previous Return	
▶ Business	Description						Code	Total	Inadmissible	Admissible	Action	
▶ Capital Assets	Deductible Allowances						9009					
▶ Other Sources	Workers Welfare Fund u/s 60A						9002					
▶ Foreign Sources / Agriculture	Charitable Donations u/c 61, Part I, 2nd Schedule						9004					
▼ Tax Chargeable / Payments												
Deductible Allowances												
Tax Reductions												
Tax Credits												
Adjustable Tax												
Final / Fixed / Minimum / Average / Relevant / Reduced Tax												
Computations												

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Property										Calculate	Import Previous Return	
▶ Business	Description						Code			Amount	Action	
▶ Capital Assets	Tax Reductions						9309					
▶ Other Sources	Tax Reduction for Foreign film makers						9305					
▶ Foreign Sources / Agriculture												
▼ Tax Chargeable / Payments												
Deductible Allowances												
Tax Reductions												
Tax Credits												
Adjustable Tax												
Final / Fixed / Minimum / Average / Relevant / Reduced Tax												
Computations												

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification		
▶ Property										Calculate	Import Previous Return
▶ Business											
▶ Capital Assets											
▶ Other Sources											
▶ Foreign Sources / Agriculture											
▼ Tax Chargeable / Payments											
Deductible Allowances											
Tax Reductions											
Tax Credits											
Adjustable Tax											
Final / Fixed / Minimum / Average / Relevant / Reduced Tax											
Computations											

Description	Code	Eligible Amount	Ineligible Amount	Tax Credit	Action
Tax Credits	9329				
Tax Credit for Charitable Donations u/s 61	9311				
Tax Credit for Investment in Shares, Sukkuks and Life Insurance Premium u/s 62	9312				
Tax Credit for Investment in Health Insurance u/s 62A	93121				
Tax Credit u/s 103	9320				
Tax Credit for Trust / Welfare Institution / Non-Profit Organization u/s 100C	9323				
Surrender of Tax Credit on Investments in Shares disposed off before time limit	9328				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification		
										Calculate	Import Previous Return
Property											
Business											
Capital Assets											
Other Sources											
Foreign Sources / Agriculture											
Tax Chargeable / Payments											
Deductible Allowances											
Tax Reductions											
Tax Credits											
Adjustable Tax											
Final / Fixed / Minimum / Average / Relevant / Reduced Tax											
Computations											
	Description	Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action					
	Adjustable Tax	640000									
	Import u/s 148 @1%	64010002									
	Import u/s 148 @2%	64010004									
	Import u/s 148 @3%	64010006									
	Import u/s 148 @4%	64010008									
	Import u/s 148 @4.5%	64010009									
	Import u/s 148 @5.5%	64010011									
	Import u/s 148 @6%	64010012									
	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				+					
	Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule	64050009									
	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) @2.5%	64060005									
	Payment for Goods u/s 153(1)(a) @4.5%	64060009									
	Cash Withdrawal from Bank u/s 231A	64100101				+					
	Certain Banking Transactions u/s 231AA	64100201				+					
	Motor Vehicle Registration Fee u/s 231B(1)	64100301				+					
	Motor Vehicle Transfer Fee u/s 231B(2)	64100302				+					
	Motor Vehicle Sale u/s 231B(3)	64100303				+					
	Motor Vehicle Leasing u/s 231B(1A) @4%	64100304				+					
	Value of Shares traded by a member of a Stock exchange u/s 233A (1)(c)	64120103									
	Value of Shares traded through a member of a Stock exchange u/s 233A (1)(a)	64120101									
	Financing of carry over trades of Shares u/s 233A (1)(d)	64120104									
	Value of Shares traded through a member of a Stock exchange u/s 233A (1)(b)	64120102									
	Margin Financing, Margin Trading or Securities Lending u/s 233AA	64120201									
	Goods Transport Public Vehicle Tax u/s 234	64130001				+					
	Passenger Transport Public Vehicle Tax u/s 234	64130002				+					
	Private Vehicle Tax u/s 234	64130003				+					
	Telephone Bill u/s 236(1)(a)	64150001				+					
	Cellphone Bill u/s 236(1)(a)	64150002				+					
	Prepaid Telephone Card u/s 236(1)(b)	64150003				+					

