



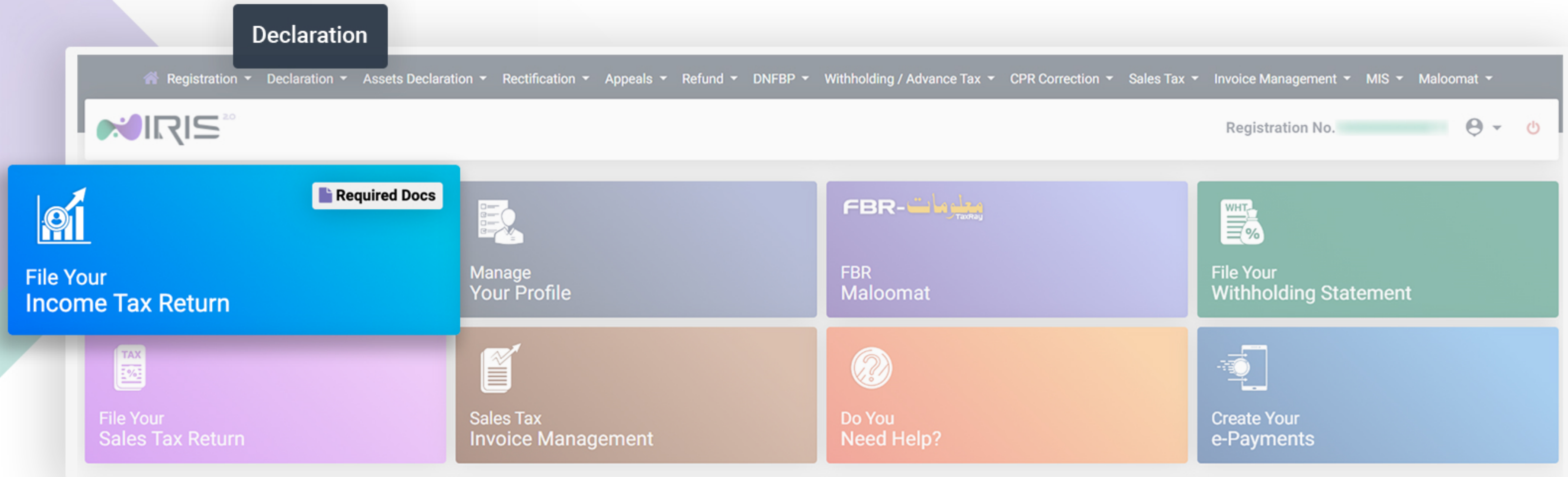
FILING TAX RETURN (DECLARATION) MANUAL

Here is how a taxpayer can file a tax return in IRIS 2.0.

DASHBOARD SCREEN

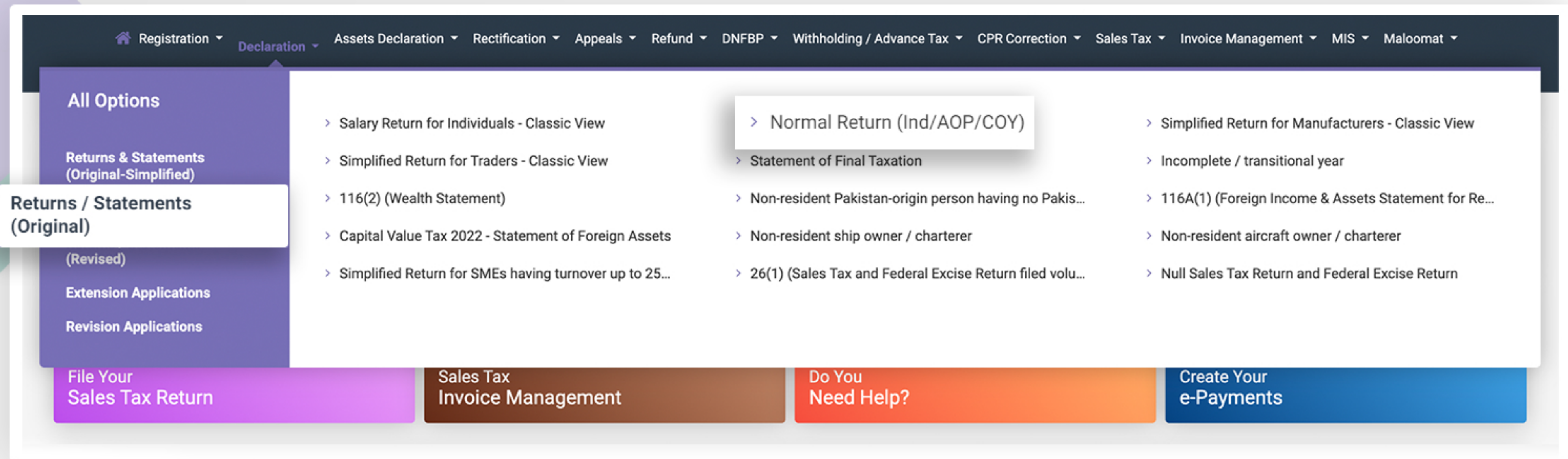
After successful login, IRIS 2.0 Dashboard Screen shall appear, the taxpayer will click on “**Declaration**” from the mega menu on the top of the screen.

