

# INTERNAL REVENUE SERVICE INCOME TAX FORM FOR RETURN OF INCOME AND CLAIMS FOR ALLOWANCES AND RELIEFS



Form A

RETURNS FOR INCOME TAX YEAR 20......

Form No:

PART A: PERSONA	L PARTICULAR	S
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			ore during the TEAR EIGH	DED 31 <sup>51</sup> DEC	LEWIBER, 20		
			Please complete/fill this fo	orm in BLOCK/C	APITAL letters.		
Nam	e in full						
Surname First			ame		M	iddle name	
			Marital Status (Marrie		Others)	Date of B	rth: DD/MM/YYYY
Curre	ent Residential Address	S					
	F	louse/Plot No			Street		
					10/1004	<del></del> -	
Natio	Street Town/Area				LG/LCDA	0.14	State
	Nationality Occupation Contact Tel. No(s)						
				e-man_			
wam	ie and Address of Empl	byer/Business					
If an	v change in the above o	circumstances ha	ad occurred during or sir	nce the vear	ended 31 <sup>st</sup> D	ecember, 20	
			DDIMMIYYYY			MM/YYYY	
Dute	or arrivar in or acparte		Arrival		Departure		
Pacir	dence at 1 <sup>st</sup> January 20		ddress not a P.O. Box) _		•		
	arried, provide spouse (		duless flot a F.O. box) _				
	• • •					Data of Disth D	D.444400007
						_Date of Birth <u>D</u>	<del></del>
					Occupation _		
3. I	Employer's/Business' A	ddress					
	Full name of Children	Dates of Birth	Name and Address of education	ational establis	hment	Child's income in his	s or her own right ( <del>N</del> )
PART	T B: STATEMENT OF IN	COME FOR THE Y	YEAR ENDED 31 <sup>ST</sup> DECEN	MBER, 20			
	FB: STATEMENT OF INC		YEAR ENDED 31 <sup>ST</sup> DECEN	No			been acquired or have ceas
i) -		on, Vocation etc.	N	No dui	ring this year end		been acquired or have ceas O Annex particulars w
i) -	Trade, Business, Professi	on, Vocation etc.	N	No dui dat	ring this year end te.	ded 31 <sup>st</sup> December, 2	0 Annex particulars w
i) - ii) 1	Trade, Business, Profession Annex copies of Accounts for	on, Vocation etc.	N	No dui dat	ring this year end te.	ded 31 <sup>st</sup> December, 2	O Annex particulars wanies Other Dividends
i) -	Trade, Business, Profession Annex copies of Accounts for Employment: Salary Commissions, Bonuses etc	on, Vocation etc. the Year Ended 31 <sup>st</sup> L	N December 20 N	No dui dat	ring this year end te. Dividends from	m Nigerian Compa	OAnnex particulars wanies Other Dividends  H
(i)	Trade, Business, Profession  Annex copies of Accounts for  Employment:  Salary  Commissions, Bonuses etcal	on, Vocation etc. the Year Ended 31 <sup>st</sup> L	N	No dui dat (v)	ring this year end te. Dividends from M. (Enter the gross	ded 31 <sup>st</sup> December, 2	anies Other Dividends  N
(i)	Trade, Business, Profession Annex copies of Accounts for Employment: Salary Commissions, Bonuses etc Allowances (Annex details of each allowo	on, Vocation etc. the Year Ended 31 <sup>st</sup> L	N  Pecember 20  N  N  National of the state of the	No dui dat (v)	ring this year end te. Dividends from M (Enter the gross Interest	ded 31 <sup>st</sup> December, 2 m Nigerian Compa s Amount before ded	anies Other Dividends H  uction of tax.)
i) -	Trade, Business, Profession  Annex copies of Accounts for  Employment:  Salary  Commissions, Bonuses etca  Allowances  (Annex details of each allowanes)  Pension From	on, Vocation etc. the Year Ended 31 <sup>st</sup> L	N  Pecember 20  N  N  half)	No dui dat (v)	ring this year end te. Dividends from M (Enter the gross Interest	ded 31 <sup>st</sup> December, 2 m <b>Nigerian Comp</b> a s Amount before ded ving details of each s	anies Other Dividends  N
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a.									
	1. As at January, 20  2. Changes during the year  3. Length of stay								
		Tenant Other					<del></del>		
b									
c.									
d.		s of Owner of Premi							
e.		ype							
f.		 loyer							
g. h.		bursed by you			Juation		<b></b>		
i.		ic Servants (e.g. Mai			Cooks Steward	Cleaners e			
•	Name	ie servants (e.g. man	Residential Addre						
Note: D	lease asterisk those naid t	for by your employer or a	senarate entity anart	rom self and anne					
Note. r	ieuse usterisk tilose pulu j	or by your employer or a	separate entity apart j	rom sey, und unite	x the details.				
j.	Vehicle(s)								
		DD/MM/YYYY Cost N.							
		DD/MM/YYYY Cost N.:  those paid for by your emp					ear		
			oloyer of a separate en	ary upart from sen	, una unnex the det	uns.			
	D: Other mandatory		1 2 () (1)						
		e a share compensations			)CA\ 2. (Voc/No\	h/:) Did vo	u maka anu		
D.		ntary contributions to the RSA in the year?:		ings Account (F	(SA) ?: (Yes/No)	b(i) Dia you	л птаке апу		
PΔRT		EDS NOT BE COMPLE		ILS OF BALANCI	F SHEET IS SURM	NTTFD (See I	PART R (i)\		
			Assets as at 31 <sup>st</sup> D				,,,,,		
1	Tangible Immove		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						
	Tangible illilloved	bic i roperties		Cost o			of		
	Houses/Farmland	Locality	ality Date Building				and ( <del>N</del> ) Construction/Acquisition		
			Completed/Acquire	d ( <del>4</del> )			( <del>M</del> )		
PART	F: CLAIM FOR CAPITA	AL ALLOWANCES, REI	LIEF ON INTEREST	ON LOAN FOR I	MORTGAGE				
	•						er the fifth Schedule to		
		ax Act No. 104 of 199	3 (as amended) in	respect of asse	ts used for the p	urpose of ea	irning any of the		
	come returned in PA		a loans for develor	ing an owner-o	ccunied resident	tial house ar	mongst others provide;		
2. IV		ement (annex an ackno	•	•	•	-	• •		
b.		lace of residence (not o	-				,		
PART	G: ALLOWANCES FOR	R LIFE ASSURANCE, G	RATUITIES, NHIS A	AND PENSION C	ONTRIBUTION (	100% of sun	n naid)		
	ne of Company (Insu		r on Life of Self		paid on death,		ims PAID during the		
	/Employer/HMO/PF/		r Spouse		excluding any bonus or		year ended 31 <sup>st</sup> December,		
	. , , - ,,		5. Spouse		additional benefit ( <del>N</del> )		20 (To the nearest N)		
					• •		· ·		
						1	-		

