

Normal Income Tax Return

User Manual

Version: 1.1

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1. Introduction

This User Manual provides comprehensive guidance for taxpayers and users to navigate and complete the Income Tax Return filing process through the system. It explains the functionality, workflow, and step-by-step procedures for entering, reviewing, calculating, and submitting tax-related information.

The purpose of this manual is to ensure that users can efficiently utilize the system features, accurately provide required information, and comply with the updated tax return requirements.

2. Objective

The objective of this User Manual is to facilitate users in understanding and effectively utilizing the enhanced Income Tax Return (ITR) system. It provides an overview of the updated return filing framework, highlighting the improved method of capturing, organizing, and processing taxpayer information.

The updated ITR has been developed with a structured data input framework, where taxpayer information is collected through predefined sections and relevant data fields. The system is designed on a modular approach, allowing different components of the Income Tax Return to be managed through separate but interconnected modules.

3. Scope of the Document

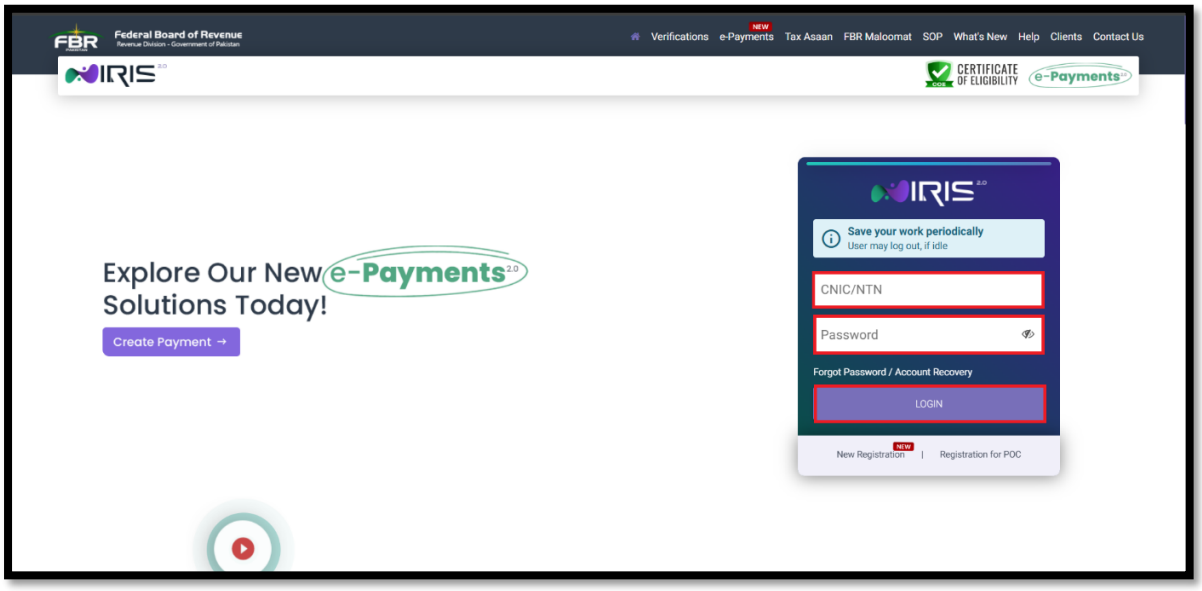
This document covers the functional usage and user interaction with the updated Income Tax Return (ITR) system. The scope includes:

- Understanding the structured data input framework introduced in the updated ITR.
- Explaining the modular design of the application and the purpose of each module within the return filing process.
- Providing guidance on entering, managing, and reviewing taxpayer information across different sections.
- Covering the flow of income reporting, tax computation, wealth declaration, payments, and document attachment.
- Describing the available system actions for data management, calculations, and return submission.
- Providing users with the necessary information to complete the return using the enhanced features of the application.

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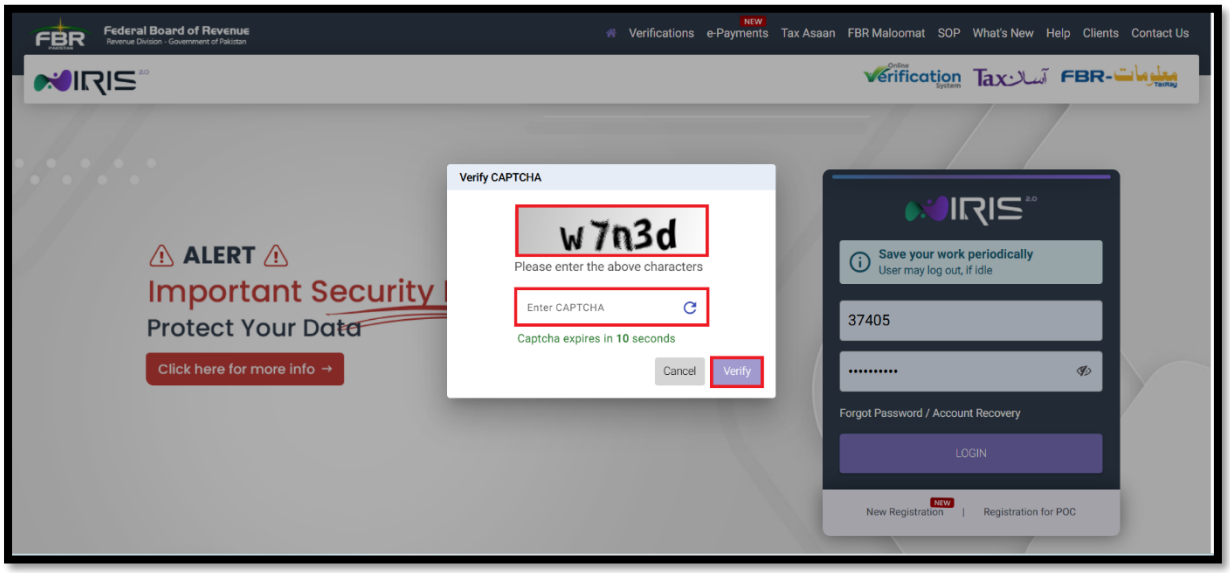
4. Voluntarily Return Filing Process

- Visit the IRIS portal at https://iris.fbr.gov.pk.
- Enter your login credentials.
- Click Login



The Captcha pop-up will appear on the screen

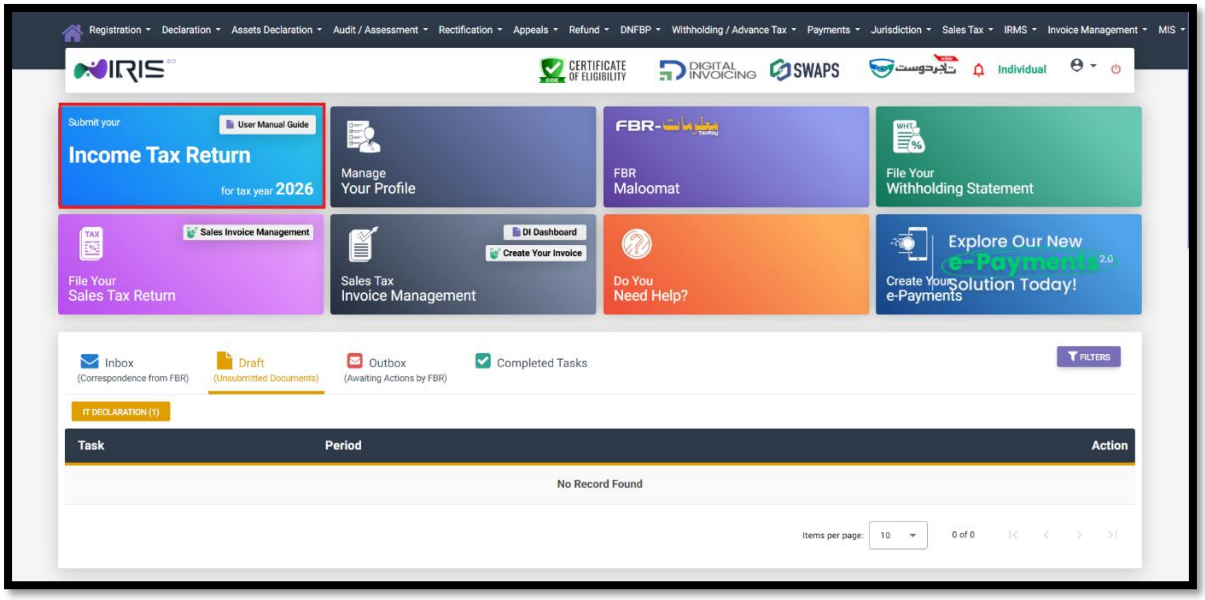
- Enter CAPTCHA
- Click Verify



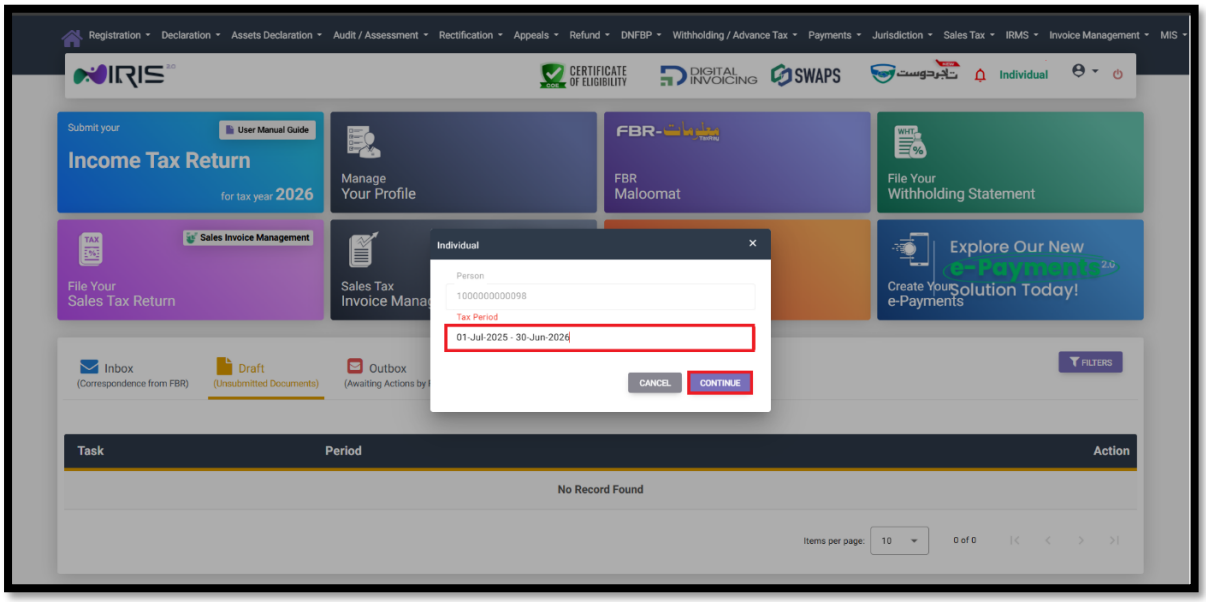
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The main dashboard will be displayed.

- Click on Submit your Income Tax Return tile.



- Select the Tax Period.
- Click Continue.



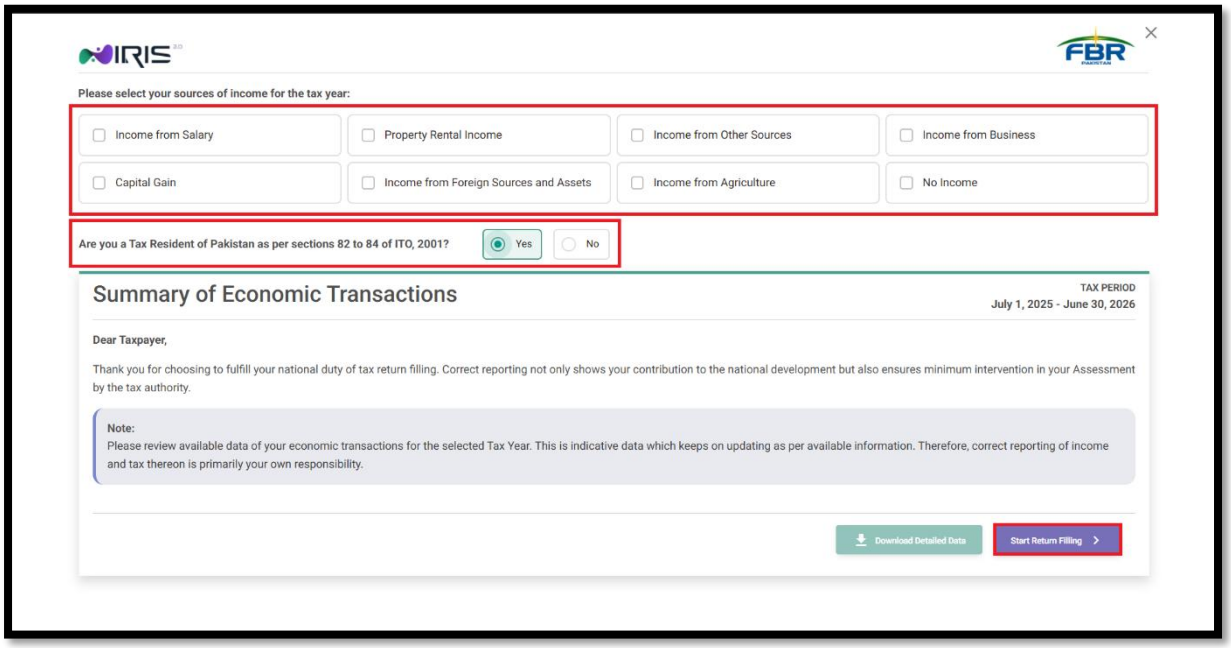
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4.1. Return Requirements

Once the profile has been updated, the system will redirect you to the Return Prerequisites screen.

4.1.1. For Resident

- Select the applicable source(s) of income from the list provided.
- Select ***Yes***, if you are a Tax Resident of Pakistan as per section 82-84 for Income Tax Ordinance, 2001.
- Click ***Start Return Filing***.



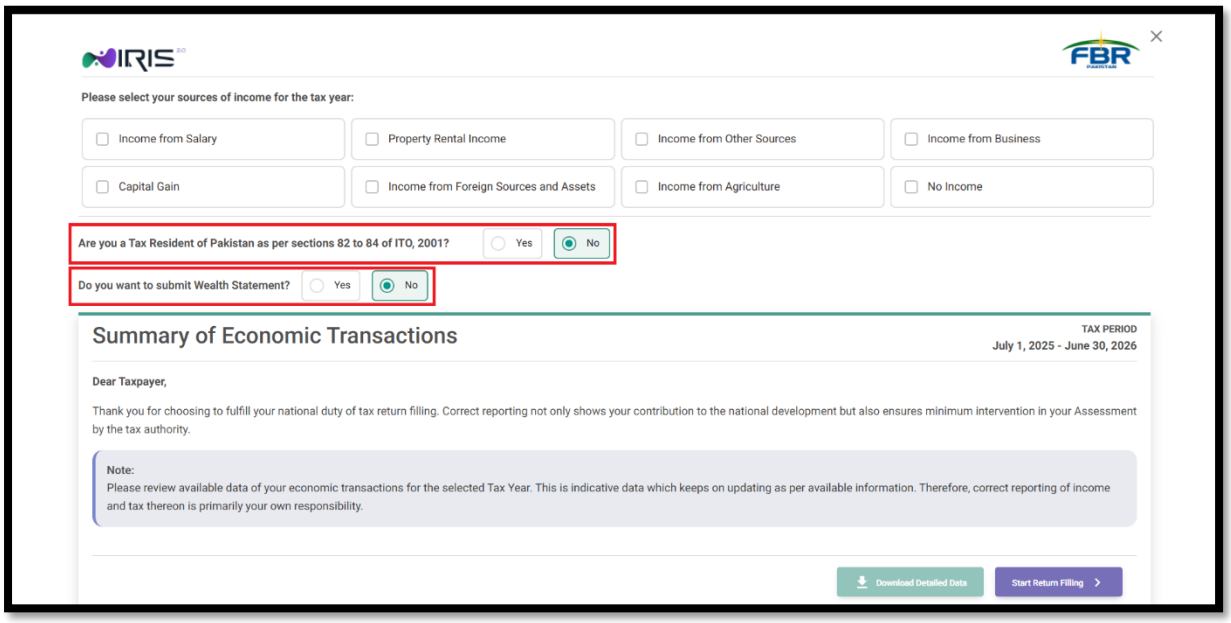
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4.1.2. For Non-Resident

- Select ***No***, if you are not the resident as per Income Tax Ordinance 2001
- Select ***Yes***, if you are submitting a Wealth Statement.

OR

- Select ***No***, if you are not submitting a Wealth Statement.
    - A tab of Immoveable Property shall be displayed, instead of Wealth Statement, for recording the properties relevant to Property and Agriculture Income, and Capital Gain on Immoveable Property. ***(Refer 14.b)***
    - Please note submission of Wealth Statement is mandatory for a non resident person who is member of an AOP in Pakistan.

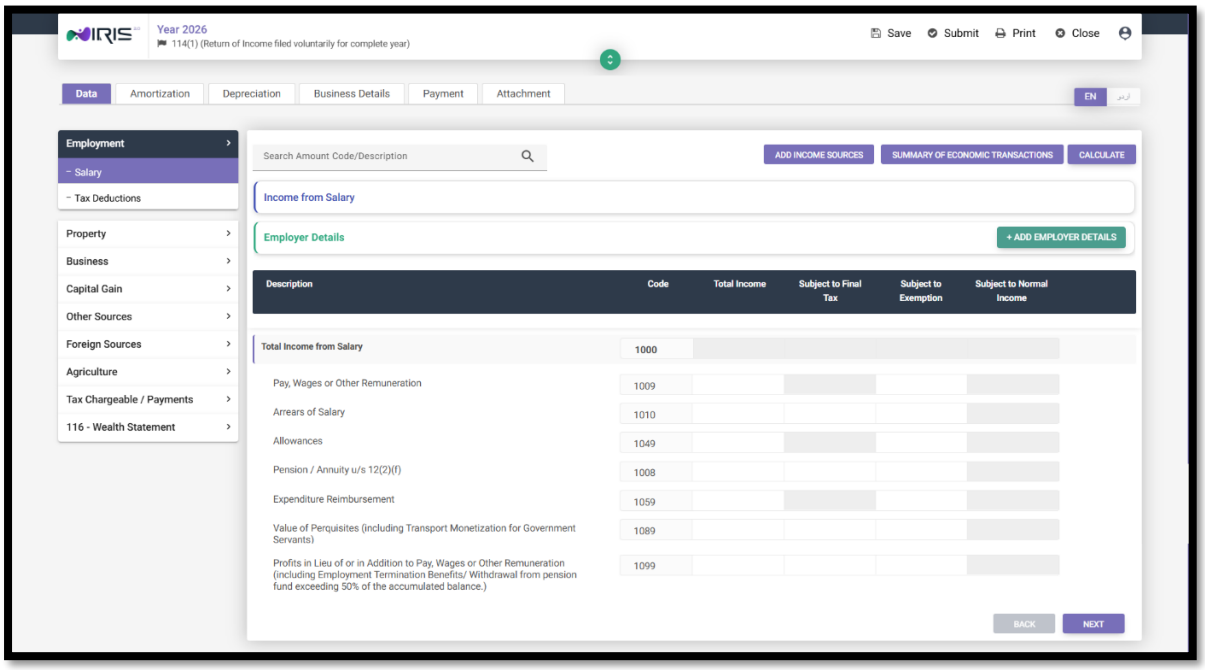


Note: *Based on the source(s) of income selected in the "Return Prerequisites" screen, only the relevant sections will be displayed during the return filing process. Information related to unselected sources of income will not be available.*

Summary of Economic Transactions shall include your withholding tax deductions, sales tax data and withholding tax deducted by you. The data is based on the information available in the system and keeps on updating, therefore you should prepare your return on the basis of actual information.

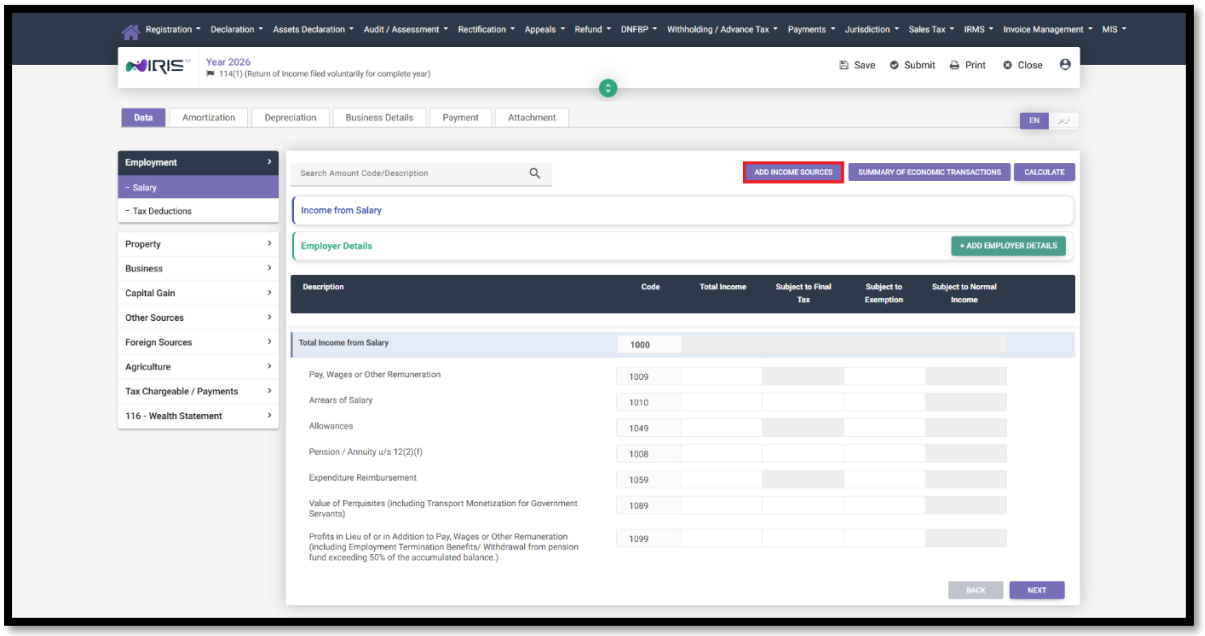
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The modular tax return filing interface will be displayed.



The system allows you to add or remove the income sources selected previously. The available tabs and sections will be updated accordingly.

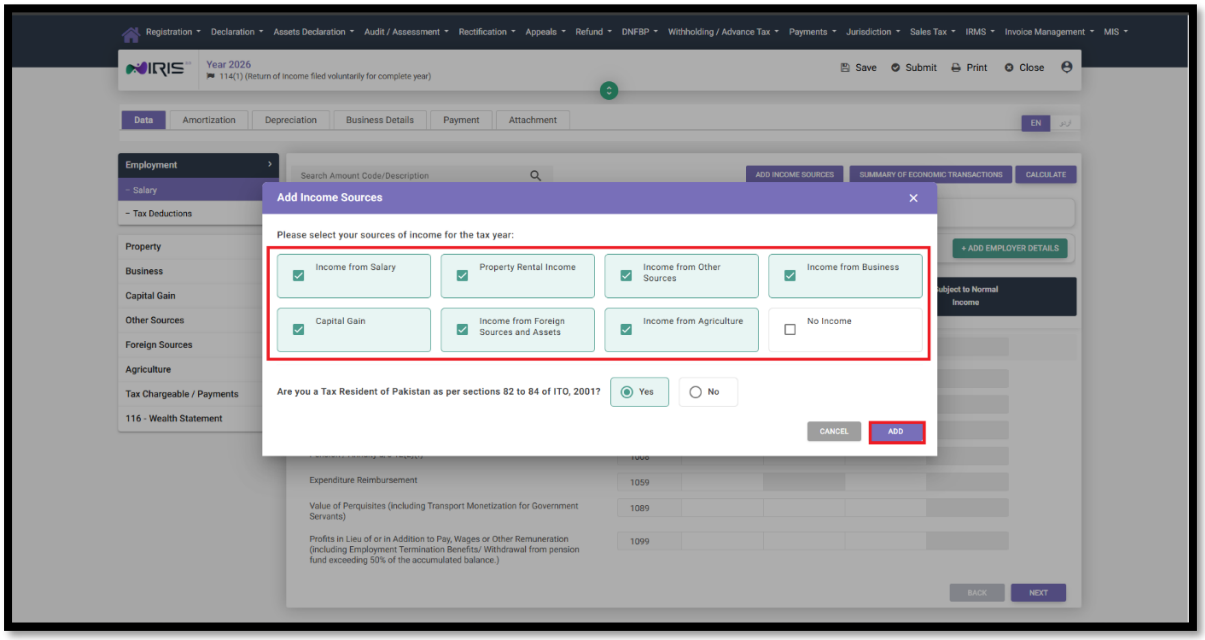
- Click Add Income Sources.



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A pop-up window will appear on the screen.

- Select or deselect the applicable source(s) of income.
- Click Add.



Note: The tabs and sections will be updated automatically based on the selected or deselected source(s) of income.

If a source of income is removed or deselected, any associated withholding tax information will no longer be available. To retrieve this information, delete the return from the home page and re-initiate the return filing process.

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5. Data

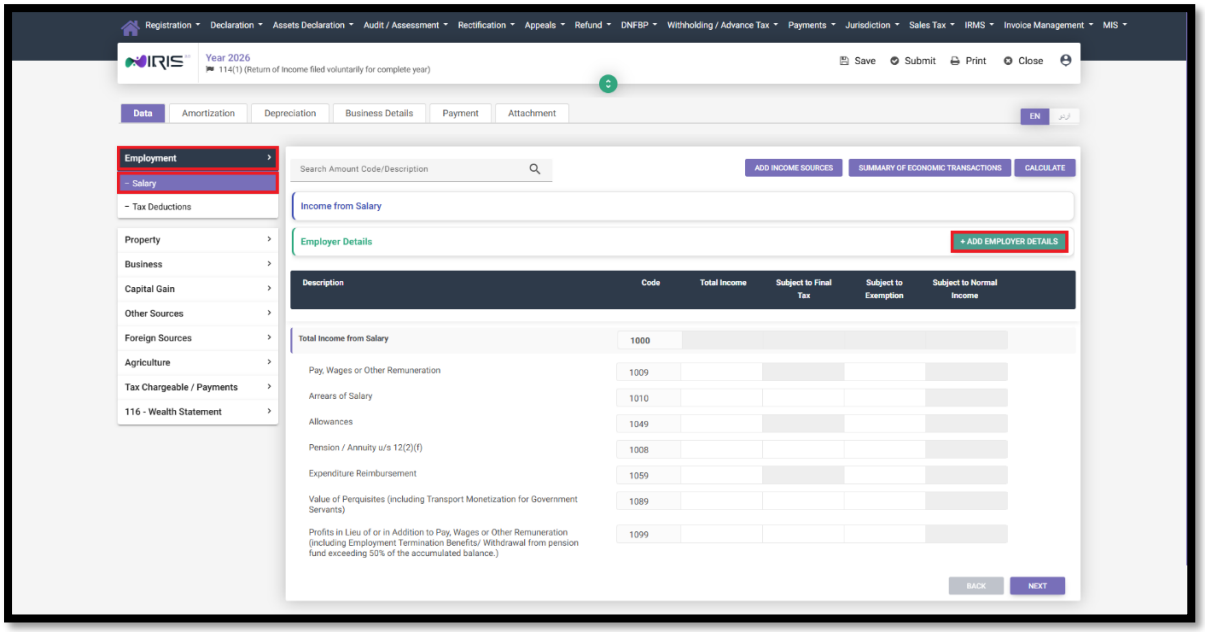
The Data tab has been updated to reflect the revised tax return filing requirements.

6. Employment

This section is used to declare income earned by an individual as an employee in exchange for services provided to an employer.

6.1. Salary

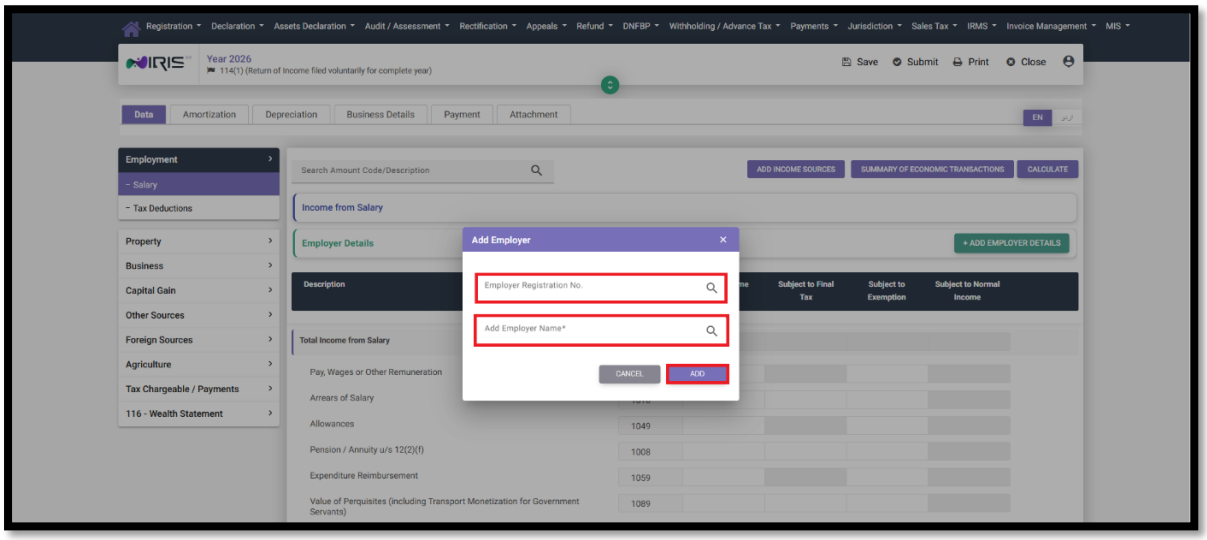
- Navigate to the Employment section and select Salary.
- Click + Add Employer Details.



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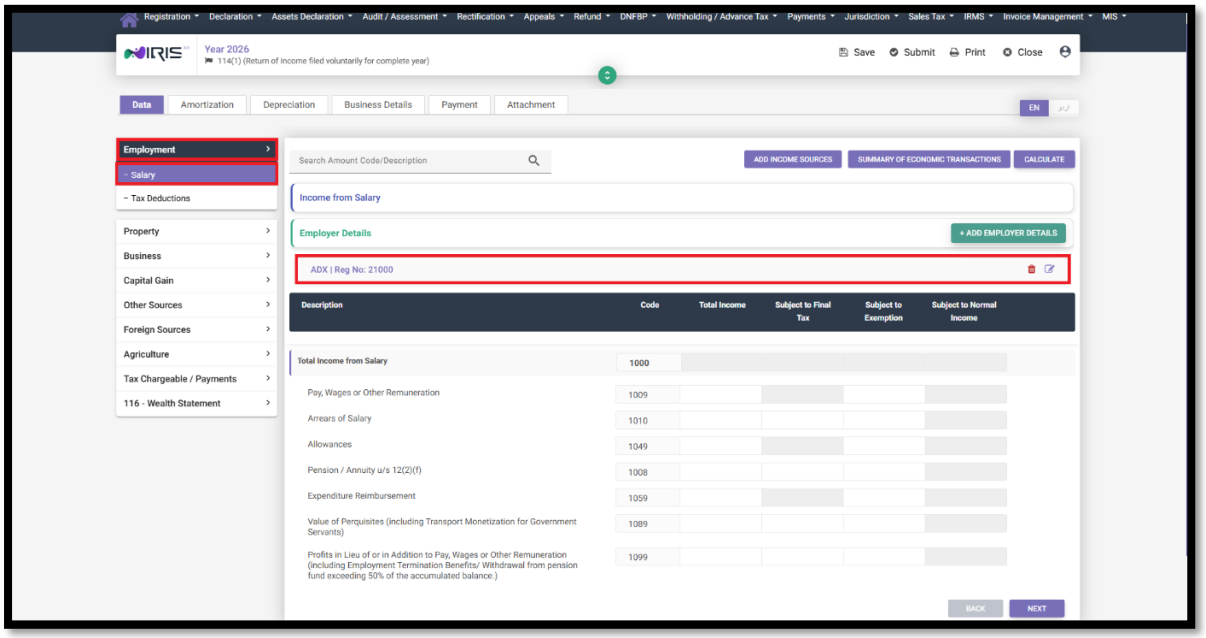
A pop-up window for adding employer details will appear.

- Enter the Employer Registration No.
- Enter the Employer Name.
- Click *Add.*



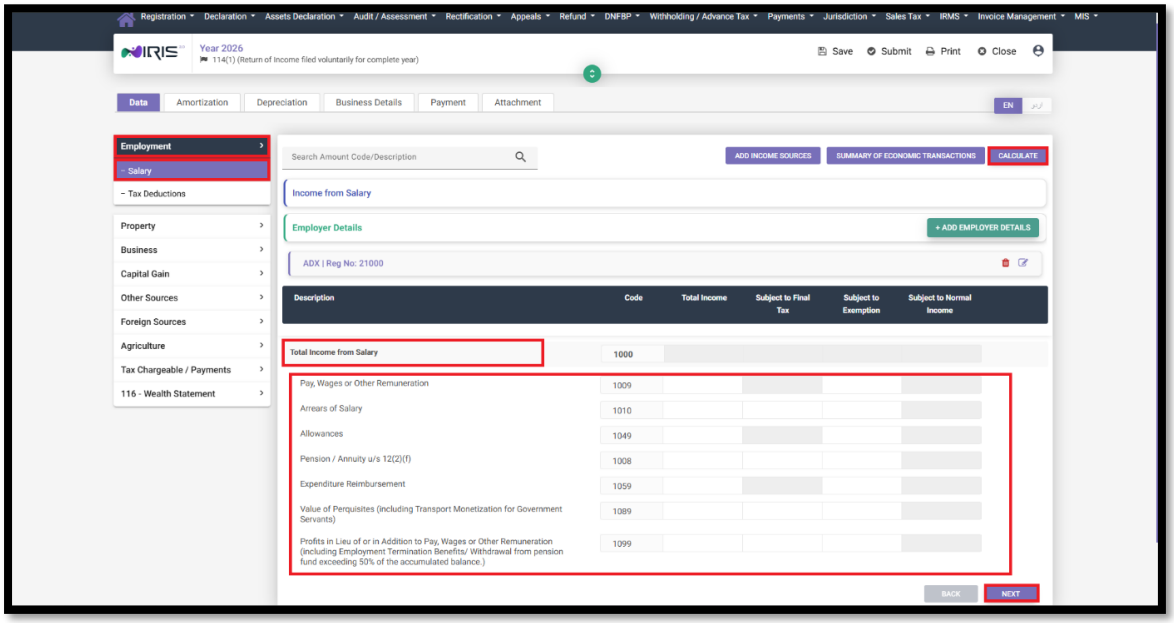
The details of the newly added employer will be displayed on the screen.

- Click or icon to modify or remove the employer details.



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- Enter the required values, where applicable, under Total Income from Salary.
- Click Calculate to compute the amounts.
- Click Next.



- ***Arrears of Salary:*** Enter the total amount in "Total Income" column, if the arrears of salary pertain to previous tax years and you want to avail lower tax rate than the current tax year as per section 12(7), enter the amount in "Subject to Final Tax" column. The system will prepopulate this amount on tax deduction page where you will be required to select the relevant tax rate through the attribute button.

- ***Pension / Annuity u/s 12(2)(f):*** Enter the amount in "Total Income" column. Pension or annuity income exceeding Rs. 10 million in a tax year is chargeable to Final Tax at the rate of 5%, subject to the applicable provisions. In that case mention the amount in "Subject to Final Tax" column.

- ***Value of Perquisites (including Transport Monetization for Government Servants):*** Enter the total value of perquisites in "Total Income" column and transport monetization amount in "Subject to Final Tax" column if you are a government servant. The tax on transport monetization shall be calculated at the fixed rate and displayed on tax deduction page.

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- ***Profits in Lieu of or in Addition to Pay, Wages or Other Remuneration (including Employment Termination Benefits):*** Enter the total amount in "Total Income" column, if the benefits pertain to previous tax year and you want to avail lower tax rate than the current tax year as per section 12(6), enter the amount in "Subject to Final Tax" column. The system will prepopulate this amount on tax deduction page where you will be required to select the relevant tax rate through the attribute button.

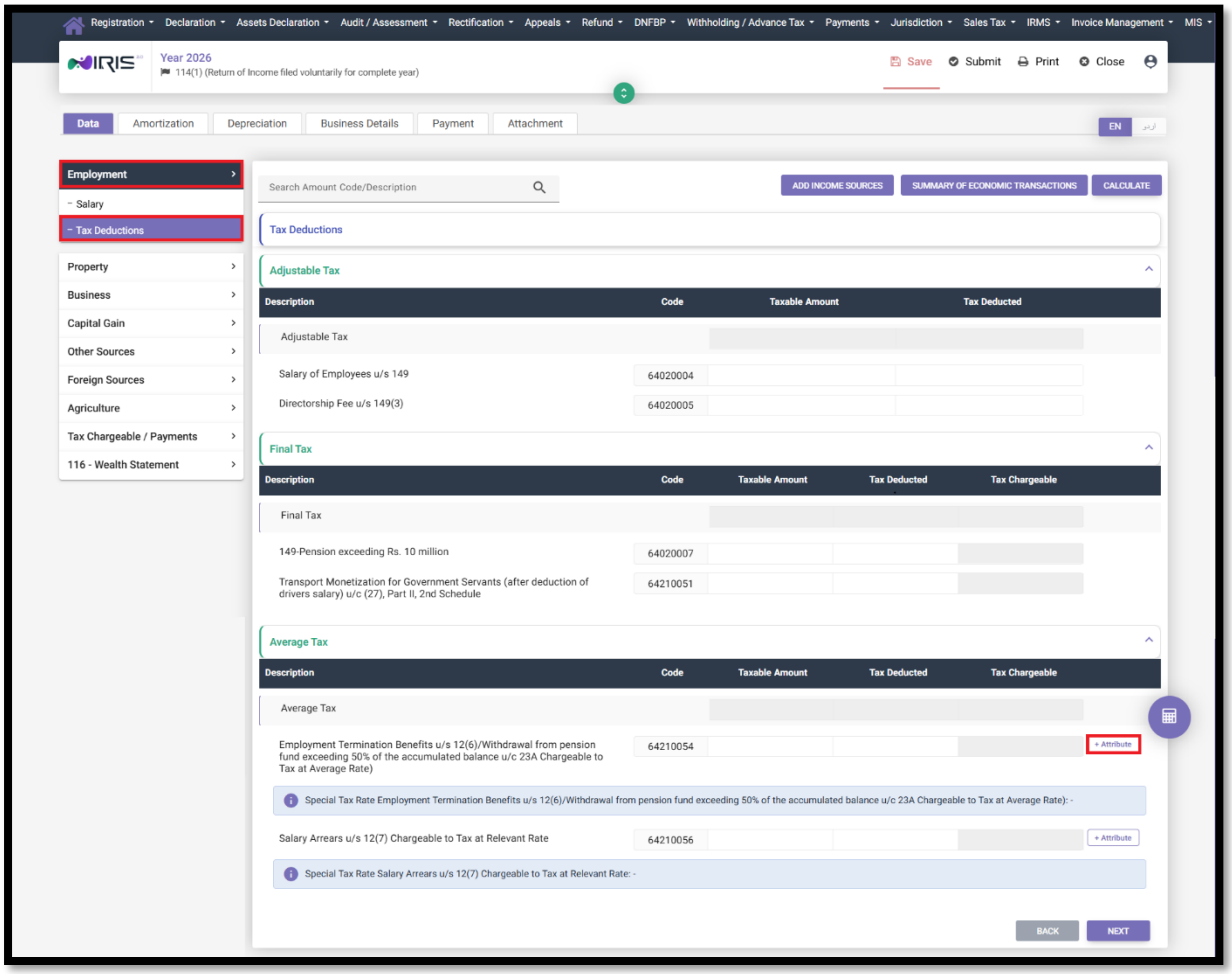
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6.2. Tax Deduction

The system will navigate to the Tax Deduction section for Employment/Salary.

The relevant tax data will be automatically populated based on the information provided in the Salary section.

