	Inland Revenue Department SOP for Integrated Tax System		Pg. 1 of 10
	SOP Number: ITS – I005	Effective Date: 09/03/2014	

TITLE: ITS_I005 – ESTIMATED/INSTALLMENT RETURN

Purpose: This form is filled by tax payer. Clause 95 of the Income Tax Law requires that all taxpayer, which does not come under presumptive taxpayer criteria, should estimate the annual income and submit the Installment/Estimated return by end of month Poush and pay 40% of tax on that estimated income according to clause 94. If there is change on the estimated income amount, taxpayer can submit changed estimated income return as Installment/Estimated Income Revision and make payment accordingly. If the tax officer is not satisfied with submitted estimated return or if a taxpayer did not submit the estimated return, the tax officer may issue estimated income notice and demand the payment of Installment accordingly.

Estimate Return: Estimated return is required to be filled by either Business Taxpayer or Proprietary Business who exceeds total turnover of 2 million or total income exceeds 2, 00,000. Estimated return is filled before end of Poush. The taxpayer cannot file Estimate return after end of the current fiscal year.

Estimate Revision Return: Taxpayer may file Estimate Revision Return anytime within the fiscal year to change previous estimated values in Estimated Return if new estimate is to be done. The taxpayer cannot file Estimate Revision Return after end of the current fiscal year.

Estimate Revision Notice: The Estimate Revision Notice issued by a tax officer to revise the Estimate returns or Estimate Revision Returns in case tax officer is not satisfied with estimated income declared by taxpayer. The tax officer cannot revise Estimate return or Estimate Revision Return after end of the current fiscal year.

९४. किस्ताबन्दीमा कर दाखिला : (१) कुनै व्यवसाय वा लगानीबाट कुनै आय वर्षमा निर्धारणयोग्य आय भएको वा हुने व्यक्तिले देहाय बमोजिम तीन किस्तामा कर दाखिला गर्नु पर्ने छ :-
दाखिला गर्नु पर्ने मिति दाखिला गर्नु पर्ने रकम
पौष महिनाको अन्त्यसम्म अनुमानित करको ४० % रकम मध्ये तिर्न बाँकी कर रकम

चैत्र महिनाको अन्त्यसम्म अनुमानित करको ७० % रकम मध्ये तिर्न बाँकी कर रकम
 आषाढ महिनाको अन्त्यसम्म अनुमानित करको १०० % रकम मध्ये तिर्न बाँकी कर रकम

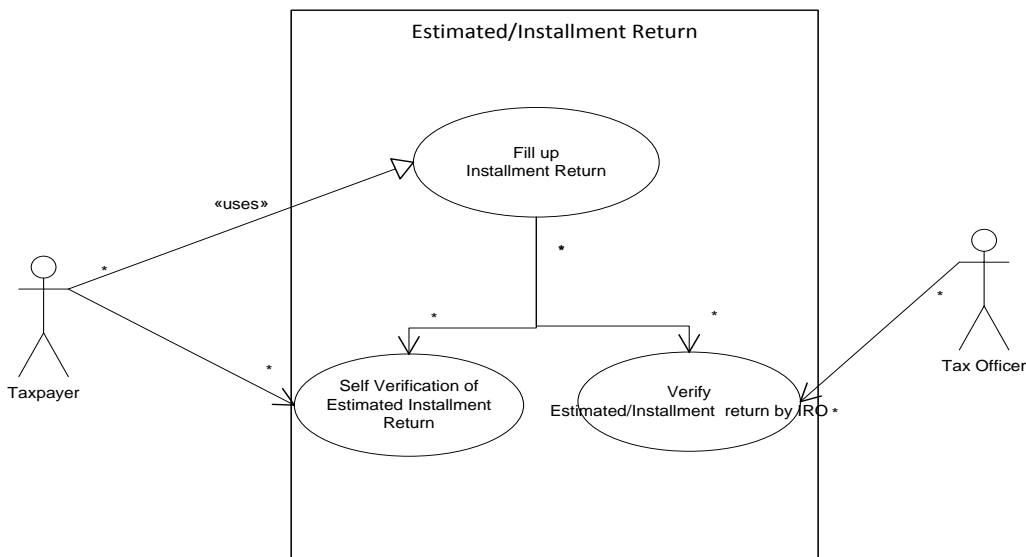
Scope: This procedure applies to taxpayers who fill the form of estimated return.