The taxpayers can also use the quick link “**File Your Income Tax Return**”, available right below the mega menu.



SELECT DECLARATION TYPE

From the drop-down menu, the taxpayer will click on the second option of **“Returns/Statements (Original)”**, and from the horizontally mapped menu, the option of **“Normal Return (Ind/AOP/COY)”** will be clicked.



The screenshot displays the IRIS 2.0 web interface. The navigation bar includes: Registration, Declaration, Assets Declaration, Rectification, Appeals, Refund, DNFBP, Withholding / Advance Tax, CPR Correction, Sales Tax, Invoice Management, MIS, and Maloomat. The 'Declaration' menu is open, showing a list of options. The 'Returns / Statements (Original)' option is selected, and the 'Normal Return (Ind/AOP/COY)' option is highlighted. Below the menu, there are four buttons: 'File Your Sales Tax Return', 'Sales Tax Invoice Management', 'Do You Need Help?', and 'Create Your e-Payments'.

- Registration
- Declaration
- Assets Declaration
- Rectification
- Appeals
- Refund
- DNFBP
- Withholding / Advance Tax
- CPR Correction
- Sales Tax
- Invoice Management
- MIS
- Maloomat

- All Options
- Returns & Statements (Original-Simplified)
- Returns / Statements (Original)**
- (Revised)
- Extension Applications
- Revision Applications

- > Salary Return for Individuals - Classic View
- > Simplified Return for Traders - Classic View
- > 116(2) (Wealth Statement)
- > Capital Value Tax 2022 - Statement of Foreign Assets
- > Simplified Return for SMEs having turnover up to 25...
- > **Normal Return (Ind/AOP/COY)**
- > Statement of Final Taxation
- > Non-resident Pakistan-origin person having no Pakis...
- > Non-resident ship owner / charterer
- > 26(1) (Sales Tax and Federal Excise Return filed volu...
- > Simplified Return for Manufacturers - Classic View
- > Incomplete / transitional year
- > 116A(1) (Foreign Income & Assets Statement for Re...
- > Non-resident aircraft owner / charterer
- > Null Sales Tax Return and Federal Excise Return

- File Your Sales Tax Return
- Sales Tax Invoice Management
- Do You Need Help?
- Create Your e-Payments

SELECT TAX PERIOD

Next, a pop screen will show up. The taxpayer will enter the relevant tax period in the **Tax Period** field and click on the **Continue** button.

The screenshot displays the IRIS 2.0 user interface. A modal window titled "Normal Return (Ind/AOP/COY)" is open, featuring a "User" input field and a "Tax Period" field. The "Tax Period" field is highlighted with a red border and contains the date range "01-Jul-2022 - 30-Jun-2023". Below the input fields are "CANCEL" and "CONTINUE" buttons. The background interface includes a navigation menu at the top, a registration number field, and several main action tiles such as "File Your Income Tax Return", "Manage Your Profile", "FBR Maloomat", "File Your Withholding Statement", "File Your Sales Tax Return", and "Sales Tax Invoice Mana". At the bottom, there are notification boxes for "Draft", "Outbox", and "Inbox", along with a "FILTERS" button and a list of document counts.