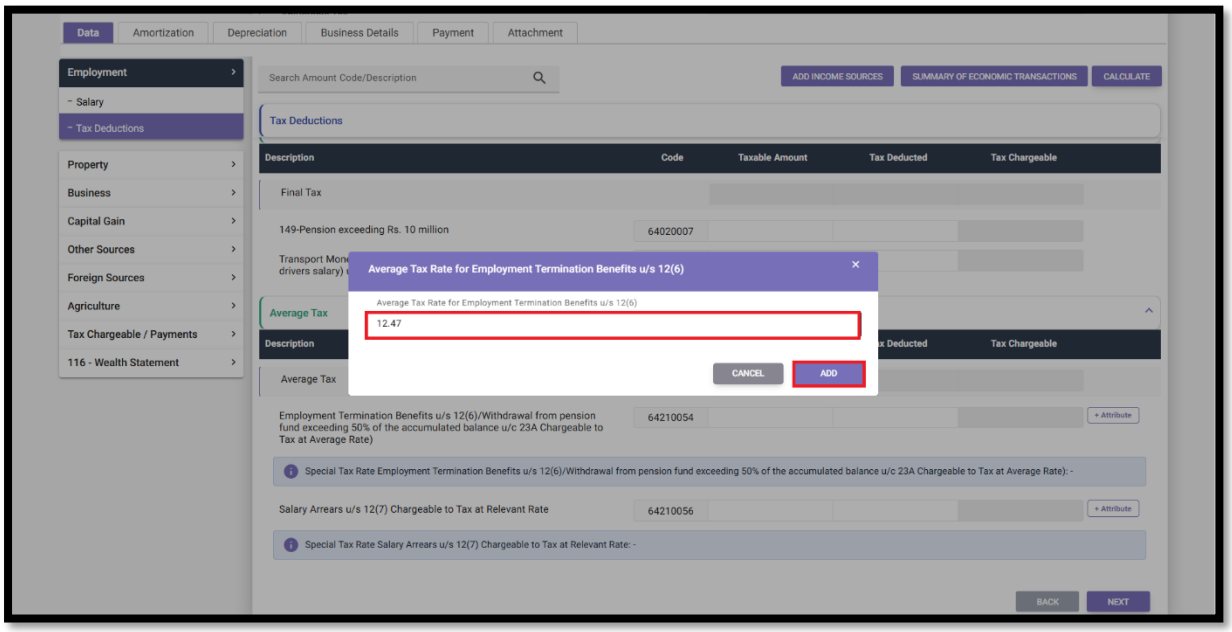
- Click on ***+Attribute***



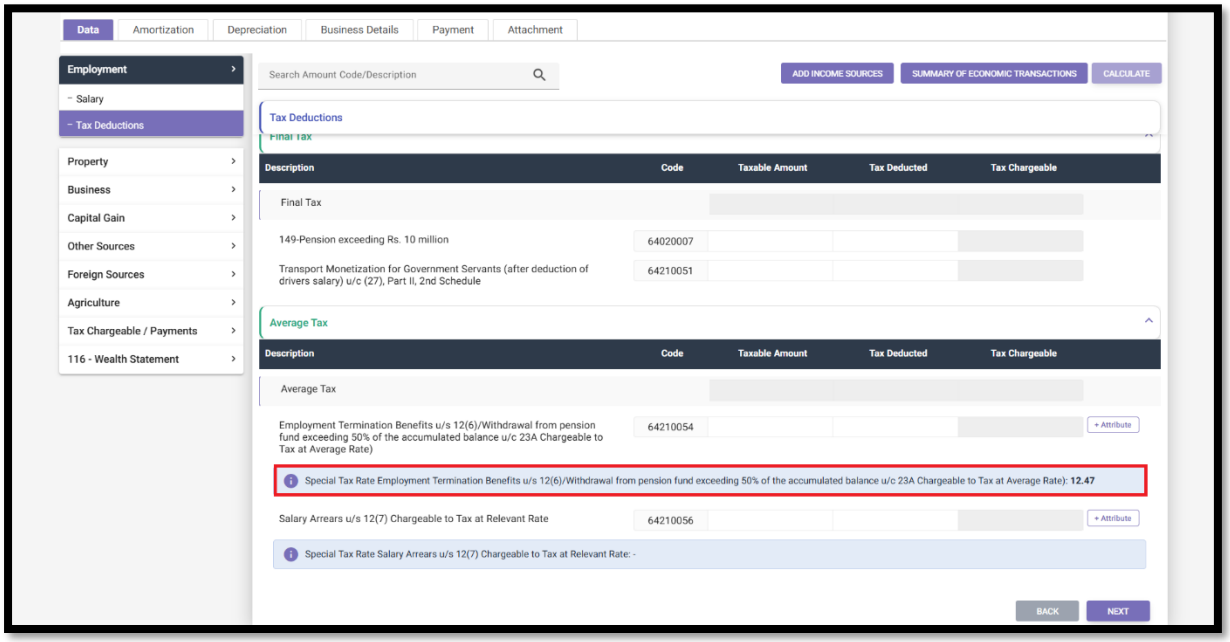
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A new pop-up window will appear on the screen.

- Enter the ***Average Tax Rate*** (up to 2 decimal places).
- Click ***Add***

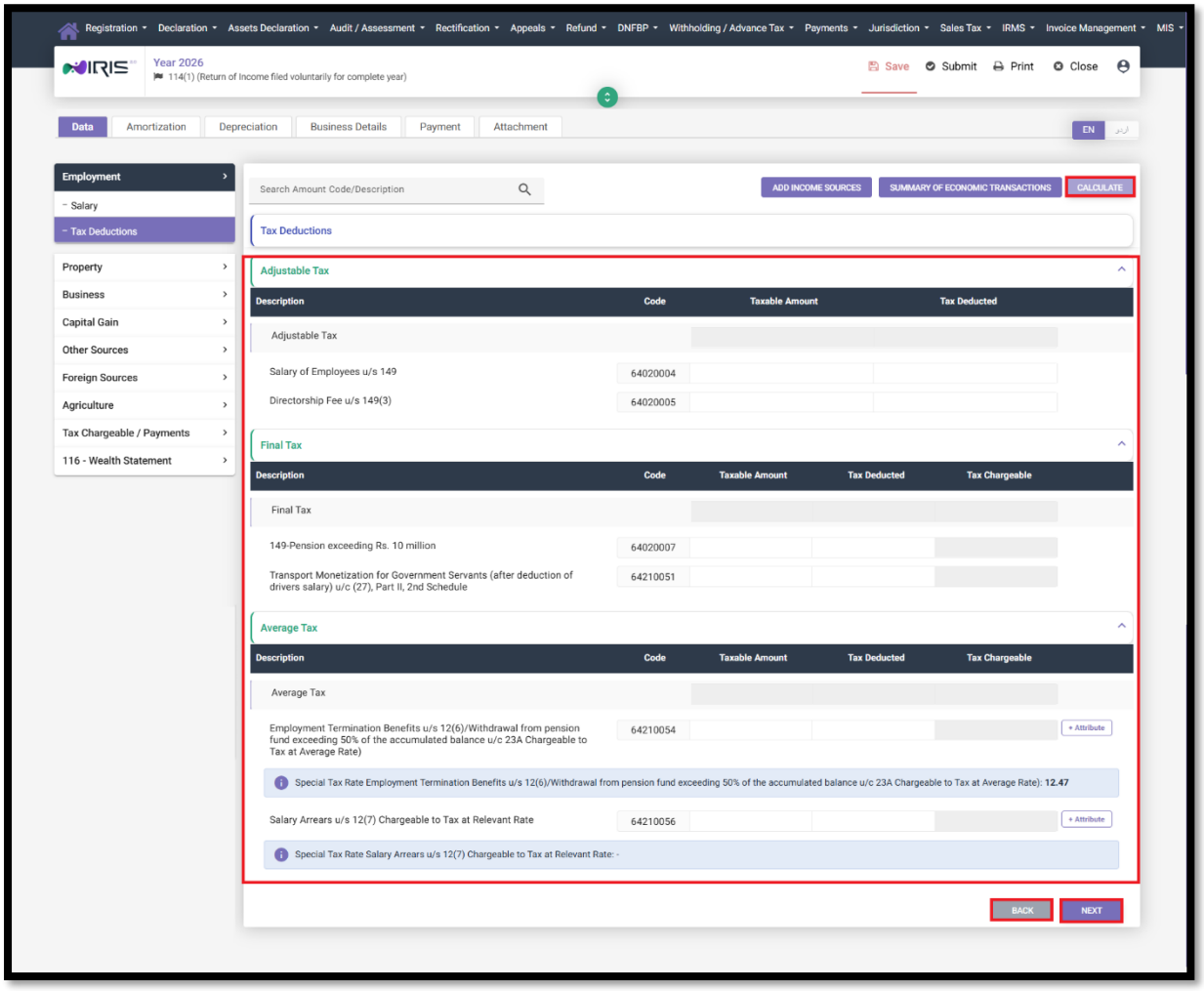


The added attribute will appear on the screen.



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- Enter the required values in the applicable fields, where necessary.
- Click Calculate to compute amounts.
- Click Next to proceed to the next tab, or click Back to review or edit the information entered previously.



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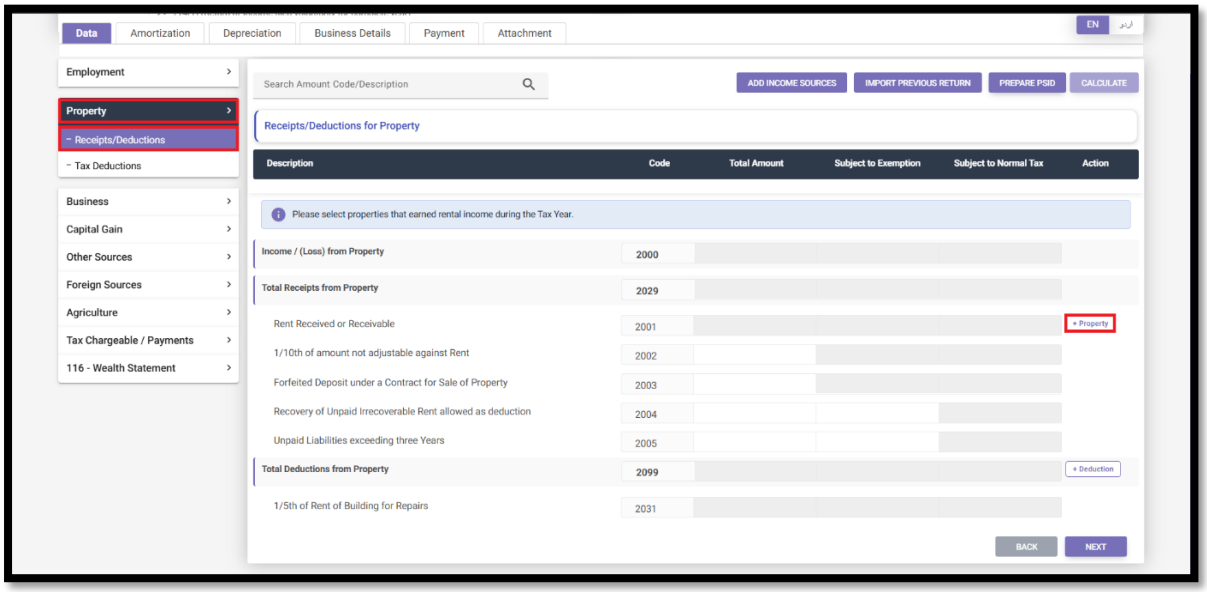
7. Property

This section is used to declare income derived from the rental or lease of immovable property, including residential, commercial, and other property assets.

For Tax Year 2025 and onwards, all property details must be entered in the structured format.

7.1. Receipts/Deduction

- Navigate to the Property section.
- Select Receipts/Deductions.
- To add a property already listed, click + Property.

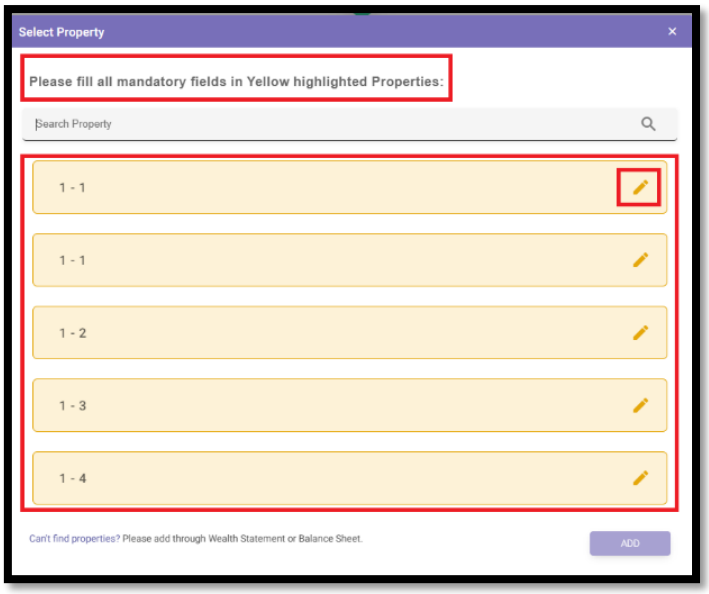


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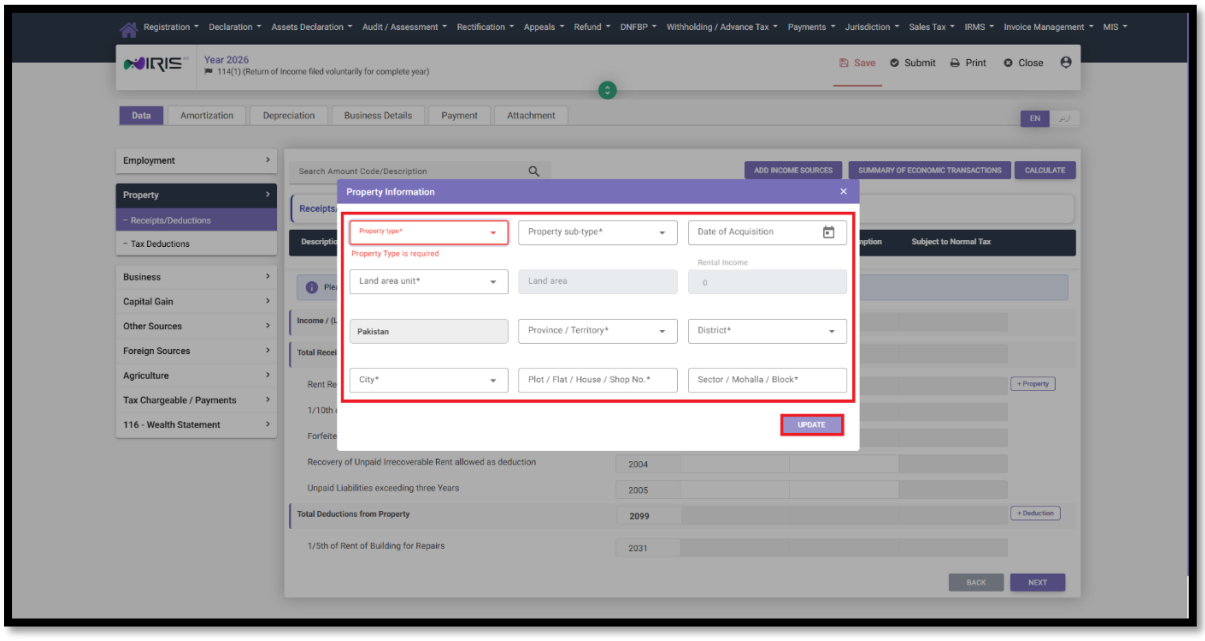
A pop-up window will appear, displaying the properties declared in previous tax returns.

Properties highlighted in yellow were declared in the previous return with incomplete addresses. To include these properties in the current Tax Year Return, please complete the required address details.

- Click the ***Edit*** icon to structure the properties before proceeding for any activity relevant property.

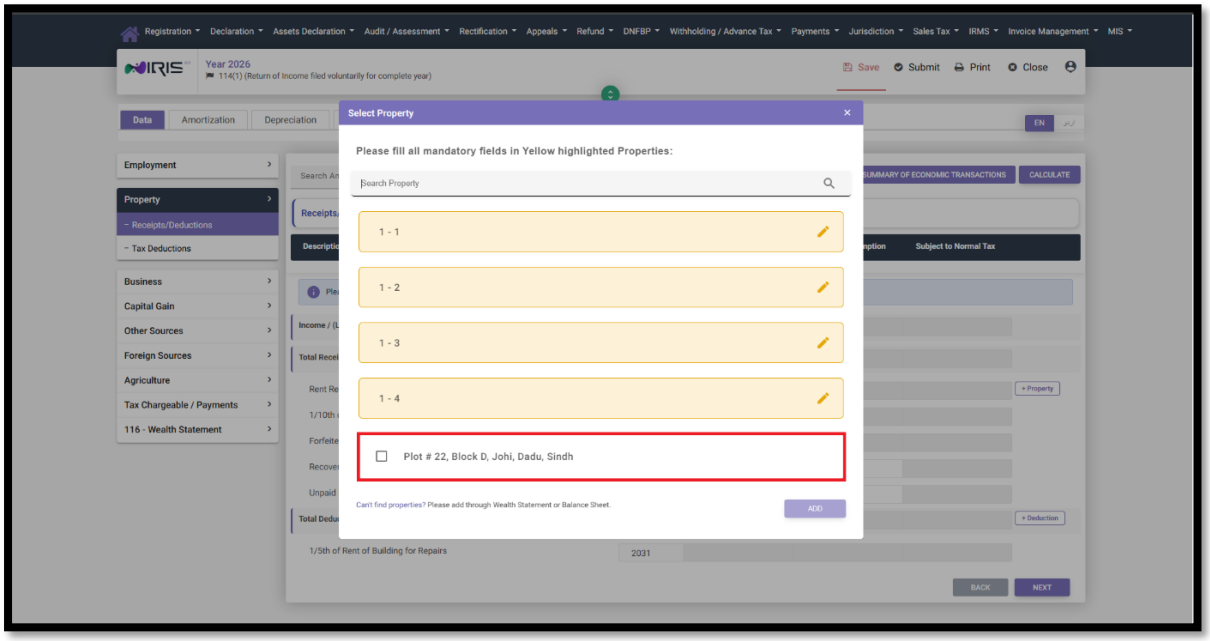


- In the Property Information pop-up window, enter the relevant details.
- Click Update.

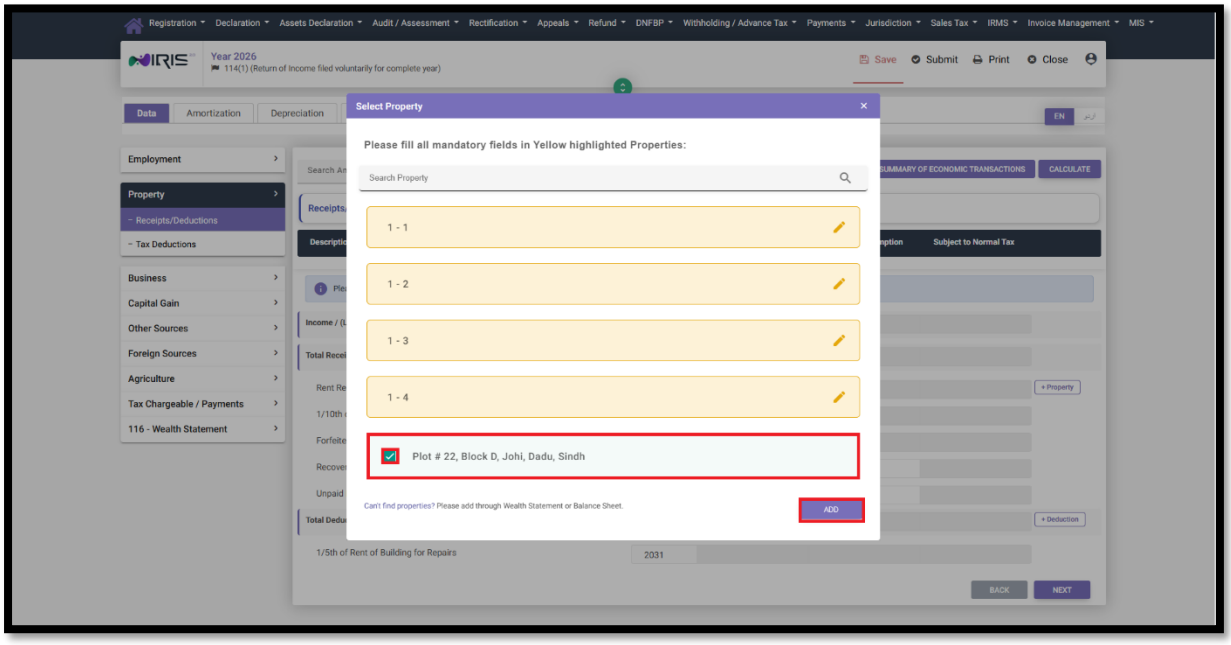


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The updated property details will be saved and displayed in the pop-up window.

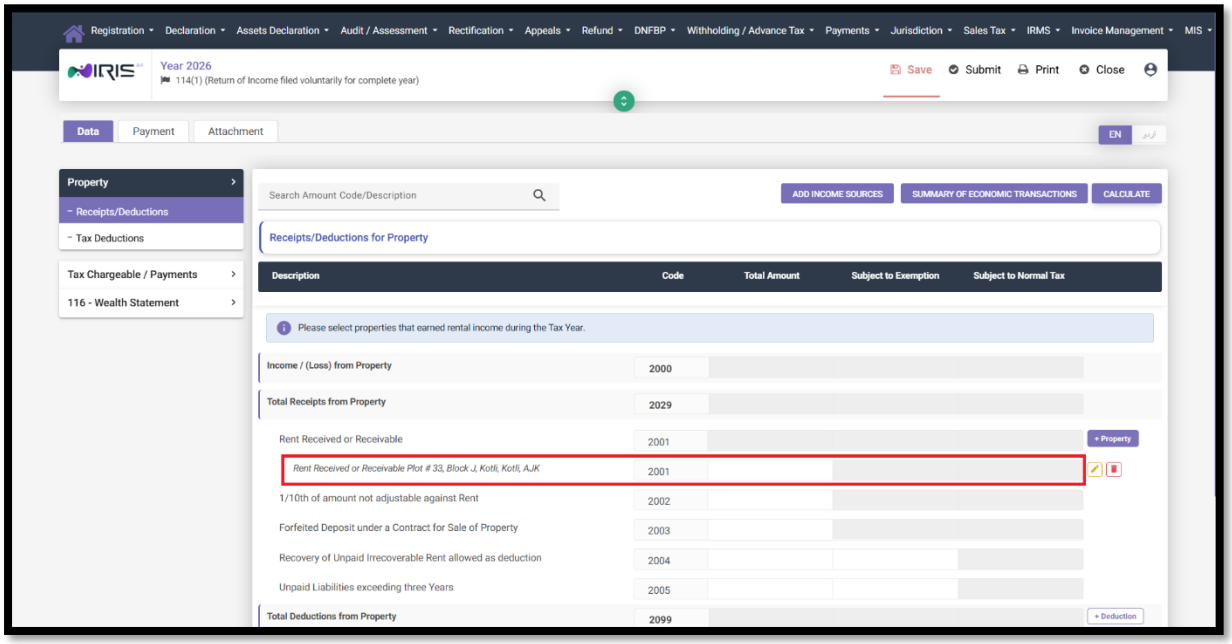


- Select the listed property and click Add.

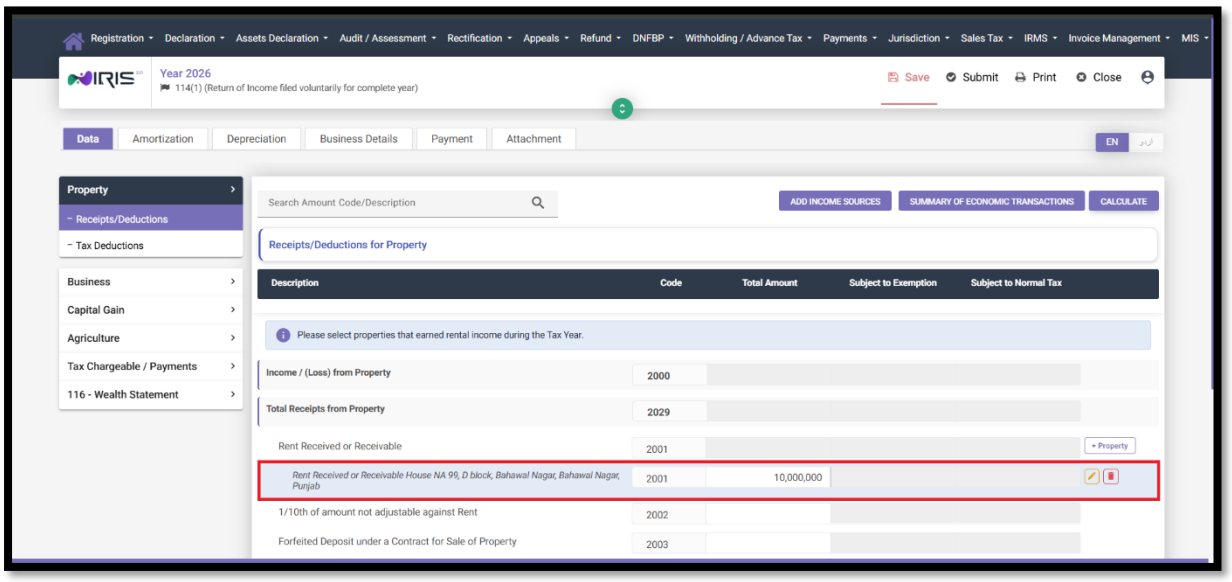


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The details of the added property will be displayed on the screen.

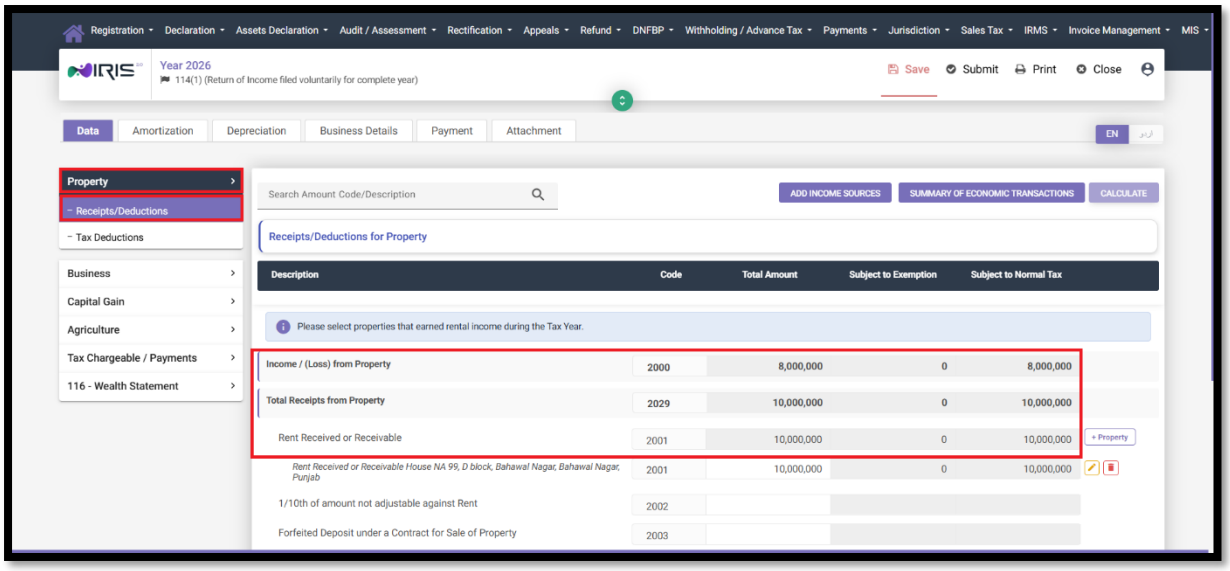


- Provide the total amount for rent received



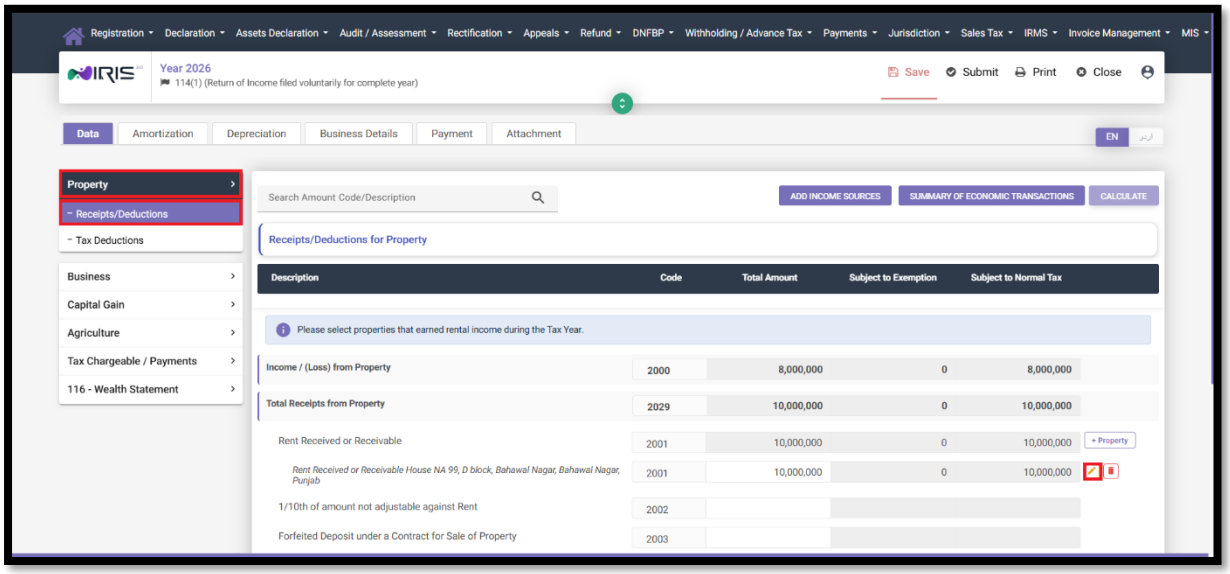
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- Click Calculate the declare Income/Loss from Property



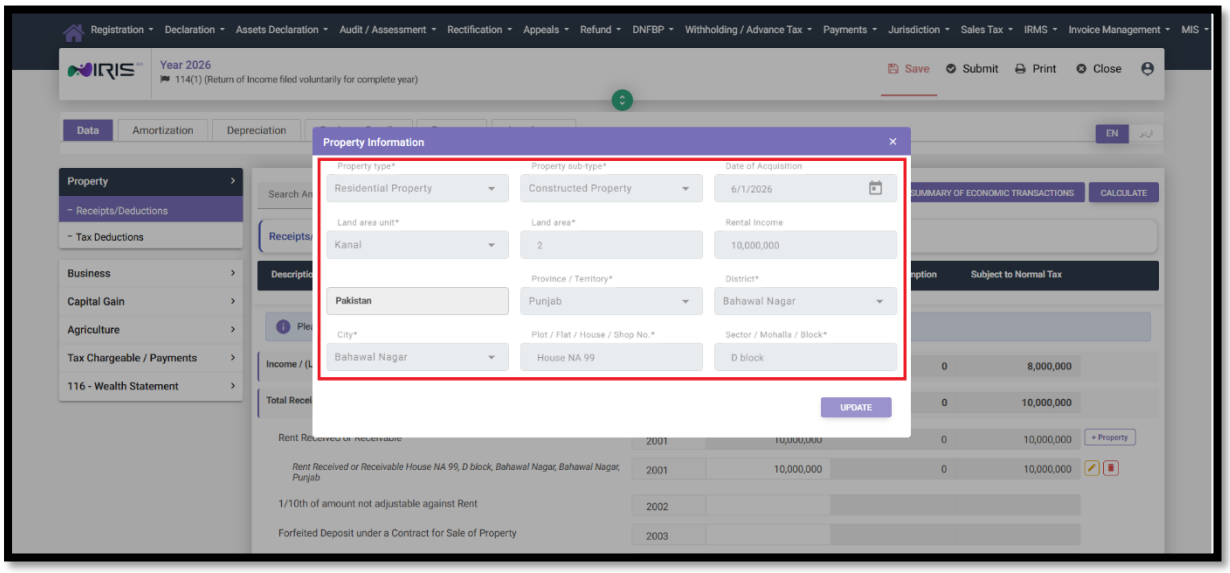
Once the Income from the previously declared property has been calculated, the system will restrict to edit the property details

- Click the ***edit***  icon

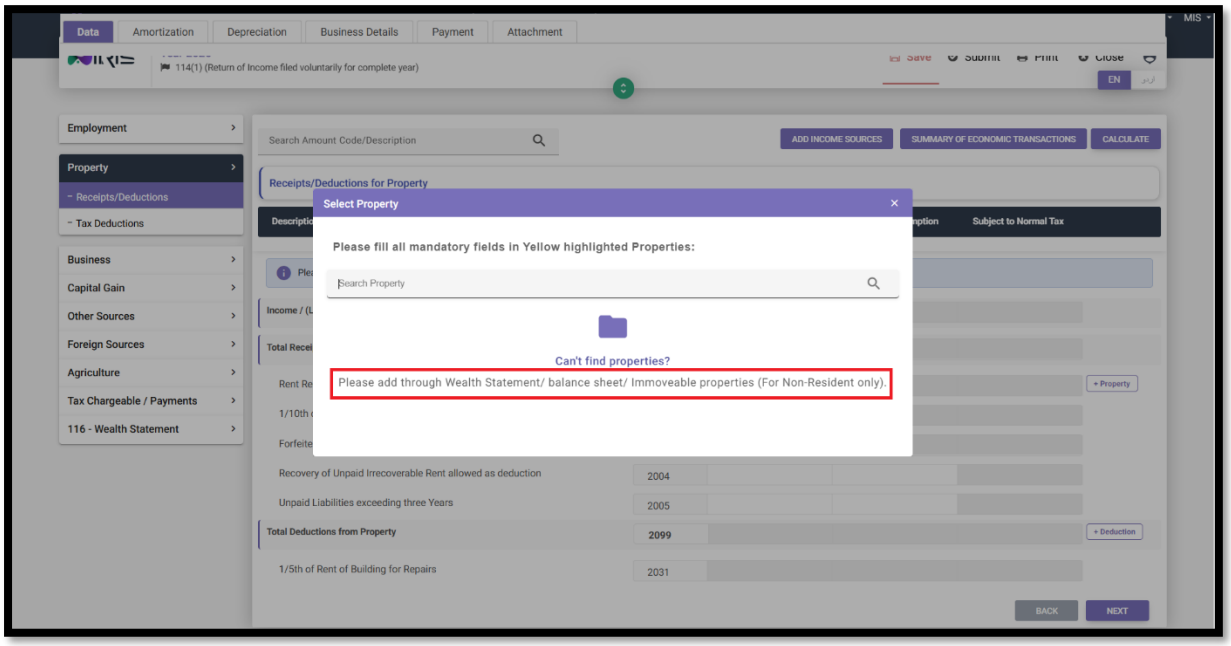


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A pop-up will appear with the property detail fields disabled, preventing any modifications.

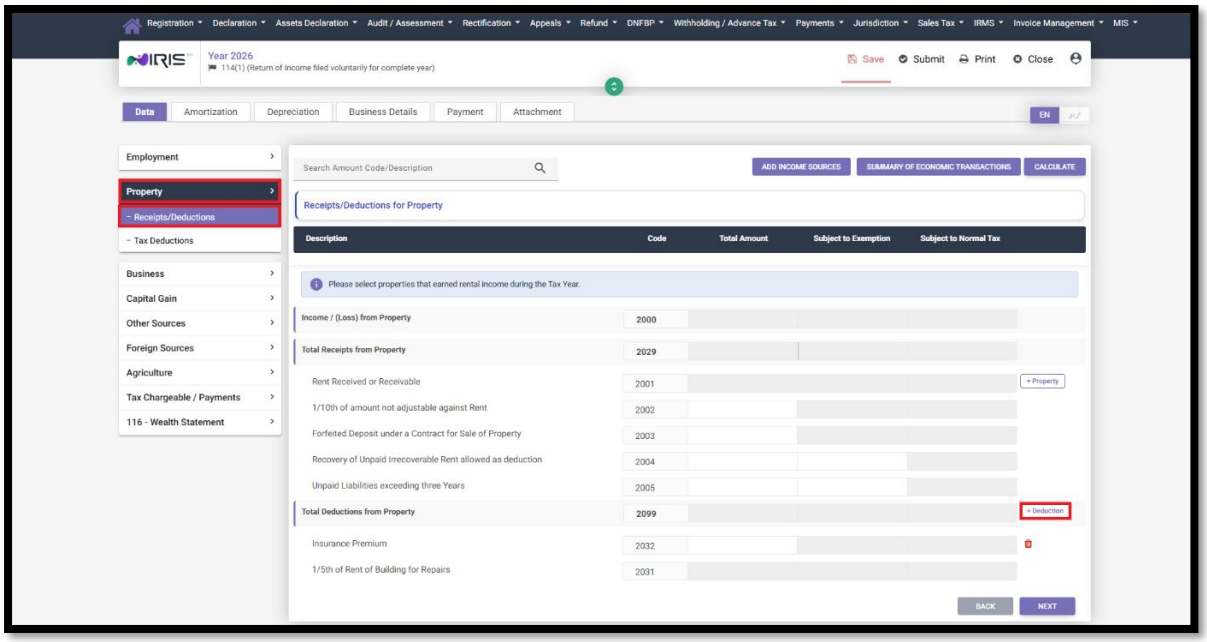


Note: If no property was declared in the previous tax return, clicking + Property will open a pop-up window that allows you to add a property from the ***Wealth Statement/Balance Sheet (For Resident)*** and ***Immoveable Property Tab (For Non-Resident only)***

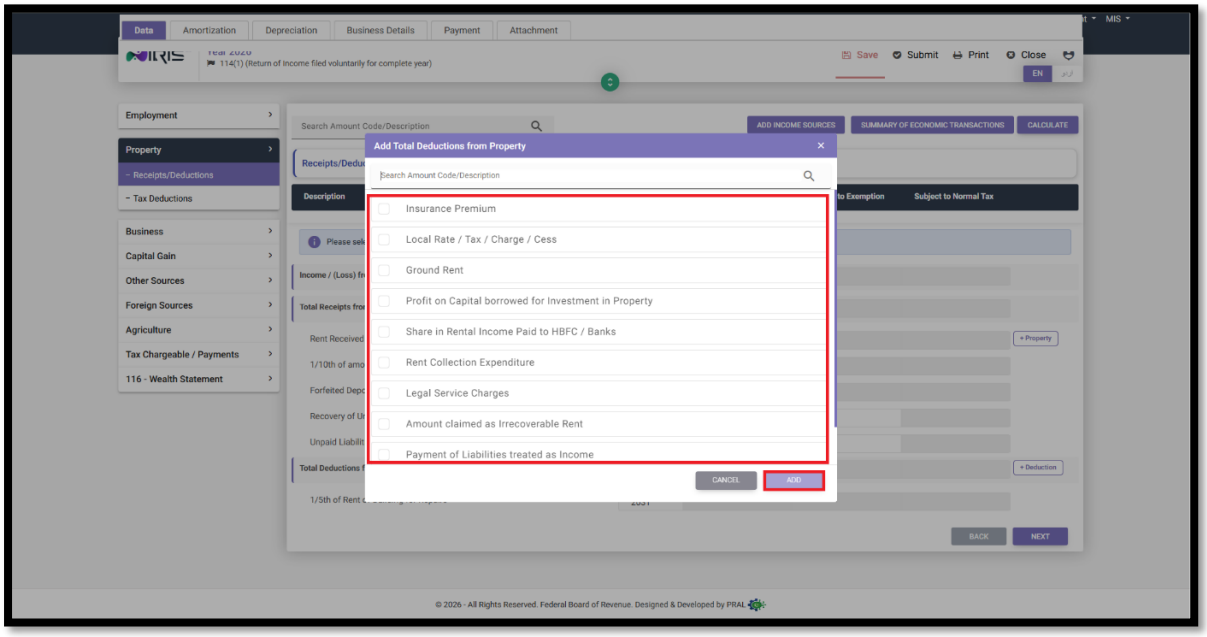


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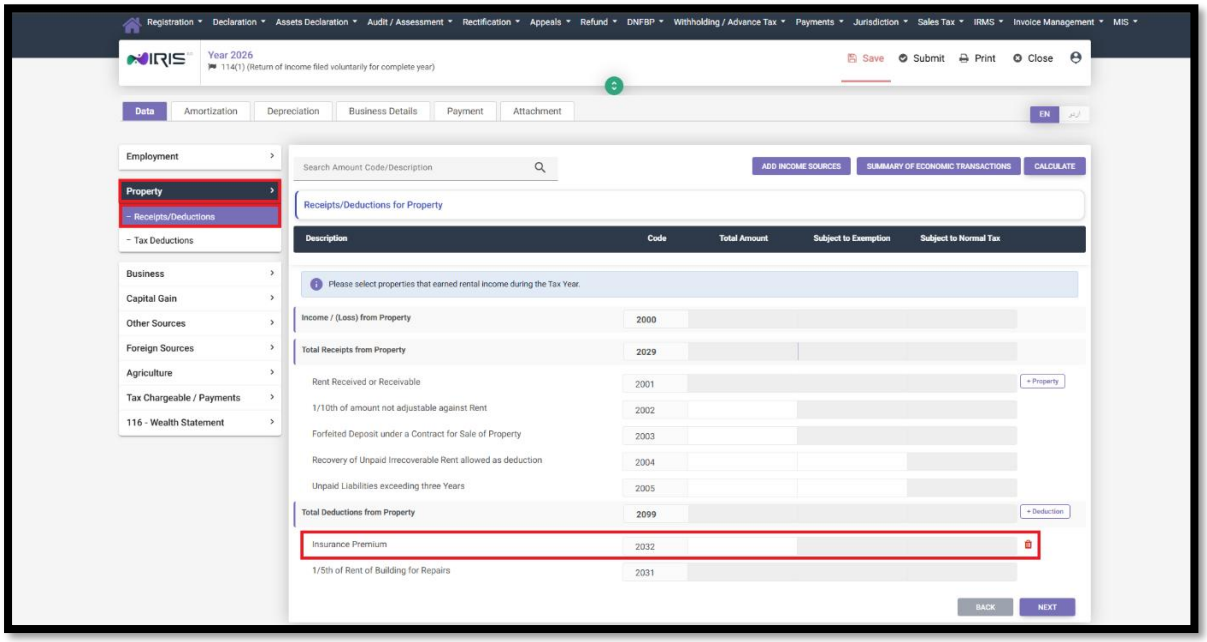
- Click + Deductions to add deductions related to the property income.



