

GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

Islamabad, July 10, 2012

NOTIFICATION
(INCOME TAX)

S.R.O. 848 (I)/2012.- In exercise of the powers conferred by sub-section (1) of section 237 of the Income Tax Ordinance, 2001 (XLIX of 2011), 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 Nos. S.R.O.727(I)/2012, dated 12th June, 2012 and S.R.O. 752(I)/2012, dated 19th June, 2012, as required by sub-section (3) of the said section, namely:-

In the aforesaid Rules, in the Second Schedule.-

(a) after "Part-II B", the following new part shall be inserted, namely:-

"PART-I C

RETURN OF TOTAL INCOME/STATEMENT OF FINAL TAXATION UNDER THE INCOME TAX ORDINANCE, 2001 (FOR COMPANY)												IT-1				
FBR PAKISTAN																
Registration	1	Taxpayer's Name										NTN				
	2	Business Name										Reg/Inc No.				
	3	Business Address										Year Ending Date				
	4	Principal Activity										Tax Year				
	5	Representative										Res. Status				
												2012				
												Revised N°				
												Assessed N°				
Share Holding	6	NTN	Top 10 Share Holders' Names				%	Capital		NTN	Top 10 Share Holders' Names				%	Capital
												Remaining Share Holders				
												Total		100%		
Manufacturing/ Trading Account (Including Final/Fixed Tax)	7	Items					Code	Amount								
	8	Net Sales					3101									
	9	Gross Domestic Sales Subject to Final Tax					31011									
	10	Other Domestic Sales					31013									
	11	Domestic Commission/Brokerage					31021									
	12	Gross Exports					31012									
	13	Foreign Commission/Brokerage					31022									
	14	Rebates/Duty Drawbacks					3107									
	15	Others					31014									
	16	Cost of Sales [to be reconciled with Annex-D-1]					3116									
	17	Local Raw Material/Components other than Stores/Spares					Annex H-1	310411								
	18	Imported Raw Material/ Components other than Stores/Spares					Annex H-1	310421								
	19	Salaries,Wages					311101									
	20	Electricity					311102									
	21	Gas					311103									
	22	Other Fuels/Power					Annex H-1	311104								
	23	Stores/Spares					Annex H-1	311106								
	24	Insurance					311107									
	25	Royalty					311109									
	26	Fee for Technical Services					311110									
	27	Repair & Maintenance					311108									
	28	Other Expenses					311118									
	29	Accounting Amortization					3114									
	30	Accounting Depreciation					3115									
	31	Decrease/Increase in Work in Process					Annex H-1	????								
	32	Finished Goods Purchases (Local)					Annex H-1	310412								
	33	Finished Goods Purchases (Imports)					Annex H-1	310422								
	34	Gross Profit/ (Loss) To be reconciled with Annex-D-1					3119									
	Profit & Loss Account (Including Final/Fixed Tax)	35	Gross Receipts					3139								
		36	Profit on Debt (For Financial Institutions)					31311								
		37	Profit on Debt (For Other Companies)					31311								
		38	Leasing					31312								
		39	Oil & Gas Exploration					31313								
40		Telecommunication					31314									
41		Insurance					31315									
42		Capital Gain u/s 37					31316									
43		Dividend					31317									
44		Accounting Gain on Disposal of Intangibles					3135									
45		Accounting Gain on Disposal of Assets					3136									
46		Other Revenues/ Fee/ Charges for Services etc.					3131									
47		Management, Administrative, Selling & Financial expenses					3189									
48		Rent/ Rates/ Taxes					3141									
49		Salaries & Wages					3144									
50		Travelling/ Conveyance					3145									
51		Electricity/ Water/ Gas					3148									
52		Communication Charges					3154									
53		Repairs & Maintenance					3153									
54		Stationery/ Office Supplies					3155									
55		Advertisement/ Publicity/ Promotion					3157									
56		Insurance					3159									
57		Royalty					3162									
58		Fee for Technical Services					3164									
59		Professional Charges					3160									
60		Profit on Debt (Markup/Interest)					3161									
61		Donations					3163									
62		Directors' Fees					3177									
63		Workers Profit Participation Fund					3179									
64		Loss on Disposal of Intangibles					3185									
65		Loss on Disposal of Assets					3186									
66		Accounting Amortization					3187									
67		Accounting Depreciation					3188									
68	Bad Debts Provision					31811										
69	Other Provisions					31810										
70	Obsolete Stocks/Stores/Spares Provision					31812										
71	Diminution in Value of Investments Provision					31813										
72	Bad Debts Written Off					31821										
73	Obsolete Stocks/Stores/Spares Written Off					31822										
74	Selling expenses(Freight outwards etc.)					31080										
75	Others					3170										
76	Net Profit/ (Loss)					3190										
Deductions/ Adjustments	77	In-Admissible Deductions/Adjustments					Annex L-1	3191								
	78	Admissible Deductions /Adjustments					Annex L-1	3192								
	79	Taxable Income/Loss for the Year					3199									
	80	Loss for the year surrendered to Holding Company					3901									
	81	Loss acquired from Subsidiary Company and Adjusted					3902									
82	Brought Forward Loss Adjusted/(Loss for the year Carry Forward)					3990										
Accounts Required	Attach copy of Audited Accounts as required under subsection 2(a) of section 114 of the Income Tax Ordinance, 2001 and under clause 2 of the 2nd schedule of the Income Tax Rules 2002.												WWF			
													Bank			
													City			
													Branch Name & Code			
													A/C Number			
												WWF Payable		9308		
Registration	I, _____ holder of CNIC _____															
	in my capacity as Principal Officer/Trustee /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 and belief the information given in this Return/Statement u/s 115(4) and the attached Annex(es), Statement(s), Document(s) or Detail(s) is/are correct and complete in accordance with the provisions of the Income Tax Ordinance, 2001, Income Tax Rules, 2002 and the Companies Ordinance 1984.															
	Date : _____															
													Signature			

(*) Relevant clause to be selected from the dropdown list at the time of e-Filing of the return



Annex A-1
Depreciation, Initial Allowance and Amortization
(Purchased Assets)

2012

A-1

NTN

Reg./Inc. No.

S. No.	Depreciable Assets Particulars/Description	Code	Brought forward Written Down Value		Additions		(Deletions)		Total		Initial/1st Year Allowance on additions, if any		Depreciation			Written Down Value carried forward
			Amount (Rs)	Amount (Rs)	Amount (Rs)	Amount (Rs)	Amount (Rs)	Rate	Amount (Rs)	Rate	Amount (Rs)	Rate	Amount (Rs)	Extent	Amount (Rs)	
1.	Building (all types)	8102									50%	10%				
2.	Furniture including fittings	810303									0%	15%				
3.	Machinery and plant (not otherwise specified)	810301									50%	15%				
4.	Motor vehicles plying for hire	81042									50%	15%				
5.	Motor vehicles not plying for hire	81041									0%	15%				
6.	Ships	81043									50%	15%				
7.	Technical or professional books	810304									50%	15%				
8.	Computer hardware including printer, monitor and allied items	810302									50%	30%				
9.	Machinery and equipment used in manufacture of IT products	810308									50%	30%				
10.	Plant & machinery on which 1st year allowance/accelerated depreciation is allowed	810309									90%	15%				
11.	Air crafts and aero engines	81044									50%	30%				
12.	Below ground installations of mineral oil concerns	810306									0%	100%				
13.	Off shore platforms and production installations of mineral oil concerns	810307									50%	20%				
14.	Any plant or machinery that has been used previously in Pakistan	810310									0%	15%				
	Total															

S. No.	Intangibles Particulars/Description	Code	Acquired on (Date)		Useful Life		Original Cost		Amortization			Remarks
			dd/mm/yyyy	Year(s)	Amount (Rs)	Amount (Rs)	Annual Amount (Rs)	Business Use Amount (Rs)	Actual Usage Days	Amount (Rs)		
1.	Intangibles	8105										
2.	Any expenditure providing advantage or benefit for a period exceeding one	8107										
3.	Others	8141										
	Total											

Signature: _____



Annex B-1

**Carry forward and brought forward of Unabsorbed Depreciation,
Initial Allowance, Amortization and
Business Losses
(Other than Speculation Business)**

2012

B-1

NTN Reg/Inc No.