DATA TAB

The taxpayer will land on the Data tab and will click on the “Employment” tab, enter annual income in the **Pay, Wages, or Other Remuneration (including Arrears of Salary)** tab.

Click on **Calculate** button in the top right corner of the form.

The screenshot shows the IRIS 2.0 web application interface. At the top, there is a navigation menu with options like Registration, Declaration, Assets Declaration, etc. Below this, the main header displays 'Year 2017' and '114(1) (Return of Income filed voluntarily for complete year)'. A secondary navigation bar contains tabs for 'Data', 'Amortization', 'Depreciation', 'Minimum Tax', 'Option out of PTR', 'Payment', 'Company Director', 'Attachment', and 'Attribute'. The 'Data' tab is active, and a sub-menu is open for 'Employment', listing categories like Property, Business, Capital Assets, Other Sources, and Foreign Sources / Agriculture. The 'Employment' sub-menu is expanded, showing a search bar and a table with columns: Description, Code, Total Amount, Amount Exempt from Tax / Subject to Fixed / Final Tax, and Amount Subject to Normal Tax. Two rows are visible in the table: 'Income from Salary' with code 1000, and 'Pay, Wages or Other Remuneration (including Arrears of Salary)' with code 1009. In the top right corner of the form area, there are buttons for 'IMPORT PREVIOUS RETURN', 'PREPARE PSID', and 'CALCULATE'.

TAX CHARGEABLE TAB

On the same page, the taxpayer will click on **Tax Chargeable/ Payments**, and from the drop-down menu, select the **“Computations”** tab to view the **Admitted Income Tax** and will copy this amount.

Clicking on the **“Prepare PSID”** button will create the respective payment.

The screenshot displays the 'Tax Chargeable / Payments' interface. On the left, a navigation menu is open to the 'Computations' tab. The main area shows a table with columns: Description, Code, Total Amount, Amount Exempt from Tax / Subject to Fixed / Final Tax, and Amount Subject to Normal Tax. The 'Admitted Income Tax' row is highlighted at the bottom, with a value of 15000. A 'PREPARE PSID' button is visible next to the total amount.

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax
Turnover / Tax Chargeable u/s 113 @0.5%	923155			
Turnover / Tax Chargeable u/s 113 @1%	923160			
Super Tax Chargeable	923181			
Difference of Minimum Tax Chargeable u/s 148(8) / 153(3)(b)	923192			
Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	923193			
Difference of Minimum Tax Chargeable u/s 113	923194			
Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)	923198			
Refund Adjustment of Other Year(s) against Demand of this Year	92101			
Withholding Income Tax	9201			
Advance Income Tax	9202			
Advance Income Tax u/s 147(A)	92022			
Admitted Income Tax	9203			15000

Copy Amount

ADJUSTABLE TAX

On the same screen, click on the “Adjustable Tax” tab and paste the amount in “Salary of Employees u/s 149” and click on **Calculate** button once again.

Calculate Button

CALCULATE

Import u/s 148 @1%

64010002

Import u/s 148 @2%

64010004

Import u/s 148 @3%

64010006

Import u/s 148 @4%

64010008

Import u/s 148 @4.5%

64010009

Import u/s 148 @5.5%

64010011

Import u/s 148 @6%

64010012

Paste Amount

Salary of Employees u/s 149

64020004

15,000

Directorship Fee u/s 149(3)


64020005

ADJUSTABLE TAX

The amount will be shifted from **Admitted Income Tax** to **Withholding Income Tax**.

Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)	923198			
Refund Adjustment of Other Year(s) against Demand of this Year	92101			
Withholding Income Tax	9201		15,000	
Advance Income Tax	9202			
Advance Income Tax u/s 147(A)	92022			
Admitted Income Tax	9203			
Demanded Income Tax	9204			

Amount Shifted



WEALTH STATEMENT

To complete the process of income tax return, the taxpayer will have to enter the relevant information in all three tabs of the **Wealth Statement** filed.

