GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE

*****

Islamabad, the 1st September, 2015.

NOTIFICATION
(Income Tax)

S.R.O. 877(I)/2015.- 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 amendment shall be made in the Income Tax Rules, 2002, the same have been previously published *vide* Notification No.850(I)/2015 dated the 27th August, 2015 as required by sub-section (3) of the said section, namely:-

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

"Part-II-G

Statement of Assets / Liabilities for Tax Year 2015

Edit | Save | Submit | Cancel | Print

Task	116(2) (Statement of Assets / Liabilities filed voluntarily)	Transaction Date:	
Name		Registration No:	
Period	01-Jul-2014 - 30-Jun-2015 Tax Year 2015 Due Date	Submission Date: *	

Data | Verification

Personal Assets / Liabilities / Receipts / Expenses

- Personal Expenses
- Personal Assets / Liabilities
- Reconciliation of Net Assets

Calculate

Description	Code	Amount			Action
Personal Expenses	**7089**				
Rent	7051				
Rates / Taxes / Charge / Cess	7052				
Vehicle Running / Maintenence	7055				
Travelling	7056				
Electricity	7058				
Water	7059				
Gas	7060				
Telephone	7061				
Asset Insurance / Security	7066				
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 | Verification

Personal Assets / Liabilities / Receipts / Expenses

- Personal Expenses
- Personal Assets / Liabilities
- Reconciliation of Net Assets

Calculate

Description	Code	Amount			Action
Agricultural Property	7001				+
Commercial, Industrial, Residential Property (Non-Business)	7002				+
Business Capital	7003				+
Equipment	7004				
Animal	7005				
Investment (Account / Annuity / Bond / Certificate / Debenture / Deposit / Fund / Instrument / Policy / Share / Stock / Unit, etc.)	7006				+
Debt (Advance / Debt / Deposit / Prepayment / Receivable / Security)	7007				+
Motor Vehicle	7008				+
Precious Possession	7009				+
Household Effect	7010				
Personal Item	7011				
Cash	7012				
Any Other Asset	7013				+
Assets in Others Name	7014				+
Total Assets	**7019**				
Credit (Advance / Borrowing / Credit / Deposit / Loan / Mortgage / Overdraft / Payable)	7021				+
Total Liabilities	**7029**				

Data | Verification

Personal Assets / Liabilities / Receipts / Expenses

- Personal Expenses
- Personal Assets / Liabilities
- Reconciliation of Net Assets

Calculate

Description	Code	Amount			Action
Net Assets Current Year	**703001**				
Net Assets Previous Year	**703002**				
Increase / Decrease in Assets	**703003**				
Inflows	**7049**				
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				
Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax	7033				
Adjustments in Income Declared as per Return for the year	7034				
Foreign Remittance	7035				
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	**703000**				
Assets Transferred / Sold / Gifted / Donated during the year	703004				

Data | Verification

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 u/s 115(4) are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.

Verify CODE

Individual Income Tax Return 2015

Edit | Save | Submit | Cancel | Print

Task	114(1) (Return of Income filed voluntarily for complete year)	Transaction Date	
Name		Registration No.	
Period	- Tax Year 2015 Due Date	Submission Date: *	

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

- Employment
  - Salary
- Property
- Business
- Capital Assets
- Other Sources
- Foreign Sources / Agriculture

Calculate | Generate Bill

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Income from Salary	**1000**				
Pay, Wages or Other Remuneration (including Arrears of Salary)	1009				
Allowances (including Flying / Submarine Allowance)	1049				
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 | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

- Employment
- Property
  - Receipts / Deductions
- Business
- Capital Assets
- Other Sources
- Foreign Sources / Agriculture
- Tax Chargeable / Payments
- Personal Assets / Liabilities / Receipts / Expenses

Calculate | Generate Bill

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
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				
Recovery of Unpaid Irrecoverable Rent allowed as deduction	2004				
Unpaid Liabilities exceeding three Years	2005				
Total Deductions from Property	**2099**				
1/5th of Rent of Building for Repairs	2031				
Insurance Premium	2032				
Local Rate / Tax / Charge / Cess	2033				
Other Deductions against Rent	2098				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

- Employment
- 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

Calculate | Generate Bill

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 | Verification | Payment | Attribute | Attachment | Bill

- Employment
- Property
- Business
  - Manufacturing / Trading Items
  - Other Revenues
  - Management, Administrative, Selling & Financial Expenses
  - Inadmissible / Admissible Deductions

Calculate | Generate Bill

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Other Revenues	**3129**				
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 | Verification | Payment | Attribute | Attachment | Bill

- Employment
- 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

Calculate | Generate Bill

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 | Verification | Payment | Attribute | Attachment | Bill

- Employment
- 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

Calculate | Generate Bill

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Inadmissible Deductions	**3239**				
Add Backs u/s 29(2) Provision for Doubtful Debts	3201				
Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202				
Add Backs Provision for Diminution in Value of Investment	3203				
Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalised	3204				
Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains	3205				
Add Backs u/s 21(b) Amount of Tax Deducted at Source	3206				
Add Backs u/s 21(c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid	3207				
Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit	3208				
Add Backs u/s 21(e) Contributons to Unrecognized / Unapproved Funds	3209				
Add Backs u/s 21(f) Contributons 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 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 | Verification | Payment | Attribute | Attachment | Bill

- Employment
- Property
- Business
  - Manufacturing / Trading Items
  - Other Revenues
  - Management, Administrative, Selling & Financial Expenses
  - Inadmissible / Admissible Deductions
  - Adjustments

Calculate | Generate Bill

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 2009	327009				
Unadjusted (Loss) from Business for 2010	327010				
Unadjusted (Loss) from Business for 2011	327011				
Unadjusted (Loss) from Business for 2012	327012				
Unadjusted (Loss) from Business for 2013	327013				
Unadjusted (Loss) from Business for 2014	327014				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

- Employment
- Property
- Business
  - Manufacturing / Trading Items
  - Other Revenues
  - Management, Administrative, Selling & Financial Expenses
  - Inadmissible / Admissible Deductions
  - Adjustments
  - Business Assets / Equity / Liabilities

Calculate | Generate Bill

Description	Code	Amount			Action
Land	3301				
Building (all types)	3302				
Plant / Machinery / Equipment / Furniture (including fittings)	3303				
Long Term Advances / Deposits / Prepayments	3312				
Stocks / Stores / Spares	3315				
Cash / Cash Equivalents	3319				
Total Equity / Liabilities	**3399**				
Issued, Subscribed & Paid up capital	3352				
Long Term Borrowings / Debt / Loan	3371				
Trade Creditors / Payables	3384				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

- Employment
- Property
- Business
- Capital Assets
  - Capital Gains / (Loss)

Calculate | Generate Bill

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Gains / (Loss) from Capital Assets	4000				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

- Employment
- Property
- Business
- Capital Assets
- Other Sources
  - Receipts / Deductions
- Foreign Sources / Agriculture

Calculate | Generate Bill

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Income / (Loss) from Other Sources	5000				
Yield on Behbood Certificates / Pensioner's Benefit Account	5003041				
Royalty	5002				
Fees for Technical Services	5011				
Bonus / Bonus Shares	5012				
Other Receipts	5028				
Other Deductions	5088				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