Particulars		Code	Amount (Rs.)
1.	(a) Business income/(loss) for the year after depreciation and amortization	261111	
	(b) Business income/(Loss) for the year transferred to Return of Total Income for adjustment against (loss)/income for the year under any other head of income	261112	
	(c) Loss for the year surrendered in favour of a holding company	3901	
	(d) Balance business income/(loss) for the year after depreciation and amortization [Add 1(a) minus 1(b) minus 1(c)]	261114	
2.	Breakup of balance income/(loss) for the year after depreciation and amortization:	261211	
	(a) Business income/(loss) for the year before depreciation/amortization	3900	
	(b) Depreciation for the year including unabsorbed depreciation brought forward	3988	
	(c) Amortization for the year including unabsorbed amortization brought forward	3987	
3.	Details of adjustments of brought forward business losses, losses of subsidiary, depreciation and amortization including unabsorbed depreciation and amortization	261311	
	(a) Business income/(loss) for the year before depreciation and amortization [from 2(a) above]	261312	
	(b) Adjustment of brought forward business losses	261313	
	(c) Adjustment of losses of subsidiary	261314	
	(d) Adjustment of depreciation including unabsorbed depreciation brought forward	261315	
	(e) Adjustment of amortization including unabsorbed amortization brought forward	261316	
	(f) Balance business Income after adjustment transferred to Return of Total Income minus 3(b) minus 3(c) minus 3(d) minus 3(e), if greater than zero, else Nil] [3(a)	261317	
	(g) Balance business loss after adjustment carry forward minus 3(b) minus 3(c) minus 3(d) minus 3(e), if less than zero, else Nil] [3(a)	261318	

	Assessment Year / Tax Year (starting from earliest year)	Code	Balance brought forward OR For the current year		Adjusted against the income for the current year	Lapsed (not available for carry forward) /Attributable to PTR income	Balance carried forward
			Taxpayers own	Of amalgamating company			
			Amount (Rs.)	Amount (Rs.)			

4. Details / breakup of business losses brought forward and carried forward							
(a)	Current year - 10 Year	3900					
(b)	Current year - 9 Year	3900					
(c)	Current year - 8 Year	3900					
(d)	Current year - 7 Year	3900					
(e)	Current year - 6 Year	3900					
(f)	Current year - 5 Year	3900					
(g)	Current year - 4 Year	3900					
(h)	Current year - 3 Year	3900					
(i)	Current year - 2 Year	3900					
(j)	Current year - 1 Year	3900					
(k)	Current year	3900					
	Total	262422					

5. Details / breakup of un-absorbed depreciation brought forward and carried forward							
(a)	B/Forward	319288					
(b)	Current year	319288					
	Total	262513					

6. Details / breakup of un-absorbed amortization brought forward and carried forward							
(a)	B/Forward	319287					
(b)	Current year	319287					
	Total	262613					

7. Details / breakup of losses of subsidiaries brought forward and carried forward							
(a)	Current year - 2 Year	3904					
(b)	Current year - 1 Year	3904					
(c)	Current year	3904					
	Total	262714					

Signature: _____

Annex C-1					2012
Tax Already Paid Including Adjustments (Including Surcharge)					C-1
NTN <input style="width: 100px;" type="text"/>		Reg/Inc No. <input style="width: 200px;" type="text"/>			
Particulars				Code	Amount of Tax paid (Rs.)
Advance Tax U/S 147(1) (Cash Payments)					
1.	First installment	CPR No.	Evidence of payment attached	94611	
2.	Second installment	CPR No.	Evidence of payment attached	94612	
3.	Third installment	CPR No.	Evidence of payment attached	94613	
4.	Fourth installment	CPR No.	Evidence of payment attached	94614	
5.	Sub-Total [Add 1 to 4]			9461	
Advance Tax U/S 147(5B) (Cash Payments)					
6	First installment	CPR No.	Evidence of payment attached		
7	Second installment	CPR No.	Evidence of payment attached		
8	Third installment	CPR No.	Evidence of payment attached		
9	Fourth installment	CPR No.	Evidence of payment attached		
10	Sub-Total [Add 1 to 4]				
Tax Collected/Deducted at Source				Amount of Tax deducted (Rs.)	
(Other than tax collected/deducted on receipts/value of goods subject to final taxation)					
11	On import of goods		Evidence of payment attached	94019	
12	On Import of CBU motor vehicle by manufacturers		Evidence of payment attached	94018	
13	On dividend Income			94039	
14	On profit on debt		Evidence of payment attached	94049	
	Certificate/Account No. etc.	Bank	Branch	Share%	
					94049
					94049
					94049
15	On Government securities		Evidence of payment attached	94043	
16	On payments received by non-resident		Evidence of payment attached	940539	
17	On payments for goods		Evidence of payment attached	940619	
18	On payments for services		Evidence of payment attached	940629	
19	On payments for execution of contracts		Evidence of payment attached	940630	
20	On property income		Evidence of payment attached	?????	
21	On cash withdrawal from bank		Evidence of payment attached	94119	
	Certificate/Account No. etc.	Bank	Branch	Share%	
					94119
					94119
					94119
22	On certain transactions in bank		Evidence of payment attached	94120	
23	On registration of new locally manufactured motor vehicle		Evidence of payment attached	94118	
	Registration No.	Engine / Seating Capacity	Owner's Name	Manufacturer Particulars	
					94179
					94179
					94179
24	On commission paid to members of stock exchange		Evidence of payment attached	94059	
25	On trading of shares at a Stock Exchange		Evidence of payment attached	94138	
26	On financing of carry over trade		Evidence of payment attached	94139	
27	With motor vehicle tax (Other than goods transport vehicles)		Evidence of payment attached	94149	
	Registration No.	Engine / Seating Capacity	Owner's Name	Share%	
					94149
					94149
					94149
28	With bill for electricity consumption		Evidence of payment attached	94159	
	Consumer No.	Subscriber's CNIC	Subscriber's Name	Share%	
					94159
					94159
					94159
29	With telephone bills, mobile phone and pre-paid cards		Evidence of payment attached	94169	
	Number	Subscriber's CNIC	Subscriber's Name	Share%	
					94169
					94169
					94169
30	On sale by auction			94180	
31	On purchase of domestic air travel ticket		Evidence of payment attached	94121	
32	Others				
33	Sub-Total [Add 11 to 32]			94599	
Adjustment of Prior Year(s) Refunds Determined by Department					
34	Refund adjustments (To the extent adjustment is required against the current year's tax payable, if any)				
	Refund Assessed		Previous Adjustments		Available for Adjustment
	Tax Year	Amount (Rs.)	Tax Year	Amount (Rs.)	Amount (Rs.)
(a)					94981
(b)					94981
(c)					94981
(d)	Sub-Total [Add 34(a) to 34(c)]			Evidence of refund due attached	9498
Total Tax Already Paid Including Adjustments					
35	Transfer to the Return of Income [Add 5 plus 10 plus 33 plus 34(d)]			9499	
Workers Welfare Fund Already Paid					
36	CPR No.		Evidence of payment attached	9495	
Signature _____					



Annex D-1 Breakup of Sales in case of Multiple Business

**2012
D-1**

	Reg./Inc. No.	NTN	
	Taxpayer Name	Tax Year	2012
	Business Name	RTO/LTU	

Sr.	Business Name & Business Activity		Sales	Cost of Sales	Gross Profit/Loss
	(1)		(2)	(3)	(4) = (2) - (3)
1	Business Name				
	Business Acitivity				
2	Business Name				
	Business Acitivity				
3	Business Name				
	Business Acitivity				
4	Business Name				
	Business Acitivity				
5	Business Name				
	Business Acitivity				
Total [to be reconciled with Sr. 15 & 32 of the Main Return (IT-1)]					
Signature:					