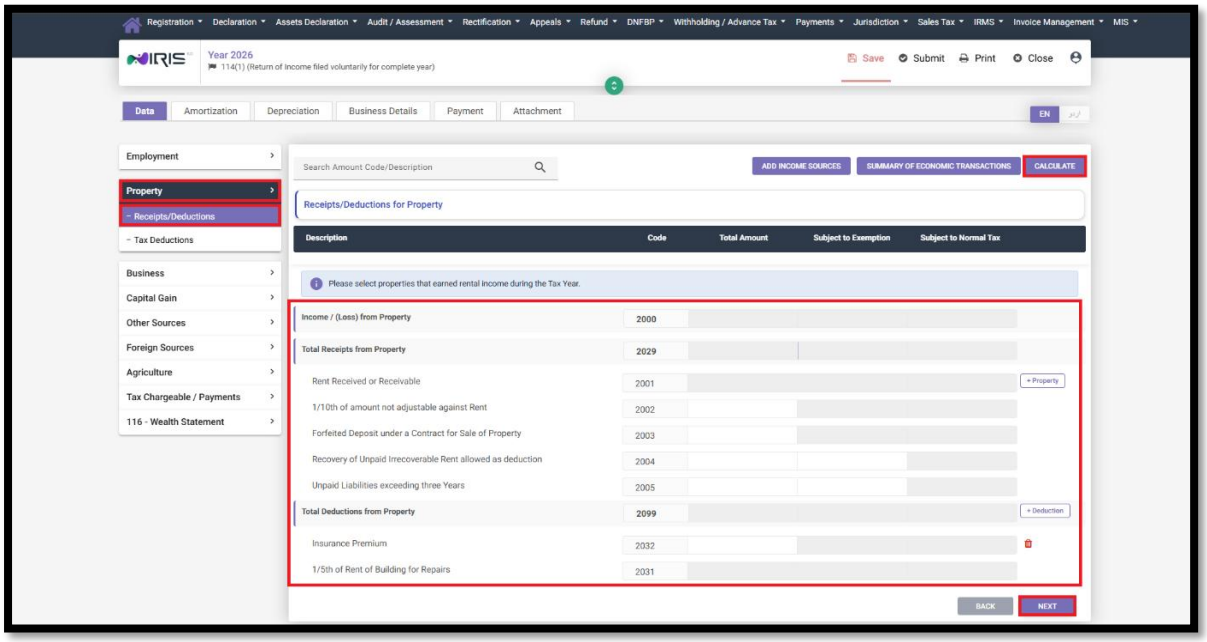
- Select the applicable deduction from the list provided.
- Click Add.



The selected deduction will be displayed under Total Deductions.



- Enter the required values in the applicable fields.
- Click Calculate to compute the amounts.
- Click Next.

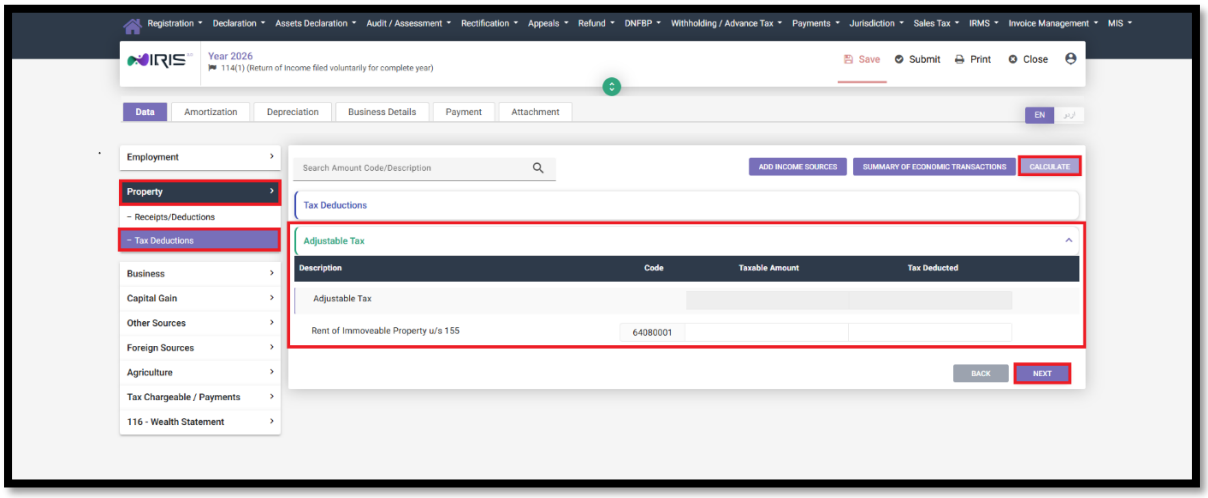


Note: Any property declared in a previous tax year can only be removed by declaring it as ***Sold*** or ***Gifted***.

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7.2. Tax Deductions

- Enter the applicable amount under Adjustable Tax against Property.
- Click Calculate to compute the amounts.
- Click Next.



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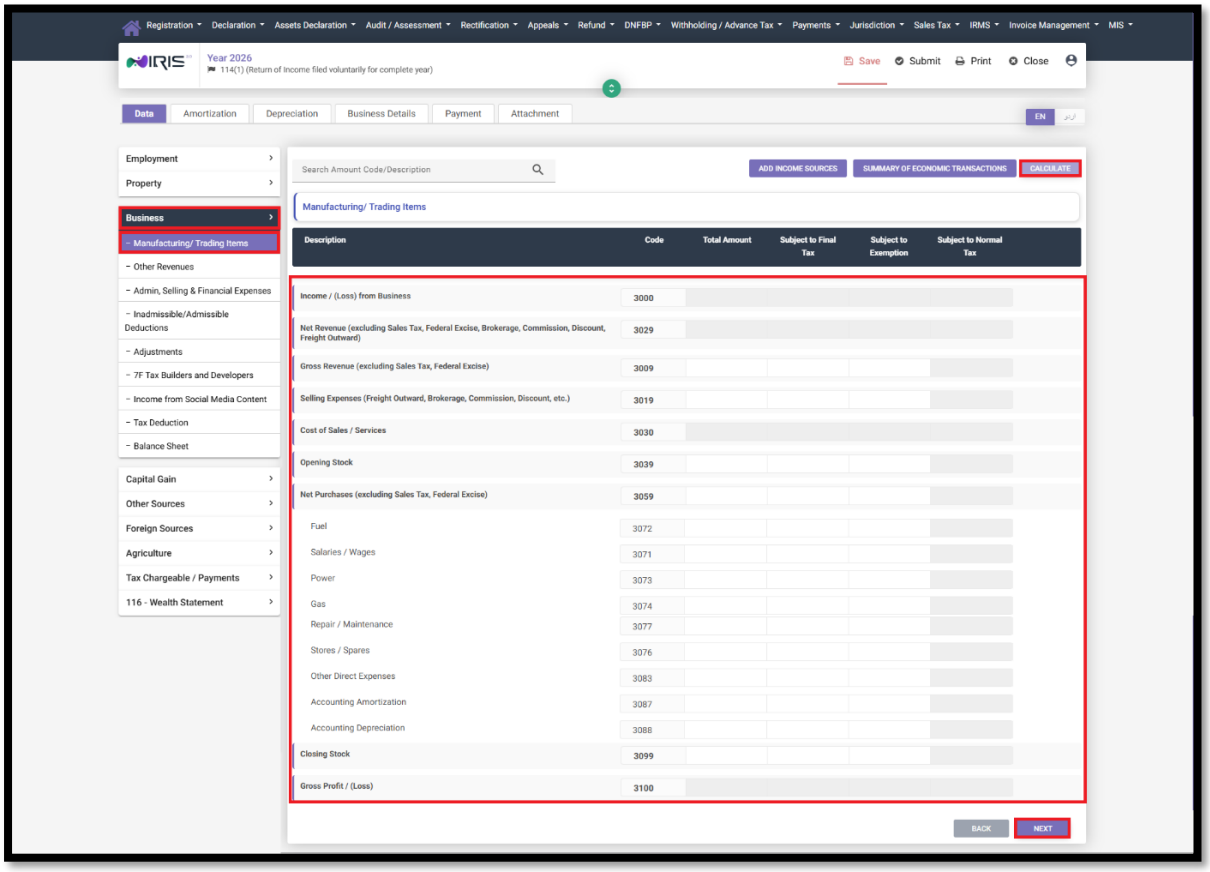
8. Business

This section is used to declare income earned from carrying on a trade, commerce or manufacturing during the tax year. Business income is calculated by deducting allowable business expenses, depreciation, and other admissible deductions from the total business revenue.

8.1. Manufacturing/Trading Items

This tab is mandatory for taxpayers whose business type is **Manufacturer** or **Trader**.

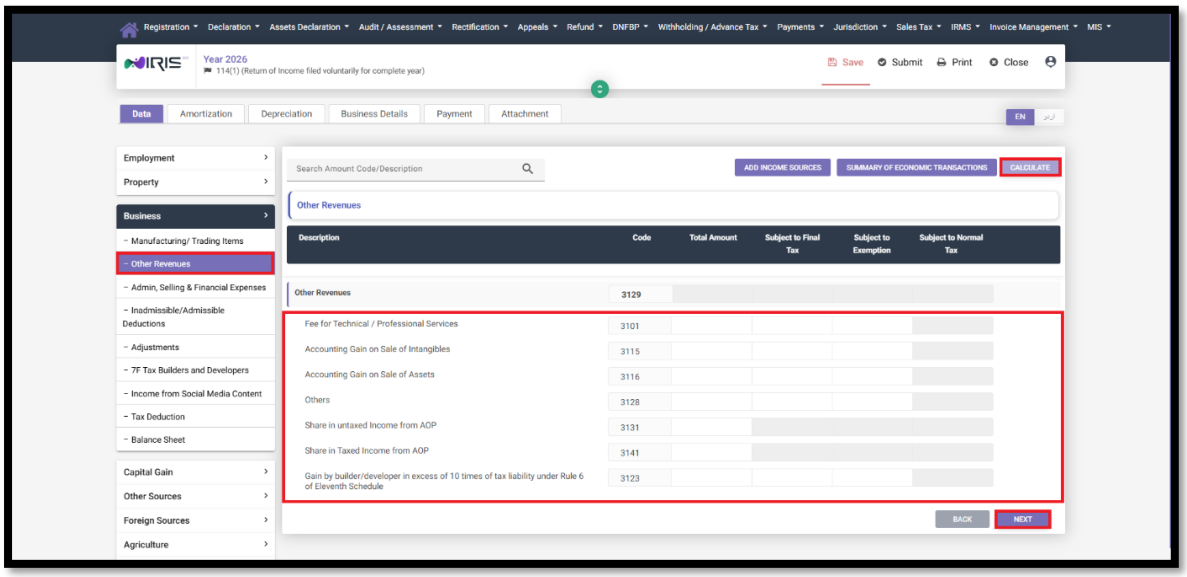
- Navigate to the Business section.
- Select Manufacturing / Trading Items.
- Enter the required values in the applicable fields.
- Click Calculate to compute the amounts.
- Click Next.



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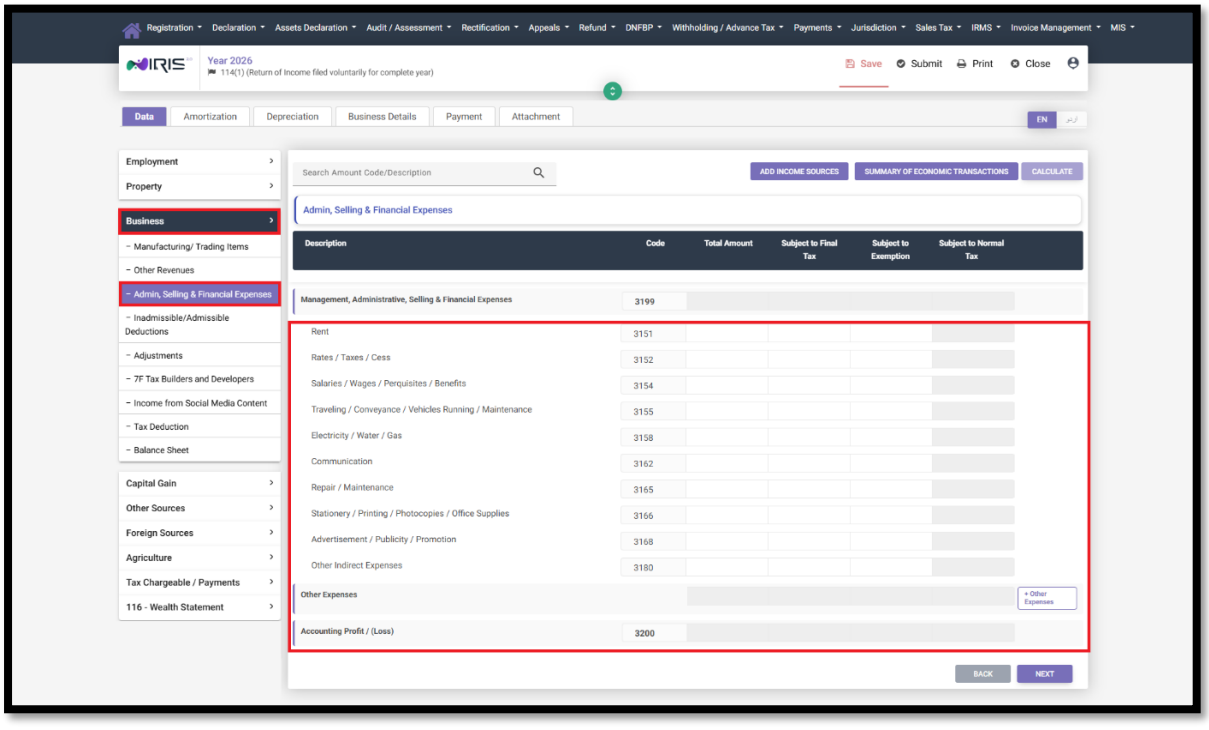
8.2. Other Revenues

- Enter the required values in the applicable fields.
- Click Calculate to compute the amounts.
- Click Next.



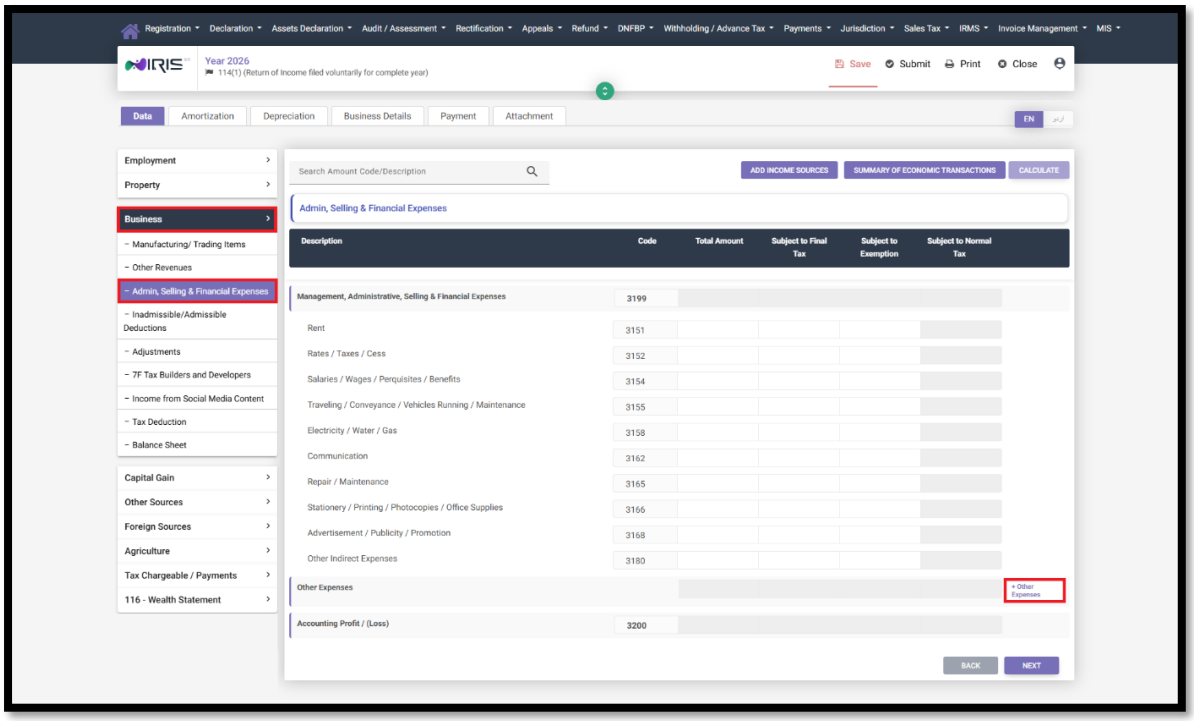
8.3. Admin, Selling & Financial Expenses

- Enter the relevant values in the applicable fields.



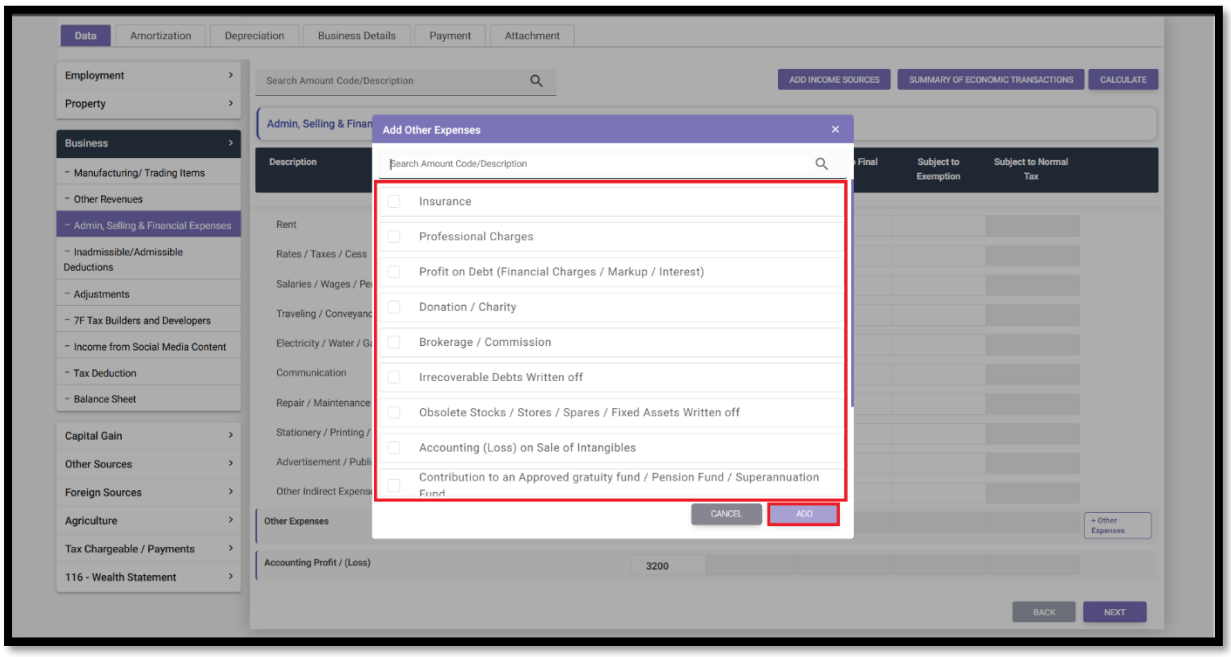
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- To add an expense, click + Other Expenses.



A pop-up window will appear on the screen.

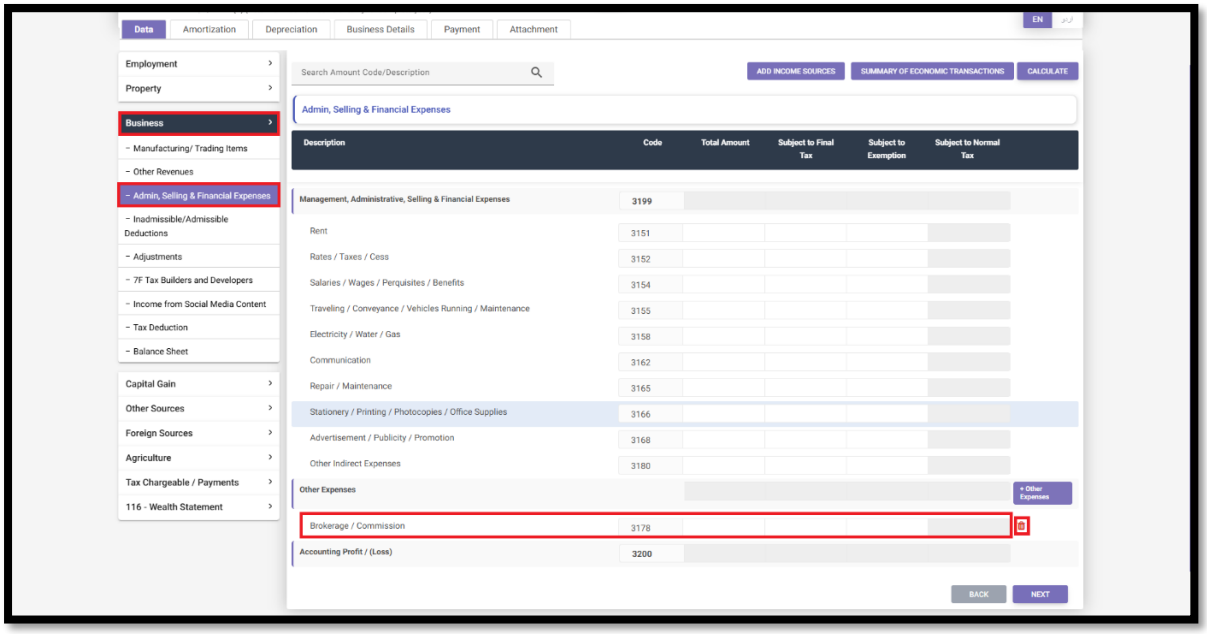
- Select the applicable expense(s) from the list provided.
- Click Calculate to compute the amounts.
- Click Add.



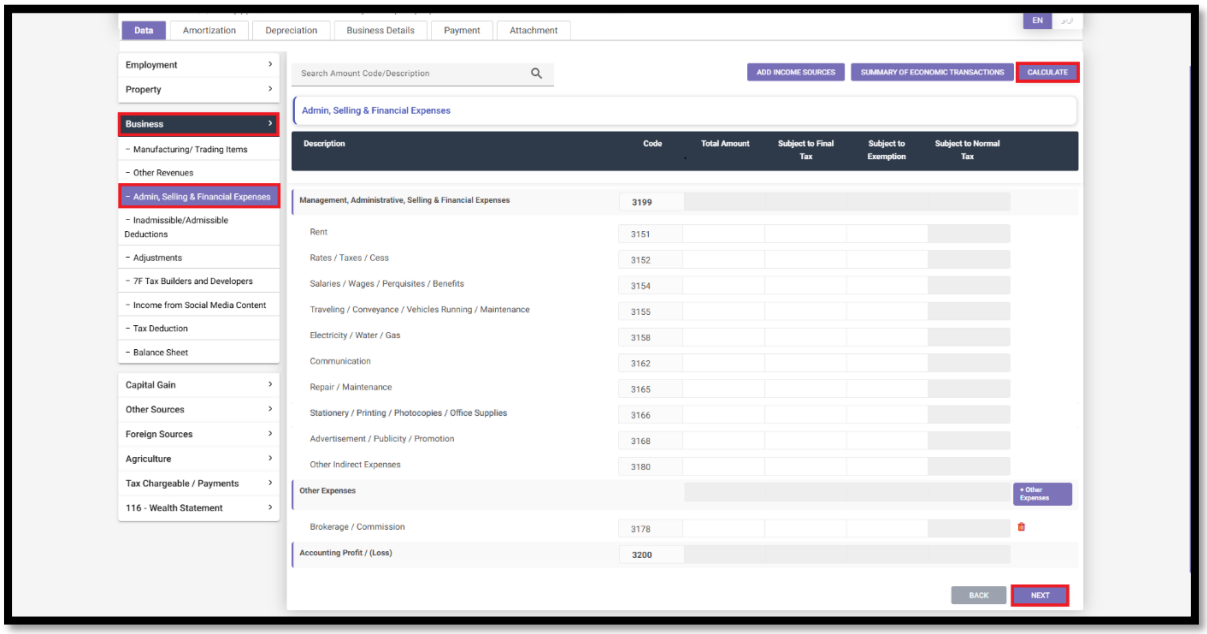
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The selected Other Expense details will be displayed on the screen.

- Click the to remove the Other Expenses entry.



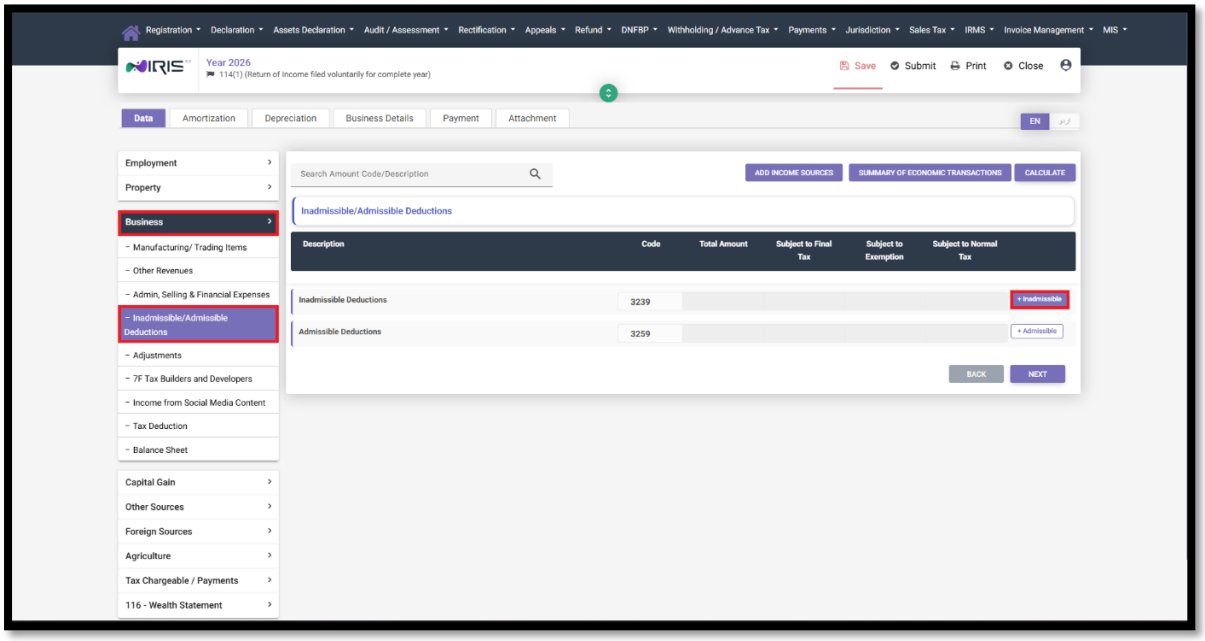
- Click Calculate to compute the amounts.
- Click Next**.**



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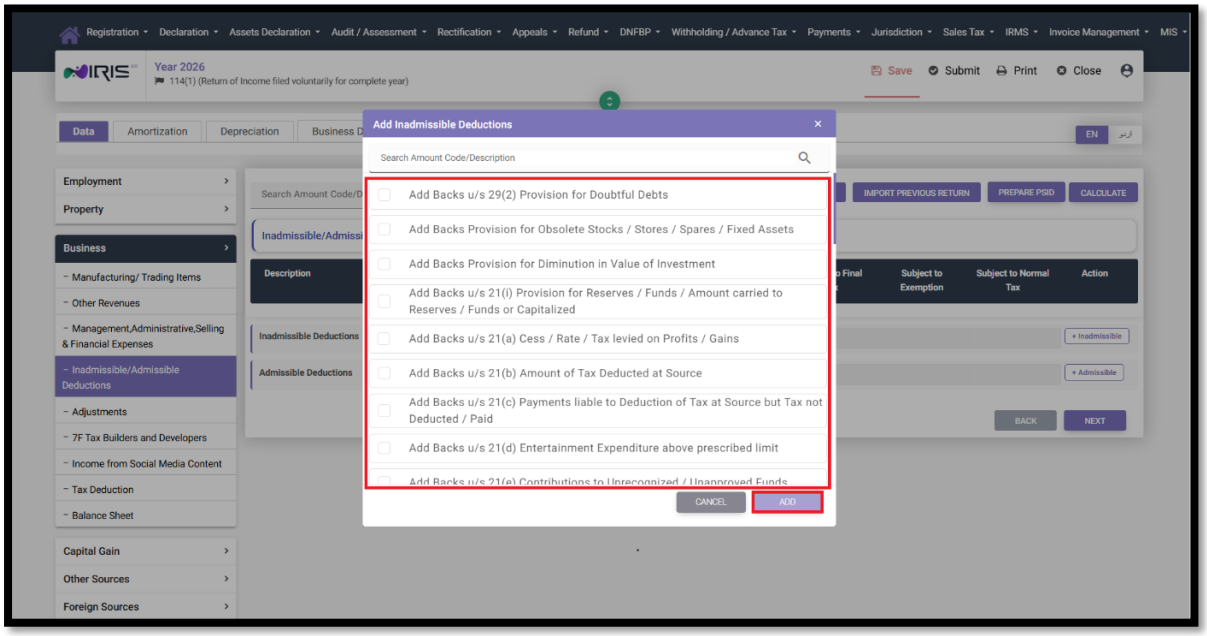
8.4. Inadmissible / Admissible Deduction

- To add an inadmissible deduction, click + Inadmissible.



A list of inadmissible deductions will be displayed on the screen.

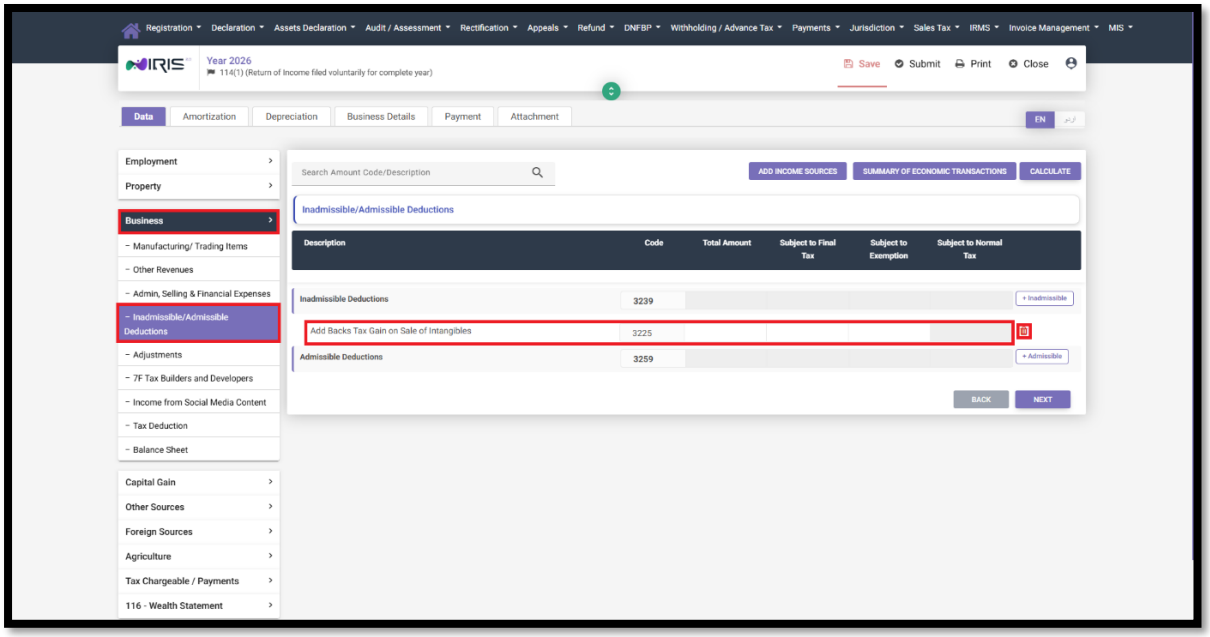
- Select the applicable deduction.
- Click Add.



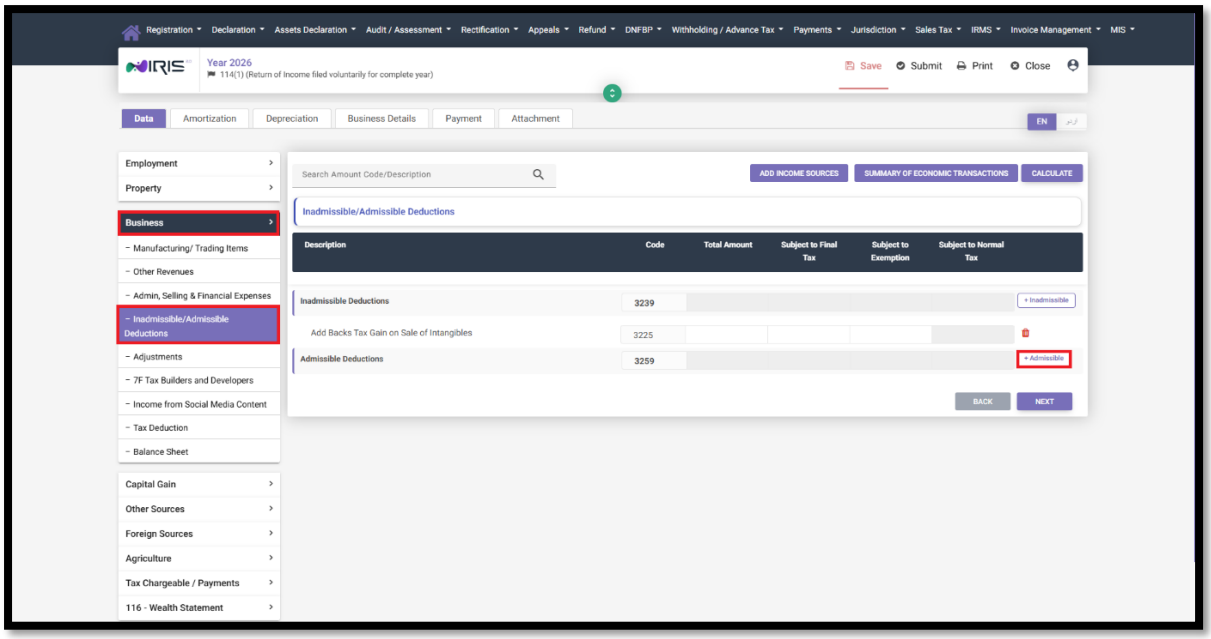
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The selected deduction will be displayed under Inadmissible Deductions.

- Click the icon to remove the selected deduction.

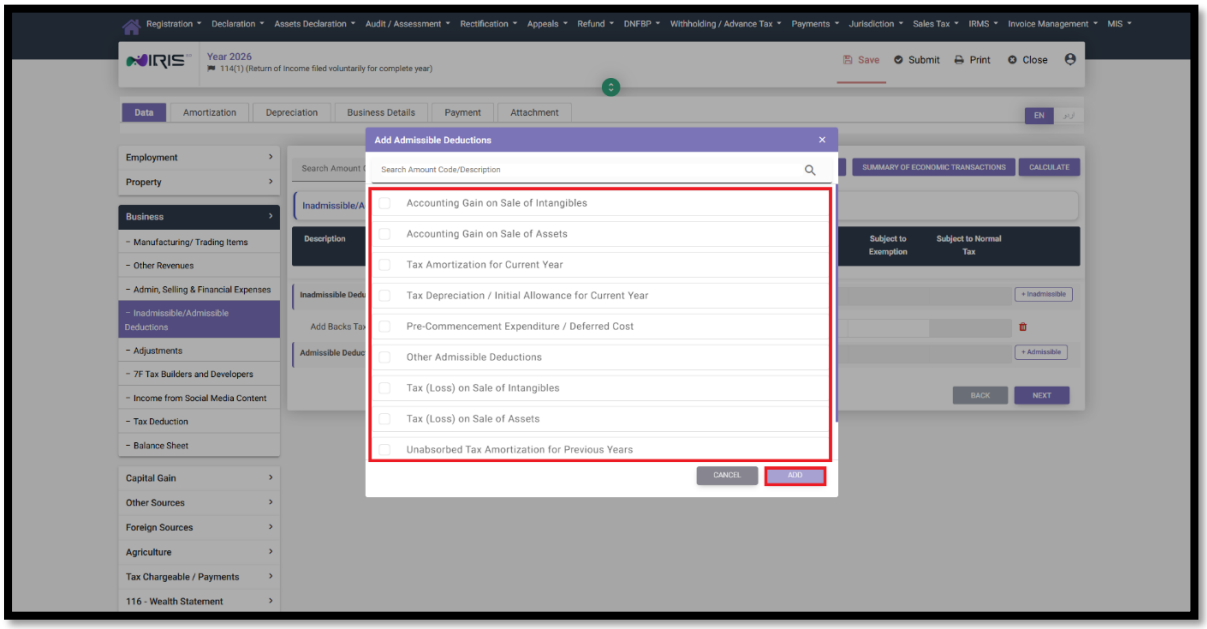


- Click ***+ Admissible***.

