

**PERSONAL INCOME TAX FORM  
FOR RETURN OF INCOME AND  
CLAIMS FOR ALLOWANCES AND RELIEFS**

20 \_\_\_\_\_

To
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Please quote File No..... In any communication
<u>Tax Office</u>

**INCOME TAX YEAR 20\_\_\_\_\_ DATE OF ISSUE \_\_\_\_\_**  
**PURSUANT TO the provisions of the Personal Income Tax Act, CAP P8 LFN 2011, TAKE NOTICE that you are hereby required:**

- (1) to prepare, in parts B and C of this form, a true and complete statement of the amount of your income, from EACH and EVERY source, ACCRUING in, DERIVED from, BROUGHT into, or RECEIVED in NIGERIA, during the YEAR ENDED 31st DECEMBER, 20\_\_\_\_\_, computed in accordance with the provision of the Personal Income Tax Act CAP P8 LFN 2011 and any rules or regulations made there under:
- (2) to prepare in parts . A.B.C.D. And E of this form, a true and complete statement of the particulars, required in and for such parts:
- (3) to complete and sign the DECLARATION at the end of this form and
- (4) to deliver this form, within thirty days from the commencement of every year of assessment to the relevant Tax Office, failing which Best of Judgement assessment will be applied.

Requirements (2), (3) and (4) must be complied with even if there is no income for the purpose of part B of this form.

Before completing this form you should read carefully through the whole form and the explanatory notes, where necessary. If you require any further information you are invited to write, or call at the address that the form would be returned to.

There are provisions under Section 86-89 of Personal Income Tax Act, CAP P8 LFN 2011 for penalties for Neglecting to make a return on for making an untrue return.

**TAX OFFICE ADDRESS**

**PART A PERSONAL PARTICULARS**

Applicable during the YEAR ENDED 31st DECEMBER 20\_\_\_\_\_

Name in full (Surname first) \_\_\_\_\_

State whether Mr./Mrs/Miss \_\_\_\_\_

Nationality \_\_\_\_\_

Address of business or Employment \_\_\_\_\_

Residential Address \_\_\_\_\_

Occupation \_\_\_\_\_

Landlord's Name \_\_\_\_\_

Landlord's Address \_\_\_\_\_

Amount paid \_\_\_\_\_

Name and Address of employer (if any) \_\_\_\_\_

If any change in the above circumstance had occurred during of since the year ENDED 31st DECEMBER 20\_\_\_\_\_ give particulars and dates \_\_\_\_\_

Date of arrival in or departure from Nigeria \_\_\_\_\_

Residence as at 1st \_\_\_\_\_

(Give full address-not P.O.Box No)

**PART B**

**STATEMENT OF INCOME OF THE YEAR ENDED 31st DECEMBER, 20**

**EACH SECTION OF THIS part should be completed**

**OF YOU HAVE NO SUCH INCOME WRITE**

**"NONE" AGAINST THE ITEM IN QUESTION**

**SECTIONS:**

**SOURCES OF INCOME**

(1)	<b>Profit from, Trade, Business, Profession or Vocation (specify) _____ (Attach Accounts)</b>	
(2)	<b>Employment Incomes</b>	
	(i) Basic Salary	
	(ii) Housing/Accommodation allowance	
	(iii) Transportation allowance	
	(iv) Utility allowance	
	(v) Meal subsidy	
	(vi) Entertainment allowance	
	(vii) Domestic staff emolument	
	(viii) Vehicle Maintenance and fueling allowance	
	(ix) Hardship/hazard allowance	
	(x) Constituency allowance	
	(xi) Wardrobe allowance	
	(xii) Call duty allowance	
	(xiii) Inducement allowance	
	(xiv) Education allowance	
	(xv) Sitting allowance	
	(xvi) Furniture allowance	
	(xvii) Leave allowance	
	(xviii) Responsibility allowance	
	(xix) Acting allowance	
	(xx) Overtime allowance	
	(xxi) Bonuses	
	(xxii) Commissions	
	(xxiii) Research/Teaching allowance	
	(xxiv) Clinical supplementation allowance	
	(xxv) Security allowance	
	(xxvi) Rural allowance	
	(xxvii) Personal Assistant(s) emolument	
	(xxviii) Other allowances (whichever name called)	
	<i>Please list or attach additional list if the space is not enough</i>	
	<b>Sub Total C/f</b>	
	<b>Sub Total B/f</b>	
(3)	Rent (gross)	
(4)	Dividends (gross)	
(5)	Interest (gross)	
(6)	Directors fees (gross)	
(7)	Pension/Annuity (annex list) (gross)	
(8)	Discounts	
(9)	Incomes received in or brought into Nigeria from sources outside Nigeria <i>(Please list or attach additional space provided is not enough)</i>	
	<b>Gross Income</b>	
(10)	<b>Exemptions:</b>	
	- Pension/Gratuity	
	- Subscriptions	
	- Contributions to retirement benefit scheme	
	<b>Total Exemptions</b>	
	<b>Gross Taxable Income</b>	

**PART A**

**THIS PORTION NEEDS NOT BE COMPLETED WHERE DETAILED  
BALANCE SHEETS IS SUBMITTED**

**Assets and Liability as at 31/12/.....**

**(a) Assets - Tangible and Immovable Properties**

**1 Houses**

Locality	Date Building Completed	Land N	Cost of Construction/ Acquisition
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			

**2. Land**

Locality	Date Acquired	Cost N
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		

**3. Farmland**

Locality	Date Acquired	Cost N
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		

**PART C (3)**

14. Farmlands	Locality	Date Acquired	Cost ₦
(1)			
(2)			
(3)			
(4)			
(5)			

**4. Tangible Movable Assets**

	Locality	Date of Acquisition	Description	Amount
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

**5. Liabilities      Loan and Interest**

Amount of debt and rate of interest	Purpose for which money was borrowed	Amount of Interest paid and tax deducted in the year ended 31st December, 20.....		Security for debt	Lenders' name and address
		Interest paid	Tax deducted		
N    K    %		N            K	N            K		

**PART D**

**CLAIMS FOR CAPITAL ALLOWANCES**

Do you claim Capital Allowances under the fifth schedule of the Personal Income Tax CAP 18 ITN 2011 in respect of assets used for the purpose of earning any of the Income returned in part B.....

(Yes/No) if yes, annex a statement showing full particulars of your claim.

6. Details about Children

S/N	Name	Address	Age	Occupation/Institution
(i)				
(ii)				
(iii)				
(iv)				

7. Life Insurance - Self/Spouse

S/N	Insurance Company	Premium paid	Sum insured	Policy No.
(i)				
(ii)				

8. Disability claim

(i) Are you disabled? Yes/No

(ii) If yes, state

Nature of disability.....

**PART E DECLARATION WHICH MUST BE COMPLETED AND SIGNED**

I .....hereby declare that Parts B & C of this form contain a true and correct statement of my income, in respect of all sources, accruing in, derived from, brought into and received in Nigeria and of my assets both movable and immovable to the best of my knowledge, judgement and belief in accordance with the provisions of the Personal Income Tax Decree CAP P8 LFN 2011, and of any rules made there under, and that deductions and exemptions claimed by me in Part B of this form have been certified correct. I further declare that the particulars given by me in Part A, D, and E of this form and in any Accounts or lists, etc., Annexed by me to the form, are true and complete.

Given under my hand this.....Day of.....20.....

.....  
(Signature)

Present Private Address: .....

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