Note : Grey blank fields are for official use



Annex E-1
Statement of Assets & Liabilities

2012
E-1

Reg./Inc. No.		NTN	
Taxpayer Name		Tax Year	
Business Name		RTO/LTU	

Assets		Code	Amount	Liabilities		Code	Amount
1	Fixed Assets	8199		18	Capital	8699	
2	Land	8101		19	Paid-up Capital	8621	
3	Building	8111		20	Reserves	8641	
4	Plant & Machinery	812101		21	Accumulated Profits	8661	
5	Capital Work-in-Progress	8181		22	Surplus on Revaluation	8671	
6	Motor Vehicles	8131		23	Long Term Liabilities	8799	
7	Office Equipment	812109		24	Long Term Loans	8701	
8	Furniture & Fixtures	812103		25	Deferred Liabilities	8711	
9	Current Assets	8299		26	Current Liabilities	8899	
10	Investments	8251		27	Trade & Other Payables	8801	
11	Cash & Cash Equivalents	8201		28	Short Term Loans	8821	
12	Stock in Trade/Stores/Spares	8221		29	Other Liabilities	8901	
13	Trade Receivables	8231		30	Total Capital & Liabilities	8999	
14	Advances/Deposits/Prepayments/Other Receivables	8241					
15	Intangible assets	8401					
16	Other Assets	8402					
17	Total Assets	8499					

Signature: _____



Annex F-1 Foreign Income

**2012
F-1**

Reg./Inc. No.		NTN	
Taxpayer Name		Tax Year	2012
Business Name		RTO/LTU	

Particulars	Code	Code	Code	Code	Code
	Salary Income Amount (Rs.)	Business Income Amount (Rs.)	Property Income Amount (Rs.)	Capital Gains Amount (Rs.)	Other sources Amount (Rs.)
1. Foreign income/loss for the year					
Name of country					
(a) _____	6311	6331	6321	6341	6351
(b) _____	6312	6332	6322	6342	6352
(c) _____	6313	6333	6323	6343	6353
(d) Sub-total [Add 1(a) to 1(c)]	6319	6339	6329	6349	6359
In case of income at 1(d) above transfer to row 2 below; and In case of loss at 1(d) above transfer the loss to "Details / breakup of foreign losses brought forward and carry forward" at 6(d) below					
2. Income for the year	6319	6339	6329	6349	6359
3. B/F losses * transferred from 6(b) below	63177	63377	63277	63477	63577
* under the respective head adjusted against the income under that head for the year					
4. Balance income [2 minus 3]	6320	6340	6330	6350	6360
Transfer to return of income					
5. Foreign taxes paid on above foreign income	6381	6383	6382	6384	6385
6. Details / breakup of foreign losses brought forward and carried forward					
(a) Foreign losses brought forward					
Tax year					
(i) _____	63176	63376	63276	63476	63576
(ii) _____	63175	63375	63275	63475	63575
(iii) _____	63174	63374	63274	63474	63574
(iv) _____	63173	63373	63273	63473	63573
(v) _____	63172	63372	63272	63472	63572
(vi) _____	63171	63371	63271	63471	63571
(vii) Sub-total [Add 6(a)(i) to 6(a)(vi)]	6137	6337	6327	6347	6357
(b) Adjusted against income transferred to 3 above	63177	63377	63277	63477	63577
(c) Losses lapsed	63178	63378	63278	63478	63578
(d) Loss for the year transferred from 1(d) above	6319	6339	6329	6349	6359
(e) Foreign losses carried forward [6(a)(vii) minus 6(b) minus 6(c) plus 6(d)]	6318	6338	6328	6348	6358

7. Application for foreign tax credit Attached Yes No

Documents and records maintained in support of foreign income declared

8. _____

9. _____

10. _____

11. _____

12. _____

Signature: _____



Annex G-1 Income / (Loss) from Other Sources

**2012
G-1**

Reg./Inc. No.		NTN	
Taxpayer Name		Tax Year	2012
Business Name		RTO/LTU	

Sr.	Nature of Income	Gross	Deductions	Net Income / (Loss)	Exempt Income / (Loss)	Balance Income / (Loss)
1	Royalty – Applicable to resident persons only					
2	Profit on debt (Interest, yield, etc.)					
3	Rent from sub-lease of land or building					
4	Lease of building together with plant and machinery *					
5	Loan, advance (other than advance against sale of goods or supply of services), deposit for issuance of shares or gift received otherwise than by a crossed cheque drawn on a bank or through banking channel from a person holding NTN card					
6	Any Other					
7	Total					

8. * Deductions include depreciation or initial allowance Yes If, "Yes" Details Attached Yes No

Documents and records maintained in support of income from other sources declared

9. _____

10. _____

11. _____

12. _____

13. _____

Date : _____
Signature



Annex H-1

2012

Stock Detail

H-1

Taxpayer Name

NTN

Reg./Inc. No.

Tax Year

2012

Business Name

RTO/LTU

Sr	Description	Opening Balance	Purchases	Closing Balance	Consumed
(1)	(2)	(3)	(4)	(5)	6=(3+4-5)
1	Local Raw material				
2	Imported Raw Material				
3	Stores and Spares				
4	Fuel/Power				
5	Work in progress				
6	Finished Goods - Local Purchases				
7	Finished Goods - Imported				
8					
9					
10					

Signature



Annex J-1

2012

**TRANSACTIONS WITH NON RESIDENTS
(TO BE FILLED BY TAXPAYERS WHOSE TRANSACTIONS, IN AGGREGATE, WITH
NON-RESIDENTS ARE MORE THAN 50 MILLION DURING THE TAX YEAR)**

J-1

Reg/Inc No.		NTN	
Taxpayer Name		Tax Year	2012
Business Name		RTO/LTU	

Type	Sr.	Description	Name of Non-Resident	Address	Country	Revenue From Non-Resident	Expenditure to Non-Resident	
Intangible Property	1	Rents, Royalties, License fee or Franchise Fee.						
	2	Intangible property, acquired or disposed of						
Services	3	Managerial, financial administrative, marketing ,						
	4	Engineering, technical, construction, etc.						
	5	Research and Development						
	6	Commissions						
Financial	7	Interest or profit on debt						
	8	Dividends (common stock, preferred stock or deemed dividend)						
	9	Insurance						
	10	Guarantees provided to or from a non-resident						
	11	Others including derivatives						
	12	Reimbursement of expenses at cost						
Loans & Investments							Beginning Balance	Closing Balance
	13	Interest bearing Loans borrowed						
	14	Interest bearing Loans advanced						
	15	Interest free Loans advanced						
	16	Interest free Loans borrowed						
	17	Investment in any non resident						
Tangible property (Associates only)							Sold to Non-Resident	Purchased from Non-Resident
	18	Stock in trade or Raq material						
	19	Finished Goods						
	20	Others						
	21	Property of capital nature						
	22	Total Value of Transactions (Sum of 1 to 21 except beginning balances) [Transfer to Sr. xxxx of main return]						
Others	23	Has the company received from or provided to any non-resident any non-monetary consideration for any service, transfer of tangible or intangible property, or anything whatever, under an arrangement including exchange, swap, barter, bonus, discount etc.?				Yes	No	
							If Yes, Pl. specify:	
	24	Has the company received from or provided to any non-resident any service, transfer of tangible or intangible property, or anything whatever, for which there was nil consideration?				Yes	No	
							If Yes, Pl. specify:	
25	Did a non-resident participate directly or indirectly in your capital, management or control during the tax year?				Yes	No		
						If Yes, Pl. specify:		
26	State the number of associates with which you had dealings during the tax year.							