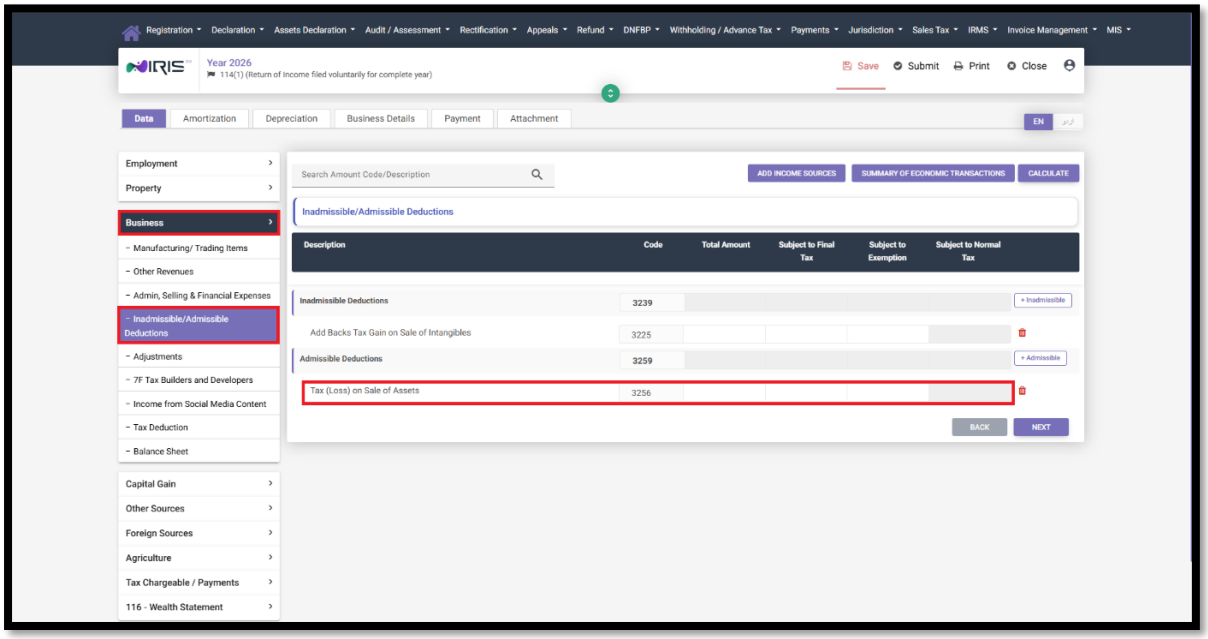


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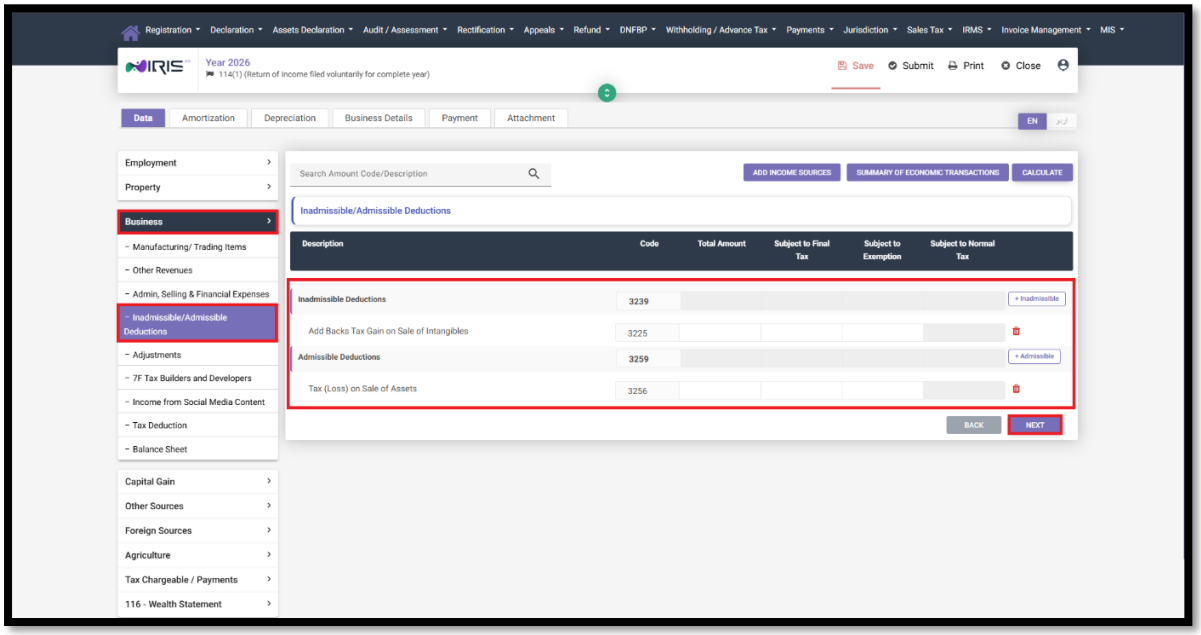
- Select the applicable Admissible Deduction from the list provided.
- Click ***Add.***



The selected Admissible Deduction will be displayed in the relevant field.

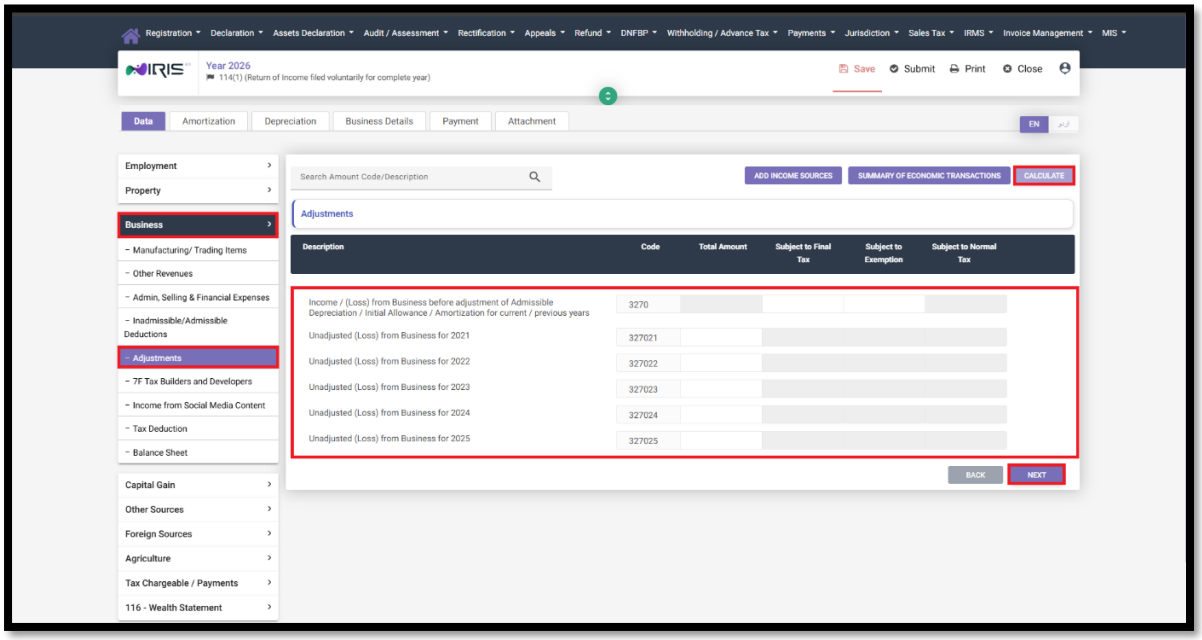


- Enter the required values in the applicable fields.
- Click Calculate to compute the amounts.
- Click Next.



8.5. Adjustments

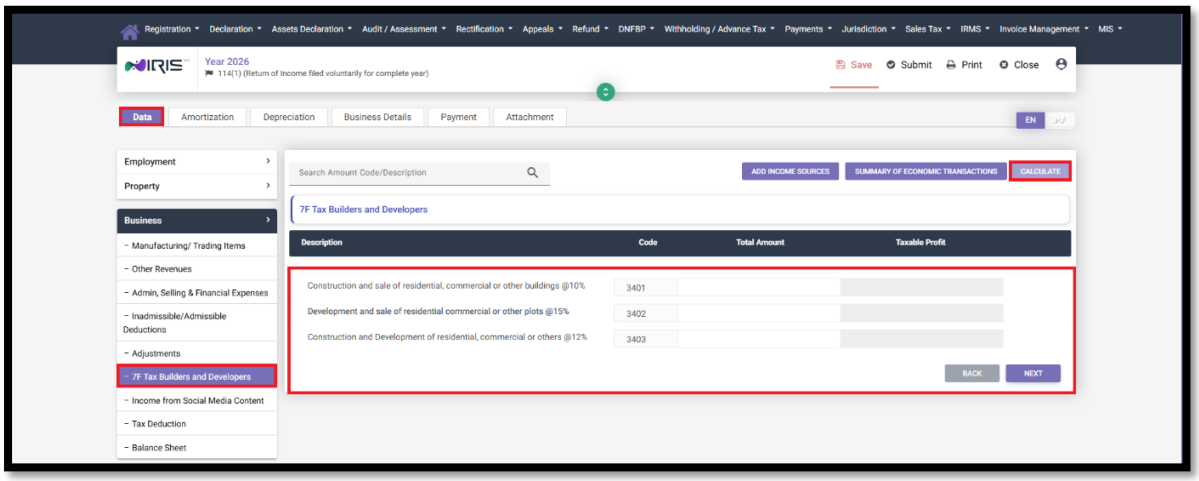
- Enter the required values in the applicable fields.
- Click Calculate to compute the amounts.
- Click Next.



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8.5.1. 7F Tax Builders and Developers

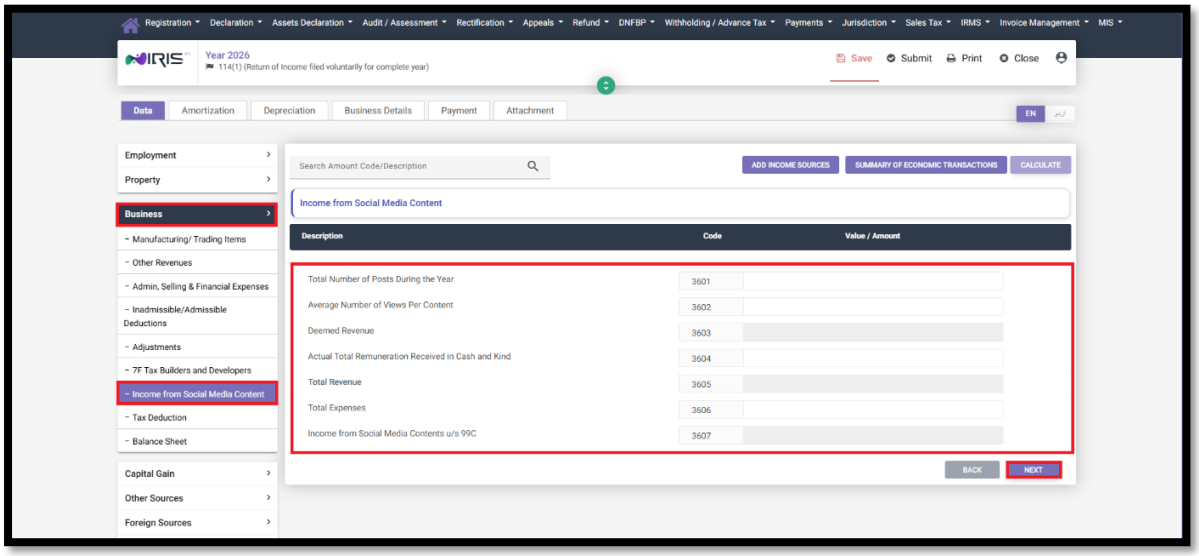
- Enter the construction and development details in the applicable fields.
- Click Calculate to compute the amounts.
- Click Next.



8.5.2. Income from Social Media Content

This section has been introduced to report income earned from social media content in the Income Tax Return for Tax Year 2026.

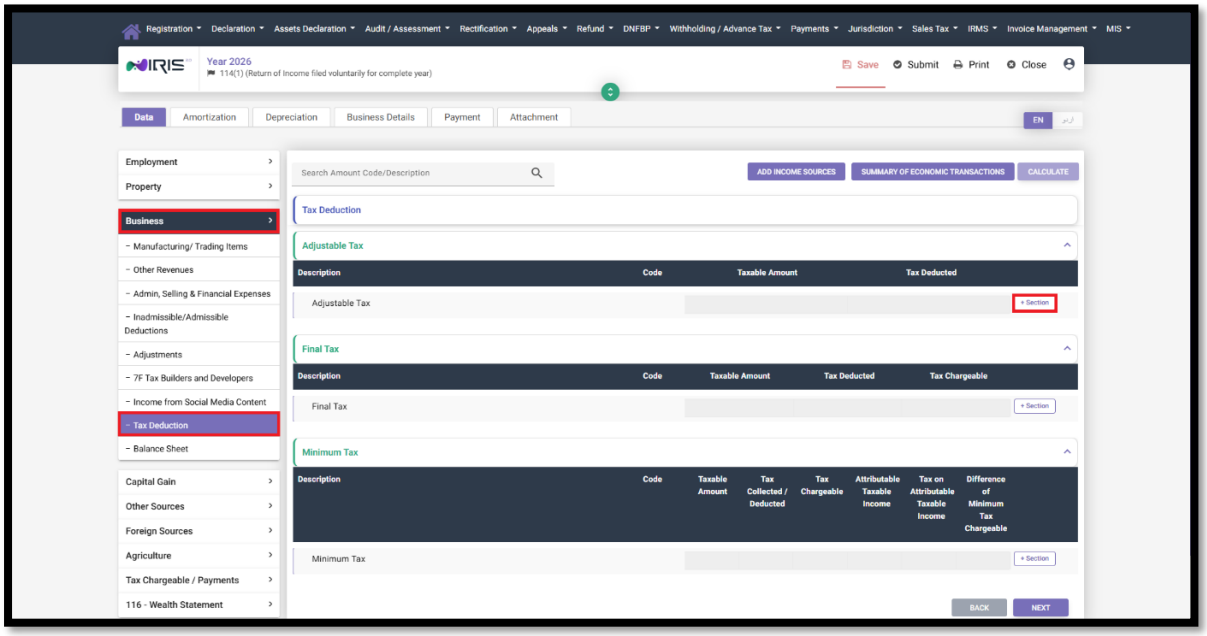
- Enter the relevant details of your social media content and views in the applicable fields.
- Click Calculate to compute the amounts.
- Click Next.



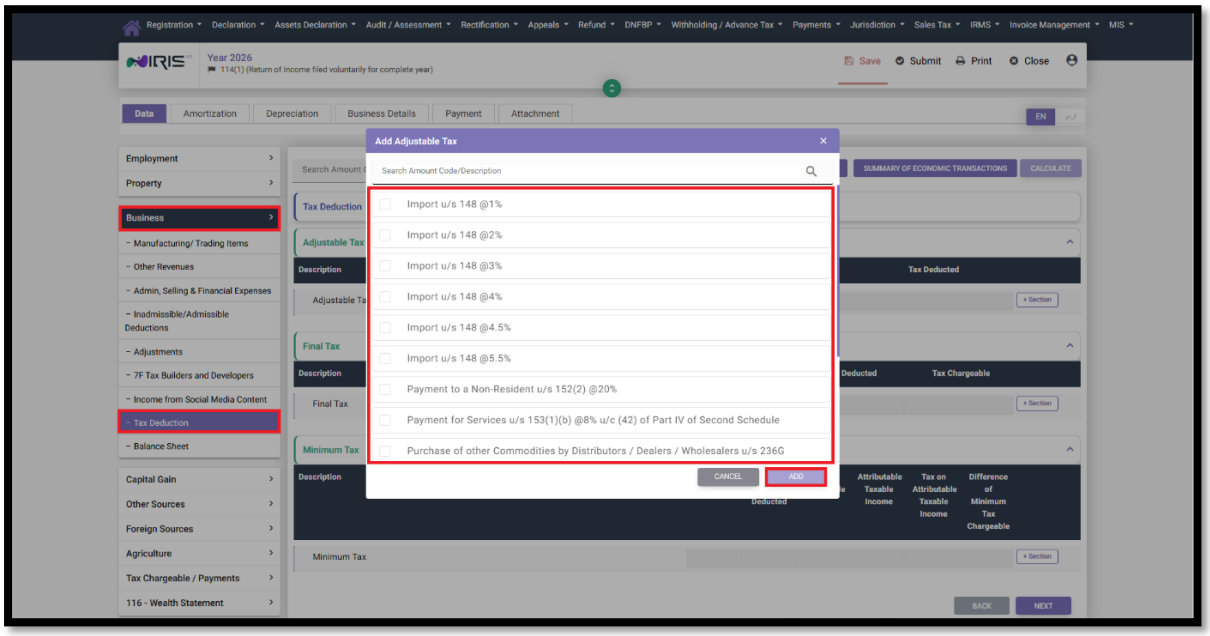
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8.6. Tax Deduction

- To add an adjustable tax entry, click + Section under the Adjustable Tax section.

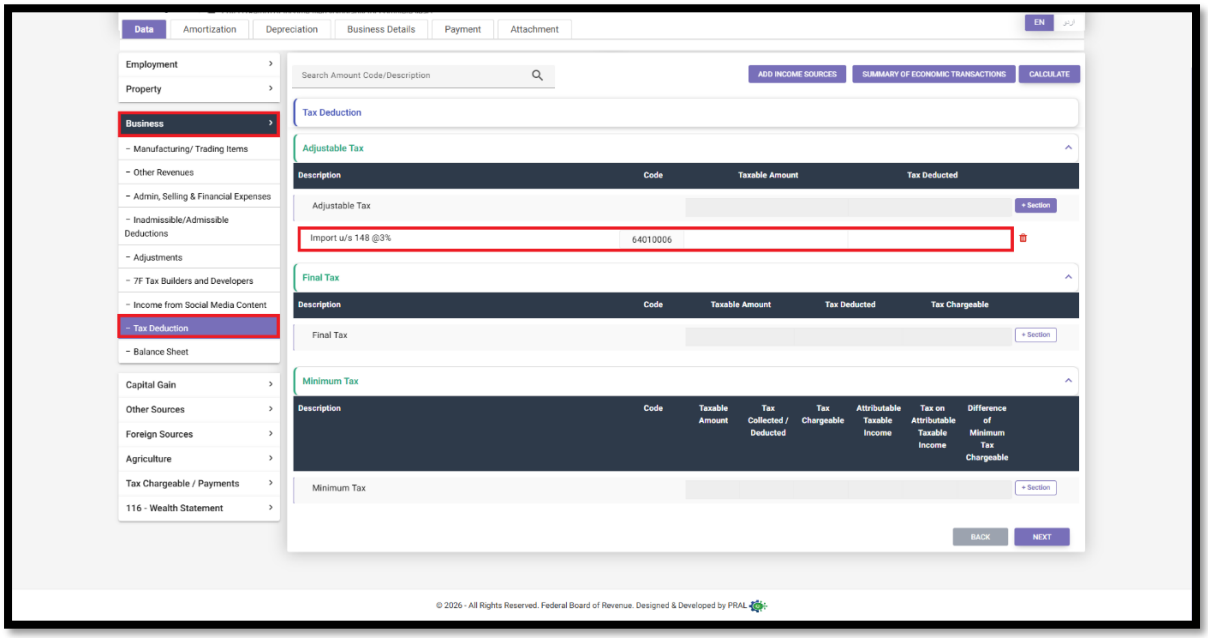


- Select the applicable section for Adjustable Tax from the list provided.
- Click Add.

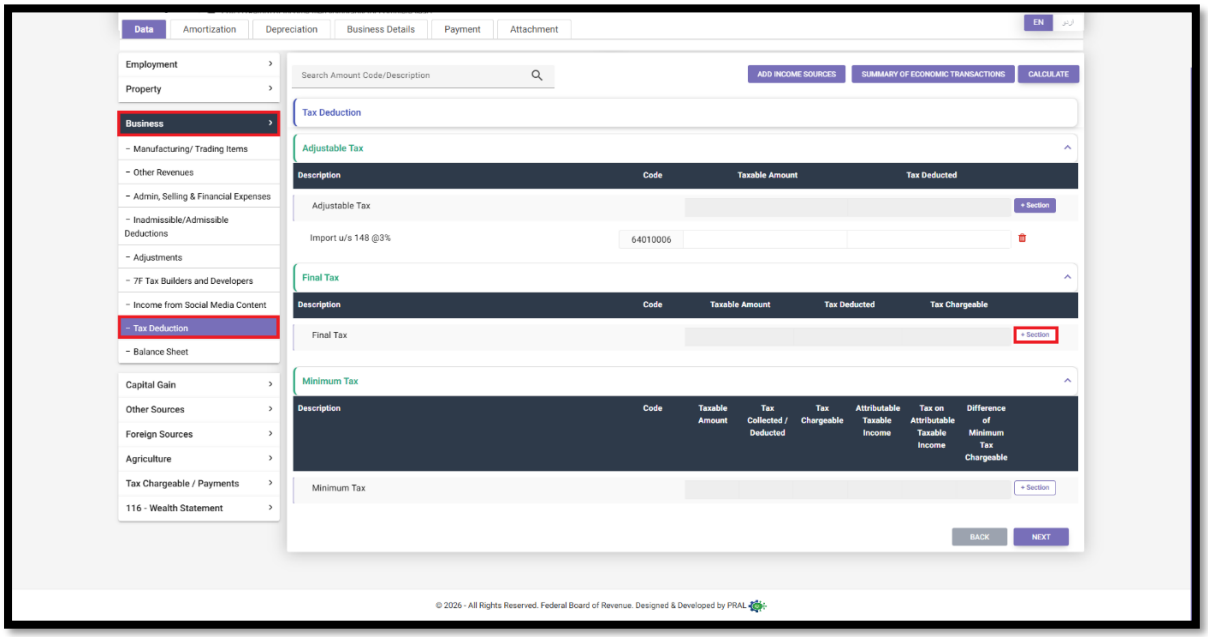


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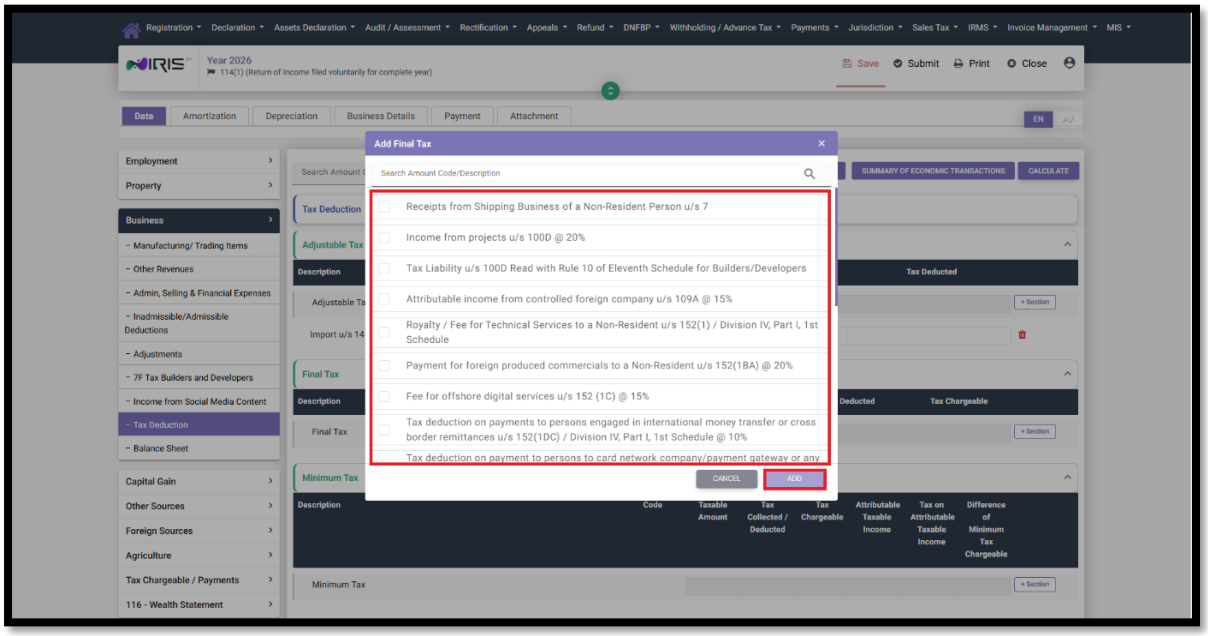
The selected Adjustable Tax entry will be displayed on the screen.



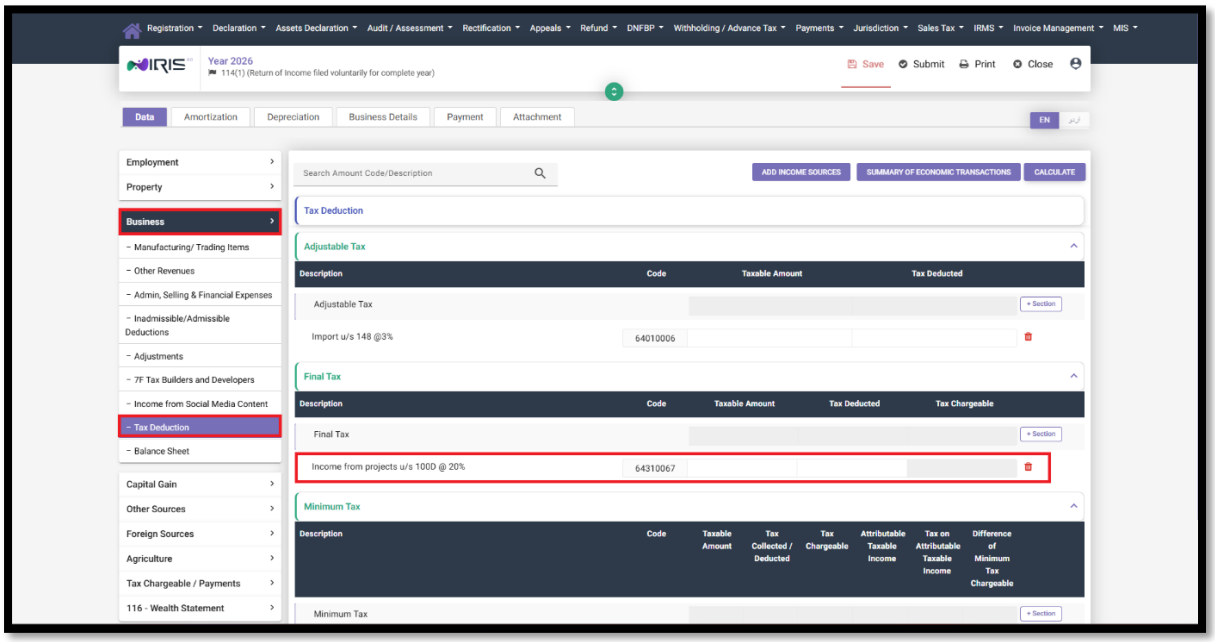
- To add a Final Tax entry, click + Section under the Final Tax section.



- Select the applicable tax from the list provided.
- Click Add.

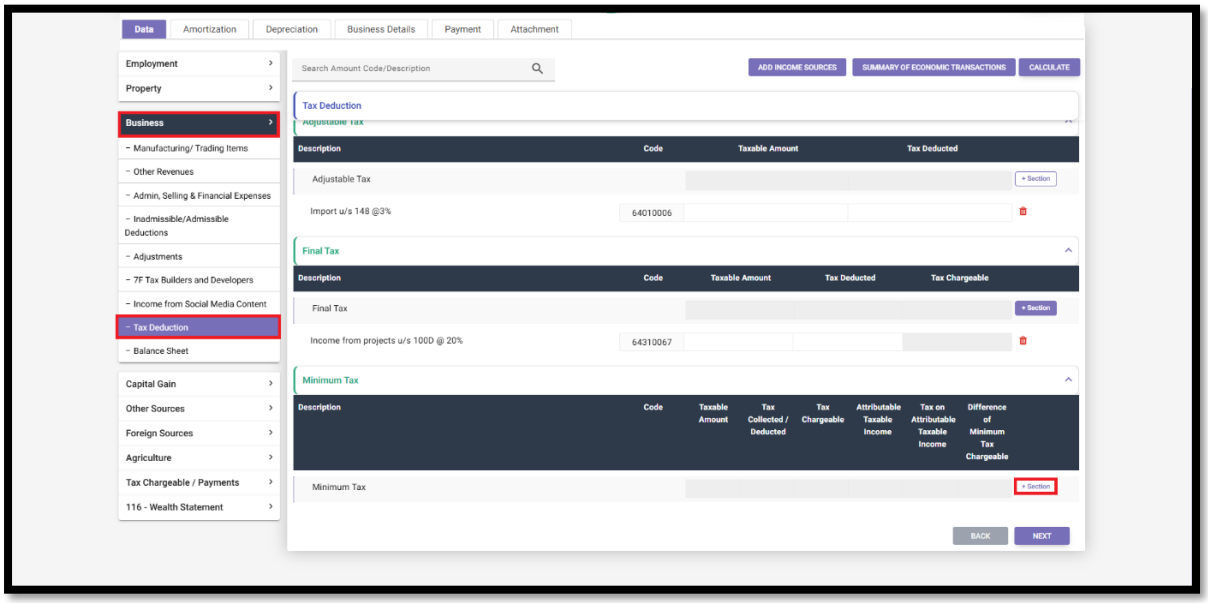


The selected Final Tax entry will be displayed in the relevant field.

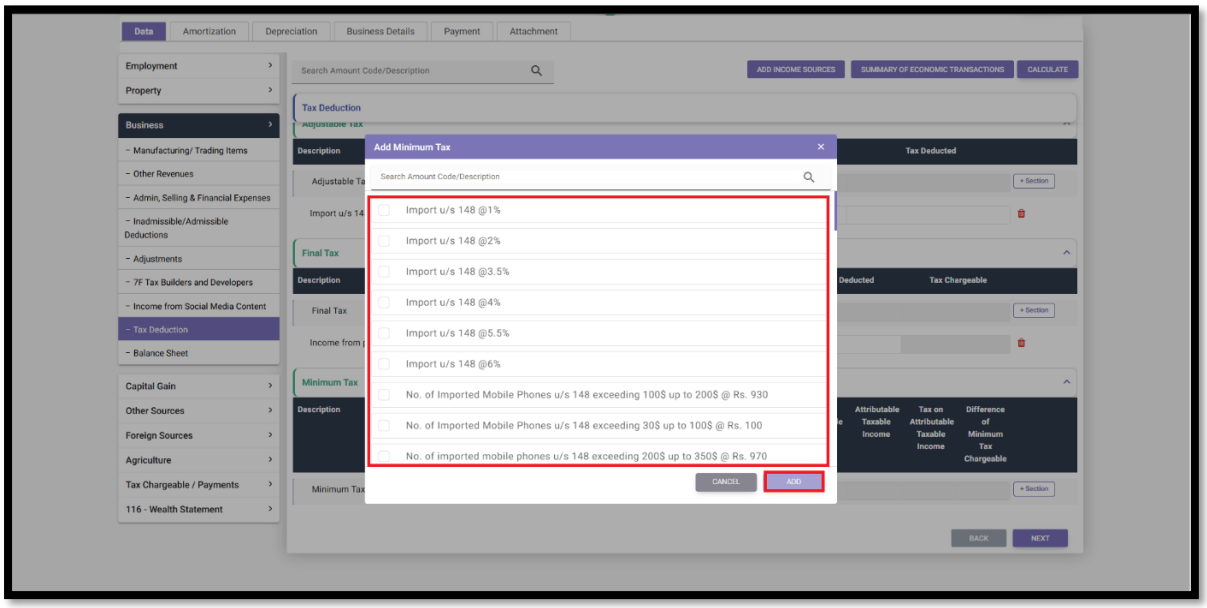


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- Navigate to the Minimum Tax section.
- Click + Section.

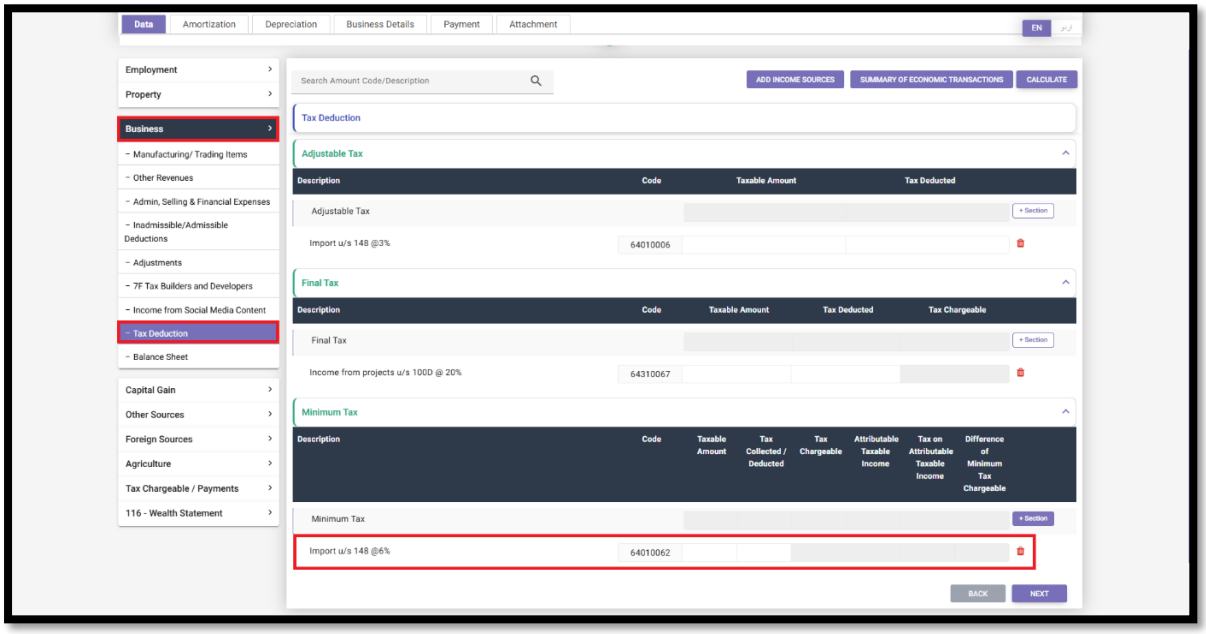


- Select the applicable Minimum Tax from the pop-up window.
- Click Add.

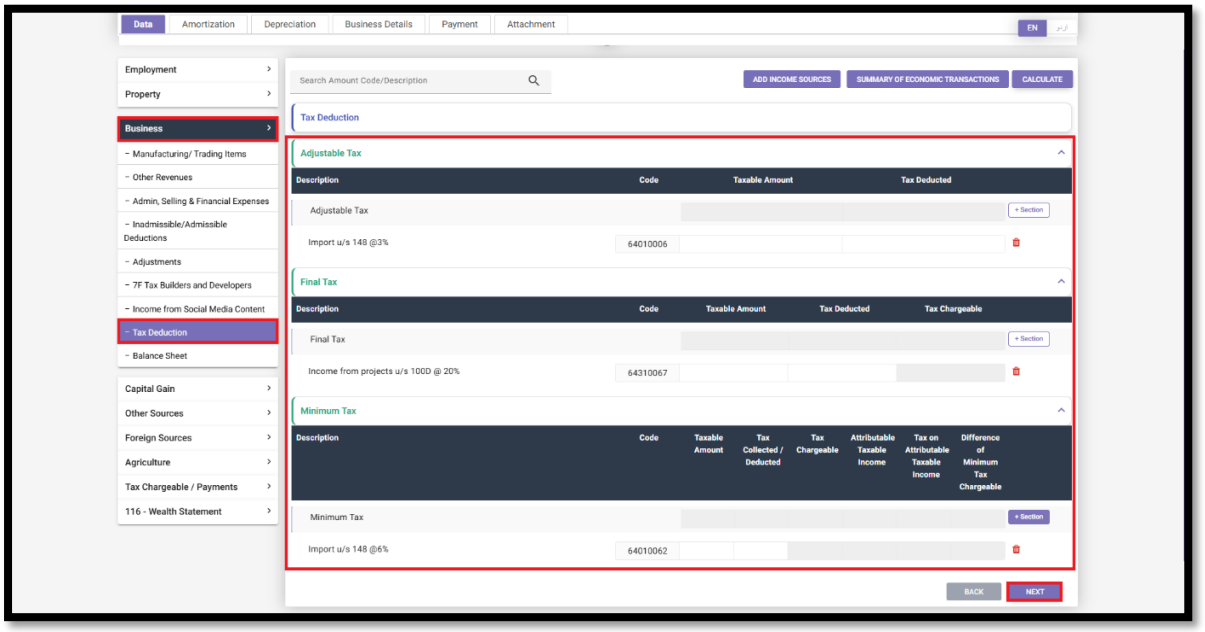


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The selected Minimum Tax entry will be displayed on the screen.



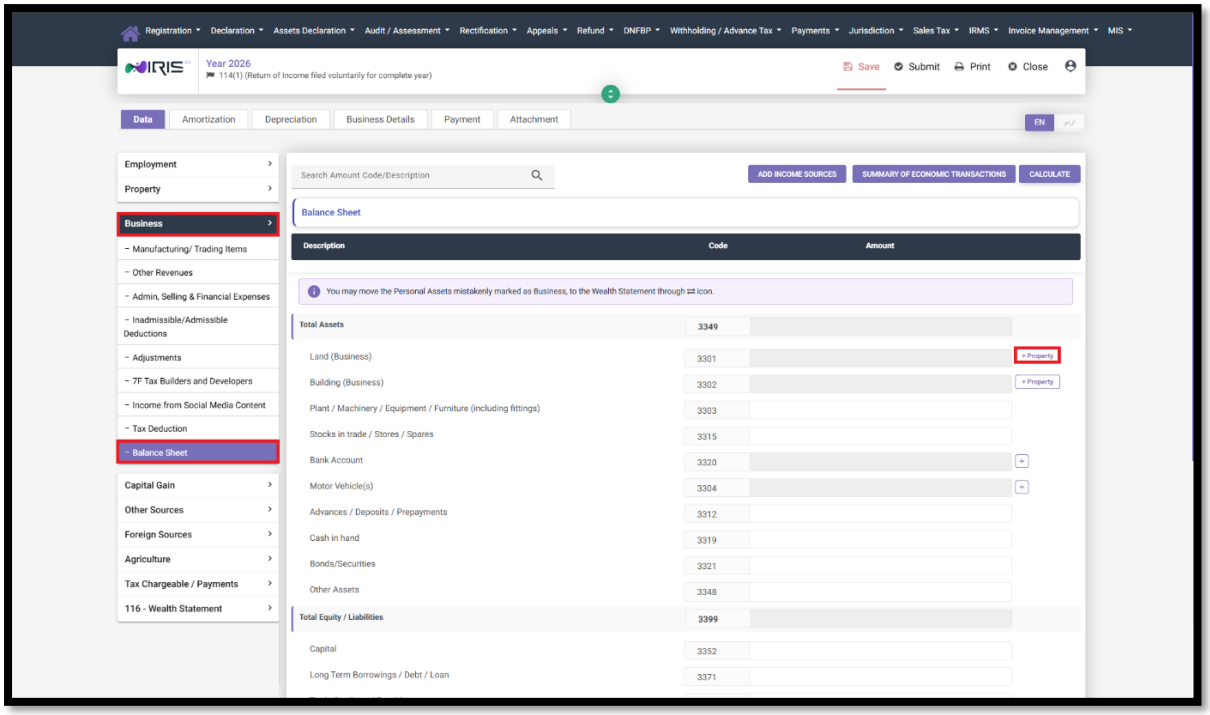
- Enter the required values in the applicable fields.
- Click Calculate to compute the amounts.
- Click Next.



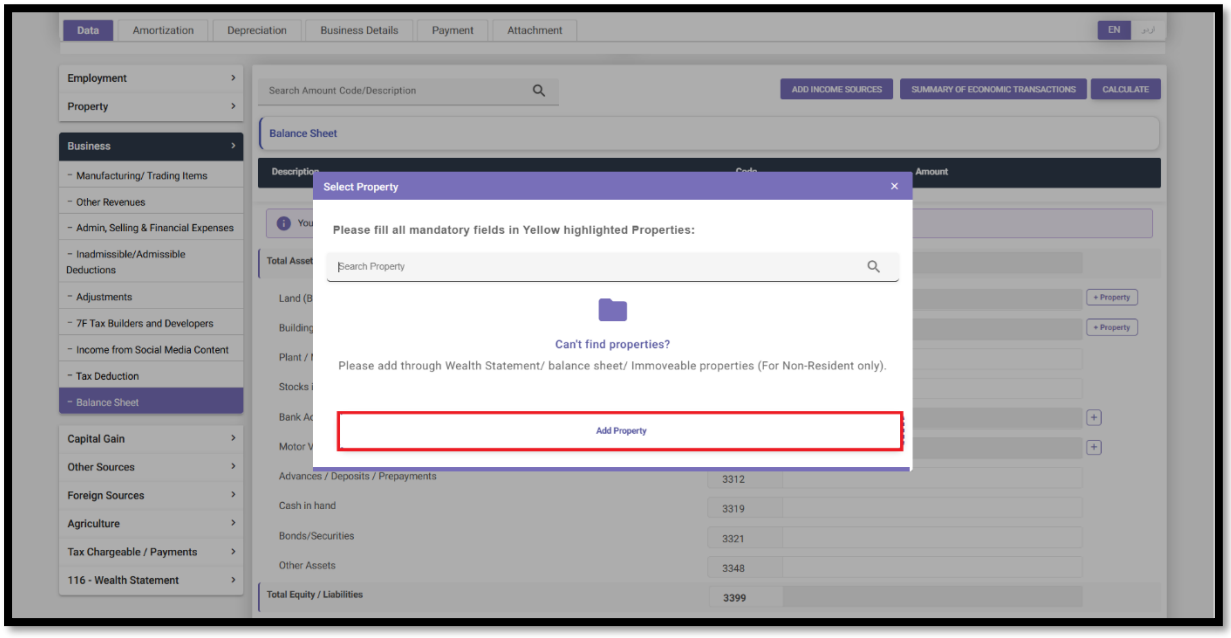
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8.7. Balance Sheet

- Enter the required values in the applicable fields.
- Click + Property to add a business property.

