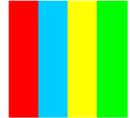




Lagos State Board Of Internal Revenue



INCOME TAX FORM FOR RETURN OF INCOME AND CLAIMS FOR ALLOWANCES AND RELIEF.

20....

To

<i>Please quote</i> <i>File No.....</i> <i>in any communication</i>

INCOME TAX YEAR 20.....

DATE OF ISSUE.....

PURSUANT to the provision of the **PERSONAL INCOME TAX DECREE No. 104 of 1993 TAKE NOTICE** that you are hereby required:

- (1) 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, BROUGHT into or RECEIVED in NIGERIA during the YEAR ENDED 31st DECEMBER 20..... computed in accordance with the provisions of the PERSONAL INCOME TAX DECREE No. 104 of 1993 and any rules or regulation made thereunder.
- (2) to prepare in Parts A.,D.,E and F of this form a true and complete statement of particulars required in and for such Parts;
- (3) to complete and SIGN the DECLARATION at the end of this form and;
- (4) To deliver this form, within TWENTY-ONE DAYS from the date of its service upon you to any of the following Internal Revenue Offices: Block 11, Room 107, The Secretariat, Obafemi Awolowo Way, Alausa, Ikeja, 20, Jebba Street(West) Ebute-Metta, 1 Market Street, Oyingbo, Block 9,Old Secretariat Building, Oba Akinjobi Street, Ikeja, 131, Kirikiri Road, Olodi Apapa, Ajegunle, 4, Irese Road, Ikorodu, Town Hall, Badagry, GRA Road, 178, Ladipo Street, Mushin, 19, Elegbata Street, Lagos, Itirin Court,Aboyade Cole Str. Victoria Island, Ipaja Road, Abekoko, Agege, 17A, Alhaji Tokan Street, Western Av. Surulere, City Hall, Lagos Island Local Govt. Building Lagos, 13 Idoluwo Street, Lagos Old CLA Secretariat, PWD, Ikeja, 2 , Plateau Road, Apapa, 582 Ikorodu Road, Ketu, 96, Isolo Road, Egbe,20B, New Alaba Road, Ojo, Ibeju-Lekki Local Govt. Secretariat Akodo, 7upBuilding, Balogun Street, Lagos, 15, Shasha Road, Akowonjo, 26, Afariogun Street, Oshodi, 33/35, Salami Saibu Street, Somolu, 13, Olubunmi Alonge Street, Aguda, Surulere, km 34, Lagos-Abeokuta Expressway, Alagbado, Agege, Epe Road, Imota, Isheri Road, Ogba / Ijaiye, 2/4, Olowu Lane, Anikantamo, Lagos, Old Ajuwon Road, Iju.

Requirement (2),(3)and(4) must be complied with even if there is no income for the purpose of Part B of this form.

Before completing this form you should read carefully through the whole form and the explanatory note. If you require any further information you are invited to write to or call at one of the addresses given in paragraph (4) above.

There are provisions in the personal INCOME TAX DECREE No 104 of 1993 for penalties for neglecting to make a return or for making and untrue return.

LAGOS STATE INTERNAL REVENUE BOARD

PART A

PERSONAL PARTICULARS

Application during the YEAR ENDED 31st DECEMBER 20.....

Name in full (Surname First).....

(State whether Mr /Mrs or Miss).....

Whether Married, Single, Widow or Widower.....

Nationality.....

Address of business or employment.....

.....

Occupation.....

Name and Address of employer (if any).....

If any change in the above circumstances had occurred during or since the YEAR ENDED 31 st DECEMBER 20..... give particulars and dates.....

Dates of arrival in or departure from Nigeria.....

Residence at 1st January 20.....

(Preceding year, Give full address -not P.O Box No.).....

If married, state spouse's.....

(1) Name.....

(2) Business or Employment Address.....

(3) Occupation.....

(4) Employer.....

PART B STATEMENT OF INCOME OF THE YEAR ENDED 31 st DCE. 20.....

Each section of this Part should be complete. IF YOU HAVE NO SUCH INCOME WRITE "NONE AGAINST THE SECTION IN QUESTION."

