

**INCOME TAX RETURN**

For Professionals with Turnover and Remuneration up to 10 Lakhs and  
Individuals having Business and Employment of only Nepalese Source with Turnover and Remuneration up to 50 Lakhs

ATTACH: Annex 6 / Income from Employment (Form Income Tax-D-16-02-0860) if you draw Income from Employment  
Annex 10 / Tax Credits Claim (Form Income Tax-C-01-02-0860) if you want to claim Tax Credits  
Annex 11 / Medical Tax Credits (Form Income Tax-C-02-02-0860) if you want to claim Medical Tax Credits

Fiscal Year \_\_\_\_\_

IRO Name \_\_\_\_\_

Estimate Return  Revised Estimate Return  Tax Assessment Return

Jeopardy Assessment Return as per Income Tax Act 2002, Section 96.5

Partial without De-registration  Partial with De-registration Effective Date (up to) \_\_\_\_\_

Full without De-registration  Full with De-registration Effective Date (up to) \_\_\_\_\_

**1 TAXPAYER DETAILS**

|         |                    |          |                        |  |   |          |
|---------|--------------------|----------|------------------------|--|---|----------|
| PAN     |                    |          |                        |  |   |          |
| Name    |                    |          |                        |  |   |          |
| Address | House/<br>Block No | Ward No. | Village / Area, Street | <input type="checkbox"/> Metropolitan<br><input type="checkbox"/> Municipality | <input type="checkbox"/> Sub-Metropolitan<br><input type="checkbox"/> VDC | District |
|         |                    |          |                        |  |   |          |

Type of Business  Professional  Other Business

**2 PAN CLUBBING / REMOTE AREA ALLOWANCE / PENSIONS ALLOWANCE DETAILS**

Single  Couple

If Couple, does your Spouse have PAN:  Yes  No

If Yes, PAN of Spouse: 

|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|

The person who has submitted this return is my wife/husband and shall be responsible for all my tax liabilities.

Name of wife/husband to be included \_\_\_\_\_ Signature \_\_\_\_\_

Remote Area Allowance (NPR) \_\_\_\_\_

Pension Allowance (NPR) \_\_\_\_\_

Insurance Premium Allowance (NPR) \_\_\_\_\_

**3 CALCULATION OF TAX**

|    |   | NPR  |
|----|---|--|
| 1  | Inclusions                                      |  |
| 2  | Deductible Expenses                             | only with regard to Inclusions                             |
| 3  | Deductible Loss                                 | only with regard to Inclusions                             |
| 4  | Assessable Income / Loss from Business          | rows 1 – rows (2+3)  |
| 5  | Remuneration                                    |  |
| 6  | Total Assessable Income                         | if row 4 > 0, than rows 4+5 / if row <= 0, than only row 5 |
| 7  | Retirement Contributions                        |  |
| 8  | Donations to exempt Organisations               |  |
| 9  | Taxable Income                                  | row 6 – rows (7+8)   |
| 10 | Total Tax Liability for the current Fiscal Year |  |

**4 TAXPAYER CERTIFICATION**

I/we declare that this income tax return is correct, true, and complete. All the documents as prescribed by the Inland Revenue Department are attached. If any documents submitted along with this income tax return proves to be false or misleading, I/we are liable to be penalised according to the law.

|   |  |
|---|--|
| Signature of Taxpayer or Representative |  |
| Name of Taxpayer or Representative      |  |
| Date                                    |  |
| Filing Extension Date (if extended)     |  |

**5 OFFICIAL USE ONLY**

|                             |  |
|-----------------------------|--|
| Return Registration No      |  |
| Return Filing Date          |  |
| Receiving Officer Name      |  |
| Receiving Officer Signature |  |