

For Office Use

Serial No. of Return Register FORM OF RETURN OF INCOME

Volume No. of Return Register FOR NATURAL PERSON

Date of Return Submission

1. Name of the Taxpayer:

2. National ID No. / Passport No. (if No NID) :

3. TIN: - -

4. (a) Circle: (b) Taxes Zone:

5. Assessment Year: 6. Residential Status: Resident ☐ / Non-resident ☐

7. Taxpayer's Status: Individual ☐ Firm ☐ Hindu Undivided Family ☐ Others ☐

8. Tick on the box for getting special benefit):

A gazette war-wounded freedom fighter ☐ Female ☐ Third gender ☐

Disable person ☐ Aged 65 years or more ☐ A parent of a person with disability ☐

9. Date of Birth (DD MM YYYY)

10. Wife/Husband's Name :

TIN (if spouse is a Taxpayer):

11. Address :
.....

Telephone: Mobile: e-mail:

12. If employed, employer's name (latest employer's name in case of multiple employment):

.....
.....

13. (a) Name of organisation:

(b) Business Identification number (BIN):

14. Name and TIN of Partners / Members in case of Firm / Association of Persons:

.....
.....
.....

IT-11GA (2023)

Statement of Income and Tax during the Income Year ended on

Name of the Taxpayer:

TIN:

Particulars of Income Amount in Taka

1. Income from Employment (annex Schedule 1)
2. Income from Rent (annex Schedule 2)
3. Income from Agriculture (annex Schedule 3)
4. Income from Business (annex Schedule 4)
5. Income from Capital Gain
6. Income from Financial Assets
(Bank Interest, Dividend, Securities Profit etc)
7. Income from Other Sources
(Royalty, License Fees, Honorarium, Govt Incentive etc.)
8. Share of Income from Firm or AoP
9. Income of Minor or Spouse (if not Taxpayer)
10. Taxable Income from Abroad
11. Total Income (Aggregate of Serial 1 to 10)

Tax Computation

Amount in Taka

12. Gross Tax on Taxable Income
13. Tax Rebate (annex Schedule 5)
14. Net Tax after Rebate (12 – 13)
15. Minimum Tax
16. Tax Payable (Higher of 14 and 15)
17. (a) Net Wealth Surcharge (if applicable)
(b) Environmental Surcharge (if applicable)
18. Delay Interest, Penalty or any other amount
Under Income Tax Act (if any)
19. Total Amount Payable (16 + 17 + 18)

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Particulars of Tax Payment Amount in Taka

20. Tax Deducted or Collected at Source (attach proof)
21. Advance Tax paid (attach proof)
22. Adjustment of Tax Refund {mention assessment year(s) of refund}
23. Tax Paid with this Return
24. Total Tax Paid and Adjusted (20 + 21 + 22 + 23)
25. Excess Payment (24 – 19)
26. Tax Exempted / Tax Free Income (attach proof)

List of Documents Furnished with this Return

Verification

I father / husband TIN:
..... solemnly declare that to the best of my knowledge and belief the information given
in this return and statements and documents annexed herewith is correct and complete.

Place:

Date :

Signature

(Name in block letters)

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Schedule 1

Particulars of Income from Employment

a. This part is applicable for employees receiving salary under government pay scale.

Name of the Taxpayer: TIN

Particulars Total

Amount (Taka)

Exempted

Amount (Taka)

Taxable

Amount (Taka)

1. Basic pay

2. Arrear Pay (if not included in taxable income earlier)

3. Special allowance

4. House Rent allowance

5. Medical allowance

6. Conveyance allowance

7. Festival allowance

8. Support Staff allowance

9. Leave allowance

10. Honorarium / Reward

11. Overtime allowances

12. Bangla Noboborsho allowances

13. Interest accrued on Provident Fund

14. Lump Grant

15. Gratuity

16. Others, if any (provide detail)

17. Total

b. This part is applicable for employees other than employees receiving salary under government pay scale.

Name of the Taxpayer: TIN

Particulars Income (Taka) Income (Taka)

1. Basic pay
2. Allowances
3. Advance / Arrear Salary
4. Gratuity, Annuity, Pension or similar benefit
5. Perquisites
6. Receipt in lieu of or in addition to Salary or Wages
7. Income from Employee's Share Scheme
8. Accommodation Facility
9. Transport Facility
10. Any other Facility provided by Employer
11. Employer's Contribution to Recognised Provident Fund
12. Others, if any (provide detail)
13. Total Salary Received (aggregate of 1 to 12)
14. Exempted Amount (as per Part 1 of 6th Schedule)
15. Total Income from Salary (13 – 14)

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Schedule-2

(Particulars of Income from Rent)

