# INCOME TAX RETURN

For Individuals without Permanent Account Number (PAN) having Gain from Non-Business chargeable Assets only

ATTACH: 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 _____

## 1 TAXPAYER DETAILS

| | | | | | |
|---|---|---|---|---|---|
| Name | | | | | |
| Address | House/ Block No | Ward No. | Village, Area, Street | ☐ Metropolitan ☐ Municipality ☐ Sub-Metropolitan ☐ VDC | District |
| | | | | | |
| Phone | | | | Fax | |
| Email | | | | | |

## 2 CLUBBING DETAILS

☐ Single ☐ Couple

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) _____

## 3 CALCULATION OF GAIN OR LOSS FROM THE DISPOSAL OF SHARES OR SECURITIES

| | | |
|---|---|---|
| 1 | Name of Entity | |
| 2 | Disposal Procedure | |
| 3 | No of disposed Shares | |
| 4 | Market Value of Shares | |
| 5 | Incomings from the Disposal | |
| 6 | Outgoings for the Disposal | |
| 7 | Gain or Loss (rows 5-6) | |
| 8 | Name of the new Owner | |
| 9 | Address of the new Owner | |
| 10 | PAN of the new Owner | |

| | | |
|---|---|---|
| 11 | Name of Entity | |
| 12 | Disposal Procedure | |
| 13 | No of disposed Shares | |
| 14 | Market Value of Shares | |
| 15 | Incomings from the Disposal | |
| 16 | Outgoings for the Disposal | |
| 17 | Gain or Loss (rows 16-17) | |
| 18 | Name of the new Owner | |
| 19 | Address of the new Owner | |
| 20 | PAN of the new Owner | |

| | | |
|---|---|---|
| 21 | Name of Entity | |
| 22 | Disposal Procedure | |
| 23 | No of disposed Shares | |
| 24 | Market Value of Shares | |
| 25 | Incomings from the Disposal | |
| 26 | Outgoings for the Disposal | |
| 27 | Gain or Loss (rows 26-27) | |
| 28 | Name of the new Owner | |
| 29 | Address of the new Owner | |
| 30 | PAN of the new Owner | |

| | | |
|---|---|---|
| 31 | GAIN OR LOSS FROM DISPOSAL OF SHARES OR SECURITIES (rows 7+17+27) | |

***For Instructions, read Brochure "Income Tax Forms Instructions"***

## 4 CALCULATION OF GAIN OR LOSS FROM THE DISPOSAL OF BUILDING OR LAND

| | | |
|---|---|---|
| 32 | Address of Building or Land | |
| 33 | Disposal Procedure | |
| 34 | Market Value of Building or Land | |
| 35 | Incomings from the Disposal | |
| 36 | Outgoings for the Disposal | |
| 37 | Gain or Loss (rows 36-37) | |
| 38 | Name of the new Owner | |
| 39 | Address of the new Owner | |
| 40 | PAN of the new Owner | |

| | | |
|---|---|---|
| 41 | Address of Building or Land | |
| 42 | Disposal Procedure | |
| 43 | Market Value of Building or Land | |
| 44 | Incomings from the Disposal | |
| 45 | Outgoings for the Disposal | |
| 46 | Gain or Loss (row 46-47) | |
| 47 | Name of the new Owner | |
| 48 | Address of the new Owner | |
| 49 | PAN of the new Owner | |

| | | |
|---|---|---|
| 50 | SUBTOTAL GAIN OR LOSS FROM DISPOSAL OF BUILDING OR LAND (rows 37+46) | |

| | | |
|---|---|---|
| 51 | GAINS OR LOSS (rows 31+50) | |
| 52 | UNRELIEVED LOSS FROM PREVIOUS YEAR | |
| 53 | NET GAIN OR LOSS (rows 51-52) | |

| | | |
|---|---|---|
| 54 | TAX LIABILITY (see Instruction below) | |

If you are Single: (Row 53 – 65,000 – Remote Area Allowance) * 10%. If you are Couple: (Row 53 – 85,000 – Remote Area Allowance) * 10%.

| | | |
|---|---|---|
| 55 | Advance Tax Credits | |
| 56 | Medical Tax Credits | |
| 57 | Total Tax Crecits (rows 55+56) | |

| | | |
|---|---|---|
| 58 | TAX PAYABLE (rows 54-57) | |
| 59 | Charges as per Income Tax Act 2058, Section 117 | |
| 60 | Interests as per Income Tax Act 2058, Section 119 | |
| 61 | NET TAX PAYABLE (rows 58+59+60) | |

## 5 PAYMENT INFORMATION

| | | | | | |
|---|---|---|---|---|---|
| Amount paid | | | Payment Date | | |
| ☐ Cash | | ☐ Cheque | ☐ Draft | ☐ Bank Voucher | |
| Receipt No. | | Bank Name | | Bank Name | |
| | | Bank Code | | Bank Code | |
| | | Ch./Draft No. | | Voucher No. | |

## 6 TAXPAYER CERTIFICATION

I/we declare that this income tax return is correct, true, and to the best of my knowledge.

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

## 7 OFFICIAL USE ONLY

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