Responsibilities:

The **Taxpayer** is responsible for providing all information required for estimated return. Taxpayer can use e-filing or fill up prescribed forms and submit to respective Inland Revenue Offices (IRO)/Taxpayer Services Offices(TSO) .

Tax Officers are responsible for ensuring the correctness and adequacies of the information provided by the taxpayer and verify the record by using respective PAN and Tran No.

Use Case:



Definitions:

Estimated Return Form: Form prescribed by Inland Revenue Department (IRD) for Estimated Return purpose.

PROCEDURE:

1. Steps to fill the Estimated Return Using Taxpayer Portal

1.1. Click on Income Tax System → Estimate Return → Estimate Return Entry

Figure 1: Getting submission no for E-Estimate Return / Estimate Revision Notice

- Enter Username, Username should have minimum of 5 digits and case sensitive mandatory
- Enter Password, Password should have minimum of 5 digits and case sensitive mandatory.
- Enter Confirm password should be same as password.
- Enter Pan no must have 9 digits.
- Select fiscal year.
- Enter Email in email format like abc@ht.com.
- Enter contact no.

1.2. Click on 'Register' button to register the user. Then the following screen appears.

Figure 2: showing submission no

1.1. The 'Reset' button is used to reset the fields.

1.2. Note submission number and username and password to open this form in future for edit or view.

1.3. Click on 'Proceed' button to proceed further. Then the estimated return page appears.

फाराम-आयकर-डे-०६-०२-०३-६४
अनुसूची - २

अनुमानित करको विवरण (नियम ३४ संग सम्बन्धित)

संविमशन नं: 700000003544

आन्तरिक राजस्व कार्यालयको नाम: _____ अनुमानित कर फितीको प्रकार: --अनुसूची--

१ करदाता सम्बन्धी विवरण

स्था . ले . नं . : _____ सवामिसन नं.: _____ खाताको किसिम: 10

नाम : _____

ठेगाना घर नं . वार्ड नं . गाँउ / टोल र बाटोको नाम म. न. पा. उ. म. न. पा. जिल्ला

२ अनुमानित करको गणना

	रु
१ चालु आ.व. मा व्यवसाय वा लगानीबाट प्राप्त हुने अनुमानित मुनाफा वा लाभ	_____
२ कटौती हुने रकम	_____
३ आयकर ऐन २०५८ को दफा ११ तथा ६४ बमोजिमको कर छुट हुने रकम	_____
४ आय वा नोक्सानी row 1 - row(2+3)	0
५ अन्य व्यवसाय वा लगानीको आय	_____
६ निर्धारण योग्य आय row 4 + row5	0
७ कर छुट भएको संस्थालाई दिएको घन्टा	_____
८ अवकाश योगदान	_____
९ करयोग्य आय row 6 - row(7+8)	0
१० उपरोक्त बमोजिमको करयोग्य आयमा आयकर ऐन २०५८ को अनुसूचि १ बमोजिम लाग्ने कर	_____
११ सोतमा कट्टि भएको रकम	_____
१२ किस्ता रकम	_____

३ अनुमानित विदेशी कर

	रु
१ चालु आयबर्षमा विदेशी सोतको आय भएमा विदेशमा तिरिएको वा तिर्नु पर्ने अनुमानित आयकर रकम	_____
२ गैर बासिन्दा व्यक्तिको नेपाल स्थित स्थायी संस्थापनले चालु आयबर्षमा विदेश पठाउने आय	_____
३ विदेश पठाउने आयमा लाग्ने कर	_____

४ कर दाखिला विवरण

क्र. स.	राजस्व खाता नं	भुक्तानीको किसिम	औचर / रसिद नं.	बैंकको नाम	दाखिला मिति	दाखिला रकम
!!!						