- Employment
- Property
- Business
- Capital Assets
- Other Sources
- Foreign Sources / Agriculture
  - Foreign Sources

Calculate | Generate Bill

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Foreign Income	6000				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

- Employment
- Property
- Business
- Capital Assets
- Other Sources
- Foreign Sources / Agriculture
  - Foreign Sources
  - Agriculture

Calculate | Generate Bill

Description	Code	Amount			Action
Agriculture Income	6100				
Agriculture Income Tax	9291				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

- Employment
- Property
- Business
- Capital Assets
- Other Sources
- Foreign Sources / Agriculture
- Tax Chargeable / Payments
  - Deductible Allowances

Calculate | Generate Bill

Description	Code	Total	Inadmissible	Admissible	Action
Deductible Allowances	**9009**				
Zakat u/s 60	9001				
Workers Welfare Fund u/s 60A	9002				
Charitable Donations u/c 61, Part I, 2nd Schedule	9004				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

- Employment
- Property
- Business
- Capital Assets
- Other Sources
- Foreign Sources / Agriculture
- Tax Chargeable / Payments
  - Deductible Allowances
  - Tax Reductions

Calculate | Generate Bill

Description	Code			Amount	Action
Tax Reductions	**9309**				
Tax Reduction for Full Time Teacher / Researcher	9302				
Tax Reduction for Senior Taxpayer	9303				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

- Employment
- Property
- Business
- Capital Assets
- Other Sources
- Foreign Sources / Agriculture
- Tax Chargeable / Payments
  - Deductible Allowances
  - Tax Reductions
  - Tax Credits
  - Adjustable Tax

Calculate | Generate Bill

Description	Code	Eligible Amount	Ineligible Amount	Tax Credit	Action
Tax Reduction for Disabled Taxpayer	9304				
Tax Credits	**9329**				
Tax Credit for Charitable Donations u/s 61	9311				
Tax Credit for Investment in Shares and Life Insurance Premium u/s 62	9312				
Tax Credit for Contribution to Approved Pension Fund u/s 63	9313				
Tax Credit for Profit on Debt u/s 64	9314				
Tax Credit for Registration for Sales Tax u/s 65A	9315				
Tax Credit u/s 103	9320				
Tax Credit for Tax Charged on Behbood Certificates / Pensioner's Benefit Account in excess of applicable rate	9322				
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 | Verification | Payment | Attribute | Attachment | Bill

- Employment
- 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
- Personal Assets / Liabilities / Receipts / Expenses

Calculate | Generate Bill

Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Action
Adjustable Tax	**640000**				
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				
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 Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050010				
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050011				
Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050012				
Payment for Goods u/s 153(1)(a) (ADJUSTABLE TAX ONLY)	64060000				
Rent of Property u/s 155	64080001				+
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				+
Value of Shares traded through a member of a Stock exchange u/s 233A (1)(a)	64120101				
Value of Shares traded through a member of a Stock exchange u/s 233A (1)(b)	64120102				
Value of Shares traded by a member of a Stock exchange u/s 233A (1)(c)	64120103				
Margin Financing, Margin Trading or Securities Lending u/s 233AA	64120201				
Goods Transport Public Vehicle Tax u/s 234	64130001				+
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				+
	Purchase by Auction u/s 236A	64150101				
	Domestic Air Ticket Charges u/s 236B	64150201				
	Sale / Transfer of Immovable Property u/s 236C	64150301				
	Functions / Gatherings Charges u/s 236D	64150401				
	Certification of Foreign-Produced TV Plays / Serials u/s 236E	64150501				
	Issuance / Renewal of License to Cable Opeartors / Electronic Media u/s 236F	64150601				
	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				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

- Employment
- 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
- Personal Assets / Liabilities / Receipts / Expenses

Calculate | Generate Bill

Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Action
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	**640001**				
Import u/s 148 @1%	64010052				
Import u/s 148 @2%	64010054				
Import u/s 148 @3%	64010056				
Import u/s 148 @4.5%	64010059				
Import u/s 148 @6%	64010062				
Import of Edible Oil u/s 148 @5.5%	64010161				
Import of Packing Material u/s 148 @5.5%	64010181				
Import of Edible Oil u/s 148 @8%	64010166				
Import of Packing Material u/s 148 @8%	64010186				
Dividend u/s 150 @7.5%	64030052				
Dividend u/s 150 @10%	64030053				
Dividend u/s 150 @12.5%	64030054				
Dividend to a Non-Resident covered under ADDT u/s 150 / u/s 5	64030099				
Profit on Debt u/s 151 from NSC / PO Deposits	64040051				+
Profit on Debt u/s 151 from Bank Deposits	64040052				+
Profit on Debt u/s 151 from Government Securities	64040053				+
Profit on Debt u/s 151 from Other Securities	64040054				+
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				
Profit on Debt u/s 152(2) / u/c (5A), Part II, 2nd Schedule	64050096				+
Royalty / Fee for Technical Services to a Non-Resident covered under ADDT	64050097				
Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT	64050098				

Payment for Goods u/s 153(1)(a) @1%	64060052				
Payment for Goods u/s 153(1)(a) @1.5%	64060053				
Payment for Goods u/s 153(1)(a) @4.5%	64060059				
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				
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				
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	64090151				
Brokerage / Commission u/s 233 @7.5%	64120065				
Brokerage / Commission u/s 233 @12%	64120074				
CNG Station Gas Bill u/s 234A	64130151				
Electricity Bill of Commercial Consumer u/s 235	64140051				+
Electricity Bill of Industrial Consumer u/s 235	64140052				+
Issuance of Bonus Shares by Companies quoted on Stock Exchange u/s 236M	64151351				
Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 236N	64151451				
Capital Gains on Immovable Property u/s 37(1A) @0%	64220051				
Capital Gains on Immovable Property u/s 37(1A) @5%	64220053				
Capital Gains on Immovable Property u/s 37(1A) @10%	64220055				
Capital Gains on Securities u/s 37A @0%	64220151				
Capital Gains on Securities u/s 37A @10%	64220155				
Capital Gains on Securities u/s 37A @12.5%	64220156				
Fee for Services outside Pakistan u/c (3), Part II, 2nd Schedule	64310051				
Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule	64310052				
Purchase of Locally Produced Edible Oil u/c (13C), Part II, 2nd Schedule	64310053				
Fee for Carriage Services by Oil Tanker / Goods Transport Contractor u/c (43D) / (43E), Part IV, 2nd Schedule	64320051				
Income of Hajj Group Operators u/c (72A), Part IV, 2nd Schedule	64320052				
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 (1), 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 | Verification | Payment | Attribute | Attachment | Bill

- Employment
- 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
- Personal Assets / Liabilities / Receipts / Expenses

Calculate | Generate Bill

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**				
Super Tax	**920700**				
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%	923160				
Difference of Minimum Tax Chargeable u/s 148(8) / 153(3)(b)	**923192**				
Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	**923193**				
Difference of Minimum Tax Chargeable u/s 113	**923194**				
Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)	**923198**				
Refund Adjustment of Other Year(s) against Demand of this Year	**92101**				
Withholding Income Tax	**9201**				
Advance Income Tax	**9202**				
Admitted Income Tax	**9203**				
Demanded Income Tax	**9204**				
Refundable Income Tax	**9210**				