Apart from Employment Income which is taxed on the current year basis, income tax based On the income of the pre-ceeding year, excepting In the case of new or disc-ontinued trades, business or professions when special rules apply.	1. Trade, Business, Profession or Vocation of..... Carried on at (state address of Head Office and all branches and Trade Name, if different from your own)..... Annex copies of Account for the YEAR ENDED 31 st December 20.....	N	K
	2. Employment: (1) Salary..... (2) Commissions, Bonuses, Gratuities, etc..... (3) Allowance..... <i>(Annex details of each allowance paid on your behalf)</i>		
Enter the gross Amount before Deduction of tax.	3. (1) (a) Dividends from NIGERIAN COMPANIES..... (b) Other Dividends..... (2) Interest..... (Annex a list giving detail of each source and the gross income received therefrom).		
State name and Address of the payer	4. (1) Pension from..... (2) Annuity from.....		
	5. Rents..... <i>(Annex a list showing for each property, the amount of gross rent and or premium received therefrom and the repairs, rates and other expenses).</i>		
	6. Income received in or brought into Nigeria from sources outside Nigeria, viz.....		
	7. Income in respect of other profits arising from sources not included above (Annex details of each source and income therefrom).		

<p>8 Aggregate Income from all sources.....N <i>Note-when any sources of income have been acquired or have ceased During the year ended 31 st December 20..... Annex particulars with dates.</i></p>		
<p>DEDUCTIONS CLAIMED FROM INCOME OF THE YEAR ENDED 31 st DECEMBER 20.....</p> <p>Any amount claimed should be deduction in computing your income Under any of the foregoing of part B.</p>		
	N	K
<p>9. Contributions paid in the YEAR ENDED 31 st DECEMBER 20..... Under the Widows' and Orphans' Pensions Ordinance.....</p>		
<p>10. Contributions paid in the YEAR ENDED 31 st DECEMBER 20..... To a pension, Provident or other Society or Fund approved by the Joint Tax Board..... <i>(State name of Society or Fund)</i></p>		
<p>11. Contributions paid in the YEAR ENDED 31 st DEC. 20..... to the NATIONAL PROVIDENT FUND.....</p>		
<p>Total Deductions</p>	N	K

OFFICE / BUSINESS ADDRESS.....

PART C

BENEFITS IN KIND

12. Residential Address

(1) As at 1st January 20.....	(2) Changes during the year
.....
.....
.....

Rent Paid

Name and address of Owner
Of Premises

.....

Rent Paid by Employer

For Official
Use Only

Rateable
Value

Rent Paid or Reimbursed
By you

13. Name of Domestic servants (e.g Maids, Drivers, Gardeners, Watchmen, Cooks, Stewards, Cleaners, etc.
(Please asterick those paid for by your employer)

Name	Residential Address	Amount Paid
.....
.....
.....
.....
.....
.....
.....

14. Cost of Energy Consumed (Electricity, Gas, etc) where paid by Employer ~~N~~

15. Other perquisites by employer.

PART D

THIS PORTION NEEDS NOT BE COMPLETED WHERE DETAILED BALANCE SHEET IS SUBMITTED
(see part B1)

ASSETS AS AT 31:12

16. Tangible Immovable properties

Houses:	Locality	Date Building Completed	Land N	Cost of Construction Acquisition
(1).....
(2).....
(3).....
(4).....
(5).....
(6).....
(7).....
(8).....
(9).....

(10).....

17.	Lands	Locality	Date Acquired	Cost N_____
(1).....				
(2).....				
(3).....				
(4).....				
(5).....				
(6).....				
(7).....				
(8).....				
(9).....				
(10).....				

18.	Farm Lands	Locality	Date Acquired	Cost N_____	Produce _____
(1).....					
(2).....					
(3).....					
(4).....					
(5).....					
(6).....					
(7).....					
(8).....					
(9).....					
(10).....					

19e. Interest charged on borrowed money used in producing income declared above.