Date : _____

Signature



Annex - K-1


2012

Bifurcation of Income/(Loss) from business attributable to Sales/Receipts etc. subject to Final Taxation

K-1

Taxpayer Name						
NTN					CNIC (for individual)	
Particulars		Code	Total Amount (Rs.)	Code	Subject to Final Taxation Amount (Rs.)	Subject to Normal Taxation Amount (Rs.)
1.	Sales (net of brokerage, commission and discount)	3010		3010F		
	(a) Local sales/supplies - Out of imports (Trading)	30101		30101F		-
	(b) Local sales/supplies - Others	30102		30102F		-
	(c) Execution of contracts	30103		30103F		-
	(d) Export sales	30104		30104F		-
	(e) Others	30105	-	30105F		-
	(f) Sub-total [Add 1(a) to 1(e)]	30106	-	30106F	-	-
	(g) Selling expenses (Freight outward, etc.)	30107		30107F		-
	(h) Net ex-factory or F.O.B. sales [1(f) minus 1(h)]	30108	-	30108F	-	-
2.	Cost of sales	3011		3011F		
	(a) Apportioned on the basis of:					
			(i) Actual / identifiable			
			(ii) Average / proportionate to sales			✓
	(b) As per income statement	30111	-	30111F	-	-
	(c) Adjustment of inadmissible costs etc.	30112		30112F		
	(i) Accounting depreciation	301121		301121F	-	-
	(ii) Accounting amortization	301122		301122F	-	-
	(iii) Others	301123		301123F	-	-
	(iv)	301124		301124F	-	-
	(d) Sub-total [Add c(i) to c(iv)]	30113	-	30113F	-	-
	(e) Revised cost of sales [2(b) minus 2(d)]	30114	-	30114F	-	-
3.	Gross profit/(loss) / other business revenues/receipts	3012		3012F		
	(a) Gross profit [1(h) minus 2(e)]	30121	-	30121F	-	-
	(b) Other business revenues/receipts	30122		30122F		
	(i) Brokerage and commission	301221		301221F		-
	(ii) Transport services	301222		301222F		-
	(iii) Royalty & fee for technical services (non-residents)	301223		301223F		-
	(iv) Others	301224	-	301224F		-
	(v) Other inclusions/exclusions in income	301225	-	301225F		-
	(c) Total gross income [Add 3(a) to 3(b)(v)]	30123	-	30123F	-	-
4.	Administrative, selling, financial expenses etc.	3013		3013F		
	(a) Apportioned on the basis of:					
			(i) Actual / identifiable			
			(ii) Average / proportionate to gross income			✓
	(b) As per income statement	30131	-	30131F	-	-
	(c) Adjustment of inadmissible expenditures etc.	30132		30132F		
	(i) Accounting depreciation	301321		301321F	-	-
	(ii) Accounting amortization	301322		301322F	-	-
	(iii) Markup lease financing	301323	-	301323F	-	-
	(iv) Selling expenses (Freight outward, etc.)	301324	-	301324F	-	-
	(v) Other inadmissible deductions	301325	-	301325F	-	-
	(vi) Others	301326		301326F	-	-
	(d) Sub-total [Add c(i) to c(vi)]	30133	-	30133F	-	-
	(e) Adjustment of admissible expenditures etc.	30134		30134F		
	(i) Tax depreciation (Total)	301341	-	301341F	-	-
	(ii) Tax amortization (Total)	301342	-	301342F	-	-
	(iii) Lease rentals	301343	-	301343F	-	-
	(iv) Other admissible deductions	301344	-	301344F	-	-
	(v) Others	301345	-	301345F	-	-
	(f) Sub-total [Add e(i) to e(v)]	30135	-	30135F	-	-
	(g) Net expenditure [4(b) minus to 4(d) plus 4(f)]	30136	-	30136F	-	-
5.	Net profit/loss from business [3(c) minus 4(g)]	3014	-	3014F	-	-

Signature _____

		Annex L-1		2012
		Admissible/Inadmissible Deductions and Adjustments		L-1
Taxpayer Name				
NTN			Reg/Inc No	
Admissible Deductions/ Adjustments	Sr.	Particulars	Code	Amount (Rs.)
	1	Tax Amortization	31901	
	2	Tax Depreciation	31902	
	3	Tax Loss on disposal of depreciable assets/intangibles	31903	
	4	Income/(Loss) relating to Final and Fixed tax [Transfer from Annex J-1]	31904	
	5	Any other (please specify)	31905	
	6	Total [Add 1 to 5] to be transferred to Sr-77 of main return	31900	
Deductions not allowed / inadmissible	7	Cess, rate or tax that is levied on the profits or gains or assessed as a percentage or otherwise on the basis of profits or gains	319101	
	8	Salary, rent, brokerage or commission, profit on debt, payment to non-resident, payment for services or fee from which the company was liable to deduct tax at source unless the company has deducted and paid the tax as required by the Income Tax Ordinance, 2001	319102	
	9	Entertainment expenditure in excess of prescribed limits	319103	
	10	Contribution to an un-recognized provident fund, pension fund, superannuation fund or gratuity fund	319104	
	11	Contribution to a provident fund or other fund established for the benefit of the employees, unless effective arrangements have been made to deduct tax at source in respect of which the recipient is chargeable to tax under the head "salary"	319105	
	12	Fine or penalty for the violation of any law, rule or regulation	319106	
	13	Personal expenditure	319107	
	14	Provisions or amounts carried to reserves or funds etc. or capitalised in any way	319108	
	15	Profit on debt, brokerage, commission, salary or other remuneration paid by an AOP to its members	319109	
	16	Any salary, rent, brokerage or commission, profit on debt, payment to non-resident or payment for services or fee on which tax was required to be deducted and paid but was not deducted and paid	319110	
	17	Expenditure under a single account head which, in aggregate, exceeds Rs. 50,000 paid otherwise than by a crossed bank cheque or crossed bank draft (excluding expenditures not exceeding Rs. 10,000 or on account of freight charges, travel fare, postage, utilities or payment of taxes, duties, fees, fines or any other statutory obligation)	319111	
	18	Salary exceeding Rs. 10,000 per month paid otherwise than by a crossed cheque or direct transfer of the funds to the employee's bank account	319112	
	19	Capital expenditure	319113	
	20	Provisions for bad debts, obsolete stocks, etc.	319114	
	21	Provisions for Workers Participation Fund	319115	
	22	Apportionment of expenditure including profit on debt, financial cost and lease payments relatable or attributable to non-business activities [Transfer from Annex K-1]	319116	
	23	Mark-up on lease financing	319117	
	24	Tax Gain on disposal of Intangibles	319118	
	25	Tax Gain on disposal of Assets	319119	
	26	Accounting pre-commencement expenditure written off	319120	
	27	Accounting loss on disposal of depreciable assets / intangibles	319121	
	28	Accounting amortization	319122	
	29	Accounting depreciation	319123	
	30	Any other (please specify)	319124	
	31	Total [Add 7 to 30] to be transferred to Sr-76 of main return	319100	
Signature _____ "; and				

(b) after "Part-I C", inserted as aforesaid, the following new parts shall be inserted, namely:-

The table is a large rectangular grid with approximately 10 columns and 20 rows. The content is extremely faint and illegible. There are some faint markings, including a handwritten '11' in the upper left quadrant and some diagonal lines in the lower right quadrant. The table appears to be a schedule or a list of items, but the specific details cannot be discerned.