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Personal Expenses
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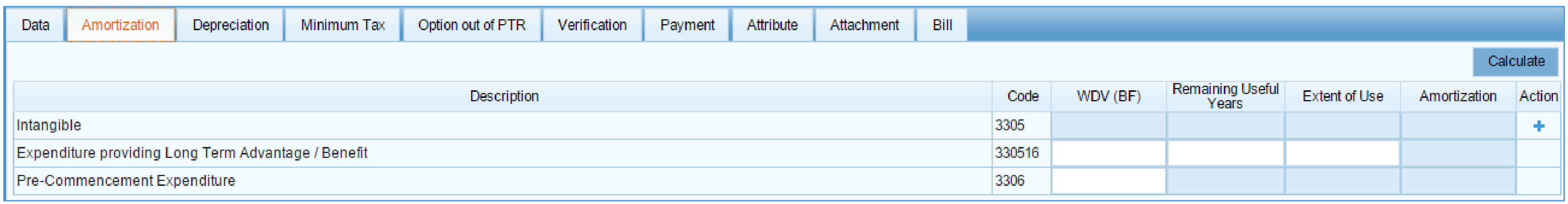
Description
Code
Amount
Action
Personal Expenses 7089
Rent 7051
Rates / Taxes / Charge / Cess 7052
Vehicle Running / Maintenence 7055
Travelling 7056
Electricity 7058
Water 7059
Gas 7060
Telephone 7061
Asset Insurance / Security 7066
Medical 7070
Educational 7071
Club 7072
Functions / Gatherings 7073
Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premium, etc. 7076
Other Personal / Household Expenses 7087
Contribution in Expenses by Family Members 7088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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 | Verification | Payment | Attribute | Attachment | Bill

Calculate

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

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

Calculate

Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable
Import of Edible Oil u/s 148 @5.5%	64010161						
Import of Packing Material u/s 148 @5.5%	64010181						
Import of Edible Oil u/s 148 @8%	64010166						
Import of Packing Material u/s 148 @8%	64010186						
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) @15%	64060180						

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

Calculate

Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)
Import u/s 148 @1%	64010052						
Import u/s 148 @2%	64010054						
Import u/s 148 @3%	64010056						
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						
Commission / Discount on petroleum products u/s 156A	64090151						
Brokerage / Commission u/s 233 @7.5%	64120065						
Brokerage / Commission u/s 233 @12%	64120074						

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

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 u/s 115(4) are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.

Verify CODE

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

CPR No.	Date	Amount Code	Description	Amount	Tax Year	+

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

Attributes	Value	Action
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 | Verification | Payment | Attribute | Attachment | Bill

Code	Description	File	+

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

Payments

Bill No.	Tax Period	Code	Description	Amount	Due Date	Payment Date	

AOP Income Tax Return 2015

Edit | Save | Submit | Cancel | Print

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

Transaction Date

Name

Registration No.

Period - Tax Year 2015 Due Date Submission Date: *

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

Property

Receipts / Deductions

Calculate | Generate Bill

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
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				
Recovery of Unpaid Irrecoverable Rent allowed as deduction	2004				
Unpaid Liabilities exceeding three Years	2005				
Total Deductions from Property	**2099**				
1/5th of Rent of Building for Repairs	2031				
Insurance Premium	2032				
Local Rate / Tax / Charge / Cess	2033				
Other Deductions against Rent	2098				

- Business
- Capital Assets
- Other Sources
- Foreign Sources / Agriculture
- Tax Chargeable / Payments

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

- 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

Calculate | Generate Bill

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 | Verification | Payment | Attribute | Attachment | Bill

- Property
- Business
  - Manufacturing / Trading Items
  - Other Revenues
  - Management, Administrative, Selling & Financial Expenses
  - Inadmissible / Admissible Deductions
  - Adjustments

Calculate | Generate Bill

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Other Revenues	**3129**				
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 | Verification | Payment | Attribute | Attachment | Bill

- 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

Calculate | Generate Bill

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 | Verification | Payment | Attribute | Attachment | Bill

- 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

Calculate | Generate Bill

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Inadmissible Deductions	**3239**				
Add Backs u/s 29(2) Provision for Doubtful Debts	3201				
Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202				
Add Backs Provision for Diminution in Value of Investment	3203				
Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalised	3204				
Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains	3205				
Add Backs u/s 21(b) Amount of Tax Deducted at Source	3206				
Add Backs u/s 21(c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid	3207				
Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit	3208				
Add Backs u/s 21(e) Contributons to Unrecognized / Unapproved Funds	3209				
Add Backs u/s 21(f) Contributons 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 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 | Verification | Payment | Attribute | Attachment | Bill

- Property
- Business
  - Manufacturing / Trading Items
  - Other Revenues
  - Management, Administrative, Selling & Financial Expenses
  - Inadmissible / Admissible Deductions
  - Adjustments
  - Business Assets / Equity / Liabilities

Calculate | Generate Bill

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 2009	327009				
Unadjusted (Loss) from Business for 2010	327010				
Unadjusted (Loss) from Business for 2011	327011				
Unadjusted (Loss) from Business for 2012	327012				
Unadjusted (Loss) from Business for 2013	327013				
Unadjusted (Loss) from Business for 2014	327014				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

- Property
- Business
  - Manufacturing / Trading Items
  - Other Revenues
  - Management, Administrative, Selling & Financial Expenses
  - Inadmissible / Admissible Deductions
  - Adjustments
  - Business Assets / Equity / Liabilities
- Capital Assets

Calculate | Generate Bill

Description	Code	Amount			Action
Land	3301				
Building (all types)	3302				
Plant / Machinery / Equipment / Furniture (including fittings)	3303				
Long Term Advances / Deposits / Prepayments	3312				
Stocks / Stores / Spares	3315				
Cash / Cash Equivalents	3319				
Total Equity / Liabilities	**3399**				
Issued, Subscribed & Paid up capital	3352				
Long Term Borrowings / Debt / Loan	3371				
Trade Creditors / Payables	3384				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

- Property
- Business
- Capital Assets
  - Capital Gains / (Loss)

Calculate | Generate Bill

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Gains / (Loss) from Capital Assets	4000				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

- Property
- Business
- Capital Assets
- Other Sources
  - Receipts / Deductions
- Foreign Sources / Agriculture
- Tax Chargeable / Payments

Calculate | Generate Bill

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Income / (Loss) from Other Sources	5000				
Yield on Behbood Certificates / Pensioner's Benefit Account	5003041				
Royalty	5002				
Fees for Technical Services	5011				
Bonus / Bonus Shares	5012				
Other Receipts	5028				
Other Deductions	5088				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

- Property
- Business
- Capital Assets
- Other Sources
- Foreign Sources / Agriculture
  - Foreign Sources

Calculate | Generate Bill

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Foreign Income	6000				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

- Property
- Business
- Capital Assets
- Other Sources
- Foreign Sources / Agriculture
  - Foreign Sources
  - Agriculture