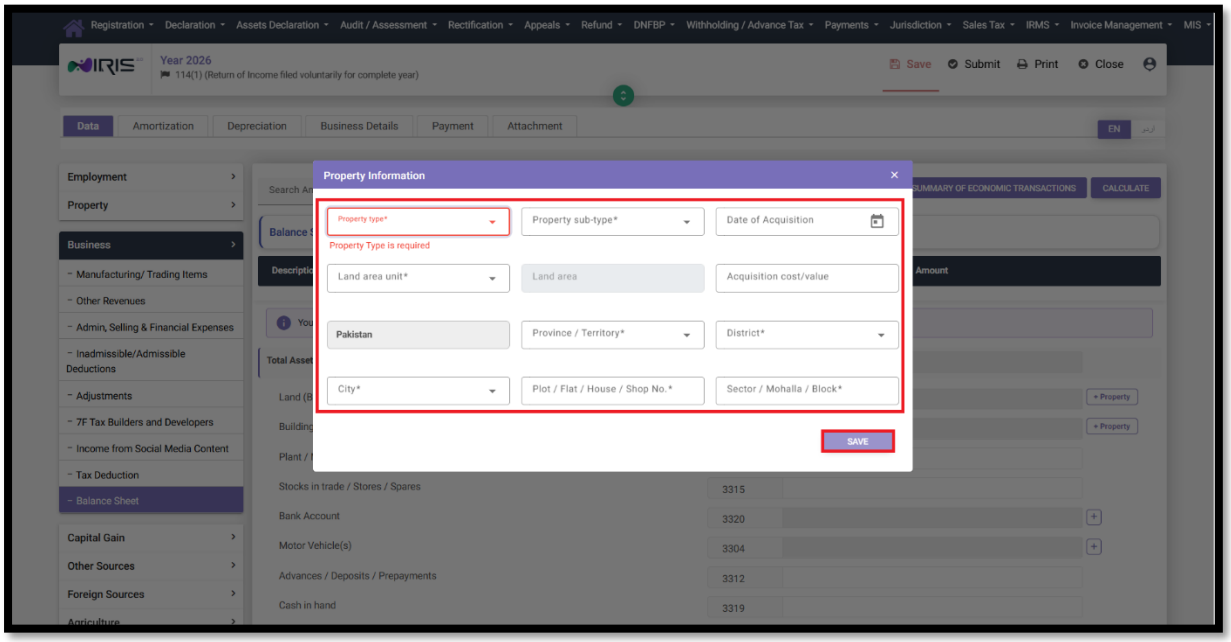


- In the pop-up window, click Add Property.

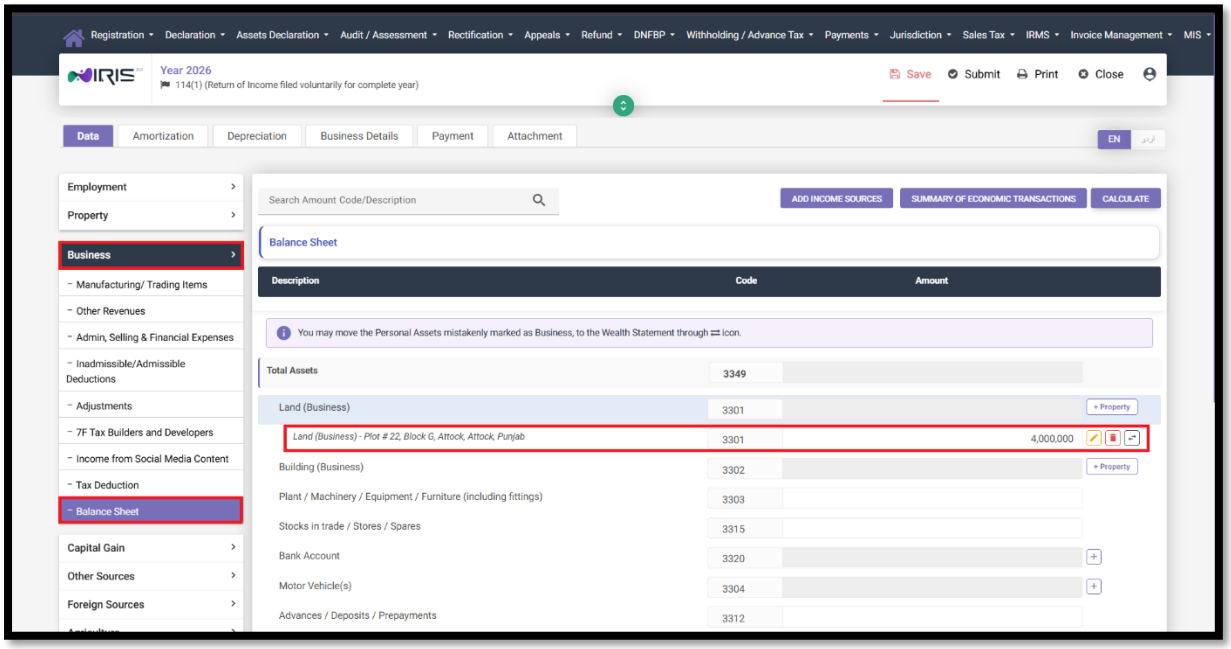


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- Enter the required details in the applicable fields.
- Click Save.

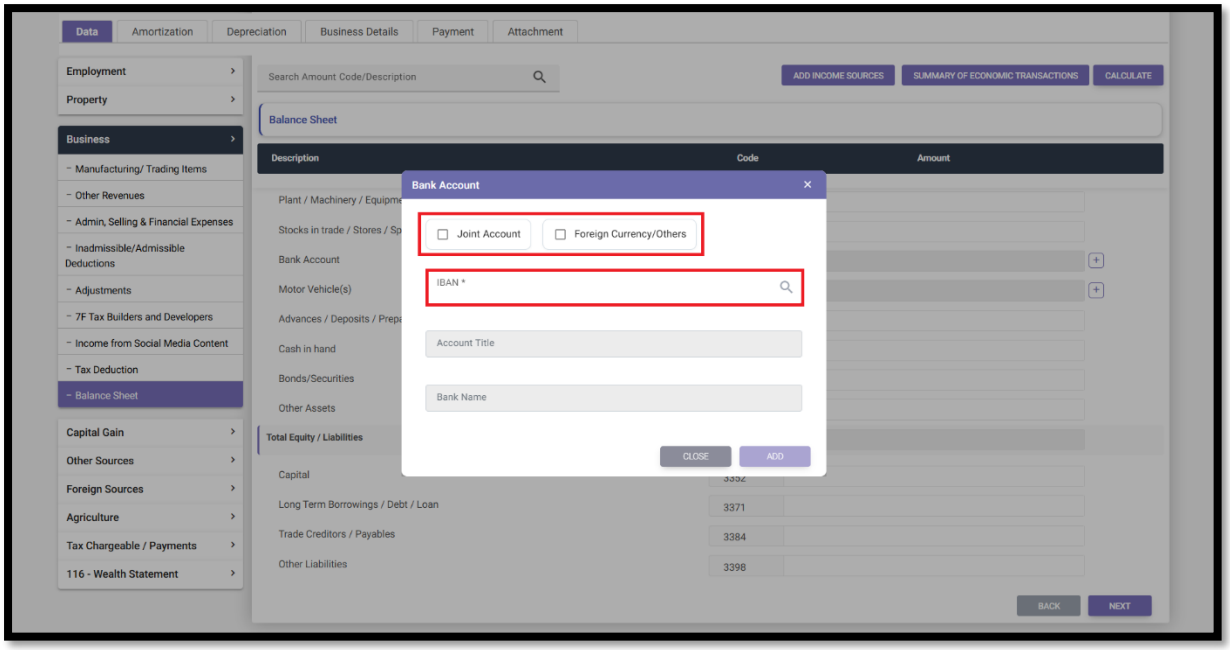


The property details will be displayed in the grid.



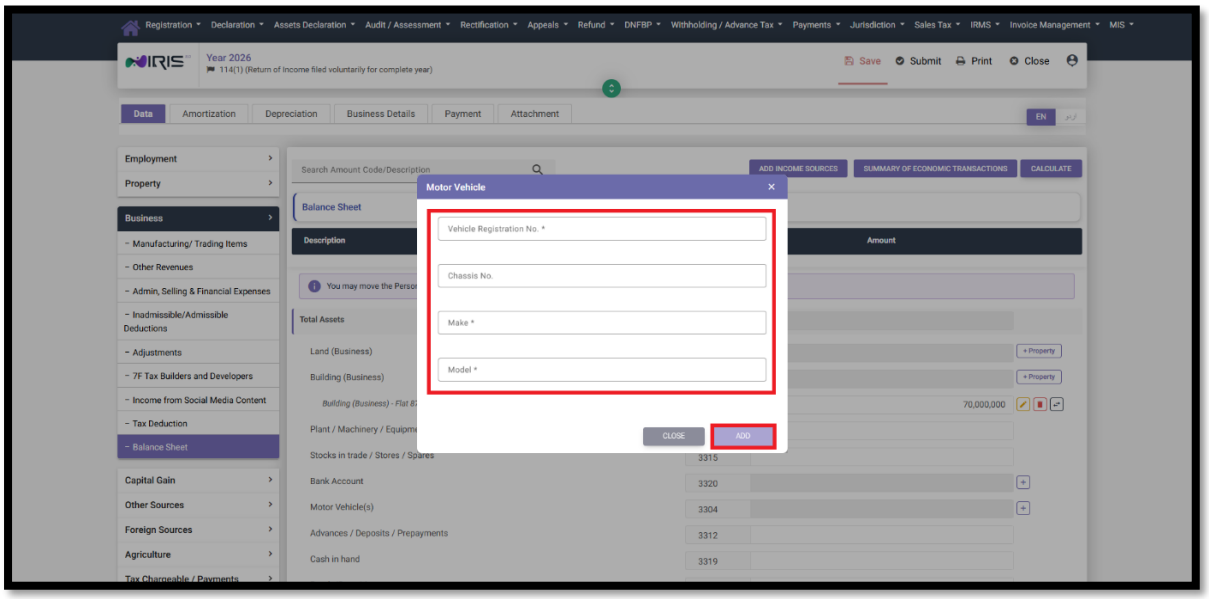
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- To add a bank account, click the + icon under the Bank Account section.
- In the pop-up window, enter the relevant bank account details.
  - ***For Joint Account*** – Account Title & Bank Name will be auto-fetched
  - ***For Foreign Currency/Others*** – Account Title & Bank Name will be added manually, if not auto fetched.
- Click Add.



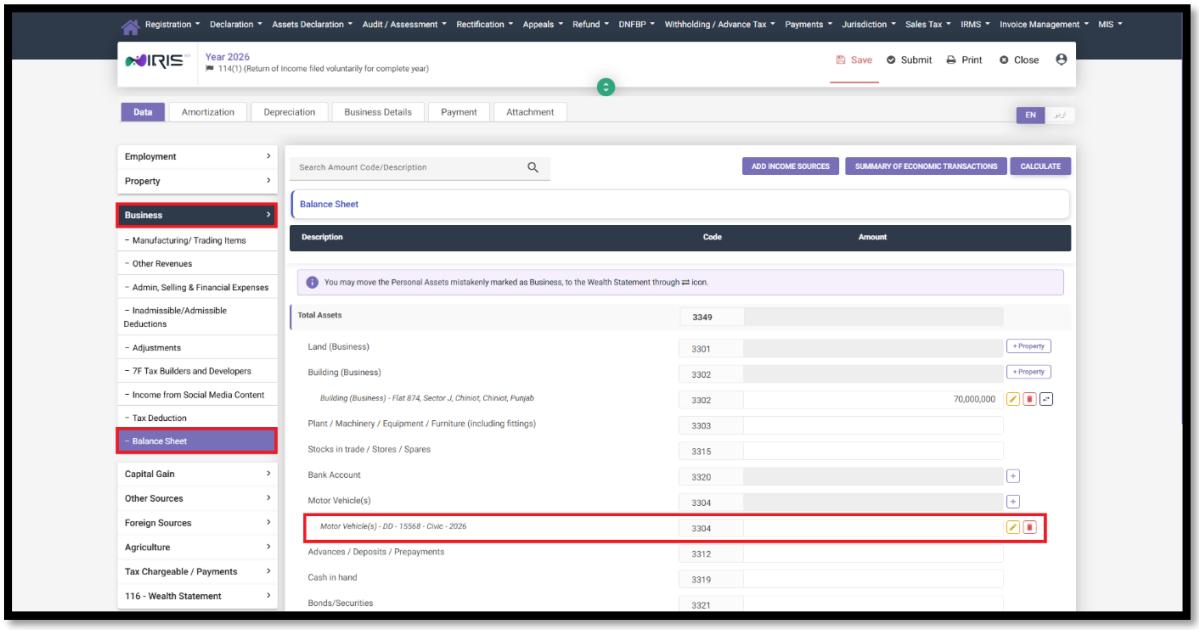
The bank account details will be displayed in the relevant field.

- To add a motor vehicle, click the + icon under the Motor Vehicle section.

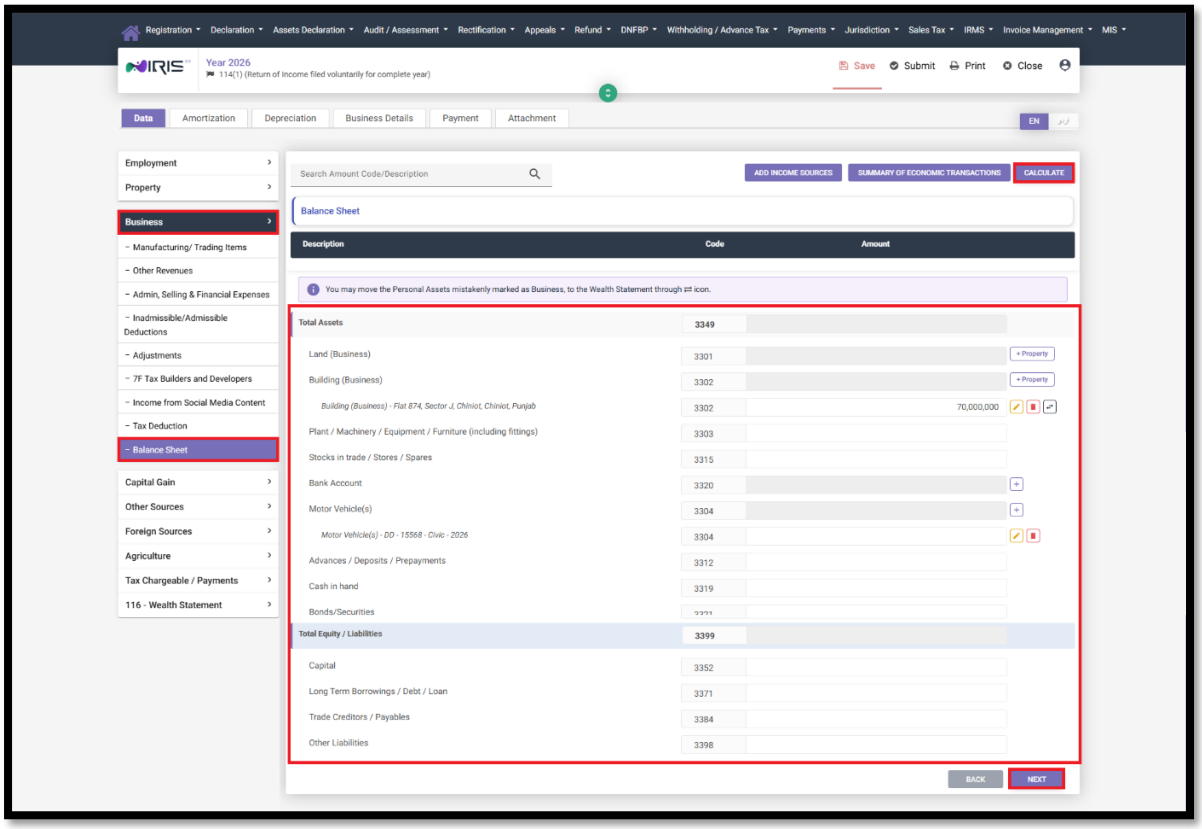


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The added motor vehicle details will be displayed in the relevant column.



- Enter the required values in the applicable fields.
- Click Calculate to compute the amounts.
- Click Next.



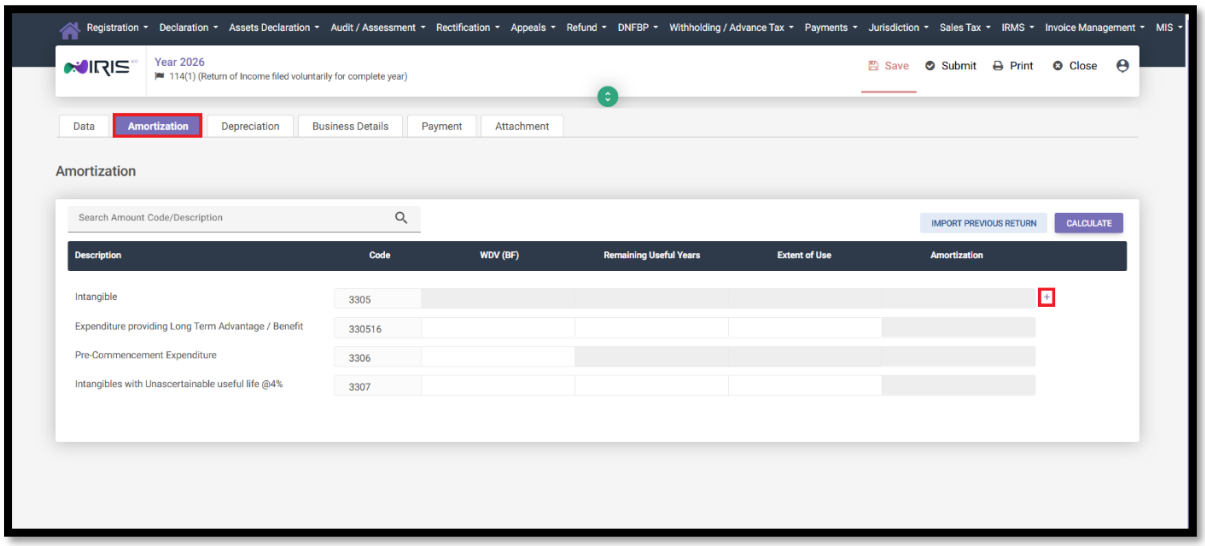
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8.8. Amortization

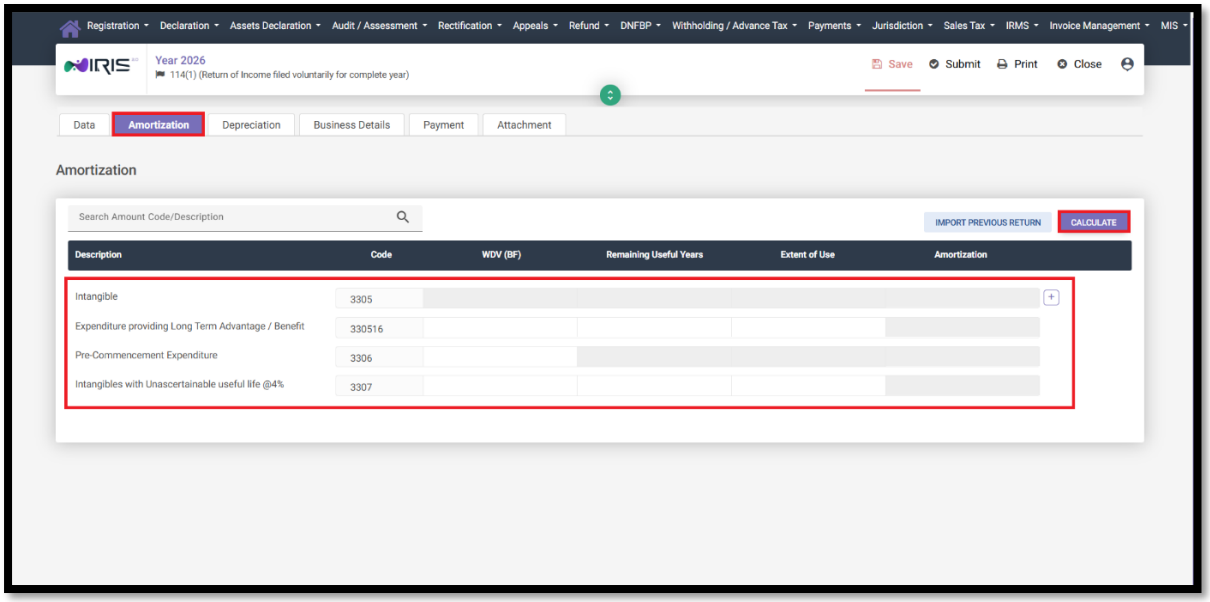
This tab is applicable only to Income from Business.

This section is used to declare the amortization of intangible assets by systematically recognizing the cost of an intangible asset as an expense over its useful life.

- Navigate to the Amortization tab.
- Click the + icon under the Intangible Assets section to add an intangible asset.



- Enter the required values for the amortization of the intangible asset.
- Click Calculate to compute the amounts.



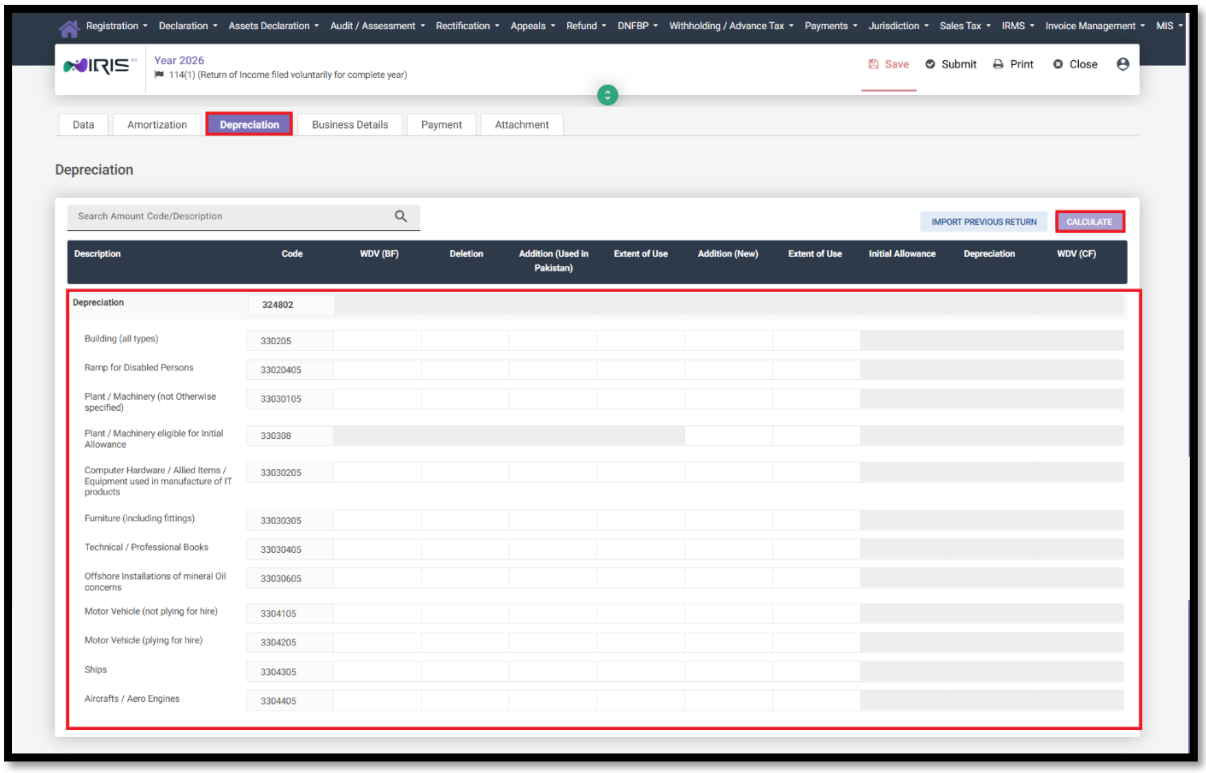
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8.9. Depreciation

This tab is applicable only to Income from Business.

This section is used to declare depreciation on depreciable assets by recognizing the reduction in the value of eligible assets over their useful life.

- Navigate to the Depreciation tab.
- Enter the applicable depreciation values in the required fields.
- Click Calculate to compute the amounts.



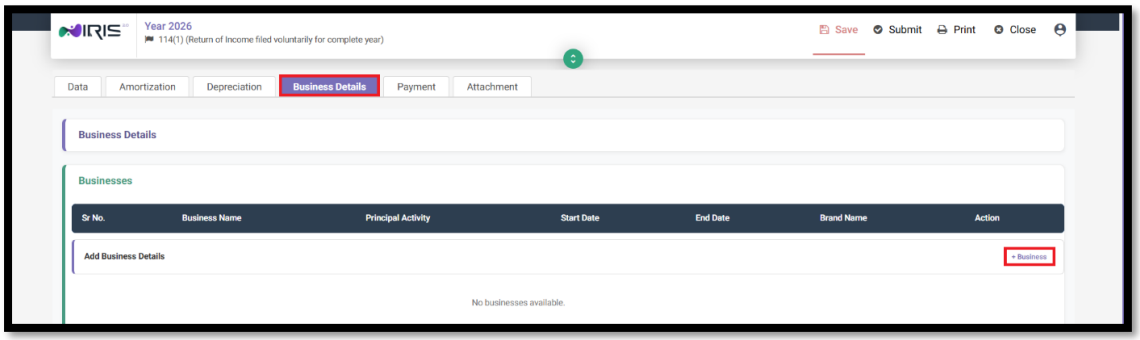
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8.10. Business Detail

This tab is applicable only to Income from Business.

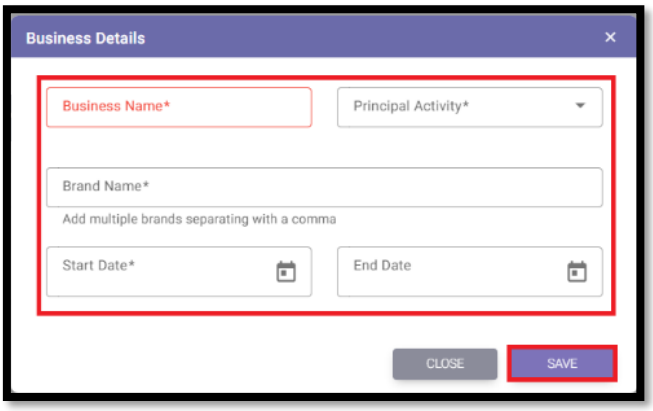
This section is used to add the taxpayer's business information.

- Navigate to the Business Detail section.
- Click + Business.

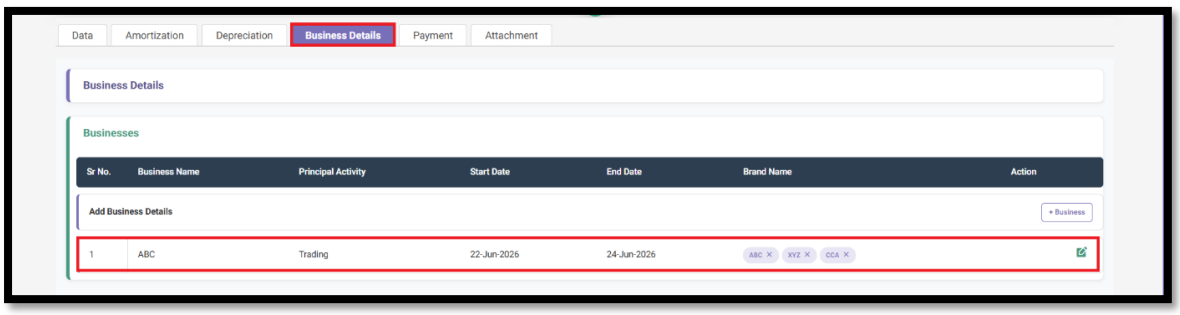


A pop-up window will be displayed.

- Enter the required business details.
- Click Save.



The business details will be displayed on the screen.



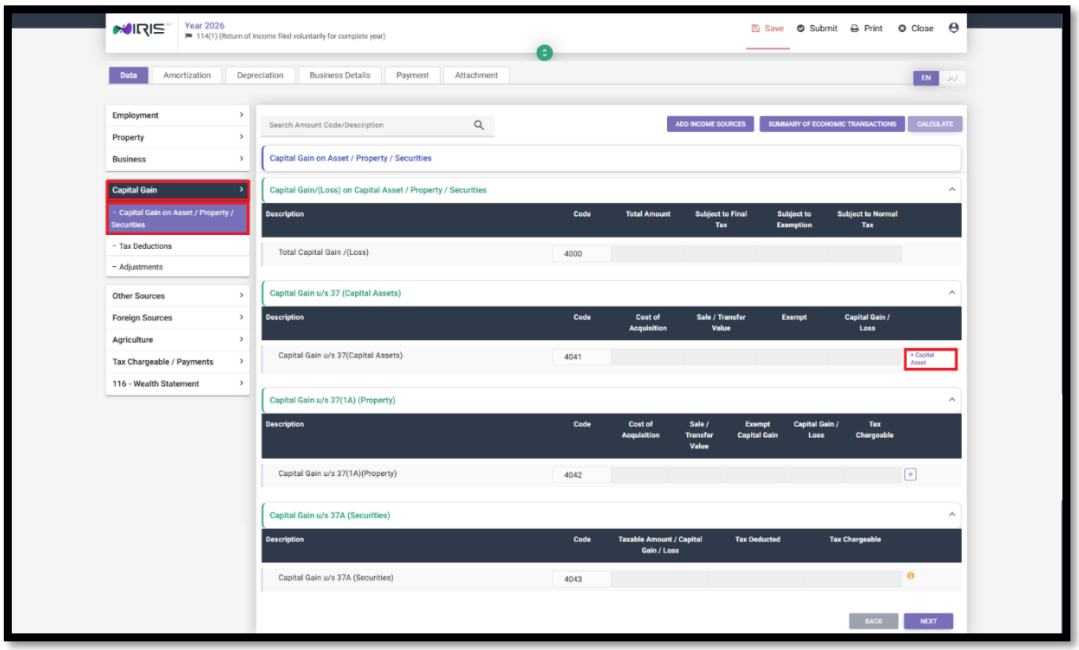
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9. Capital Gain

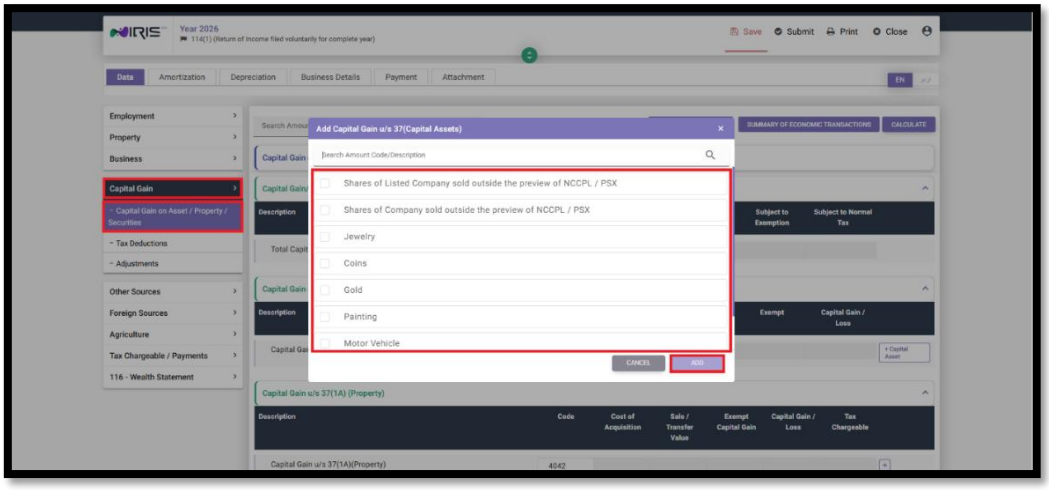
This section is used to declare profit earned from the sale or disposal of capital assets, such as shares, securities, immovable property, mutual funds, or other investments.

9.1. Capital Gain on Assets / Property / Securities

- Navigate to the Capital Gain section.
- Select Capital Gain on Assets, Property, or Securities, as applicable.
- To add a capital asset, click + Capital Assets.

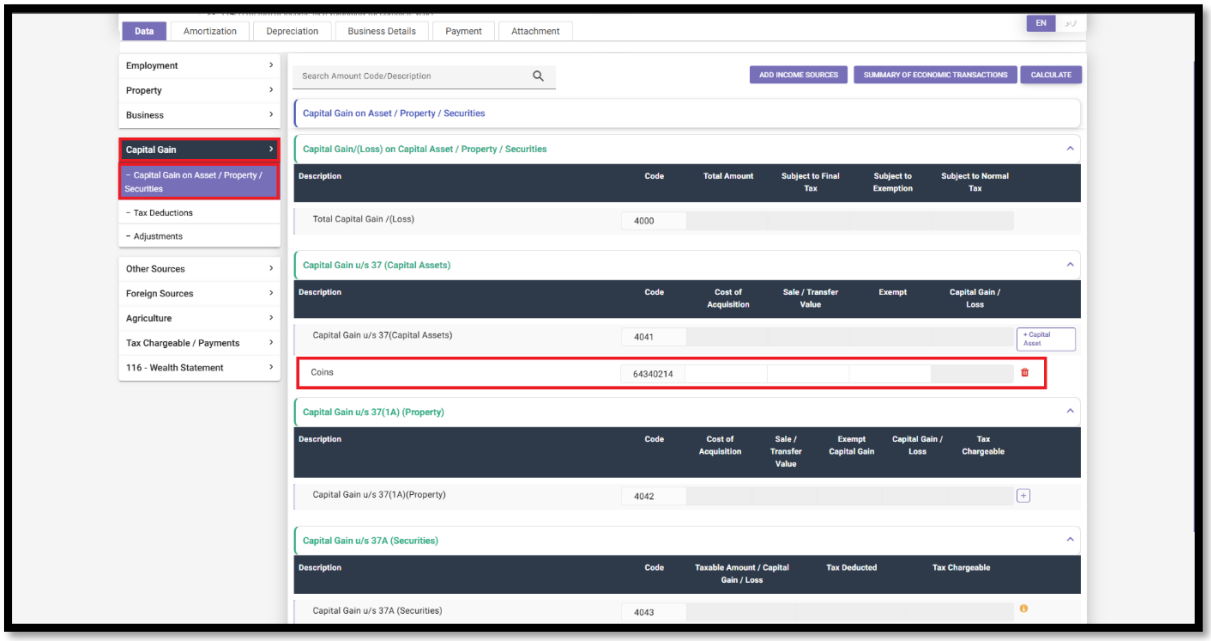


- Select the applicable asset from the list.
- Click Add.

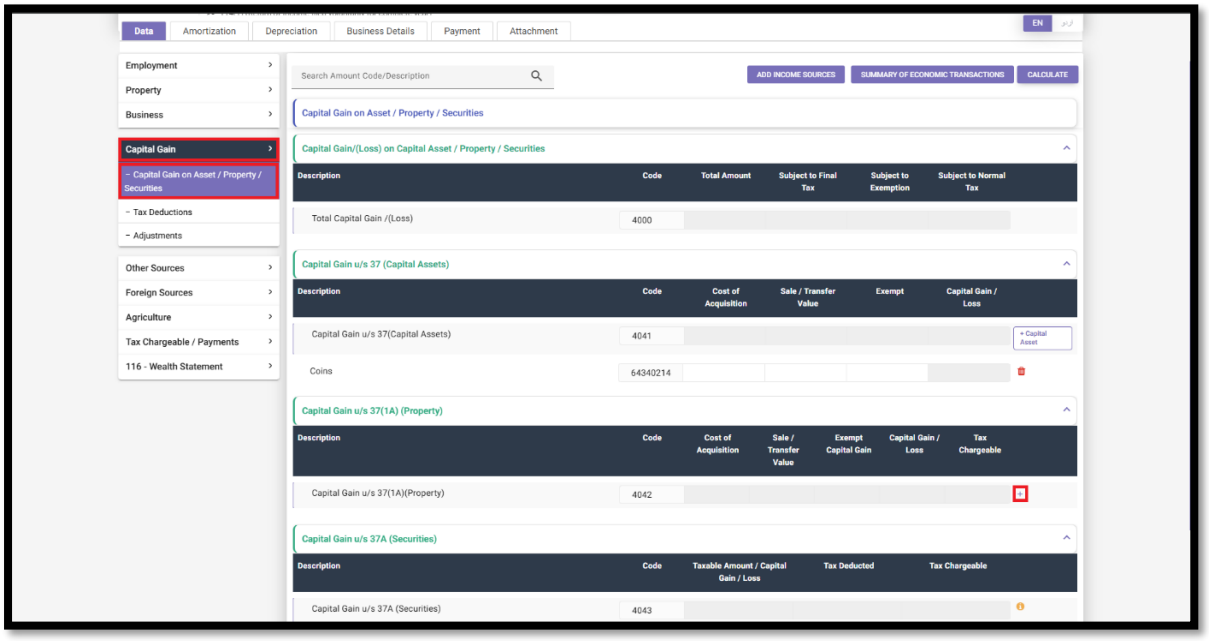


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The selected capital asset will be displayed in the relevant section.

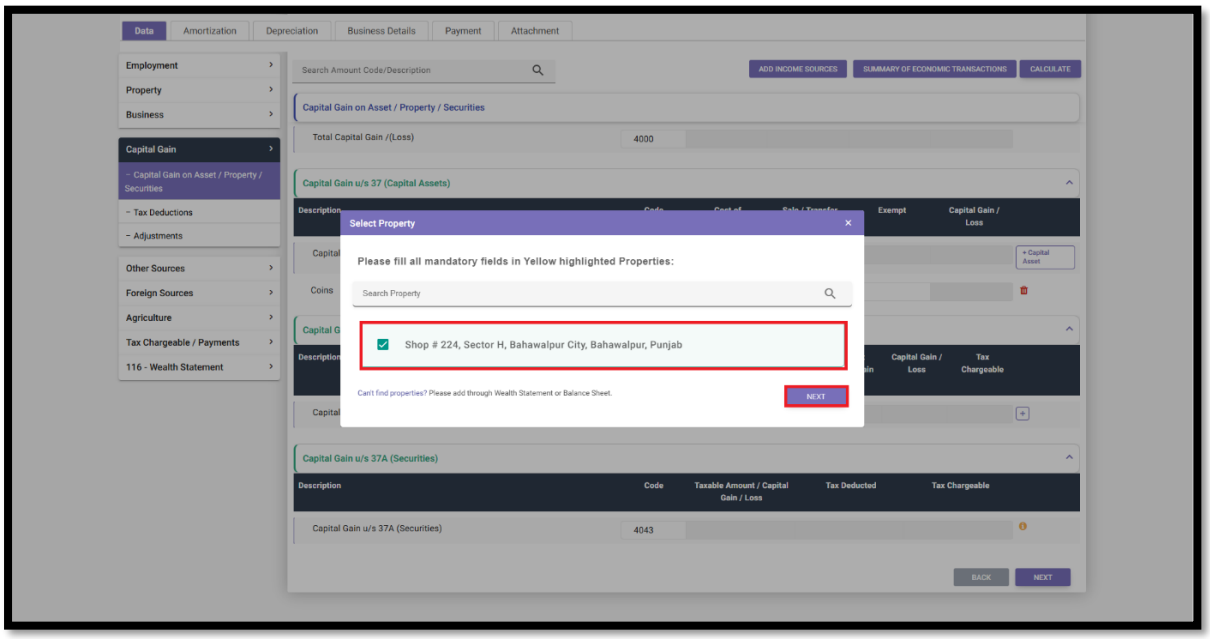


- To add a capital gain on property, click the + icon under the Property section.

