

MINISTRY OF FINANCE/ Income & Sales Tax Department  
PIT RETURN/ INDIVIDUAL (natural person)



QP170-F12

Type of Return		Tax Period
<input type="checkbox"/> Regular	<input type="checkbox"/> Amended	2019

Name of taxpayer				ISTD Office			
TIN							
National ID/Passport				Wife income	Yes	<input type="checkbox"/>	No
Business type				Joint income	Yes	<input type="checkbox"/>	No
Trade name				Nationality	Jor	<input type="checkbox"/>	Non-Jor
Address				Residency	Res	<input type="checkbox"/>	Non-res
City				Certified accounts	Yes	<input type="checkbox"/>	No
PO. Box				Non-Certified records	Yes	<input type="checkbox"/>	No
Zip code.		Telephone		Accounts closing date			
Email		Mobile		Cert. accountant name			
				Profession			

(1) Net income from industry (domestic) (16 + 1701 - 1801)		
11	Sales (111 +112)	
111	Net domestic sales	
112	Net exports	
12	Cost of production (121 + 122 + 123)	
121	Cost of raw materials used in production (1211 +1212 + 1213 - 1214)	
1211	Beginning inventory of raw materials	
1212	Raw materials locally purchased	
1213	Raw materials imported	
1214	Ending inventory of raw materials	
122	Direct industrial expenses (12213 + 12223 + 12231)	
12213	Salaries, wages and other benefits	
12223	Rents and vacating money	
12231	Depreciation and amortization	
123	Indirect industrial expenses	
13	Cost of goods manufactured (12 + 131 - 132)	
131	Unfinished goods – beginning inventory	
132	Unfinished goods- ending inventory	
14	Balance of finished goods (141 - 142)	
141	Finished goods – beginning inventory	
142	Finished goods- ending inventory	
15	Cost of sales (13 + 14)	
16	Gross income from industry (11 - 15)	
1701	Other revenues	
1801	Administrative and general expenses (from table 95000)	
(2) Net income from trade (domestic) (26 + 1702 - 1802)		
21	Sales (211 +212)	
211	Net domestic sales	
212	Net exports	
25	Cost of sales (251 + 252 + 253)	
251	Beginning inventory	
252	Net purchases (2521 + 2522)	
2521	Net purchases (domestic)	
2522	Net imports	
253	Ending inventory	
26	Gross income from trade (21 - 25)	
1702	Other revenues including the net income from e-trading	
1802	Administrative and general expenses (from table 95000)	
(3) Net income from employment, membership in board of directors, and pensions (3303 +- 3305)		
3303	Gross income from salaries, wages, allowances, rewards (with board of directors reward) & other benefits (excluding end-of-service indemnity)	
3305	Gross income from annual pensions, including disability pension, exceeding JD2500 per month	
(4) Net income from real-estate rental (domestic) (411 + 1704 - 1804)		
411	Gross income from real-estate rental (domestic Income from vacating money or key money is entered in part 8)	
1704	Other revenues	
1804	Administrative and general expenses (from table 95000)	
(5) Net income from contracting activities/ housing activities (domestic) (51 + 1705 - 1805)		
51	Gross domestic income (511 - 512)	
511	Revenues from projects/ housing	
512	Cost of projects/ housing	
1705	Other revenues	
1805	Administrative and general expenses (from table 95000)	