Calculate | Generate Bill

Description	Code	Amount			Action
Agriculture Income	6100				
Agriculture Income Tax	9291				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

- Property
- Business
- Capital Assets
- Other Sources
- Foreign Sources / Agriculture
- Tax Chargeable / Payments
  - Deductible Allowances

Calculate | Generate Bill

Description	Code	Total	Inadmissible	Admissible	Action
Deductible Allowances	9009				
Zakat u/s 60	9001				
Workers Welfare Fund u/s 60A	9002				
Charitable Donations u/c 61, Part I, 2nd Schedule	9004				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

- Property
- Business
- Capital Assets
- Other Sources
- Foreign Sources / Agriculture
- Tax Chargeable / Payments
  - Deductible Allowances
  - Tax Credits
  - Adjustable Tax

Calculate | Generate Bill

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 and Life Insurance Premium u/s 62	9312				
Tax Credit for Profit on Debt u/s 64	9314				
Tax Credit for Registration for Sales Tax u/s 65A	9315				
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 | Verification | Payment | Attribute | Attachment | Bill

- Property
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- Other Sources
- Foreign Sources / Agriculture
- Tax Chargeable / Payments
  - Deductible Allowances
  - Tax Credits
  - Adjustable Tax
  - Final / Fixed / Minimum / Average / Relevant / Reduced Tax
  - Computations

Calculate | Generate Bill

Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Action
Adjustable Tax	**640000**				
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 Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050010				
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050011				
Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050012				
Payment for Goods u/s 153(1)(a) (ADJUSTABLE TAX ONLY)	64060000				
Rent of Property u/s 155	64080001				+
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				+
Value of Shares traded through a member of a Stock exchange u/s 233A (1)(a)	64120101				
Value of Shares traded through a member of a Stock exchange u/s 233A (1)(b)	64120102				
Value of Shares traded by a member of a Stock exchange u/s 233A (1)(c)	64120103				
Margin Financing, Margin Trading or Securities Lending u/s 233AA	64120201				
Goods Transport Public Vehicle Tax u/s 234	64130001				+
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				+
Purchase by Auction u/s 236A	64150101				
Domestic Air Ticket Charges u/s 236B	64150201				
Sale / Transfer of Immovable Property u/s 236C	64150301				
Functions / Gatherings Charges u/s 236D	64150401				
Certification of Foreign-Produced TV Plays / Serials u/s 236E	64150501				
Issuance / Renewal of License to Cable Opeartors / Electronic Media u/s 236F	64150601				
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				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

- Property
- Business
- Capital Assets
- Other Sources
- Foreign Sources / Agriculture
- Tax Chargeable / Payments
  - Deductible Allowances
  - Tax Credits
  - Adjustable Tax
  - Final / Fixed / Minimum / Average / Relevant / Reduced Tax
  - Computations

Calculate | Generate Bill

Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Action
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	**640001**				
Import u/s 148 @1%	64010052				
Import u/s 148 @2%	64010054				
Import u/s 148 @3%	64010056				
Import u/s 148 @4.5%	64010059				
Import u/s 148 @6%	64010062				
Import of Edible Oil u/s 148 @5.5%	64010161				
Import of Packing Material u/s 148 @5.5%	64010181				
Import of Edible Oil u/s 148 @8%	64010166				
Import of Packing Material u/s 148 @8%	64010186				
Dividend u/s 150 @7.5%	64030052				
Dividend u/s 150 @10%	64030053				
Dividend u/s 150 @12.5%	64030054				
Dividend to a Non-Resident covered under ADDT u/s 150 / u/s 5	64030099				
Profit on Debt u/s 151 from NSC / PO Deposits	64040051				+
Profit on Debt u/s 151 from Bank Deposits	64040052				+
Profit on Debt u/s 151 from Government Securities	64040053				+
Profit on Debt u/s 151 from Other Securities	64040054				+
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				
Profit on Debt u/s 152(2) / u/c (5A), Part II, 2nd Schedule	64050096				+
Royalty / Fee for Technical Services to a Non-Resident covered under ADDT	64050097				
Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT	64050098				
Payment for Goods u/s 153(1)(a) @1%	64060052				

Payment for Goods u/s 153(1)(a) @1.5%	64060053				
Payment for Goods u/s 153(1)(a) @4.5%	64060059				
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				
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				
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	64090151				
Brokerage / Commission u/s 233 @7.5%	64120065				
Brokerage / Commission u/s 233 @12%	64120074				
CNG Station Gas Bill u/s 234A	64130151				
Electricity Bill of Commercial Consumer u/s 235	64140051				+
Electricity Bill of Industrial Consumer u/s 235	64140052				+
Issuance of Bonus Shares by Companies quoted on Stock Exchange u/s 236M	64151351				
Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 236N	64151451				
Capital Gains on Immovable Property u/s 37(1A) @0%	64220051				
Capital Gains on Immovable Property u/s 37(1A) @5%	64220053				
Capital Gains on Immovable Property u/s 37(1A) @10%	64220055				
Capital Gains on Securities u/s 37A @0%	64220151				
Capital Gains on Securities u/s 37A @10%	64220155				
Capital Gains on Securities u/s 37A @12.5%	64220156				
Fee for Services outside Pakistan u/c (3), Part II, 2nd Schedule	64310051				
Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule	64310052				
Purchase of Locally Produced Edible Oil u/c (13C), Part II, 2nd Schedule	64310053				
Fee for Carriage Services by Oil Tanker / Goods Transport Contractor u/c (43D) / (43E), Part IV, 2nd Schedule	64320051				
Income of Hajj Group Operators u/c (72A), Part IV, 2nd Schedule	64320052				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

- Property
- Business
- Capital Assets
- Other Sources
- Foreign Sources / Agriculture
- Tax Chargeable / Payments
  - Deductible Allowances
  - Tax Credits
  - Adjustable Tax
  - Final / Fixed / Minimum / Average / Relevant / Reduced Tax
  - Computations

Calculate | Generate Bill

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
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**				
Total Income	**9000**				
Deductible Allowances	**9009**				
Share of Partner Company in Income of AOP	**9011**				
Taxable Income	**9100**				
Tax Chargeable	**9200**				
Normal Income Tax	**920000**				
Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	**920100**				
Super Tax	**920700**				
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%	923160				
Difference of Minimum Tax Chargeable u/s 148(8) / 153(3)(b)	**923192**				
Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	**923193**				
Difference of Minimum Tax Chargeable u/s 113	**923194**				
Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)	**923198**				
Refund Adjustment of Other Year(s) against Demand of this Year	**92101**				
Withholding Income Tax	**9201**				
Advance Income Tax	**9202**				
Admitted Income Tax	**9203**				
Demanded Income Tax	**9204**				
Refundable Income Tax	**9210**				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

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 | Verification | Payment | Attribute | Attachment | Bill

Calculate

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

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

Calculate

Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable
Import of Edible Oil u/s 148 @5.5%	64010161						
Import of Packing Material u/s 148 @5.5%	64010181						
Import of Edible Oil u/s 148 @8%	64010166						
Import of Packing Material u/s 148 @8%	64010186						
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) @15%	64060180						

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

Calculate

Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)
Import u/s 148 @1%	64010052						
Import u/s 148 @2%	64010054						
Import u/s 148 @3%	64010056						
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						
Commission / Discount on petroleum products u/s 156A	64090151						
Brokerage / Commission u/s 233 @7.5%	64120065						
Brokerage / Commission u/s 233 @12%	64120074						

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

I, Enter Name , CNIC No. Enter CNIC No , as Self / Member of Association of Persons / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement u/s 115(4) are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.

