Adamawa State Internal Revenue Service
AD-IRS

PERSONAL INCOME TAX RETURN FORM FOR YEAR ENDED 31ST DECEMBER _____

PART A: PERSONAL DETAILS

Please complete this form in CAPITAL letters

AD-IRS TIN

Name

First Name | Middle Name | Surname

e-mail Address

Contact Telephone No(s).

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

(i) **Trades, business, Profession, Vocation etc** N _____
(Attach copies of Accounts for the Year Ended 31st December 20 ____)

(ii) **Employment:**

Salary ..... N _____

Commissions, Bonuses etc ..... N _____

Allowances ..... N _____
(Attach details of each allowances paid on your behalf)

(iii) **Pension From** ..... N _____

Annuity From ..... N _____

Gratuities ..... N _____
(State name and address of the payer)

(iv) **Income received in or brought into Nigeria from all sources outside Nigeria** ..... N _____

Aggregate Earned Income (i-iv above) (X) ..... N _____

(v) **Dividends from Nigerian Companies** ..... N _____

Dividends from outside the Country ..... N _____
(Enter the gross amount before tax deduction)

(vi) **Interest** ..... N _____
(Attach a list giving details of each source and the gross income received therefrom)

(vii) **Rents** ..... N _____
(Attach a list showing for each property, the amount of gross and other expenses/ Rent & or premium received therefrom with rates)

(viii) **Income in respect of other profits arising from sources not included above** ..... N _____
(Attach details of each source and the income therefrom)

Aggregate Investment Income (iv - vii above) (Y) ..... N _____

Note: *When any source of income have been acquired or have ceased during this year ended 31st December, 20 _____ (Attach particulars and dates)*

TOTAL INCOME (X + Y) **=N=** _____

PART C: BENEFITS IN KIND

a. **Residential Address**

1. As at 1st January, 20 _____ _____ _____

_____ _____ _____

2. *Changes during the year*

b. **[Rent Paid** N _____

c. **[Rent Paid by the Employer** N _____

d. **Rent Paid or Reimbursed by you** N _____

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

Name	Residential Address	Amount Paid
		₦

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 (D D M M Y Y Y Y)	Cost ₦	Brand	Model	Year
/ / /				
/ / /				

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

h. Other Benefits in Kind

1	Cost ₦
2	Cost ₦

PART D: 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 (₦)	Premiums Paid during the year ended 31st December 20 ..... (to the nearest ₦)

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 (MUST BE COMPLETED AND SIGNED)

I _____ hereby declare that the 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)** _____ *

GENERAL **GUIDE TO COMPLETING FORM A**

Before completing this form, you should carefully read the entire form and the guide notes or have same explained to you.
Complete/Fill this form in CAPITAL ONLY.
Proprietors of enterprises filing form A should attach audited financial statement.
The applicable year end to be specified is the preceding year to the year of return i.e. if the "Returns for Income Tax Year" is 2015 the applicable year ended
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, Derive from, and
All relevant documents to prove the interest paid on loans for developing an owner occupied residential house, amongst others provide:
To claim relief on interest paid on Mortgage loans for developing an owner occupied residential house, amongst others provide:

1. Mortgage loan agreement (may have an acknowledged schedule by the Mortgage institution the interest payment for the period).
2. Utility bill from the place of residence (not older than six (6) months) and any other relevant document.

PART A- PERSONAL DETAILS

All Addresses must be in full as P O Box is not acceptable to the Service.
Please specify Marital Status if "other".
Employer/Business should state "self-employed" with the name of the Business if applicable.

PART B- STATEMENT OF INCOME FOR THE YEAR ENDED

Income Stated in the sub-section (i)-(vi) are earned income while sub-section (v-)-(viii) are investment income.
The addition of the aggregate earned income(x) and aggregate investment income(y) amounts to the total income for the stated year.

PART C- BENEFITS IN KIND

If the place of residence changes from the stated address in No1, state the new address in No2.
Rent Paid is the gross amount.
Salaries, wages or Allowances paid to domestic staff by employer should be asterisked (*).
Any Benefit Paid for by the employer or a separate entity apart from self in this section should be asterisked (*) with details of the separate entity (Name, Contact

PART D- ALLOWANCES FOR LIFE ASSURANCE, GRATUITIES, NHIS AND PENSION CONTRIBUTION

Certificate/receipt for all premium paid within the period should be attached.
NHIS- National Health Insurance Scheme.
HMO- Health Management Organisation.
PFA-Pension Fund Administrator.

CLAIM FOR CAPITAL ALLOWANCES AND RELIEF ON INTEREST ON LOAN FOR MORTGAGE

Approved capital allowances claim is to be attached
All relevant documents to prove the interest paid on loans for developing an owner occupied residential house for the year ended should be provided and the
For the claim under the Capital Allowance, annex a statement showing full particulars of your claim as stated under the fifth schedule to the personal income tax act
To claim relief on interest paid on Mortgage loans for developing an owner occupied residential house, amongst others provide:
Mortgage loan agreement (may have 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.

CONSOLIDATED RELIEF ALLOWANCE (CRA) AND RATES

Consolidated Relief Allowance is the higher of (ii) and (ii) plus twenty per cent (20%) of the gross income. Where

i) 1% of the gross income or Two hundred thousand naira(N200,000.00) whichever is higher
ii) 20% of the Gross Income

The Gross income less CRA and statutory approved allowances (PART E) will be subject to the following graduated Tax rates.

Tax rates

First	N300,000.00	7%
Next	N300,000.00	11%
Next	N500,000.00	15%
Next	N500,000.00	19%
Next	N1,600,000.00	21%
Above	N3,200,000.00	24%

DECLARATION WHICH MUST BE COMPLETED AND SIGNED

In the case where the returnee is unable to complete/fill this form, He/She can be assisted by a "Guardian"
The thumb print of the Returnee must be validated by the Guardian(Name, Contact Telephone, address; relationship and signature of Guardian should be stated)
"Guardian" is defined as the individual that assisted the returnee to complete/fill the form.
All other relevant additional documents you believe would support this return should be attached.