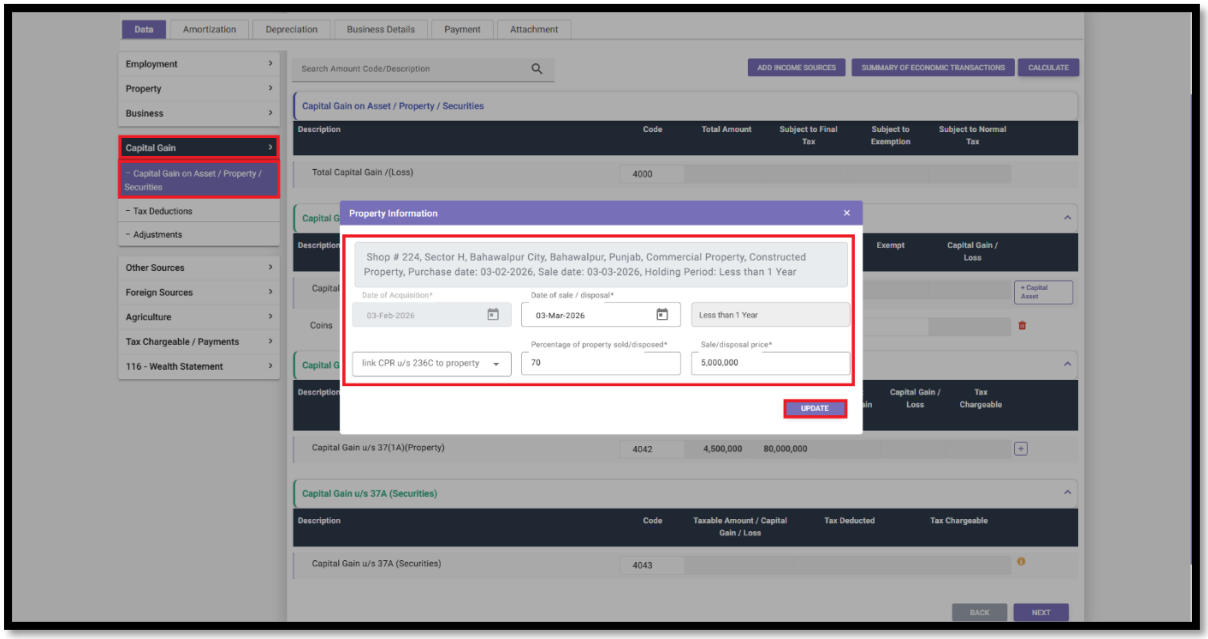


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- Select the applicable property from the list.
- Click Next.

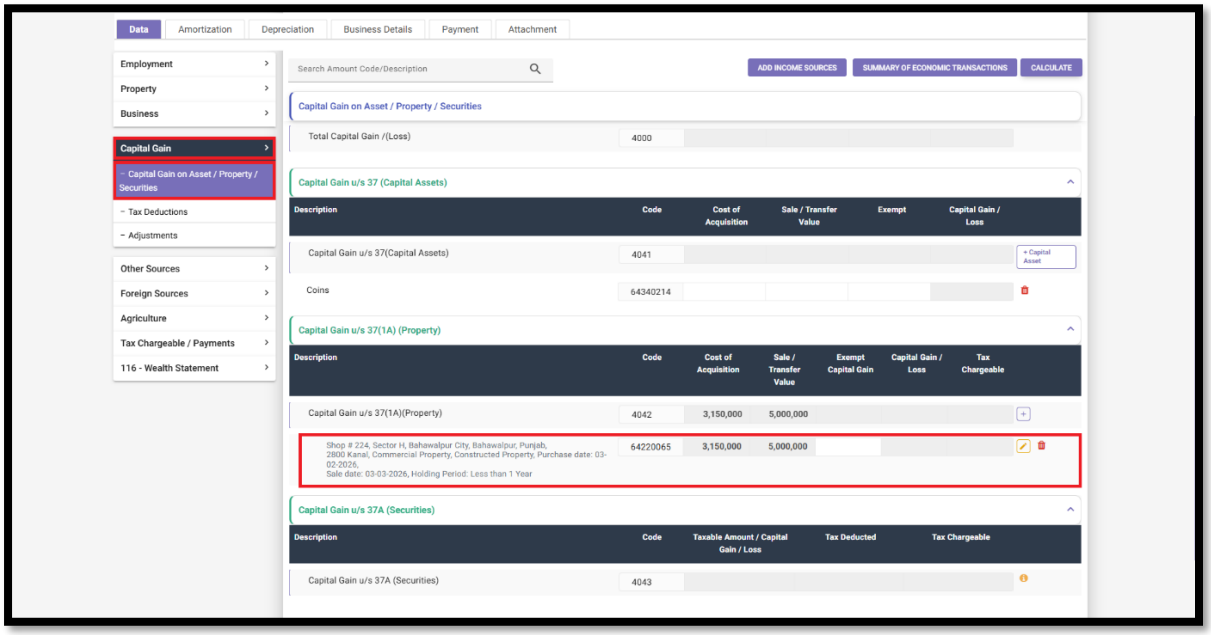


- Enter the required details in the applicable fields.
- Click Update.

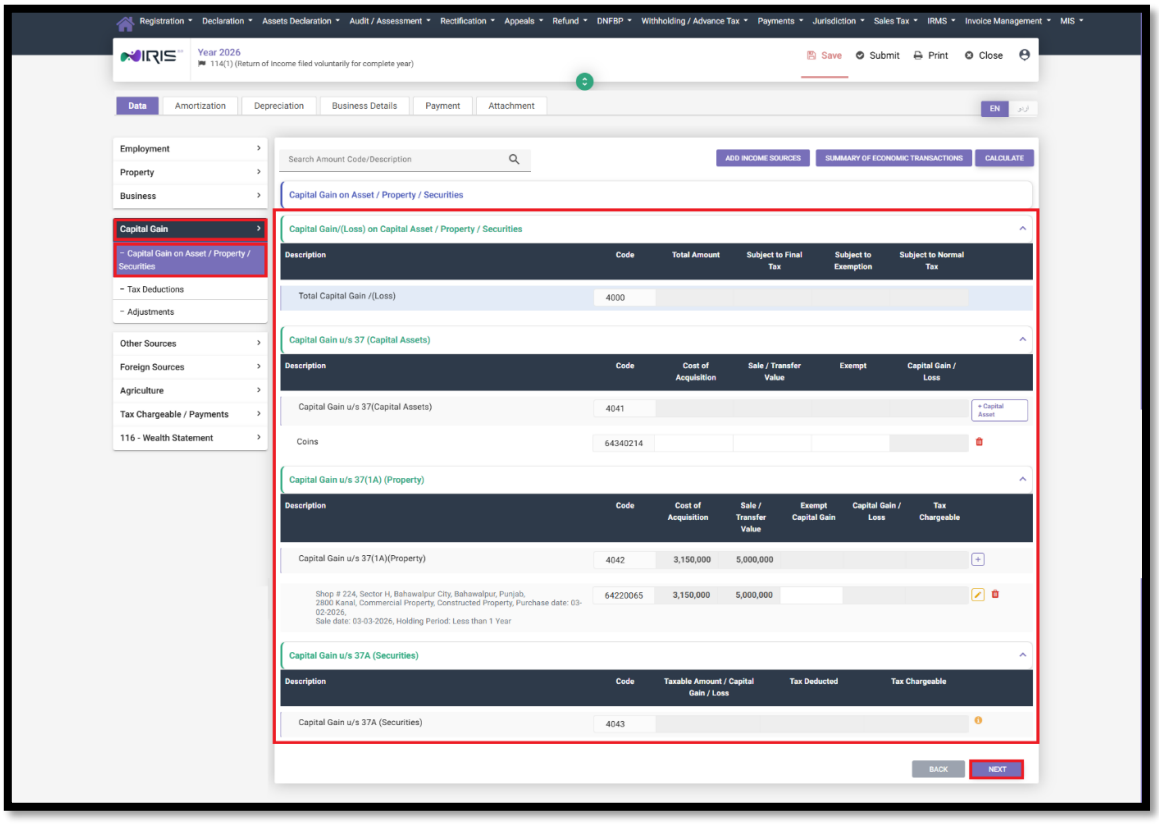


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The capital gain/loss on the property will be displayed on the screen.



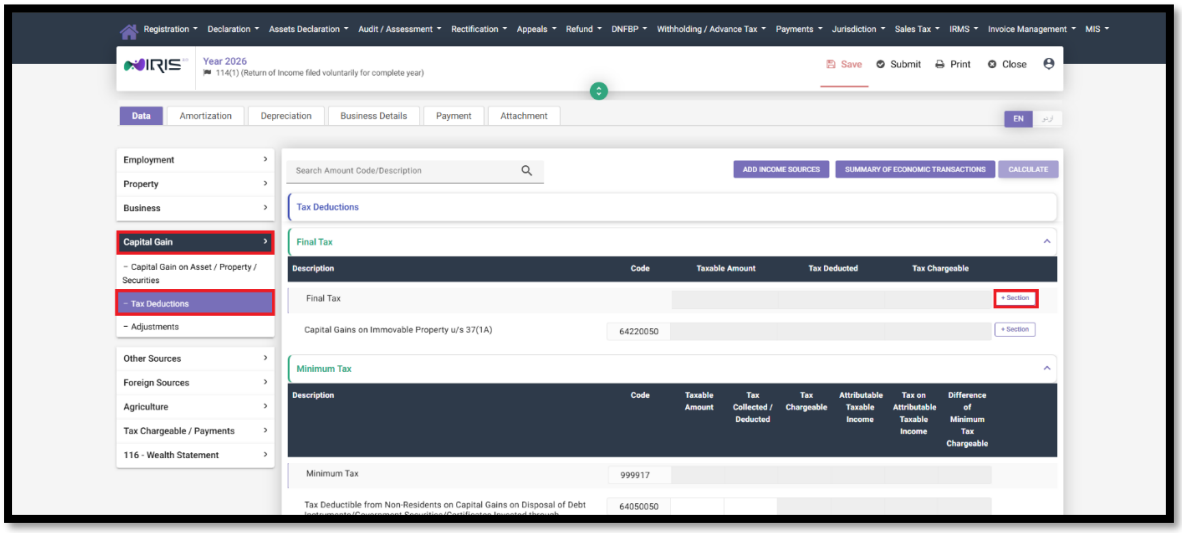
- Enter the required amounts in the applicable fields.
- Click Calculate.
- Click Next.



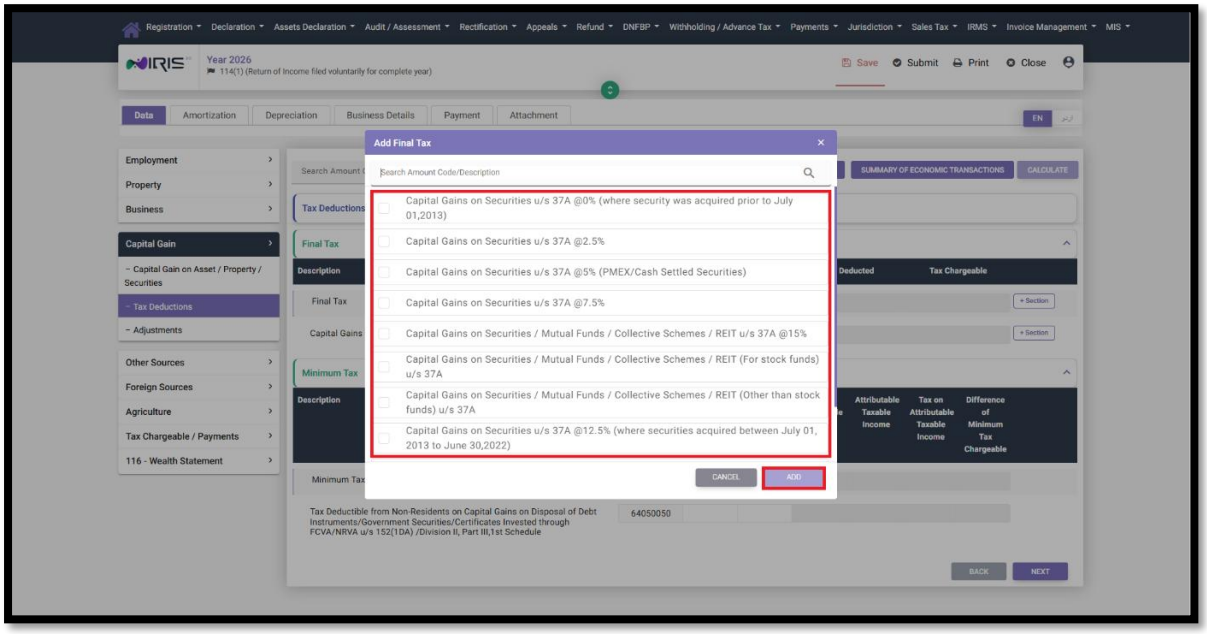
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9.2. Tax Deductions

- Click + Section under the Final Tax section.

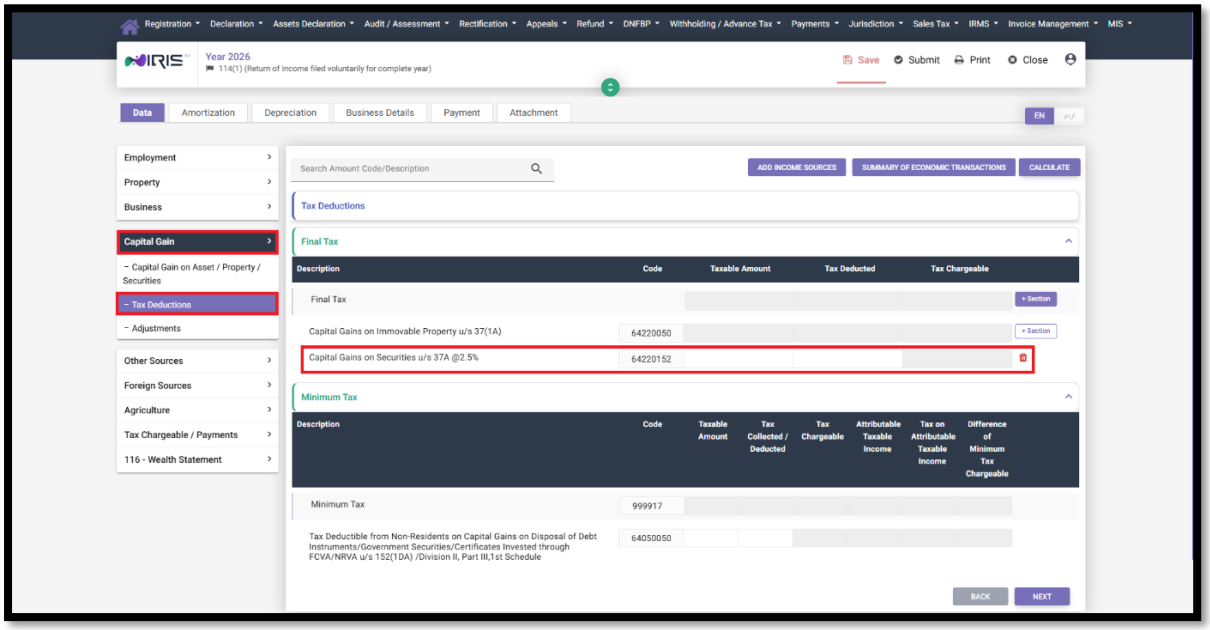


- Select the applicable Final Tax from the list.
- Click Add.

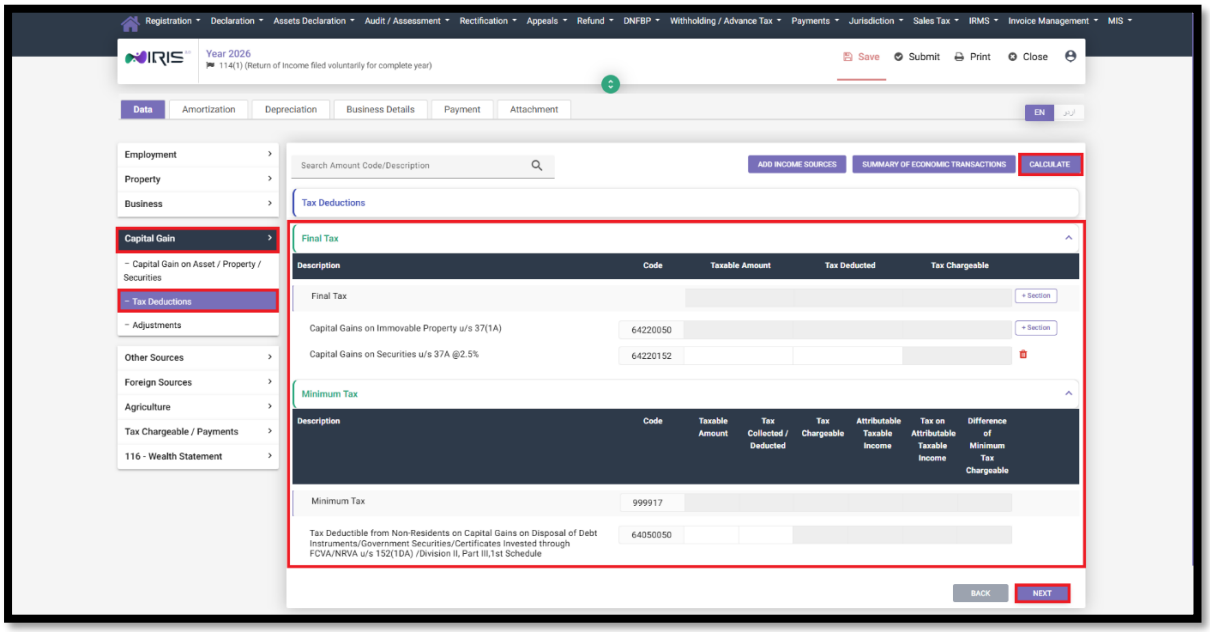


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The selected Final Tax will be displayed on the screen.



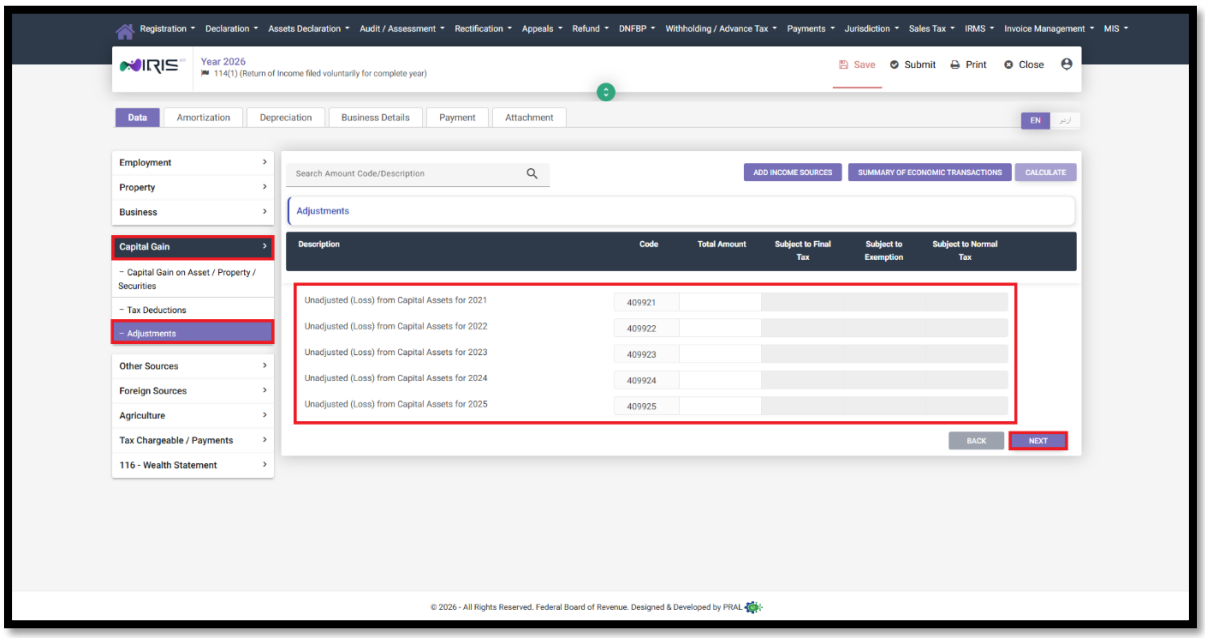
- Enter the required values in the applicable fields.
- Click Calculate to compute the amounts.
- Click Next.



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9.3. Adjustments

- Enter the unadjusted loss amounts for the applicable capital assets.
- Click Calculate to compute the amounts.
- Click Next.

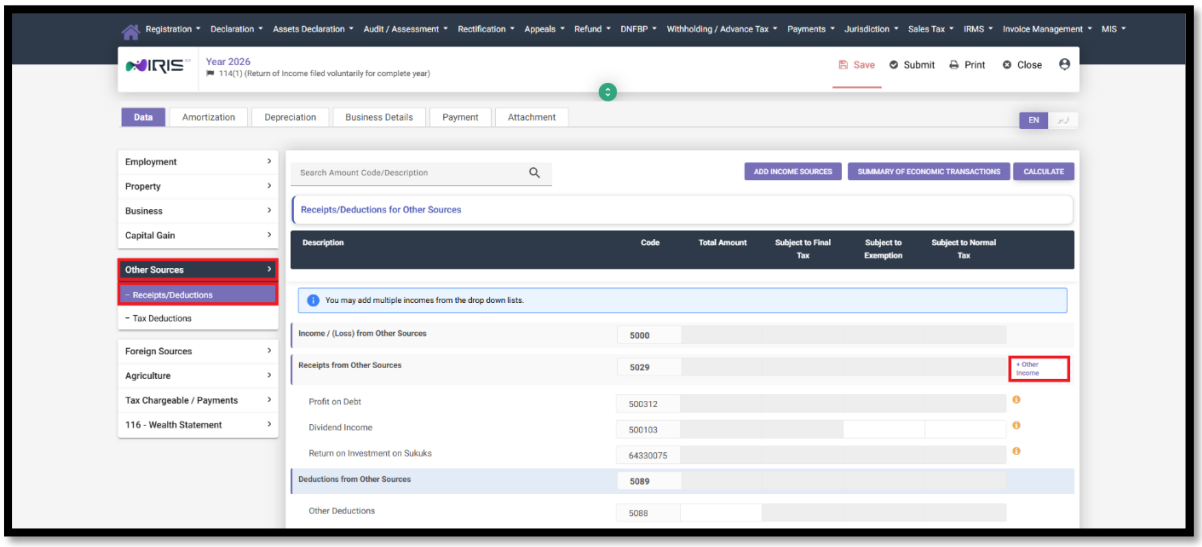


10. Other Sources

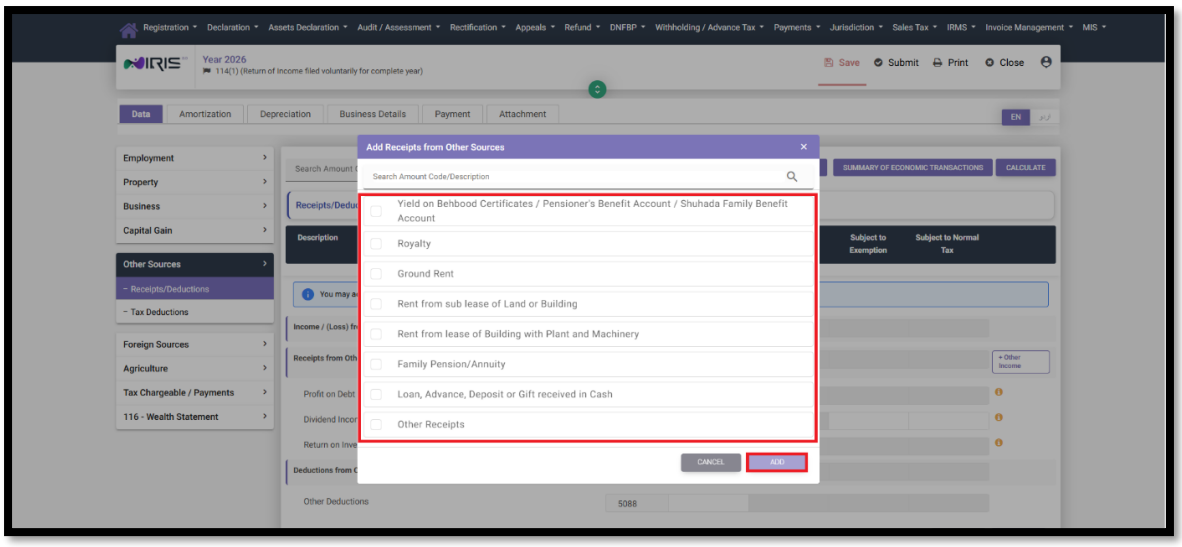
This section is used to declare income earned from dividends, profit on debt, royalties, prizes, winnings, annuities, or any other taxable income that is not specifically classified under another head of income.

10.1. Receipts / Deductions

- Navigate to the Other Sources section.
- Select Receipts / Deductions.
- To add income from other sources, click + Other Income.

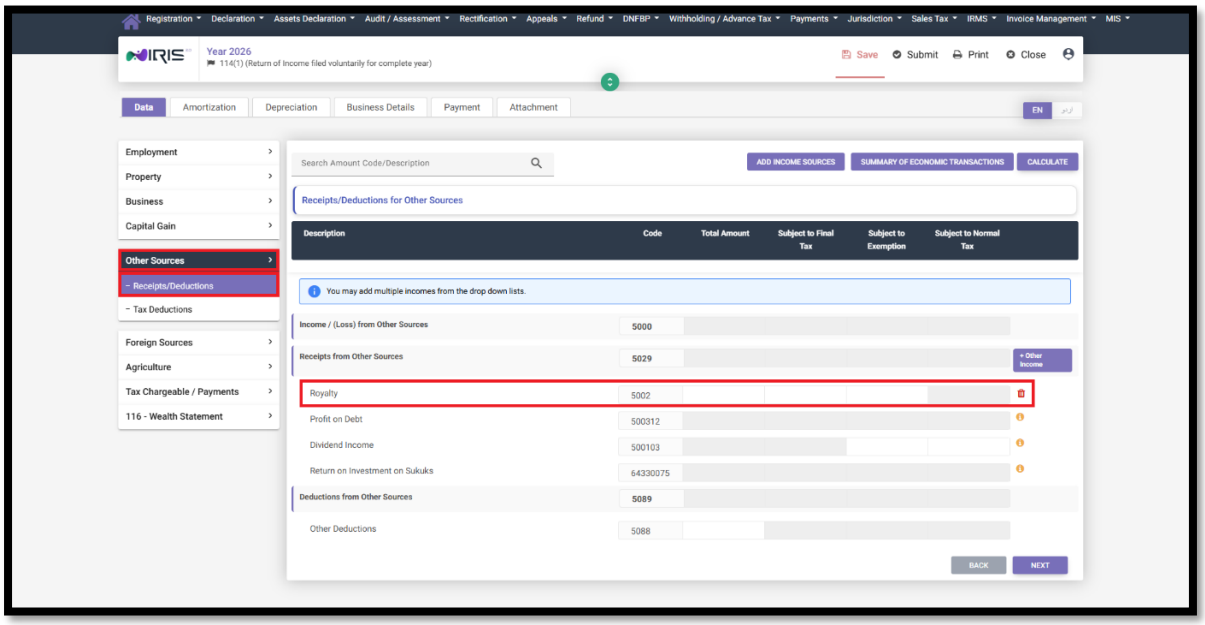


- Select the applicable income source from the list.
- Click Add.



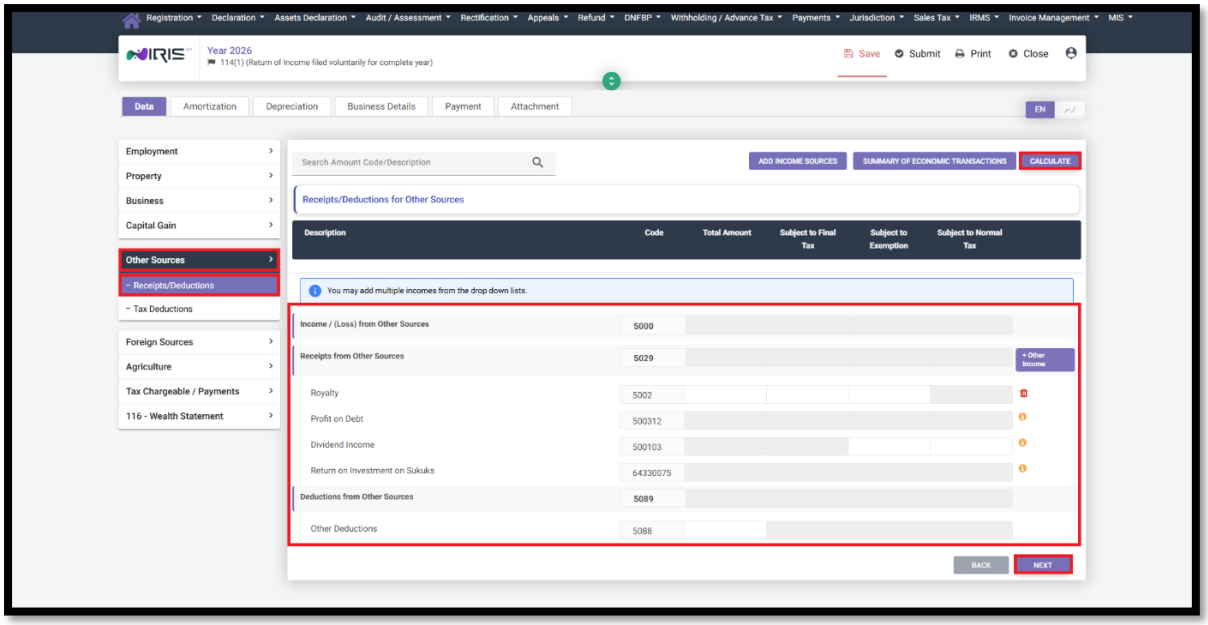
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The selected income source will be displayed in the grid.



Profit on Debt, Dividend Income, and Return on Investment on Sukuks will be auto-populated and disabled for editing. To modify these amounts, navigate to the Tax Deduction tab and add the relevant section. **(Refer to Section 10.2.)**

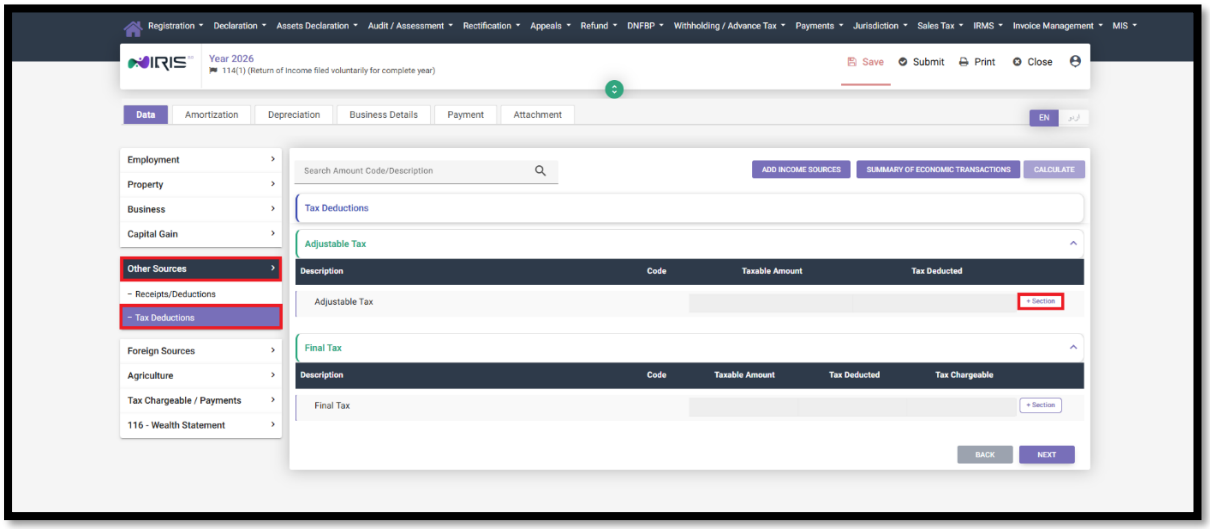
- Enter the required values in the applicable fields.
- Click Calculate to compute the amounts.
- Click Next.



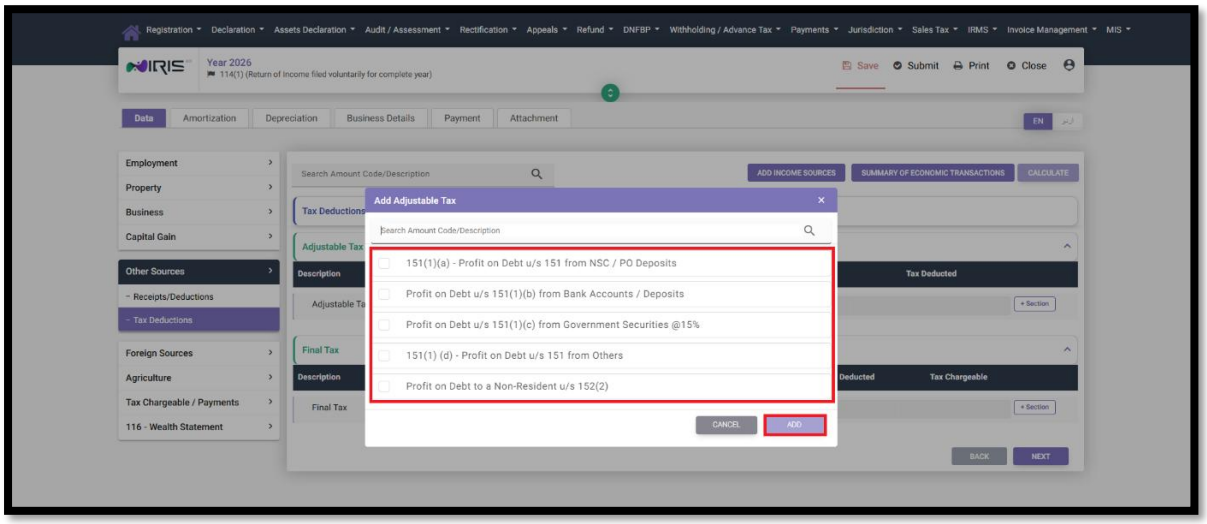
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10.2. Tax Deductions

- Click + Section under the Adjustable Tax section to add a tax deduction.

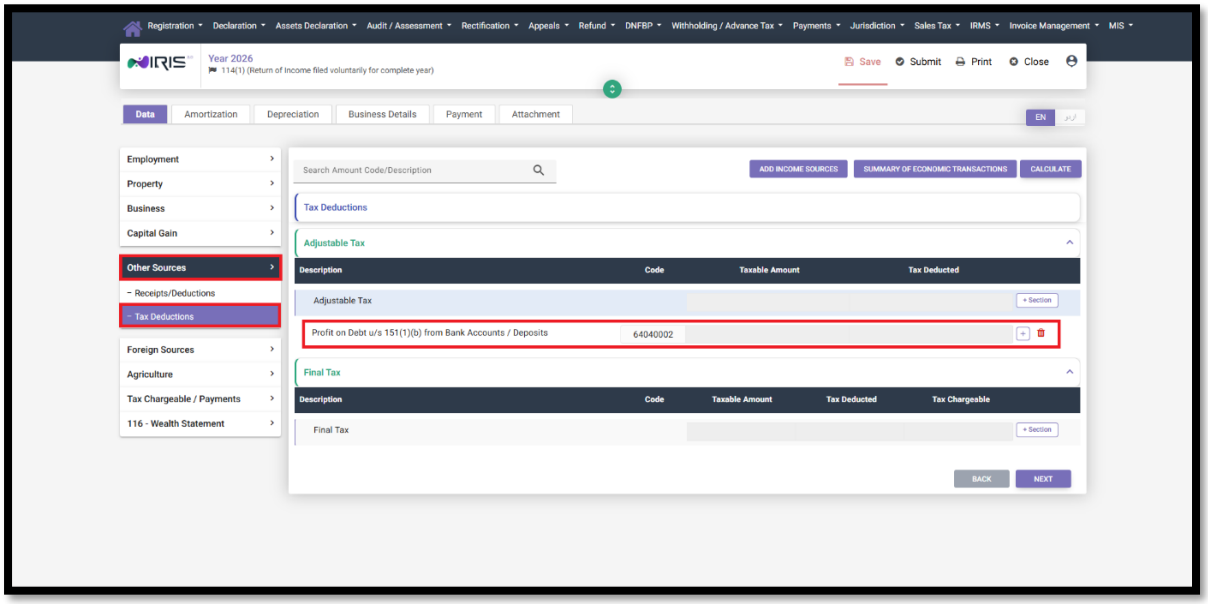


- Select the applicable Adjustable Tax from the list.
- Click Add.

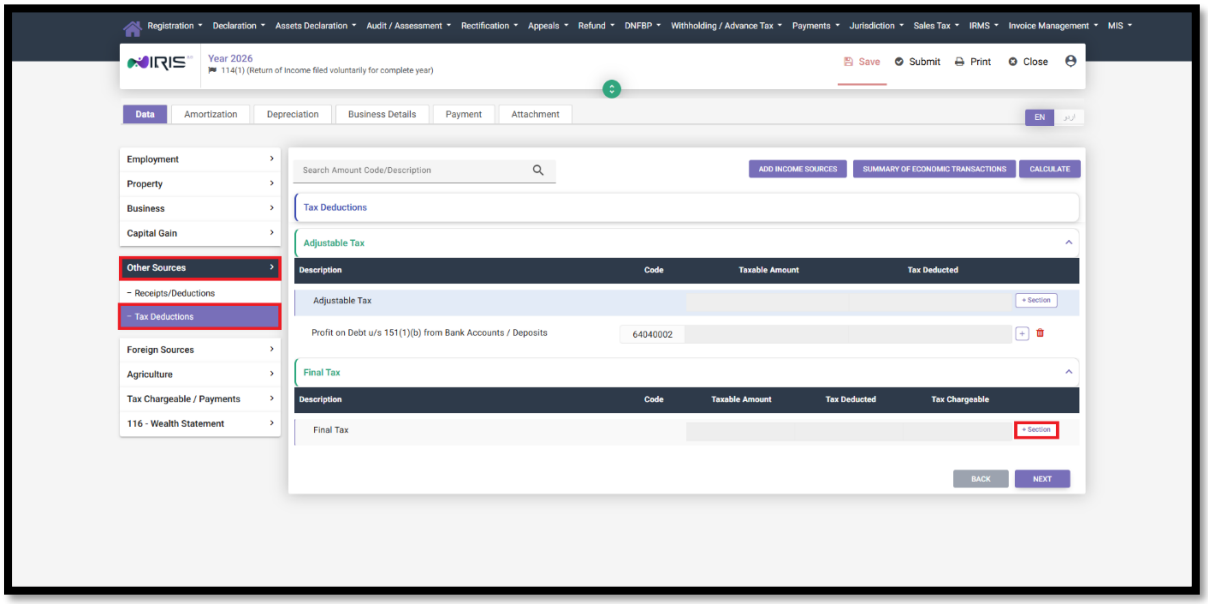


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The selected Adjustable Tax category will be displayed in the relevant section.