Figure 1: Estimate Return Form

a) Select 'अनुमानित करको प्रकार' (Type of installment return). This field is mandatory, having two options Estimated Tax Return (IN) and Revised

Estimated Tax Return (IR). IR can be entered only after submission of Estimated Return (IN).

Detailed steps for Estimated tax return(IN)

- b) Enter 'चालु आ.व. मा व्यवसाय वा लगानीबाट प्राप्त हुने अनुमानित मुनाफा वा लाभ' (Income or gain from business or investment in current fiscal Year) in Decimal number.
- c) Enter 'कट्टी हुने रकम' (Deduction Amount) in Decimal number.
- d) Enter 'आयकर ऐन २०५८ को दफा ११ तथा ६४ बमोजिमको कर छुट हुने रकम' (Exempt tax according to Income Tax Law 2058 clause 11 and 64) in Decimal number.
- e) 'आय वा नोक्सानी' (Income or Loss) is auto calculated field showing result of $b-(c+d)$.
- f) Enter 'अन्य व्यवसाय वा लगानीको आय' (income from other business or Investment) in decimal number.
- g) 'निर्धारण योग्य आय' (Assessable Income) is auto calculated field showing result of $(e+f)$.
- h) Enter 'कर छुट भएको संस्थालाई दिएको चन्दा' (Donation to tax exempt organization) in decimal number.
- i) Enter 'अवकाश योगदान' (Retirement Fund) in decimal number.
- j) 'करयोग्य आय' (Taxable Income) is auto calculated field showing result of $g-(h+i)$.
- k) Enter 'उपरोक्त बमोजिमको करयोग्य आयमा आयकर ऐन २०५८ को अनुसुचि १ बमोजिम लाग्ने कर' (Tax Liability on assessable income according to Income Tax Law 2058 schedule 1) in decimal number.
- l) Enter 'स्रोतमा कट्टि भएको रकम' (Tax Deduction in Source) in decimal number.
- m) Enter 'किस्ता रकम' (Installment Amount) in decimal number.

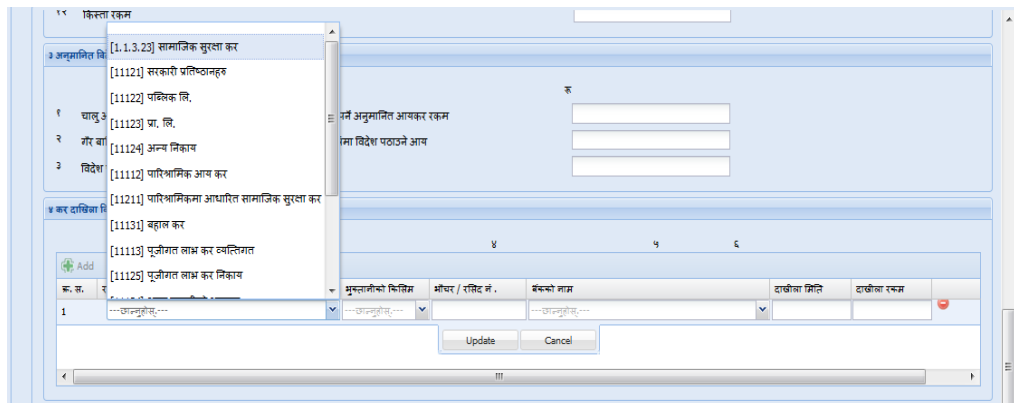
- n) Enter 'चालु आयबर्षमा विदेशी स्रोतको आय भएमा विदेशमा तिरेको वा तिर्नु पर्ने अनुमानित आयकर रकम' (Tax Paid or Estimated Tax to be paid in foreign country if income source is foreign) in decimal number.
- o) Enter 'गैर बासिन्दा व्यक्तिको नेपाल स्थित स्थायी संस्थापनले चालु आयबर्षमा विदेश पठाउने आय' (Income repatriation by permanent organization in Nepal owned by non-resident person) in decimal number.
- p) Enter 'विदेश पठाउने आयमा लाग्ने कर' (Tax on repatriation income) in decimal number.