- Employment >
- Property >
- Business >
- Capital Assets >
- Other Sources >
- Foreign Sources / Agriculture >
- Tax Chargeable / Payments >
- 116 - Wealth Statement >**
- Personal Expenses
- Personal Assets / Liabilities
- Reconciliation of Net Assets

Search Amount Code/Description

IMPORT PREVIOUS RETURN
PREPARE PSID
CALCULATE

Description	Code	Amount
Personal Expenses	7089	
Rent	7051	
Rates / Taxes / Charge / Cess	7052	
Vehicle Running / Maintenance	7055	
Travelling	7056	
Electricity	7058	
Water	7059	
Gas	7060	
Telephone	7061	
Asset Insurance / Security	7066	
Medical	7070	
Educational	7071	

09

RECONCILIATION

Return process will complete only when the **“Unreconciled Amount”** is adjusted to **“0”**.

Data
Amortization
Depreciation
Minimum Tax
Option out of PTR
Payment
Company Director
Attachment
Attribute

- Employment >
- Property >
- Business >
- Capital Assets >
- Other Sources >
- Foreign Sources / Agriculture >
- Tax Chargeable / Payments >
- Wealth Statement >**
- Personal Expenses
- Personal Assets / Liabilities
- Reconciliation of Net Assets

Description	Code	Amount
Gain on Disposal of Assets, excluding Capital Gain on Immovable Property	7038	
Income Attributable to Receipts (Builders/Developers)	7039	
Others	7048	
Outflows	7099	42,000
Personal Expenses	7089	42,000
Gift	7091	
Others	7098	
Loss on Disposal of Assets	7092	
Unreconciled Amount		0
Assets Transferred / Sold / Gifted / Donated during the year	703004	

SAVE DATA

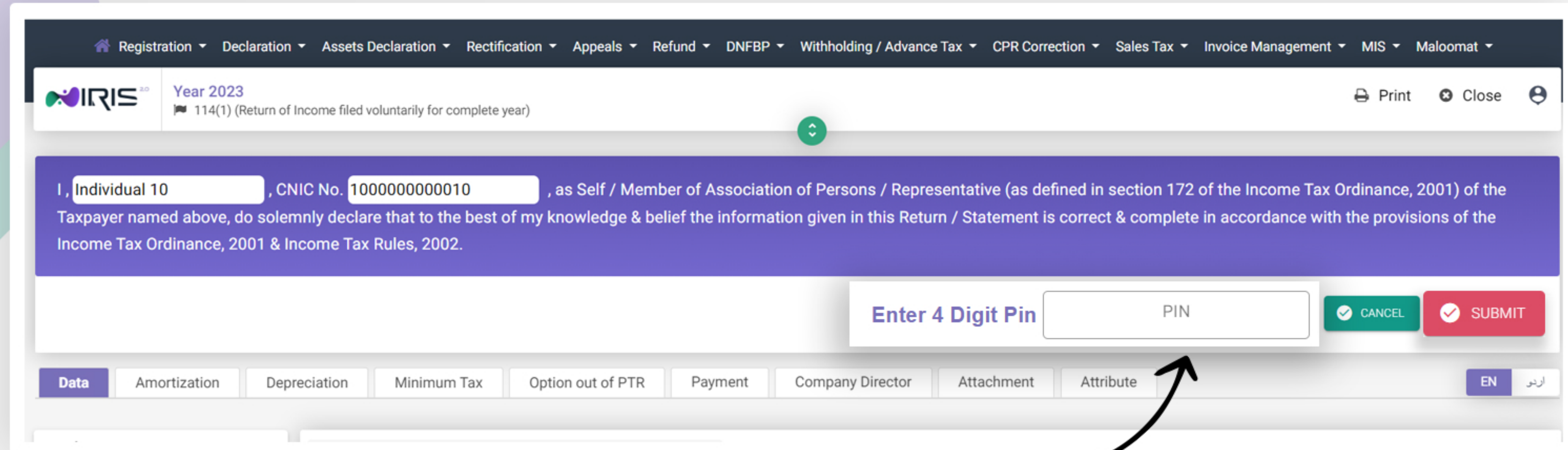
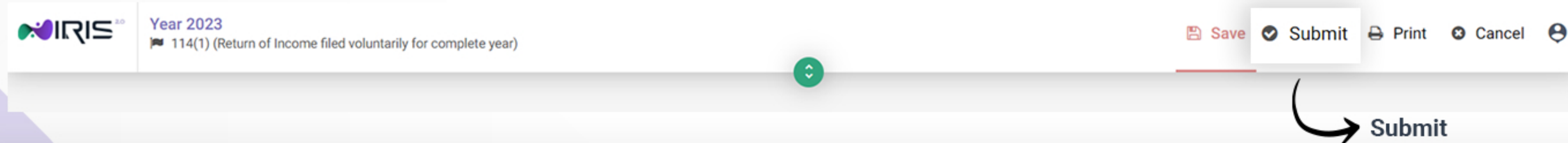
Once the taxpayer has added and calculated all required fields, shall now click on the **“Save”** button to save the entered data.

