

**24. Return of income.-**

- <sup>1</sup>(1) The return of the income required to be filed under section 75 of the Ordinance shall be in the following FORM A or FORM B as may be application and shall be verified in the manner indicated therein :

**FORM 'A'**

**FORM OF RETURN OF INCOME UNDER THE INCOME TAX  
ORDINANCE, 1984 (XXXVI OF 1984)**

Name : .....												
TIN : <table border="1"><tr><td></td><td></td><td></td><td>--</td><td></td><td></td><td></td><td>--</td><td></td><td></td><td></td><td></td></tr></table>				--				--				
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Circle : ..... Zone/City/District : .....												
Assessment year : .....												

**Instructions to be followed:**

- (1) Fill up the applicable schedules first and then fill up Part-II of the form.
- (2) Fill up the items applicable and cross (X) the items which are not applicable, tick the relevant box.
- (3) Enclose where applicable :-
  - (a) Auditor's Certificate/audited accounts in the case of company;
  - (b) Statement of income and expenditure A/C / Manufacturing, Trading, Profit & Loss A/C and Balance sheet in the case of other assesseees;
  - (c) Depreciation chart claiming depreciation as per Income tax Law.
  - (d) Computation of income according to Income tax Law;
  - (e) Statement of assets, liabilities and expenses.
- (4) Use blank space in the schedule IV for giving details of other income if any, not mentioned in the specified schedules.

- (5) This return of income shall be signed and verified by the individual assessee or person as prescribed u/s 75 of the Income Tax Ordinance 1984.
- (6) Documents furnished to support the declaration should be signed by the assessee or his authorised representative.

<sup>1</sup> Subs. by S.R.O. No. 161-L/96, dt. 1-9-1996.

List of documents furnished :-	
(i)	(vi)
(ii)	(vii)
(iii)	(viii)
(iv)	(ix)
(v)	(x)

**PART - I**

Circle: \_\_\_\_\_ Zone/City/District : \_\_\_\_\_

Status : Individual  Firm  Association of Persons  Company  HUF

Residential Status : Resident  Non-resident

Name: \_\_\_\_\_

TIN : 

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VAT Registration No. (if any) : \_\_\_\_\_

Father's/Husband's name (in case of individual)/Managing Director's name (in case of company)/Managing partner's name (in case of firm) : .....

Address: (i) Present: \_\_\_\_\_  
\_\_\_\_\_

(ii) Permanent/ Regd. office (in case of company) : \_\_\_\_\_  
\_\_\_\_\_

Date of Birth (in case of individual)      Day    Month    Year  
[ ][ ][ ][ ][ ][ ]      Date of Incorporation /Formation (in case of Company /firm)      Day    Month    Year  
[ ][ ][ ][ ][ ][ ]      [ ][ ][ ][ ][ ][ ][ ][ ]

Incorporation No      [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ]

Telephone: Office/ Business \_\_\_\_\_ Residence (optional) : \_\_\_\_\_

**PART – II**

**Statement of income during the income year ended on .....**

<b>Particulars of income</b>	<b>Amount in taka</b>
1. Salaries: u/s 21( as per schedule I )	
2. Interest on Securities: u/s 22	
3. House property: u/s 24 (as per schedule II )	
4. Agricultural income: u/s 26	
5. Income from business or profession: u/s 28 (Attach statement of accounts as per schedule III)	
6. Share of profit in a firm	
7. Income of the spouse or minor child as applicable u/s 43( 4 )	
8. Capital Gains: u/s 31	
9. Income from other source: u/s 33	
10. Total ( Serial 1-9)	
11. Foreign Income	
12. Total income ( Serial 10 and 11 )	
13. Total tax leviable on total income	
14. Amount of tax credit u/s 44( 2 ) ( b ) as per schedule for investment tax credit	
15. Tax payable (Difference between serial 13 and 14)	

<p><b>16. Pre-assessment tax payment:</b></p> <p>(a) Tax deducted / Collected at source ( submit supporting documents/ statement ) Tk.....</p> <p>(b) Advance tax u/s 64,68 [attach challan(s)] Tk.....</p> <p>(c) Tax paid on the basis of this return (u/s 74) [attach challan] Tk.....</p> <p style="text-align: right;">Total of (a) (b) and (c)</p>	<p>Tk.....</p> <p>.</p>
<p>17. Income claimed to be exempt from tax.</p>	<p>Tk. .....</p>
<p>18. Income tax paid in the last assessment year</p>	<p>Tk. .....</p>

**SCHEDULES SHOWING DETAILS OF INCOME**  
**Schedule - I ( Salaries )**

Name of the employer/Department :

Designation/ Post :

Present Posting :

<b>Pay &amp; Allowance</b>	<b>Total Amount Tk.</b>	<b>Exempt Amount Tk.</b>	<b>Net Amount Tk.</b>
1. Basic Pay			
Special Pay			
Dearness allowance			
Conveyance Allowance			
House rent allowance			
Medical allowance			
Servant allowance			
Leave allowance			
Honorarium / Reward / Fee			
Overtime			
Bonus/Ex-gratia			
Employer's Contribution to Recognized Provident Fund			
Interest accrued on Recognized Provident Fund			
Insurance premium paid by employer			
Others if any (give detail)			
2.Total of Net Amount			
3. Deemed income for free furnished / Free unfurnished accommodation			
4. Net income from Salary (Total of 2 & 3)			