Figure 4:Filled Estimate Return Form

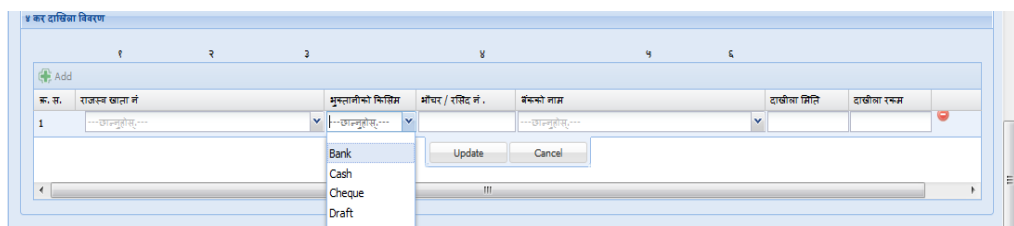
For Voucher information (कर दाखिला विवरण')

- a) Click on add button below screen appears

- b) Select राजस्व खाता नं (Treasury Account Number) this filed is mandatory

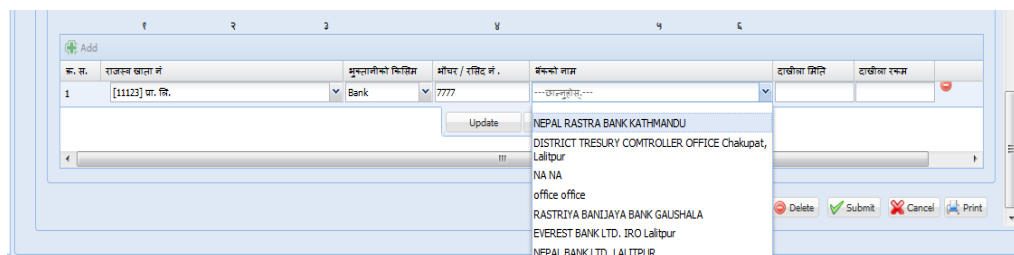


c) Select 'भुक्तानीको किसिम' (Payment Type). This field is mandatory.



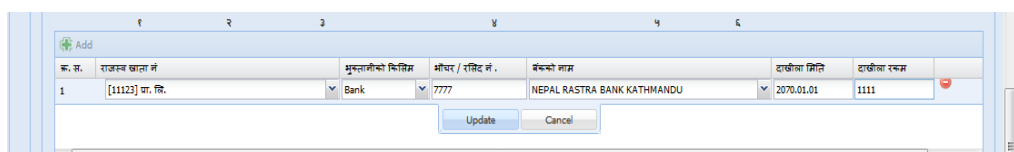
d) Enter 'भौचर / रसिद नं' (Voucher Number / Receipt Number). This may be character or number or combination of both.

e) Select 'बैंकको नाम' (Bank Name) from the list. This field is disabled when cash is selected in 'भुक्तानीको किसिम' (Payment Type)



f) Enter the 'दाखीला मिति' (Payment Date) in YYYY.MM.DD format (future date is not allowed).

g) Enter 'दाखीला रकम' (Payment Amount) in decimal format.



h) Click on Update.