RETURN OF TOTAL INCOME/STATEMENT OF FINAL TAXATION										IT-2 (Page 1 of 2)				
UNDER THE INCOME TAX ORDINANCE, 2001 (FOR INDIVIDUAL / AOP)										N°				
Registration	Taxpayer's Name					NTN								
	CNIC (for Individual)					Gender					Male		Female	
	Business Name					Year Ending								
	Business Address					Tax Year					2012			
	Res. Address					Person					IND		AOP	
	E-Mail Address					Phone					Res. Status	Non-Res.	Resident	
	Principal Activity					Code					Birth Date			
	Employer		NTN		Name							Filing Section		
	Representative		NTN		Name							RTO/LTU		
	Authorized Rep.		NTN		Name							Is authorized Rep. applicable?	Yes	No
Ownership	NTN		Proprietor/Member/Partners' Name					% in Capital		Capital Amount				
		Others												
		Total					100%							
Manufacturing/ Trading, Profit & Loss Account (including Final/Fixed Tax)	Items										Code		Total	
	1	Net Sales (excluding Sales Tax/ Federal Excise Duty & Net of Commission/ Brokerage)					[to be reconciled with Annex-C]					3103		
	2	Cost of Sales [3 + 4 + 5 - 6]					[to be reconciled with Annex-C]					3116		
	3	Opening Stock										3117		
	4	Net Purchases (excluding Sales Tax/ Federal Excise Duty & Net of Commission/ Brokerage)										3106		
	5	Other Manufacturing/ Trading Expenses					[Transfer from Sr-7 of Annex-G]					3111		
	6	Closing Stock										3118		
	7	Gross Profit/ (Loss) [1-2]					[to be reconciled with Annex-C]					3119		
	8	Transport Services U/S 153(1)(b) (Transferred from 40(c))										3121		
	9	Other Services U/S 153(1)(b) (Transferred from 40(d))										3122		
	10	Other Revenues/ Fee/ Charges for Professional and Other Services/ Commission										3131		
	11	Profit & Loss Expenses					Transfer from Sr-24 of Annex-G]					3189		
12	Net Profit/ (Loss) [(7 + 8 + 9 + 10) - 11]										3190			
Adjustments	13	Inadmissible Deductions					[Transfer from Sr-22 of Annex-E]					3191		
	14	Admissible Deductions					[to be reconciled with Annex-E]					3192		
	15	Unadjusted Loss from business for previous year(s)					[Transfer from Sr. 27 of Annex-A]					3902		
	16	Un-absorbed Tax Depreciation for previous/ current year(s)					[Transfer from Sr. 27 of Annex-A]					3988		
Total / Taxable Income Computation	17	Total Income [Sum of 18 to 23]										9099		
	18	Salary Income										1999		
	19	Business Income/ (Loss) [(12 + 13) - 14 - 15 - 16]										3999		
	20	Share from AOP [Income/(Loss)]										312021		
	21	Capital Gains/(Loss) u/s 37										4999		
	22	Other Sources Income/ (Loss)										5999		
	23	Foreign Income/ (Loss)										6399		
	24	Deductible Allowances [25 + 26 + 27 + 28]										9139		
	25	Zakat										9121		
	26	Workers Welfare Fund (WWF)										9122		
	27	Workers Profit Participation Fund (WPPF)										9123		
	28	Charitable donations admissible as straight deduction										9124		
	29	Taxable Income/ (Loss) [17 - 24]										9199		
	30	Exempt Income/ (Loss) [Sum of 31 to 37]										6199		
	31	Salary Income										6101		
	32	Property Income										6102		
	33	Business Income/ (Loss)										6103		
34	Capital Gains/(Loss)										6104			
35	Agriculture Income										6106			
36	Foreign Remittances (Attach Evidence)										6107			
37	Other Sources Income/ (Loss)										6105			
Tax Computation	38	Tax chargeable on Taxable Income					@					9201		
	39	Tax Reductions/Credits/Averaging (including rebate on Bahood Certificates, etc.)										9249		
	40	Difference of minimum Tax Chargeable on business transactions [40(e)(v) minus 40(e)(iii)]										9303		
			(i)	(ii)	(iii)	(iv)	(v)							
			Import Value/Services receipts subject to collection or deduction of tax at source	Proportionate Chargeable income	Proportionate tax*	Rate	Minimum tax	Higher of (iii) or (iv)						
	(a)					3%								
	(b)					5%								
	(c)					2%								
	(d)					6%								
	(e)													
41	Minimum tax on electricity consumption under section 235(4)										9304			
	Amount of tax collected along with electricity bill where the monthly bill amount is up to Rs. 30,000													
42	Balance tax chargeable [(38 minus 39 plus 40) or 41, whichever is higher										9305			
43	Minimum Tax Payable U/S 113 [43(iv) minus 41, if greater than zero, else zero]													
	(i)	Total Turnover		(iii)	Reduction @					9306				
	(ii)	Minimum tax @ 1%		(iv)	Net Minimum tax									
44	Net tax chargeable [42 + 43 + 90]										9307			
45	Total Tax Payments (Transfer from Sr. 28 of Annex-B)										9499			
46	Tax Payable/ Refundable [44 - 45 + WWF Payable from Sr. 29 of Annex-B]										9999			
47	Refund Adjustments (not exceeding current year's tax payable)										9998			
48	Annual personal expenses for individual only (transfer from Sr. 12 of Annex-D)										6109			
Refund	Net Tax Refundable, may be credited to my bank account as under:													
		A/C No.												
		Bank					Branch Name & Code					Signature		



Annex-A

Depreciation, Initial Allowance and Amortization

NTN

Reg/Inc/CNIC No.

Tax Year

2012

		Description	Code	WDV (BF)	Additions	Deletions	Rate (%)	Initial Allowance	Rate (%)	Extent (%)	Depreciation	WDV (CF)
Depreciable Assets	1	Building (all types)	3202				50%		10%			
	2	Machinery and plant (not otherwise specified)	320301				50%		15%			
	3	Computer hardware (including allied items)	320302				50%		30%			
	4	Furniture (including fittings)	320303				0%		15%			
	5	Technical and professional books	320304				50%		15%			
	6	Below ground installations of mineral oil concerns	320306				50%		100%			
	7	Off shore installations of mineral oil concerns	320307				50%		20%			
	8	Machinery and equipment used in manufacture of IT products	320308				50%		30%			
	9	Motor vehicles (not plying for hire)	32041				0%		15%			
	10	Motor vehicles (plying for hire)	32042				50%		15%			
	11	Ships	32043				50%		15%			
	12	Air crafts and aero engines	32044				50%		30%			
	13	Machinery and equipment Qualifying for 1st year Allowance	320309				90%		15%			
	14	Computer hardware including printer, monitor and allied items, that have been used previously in Pakistan	320312				0%		50%			
	15	Any plant or machinery that has been used previously in Pakistan	320310				0%		15%			
	16	Any plant or machinery in relation to which a deduction has been allowed under another section for the entire cost of the asset in the tax year in which the asset is acquired.	320311				0%		15%			
Total												
		Description	Code	Acquisition Date	Useful Life(Years)	Original Cost				Extent (%)	Amortization	
Intangibles	17	Intangibles	3205									
	18	Expenditure providing long term advantage/benefit	3207									
	19	Total										
		Description	Code			Original Expenditure			Rate (%)		Amortization	
	20	Pre commencement expenditure	3206					20%				
		Description	Code	Amount	Tax Year	Description		Code	Amount	Tax Year		
Brought Forward Adjustments	21	Unadjusted Business loss for previous year adjusted against Business income for current year	3902		2006	Unabsorbed Amortization of intangibles / expenditure providing long term advantage/benefit for previous year(s) adjusted against Total Income for current year		3987		upto 2011		
	22	Unadjusted Business loss for previous year adjusted against Business income for current year	3902		2007	Amortization of intangibles / expenditure providing long term advantage/benefit for current year adjusted against Total Income for current year		3987		2012		
	23	Unadjusted Business loss for previous year adjusted against Business income for current year	3902		2008	Unabsorbed tax depreciation/initial allowance of fixed assets for previous year(s) adjusted against Total Income for current year		3988		upto 2011		
	24	Unadjusted Business loss for previous year adjusted against Business income for current year	3902		2009	Depreciation/initial allowance of fixed assets for current year adjusted against Total Income for current year		3988		2012		
	25	Unadjusted Business loss for previous year adjusted against Business income for current year	3902		2010							
	26	Unadjusted Business loss for previous year adjusted against Business income for current year	3902		2011							
27		Total (Not exceeding the amount of Business Income available for adjustment) (transfer to Sr. 15 of Main Return)				Total (Not exceeding the amount of Total Income available for adjustment) (transfer to Sr. 16 of Main Return)						