<b>(6) Net income from money exchange activity (domestic) (61 + 1706 - 1806)</b>		
61	Gross income from money exchange (611 - 612)	
611	Net sales of currencies	
612	Cost of currencies sold (6121 + 6122 + 6123)	
6121	Currencies - Opening inventory	
6122	Currencies purchased during the year	
6123	Currencies – closing inventory	
1706	Other revenues	
1806	Administrative and general expenses (from table 95000)	
<b>(7) Net income from services activity (domestic) (73 + 1707 - 1807)</b>		
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	
1807	Administrative and general expenses (from table 95000)	
<b>(8) Net income from other domestic sources (81 + 82 + 84 + 87)</b>		
81	Net income from domestic profession, vocation or handicraft (811 – 1808)	
811	Gross revenues from domestic profession, vocation or handicraft	
1808	Administrative and general expenses (from table 95000)	
82	Net income from commissions	
84	Net income from vacating money, key money and goodwill	
87	Net income from any other source	
<b>(30) Adjusted income from domestic agriculture sector (305 - 304)</b>		
308	Sales of Agriculture activity	
302	Cost of sales	
3021	Opening inventory goods	
3024	Net purchases	
1831	Agricultural expenses and agricultural depreciation	
2023	Closing inventory goods	
303	Gross income from agriculture activity (308-302)	
1730	Other revenues	
1830	Administrative and general expenses	
305	Net income from agriculture activity (303 + 1730) - 1830	
304	Exemption of the first 1,000,000 JD of the agriculture activity sales ( (1,000,000 JD / gross agriculture activity sales) x net income)	
99150	Net income from all domestic sources (1 + 2 + 3 + 4 + 5 + 6 + 7 + 8 + 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) – 3307 )	
99310	Total exemptions and deductions (993103 + 993104 + 993105)	
993103	Domestic loss brought forward ( in accordance with an irrevocable decision) from previous years	
993104	Total personal exemptions, including dependents, and other exemptions (9027 + 9028 + 9029) up to JD2*,000	
9027	Personal exemption or part thereof up to JD1*,000 per year (for residents)	
9028	Dependents' exemption or part thereof up to JD1*,000 a year (for: Jordanian and non-Jordanian residents for their resident or non-resident dependents, and for the non-resident Jordanian for their resident dependents.) ( Non-resident Jordanian with non-resident dependents; and non-Jordanians, non-residents, whose dependents are residents; are illegible to such exemptions )	
9029	Other exemptions or part thereof up to JD1,000 for every child, up to JD3,000 for three children only (medicine, education, rent, interest or Murabaha related to housing loans)	
993105	Donations paid to government departments, 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 box 99110)	
99130	Adjusted taxable income from domestic sources (99110 – 991201)- tax is calculated in box (99510)	
99160	Taxable income from foreign sources (external investments/ attach calculation sheet – tax is calculated in box (99551)	
<b>Calculation of tax liability (99000)</b>		
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 offset against liable income tax (995201 + 995204 + 995207 + 995209 + 99515 + 99530)	
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	
995201	Income tax withheld from salaries, wages and allowances	
995204	2% income tax withheld from imports	
995207	Property tax attributed to income generated from properties (not exceeding box 99510)	
995209	5% income tax withheld from service charges	
99530	Tax-exempt income in respect of investment promotion/ income tax reduction system granted less developed regions	
99540	Balance of income tax liability (99510 - 99520)	
99171	Gross end-of-service indemnity	
991311	-End-of-service indemnity before 31/12/2009 -50% of the End-of-service indemnity from 1/1/2010 till 31/12/2014 -First JD15,000 of the period from 1/1/2015	
99131	Taxable income from the end-of-service indemnity (99171-991311)	
99513	9% income tax liability on the end-of-service indemnity due after deducting the exempted amounts ( calculated in box 99131)	

	995212	Offset of the income tax withheld from the end-of-service indemnity
	99541	Balance of income tax liability on the end-of-service indemnity
	99551	Income tax liability on taxable foreign investments (10% of foreign taxable income generated by residents)
	99553	Minus offset from the Foreign income tax (not exceeding 99551) on condition there is a double-taxation agreement)
	99554	Balance of income tax liability on foreign investments ( 99551 – 99553)
	99132	Income subject to National Contribution ((99130 + 99131 + 99160) – JD200000) if the amount was positive
	99514	National Contribution 1% from Box No. 99132
	995213	Withheld National Contribution
	99542	Balance of National Contribution (99514 – 995213)
	99590	Balance of income tax and balance of end-of-service indemnity (99540 + 99541 + 99554)

**Table (95000)**

Other administrative 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 paid
	951303	Depreciations, amortizations, startup expenses and pre-operational expenses
	951403	Murabaha, interests paid or payable
	951503	Professional fees, consultations and commissions
	951603	Goodwill and royalties
	95170	Donations
	951803	Allowances
	95190	Other expenses (attach a sheet of expenses)
	95200	Bad debts

Dependent name	Relation	National ID/ passport	Nationality	Year of birth

I, hereby, certify that all information given in this declaration is true, correct and complete, that I have included all taxable incomes and that the address provided is valid for notification in accordance with the law.

Date 

	/		/	

  
Name and signature of spouse, if joint income  
TIN of the spouse  
National ID of the spouse

Date 

	/		/	

  
Taxpayer's/ agent's name and signature  
Tax agent's TIN  
Tax agent's national ID

**For Official Use**

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