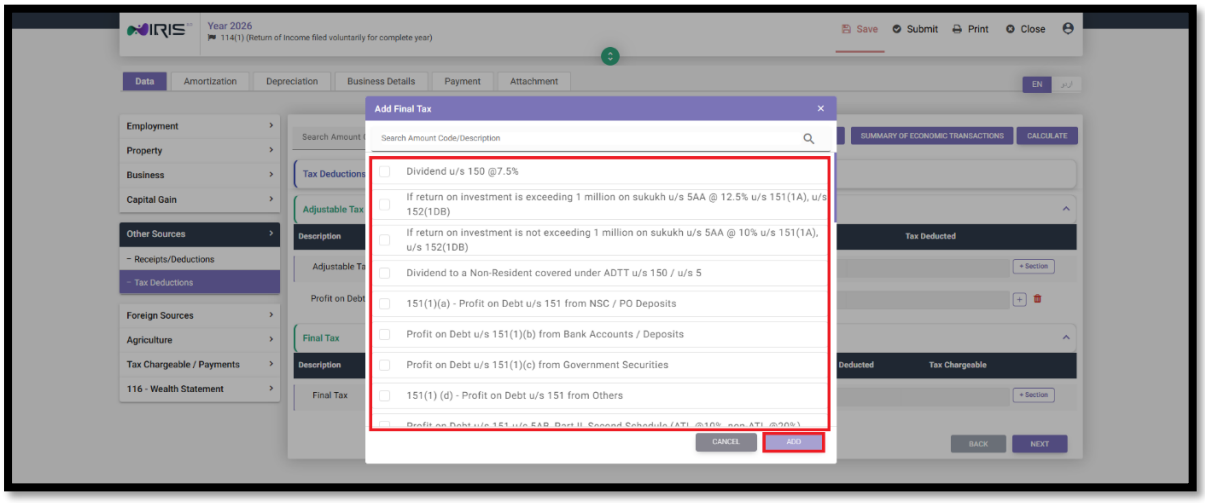


- Click + Section under the Final Tax section to add a category.

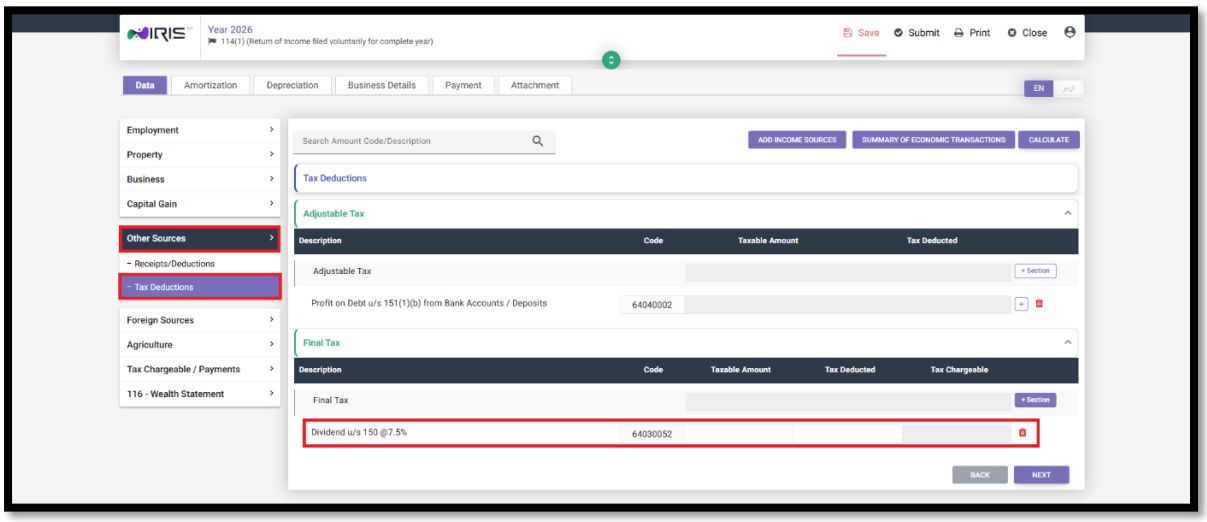


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- Select the applicable Final Tax from the list.
- Click Add.

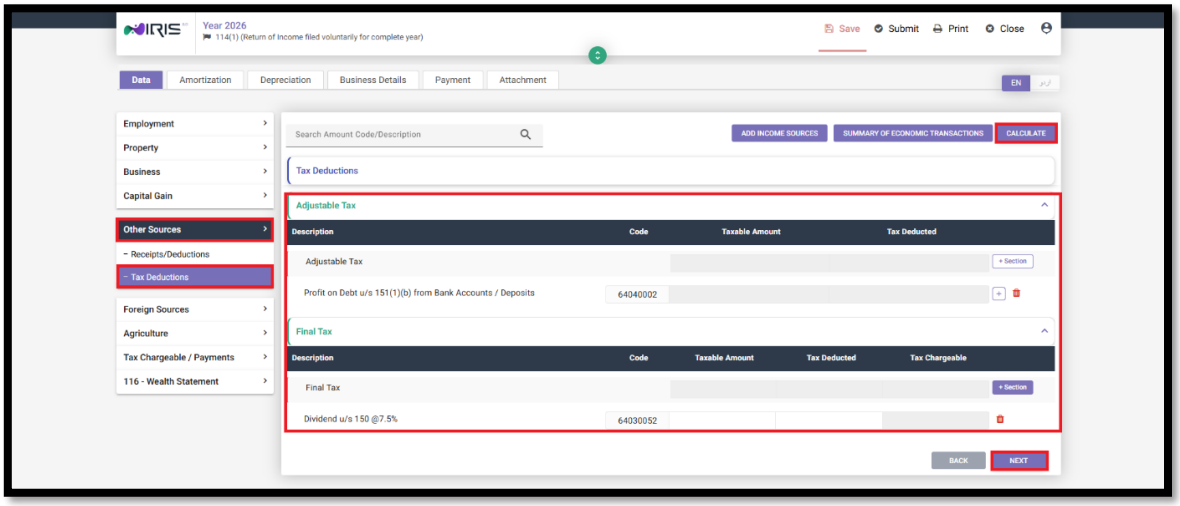


The selected Final Tax category will be displayed in the relevant section.



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- Enter the required values in the applicable fields.
- Click Calculate to compute the amounts.
- Click Next.



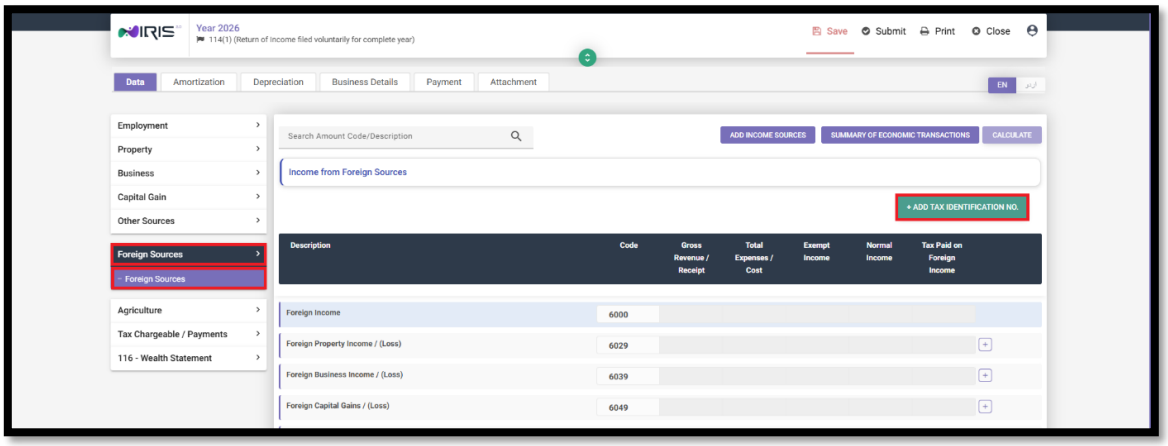
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11. Foreign Sources

This section is used to declare income earned from outside Pakistan, including salary from a foreign employer, payments from overseas clients, foreign business profits, rental income from overseas property, foreign dividends, foreign bank interest, royalties, and capital gains on foreign assets.

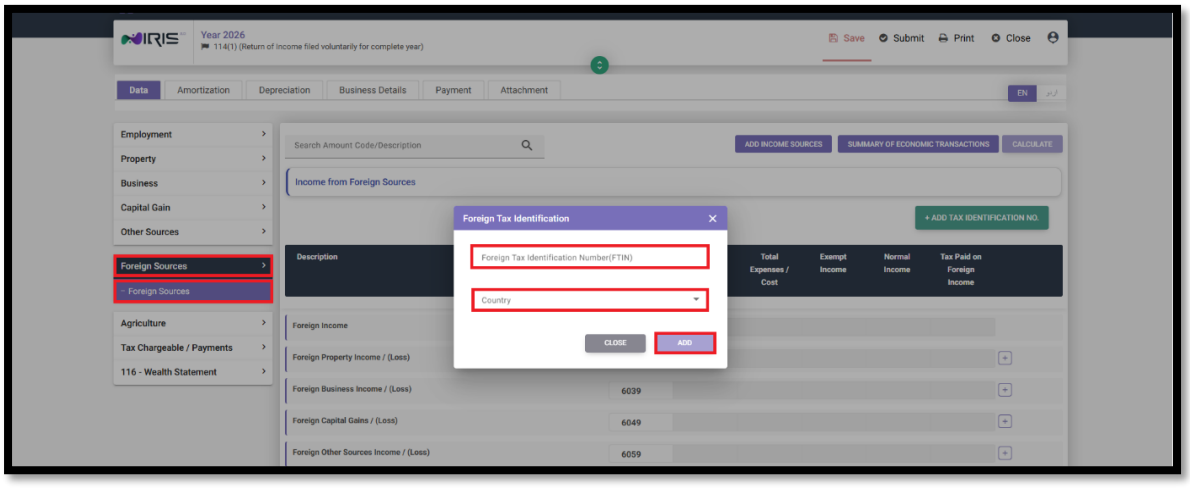
11.1. Foreign Sources

- Navigate to the Foreign Sources section.
- Select Foreign Sources.
- Click + Add Tax Identification No.



A pop-up window will be displayed.

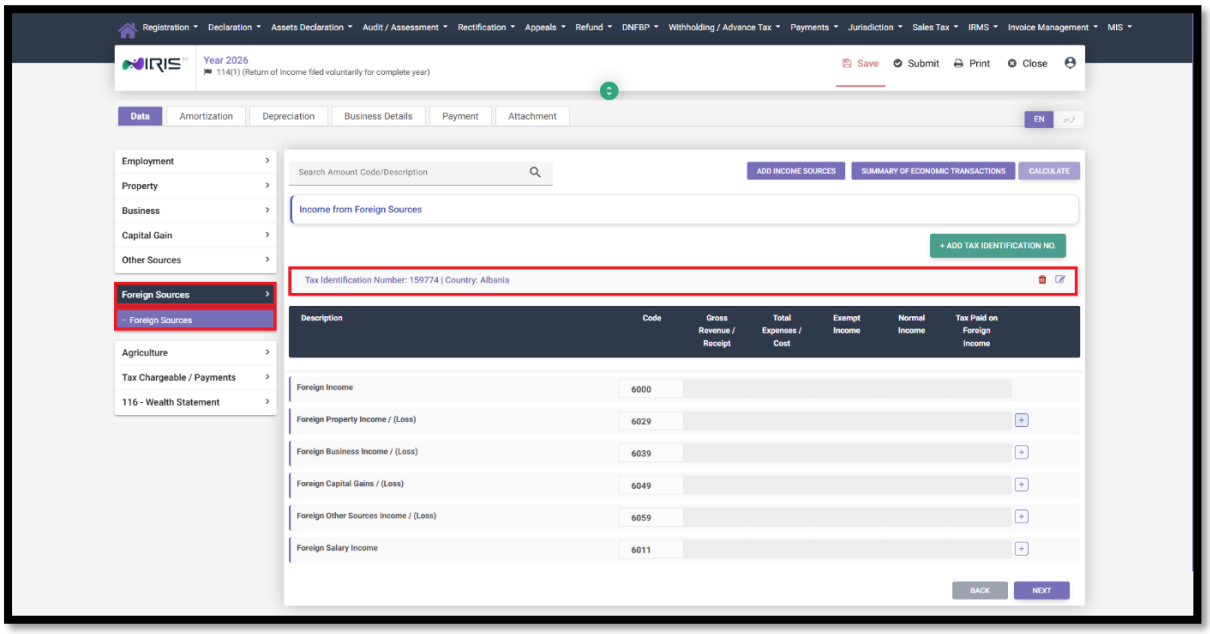
- Enter the Foreign Tax Identification Number.
- Select the applicable Country from the drop-down list.
- Click Add.



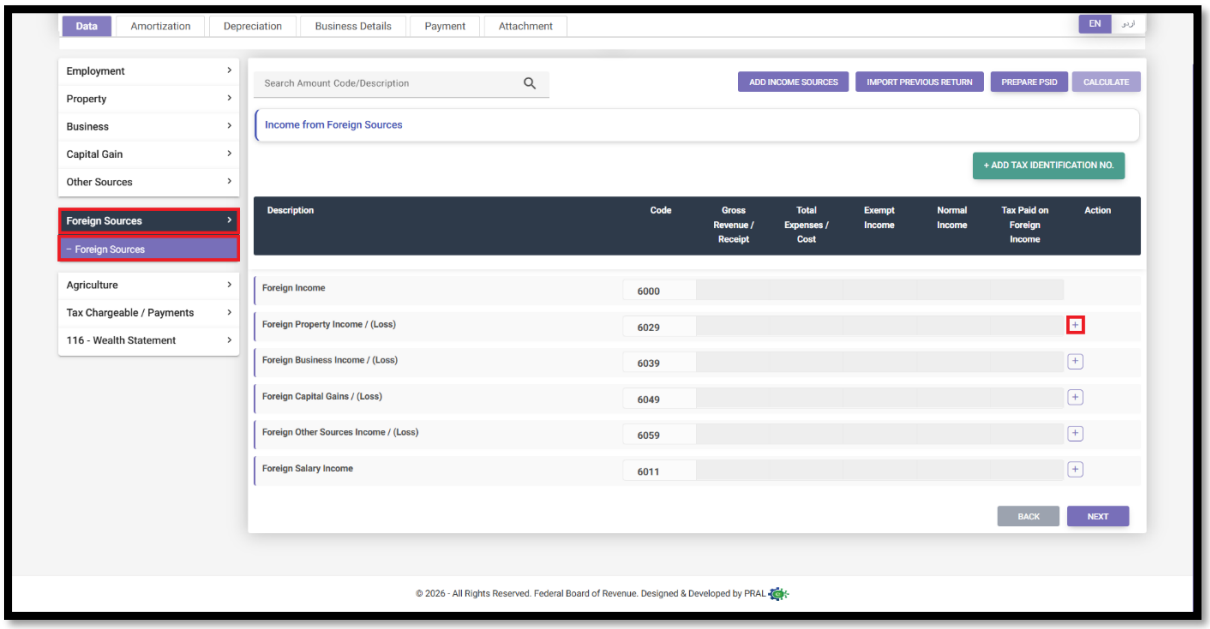
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The entered details will be displayed on the screen.

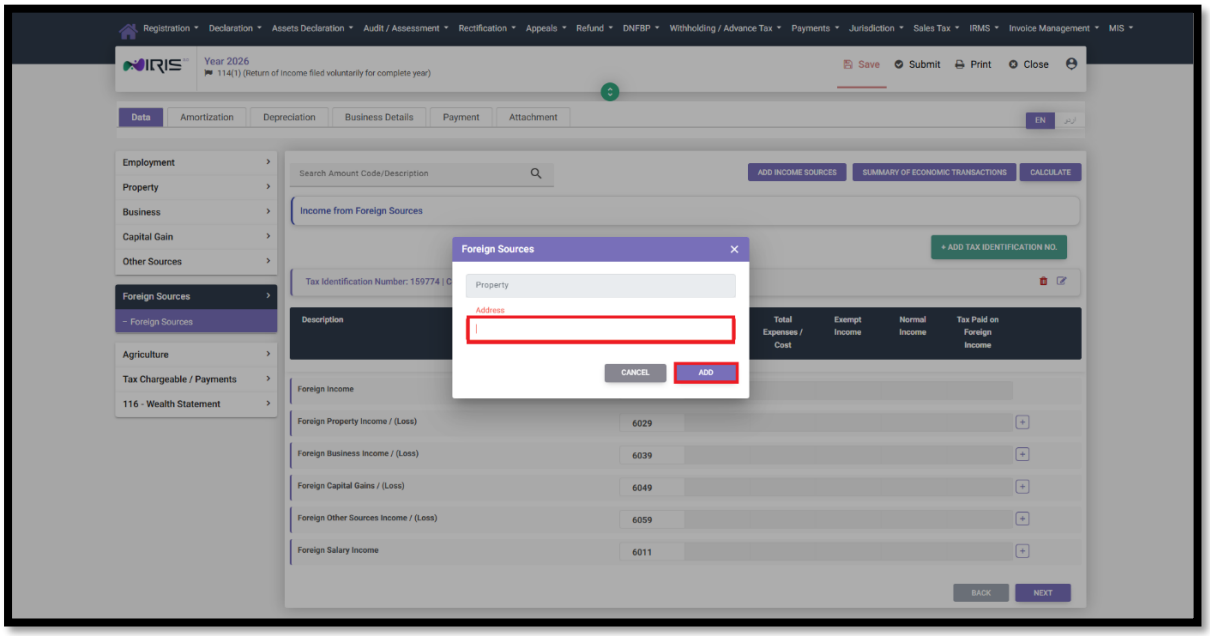
- Click the appropriate Edit or Delete button to modify or remove the record.



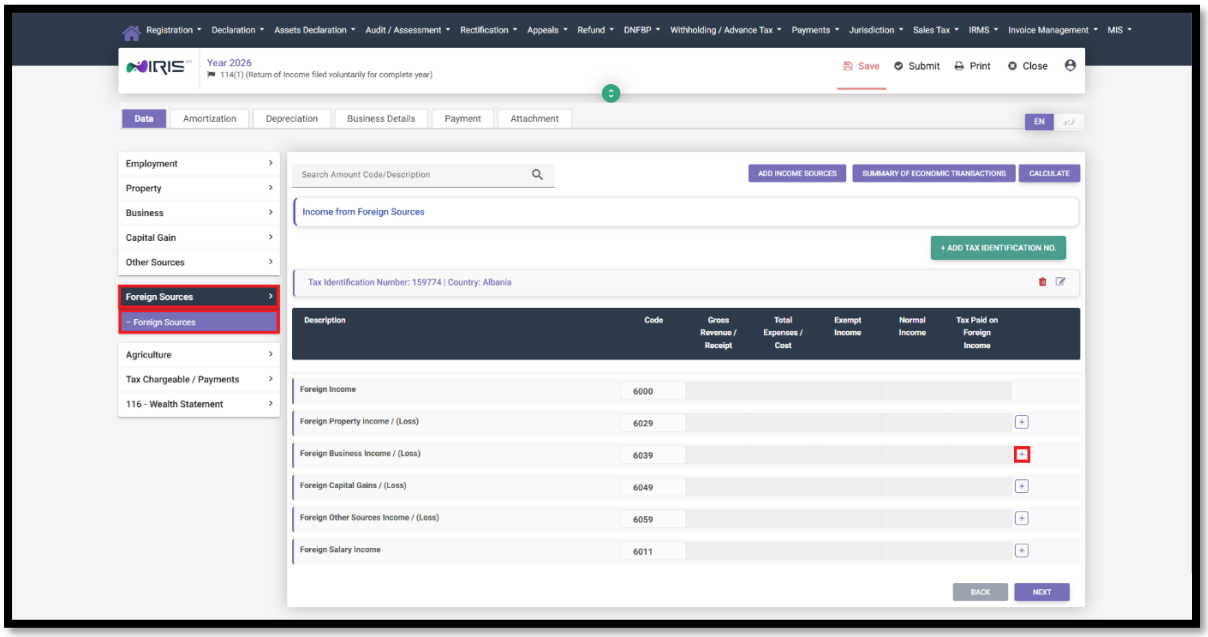
- To add Foreign Property Income/Loss, click the + icon against the Foreign Property Income/Loss field.



- Enter the Foreign Property Address.
- Click Add.

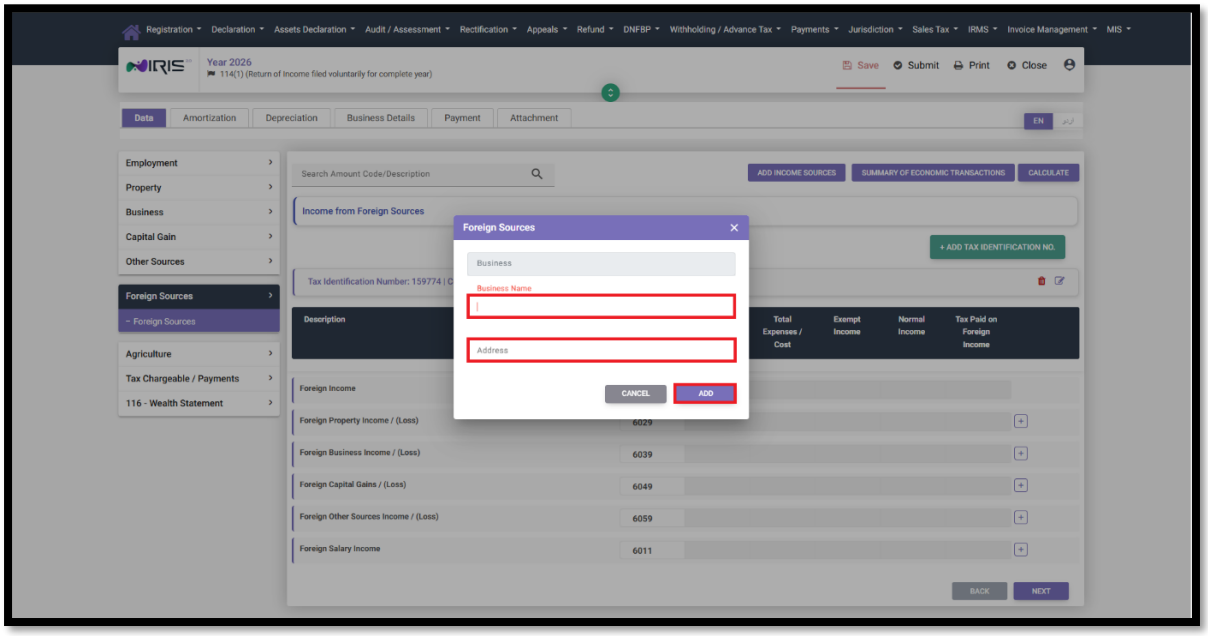


- To add Foreign Business Income/Loss, click the + icon against the Foreign Business Income/Loss field.

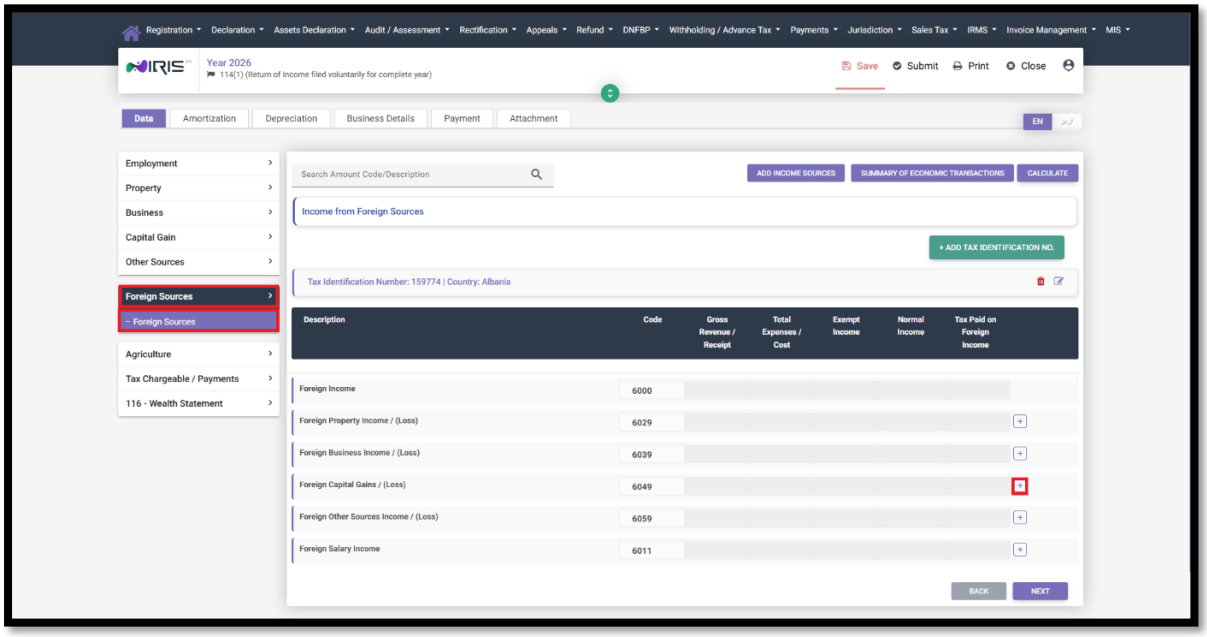


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- In the pop-up window, enter the Business Name.
- Enter the Business Address.
- Click Add.

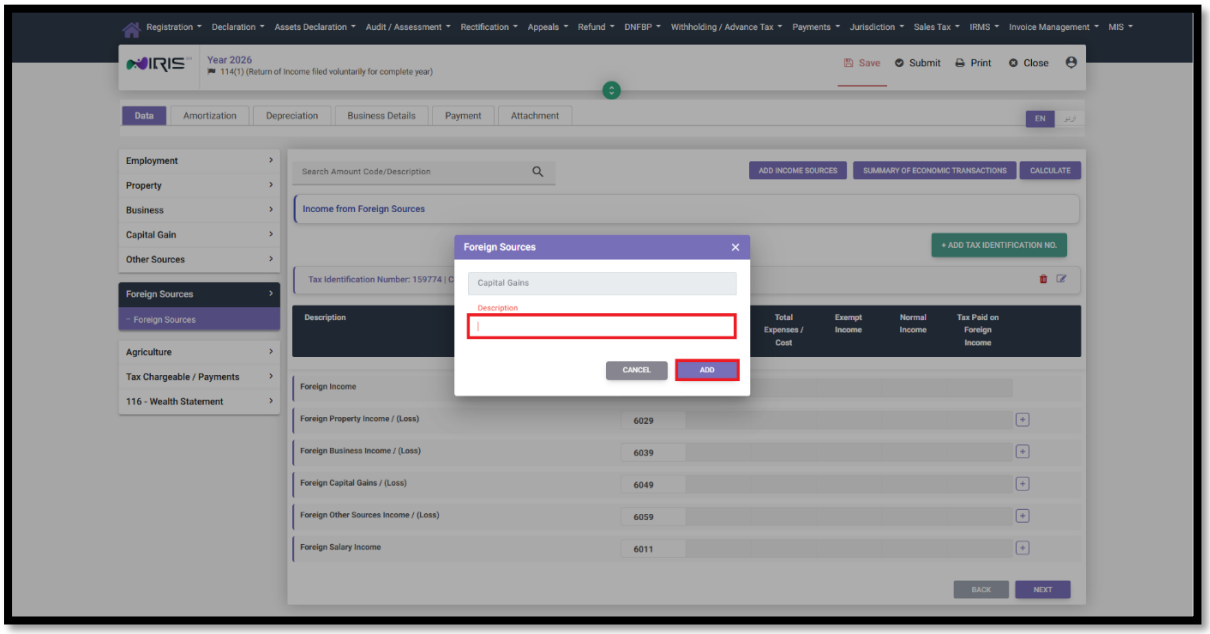


- To add Foreign Capital Gain/Loss, click the + icon against the Foreign Capital Gain/Loss field.

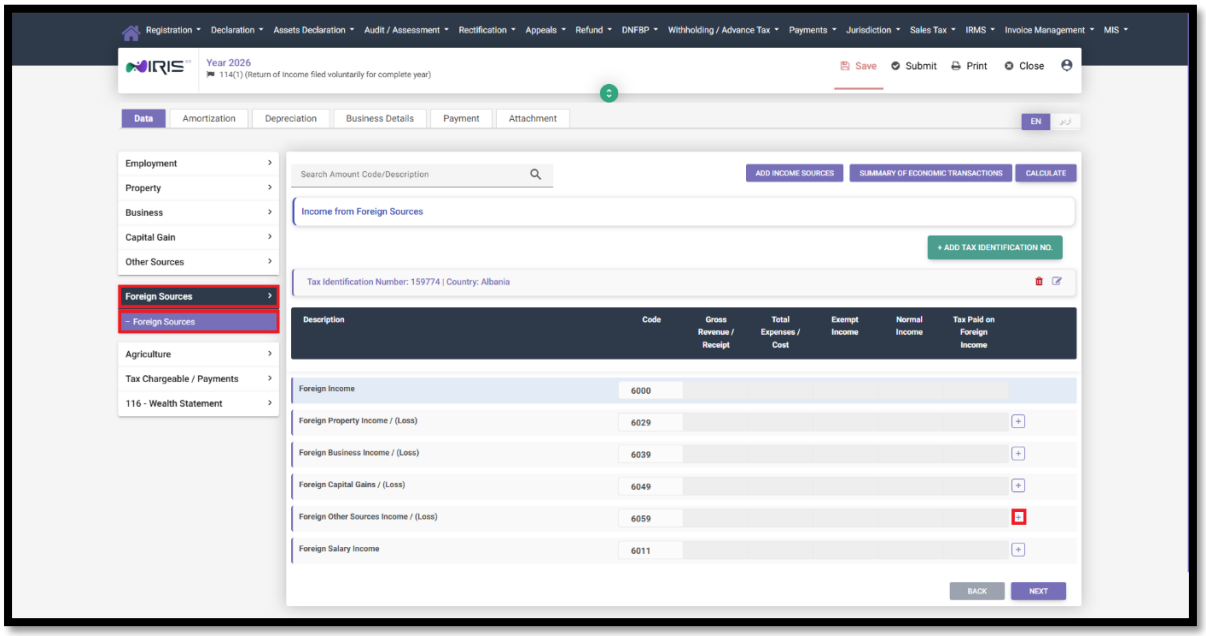


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- Enter the *Description.*
- Click *Add.*

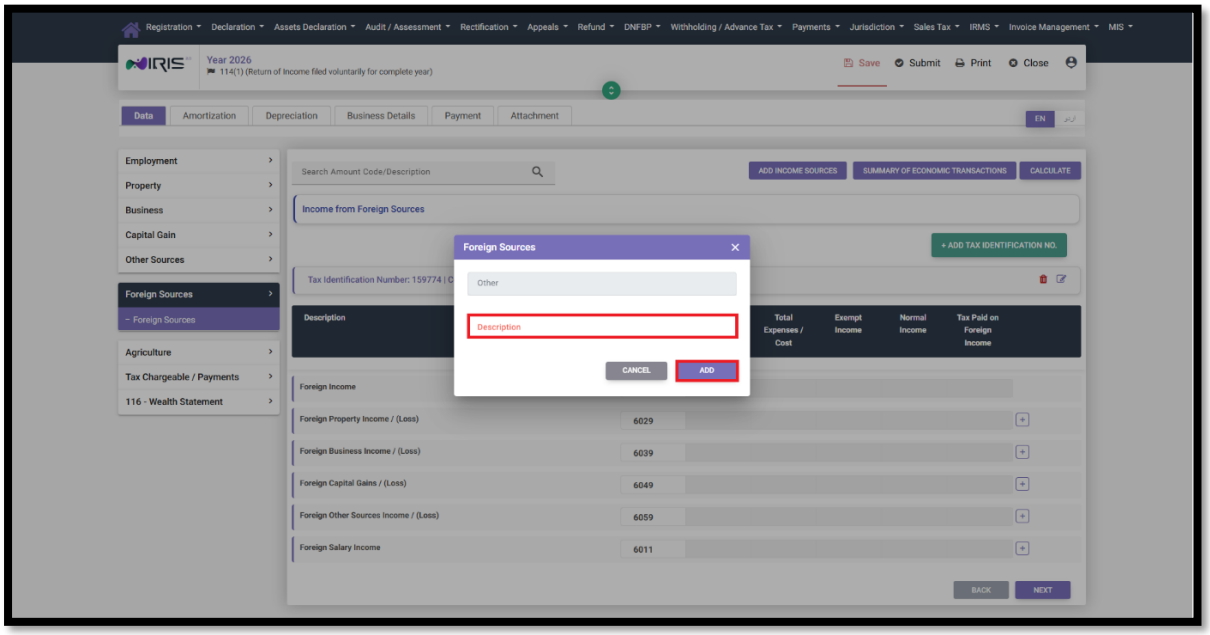


- To add Foreign Other Sources Income/Loss, click the + icon against the Foreign Other Sources Income/Loss field.

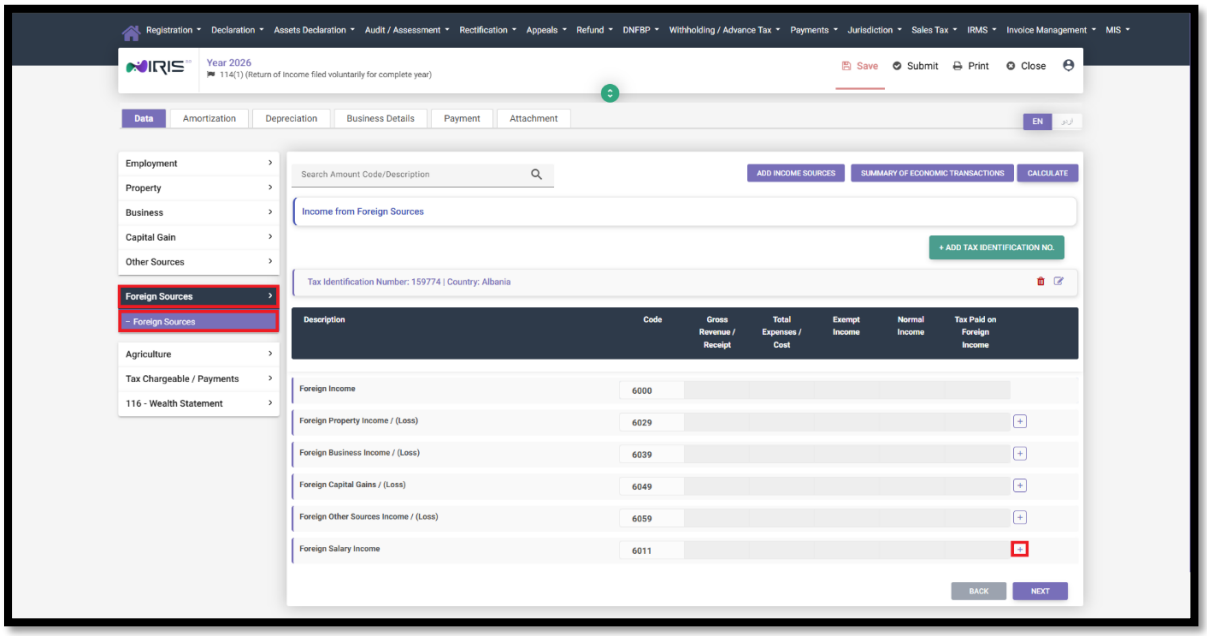


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- Enter the Other Sources Description.
- Click Add.

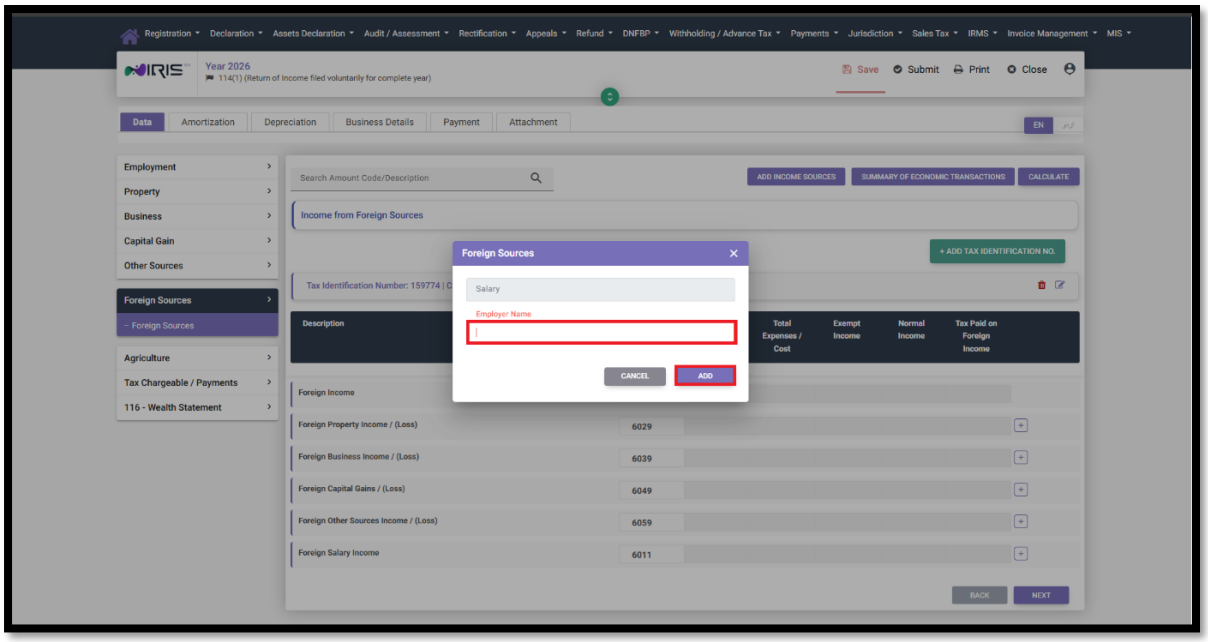


- To add Foreign Salary Income, click the + icon against the Foreign Salary Income field.



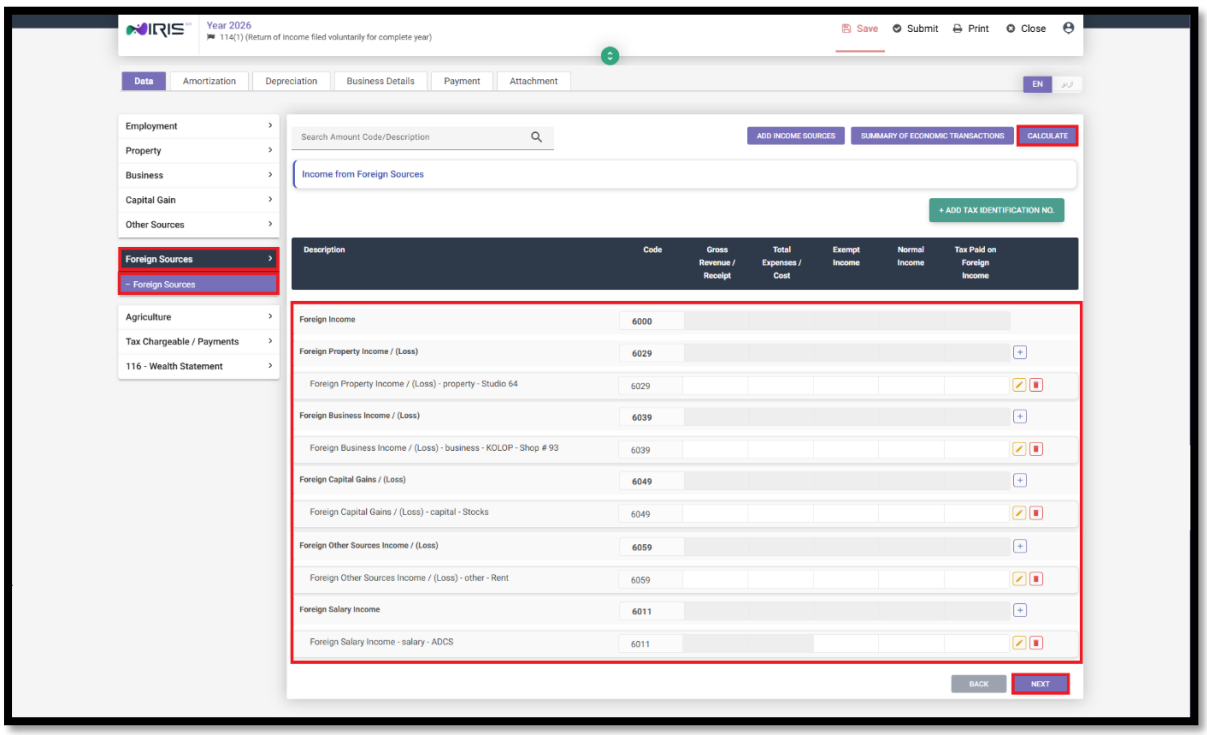
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- Enter the Employer Name.



All added details will be displayed on the screen.

- Enter the required values in the applicable fields.
- Click Calculate to compute the amounts.
- Click Next.