**Annex-B
Tax Already Paid**

**2012
B**

NTN		[]		CNIC (for individual)		[]		
Tax Collected/Deducted at Source (Adjustable Tax only)	Particulars					Code	Amount of Tax deducted (Rs.)	
	1	On import of goods (other than tax deduction treated as final tax)					94019	
	2	From salary					94029	
	3	On dividend Income (other than tax deduction treated as final tax)					94039	
	4	On Government securities					94043	
	5	On profit on debt (other than tax deduction treated as final tax)					94049	
		Certificate/Account No. etc.	Bank	Branch	Share%			
	6	On payments received by non-resident (other than tax deduction treated as final tax)					940539	
	7	On payments for goods (other than tax deduction treated as final tax)					940619	
	8	On payments for services (other than tax deduction treated as final tax)					940629	
	9	On payments for execution of contracts (other than tax deduction treated as final tax)					940639	
	10	On property income					940640	
	11	On withdrawal from pension fund					94028	
	12	On cash withdrawal from bank					94119	
		Certificate/Account No. etc.	Bank	Branch	Share%			
	13	On certain transactions in bank					94120	
	14	With Motor Vehicle Registration Fee					94179	
		Registration No.	Engine / Seating Capacity	Owner's Name	Manufacturer Particulars			
	15	On sale/purchase of shares through a Member of Stock Exchange					94131	
	16	On trading of shares through a Member of Stock Exchange					94138	
	17	On financing of carry over trade					94139	
	18	With motor vehicle token tax (Other than goods transport vehicles)					94149	
		Registration No.	Engine / Seating Capacity	Owner's Name	Share%			
19	With bill for electricity consumption					94159		
	Consumer No.	Subscriber's CNIC	Subscriber's Name	Share%				
20	With telephone bills, mobile phone and pre-paid cards					94169		
	Number	Subscriber's CNIC	Subscriber's Name	Share%				
21	On Sale by Auction					94180		
22	On purchase of domestic air travel ticket					94121		
23	Total Tax Deductions at source (Adjustable Tax) [Sum of 1 to 22]					94599		
24	Total Tax Deductions at source (Final Tax)					94591		
Tax Payments	25	Advance Tax U/S 147(1) [a + b + c + d]					9461	
		a. First installment	CPR No.					
		b. Second installment	CPR No.					
		c. Third installment	CPR No.					
		d. Fourth installment	CPR No.					
	26	Advance Tax U/S 147(5B) [a + b + c + d]					9461	
		a. First installment	CPR No.					
		b. Second installment	CPR No.					
		c. Third installment	CPR No.					
		d. Fourth installment	CPR No.					
	27	Admitted Tax Paid U/S 137(1) CPR No.					9471	
	28	Total Tax Payments [23 + 24 + 25 + 26+27] (Transfer to Sr. 45 of Main Return)						
29	WWF Payable with Return (WWF payable will be adjusted against the excess payments made during the current year)					9308		

Note-1 : Grey blank fields are for official use



Annex C

Breakup of Sales in case of Multiple Businesses

2012

C

Taxpayer Name		NTN	0
CNIC/Reg.No.		Tax Year	2012
Business Name		RTO/LTU	0

Sr.	Business Name & Business Activity		Sales	Cost of Sales	Gross Profit/Loss
	(1)		(2)	(3)	(4) = (2) - (3)
1	Business Name				
	Business Activity				
2	Business Name				
	Business Activity				
3	Business Name				
	Business Activity				
4	Business Name				
	Business Activity				
5	Business Name				
	Business Activity				
Total (to be reconciled with Sr. 1, 2 & 7 of Main Return)					
Signature: _____					

Note : Grey blank fields are for official use



Annex - D
Details of Personal Expenses (for individual)

2012
D

Taxpayer Name		
NTN		CNIC (for individual)

PERSONAL EXPENSES

Sr	Description	Expenses
1	Residence electricity bills	
2	Residence telephone/mobile/internet bills	
3	Residence gas bills	
4	Residence rent/ground rent/property tax/fire insurance/security services/water bills	
5	Education of children/ spouse/ self (Optional, it can be included in Sr-9)	
6	Travelling (foreign and local) (Optional, it can be included in Sr-9)	
7	Running and maintenance expenses of Motor vehicle(s)	
8	Club membership fees/bills	
9	Other personal and household expenses	
10	Total personal expenses (Sum of 1 to 9)	
11	(Less) Contribution by family members	
12	Net Personal Expenses (10 - 11) transfer to Sr-44 of Main Return	

13	Number of family members/dependents	Adults	Minor
		1	3

Signature: _____



Annex - E
Deductions (Admissible & Inadmissible)

2012

E

Taxpayer Name _____

NTN _____ CNIC (for individual) _____

Admissible Deductions	Sr.	Particulars	Code	Amount (Rs.)
	1	Tax Amortization	319287	
2	Tax Depreciation	319288		
3	Income/(Loss) relating to Final and Fixed tax [Transfer from Annex-F]	319289		
4	Other Admissible Deductions	319298		
5	Total [Add 1 to 4] to be transferred to Sr-14 of main return	3192		
Deductions not allowed / inadmissible	1	Cess, rate or tax that is levied on the profits or gains or assessed as a percentage or otherwise on the basis of profits or gains	319101	
	2	Salary, rent, brokerage or commission, profit on debt, payment to non-resident, payment for services or fee from which the company was liable to deduct tax at source unless the company has deducted and paid the tax as required by the Income Tax Ordinance, 2001	319102	
	3	Entertainment expenditure in excess of prescribed limits	319104	
	4	Contribution to an un-recognized provident fund, pension fund, superannuation fund or gratuity fund	319105	
	5	Contribution to a provident fund or other fund established for the benefit of the employees, unless effective arrangements have been made to deduct tax at source in respect of which the recipient is chargeable to tax under the head "salary"	319106	
	6	Fine or penalty for the violation of any law, rule or regulation	319107	
	7	Personal expenditure	319108	
	8	Provisions or amounts carried to reserves or funds etc. or capitalised in any way	319109	
	9	Profit on debt, brokerage, commission, salary or other remuneration paid by an AOP to its members	319110	
	10	Any salary, rent, brokerage or commission, profit on debt, payment to non-resident or payment for services or fee on which tax was required to be deducted and paid but was not deducted and paid	319110	
	11	Expenditure under a single account head which, in aggregate, exceeds Rs. 50,000 paid otherwise than by a crossed bank cheque or crossed bank draft (excluding expenditures not exceeding Rs. 10,000 or on account of freight charges, travel fare, postage, utilities or payment of taxes, duties, fees, fines or any other statutory obligation)	319112	
	12	Salary exceeding Rs. 15,000 per month paid otherwise than by a crossed cheque or direct transfer of the funds to the employee's bank account	319113	
	13	Capital expenditure	319114	
	14	Provisions for bad debts, obsolete stocks, etc.	319115	
	15	Apportionment of expenditure including profit on debt, financial cost and lease payments relatable or attributable to non-business activities	319116	
	16	Mark-up on lease financing	319118	
	17	Accounting pre-commencement expenditure written off	319120	
	18	Accounting loss on disposal of depreciable assets / intangibles	319121	
	19	Accounting amortization	319123	
	20	Accounting depreciation	319124	
	21	Any other (please specify)	319125	
	22	Total [Add 1 to 21] to be transferred to Sr-13 of main return	3191	-

Signature _____



Annex - F

2012

Bifurcation of Income/(Loss) from business attributable to Sales/Receipts Etc. subject to Final Taxation

