



# LAGOS STATE GOVERNMENT INTERNAL REVENUE SERVICE

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



**Form A**

RETURNS FOR INCOME TAX YEAR 20\_\_

Form No: 0002239

**PART A: PERSONAL PARTICULARS**

Applicable during the YEAR ENDED 31ST DECEMBER, 20\_\_  
Please complete/fill this form in BLOCK/CAPITAL letters.

Name in full		
<small>SURNAME</small>	<small>FIRST NAME</small>	<small>MIDDLE NAME</small>
Title (Mr. /Mrs./Ms. /Others)	Marital Status (Married / Single/ Others)	Date of Birth <small>DAY / MONTH / YEAR</small>
Current Residential Address		
<small>HOUSE/PLOT NO</small>	<small>STREET</small>	
<small>TOWN/AREA</small>	<small>LG/CDA</small>	<small>STATE</small>
Nationality	Occupation	LASRRRA No: LA      PID No:
Contact Tel. No(s)	e-mail	
Name and Address of Employer/Business		

If any change in the above circumstances had occurred during or since the year ended 31st December, 20\_\_  
Give particulars and dates:

Date of arrival in or departure from Nigeria	Arrival <small>DAY / MONTH / YEAR</small>	Departure <small>DAY / MONTH / YEAR</small>
Residence at 1st January 20__	(Give full address not a P.O. Box)	

**If married, provide spouse details below:**

Name in full	Date of Birth <small>DAY / MONTH / YEAR</small>
Employer/Business	Occupation
Employer's/Business' Address	

Full name of Children	Dates of Birth <small>DAY / MONTH / YEAR</small>	Name & Address of educational establishment	Child's income in his or her own right (N)
	<small>DAY / MONTH / YEAR</small>		
	<small>DAY / MONTH / YEAR</small>		
	<small>DAY / MONTH / YEAR</small>		

**PART B: STATEMENT OF INCOME FOR THE YEAR ENDED 31ST DECEMBER, 20\_\_**

Note: When any source of income have been acquired or have ceased during this year ended 31st December, 20\_\_ Annex particulars with date.

- (i) Trade, Business, Profession, Vocation etc. N .....  
*Annex copies of Accounts for the Year Ended 31st December 20\_\_*
- (ii) Employment:
  - Salary N .....
  - Commissions, Bonuses etc. N .....
  - Allowances N .....
  - (Annex details of each allowance paid on your behalf)*
- (ii) Pension From
  - Annuity From N .....
  - Gratuities N .....
  - (State name and Address of the Payer)*
- (iii) Income received in or brought into Nigeria from all sources outside Nigeria. N .....
- Aggregate earned income from all sources (X) N .....
- (v) Dividends from Nigerian Companies N .....
- Other Dividends N .....
- (Enter the gross Amount before deduction of tax.)*
- (vi) Interest N .....
- (Annex a list giving details of each source and the gross income received therefrom) and*
- (vii) Rents N .....
- (Annex a list showing for each property, the amount of gross and other expenses) rent and or premium received therefrom and their repair rates*
- (viii) Income arising from sources not included above N .....
- (Annex details of each source and the income therefrom)*

TOTAL INCOME (X + Y) N

**PART C: MANDATORY DISCLOSURE ON ACCOMMODATION**

a. Residential Address

1. As at 1st January, 20 .....	2. Changes during the year .....	3. Length of stay .....
.....	.....	.....
.....	.....	.....

b.  Landlord  Tenant  Other

c. Rent Paid .....

d. Name and Address of Owner of Premises .....

e. Accommodation type .....

f. Rental period .....

g. Rent Paid by Employer ..... g(i) Location of the accommodation .....

h. Rent Paid or Reimbursed by you .....

i. Names of Domestic Servants (e.g. Maids, Drivers, Gardener, Watchmen, Cooks, Stewards, Cleaners etc)

Name	Residential Address	Amount Paid

Note: Please asterisk those paid for by your employer or a separate entity apart from self, and annex the details.

j. Vehicle(s)

Date of Purchase	Cost R	Brand	Model	Year
DAY/MONTH/YEAR				

Date of Purchase	Cost R	Brand	Model	Year
DAY/MONTH/YEAR				

Note: Please asterisk those paid for by your employer or a separate entity apart from self, and annex the details.