Name of the Taxpayer: TIN

Location, description
and ownership
proportion of property

Total Rental Income Computation

Amount

(Taka)

Amount

(Taka)

1. Rent Received or Annual Value (whichever is higher)
2. Advance Rent Received
3. Value of any Benefit in addition to 1 & 2
4. Adjusted Advance Rent
5. Vacancy Allowance
6. Total Rental Value (1 + 2 + 3 – 4 – 5)
7. Allowable Deduction:
 - (a) Repair, Collection etc.
 - (b) Municipal or Local Tax
 - (c) Land Revenue
 - (d) Interest Paid on Loan / Mortgage / Capital Charge
 - (e) Insurance Premium Paid
 - (f) Others, if any
8. Total Admissible Deduction
9. Net Income (6 – 8)

10. Taxpayer's Share, if applicable

Schedule-3

(Particulars of Income from Agriculture)

Name of the Taxpayer: TIN

Nature of Agriculture:

Summary of Income Amount in Taka

1. Sales / Turnover / Receipt
2. Gross Profit
3. General Expenses, Selling Expenses, Land Revenue, Rates, Loan Interest, Insurance Premium and Other Expenses

4. Net Profit (2 – 3)

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Schedule-4

(Particulars of Income from Business)

Name of the Taxpayer: TIN

Name of Business:

Nature of Business:

Address of Business:

Summary of Income Amount in Taka

1. Sales / Turnover / Receipt
2. Gross Profit
3. General, Administrative, Selling and Other Expenses
4. Bad Debt Expense
5. Net Profit (2 – 3)

Summary of Balance Sheet Amount in Taka

6. Cash and Bank Balance
7. Inventory
8. Fixed Assets
9. Other Assets
10. Total Assets (6 + 7 + 8 + 9)
11. Opening Capital
12. Net Profit
13. Drawing during the Income Year
14. Closing Capital (11 + 12 – 13)
15. Liabilities
16. Total Capital & Liabilities (14 + 15)

Schedule-5

(Particulars of Investment Tax Credit)

Name of the Taxpayer: TIN

Particulars of Rebutable Investment

Summary of Income Amount in Taka

1. Life Insurance Premium or Contractual Deferred Annuity Paid in Bangladesh
2. Contribution to Deposit Pension Scheme
3. Investment in Government Securities, Unit Certificate, Mutual Fund, ETF or Joint Investment Scheme Unit Certificate

4. Investment in Securities listed with Approved Stock Exchange
5. Contribution to Provident Fund to which Provident Fund Act, 1925 applies
6. Self & Employer's Contribution to Recognised Provident Fund
7. Contribution to Super Annuation Fund
8. Contribution to Benevolent Fund / Group Insurance Premium
9. Contribution to Zakat Fund
10. Others, if any (provide detail)
11. Total Investment (aggregate of 1 to 10)
12. Amount of Tax Rebate

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IT- 10 BB (2023)

Statement of Expenses Relating to Lifestyle
(For Natural Person)

Name of the Taxpayer: TIN

Serial

No.

Particulars of Expenditure Amount of Taka Comments

1. Personal and family fooding, clothing and other essentials
2. Housing Expense
3. Personal Transport Expense
4. Utility Expense (Electricity, Gas, Water, Telephone, Mobile, Internet etc. Bills)

5. Education Expense

6. Personal Expense for Local and Foreign Travel, Vacation etc.

7. Festival and Other Special Expense

8. Ta Deducted / Collected at Source (with TS on Profit of Sanchahypatra) and Tax & Surcharge Paid based on Tax Return of Last Year)

9. Interest Paid on Personal Loan Received from Institution & Other Source

Total:

Verification

I solemnly declare that to the best of my knowledge and belief the information given in this IT-10BB (2023) is correct and complete.

Name & signature of the Taxpayer

Date

Statement of Assets, Liabilities and Expenses (as on)

To Whom It May Concern

■ All Public Servants.

■ If the amount of Total Asset at home and abroad exceeds Taka 40,00,000.

■ The amount of Total Asset does not exceed 40,00,000 but owns a Motor Car in any time or Invested in any House Popery or Apartment within the City Corporation area or Owns Assets outside Bangla desh or being a Shareholder Director of a Company.

■ Every Non -Bangladeshi and Non -Resident Bangladesh Natural Person shall submit the statement only in respect of Assets Located in Bangladesh.

Name of the Taxpayer: TIN

1. Sources of Fund: Amount (Tk) Amount (Tk)

(a) Total Income Shown in Return (Sl. No. 11 of Statement of Total Income)

(b) Tax Exempted Income (Pls see Instruction Page)

(c) Receipt of Gift and Others

Total Source of Fund:

2. Net Wealth as on Last Date of Previous Income Year

3. Sum of Source of Fund and Previous Year's Net Wealth (2 +3)

4.