The screenshot displays the IRIS 2.0 web application interface. At the top, there is a navigation menu with various options like Registration, Declaration, Assets Declaration, etc. Below this, the user is logged in as 'Year 2023' for '114(1) (Return of Income filed voluntarily for complete year)'. A 'Save' button is highlighted with a tooltip, indicating the action to be taken. The main content area shows a 'Wealth Statement' section with a table of assets and liabilities. A calculator icon is overlaid on the table, suggesting a calculation step. The table has columns for Description, Code, and Amount.

Description	Code	Amount
Net Assets Current Year	703001	20,000
Net Assets Previous Year	703002	12,000
Increase / Decrease in Assets	703003	8,000
Inflows	7049	50,000
Income Declared as per Return for the year subject to Normal Tax	7031	50,000
Income Declared as per Return for the year Exempt from Tax	7032	

SUBMIT RETURN

Once data is saved, click on the **“Submit”** button. Enter the **4-digit pin** in the opened dialogue box and click on the **“Submit”** button.



4 Digit Pin

OTHER TABS

Apart from the Data tab, the purpose of the other tabs is as follows;

Amortization

Depreciation

Minimum Tax

Option out of PTR

Payment

Company Director

Attachment

Attribute

AMORTIZATION TAB

It is a process of systematically allocating the price or value of an intangible (untouchable) asset or in the long run Liability over a specific period. It involves spreading out the expense or value of an asset or liability over its useful life.

[Registration](#) [Declaration](#) [Assets Declaration](#) [Rectification](#) [Appeals](#) [Refund](#) [DNFBP](#) [Withholding / Advance Tax](#) [CPR Correction](#) [Sales Tax](#) [Invoice Management](#) [MIS](#) [Maloomat](#)

Year 2021

114(1) (Return of Income filed voluntarily for complete year)

Save
Submit
Print
Close

Data
Amortization
Depreciation
Minimum Tax
Option out of PTR
Payment
Company Director
Attachment
Attribute

Amortization

IMPORT PREVIOUS RETURN
CALCULATE

Description	Code	WDV (BF)	Remaining Useful Years	Extent of Use	Amortization
Intangible	3305				+
Expenditure providing Long Term Advantage / Benefit	330516				
Pre-Commencement Expenditure	3306				
Intangibles with Unascertainable useful life @4%	3307				

DEPRECIATION TAB

It is the systematic deduction (gradually decreasing value) of the cost or value of an asset over the passage of time.