**PART D: OTHER MANDATORY DISCLOSURES**

- a. Do you have share a share compensation plan? (Yes/No)
- b. Do you make voluntary contributions to a Retirement Saving Account (RSA)? (Yes/No)
- b(i) Did you make any withdrawals from the RSA in the year? (Yes/No)

**PART E: THIS PORTION NEED NOT BE COMPLETED WHERE DETAILS OF BALANCE SHEET IS SUBMITTED (See PART B (j))**

Assets as at 31st December, 20 .....

g. Tangible Immoveable Properties			Cost of		
Houses/Farmland	Locality	Date Building Completed/Acquired	Produce (R)	Land (R)	Construction/Acquisition (R)

**PART F: CLAIM FOR CAPITAL ALLOWANCES AND RELIEF ON INTEREST ON LOAN FOR MORTGAGE**

- 1. For the claim of Capital allowance, annex a statement showing full particulars of your claim as stated under the fifth Schedule to the Personal Income Tax Act No. 104 of 1993 (as amended) in respect of assets used for the purpose of earning any of the income returned in PART B.
- 2. To claim relief on interest paid on Mortgage loans for developing an owner-occupied residential house, amongst others provide:
  - a. Mortgage loan agreement (annex an acknowledged schedule by the Mortgage institution the interest payment for the period).
  - b. Utility bill from the place of residence (not older than six (6) months) and any other relevant document.

**PART G: ALLOWANCES FOR LIFE ASSURANCE, GRATUITIES, NHIS AND PENSION CONTRIBUTION (100% of sum paid)**

Name of Company (Insurance /Employer/HMO/PTA)	Whether on Life of Self or Spouse	Capital sum paid on death, excluding any bonus or additional benefit (R)	Premiums PAID during the year ended 31st December, 20..... (To the nearest R)

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

**PENALTY FOR DEFAULT**

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

**DECLARATION WHICH MUST BE COMPLETED AND SIGNED**

I, \_\_\_\_\_ hereby declare that information supplied in this form to the best of my knowledge and belief contains correct and complete statement of the amount of 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/Thumb print of Returnee) .....



**GENERAL**

- Before completing this Form, you should carefully read the entire form and the guide notes or have same explained to you.
- Complete/Fill this Form with BLOCK/CAPITAL/UPPER CASE LETTERS ONLY.
- Taxpayers filing for Self-Assessment MUST attach a financial statement for the year ended.
- "Returns for income Tax Year..."relate to the current Year i.e. if filing is being done in 2016, you are to fill in 2016. **PART A -**

**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 2016 the applicable year ended would be "... year ended 31st December, 2015".
- Please specify Title if 'Other'.
- Please specify Marital Status if 'Other'.
- 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.

**PART B: STATEMENT OF INCOME FOR THE YEAR ENDED**

- Income stated in the sub section (i) - (iv) are earned income while sub section (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 ON ACCOMMODATION**

- If the place of residence changes from the stated address in No 1, state the new address in No 2.
- Length of stay is the number of months the employee has occupied the accommodation
- Accommodation type should state if it is a hotel room, bungalow, duplex, apartment/flat etc
- Rent paid is the gross amount.
- Salaries, wages or Allowances paid to domestic staff by employer should be asterisked (\*).
- Any Benefit paid for by the employer or a separate entity apart from self in this section should be asterisked (\*) with details of the separate entity (Name, Contact telephone, address and relationship) attached.

**PART D: OTHER MANDATORY DISCLOSURES**

- Share options: Provide details for any award or option. Kindly provide details for the award or option. Please confirm if it was indicated in previously filed returns. Kindly attach details.

**PART E: THIS PORTION NEEDS NOT BE COMPLETED WHERE DETAILS OF BALANCE SHEET IS SUBMITTED**

- This section is to be completed only if the book of accounts is not attached as stated in PART B

**PART F: CLAIM FOR CAPITAL ALLOWANCES AND RELIEF ON INTEREST ON LOAN FOR MORTGAGE**

- Approved capital allowances claim is to be attached.
- All relevant documents to prove the interest paid on loans for developing an owner-occupied residential house for the year ended should be provided and the approved relief would be enjoyed in the following year.

**PART G: 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.
- HMO - Health Management Organisation.
- PFA - Pension Fund Administrator.

**CONSOLIDATED RELIEF ALLOWANCE (CRA) & RATES**

Consolidated Relief Allowance is the higher of (i) and (ii) plus twenty per cent (20%) of the gross income. Where

- (i) 1% of the gross income
- (ii) Two hundred thousand naira (₦200,000.00).

The Gross Income less CRA and statutory approved allowances (PARTS E & F) will be subject to the following graduated Tax rates.

Tax rates

First	₦300,000.00	7%
Next	₦300,000.00	11%
Next	₦500,000.00	15%
Next	₦500,000.00	19%
Next	₦1,600,000.00	21%
Above	₦3,200,000.00	24%

**DECLARATION**

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

*Note: 'Guardian' is defined as the individual that assisted the Returnee to complete/fill the Form  
All other relevant additional documents you believe would support this return should be attached.*

For further enquiries visit, Lagos State Internal Revenue Service at:

The Good Shepherd Building Block H, Plot H1, Central Business District, Opposite Lagos State Secretariat Main Gate, Alausa, Ikeja, Lagos.

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