(a) Expense relating to Lifestyle (as per IT-10BB)

(b) Gift / Expenses / Loss Not Mentioned in IT-10BB

Total Expense and Loss:

5. Net Wealth at the Last Date of this Financial Year (3 – 4)

6. Personal Liabilities Outside Bangladesh

(a) Institutional Liabilities

(b) Non-Institutional Liabilities

(c) Other Liabilities

Total Liabilities Outside Bangladesh:

7. Gross Wealth (5 + 6)

8. Particulars of Assets (if needed attach separate sheet)

(a) Total Asset of Business

Less: Business Liabilities (Institutional & Non-Institutional)

(b) Director's Shareholdings in the Companies

(c) Business Capital of Partnership Firm

(d) Non-Agricultural Property / land / House Property

(Acquisition / Cost Value with Legal Expense / Acquired Price / Building Cost / Investment)

Location and Description of Non-Agricultural Property
(use separate sheet if needed)

(e) Agricultural Property

(Acquisition / Cost Value with Legal Expense)

Location and Description of Non-Agricultural Property
(use separate sheet if needed)

(f) Financial Assets:

(i) Share / Debenture / Bond / Securities / Unit Certificate etc.

- (ii) Sanchaypatra / Deposit Pension Scheme
 - (iii) Loan Given (Mention Name & NID of Loan Receiver)
 - (iv) Savings Deposit / Term Deposit
 - (v) Provident Fund or Other Fund (if any)
 - (vi) Other Investment
- Total Financial Assets:

IT-10B (2023)

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- (g) Motor Vehicle(s)
(Cost Value including Registration Expense)
(Mention Type and Registration Number of Motor Vehicle)

- (h) Ornaments (Mention Quantity)
- (i) Furniture and Electronic Items
- (j) Other Assets (Except Assets Mentioned in Sl. k)
- (k) Cash in Hand and Fund Outside Business
- (i) Bank Balance
- (ii) Cash in Hand
- (iii) Others

Total Cash in Hand and Fund Outside Business:

9. Asset Outside Bangladesh

10. Total Assets in Bangladesh and Outside Bangladesh (8 + 9)

Verification

I solemnly declare that to the best of my knowledge and belief the information given in this IT-10B (2023) is correct and complete.

Name & Signature of the Taxpayer

Date

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Instructions to fill up the Return Form

Instructions:

- (1) This Return of Income shall be Signed and Verified by the Taxpayer or his Authorised Representative as prescribed in the Income Tax Act, 2023.
- (2) Enclose where applicable:
 - (a) Salary statement for salary; Bank statement for interest; Certificate for interest on savings instruments; Rent agreement, receipts of municipal tax & land revenue, statement of house property loan interest, insurance premium for house property income; Statement of Professional income as per IT Rule -8; Copy of assessment/ income statement & balance sheet for partnership income; Documents of capital gain; Dividend warrant for dividend income; Statement of other income; Documents in support of investments in savings certificates, LIP, DPS, Zakat, stock/share etc.
 - (b) Depreciation Chart claiming depreciation as per the Income Tax Act, 2023;
 - (d) Computation of Income according to the Income Tax Act, 2023.

(3) Enclose Separate Statement for:

(a) any income of the spouse of the Taxpayer (if she/he is not an Taxpayer), minor children and dependent;

(b) Tax exempted / Tax free Income.

(c) Income Exempted from Tax declared under Part 1 of the Sixth S schedule of the Income Tax Act, 2023.

(4) Documents furnished to support the declaration should be signed by the Taxpayer or his/her authorized representative.

(5) Furnish the following information:

(a) Name, address & TIN of the partners if the Taxpayer is a firm;

(b) Name of firm, address & TIN if the Taxpayer is a partner;

(c) Name of the company, address & TIN if the Taxpayer is a director.

(6) Assets and liabilities of self, spouse (if she/he is not an Taxpayer), minor children and dependant(s) to be shown in the IT-10B(2023).

(7) Signature is mandatory for all Taxpayer or his / her authorized representative.

(8) For Natural Person, signature is also mandatory in IT-10B(2023) & IT-10BB(2023).

(9) If needed, please use separate sheet.

Government of the People's Republic of Bangladesh
National Board of Revenue
(Income Tax Office)

Acknowledgement Receipt / Certificate of Return of Income

Assessment Year :

Name of the Taxpayer :
NID / Passport No (if No NID) :
TIN:

Circle: Taxes Zone:

Total Income Shown : Tk
Total Tax Paid : Tk

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Seal of Tax Office Signature and Seal of the Official Receiving the Return