



# EKITI 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.

UNIT 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 had occurred during or since the year ended 31st December 20\_\_

Give particulars and dates:

Date of arrival in or departure from Nigeria

Arrival \_\_\_\_\_ Departure \_\_\_\_\_

Residence at 1st January 20\_\_ (Give full address not a P. O. Box) \_\_\_\_\_

**If married state spouse**

Name in Full \_\_\_\_\_ Date of Birth \_\_\_\_\_

Employer's/Business \_\_\_\_\_ Occupation \_\_\_\_\_

Employer's/Business' Address \_\_\_\_\_

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

If the accommodation is not owner occupied, state

Annual Rent \_\_\_\_\_ Name of Owner \_\_\_\_\_

Address of Owner \_\_\_\_\_ Phone No: \_\_\_\_\_

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

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

(i) Trade, Business, Profession, Vocation etc \_\_\_\_\_ N  
Annex copies of Accounts for the Year Ended 31st December 20\_\_

(ii) Employment: \_\_\_\_\_ N  
Salary \_\_\_\_\_ N  
Commissions, Bonuses etc \_\_\_\_\_ N  
Allowances \_\_\_\_\_ N  
(Annex details of each allowance paid on your behalf)

(iii) Pension From \_\_\_\_\_ N  
Annuity From \_\_\_\_\_ N  
Gratuities \_\_\_\_\_ N  
(State name and Address of the Payer)

(iv) Dividends from Nigerian Companies \_\_\_\_\_ N  
Other Dividends \_\_\_\_\_ N  
(Enter the gross Amount before education of tax)

(v) Interest \_\_\_\_\_ N  
(Annex a list giving details of each source and the gross income received therefrom)

(vi) 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)

(vii) Income in respect of other profits arising from sources not included above \_\_\_\_\_ N  
(Annex details of each source and the income therefrom)

Income received in or brought into Nigeria from all sources outside Nigeria. \_\_\_\_\_ N

Aggregate earned income from all sources (X) \_\_\_\_\_ N

Aggregate Investment Income from all sources (Y) \_\_\_\_\_ N

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

For official  
use Only

Rateable  
Value

a. Residential Address

1. As at 1st January, 20\_\_

2. Change during the year

b. Rent Paid

c. Name and Address of Owner of Premises

d. Rent Paid by Employer

e. Rent Paid or Reimbursed by You

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

Name	Residential Address	Amount Paid

Please Annex a sheet for addition 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 addition on the above

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

PART C THIS PORTION NEED NOT BE COMPLETED WHERE DETAILS OF BALANCE SHEET IS SUBMITTED (See part b(i))

Assets as 31st December, 20\_\_

h. Tangible Immovable Properties

House/Farmland	Locality	Date Building Completed/Acquired	Cost of		
			Produce (N)	Land (N)	Land (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 acknowledge 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)	Premium 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.

Give under my hand, this ..... Day of ..... 20\_\_

Signature/Thumb print of Returnee) \_\_\_\_\_