## MINISTRY OF FINANCE/ Income & Sales Tax Department CIT RETURN

(Industrial / commercial / real-estate / contractors / services / others)

For tax periods 2020 and beyond



Туре	e of Return	Tax Period
Regular	Amended	

Name of taxpayer	National ID/	Legal character			ISTD Office
	Registration No.				
TIN		Nationality	Jor	Non-Jor	
Business type		Residency	Res	Non-res	
Trade name		Certified accounts	Yes	No	
Address		Non-Certified records	Yes	No	
City	P.O.Box	Accounts cutoff date			
Email	Zip code	Cert. accountant name			
Telephone	Mobile	The company's capital			·

Trade name			Certified accounts		Yes		ı No
rraue name			Certified accounts		163		NO
Address			Non-Certified records		Yes		No
City		P.O.Box	Accounts cutoff date				
Email		Zip code	Cert. accountant name				
Telephone		Mobile	The company's capital				
	(1) Industri	al net income (domestic) (16 + 1701 - 1801)					
	11	Sales (111 +112)					
	111	Net domestic sales					
	112	Net exports					
	12	Cost of production (121 + 122 + 123)					
	121 1211	Cost of raw materials used in production (1211+1.  Beginning raw material	212 + 1213 - 1214)				
	1211	beginning raw material					
	1212	Domestic purchases of raw material					
	1213	Imported raw material					
	1214	Ending raw material	`				
	122 12213	Industrial direct expenses (12213 + 12223 + 12231 Salaries, wages and other benefits	)				
	12223	Rents and vacating money					
	12231	Depreciation and amortization					
	123	Other indirect industrial expenses					
	13	Cost of goods manufactured (12 + 131 - 132)					
	131	Unfinished goods - beginning					
	132 14	Unfinished goods- ending Finished goods balance (141 - 142)					
	141	Finished goods - beginning					
	142	Finished goods- ending					
	15	Cost of sales (13 + 14)					
	16	Industrial gross income (11 - 15)					
	1701 1801	Other revenues  Administrative and general expenses (from table 9	15000)				
		net income (domestic) (26 + 1702 - 1802)	3000)				
	21	Sales (211 +212)					
	211	Net domestic sales					
	212 25	Net exports sales  Cost of sales (251 + 252 – 253 )					
	251	Beginning inventory					
	252	Net purchases (2521 + 2522)					
	2521	Net purchases (domestic)					
	2522	Net imports purchases					
	253 26	Ending inventory  Trade gross income (21 - 25)					
	1702	Other revenues including the net income from e-c	ommerce				
	1802	Administrative and general expenses (from table 9					
	(30) Adjuste	d net income from the domestic agriculture activity	(305 – 304)				
	308	Sales of Agriculture activity					
	302 3021	Cost of sales (3021 + 3024 + 1831) - 3023  Beginning inventory					
	3024	Net purchases					
	1831	Agricultural expenses and agricultural depreciation	1				
	3023	Ending inventory				•	
	303	Gross income from agriculture activity (308 – 302)					
	1730 1830	Other revenues (from the agriculture activity)  Administrative and general expenses					
	305	Net income from agriculture activity (303 + 1730)	- 1830				
	304	Exemption of the first 50,000 JD of the domestic n		from	the agricultu	re acti	vity
	(3) Net inco	) Net income from real-estate rental (domestic) (411 + 1704 - 1804)					
	411	Gross income from real-estate rental (Income from	m vacating money or key pay	ments	is entered u	nder 6	
	1704 1804	Other revenues  Administrative and general expenses (from table 9	15000)				
		ome from contracting activities/ housings (domestic)					
	51	Gross domestic income (511 - 512)	(-				
	511	Revenues from projects/ housings		-		•	
	512	Cost of projects/ housings					
	1705 1805	Other revenues  Administrative and general expenses (from table S	15000)				
		1805 Administrative and general expenses (from table 95000) (5) Net income from services (domestic) (73 + 1707 - 1807)					
	733	Net revenues (7311 - 7312)					
	7311	Net revenues from domestic services					
	7312	Net revenues from exported services					