Verify CODE

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

CPR No.	Date	Amount Code	Description	Amount	Tax Year	+

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

Attributes	Value	Action
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		

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

Code	Description	File	+

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

Payments							
Bill No.	Tax Period	Code	Description	Amount	Due Date	Payment Date	

Company Income Tax Return 2015

Edit | Save | Submit | Cancel | Print

Task	114(1) (Return of Income filed voluntarily for complete year)			Transaction Date	
Name				Registration No.	
Period	-	Tax Year 2015	Due Date	Submission Date: *	

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

Property

Receipts / Deductions

- Business
- Capital Assets
- Other Sources
- Foreign Sources / Agriculture
- Tax Chargeable / Payments

Calculate

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
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				
Recovery of Unpaid Irrecoverable Rent allowed as deduction	2004				
Unpaid Liabilities exceeding three Years	2005				
Total Deductions from Property	**2099**				
1/5th of Rent of Building for Repairs	2031				
Insurance Premium	2032				
Local Rate / Tax / Charge / Cess	2033				
Ground Rent	2034				
Profit on Capital borrowed for Investment in Property	2035				
Share in Rental Income Paid to HBFC / Banks	2036				
Rent Collection Expenditure	2037				
Legal Service Charges	2038				
Amount claimed as Irrecoverable Rent	2039				
Payment of Liabilities treated as Income	2097				
Other Deductions against Rent	2098				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

- Property
- Business
  - Manufacturing / Trading Items
  - Other Revenues
  - Management, Administrative, Selling & Financial Expenses
  - Inadmissible / Admissible Deductions
  - Adjustments
  - Business Assets / Equity / Liabilities
  - Transactions > PKR 50 Million with Non-Residents
- Capital Assets
- Other Sources
- Foreign Sources / Agriculture
- Tax Chargeable / Payments

Calculate

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**				
Gross Domestic Sales / Services Fee	3004				
Gross Exports Sales / Services Fee	3008				
Selling Expenses (Freight Outward, Brokerage, Commission, Discount, etc.)	**3019**				
Domestic Commission / Brokerage / Discount / Freight Outward, etc.	3011				
Foreign Commission / Brokerage / Discount / Freight Outward, etc.	3012				
Rebates / Duty Drawbacks	3070				
Cost of Sales / Services	**3030**				
Opening Stock	**3039**				
Domestic Raw Material / Components Opening Balance	3035				
Import Raw Material / Components Opening Balance	3036				
Stores / Spares Opening Balance	3037				
Fuel Opening Balance	3038				
Work in Process Opening Balance	3034				
Self-Manufactured Finished Goods Opening Balance	3033				
Domestic Finished Goods Opening Balance	3031				
Import Finished Goods Opening Balance	3032				
Net Purchases (excluding Sales Tax, Federal Excise)	**3059**				
Net Domestic Purchases Raw Material / Components	3055				
Net Import Raw Material / Components	3056				
Net Stores / Spares Purchases	3057				
Net Fuel Purchases	3058				
Net Domestic Purchases Finished Goods	3051				
Net Import Finished Goods	3052				
Consumed	**3069**				

Domestic Raw Material / Components Consumed	3065				
Import Raw Material / Components Consumed	3066				
Stores / Spares Consumed	3067				
Fuel Consumed	3068				
Work in Process Consumed	3064				
Self-Manufactured Finished Goods Consumed	3063				
Domestic Finished Goods Consumed	3061				
Import Finished Goods Consumed	3062				
Direct Expenses	**3089**				
Salaries / Wages	3071				
Power	3073				
Gas	3074				
Repair / Maintenance	3077				
Insurance	3080				
Royalty	3081				
Fee for Technical Services	3082				
Other Direct Expenses	3083				
Accounting Amortization	3087				
Accounting Depreciation	3088				
Closing Stock	**3099**				
Domestic Raw Material / Components Closing Balance	3095				
Import Raw Material / Components Closing Balance	3096				
Stores / Spares Closing Balance	3097				
Fuel Closing Balance	3098				
Work in Process Closing Balance	3094				
Self-Manufactured Finished Goods Closing Balance	3093				
Domestic Finished Goods Closing Balance	3091				
Import Finished Goods Closing Balance	3092				
Gross Profit / (Loss)	**3100**				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

- Property
- Business
  - Manufacturing / Trading Items
  - Other Revenues
  - Management, Administrative, Selling & Financial Expenses
  - Inadmissible / Admissible Deductions
  - Adjustments
  - Business Assets / Equity / Liabilities
  - Transactions > PKR 50 Million with Non-Residents
- Capital Assets

Calculate

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				
Fee for Other Services	3102				
Profit on Debt	3106				
Royalty	3107				
License / Franchise Fee	3108				
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 | Verification | Payment | Attribute | Attachment | Bill

- Property
- Business
  - Manufacturing / Trading Items
  - Other Revenues
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  - Inadmissible / Admissible Deductions
  - Adjustments
  - Business Assets / Equity / Liabilities
  - Transactions > PKR 50 Million with Non-Residents
- Capital Assets
- Other Sources
- Foreign Sources / Agriculture
- Tax Chargeable / Payments

Calculate

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				
Donation / Charity	3174				
Brokerage / Commission	3178				
Other Indirect Expenses	3180				
Directors Fee	3183				
Workers Profit Participation Fund	3185				
Provision for Doubtful / Bad Debts	3191				
Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3192				
Provision for Diminution in Value of Investment	3193				
Irrecoverable Debts Written off	3186				
Obsolete Stocks / Stores / Spares / Fixed Assets Written off	3187				
Accounting (Loss) on Sale of Intangibles	3195				
Accounting (Loss) on Sale of Assets	3196				
Accounting Amortization	3197				
Accounting Depreciation	3198				
Accounting Profit / (Loss)	**3200**				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

- Property
- Business
  - Manufacturing / Trading Items
  - Other Revenues
  - Management, Administrative, Selling & Financial Expenses
  - Inadmissible / Admissible Deductions
  - Adjustments
  - Business Assets / Equity / Liabilities
  - Transactions > PKR 50 Million with Non-Residents
- Capital Assets
- Other Sources
- Foreign Sources / Agriculture
- Tax Chargeable / Payments