[Registration](#) [Declaration](#) [Assets Declaration](#) [Rectification](#) [Appeals](#) [Refund](#) [DNFBP](#) [Withholding / Advance Tax](#) [CPR Correction](#) [Sales Tax](#) [Invoice Management](#) [MIS](#) [Maloomat](#)

Year 2021

114(1) (Return of Income filed voluntarily for complete year)

Save
Submit
Print
Close

Data
Amortization
Depreciation
Minimum Tax
Option out of PTR
Payment
Company Director
Attachment
Attribute

Depreciation

IMPORT PREVIOUS RETURN
CALCULATE

Description	Code	WDV (BF)/ (Additions Prior to 1st July 2020)	Deletion	Addition (Used in Pakistan)	Extent of Use	Addition (New on or after 1st July 2020)	Extent of Use	Initial Allowance	Depreciation	WDV (CF)
Building (all types)	3302									
Ramp for Disabled Persons	330204									
Plant / Machinery (not Otherwise Specified)	330301									
Computer Hardware / Allied Items / Equipment used in manufacture of IT products	330302									

MINIMUM TAX TAB

This refers to a tax provision that sets a minimum amount of tax liability that must be paid by individuals or companies, regardless of their regular tax calculations.

Registration ▾ Declaration ▾ Assets Declaration ▾ Rectification ▾ Appeals ▾ Refund ▾ DNFBP ▾ Withholding / Advance Tax ▾ CPR Correction ▾ Sales Tax ▾ Invoice Management ▾ MIS ▾ Maloomat ▾

Year 2021
114(1) (Return of Income filed voluntarily for complete year)
Save Submit Print Close

Data Amortization Depreciation Minimum Tax Option out of PTR Payment Company Director Attachment Attribute

Minimum Tax

IMPORT PREVIOUS RETURN
CALCULATE

Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference of Minimum Tax Chargeable
Import u/s 148 @1%	64010052						
Import u/s 148 @2%	64010054						
Import u/s 148 @3%	64010056						
Import u/s 148 @4%	64010058						
Import u/s 148 @5.5%	64010061						

OPTION OUT OF PTR TAB

Presumptive Tax Regime (PTR) implies on specialized activities of a person.

The screenshot shows the IRIS 2.0 interface for the 'Option out of PTR' tab. The navigation menu at the top includes: Registration, Declaration, Assets Declaration, Rectification, Appeals, Refund, DNFBP, Withholding / Advance Tax, CPR Correction, Sales Tax, Invoice Management, MIS, and Maloomat. The main header displays 'Year 2021' and '114(1) (Return of Income filed voluntarily for complete year)'. Below the header, there are several tabs: Data, Amortization, Depreciation, Minimum Tax, Option out of PTR (selected), Payment, Company Director, Attachment, and Attribute. The 'Option out of PTR' section contains a search bar and two buttons: 'IMPORT PREVIOUS RETURN' and 'CALCULATE'. Below this is a table with the following columns: Description, Code, Receipts / Value, Tax Collected / Deducted / Paid, Tax Chargeable, Attributable Taxable Income, Tax on Attributable Taxable Income, and Difference (Option Valid if <=0). The table contains five rows of data:

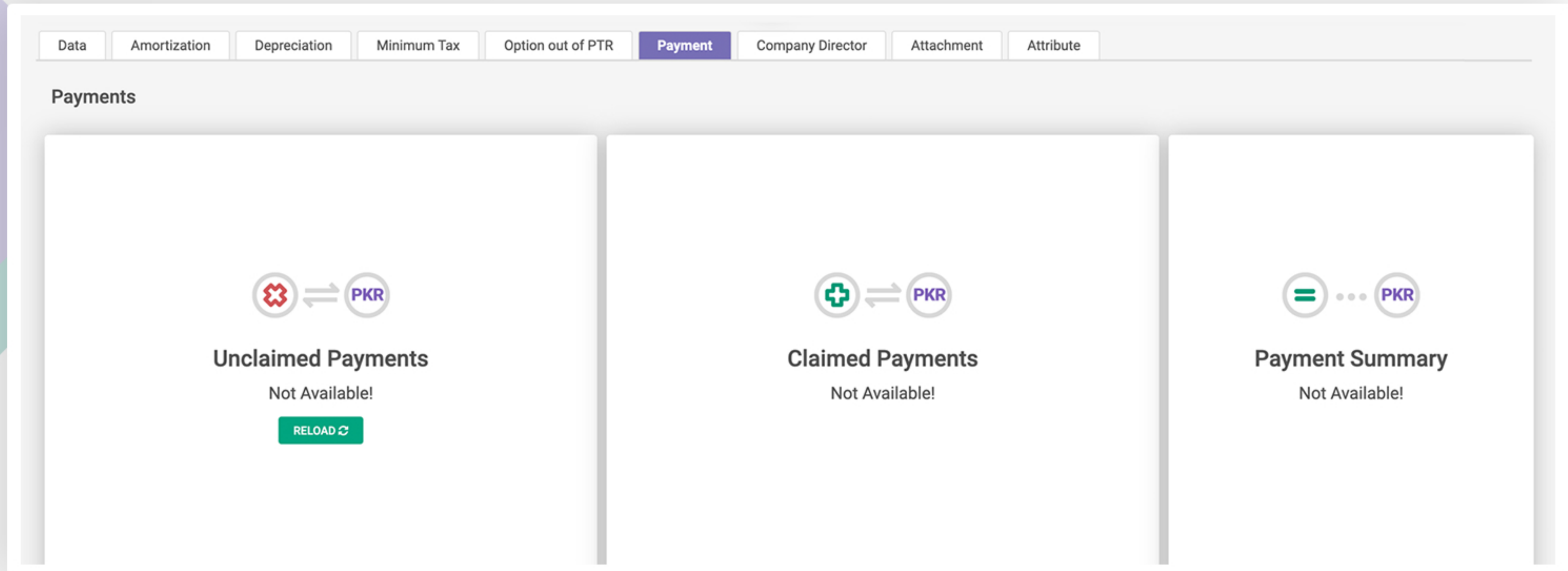
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Option Valid if <=0)
Export Proceeds u/s 154(1) @1%	64070054						
Foreign Indenting Commission u/s 154(2)	64070151						
Sale Proceeds of Goods to Exporter u/s 154(3)	64070152						
Sale Proceeds of Goods by Industrial undertaking u/s 154(3A)	64070153						
Contract Payments to Indirect Exporter u/s 154(3B)	64070154						



NOTE: In IRIS 2.0, upon shifting between Data, Amortization, Depreciation, Minimum Tax, and Option out of PTR tab, the initial entered value/ amount will be auto-calculated accordingly.

PAYMENT TAB

This tab allows the taxpayer to add/Claim payments.



The screenshot shows the 'Payment' tab selected in a navigation menu. The menu includes: Data, Amortization, Depreciation, Minimum Tax, Option out of PTR, **Payment**, Company Director, Attachment, and Attribute. Below the menu, the 'Payments' section contains three panels:

- Unclaimed Payments:** Features a red 'X' icon with a double-headed arrow and 'PKR'. Below the icon, it says 'Unclaimed Payments' and 'Not Available!'. A green 'RELOAD' button with a refresh icon is at the bottom.
- Claimed Payments:** Features a green plus icon with a double-headed arrow and 'PKR'. Below the icon, it says 'Claimed Payments' and 'Not Available!'.
- Payment Summary:** Features an equals sign icon with a double-headed arrow and 'PKR'. Below the icon, it says 'Payment Summary' and 'Not Available!'.

PAYMENT TAB

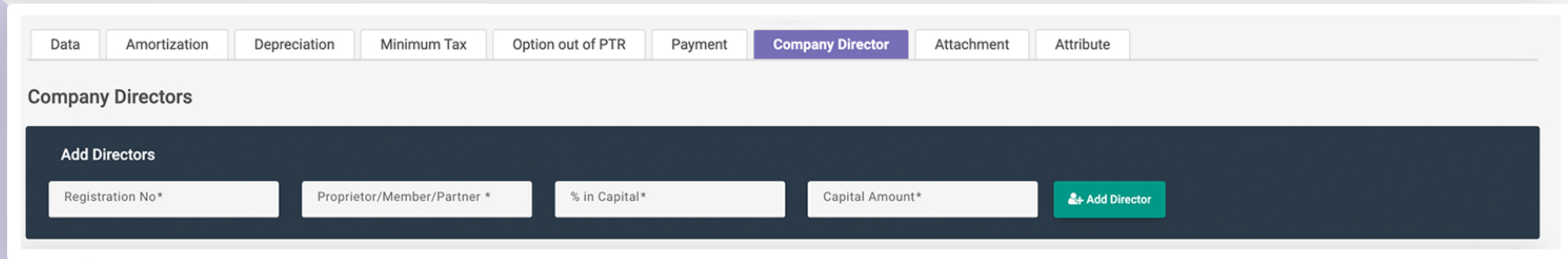
The **Claimed Payments** can also be deleted. After the deletion, the payment can be viewed in the **Unclaimed Payments** section

