

**APPENDIX 2**

**INDIVIDUAL ANNUAL TAX RETURN FORM  
[Name of State] Internal Revenue Service)**

This form is issued pursuant to Section 13 of the Nigeria Tax Administration Act 2025 (NTAA) and is to be completed by taxable individuals for the relevant Year of Assessment (YOA).

**PART A: TAXPAYER IDENTIFICATION DETAILS**

1. Full Name (Surname First): \_\_\_\_\_
2. Taxpayer Identification (TAX ID): \_\_\_\_\_
3. Residential Address: \_\_\_\_\_
4. City/Town: \_\_\_\_\_ State: \_\_\_\_\_
5. Phone Number: \_\_\_\_\_ Email Address: \_\_\_\_\_
6. Employment Status (Tick all that applies):  Employed  Self-Employed  Unemployed  Retired

**PART B: GENERAL INFORMATION**

1. Year of Assessment (YOA): \_\_\_\_\_
2. Date of Filing: \_\_\_\_ / \_\_\_\_ / \_\_\_\_\_
3. Mode of Filing:  Self  Agent
4. Tax Office / Tax Station: \_\_\_\_\_

**PART C: EMPLOYMENT AND INCOME DETAILS**

C1. Employment Information (if applicable)

1. Employer's Name: \_\_\_\_\_
2. Employer's Address: \_\_\_\_\_
3. Nature of Employment: \_\_\_\_\_

C2. Self-Employment Information (if applicable)

1. Business/Trade Name: \_\_\_\_\_
2. Business/Trade Address: \_\_\_\_\_
3. Nature of Business/Trade: \_\_\_\_\_

C3. Income Sources (Tick as applicable)

- Employment Income
- Business/Trade/Profession
- Rental Income
- Interest Income
- Dividend Income
- Digital/Virtual Assets Income
- Other Income (Specify): \_\_\_\_\_

**PART D: STATEMENT OF INCOME (ANNUAL)**

Description	Amount (₦)
Gross Employment Income (Salary, Allowances, Benefits-in-Kind etc)	_____
Net Income from Business/Professional (Complete Schedule X)	_____
Rental Income (Complete Schedule Y)	_____
Income from investing activities (dividends, interest, royalty etc)	_____
Capital gains from the disposal of chargeable assets (Complete Schedule M)	_____
Profits or income from any other source (Complete Schedule Q)	_____

Description	Amount (₦)
<b>Taxable Income</b>	<u>                    </u>

**PART E: ALLOWABLE DEDUCTIONS & RELIEFS**

E1. Total Deductions (Capital Allowance, Incurred Losses, Income Exempted from Tax and Income that has been deducted as final tax)	Amount (₦)
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- i.
- ii.

**E2. Eligible Deductions**

Description	
Pension Contribution	<u>                    </u>
National Housing Fund (NHF) Contribution	<u>                    </u>
National Health Insurance Scheme (NHIS) Contribution	<u>                    </u>
Life Assurance Premium (Self and/or Spouse)	<u>                    </u>
Interest on Loans for Developing an Owner-Occupied Residential House	<u>                    </u>
Rent Relief	<u>                    </u>
<b>Total Eligible Deductions</b>	<u>                    </u>

**PART F: CHARGEABLE INCOME COMPUTATION**

Description	Amount (₦)
Taxable Income (From Part D)	<u>                    </u>
Less: Total deductions (From Part E1)	<u>                    </u>
Total Income	<u>                    </u>
Less: Total Eligible Deductions (From Part E2)	<u>                    </u>
<b>Chargeable Income</b>	<u>                    </u>

**PART G: TAX COMPUTATION (NTA RATES)**

Tax Band	Rate	Tax Due (₦)
First N800,000	0%	<u>                    </u>
Next N2,200,000	15%	<u>                    </u>
Next N9,000,000	18%	<u>                    </u>
Next N13,000,000	21%	<u>                    </u>
Next N25,000,000	23%	<u>                    </u>
Above N50,000,000	25%	<u>                    </u>
<b>Total Personal Income Tax Due</b>		<u>                    </u>

**PART H: TAX CREDITS**

Description	Amount (₦)
PAYE Deducted (If any)	<u>                    </u>
Withholding Tax Credit (provide evidence)	<u>                    </u>
Others	<u>                    </u>
<b>Total Tax Credits</b>	<u>                    </u>

**PART I: NET TAX POSITION**

Description	Amount (₦)
Total Tax Due (Part G)	<u>                    </u>

Description

Amount (₦)

Less: Total Tax Credits (Part H)

**Tax Payable / (Refund Due)**

Tax Payable  Refund Due

\_\_\_\_\_

\_\_\_\_\_

**PART J: DECLARATION**

I, \_\_\_\_\_, hereby declare that the information provided in this Return is true, correct, and complete to the best of my knowledge. I understand that any false declaration, misrepresentation or omission is an offence under the Nigeria Tax Administration Act 2025.

**Taxpayer's Signature:** \_\_\_\_\_

**Date:** \_\_\_\_ / \_\_\_\_ / \_\_\_\_

**PART K: FOR OFFICIAL USE ONLY**

1. **Return Reviewed By:** \_\_\_\_\_
2. **Assessment Reference No.:** \_\_\_\_\_
3. **Date of Assessment:** \_\_\_\_ / \_\_\_\_ / \_\_\_\_
4. **Amount Assessed (₦):** \_\_\_\_\_
5. **Remarks:** \_\_\_\_\_

**Authorized Officer's Name & Signature:** \_\_\_\_\_

**Official Stamp & Date**