



KOGI STATE GOVERNMENT 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: PERSONAL PARTICULARS

Applicable during the YEAR ENDED 31ST DECEMBER, 20__
Please complete/fill this form in BLOCK/CAPITAL letters.

UTIN No: _____

Name in Full
SURNAME FIRST NAME MIDDLE NAME

Title (Mr./Mrs./Ms./Others) Marital Status (Married / Single / Others) Date of Birth

Current Residential Address

HOUSE/PLOT NO STREET

TOWN/AREA LG/LCDA STATE

Nationality Occupation

Contact Tel. No(s) e-mail

Name and Address of Employer/Business

HOUSE/PLOT NO STREET

TOWN/AREA LG/LCDA STATE

If any change in the above circumstances and occurred during or since the year ended 31st December 20__

Give particulars and dates:
Name of Employee:

Date of arrival in or departure from Nigeria Arrival Departure

Residence at 1st January 20__ (Give full address not a P.O. Box)
Address of Employee:

Type of Building occupied at the current residential address (Apartment, Town House, Standalone House, etc)

If the accommodation is not owner occupier, state
Annual Rent Name of Owner

Address of Owner Phone No:

If married

Name of Spouse in Full Date of Birth

Employer/Business of Spouse Occupation

Employer's/Business' Address of Spouse

Full Name of Children	Dates of Birth DAY / MONTH / 20__	Name & Address of Educational Establishment	Child's income in his or her own right (N)

PART B: STATEMENT OF INCOME FOR THE YEAR ENDED 31ST DECEMBER, 20__

- (i) Trade, Business, Profession, Vocation etc. N
Annex copies of Accounts for the Year Ended 31st December 20__
- (ii) Employment:
Salary N
Commissions, Bonuses etc N
Allowances N
(Annex details of each allowance paid on your behalf)
- (iii) Pension From
Annuity Form N
Gratuities N
(State name and Address of the Payer)
- (iv) Income received in or brought into Nigeria from all sources outside Nigeria. N
- (v) Dividends from Nigerian Companies N
Other Dividends N
(Enter the gross Amount before education of tax)
- (vi) Interest N
(Annex a list giving details of each source and the gross income received therefrom)
- (vii) Rents N
(Annex a list showing for each property, the amount of gross and other expenses) rent & or premium received therefrom and their repair rates
- (viii) Income in respect of other profits arising from sources not included above N
(Annex details of each source and the income therefrom)

Aggregate earned income from all sources (X) N
Aggregate investment income from all sources (Y)

Note: When any source of income have been acquired or have ceased during this year ended 31st December, 20__ Annex particulars with date.

TOTAL INCOME (X + Y) N

PART C: BENEFITS IN KIND

a. Residential Address

As at 1st January, 20 ___

2. New address if any

**For official
Use Only**

**Rateable
Value**

b. Rent Paid: Gross Income Payment (*Amount in Words*)

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c. Name and Address of Owner of Premises

Amount in figure

d. Rent Paid by Employer (*Amount in Words*)

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e. Rent Paid or Reimbursed by You

Amount in figure

f. Names of Domestic Servants (e.g. Maids, Drivers, Gardener, Watchmen, Cooks, Stewards, Cleaners etc)

Names	Residential Address	Amount Paid

Please Annex a sheet for additional information on the above

Note: Please asterisk those paid for by your employer or a separate entity apart from self, and annex the details

g. Vehicle(s)

Date of Purchase	Cost N	Brand	Model	Year
___ / ___ / _____				_____
___ / ___ / _____				_____
___ / ___ / _____				_____
___ / ___ / _____				_____

Please Annex a sheet for additional information on the above

Note: Please asterisk those paid for by your employer or a separate entity apart from self, and annex the details

PART D: THIS PORTION NEED NOT BE COMPLETED WHERE DETAILS OF BALANCE SHEET IS SUBMITTED (See PART B(I))

Assets as at 31st December, 20 ___

h. Tangible Immovable Properties

Houses/Farmland	Locality	Date Building Completed/Acquired	Cost of		
			Produce (N)	Land (N)	Construction/Acquisition (N)

Please Annex a sheet for additional information on the above

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

1. For the claim of capital allowance, annex statement showing full particulars of your claim as stated under the fifth Schedule to the Personal Income Tax Act No. 104 of 1993(as amended) in respect of assets used for the purpose of earning any of the income returned in PART B
2. To claim relief on interest on mortgage loans for developing an owner-occupied residential house, amongst others provide:
 - a. Mortgage loan agreement (annex an acknowledged schedule by the mortgage institution the interest payment for the period).
 - b. Utility bill from the place of residence (not older than six (6) months) and any other relevant document.

PART F: ALLOWANCES FOR LIFE ASSURANCE, GRATUITIES, NHIS AND PENSION CONTRIBUTION (100% of sum paid)

Name of Company (Insurance/Employer/HMO/PFA)	whether on Life of Self or Spouse	Capital sum paid on death, excluding any bonus or additional benefit (N)	Premiums PAID during the year ended 31st December, 20 ___ (To the nearest N)

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 (PLEASE NOTE THAT IF THIS FORM WAS NOT COMPLETED BY THE TAX PAYER/RETURNEE, THE FORM MUST BE SIGNED BY THE PREPARER)

I, _____ hereby declare that information supplied in this form to the best of my knowledge and belief contains correct and complete statement of the amount of income from all sources. I understand that I may have to pay financial penalties and face prosecution if I give false information.

Given under my hand, this Day of 20 ___ (Signature/Thumb print of Returnee) _____