



# 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
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Name and Address of Employer/Business	
HOUSE/PLOT NO	STREET
TOWN/AREA	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 ____/____/____
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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)
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If the accommodation is not owner occupier, state

Annual Rent	Name of Owner
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Address of Owner	Phone No:
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**If married**

Name of Spouse in Full	Date of Birth ____/____/____
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Employer/Business of Spouse	Occupation
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Employer's/Business' Address of Spouse
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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. <b>N</b><br>Annex copies of Accounts for the Year Ended 31st December 20__                                | (v) Dividends from Nigerian Companies <b>N</b><br>Other Dividends<br>(Enter the gross Amount before education of tax  |
| (ii) Employment:<br>Salary <b>N</b><br>Commissions, Bonuses etc <b>N</b><br>Allowances <b>N</b><br>(Annex details of each allowance paid on your behalf) | (vi) Interest <b>N</b><br>(Annex a list giving details of each source and the gross income received therefrom)  |
| (iii) Pension From <b>N</b><br>Annuity Form <b>N</b><br>Gratuities <b>N</b><br>(State name and Address of the Payer)                                     | (vii) Rents<br>(Annex a list showing for each property, the amount of gross and other expenses) rent & or premium received therefrom and their repair rates |
| (iv) Income received in or brought into Nigeria from all sources outside Nigeria. <b>N</b>   | (viii) Income in respect of other profits arising from sources not included above <b>N</b><br>(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 OnlyRateable  
Valueb. Rent Paid: Gross Income Payment (*Amount in Words*)

## c. Name and Address of Owner of Premises

Amount in figure

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

## 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 ____
Date of Purchase ____/____/____	Cost N	Brand	Model	Year ____
Date of Purchase ____/____/____	Cost N	Brand	Model	Year ____
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

			Cost of		
Houses/Farmland	Locality	Date Building Completed/Acquired	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**

- 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
- To claim relief on interest on mortgage loans for developing an owner-occupied residential house, amongst others provide:
  - Mortgage loan agreement (annex an acknowledged schedule by the mortgage institution the interest payment for the period).
  - 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) \_\_\_\_\_