Phone Unit u/s 236(1)(c)	64150004				+
Internet Bill u/s 236(1)(d)	64150005				+
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				
Tax Deducted u/s 236C where property purchased & sold within Tax Year	64150302				
Tax Deducted u/s 236C where property purchased prior to current Tax Year	64150303				
Functions / Gatherings Charges u/s 236D	64150401				
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 Rights u/s 236F	64150604				
Screening of Foreign TV drama serial or play (other than in english) u/s 236F	64150605				
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	64151201				
Banking transactions otherwise than through cash u/s 236P	64151501				
Education related expenses remitted abroad u/s 236R	64151701				
Advance tax on extraction of minerals u/s 236V	64151904				
Tobacco u/s 236X	64152101				
Persons remitting amounts abroad through credit / debit / prepaid cards u/s 236Y	64151905				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Property										Calculate	Import Previous Return	
▶ Business	Description						Code	Receipts / Value	Tax Collected / Deducted	Tax Chargeable	Action	
▶ Capital Assets	Final / Fixed / Minimum / Average / Relevant / Reduced Tax						640001					
▶ Other Sources	Import u/s 148 @1%						64010052					
▶ Foreign Sources / Agriculture	Import u/s 148 @2%						64010054					
▼ Tax Chargeable / Payments	Import u/s 148 @3%						64010056					
Deductible Allowances	Import u/s 148 @4%						64010058					
Tax Reductions	Import u/s 148 @4.5%						64010059					
Tax Credits	Import u/s 148 @5.5%						64010061					
Adjustable Tax	Import u/s 148 @6%						64010062					
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	Import u/s 148 @1.75%						64010081					
	Import u/s 148 @2.75%						64010082					
	Import u/s 148 @4.125%						64010083					
Computations	Import of Edible Oil u/s 148 @5.5%						64010161					
	Import of Packing Material u/s 148 @5.5%						64010181					
	No. of imported mobile phones u/s 148 up to 30\$ @ Rs. 70						64120045					
	No. of imported mobile phones u/s 148 exceeding 30\$ up to 100\$ @ Rs. 730						64120046					
	No. of imported mobile phones u/s 148 exceeding 100\$ up to 200\$ @ Rs. 930						64120047					
	No. of imported mobile phones u/s 148 exceeding 200\$ up to 350\$ @ Rs. 970						64120048					
	No. of imported mobile phones u/s 148 exceeding 350\$ up to 500\$ @ Rs. 3000						64120049					
	No. of imported mobile phones u/s 148 exceeding 500\$ @ Rs. 5200						64120050					
	Dividend u/s 150 @7.5%						64030052					
	Dividend u/s 150 @10%						64030053					
	Dividend u/s 150 @12.5%						64030054					
	Dividend u/s 150 @15%						64030055					
	Return on investment in sukuks u/s 5AA						64030098					
	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					
	Fee for Advertisement Services to a Non-Resident u/s 152(1A)(c) / Division II, Part III, 1st Schedule						64050054					
	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						64050056					

Royalty / Fee for offshore digital services to a Non-Resident u/s 152(1C) / Division IV, Part I, 1st Schedule	64050057				
Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050094				
Profit on Debt u/s 152(2) / u/c (5A), Part II, 2nd Schedule	64050096				+
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050095				
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 foreign produced commercials to a Non-Resident u/s 152A	64050100				
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) @2.5%	64060055				
Payment for Goods u/s 153(1)(a) @4.5%	64060059				
Payment for Services u/s 153(1)(b) @1%	64060152				
Payment for Services u/s 153(1)(b) @1.5%	64060153				
Payment for Services u/s 153(1)(b) @2%	64060154				
Payment for Services u/s 153(1)(b) @10%	64060170				
Payment for Services u/s 153(1)(b) @17.5%	64060185				
Receipts from Contracts u/s 153(1)(c) @7.5%	64060265				
Receipts from Contracts u/s 153(1)(c) @10%	64060270				
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 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				
Income from property u/s 15(6)	64080052				
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				
Attributable income from controlled foreign company u/s 109A @ 15%	64120031				
Brokerage / Commission u/s 233 @5%	64120060				