PART C: Benefits-in-kind: Mandatory disclosure on accommodation

Note: CERTIFICATE/RECEIPT AS EVIDENCE OF PAYMENT MUST BE ATTACHED

#### **PENALTY FOR DEFAULT**

Please note that in accordance with the relevant laws, making false statements and returns or unlawful refusal/neglect to pay accurate tax will attract fine or imprisonment or both.

## **DECLARATION WHICH MUST BE COMPLETED AND SIGNED**

I, hereby declare that information	supplied in this form to the best of my knowledge an
belief contains correct and complete statement of the amount of incon	ne from all sources. I understand that I may have to pa
financial penalties and face prosecution if I give false information.	
Given under my hand, this Day of 20	
	(Signature/Thumb print of Returnee)

## **GUIDE TO COMPLETING TAX FORM A**

## General

- > Before completing this Form, you should carefully read the entire form and the guide notes or have same explained to you.
- Complete/Fill this Form with BLOCK/CAPITAL/UPPER CASE LETTERS ONLY.
- > Taxpayers filing for Self-Assessment MUST attach a financial statement for the year ended.
- > "Returns for Income Tax Year..." relate to the current Year i.e. if filing is being done in 2016, you are to fill in 2016. PART A -

## **PART A - PERSONAL PARTICULARS**

- The applicable year end to be specified is the preceding year to the year of return i.e if the "Returns for Income Tax Year" is **2016** the applicable year ended would be "... year ended 31<sup>st</sup> December, **2015**".
- Please specify Title if 'Other'.
- Please specify Marital Status if 'Other'.
- All addresses should be in full as P.O. Box numbers are not accepted.
- Employer/Business should state 'self-employed' with the name of Business if applicable.

## PART B: STATEMENT OF INCOME FOR THE YEAR ENDED

- ➤ Income stated in the sub section (i) (iv) are earned income while sub section (v) (viii) are investment income.
- The addition of the aggregate earned income (X) and aggregate investment income (Y) amounts to the total income for the stated year.

# PART C: MANDATORY DISCLOSURE ON ACCOMMODATION

- If the place of residence changes from the stated address in No 1, state the new address in No 2.
- Length of stay is the number of months the employee has occupied the accommodation
- Accommodation type should state if it is a hotel room, bungalow, duplex, apartment/flat etc.
- Rent paid is the gross amount.
- Salaries, wages or Allowances paid to domestic staff by employer should be asterisked (\*).
- Any Benefit paid for by the employer or a separate entity apart from self in this section should be asterisked (\*) with details of the separate entity (Name, Contact telephone, address and relationship) attached.

## PART D: OTHER MANDATORY DISCLOSURES

> Share options: Provide details for any award or option. Kindly provide details for the award or option. Please confirm if it was indicated in previously filed returns. Kindly attach details.

# PART E: THIS PORTION NEEDS NOT BE COMPLETED WHERE DETAILS OF BALANCE SHEET IS SUBMITTED

> This section is to be completed only if the book of accounts is not attached as stated in PART B

## PART F: CLAIM FOR CAPITAL ALLOWANCES AND RELIEF ON INTEREST ON LOAN FOR MORTGAGE

- Approved capital allowances claim is to be attached.
- All relevant documents to prove the interest paid on loans for developing an owner-occupied residential house for the year ended should be provided and the approved relief would be enjoyed in the following year.

## PART G: ALLOWANCES FOR LIFE ASSURANCE, GRATUITIES, NHIS AND PENSION CONTRIBUTION

- > Certificate/receipts for all premium paid within the period should be attached.
- Confirmation letter/certificate from the insurance company on the premium paid for the year with a split between savings and insurance should be attached.