Amount of debt And rate of Interest	Purpose for which money borrowed	Amount of Interest paid and tax, if any, deducted In year ended 31 st Dec. 20.....		Security for debt	Lender's name and address
		Interest	Tax		
		₹ K	₹ K		

PART E

CLAIM FOR CAPITAL ALLOWANCES

20. Do you claim Capital Allowances under the Fifth Schedule to the Personal Income Tax Decree No. 104 of 1993 in respect of assets used for the purpose of earning any of the income returned in part B(Yes/No) If so, annex a statement showing full particulars of your claim.

PART E

CLAIM FOR PERSONAL RELIEFS BY REFERENCE TO

CIRCUMSTANCES IN THE YEAR ENDED 31 st DECEMBER 20.....

21.

PERSONAL ALLOWANCE

15% of Earned income Plus ₦ 3,000

22.

ALLOWANCES FOR CHILDREN

- (a) An allowance of ₦ 1,500 is given for each unmarried child maintain by you during the year ended 31st Dec. 20.....if such child was:
 - (i) under 16 on any time during that year, or
 - (ii) over 16 on the 1st Jan. 20.....and was either receiving full-time education or was article or indenture in a trade or profession in that year.
- (b) Allowances may not be claimed in respect of more than four children.
- (c) If, in respect of the same child, two persons are entitled to these allowance they may have to be divided between them.

<i>Full name of child</i>	<i>Date of Birth</i>	<i>Name and Address of educational establishment which each child attends or Person to whom articulated or Indenture</i>	<i>Child's Income in his or her Right during the year end ended 31 st Dec. 20..... (except scholarship income)</i>
1	2	3	4
.....
.....
.....

Where the child is not the offspring of the claimant the following particular should be given:

FULL NAME OF PARENTS.....

OCCUPATION.....HOME ADDRESS.....

OFFICE / BUSINESS ADDRESS.....

PART F-continued

ALLOWANCES FOR DEPENDENT RELATIVES.

- 23. (a) An allowance may be given in respect of the amount expended by you, in the year ended 31 st Dec. 20..... on the maintenance of a close relative, whose income did not exceed ₦600 in that year, if such relative was:
 - (i) the widowed mother of yourself or your spouse, or
 - (ii) incapacitated by old age or infirmity from maintaining himself or herself .
- (b) If two or more person maintain such a relative the allowance will be apportioned between them.
- (c) The maximum allowance is N600 in total for husband and wife and may be split where the total amount spent by them on all dependents exceeds ₦600.

23.

ALLOWANCES FOR LIFE ASSURANCE, ETC

Allowances may be given in respect of the premiums paid by you in the year ended 31st Dec 20.. for the insurance of, or for a

Deferred annuity on, the life of your wife or of yourself elect to the following restrictions:

- (i) the allowance in respect of the annual amount of each life insurance premium is restricted to 10 percent of the capital sum secured at death exclusive of bonuses;
- (ii) the aggregate amount of the allowance for all premiums must not exceeded one-fifth of your total income: and
- (iii) the aggregate amount of the allowances in respect of all premium under policies and deferred annuity contracts and in respect of any amounts claimed by you, if you are an employee, under sections 9 to 11 of the form, must not exceed N5,000.

Name of Insurance Company	Whether life on life of self or spouse	Capital sum on death, excluding any bonus or Additional benefit N=	Premiums PAID during the year ended 31 st Dec. 20... (to the nearest N=)

CERTIFICATE / RECEIPT EVIDENCING PAYMENT MUST BE ATTACHED

DECLARATION WHICH MUST BE COMPLETED AND SIGNED

I hereby declare that Part B and C of this

Form contain a true correct statement of the amount of my income, in respect of all the sources, accruing in or derived from outside Nigeria, and of my income brought into or received in Nigeria ,in respect of all sources outside Nigeria, computed, to the best of my judgement and belief in accordance with the provisions of the PERSONAL INCOME TAX DECREE No. 104 OF 1993, and of any rules made thereunder and thet deductions claimed by me in Part B of this form have been computed as aforesaid. If further declare that the particulars given by me in Parts A,D,E,F of this form and in any Accounts or lists, etc., annexed by me to this form, are true and complete.

Given under my hand this day of20.....

.....
(Signature of Person making this Return)

Present Private Address

.....
.....