Calculate

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Inadmissible Deductions	3239				
Add Backs u/s 29(2) Provision for Doubtful Debts	3201				
Add Backs Provision for Obsolete Stocks / Stores / Spares / Fixed Assets	3202				
Add Backs Provision for Diminution in Value of Investment	3203				
Add Backs u/s 21(i) Provision for Reserves / Funds / Amount carried to Reserves / Funds or Capitalised	3204				
Add Backs u/s 21(a) Cess / Rate / Tax levied on Profits / Gains	3205				
Add Backs u/s 21(b) Amount of Tax Deducted at Source	3206				
Add Backs u/s 21(c) Payments liable to Deduction of Tax at Source but Tax not Deducted / Paid	3207				
Add Backs u/s 21(d) Entertainment Expenditure above prescribed limit	3208				
Add Backs u/s 21(e) Contributons to Unrecognized / Unapproved Funds	3209				
Add Backs u/s 21(f) Contributons 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 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 | Verification | Payment | Attribute | Attachment | Bill

- Property
- Business
  - Manufacturing / Trading Items
  - Other Revenues
  - Management, Administrative, Selling & Financial Expenses
  - Inadmissible / Admissible Deductions
  - Adjustments
  - Business Assets / Equity / Liabilities

Calculate

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 2009	327009				
Unadjusted (Loss) from Business for 2010	327010				
Unadjusted (Loss) from Business for 2011	327011				
Unadjusted (Loss) from Business for 2012	327012				
Unadjusted (Loss) from Business for 2013	327013				
Unadjusted (Loss) from Business for 2014	327014				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

- Property
- Business
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  - Other Revenues
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  - Inadmissible / Admissible Deductions
  - Adjustments
  - Business Assets / Equity / Liabilities
  - Transactions > PKR 50 Million with Non-Residents
- Capital Assets
- Other Sources
- Foreign Sources / Agriculture
- Tax Chargeable / Payments

Calculate

Description	Code	Amount			Action
Total Assets	**3349**				
Land	3301				
Building (all types)	3302				
Plant / Machinery / Equipment / Furniture (including fittings)	3303				
Motor Vehicle	3304				
Intangible	3305				
Pre-Commencement Expenditure	3306				
Capital Work in Progress	3308				
Long Term Investments	3311				
Long Term Advances / Deposits / Prepayments	3312				
Trade Debtors / Receivables	3313				
Inventories	3314				
Stocks / Stores / Spares	3315				
Short Term Investments	3316				
Short Term Advances / Deposits / Prepayments	3317				
Current Portion of Long Term Investments	3318				
Cash / Cash Equivalents	3319				
Other Assets	3348				
Total Equity / Liabilities	**3399**				
Authorized Capital	3351				
Issued, Subscribed & Paid up capital	3352				
Share Deposit Money	3353				
Capital Reserves	3361				
Revenue Reserves	3362				
Funds	3363				
Accumulated Profits	3364				
Revaluation Surplus	3365				
Long Term Borrowings / Debt / Loan	3371				
Liabilities against Assets subject to Finance Lease	3372				
Deferred Liabilities	3373				
Provisions / Contingencies	3374				
Short Term Borrowings / Debt / Loan	3381				
Current Portion of Long Term Liabilities	3382				
Advances / Deposits / Accrued Expenses	3383				
Trade Creditors / Payables	3384				
Other Liabilities	3398				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

- Property
- Business
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  - Adjustments
  - Business Assets / Equity / Liabilities
  - Transactions > PKR 50 Million with Non-Residents
- Capital Assets
- Other Sources
- Foreign Sources / Agriculture
- Tax Chargeable / Payments

Calculate

Description	Code	Receipts	Payments	Action
Total Value of Revenue Transactions with Non-Residents	**3849**			
Raw Material / Components	3801			
Finished Goods	3802			
Stock in Trade	3803			
Others	3804			
Rent	3805			
Royalty / License Fee / Franchise Fee	3806			
Intangibles	3807			
Fee for Managerial / Financial / Administrative / Marketing / Training Services	3808			
Fee for Engineering / Technical / Construction Services	3809			
Fee for Research / Development Services	3810			
Commission	3811			
Profit on Debt (Financial Charges / Markup / Interest)	3812			
Dividend (Common / Preferred Stock / Deemed Dividend)	3813			
Insurance Premium	3814			
Guarantees	3815			
Others (including Derivatives)	3816			
Expenses Reimbursement at cost	3817			
Total Value of Capital Transactions with Non-Residents	**3899**			
Interest Bearing Loan Opening Balance	3851			
Interest Bearing Loan Closing Balance	3852			
Interest Free Loan Opening Balance	3853			
Interest Free Loan Closing Balance	3854			
Investments	3855			
Property of Capital Nature	3856			
Service / Tangible / Intangible Property, etc. for Non-Monetary Consideration under any arrangement including Exchange, Swap, Barter, Bonus, Discount, etc. (Yes=1, No=0)	3891			
Service / Tangible / Intangible Property, etc. for Nil Consideration (Yes=1, No=0)	3892			
Direct / Indirect Participation by a Non-Resident in Capital, Management or Control (Yes=1, No=0)	3893			
Number of Associates having dealings with	3894			

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

- Property
- Business
- Capital Assets
  - Long Term
  - Short Term

Calculate

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Consideration Received on Disposal of Capital Assets Held Long Term	4009				
Cost of Acquisition of Capital Assets Held Long Term including Ancillary Expenses	4019				
Net Gain / (Loss) on Capital Assets Held Long Term	**4020**				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

- Property
- Business
- Capital Assets
  - Long Term
  - Short Term

Calculate

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Consideration of Capital Assets held Short Term	4029				
Cost of Acquisition of Capital Assets held Short Term including Ancillary Expenses	4039				
Net Gain / (Loss) on Capital Assets held Short Term	**4040**				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

- Property
- Business
- Capital Assets
  - Long Term
  - Short Term
  - Adjustments
- Other Sources
- Foreign Sources / Agriculture
- Tax Chargeable / Payments

Calculate

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Unadjusted (Loss) from Capital Assets for 2009	409909				
Unadjusted (Loss) from Capital Assets for 2010	409910				
Unadjusted (Loss) from Capital Assets for 2011	409911				
Unadjusted (Loss) from Capital Assets for 2012	409912				
Unadjusted (Loss) from Capital Assets for 2013	409913				
Unadjusted (Loss) from Capital Assets for 2014	409914				
Unadjusted (Loss) from Capital Assets for 2015	409915				
Unadjusted (Loss) from Capital Assets for 2016	409916				
Unadjusted (Loss) from Capital Assets for 2017	409917				
Unadjusted (Loss) from Capital Assets for 2018	409918				
Unadjusted (Loss) from Capital Assets for 2019	409919				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

- Property
- Business
- Capital Assets
- Other Sources
  - Receipts / Deductions
- Foreign Sources / Agriculture
- Tax Chargeable / Payments

Calculate

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Income / (Loss) from Other Sources	5000				
Receipts from Other Sources	**5029**				
Royalty	5002				
Profit on Debt (Interest, Yield, etc)	5003				
Ground Rent	5004				
Rent from sub lease of Land or Building	5005				
Rent from lease of Building with Plant and Machinery	5006				
Fees for Technical Services	5011				
Bonus / Bonus Shares	5012				
Loan, Advance, Deposit or Gift received in Cash	5016				
Other Receipts	5028				
Deductions from Other Sources	**5089**				
Accounting Depreciation	5064				
Other Deductions	5088				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