Brokerage / Commission u/s 233 @8%	64120066				
Brokerage / Commission u/s 233 @10%	64120070				
Brokerage / Commission u/s 233 @12%	64120074				
CNG Station Gas Bill u/s 234A	64130151				
Tax collected u/s 235 from CNG station	64130152				+
Electricity Bill of Commercial Consumer u/s 235	64140051				+
Electricity Bill of Industrial Consumer u/s 235	64140052				+
Lease of rights to collect tolls u/s 236A(3)	64150102				
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				
Sales of certain petroleum products u/s 236HA	64151653				
Dividend Specie u/s 236S @7.5%	64151802				
Dividend Specie u/s 236S @10%	64151803				
Dividend Specie u/s 236S @12.5%	64151804				
Dividend Specie u/s 236S @15%	64151807				
Advance tax on registering or attesting transfer of immovable property u/s 236W	64151951				
Capital Gains on Immovable Property u/s 37(1A) @0%	64220051				
Capital Gains on Immovable Property u/s 37(1A) @2.5%	64220052				
Capital Gains on Immovable Property u/s 37(1A) @5%	64220053				
Capital Gains on Immovable Property u/s 37(1A) @7.5%	64220054				
Capital Gains on Immovable Property u/s 37(1A) @10%	64220055				
Capital Gains on immovable property u/s 37(1A) @3.75%	64220057				
Capital Gains on Securities u/s 37A @0%	64220151				
Capital Gains on Securities u/s 37A @5% (PMEX/Cash Settled Securities)	64220153				
Capital Gains on Securities u/s 37A @7.5%	64220157				
Capital Gains on Securities u/s 37A @10%	64220158				
Capital Gains on Securities u/s 37A @12.5%	64220155				
Capital Gains on Securities u/s 37A @15%	64220156				
Purchase of Locally Produced Edible Oil u/s 148(A)	64310053				
Fee for Carriage Services by Oil Tanker / Goods Transport Contractor u/c (43D) / (43E), Part IV, 2nd Schedule	64320051				
Receipts from Shipping Business of a resident person u/s 7A	64310055				
Profit on debt u/s 7B	64310056				+
Fee for Transport Services outside Pakistan u/c (3), Part II, 2nd Sch @1%	64310061				
Fee for Advertising services by electronic and print media outside Pakistan u/c (3), Part II, 2nd Sch @0.75%	64310062				
Fee for Other Services outside Pakistan u/c (3), Part II, 2nd Sch @5%	64310063				
Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule @ 3.75%	64310071				

Tax on business income of builders u/s 7C (advance tax installments paid under Rule 13S)	64310072				
Tax on business income of developers u/s 7D (advance tax installments paid under Rule 13S)	64310073				