	732	Direct cost of revenues
	73	Gross income from domestic services (733 - 732)
	1707	Other revenues (interests and profits from securities portfolio for primary telecommunication & mining firms
	1807	Administrative and general expenses (from table 95000)
		ome from other domestic sources (82 + 84 + 85 + 87)  Net income from commissions
	82 84	Net income from vacating money, key money and goodwill
	85	Profits for the sale of dividends or stocks of companies, with the exception of those wherein a final tax is paid for
	87	Net income from any other source
	99150	Net income from all domestic sources (1 + 2 + 3 + 4 + 5 + 6 + 30)
	993101	Plus/ minus any adjustments (attach adjustments sheet)
	191	Plus/ minus tax-exempt income/loss from export of services (attach export exemption calculation sheet)
	99170	Total net adjusted domestic incomes/ losses (99150 + 993101 + 191)
	99310	Total deductions (993103 + 993105)
	993103	Domestic loss brought forward (based on an irrevocable decision) from previous years.
	993105	Donations paid to governmental departments, or to official or public institutions or municipalities
	99110	Domestic taxable income (99170 - 99310)
	991201	Minus domestic donations & subscriptions paid for religious, charitable, humanitarian, scientific, sport or professional purposes, or paid for parties (not exceeding 25% of 99110)
	99130	Adjusted taxable income from domestic sources (99110 – 991201) – tax is calculated in box no. (99510)
	99140	Taxable income from foreign sources (foreign branches/ attach calculation sheet – tax is calculated in box (99550)
	99160	Taxable income from foreign sources (foreign investments/ attach calculation sheet )and Stock Dividend& Local shares whose tax does not exceed 10%, tax is
		calculated in box (99551)
		Calculation of tax liability (99000)
	99016	Value of the industrial activity tax for the purposes of calculating the reduction value, box 99515
	99510	Income tax liability on domestic sources
	99520	Total income tax offset (995204 + 995207 + 995207 + 995209 + 99515)
	99515	The value of the reduction of industrial activity according to the percentages mentioned in Article 11, Paragraph C, Box (1) or Box (A), calculated from Box 99016
	995204	2% income tax withheld from imports
	995205	7% income tax withheld from interests, commissions and profits of deposits
	995207	Property tax paid on income generating properties (not exceeding 99510)
	995209	5% income tax withheld from service charges
	99530	Tax-exempt income in respect of investment promotion/ Income tax reduction regulation granted to the less developed regions /Income Tax Incentive
		regulation for the Industrial Sector No. 18 of 2020
	99550	Income tax liability on foreign branches (10% of the taxable income of a Jordanian legal person from a foreign branch)
	99551	Income tax liability on foreign investments and dividends & Local shares whose tax does not exceed 10%, The tax is calculated at 10% of item (99160)
	99552 99553	Minus offset from the Foreign income tax paid for foreign branches (not exceeding 99550) subject to double-taxation agreement
	99540	Minus offset from Foreign income tax paid on foreign investments (not exceeding 99551) subject to double-taxation agreement)  Balance of income tax (99510 - 99520 - 99530 + 99550 + 99551 - 99553)
	99132	Total Income subject to National Contribution ( 99130 + 99140 + 99160 )
	99514	National Contribution according to items of Article 11 from Box No. 99132
	995213	Withheld National Contribution
	99542	Balance of National Contribution (99514 – 995213)
		Table (95000)
		nistrative and general expenses (add 951103 to 95200) distributed over the different sources of income
	951103	Salaries, wages and other benefits
	951203	Rents and vacating money
	951303	Depreciations, amortizations, startup expenses and pre-operational expenses
	951403 951503	Murabaha profits, interests paid or payable Professional fees, consultations and commissions
	951603	Goodwill and royalties
	95170	Donations Donations
	951803	Allowances
	95190	Other expenses (attach a sheet of expenses)
	95200	Bad debts
I, hereby, certify the accordance with the	et all informat law. egent's name a	urn without values (zero): -  Suspended activity Closure tion given in this declaration is rear, correct and complete, that I have included all taxable incomes and that the address provided is valid for notification in  Date and signature ax agent's TIN c's national ID  Company Seal

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Return filed at:	on:	/	/ Name and signature of the person receiving the return:
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