- Property
- Business
- Capital Assets
- Other Sources
- Foreign Sources / Agriculture
  - Foreign Sources
  - Agriculture
- Tax Chargeable / Payments

Calculate

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Foreign Property Income / (Loss)	**6029**				
Foreign Property Income / (Loss)	6021				
Foreign Property Income / (Loss)	6022				
Foreign Property Income / (Loss)	6023				
Foreign Property Income / (Loss)	6024				
Foreign Business Income / (Loss)	**6039**				
Foreign Business Income / (Loss)	6031				
Foreign Business Income / (Loss)	6032				
Foreign Business Income / (Loss)	6033				
Foreign Business Income / (Loss)	6034				
Foreign Capital Gains / (Loss)	**6049**				
Foreign Capital Gains / (Loss)	6041				
Foreign Capital Gains / (Loss)	6042				
Foreign Capital Gains / (Loss)	6043				
Foreign Capital Gains / (Loss)	6044				
Foreign Other Sources Income / (Loss)	**6059**				
Foreign Other Sources Income / (Loss)	6051				
Foreign Other Sources Income / (Loss)	6052				
Foreign Other Sources Income / (Loss)	6053				
Foreign Other Sources Income / (Loss)	6054				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

- Property
- Business
- Capital Assets
- Other Sources
- Foreign Sources / Agriculture
  - Foreign Sources
  - Agriculture

Calculate

Description	Code	Amount			Action
Agriculture Income	6100				
Agriculture Income Tax	9291				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

- Property
- Business
- Capital Assets
- Other Sources
- Foreign Sources / Agriculture
- Tax Chargeable / Payments
  - Deductible Allowances

Calculate

Description	Code	Total	Inadmissible	Admissible	Action
Deductible Allowances	**9009**				
Workers Welfare Fund u/s 60A	9002				
Workers Profit Participation Fund u/s 60B	9003				
Charitable Donations u/c 61, Part I, 2nd Schedule	9004				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

- Property
- Business
- Capital Assets
- Other Sources
- Foreign Sources / Agriculture
- Tax Chargeable / Payments
  - Deductible Allowances
  - Tax Credits
  - Adjustable Tax
  - Final / Fixed / Minimum / Average / Relevant / Reduced Tax
  - Computations

Calculate

Description	Code	Eligible Amount	Ineligible Amount	Tax Credit	Action
Tax Credits	**9329**				
Tax Credit for Charitable Donations u/s 61	9311				
Tax Credit for Profit on Debt u/s 64	9314				
Tax Credit for Registration for Sales Tax u/s 65A	9315				
Tax Credit for Non-Equity Investment in Plant and Machinery u/s 65B	93161				
BF Tax Credit for Non-Equity Investment in Plant and Machinery u/s 65B	93162				
Tax Credit for Equity Investment in Plant and Machinery u/s 65B	93163				
BF Tax Credit for Equity Investment in Plant and Machinery u/s 65B	93164				
Tax Credit for Enlistment in Registered Stock Exchange u/s 65C	9317				
Tax Credit for Newly Established Industrial Undertaking u/s 65D	9318				
Tax Credit for Investment in Plant and Machinery by Existing Company u/s 65E	9319				
Tax Credit u/s 103	9320				
Tax Credit for Trust / Welfare Institution / Non-Profit Organization u/s 100C	9323				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

- Property
- Business
- Capital Assets
- Other Sources
- Foreign Sources / Agriculture
- Tax Chargeable / Payments
  - Deductible Allowances
  - Tax Credits
  - Adjustable Tax
  - Final / Fixed / Minimum / Average / Relevant / Reduced Tax
  - Computations

Calculate

Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Action
Adjustable Tax	**640000**				
Import u/s 148 @5.5%	64010011				
Import u/s 148 @6%	64010012				
Profit on Debt u/s 151 from NSC / PO Deposits	64040001				
Profit on Debt u/s 151 from Bank Accounts / Deposits	64040002				
Profit on Debt u/s 151 from Government Securities	64040003				
Profit on Debt u/s 151 from Others	64040004				
Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident u/s 152(2)	64050007				
Profit on Debt to a Non-Resident u/s 152(2)	64050008				
Payment for Goods to a PE of a Non-Resident u/s 152(2A)(a) / Division II, Part III, 1st Schedule	64050009				
Payment for Transport Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050010				
Payment for Other Services to a PE of a Non-Resident u/s 152(2A)(b) / Division II, Part III, 1st Schedule	64050011				
Payment for Contracts to a PE of a Non-Resident u/s 152(2A)(c) / Division II, Part III, 1st Schedule	64050012				
Payment for Goods u/s 153(1)(a) (ADJUSTABLE TAX ONLY)	64060000				
Rent of Property u/s 155	64080001				+
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				+
Value of Shares traded through a member of a Stock exchange u/s 233A (1)(a)	64120101				
Value of Shares traded through a member of a Stock exchange u/s 233A (1)(b)	64120102				
Value of Shares traded by a member of a Stock exchange u/s 233A (1)(c)	64120103				
Margin Financing, Margin Trading or Securities Lending u/s 233AA	64120201				
Goods Transport Public Vehicle Tax u/s 234	64130001				+
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				+
Purchase by Auction u/s 236A	64150101				
Domestic Air Ticket Charges u/s 236B	64150201				
Sale / Transfer of Immovable Property u/s 236C	64150301				
Functions / Gatherings Charges u/s 236D	64150401				
Certification of Foreign-Produced TV Plays / Serials u/s 236E	64150501				
Issuance / Renewal of License to Cable Opeartors / Electronic Media u/s 236F	64150601				
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				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

- Property
- Business
- Capital Assets
- Other Sources
- Foreign Sources / Agriculture
- Tax Chargeable / Payments

Deductible Allowances

Tax Credits

Adjustable Tax

Final / Fixed / Minimum / Average / Relevant / Reduced Tax

Computations

Calculate

Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Action
Final / Fixed / Minimum / Average / Relevant / Reduced Tax	**640001**				
Import u/s 148 @1%	64010052				
Import u/s 148 @2%	64010054				
Import u/s 148 @3%	64010056				
Import u/s 148 @4.5%	64010059				
Import u/s 148 @5.5%	64010061				
Import of Edible Oil u/s 148 @5.5%	64010161				
Import of Packing Material u/s 148 @5.5%	64010181				
Import of Edible Oil u/s 148 @8%	64010166				
Import of Packing Material u/s 148 @8%	64010186				
Dividend u/s 150 @7.5%	64030052				
Dividend u/s 150 @10%	64030053				
Dividend u/s 150 @12.5%	64030054				
Dividend u/s 150 @20%	64030057				
Dividend u/s 150 @25%	64030059				
Dividend to a Non-Resident covered under ADDT 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				
Profit on Debt u/s 152(2) / u/c (5A), Part II, 2nd Schedule	64050096				+
Royalty / Fee for Technical Services to a Non-Resident covered under ADDT	64050097				
Payment for Goods, Services, Contracts, Rent, etc. to a Non-Resident covered under ADDT	64050098				
Payment for Goods u/s 153(1)(a) @1%	64060052				
Payment for Goods u/s 153(1)(a) @1.5%	64060053				
Payment for Goods u/s 153(1)(a) @4%	64060058				