F

Taxpayer Name						
NTN					CNIC (for individual)	
Particulars		Code	Total Amount (Rs.)	Code	Subject to Final Taxation Amount (Rs.)	Subject to Normal Taxation Amount (Rs.)
1. Sales (net of brokerage, commission and discount)		3010		3010F		
(a)	Local sales/supplies - Out of imports (Trading)	30101		30101F		-
(b)	Local sales/supplies - Others	30102		30102F		-
(c)	Execution of contracts	30103		30103F		-
(d)	Export sales	30104		30104F		-
(e)	Others	30105	-	30105F		-
(f)	Sub-total [Add 1(a) to 1(e)]	30106	-	30106F	-	-
(g)	Selling expenses (Freight outward, etc.)	30107		30107F		-
(h)	Net ex-factory or F.O.B. sales [1(f) minus 1(h)]	30108	-	30108F	-	-
2. Cost of sales		3011		3011F		
(a)	Apportioned on the basis of:		(i) Actual / identifiable			
			(ii) Average / proportionate to sales			✓
(b)	As per income statement	30111	-	30111F	-	-
(c)	Adjustment of inadmissible costs etc.	30112		30112F		
(i)	Accounting depreciation	301121		301121F	-	-
(ii)	Accounting amortization	301122		301122F	-	-
(iii)	Others	301123		301123F	-	-
(iv)		301124		301124F	-	-
(d)	Sub-total [Add c(i) to c(iv)]	30113	-	30113F	-	-
(e)	Revised cost of sales [2(b) minus 2(d)]	30114	-	30114F	-	-
3. Gross profit/(loss) / other business revenues/receipts		3012		3012F		
(a)	Gross profit [1(h) minus 2(e)]	30121	-	30121F	-	-
(b)	Other business revenues/receipts	30122		30122F		
(i)	Brokerage and commission	301221		301221F		-
(ii)	Transport services	301222		301222F		-
(iii)	Royalty & fee for technical services (non-residents)	301223		301223F		-
(iv)	Others	301224	-	301224F		-
(v)	Other inclusions/exclusions in income	301225	-	301225F		-
(c)	Total gross income [Add 3(a) to 3(b)(v)]	30123	-	30123F	-	-
4. Administrative, selling, financial expenses etc.		3013		3013F		
(a)	Apportioned on the basis of:		(i) Actual / identifiable			
			(ii) Average / proportionate to gross income			✓
(b)	As per income statement	30131	-	30131F	-	-
(c)	Adjustment of inadmissible expenditures etc.	30132		30132F		
(i)	Accounting depreciation	301321		301321F	-	-
(ii)	Accounting amortization	301322		301322F	-	-
(iii)	Markup lease financing	301323	-	301323F	-	-
(iv)	Selling expenses (Freight outward, etc.)	301324	-	301324F	-	-
(v)	Other inadmissible deductions	301325	-	301325F	-	-
(vi)	Others	301326		301326F	-	-
(d)	Sub-total [Add c(i) to c(vi)]	30133	-	30133F	-	-
(e)	Adjustment of admissible expenditures etc.	30134		30134F		
(i)	Tax depreciation (Total)	301341	-	301341F	-	-
(ii)	Tax amortization (Total)	301342	-	301342F	-	-
(iii)	Lease rentals	301343	-	301343F	-	-
(iv)	Other admissible deductions	301344	-	301344F	-	-
(v)	Others	301345	-	301345F	-	-
(f)	Sub-total [Add e(i) to e(v)]	30135	-	30135F	-	-
(g)	Net expenditure [4(b) minus to 4(d) plus 4(f)]	30136	-	30136F	-	-
5. Net profit/loss from business [3(c) minus 4(g)]		3014	-	3014F	-	-

Signature _____



ANNEX-G
Breakup of Expenses

(Separate form should be filled for each business)

2012

G

Registry	Taxpayer Name		NTN	
	CNIC		Tax Year	2012
	Business Name		RTO/LTU	
	Business Address		Business City	

Manufacturing & Trading Expenses	Sr.	Description	Code	Amount
	1	Salaries, Wages	311101	
	2	Electricity	311102	
	3	Gas	311103	
	4	Stores/Spares	311106	
	5	Repair & Maintenance	311108	
	6	Other Expenses	311118	
	7	Total [Add 1 to 6]	[Transfer to Sr. 5 of main Return]	31100

Profit & Loss Account Expenses	8	Rent/ Rates/ Taxes	3141	
	9	Salaries & Wages	3144	
	10	Travelling/ Conveyance	3145	
	11	Electricity/ Water/ Gas	3148	
	12	Communication Charges	3154	
	13	Repairs & Maintenance	3153	
	14	Stationery/ Office Supplies	3155	
	15	Advertisement/ Publicity/ Promotion	3157	
	16	Insurance	3159	
	17	Professional Charges	3160	
	18	Profit on Debt (Markup/Interest)	3161	
	19	Donations	3163	
	20	Bad Debts Written Off	31821	
	21	Obsolete Stocks/Stores/Spares Written Off	31822	
	22	Selling expenses(Freight outwards etc.)	31080	
23	Others	31090		
24	Total [Add 8 to 23]	[Transfer to Sr. 11 of main Return]	3170	

Signature _____ "



**RETAILER'S STATEMENT U/S 115 (4)
OF THE INCOME TAX ORDINANCE, 2001**
(For retailers (Individuals & AOPs) having annual turnover upto 5 million rupees
but not having any other taxable source of income)

IT-4
(English)

REGISTRATION	1	CNIC	<input type="text"/>	Tax Year	<input type="text" value="2012"/>	
	2	NTN (if available)	<input type="text"/>	Gender	<input type="checkbox"/> Male <input type="checkbox"/> Female	
	3	Business Name	<input type="text"/>			
	4	Business Address	<input type="text"/>			
		Province	<input type="text"/>	District	<input type="text"/>	
	5	Principal Activity	<input type="text"/>			
	6	Phone No.	<input type="text"/>	Electricity No.	<input type="text"/>	
7	Mobile No.	<input type="text"/>	Gas Ref. No.	<input type="text"/>		

COMPUTATION	Description		Amount
	8	Opening Stock	<input type="text"/>
	9	Turnover during the year	<input type="text"/>
	10	Closing Stock	<input type="text"/>
	11	Turnover Tax payable u/s 113A @ 1 % of turnover (1% of Sr-9)	<input type="text"/>
	12	Turnover Tax Paid	<input type="text"/>
	13	CPR No. <input type="text"/>	CPR Date

Income from Other Sources	14	Agriculture Income	<input type="text"/>
	15	Foreign Remittance (along with proof)	<input type="text"/>
	16	Dividend income	<input type="text"/>
	17	Profit on debt	<input type="text"/>


PERSONAL EXPENSES	Description		Expenses
	18	Residence electricity bills	<input type="text"/>
	19	Residence telephone/mobile/internet bills	<input type="text"/>
	20	Residence gas bills	<input type="text"/>
	21	Residence rent/ground rent/property tax/fire insurance/security services/water bills	<input type="text"/>
	22	Education of children/ spouse/ self (Optional, it can be included in Sr-26)	<input type="text"/>
	23	Travelling (foreign and local) (Optional, it can be included in Sr-24)	<input type="text"/>
	24	Running and maintenance expenses of Motor vehicle(s)	<input type="text"/>
	25	Club membership fees/bills	<input type="text"/>
	26	Other personal and household expenses	<input type="text"/>
27	Total personal expenses (Sum of 18 to 26)	<input type="text"/>	
28	(Less) Contribution by family members	<input type="text"/>	
29	Net Personal Expenses (27 - 28)	<input type="text"/>	
30	Number of family members/dependents	Adults <input type="text"/>	Minors <input type="text"/>