The screenshot displays the 'Payment' tab in the IRIS 2.0 system. At the top, there are navigation tabs: Data, Amortization, Depreciation, Minimum Tax, Option out of PTR, **Payment**, Company Director, Attachment, and Attribute. Below these, the 'Payments' section is divided into three main areas:

- Unclaimed Payments (2)**: Contains two payment cards. The first card has ID IT2021091701011367709, Code: 9203, and Amount: 2887404, with a green '★ CLAIM' button. The second card has ID IT2021033000000864220, Code: 9202, and Amount: 450000, also with a green '★ CLAIM' button. A 'RELOAD' button is located to the right of these cards.
- Claimed Payments (1)**: Contains one payment card with ID IT2021122701111474365, Code: 9203, and Amount: 179715. It features a red '✖ DELETE' button. A hand-drawn arrow points from this button to the text 'DELETE Payment' below it.
- Head wise Summary**: A dark blue sidebar on the right showing a table with two rows: 'Amount Head: 9203' and 'Amount: 179715'.

COMPANY DIRECTOR TAB

This tab allows the taxpayer to add a company director so that taxes can be managed accurately.



The screenshot shows a software interface with a navigation bar at the top containing tabs: Data, Amortization, Depreciation, Minimum Tax, Option out of PTR, Payment, Company Director (highlighted), Attachment, and Attribute. Below the navigation bar is a section titled "Company Directors". Under this section is a dark blue box labeled "Add Directors" which contains four input fields: "Registration No*", "Proprietor/Member/Partner *", "% in Capital*", and "Capital Amount*", followed by a green button with a plus icon and the text "Add Director".

ATTACHMENT TAB

The taxpayer can attach relevant documents on this tab if required.

The screenshot displays the IRIS 2.0 interface. At the top, a navigation menu includes: Registration, Declaration, Assets Declaration, Rectification, Appeals, Refund, DNFBP, Withholding / Advance Tax, CPR Correction, Sales Tax, Invoice Management, MIS, and Maloomat. Below this, a header bar shows the IRIS logo, 'Year 2021', and the return type '114(1) (Return of Income filed voluntarily for complete year)'. Action buttons for Save, Submit, Print, and Close are visible. A horizontal menu contains tabs for Data, Amortization, Depreciation, Minimum Tax, Option out of PTR, Payment, Company Director, Attachment (which is selected), and Attribute. The main content area is titled 'Attachments' and contains two cards: 'Manufacturing and Trading / Profit and Loss Accounts statements (9230)' and 'Final Accounts (3000)'. Each card has an 'ADD FILE' button.

ATTRIBUTE TAB

The taxpayer can attach relevant attributes on this tab if required.

The screenshot displays the IRIS 2.0 web application interface. At the top, a navigation menu includes options like Registration, Declaration, Assets Declaration, Rectification, Appeals, Refund, DNFBP, Withholding / Advance Tax, CPR Correction, Sales Tax, Invoice Management, MIS, and Maloomat. Below this, a header bar shows the IRIS 2.0 logo, the year 'Year 2021', and the return type '114(1) (Return of Income filed voluntarily for complete year)'. Action buttons for Save, Submit, Print, and Close are visible. A tabbed interface below the header has several tabs: Data, Amortization, Depreciation, Minimum Tax, Option out of PTR, Payment, Company Director, Attachment, and Attribute (which is currently selected). Under the 'Attributes' section, there are four dropdown menus labeled Business Sector-1, Business Sector-2, Business Sector-3, and Business Sector-4. Business Sector-1 is populated with 'Trader - Members/ Brokers/ Agents of Stock Exchange/ Mercantile exchange', while the other three are set to 'Select option'.



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