



CROSS RIVER STATE INTERNAL REVENUE SERVICE



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

Affix your recent passport photograph here

TAX FORM A: RETURNS FOR INCOME TAX YEAR.....

PART A: PERSONAL INFORMATION

Applicable during the year ended 31st December, 20

Name in full (Surname in Capitals):

Surname at Birth (If different from above)

Title (Mr./Mrs./Miss/ Others):

Marital Status (Married/Single. Divorced/Widow or Widower):

Date of Birth: Nationality:

Current Residential /Business Address (not P O Box):

.....

Mobile No 1: Mobile No. 2

Contact Address:

Email Address RC No:.....

TIN: JTB TIN: BVN:

Source of Income: Employment Business Employment/Business (Tick (✓) as Appropriate)

Occupation:

Name of Business:

Address of Business or Employer (Not P. O. Box)

Sector:.....

If married, state spouse details below:

Name:

Business or Employer's Address:

Occupation:

Employer:

Children/Dependants Information

Full name of Children/Dependants	Date of Birth	Name & address of educational establishment	Child income in his or own right (₦)

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

S/N	(A) EARNED INCOME	(N)	S/N	(B) INVESTMENT INCOME	(N)
i	Employment (Salary, Allowances, Commission etc)		v	Dividends	
ii	Trade, Business, Profession, Vocation etc.		vi	Interest	
iii	Pension, Annuity, Gratuity		vii	Rents	
iv	Income received in or brought into Nigeria from all sources outside Nigeria		viii	Income arising from sources not listed above	
Aggregate earned income from all sources (A)			Aggregate Investment income from all sources (B)		
TOTAL INCOME (A + B) = ₦					

PART C: MANDATORY DISCLOSURE OF TENANCY DETAILS (To be completed if Tenant)

- (i) Residential Address:
- (a) Landlord's Name:
- (c) Location of Premises:
- {d) Total current rent payable by tenant :
- (e) 1st year of rentage:
- (f) Part of the rent paid by your employer (if any):
- (ii) Business Address:.....
- (a) Landlord's Name:
- (b) Landlord's Address: Phone No.
- (c) Location of Premises:.....,.....,.....

PART D: MANDATORY DISCLOSURE OF RENTAL INCOME (To be completed if Landlord):

S/N	Tenant's Name	Tenant Phone No.	Description of property	Location/ Address	No of Units	Total Annual Rental Income Received (N)	No. of Years in Use	Cumulative Rent Income for the Period (N)
	Total							

PART E: OTHER MANDATORY DISCLOSURES:

- (a) Names of Domestic Servants (e.g Maids, Drivers, Gardeners, Watchmen, Cooks, Stewards Cleaners etc)

Name	Residential Address	Telephone No.	Amount Paid (N)

(b) Vehicles Owned:

S/N	Date of Purchase	Cost (₦)	Brand	Model	Year

(C) Tangible Immoveable Properties (Not to be completed if details of balance Sheet has been submitted)

S/N	House/Farmland	Location	Date Building was completed/ Acquired	Cost of Produce (₦)	Cost of Land	Cost of construction/ acquisition

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 (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 (₦))

Note: CERTIFICATE/RECEIPT AS EVIDENCE OF PAYMENT MUST BE ATTACHED

PENALTY FOR DEFAULT

Please note that in accordance with relevant laws, making false statements and returns or unlawful refusal/neglect to pay accurate tax will attract fine or imprisonment.

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 true and complete statement of the amount of my 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/Thump print of person making returns

GUIDE TO COMPLETING TAX FORM A

GENERAL

- Before completing this Form, you should carefully read the entire form and the guide notes or have same explained to you.
- "Returns for Income Tax Year..." relate to the current Year i.e. if filing is being done in 2017, you are to fill in 2017

PART A - PERSONAL PARTICULARS

- 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 2017 the applicable year ended would be "... year ended 31st December, 2016".
- Please specify Title if 'Others'.
- Please specify Marital Status if 'Others'.
- All addresses should be in full as P.O. Box numbers are not accepted. Employer/Business should state 'self-employed' with the name of Business if applicable.
- Employer/Business should state 'Self employed' with the name of Business if applicable.

PART B: STATEMENT OF INCOME FOR THE YEAR ENDED

- Income stated in sub section A (i) - (iv) are earned income while sub section B (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: MANDATORY DISCLOSURE OF TENANCY DETAILS

- To be completed by Tenants
- Information on Residential building and Landlord to be provided in sub section 1
- Information on Business premises and Landlord to be provided in sub section ii

PART D: MANDATORY DISCLOSURE OF RENTAL INCOME

- To be completed by Landlords

PART D: OTHER MANDATORY DISCLOSURES

- Please provide names of your Domestic Servants, Vehicles owned and Tangible immovable properties
- Section C (Tangible Immoveable property) is to be completed only if the book of accounts is not attached as stated in subsection C.

PART F: ALLOWANCES FOR LIFE ASSURANCE, GRATUITIES, NHIS AND PENSION CONTRIBUTION

- Certificate/receipts for all premium paid within the period should be attached.
- Confirmation letter/certificate from the insurance company on the premium paid for the year with a split between savings and insurance should be attached.
- Statement of Retirement Saving Account (RSA) should be attached for Voluntary Contribution Claims.
- NHIS - National Health Insurance Scheme.

DECLARATION

- In the case where a taxable person is unable to complete/fill this Form. He/She can be assisted by a 'Guardian'.
- The thumb print of the taxable person must be validated by the Guardian (Name, Contact telephone, address, relationship and signature of the Guardian should be stated).

Note: 'Guardian' in this context is defined as the individual that assisted a taxable person to complete/fill this Form

For further enquiries, please contact

CROSS RIVER STATE INTERNAL REVENUE SERVICE

New Secretariat Complex, Calabar.

Tel. 08025670608, 08066276829 | email: returns@crirs.ng | Website: www.crirs.ng