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification			
▶ Property										Calculate	Import Previous Return	
▶ Business	Description		Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action					
▶ Capital Assets	Income / (Loss) from Property		2000									
▶ Other Sources	Income / (Loss) from Business		3000									
▶ Foreign Sources / Agriculture	Gains / (Loss) from Capital Assets		4000									
▼ Tax Chargeable / Payments	Income / (Loss) from Other Sources		5000									
Deductible Allowances	Foreign Income		6000									
Tax Reductions	Agriculture Income		6100									
Tax Credits	Total Income		9000									
Adjustable Tax	Deductible Allowances		9009									
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	Share of Partner Company in Income of AOP		9011									
Computations	Taxable Income		9100									
	Tax Chargeable		9200									
	Normal Income Tax		920000									
	Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax		920100									
	WWF		920900									
	Tax Credits		9329									
	Turnover / Tax Chargeable u/s 113 @0.2%		923152									
	Turnover / Tax Chargeable u/s 113 @0.25%		923163									
	Turnover / Tax Chargeable u/s 113 @0.5%		923155									
	Turnover / Tax Chargeable u/s 113 @1.25%		923160									
	Income / Super Tax Chargeable		923181									
	Difference of Minimum Tax Chargeable on Electricity Bill u/s 235		923193									
	Difference of Minimum Tax Chargeable u/s 113		923194									
	Difference of Minimum Tax Chargeable u/s 236C (2)(Proviso)		923189									
	Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)		923198									
	Difference of Minimum Tax Chargeable u/s 148(8) / 153(3)(b) / 152(2A)(b)		923192									
	Refund Adjustment of Other Year(s) against Demand of this Year		92101									
	Withholding Income Tax		9201									
	Advance Income Tax		9202									
	Advance Income Tax u/s 147(A)		92022									
	Admitted Income Tax		9203									
	Demanded Income Tax		9204									
	Refundable Income Tax		9210									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification		
										Import Previous Return	Calculate
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)	Action			
Import u/s 148 @1%	64010052										
Import u/s 148 @2%	64010054										
Import u/s 148 @3%	64010056										
Import u/s 148 @4%	64010058										
Import u/s 148 @4.5%	64010059										
Import u/s 148 @6%	64010062										
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) @4.5%	64060059										
Receipts from Contracts u/s 153(1)(c) @7.5%	64060265										
Receipts from Contracts u/s 153(1)(c) @10%	64060270										
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										
Commission / Discount on petroleum products u/s 156A @12%	64090151										
Brokerage / Commission u/s 233 @8%	64120066										
Brokerage / Commission u/s 233 @10%	64120070										
Brokerage / Commission u/s 233 @12%	64120074										

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification		
CPR No.	Date	Amount Code	Description	Amount	Tax Year						
No records found.											
Head Wise Summary											
Head of Account						Account					
No records found.											

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
Share Holder's Name									
Registration No.	Proprietor/Member/Partner Name				% in Capital	Capital Amount		+	
No records found.									
<input type="button" value="1 <"/> <input type="button" value="< <"/> <input type="button" value=">>"/> <input type="button" value="2 >"/>									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
Code	Description								Action:
3000	Final Accounts								+
0 record(s) found									

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
Attributes					Value				Action
Business Sector-1					<input type="text"/>				+ <input type="button" value="⊗"/>
Business Sector-2					<input type="text"/>				+ <input type="button" value="⊗"/>
Business Sector-3					<input type="text"/>				+ <input type="button" value="⊗"/>
Business Sector-4					<input type="text"/>				+ <input type="button" value="⊗"/>
Business Sector-5					<input type="text"/>				+ <input type="button" value="⊗"/>
Residence Status					<input type="text"/>				+ <input type="button" value="⊗"/>
Special Tax Rate for Dividend covered under ADDT					<input type="text"/>				
Special Tax Rate for Royalty / Fee for Technical Services covered under ADDT					<input type="text"/>				
Special Tax Rate for Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT					<input type="text"/>				
Special Tax Rate for Profit on Debt to a Non-Resident covered under ADDT					<input type="text"/>				
Professional AOP Firm defined under Part-I of the First Schedule					<input type="text"/>				+ <input type="button" value="⊗"/>

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification
I, <input type="text" value="Enter Name"/> , CNIC No. <input type="text" value="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.									
<input type="text"/>					<input type="button" value="Verify Pin"/>				

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2. This Notification shall be applicable for the tax year 2019.

[F. No. 1(27) R & S /2019]


(Syed Hassan Sardar)
Secretary (Rules & SROs)