

**FEDERAL REPUBLIC OF NIGERIA**

**DELTA STATE GOVERNMENT**

PERSONAL INCOME TAX RETURN FORM OF INCOME AND CLAIMS FOR ALLOWANCES AND RELIEFS

INCOME TAX YEAR 20.....

20.....

**PURSUANT To the provision of the Personal Income Tax Act (as Amended) 2011.**

Section A	PARTICULARS APPLICATION DURING THE YEAR ENDED 31 <sup>ST</sup> DECEMBER, 20...		
	Tax Identification Number (TIN):..... Surname:..... Other Names:..... Sex:..... Title:..... Nationality:.....Phone Number:..... Residential Address:..... ..... Business or Employment Address: ..... .....		
Section B	STATEMENT OF INCOME OF THE YEAR ENDED 31 <sup>ST</sup> DECEMBER, 20.....	₦	K
	i. Salaries, Wages, Allowances, etc ii. Interest Incomes (attach schedule) iii. Dividends (attach schedule) iv. Commission (attach schedule) v. Business Income (attach schedule) vi. Rents, royalties (attach schedule) vii. Farm Income (attach schedule) viii. Partnerships Income (attach schedule) ix. Estates and trusts (attach schedule) x. Other Income (attach schedule)		
	<b>Gross Income (TOTAL)</b>		

Section C		Statement of Expenses and Deductions	
	Particulars	₦	K
	i. Business Expenses (attach schedule)		
	ii. Capital Allowances (attach schedule)		
	iii. Interest Charges (attach schedule)		
	<b>Total Allowable Expenses</b>		
Section D		Statement of Exemption from Income	
	(a) Annual Premium on Life Assurance		
	(b) National Housing Fund Contribution		
	(c) National Health Insurance Scheme Contribution		
	(d) National Pension scheme		
	(e) Gratuities		
	<b>Total Exemptions</b>		
	<b>Adjusted Total Income [B-(C+D)]</b>		
Section E		Tax Relief Allowances	
	<b>Consolidate Relief Allowance (CRA)</b> This relief is equal to "₦200,000 plus 20% of Gross Income, subject to a minimum tax of 1% of Gross Income whichever is higher"		
Section F		Minimum Tax	
	<b>The minimum payable by employee is 1% of total income.</b>		
Section G		I declare that I have examined this Return, including accompanying Schedules and Statements and to the best of my knowledge and belief, it is true, correct and complete. Declaration of preparer (other than tax payer) is based on all information of which preparer has any knowledge.	
	_____	_____	
	Signature	Date	