	Payment for Services u/s 153(1)(b) @1%	64060152				
	Payment for Services u/s 153(1)(b) @2%	64060154				
	Payment for Services u/s 153(1)(b) @8%	64060166				
	Receipts from Contracts u/s 153(1)(c) @7%	64060264				
	Fee for Export related Services u/s 153(2) @1%	64060352				
	Export Proceeds u/s 154(1) @1%	64070054				
	Foreign Indenting Commission u/s 154(2)	64070151				
	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	64090151				
	Brokerage / Commission u/s 233 @7.5%	64120065				
	Brokerage / Commission u/s 233 @12%	64120074				
	CNG Station Gas Bill u/s 234A	64130151				
	Electricity Bill of Commercial Consumer u/s 235	64140051				+
	Electricity Bill of Industrial Consumer u/s 235	64140052				+
	Issuance of Bonus Shares by Companies quoted on Stock Exchange u/s 236M	64151351				
	Issuance of Bonus Shares by Companies not quoted on Stock Exchange u/s 236N	64151451				
	Capital Gains on Immovable Property u/s 37(1A) @0%	64220051				
	Capital Gains on Immovable Property u/s 37(1A) @5%	64220053				
	Capital Gains on Immovable Property u/s 37(1A) @10%	64220055				
	Capital Gains on Securities u/s 37A @0%	64220151				
	Capital Gains on Securities u/s 37A @10%	64220155				

	Capital Gains on Securities u/s 37A @12.5%	64220156				
	Capital Gains on Securities u/r 6B, 4th Schedule @0%	64220251				
	Capital Gains on Securities u/r 6B, 4th Schedule @9%	64220255				
	Capital Gains on Securities u/r 6B, 4th Schedule @17.5%	64220258				
	Capital Gains on Securities u/r 6, 7th Schedule @12.5%	64220356				
	Fee for Services outside Pakistan u/c (3), Part II, 2nd Schedule	64310051				
	Receipts for Contracts outside Pakistan u/c (3), Part II, 2nd Schedule	64310052				
	Purchase of Locally Produced Edible Oil u/c (13C), Part II, 2nd Schedule	64310053				
	Fee for Carriage Services by Oil Tanker / Goods Transport Contractor u/c (43D) / (43E), Part IV, 2nd Schedule	64320051				
	Income of Hajj Group Operators u/c (72A), Part IV, 2nd Schedule	64320052				
	Receipts from Shipping Business u/c (21), Part II, 2nd Schedule	64310054				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

- Property
- Business
- Capital Assets
- Other Sources
- Foreign Sources / Agriculture
- Tax Chargeable / Payments

Deductible Allowances

Tax Credits

Adjustable Tax

Final / Fixed / Minimum / Average / Relevant / Reduced Tax

Computations

Calculate

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
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**				
Share of Partner Company in Income of AOP	**9011**				
Taxable Income	**9100**				
Tax Chargeable	**9200**				
Normal Income Tax	**920000**				
Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	**920100**				
Super Tax	**920700**				
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%	923160				
Accounting Profit / Tax Chargeable u/s 113C @17%	923173				
Difference of Minimum Tax Chargeable u/s 148(8) / 153(3)(b)	**923192**				
Difference of Minimum Tax Chargeable u/s 113	**923194**				
Difference of Alternate Corporate Tax u/s 113C	**923197**				
Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)	**923198**				
Share in Tax Paid on Taxed Income from AOP	**923200**				
Refund Adjustment of Other Year(s) against Demand of this Year	**92101**				
Withholding Income Tax	**9201**				
Advance Income Tax	**9202**				
Admitted Income Tax	**9203**				
Demanded Income Tax	**9204**				
Refundable Income Tax	**9210**				

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

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 | Verification | Payment | Attribute | Attachment | Bill

Calculate

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

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

Calculate

Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable
Import of Edible Oil u/s 148 @5.5%	64010161						
Import of Packing Material u/s 148 @5.5%	64010181						
Import of Edible Oil u/s 148 @8%	64010166						
Import of Packing Material u/s 148 @8%	64010186						
Payment for Services u/s 153(1)(b) @2%	64060154						
Payment for Services u/s 153(1)(b) @6%	64060162						

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

Calculate

Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)
Import u/s 148 @1%	64010052						
Import u/s 148 @2%	64010054						
Import u/s 148 @3%	64010056						
Import u/s 148 @4.5%	64010059						
Import u/s 148 @5.5%	64010061						
Payment for Goods u/s 153(1)(a) @1%	64060052						
Payment for Goods u/s 153(1)(a) @1.5%	64060053						
Payment for Goods u/s 153(1)(a) @4%	64060058						
Receipts from Contracts u/s 153(1)(c) @7%	64060264						
Fee for Export related Services u/s 153(2) @1%	64060352						
Export Proceeds u/s 154(1) @1%	64070054						
Foreign Indenting Commission u/s 154(2)	64070151						
Commission / Discount on petroleum products u/s 156A	64090151						
Brokerage / Commission u/s 233 @7.5%	64120065						
Brokerage / Commission u/s 233 @12%	64120074						

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

I, Enter Name , CNIC No. Enter CNIC No , as Self / Member of Association of Persons / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement u/s 115(4) are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.

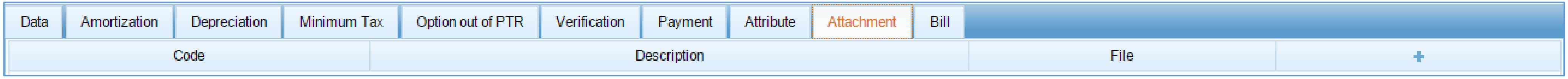
Verify CODE

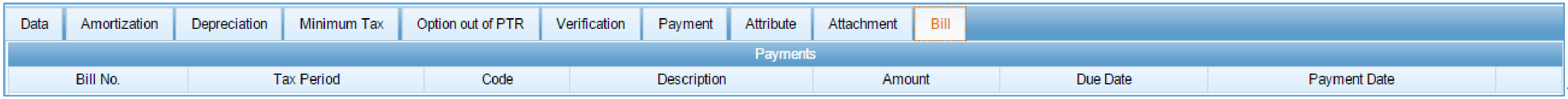
Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

CPR No.	Date	Amount Code	Description	Amount	Tax Year	+

Data | Amortization | Depreciation | Minimum Tax | Option out of PTR | Verification | Payment | Attribute | Attachment | Bill

Attributes	Value	Action
Person Status		+
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		
Special Tax Rate for Shipping Income		
Special Tax Rate for Exploration and Production of Petroleum Income		


Data
Amortization
Depreciation
Minimum Tax
Option out of PTR
Verification
Payment
Attribute
Attachment
Bill
Code
Description
File


Data
Amortization
Depreciation
Minimum Tax
Option out of PTR
Verification
Payment
Attribute
Attachment
Bill
Payments
Bill No.
Tax Period
Code
Description
Amount
Due Date
Payment Date
”

2. This notification shall be applicable for the tax year 2015.

[F.No.4(15)R&S/2015]

1/9/2015

(Shaheed Mehboob)
Secretary (IT-Budget)