VERIFICATION	I, _____ holder of CNIC No. _____ in my capacity as Self/ Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of Taxpayer named above, do solemnly declare that to the best of my knowledge and belief the information given in this Statement is correct and complete in accordance with the provisions of the Income Tax Ordinance, 2001 and Income Tax Rules, 2002 (The alternative in the verification, which is not applicable, should be scored out).		ACKNOWLEDGEMENT
	Date : _____	Signature	

Note-1 : Retailers having turnover of more than Rs. 5 million should file IT-2 Return instead of this Statement

Note-2 : Retailers having any other source of income should file IT-2 Return instead of this Statement

"Part - II D

 WEALTH STATEMENT UNDER SECTION 116 OF THE INCOME TAX ORDINANCE, 2001			WS 1/2
		N ^o	
Taxpayer's Name		NTN	
CNIC		Tax Year	2012
Address		RTO/LTU	
Particulars/Description of assets and liabilities (Please read WS Notes for guidance)		Code	
1. Business Capital (indicate name of business)		821311	-
Sr.	Name of Business	Code	Amount (Rs.)
1		82131101	-
2		82131102	-
3		82131103	-
4		82131104	-
5		82131105	-
6		82131106	-
7		82131107	-
8		82131108	-
9		82131109	-
10		82131110	-
2. Non-Agricultural Property (indicate location, Size/Area & identification)		711111	-
Sr.	Location and Identification	Code	Amount (Rs.)
1		71111101	-
2		71111102	-
3		71111103	-
4		71111104	-
5		71111105	-
6		71111106	-
7		71111107	-
8		71111108	-
9		71111109	-
10		71111110	-
3. Agricultural Property (indicate location, Size/Area & identification)		711211	-
Sr.	Location and Identification	Code	Amount (Rs.)
1		71121101	-
2		71121102	-
3		71121103	-
4		71121104	-
5		71121105	-
6		71121106	-
7		71121107	-
8		71121108	-
9		71121109	-
10		71121110	-
4. Agricultural Property (Tractor, Trolley, Loader, Tubewell, Turbine, Sprinkler, Planter, Harvester, Thrasher, Driller & other Agricultural Equipments etc. & Live Stock)		712111	-
Sr.	Property Name	Code	Amount (Rs.)
1		71211101	-
2		71211102	-
3		71211103	-
4		71211104	-
5		71211105	-
6		71211106	-
7		71211107	-
8		71211108	-
9		71211109	-

10					71211110	-
5. Investments (Specify stocks, shares, debentures, unit certificates, other certificates, deposits and certificates of National Saving Schemes, mortgages, loans, advances, etc.)						
					712611	-
Sr.	Description of Investments				Code	Amount (Rs.)
1					71261101	-
2					71261102	-
3					71261103	-
4					71261104	-
5					71261105	-
6					71261106	-
7					71261107	-
8					71261108	-
9					71261109	-
10					71261110	-
6. Loans and Advances, etc.						
					712641	-
Sr.	Creditor Name				Code	Amount (Rs.)
1					71264101	-
2					71264102	-
3					71264103	-
4					71264104	-
5					71264105	-
6					71264106	-
7					71264107	-
8					71264108	-
9					71264109	-
10					71264110	-
7. Motor vehicles (Indicate make, model and registration number)						
					712211	-
Sr.	Registration	Make	Model with Year	Engine Capacity (CC)	Code	Amount (Rs.)
1					71221101	-
2					71221102	-
3					71221103	-
4					71221104	-
5					71221105	-
6					71221106	-
7					71221107	-
8					71221108	-
9					71221109	-
10					71221110	-
8. Jewellery (Indicate description and weight)						
					712411	-
Sr.	Description and weight with unit of measure (e.g 10 Tolas)				Code	Amount (Rs.)
1					71241101	-
2					71241102	-
3					71241103	-
4					71241104	-
5					71241105	-
6					71241106	-
7					71241107	-
8					71241108	-
9					71241109	-
10					71241110	-
9. Furniture and Fittings - Residence						
					712311	-
Sr.	Description				Code	Amount (Rs.)
1					71231101	-
2					71231102	-
3					71231103	-

4		71231104	-
5		71231105	-
6		71231106	-
7		71231107	-
8		71231108	-
9		71231109	-
10		71231110	-

10. Cash & Bank Balances

7128

(a) Non-business cash in hand

712811

(b) Non-business bank balances, etc. in current/ deposit/ savings accounts

712711

Sr.	Account No	Country	Bank Name	City Name	Br. Code	Branch Name	Code	Amount (Rs.)
1							71271101	-
2							71271102	-
3							71271103	-
4							71271104	-
5							71271105	-
6							71271106	-
7							71271107	-
8							71271108	-
9							71271109	-
10							71271110	-

11. Any Other Assets

7126

Sr.	Description	Code	Amount (Rs.)
1		71267101	-
2		71267102	-
3		71267103	-
4		71267104	-
5		71267105	-
6		71267106	-
7		71267107	-
8		71267108	-
9		71267109	-
10		71267110	-

12. Assets, if any, standing in the name of spouse, minor children & other dependents*

713111

Sr.	Description	Code	Amount (Rs.)
1		71311101	-
2		71311102	-
3		71311103	-
4		71311104	-
5		71311105	-
6		71311106	-
7		71311107	-
8		71311108	-
9		71311109	-
10		71311110	-

13. Total Assets [Sum(1 to 12)]

719999

14. Liabilities (including mortgages, loans, overdrafts, advances, borrowings, amounts due under hire purchase agreement)

8213

Sr.	Business Name	Code	Amount (Rs.)
1		72111101	-
2		72111102	-
3		72111103	-
4		72111104	-
5		72111105	-

6		72111106	-
7		72111107	-
8		72111108	-
9		72111109	-
10		72111110	-

15. Total Liabilities [sum(14(a) to 14(b)]

16. Net Wealth of the current year [13 minus 15]

17. Annual personal expenses (To be Reconciled with Annex D/IT-4)

18. Number of family members and dependents Minors

19. Assets, if any, transferred to any person

Sr.	Description	Code	Amount (Rs.)
1		71411101	-
2		71411102	-
3		71411103	-
4		71411104	-
5		71411105	-
6		71411106	-
7		71411107	-
8		71411108	-
9		71411109	-
10		71411110	-

Verification

I, _____, holder of CNIC No. _____ in my capacity as Self / Representative* of Taxpayer named above, do hereby solemnly declare that to the best of my knowledge and the assets and liabilities of myself, my spouse or spouses, minor children and or my personal expenditure for the year _____ and other dependents as on _____ are correct and complete in accordance with the provisions of the income tax Ordinance, 2001 and income tax rules, _____ 2002.

(The alternative in the verification, which is not applicable, should be scored out.)

* As defined in section 172 of the Income Tax Ordinance, 2001

Date (dd/mm/yyyy): _____

Signature _____

**WEALTH RECONCILIATION STATEMENT****WS 2/2**

N°

Taxpayer's Name		NTN	
CNIC		Tax Year	2012
Address		RTO/LTU	

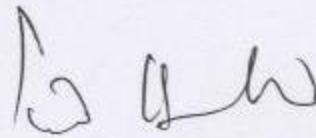
Particulars		Code	Amount (Rs.)
1	Net assets as on 30-06-2012		
2	Net assets as on 30-06-2011		
3	Increase/Decrease [1 - 2]		-
4	Income		-
	a) Income declared for the Tax Year - 2012		
	b) Exempt income including agriculture income		
	c) Others		-
	i)		
	ii)		
	iii)		
	iv)		
	v)		
5	Expenditures		-
	a) Personal expenditures		
	b) Other expenditures		-
	i)		
	ii)		
	iii)		
	iv)		
	v)		
6	Increase/ Decrease in wealth [4 - 5]		-

Date :

Signature: _____

This notification shall be applicable for the tax year 2012.

[C.No. 2(2)Tax Base/2010]



(SHAHID HUSSAIN ASAD)
Member (Inland Revenue)/
Additional Secretary