**Schedule - II (House Property income)**

1. Location and description of property	(1)	(2)	(3)

Particulars	Property No-1 Tk.	Property No-2 Tk.	Property No-3 Tk.	Total Tk.
1. Annual value				
2. Land Revenue				
3. Insurance Premium				
4. Interest on loan/ Mortgage / Capital charge				
5. Municipal or local tax				
6. Repair, Collection, etc.				
7. Vacancy allowance				
8. Other if any				
9. Total (2 to 8)				
10. Net income (1 minus 9)				

**Schedule - III (Income from Business or Profession)**

1. Nature of business / Profession : ..... 2. Method of accounting if any : ..... 3. Net income/Profit Tk. : .....
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4. Furnish the following particulars:

- (i) in case the assessee is a firm, names and address of the partners alongwith TIN
- (ii) in case the assessee is a partner, name, address and TIN of firm(s)
- (iii) in case the assessee is a company, name, addresses of the directors along with  
TIN
- (iv) in case the assessee is a director, name, address and TIN of the company(ies)

**Schedule - IV: (Details of income (if any) not shown in above schedules)**

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**Schedule for investment tax credit**  
(Section 44(2)(b) read with part 'B' of Sixth Schedule)

1. Life insurance premium	Tk. ....
2. Contribution to deferred annuity	Tk. ....
3. Contribution to Provident Fund to which Provident Fund Act, 1925 applies	Tk. ....
4. Self contribution & employer's contribution to Recognized Provident Fund	Tk. ....
5. Contribution to approved Superannuation Fund	Tk. ....
6. Investment in approved debenture or debenture stock, Stock or shares	Tk. ....
7. Contribution to deposit pension scheme	Tk. ....
8. Contribution to Benevolent Fund and group insurance premium	Tk. ....
9. Contribution to Zakat Fund	Tk.....
10. Others, if any ( give details )	Tk. ....
(Please enclose evidence(s) of investment ) Total	Tk. ....

**Verification**

I .....son/daughter/wife of Mr.  
..... solemnly declare that to the best of my  
knowledge and belief the information given in this return and statements and documents annexed  
herewith is correct and complete and that the amount of total income and other particulars shown  
therein are truly stated and related to the income year relevant to the assessment year .....

Place : .....

Signature

Date : .....

( Name in block letters )

Designation (if other than individual)

✂.....

**Acknowledgement Receipt**

Received the Income tax return from .....

TIN: 

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 for the assessment year .....

Date :

Signature of Receiving official with seal

**FORM B**

**Form of Return of Income under the Income Tax Ordinance, 1984 (XXXVI of 1984) for individuals having limited income from salary, wages and/or Self employment.**

Circle ... .. Zone/City/District ... ..

Assessment year ... ..

Name ... .. Date of birth ... ..

TIN  
(if any)

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Resident

Non-resident

Father/Husband's Name ... ..

Designation, if any ... ..

Office/business address ... .. Present home address ... ..

.....

.....

1. Gross annual income from salary and allowances/wages      Tk. ....

2. Income from salary which is taxable :      Tk. ....

3. Income from sources other than salary or wages :      Tk. ....

4. Total income on which tax is payable :      Tk. ....

5. Tax payable on the above income (in SL. 4) :      Tk. ....

6. Investment tax credit :      Tk. ....

7. Net tax payable (5 minus 6) :      Tk. ....

8. Tax paid/deemed to have been paid by the employer :      Tk. ....

9. Tax deduction at source, if any :      Tk. ....

10. Tax paid by the assessee after adjustment of the above :      Tk. ....  
(Enclose challan)

I, ... .. solemnly declare that to the best of my knowledge and belief the information given in this return is correct and complete.

Date : .....

Signature .....

✂-----

(Acknowledgement receipt)

Received the Income tax return from Mr./Mrs. ....,

Address.....

TIN (if any)

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for the assessment year ..... under self assessment procedure.

Date : .....

.....  
Signature of receiving official with seal.

(2) The certificate to be furnished as required under section 76 of the Ordinance in place of return shall be in the following form:

**Form of certificate under section 76 of the Income Tax Ordinance, 1984, in place of return under section 75 (for persons whose entire total income consisted of income under the head “ Salaries “ or income under other head, if any, from which the full amount of tax payable has been deducted).**

Assessment year .....

TIN .....

Circle .....Range .....Zone .....

Name.....

Status : Individual

Address .....

I certify -

(i) that during the income year ended the 30th June, I was employed in .....

(here state the name and address of Ministry/ \*Department/ Office/ Company/firm, etc. in which employed.)

(ii) that the full amount of tax payable by me has been deducted from my salary by the employer named at (i) above .....

**Controller General of Accounts**

(here state the name of the Audit Office passing the pay bills, etc.) according to the details given below:

(1) Salaries ..... Tk. ....

(2) Any other income (give details) ..... Tk. ....

Total income ..... Tk. ....

Deductions to arrive at taxable income:

(i) Provident Fund ..... Tk. ....

(ii) Life insurance ..... Tk. ....

(iii) Other exemptions and allowances	Tk. ....
[Give details and attach separate sheet(s) if necessary].	
Total	Tk. ....
Taxable income	Tk.....
Tax paid or deducted at source	Tk. ....
Balance tax payable	Tk. ....

(iv) that I did not have any income from any other source.

2. I further certify that information given above is correct and complete to the best of my knowledge and belief and that I was \* resident non-resident in Bangladesh during the income year ended on the 30th June, .....

*Signature* .....

*Name* .....  
(in block letters)

*Date*.....

*Designation* .....