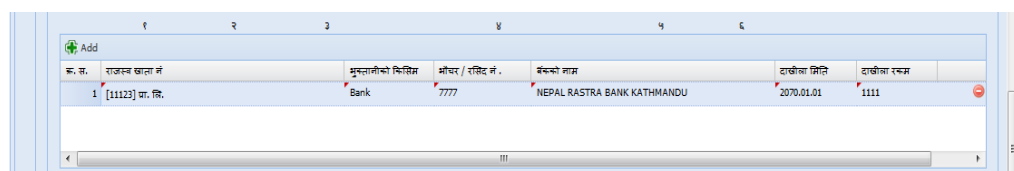


Figure 5: Filled Estimate Return Form

1.4. Click on 'OK' button from confirmation box.

1.5. Click Estimated Return Login Menu to edit/see the information entered.

Figure 6: Login with submission no, username, password

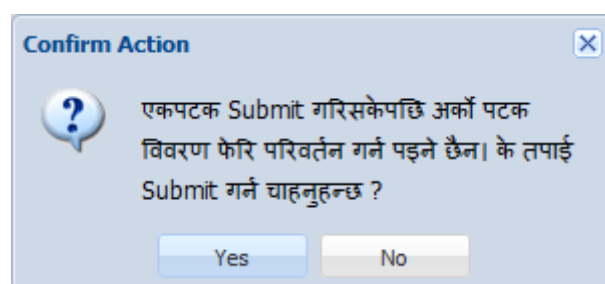
- a) Enter Submission no it must be 12 digits.
- b) Enter user name
- c) Enter password
- d) Click on 'Login' button Estimated Return Screen appears. Make the necessary changes in the form and click on Save/Submit button. Then the following screen appears. Click on OK button to update the information.

1.7 Click on 'Submit' button to submit the form and click on Yes button from confirmation box.

1.8 Click on 'Print' button to print the Document

1.9 Now the field record is ready for verify

(Note: Once the form is submitted no further action as: save, edit and delete can be done.)



(Note: Once the form is submitted no further action as: save, edit and delete can be done and record is ready for verification, but saved record can edit or delete)

2 Verification of Estimate return

a) Self verification

Self verification can be done by taxpayer those having user name and password

b) Officer verification

Steps to self verification steps

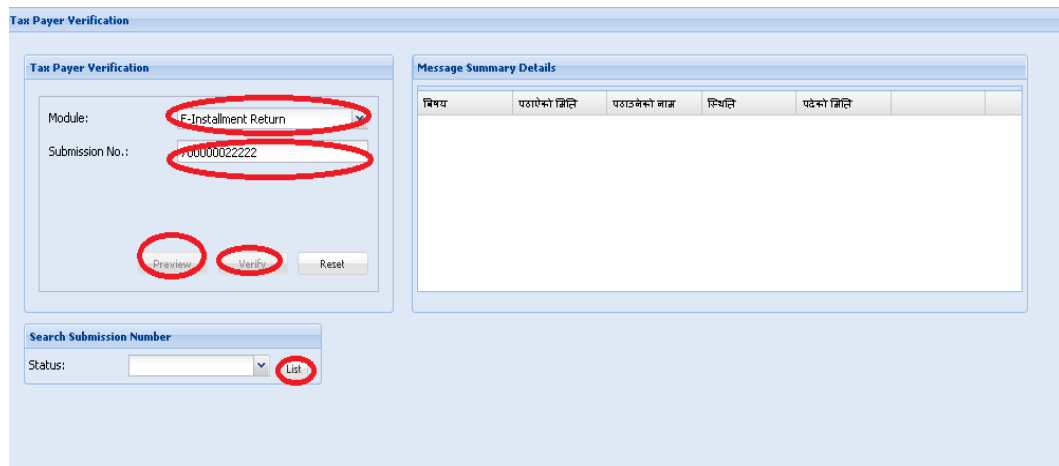
Select General >> Taxpayer Login. On selection following screen appears.

Figure 11: Estimate Return Self verification login

- Type pan no must have 9 digits,
- User name which you have taken from tax office for verification purpose.
- Password which you have taken from tax office for verification purpose
- Click on login button below screen appears.

Figure 12: Estimate Return Verification form

- Select module name as shown below



- f) Type submission no
- g) Click on preview
- h) Close preview
- i) Click on verify

Steps to officer Verification by using officer portal

- a) Then go to module verification for verification by using Officer Portal
- b) Select module name E-installment Return
- c) All submitted Tran no display in grid
- d) Select one Tran no(record to verify)
- e) Click on (Eye Icon) for preview
- f) Close preview
- g) Click on verify

Effectiveness Criteria:

Estimated Return is entered and verified either by taxpayer or by officer.

References:

None:

Revision History:

Revision	Date (DD/MM/YY)	Description of Changes	Requested By