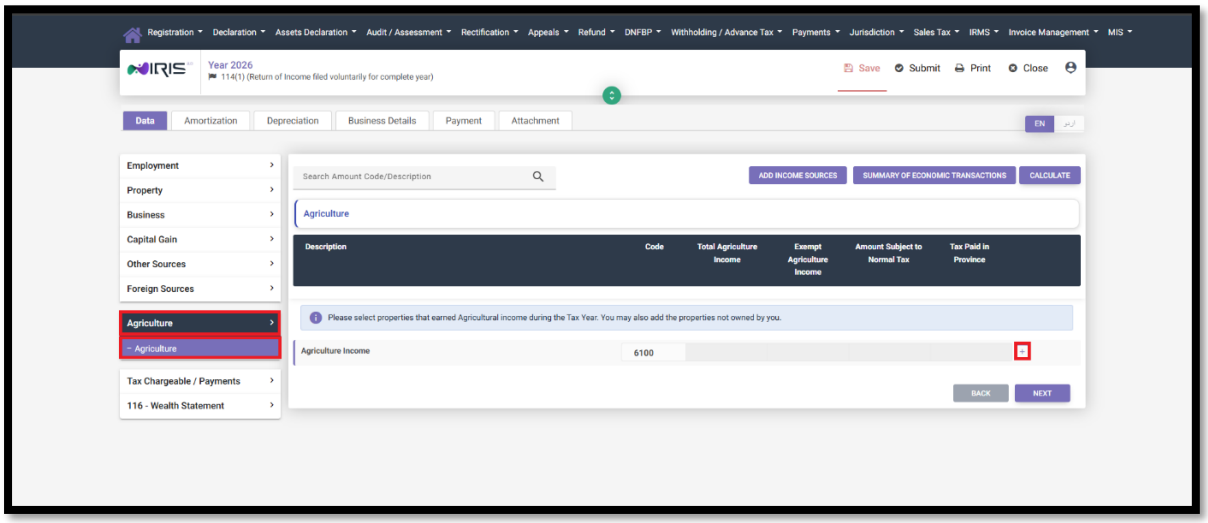
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12. Agriculture

This section is used to declare income earned from agricultural activities carried out on agricultural land, including the cultivation of crops, production of agricultural produce, orchards, and other farming-related operations.

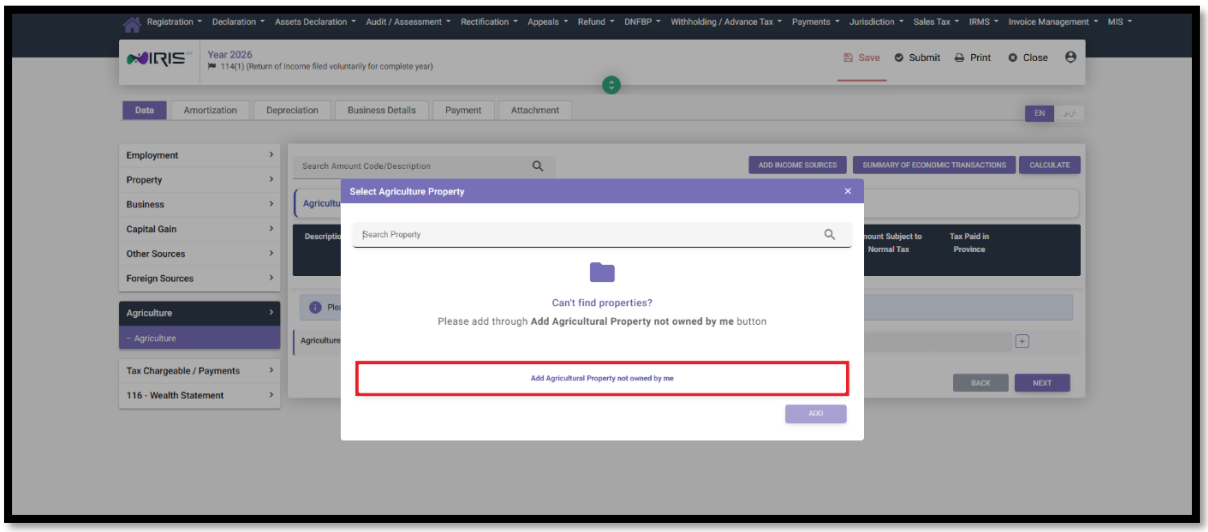
12.1. Agriculture

- Navigate to the Agriculture section.
- Select Agriculture.
- Click the + icon under the Agriculture Income section.



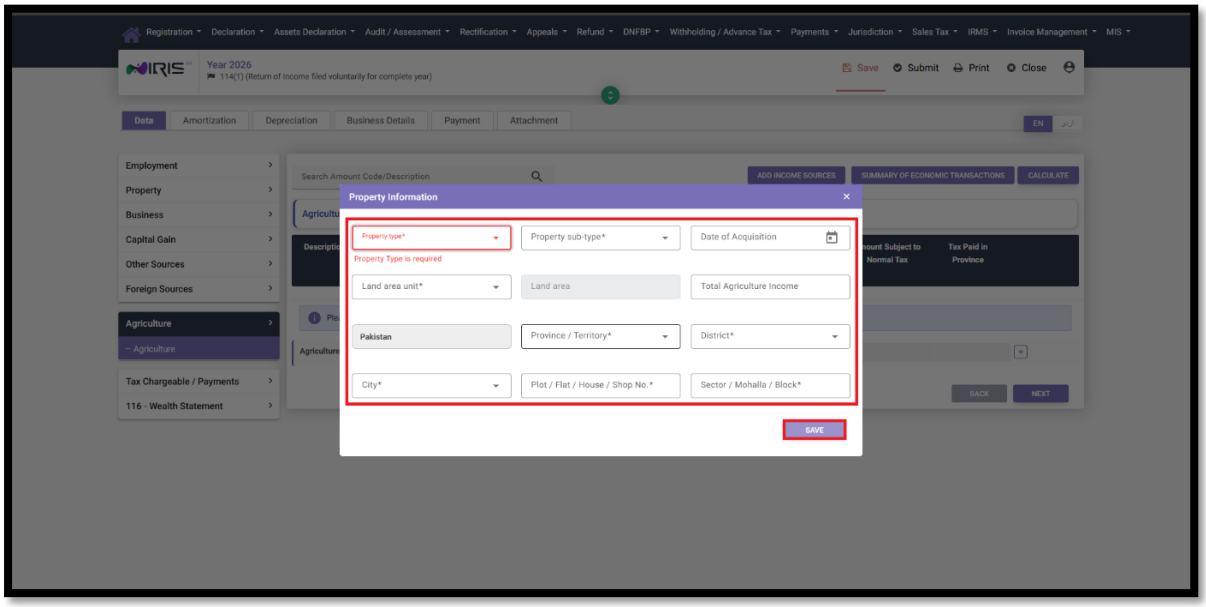
A pop-up window will be displayed.

- Click Add Agriculture Property Not Owned by Me.



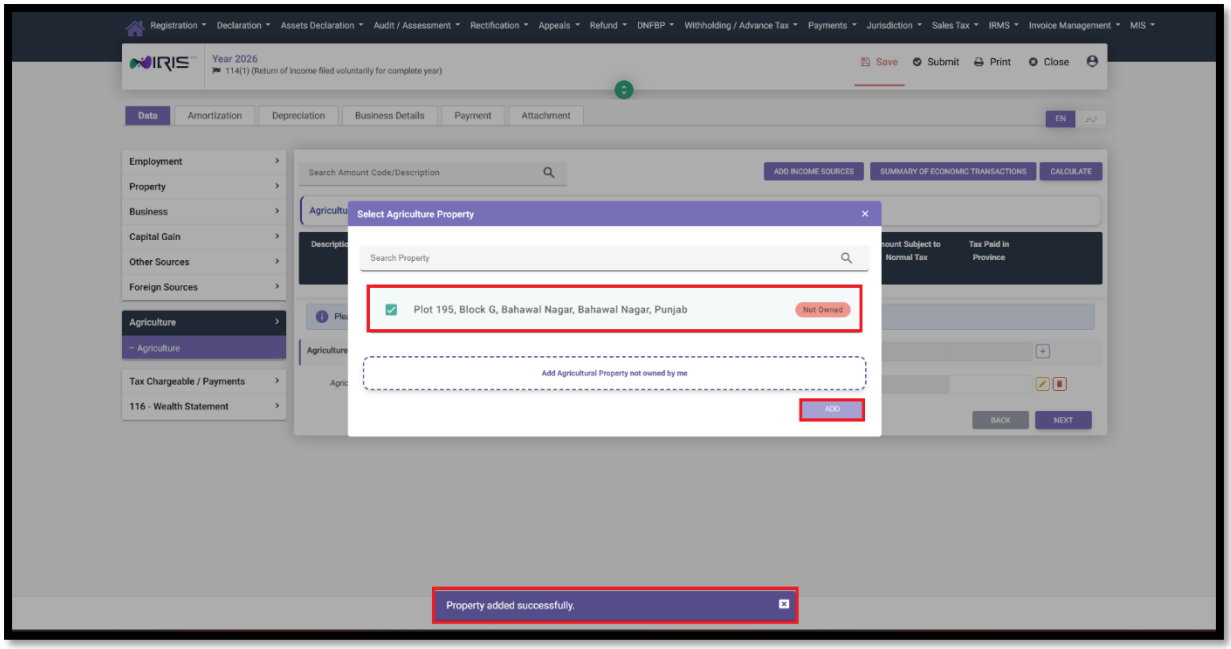
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- Enter the required details of the Agriculture Property.
- Click Save.



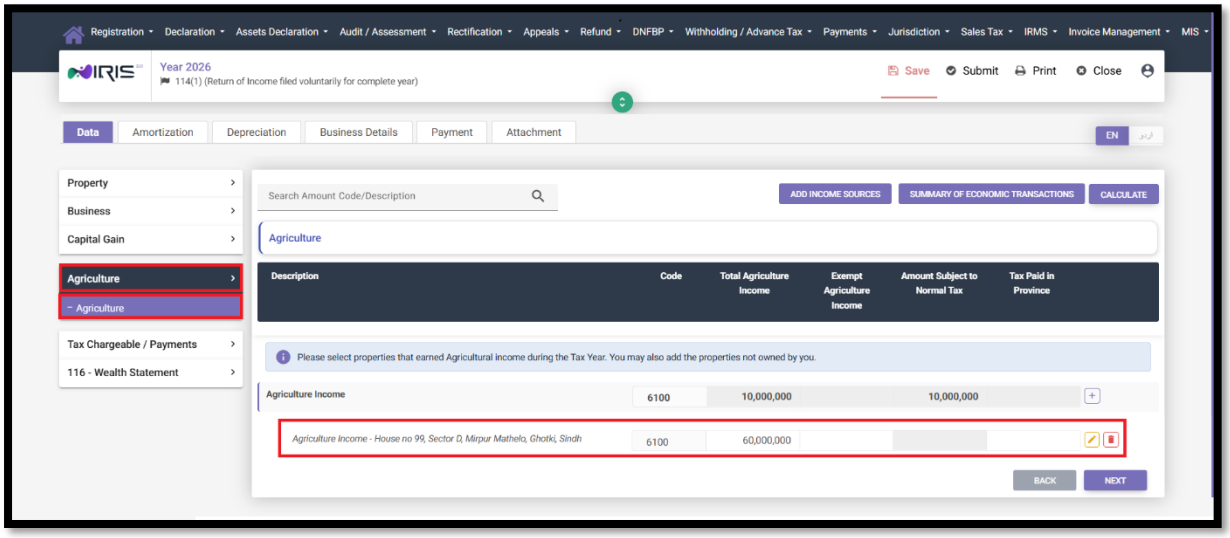
The added agriculture property will be displayed in the pop-up window.

- Select the property and click Add to include it in the return.



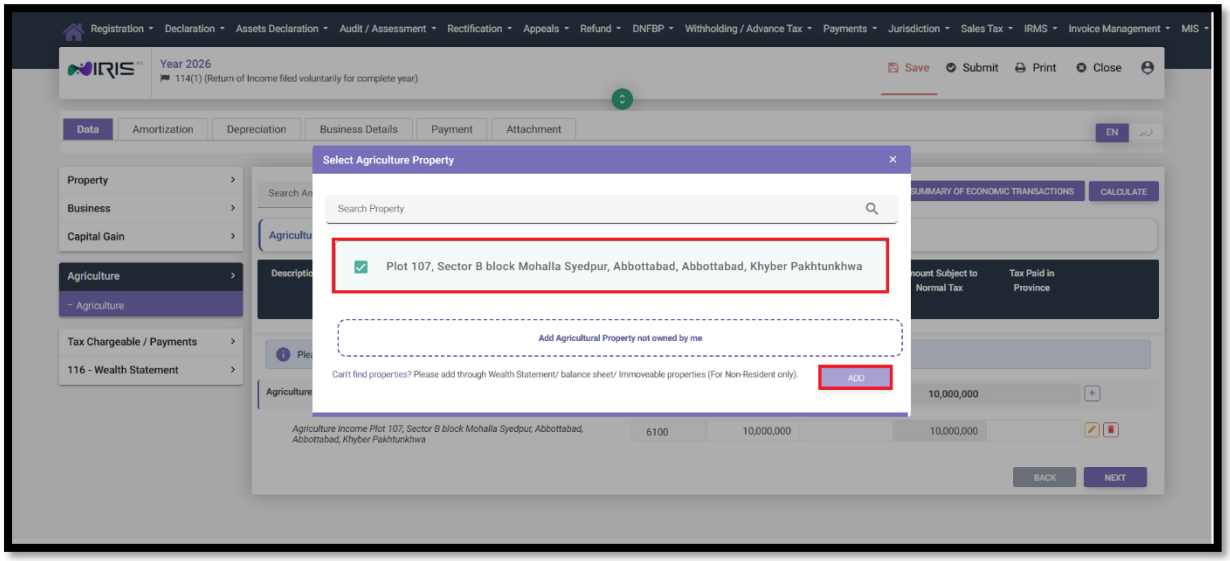
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The added agriculture property details will be displayed in the grid.



Any property not owned by the taxpayer will not reflect in the **Balance Sheet** or **Wealth Statement.**

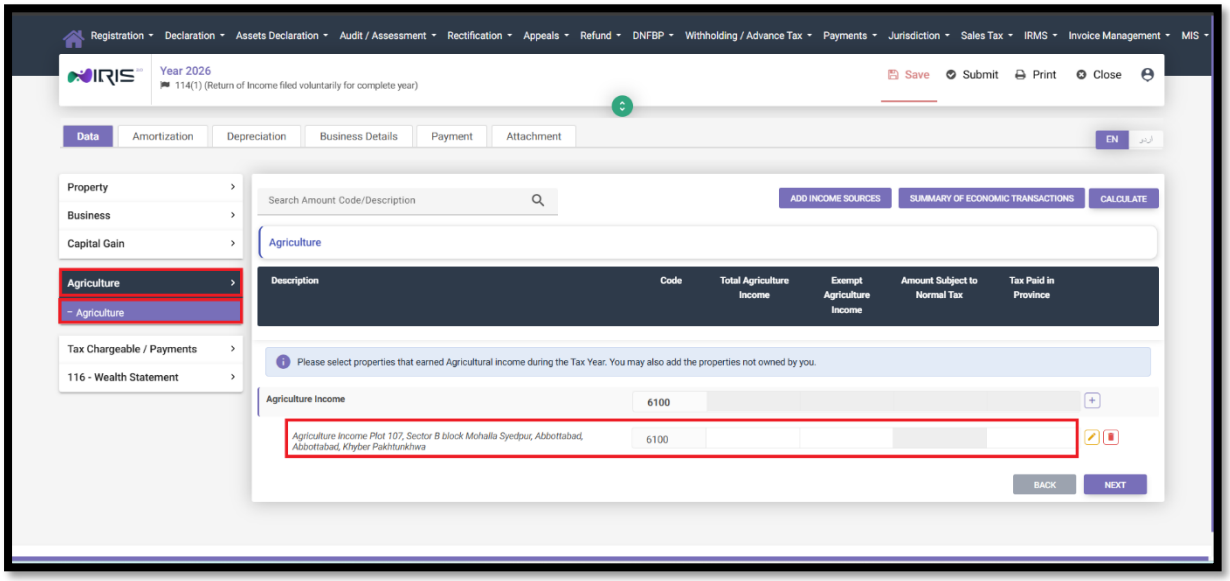
To add income from an agricultural property owned by you, select the property from the list.



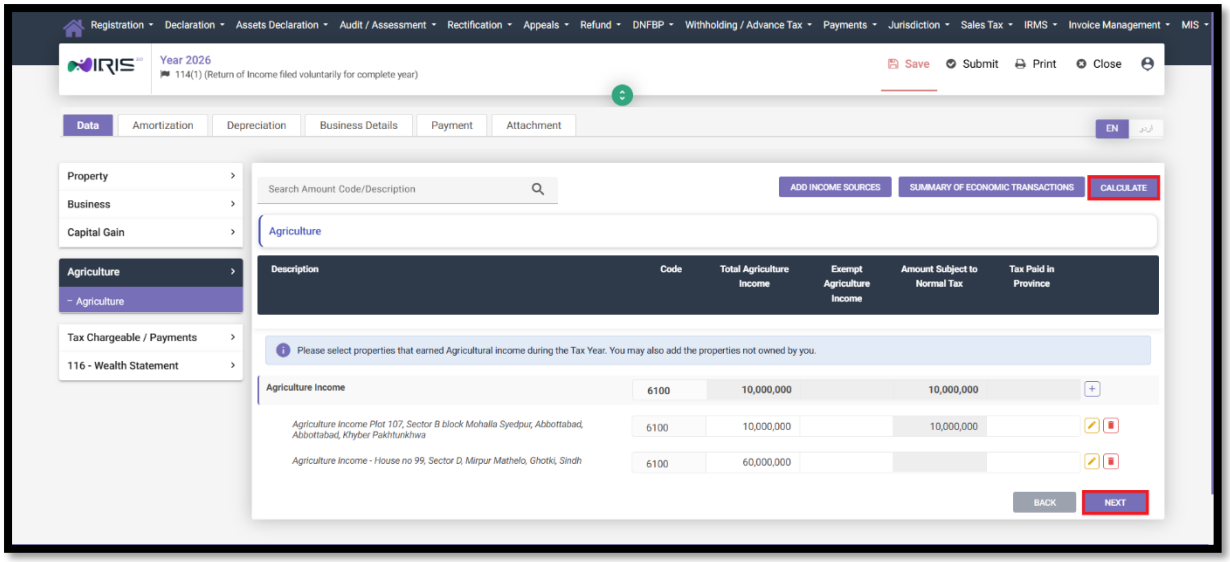
Note: Only properties that were declared in the previous tax year or added through the Wealth Statement/Balance Sheet (for Residents) or the Immovable Property tab (for non-residents) are available for selection.

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The grid will reflect the details of the selected agricultural property.



- Click Calculate to compute the amounts.
- Click Next.



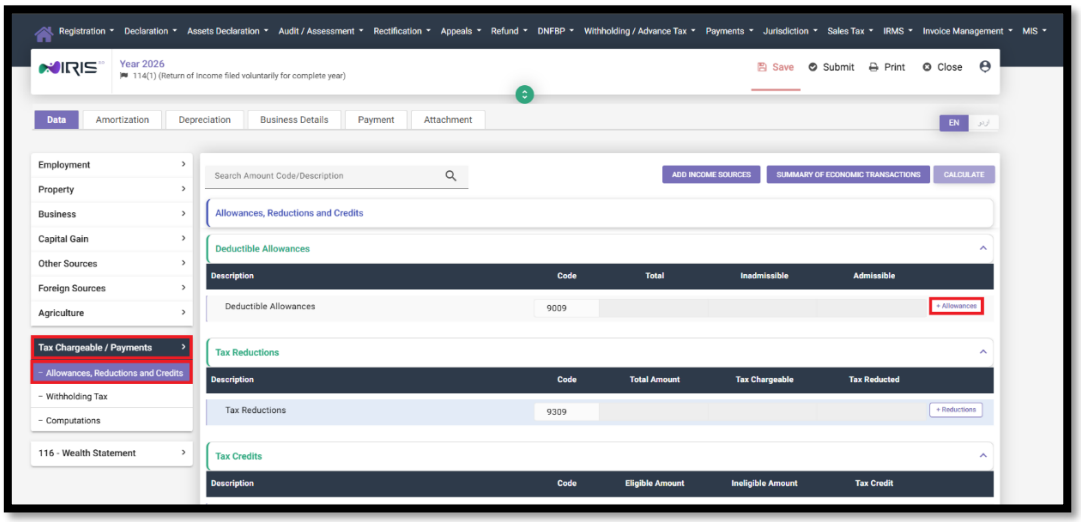
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13. Tax Chargeable / Payments

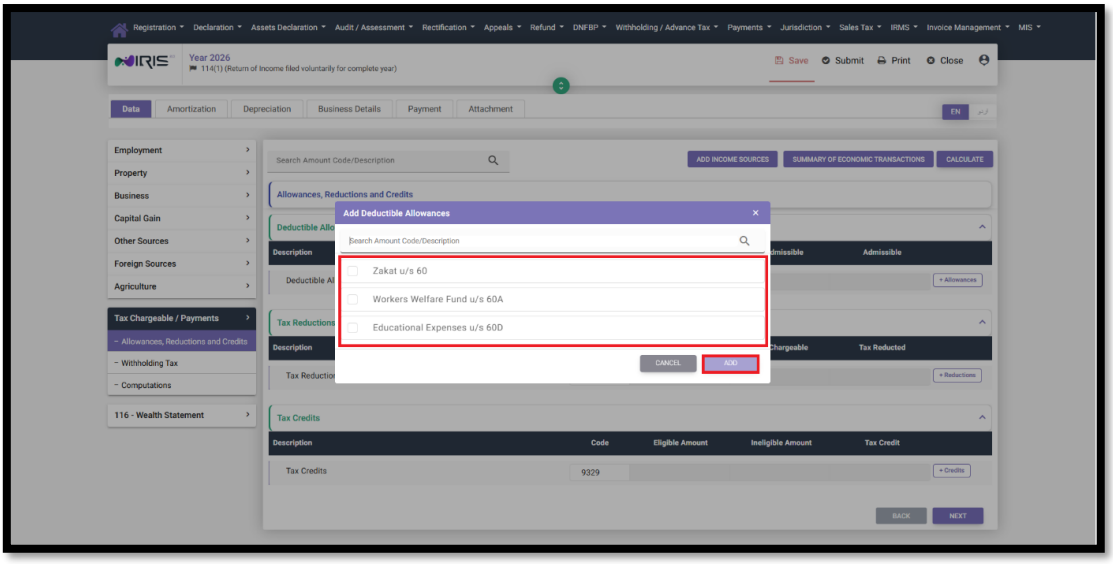
This section is used to calculate the taxpayer's final tax liability by applying applicable allowances, reductions, tax credits, and adjustments, and accounting for taxes withheld and payments made during the tax year to determine the final tax payable or refund due.

13.1. Allowances, Reductions & Credit

- Navigate to the Tax Chargeable / Payments section.
- Select Allowances, Reductions & Credits.
- Under the Allowances section, click + Section to add a deductible allowance.

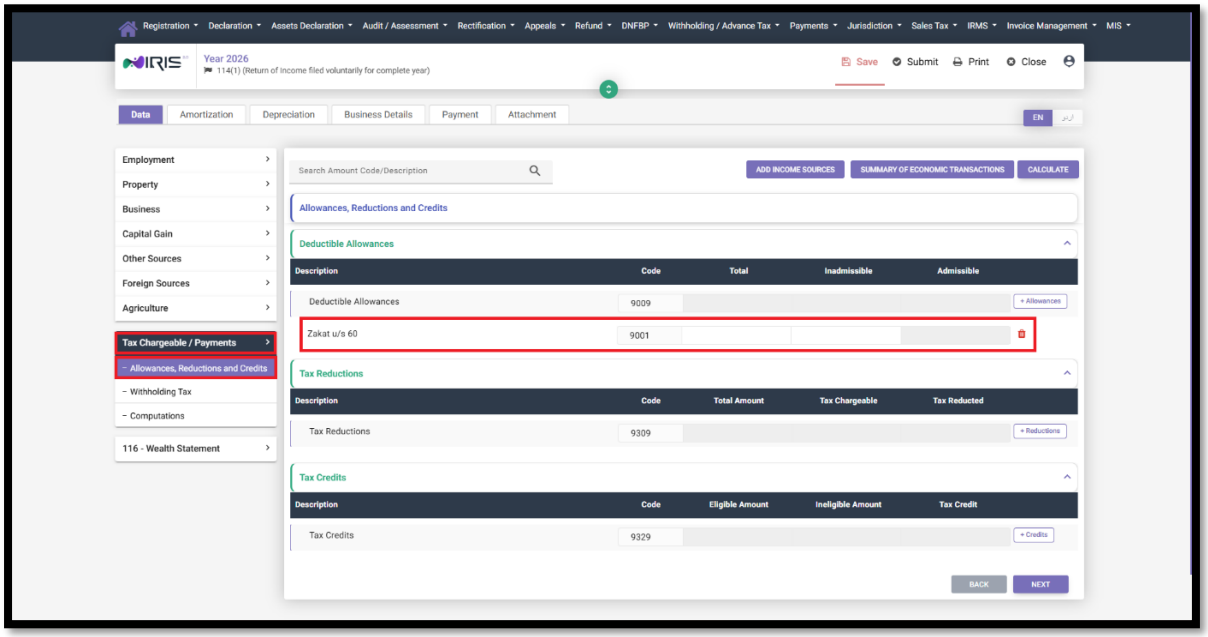


- Select the applicable Deductible Allowance from the list.
- Click Add.

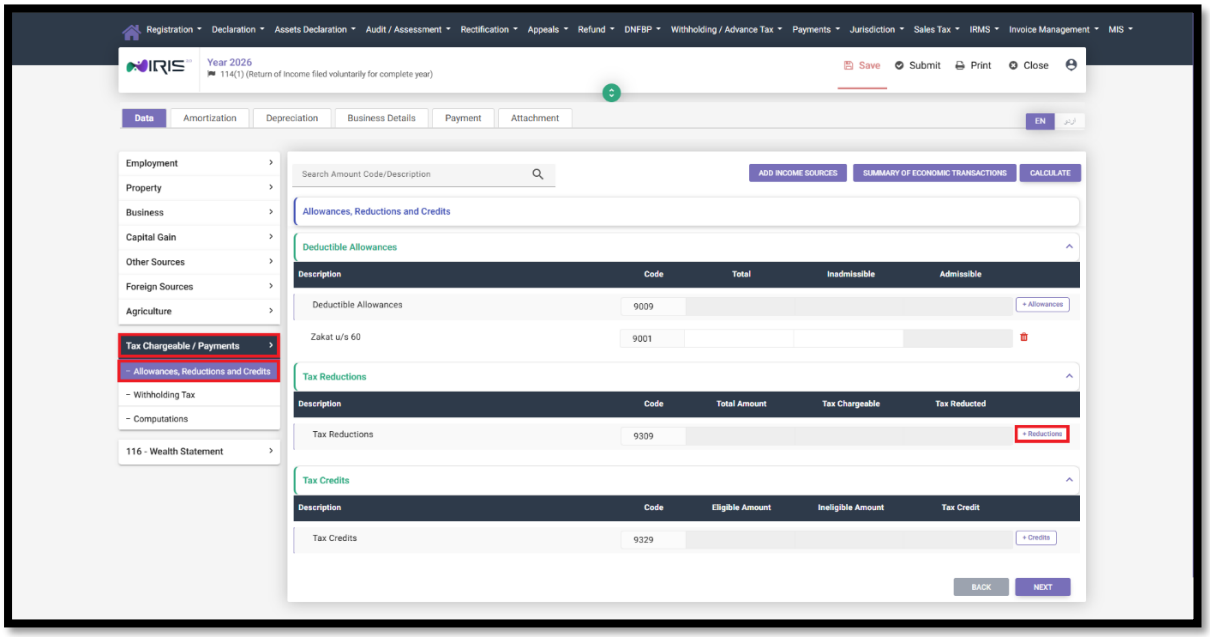


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The selected Deductible Allowance will be displayed in the relevant section.

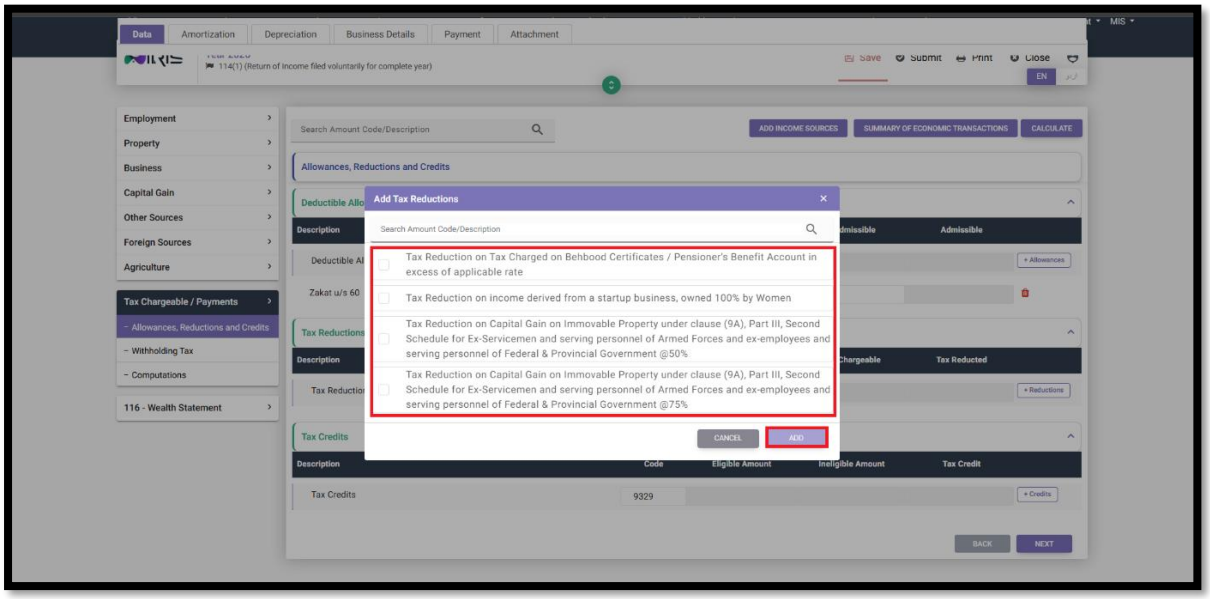


- Under the Tax Reductions section, click + Reductions to add a tax reduction.

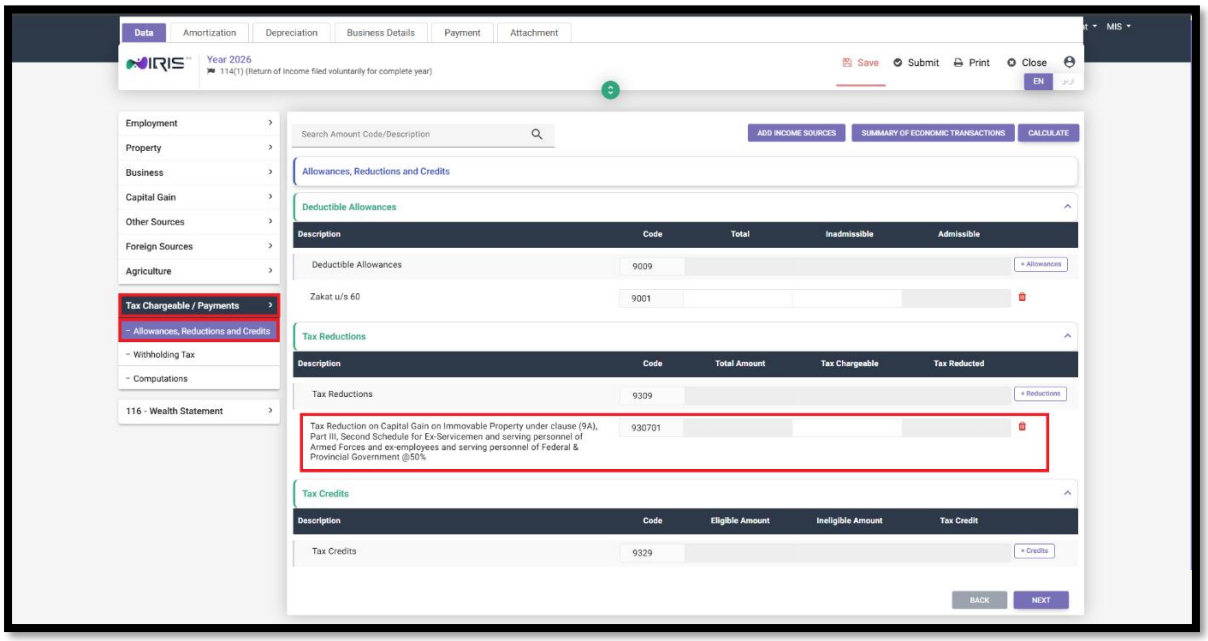


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- Select the applicable Tax Reduction from the list.
- Click Add.

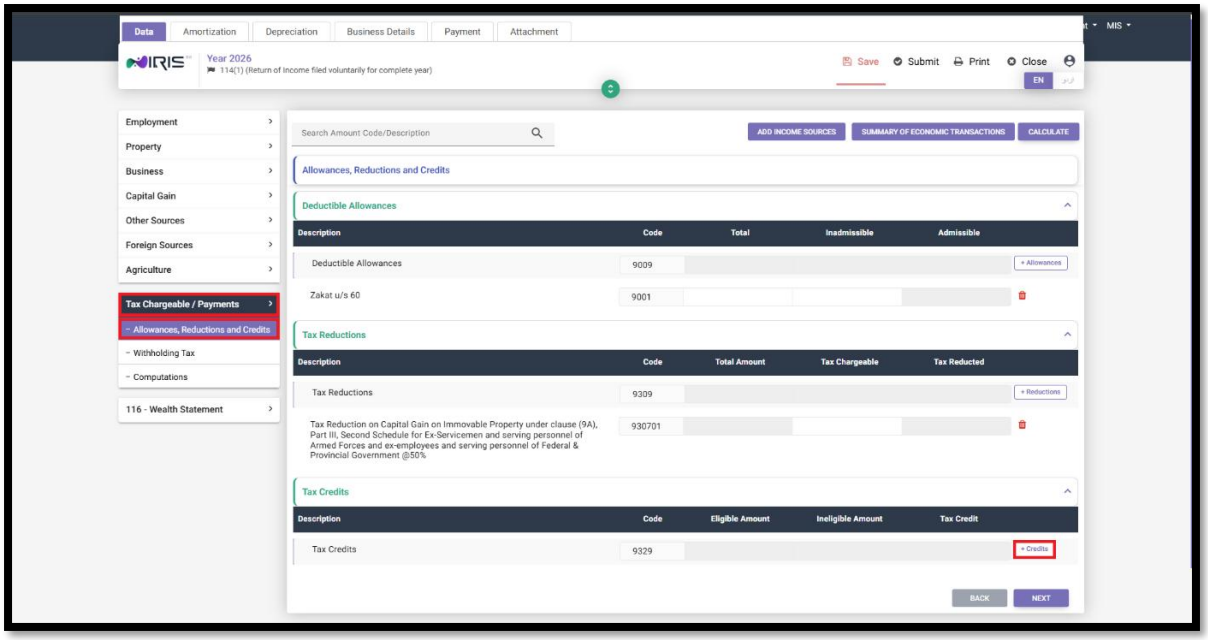


The selected Tax Reduction will be displayed in the grid.

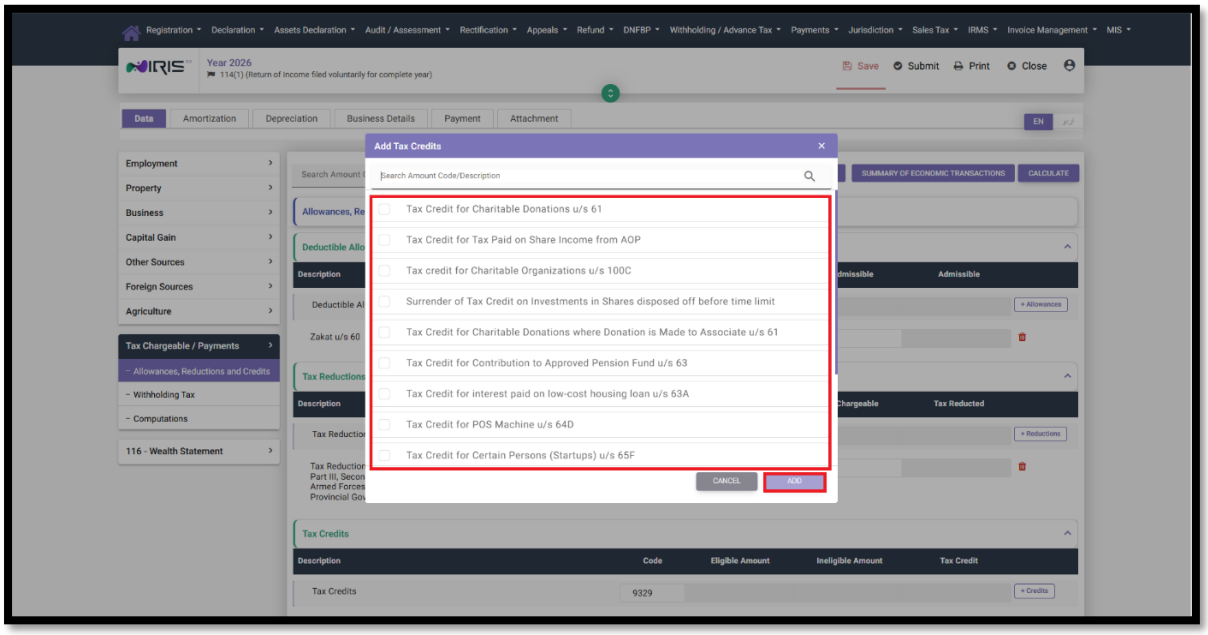


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- Under the Tax Credits section, click + Credits to add a tax credit.

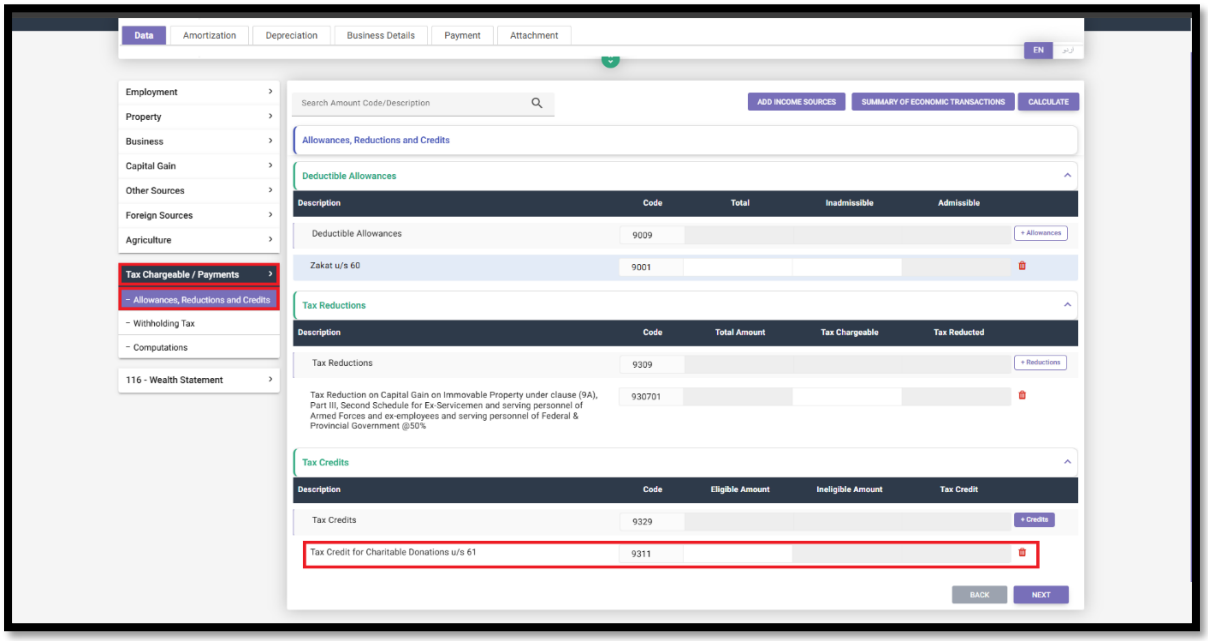


- Select the applicable Tax Credit from the list.
- Click Add.

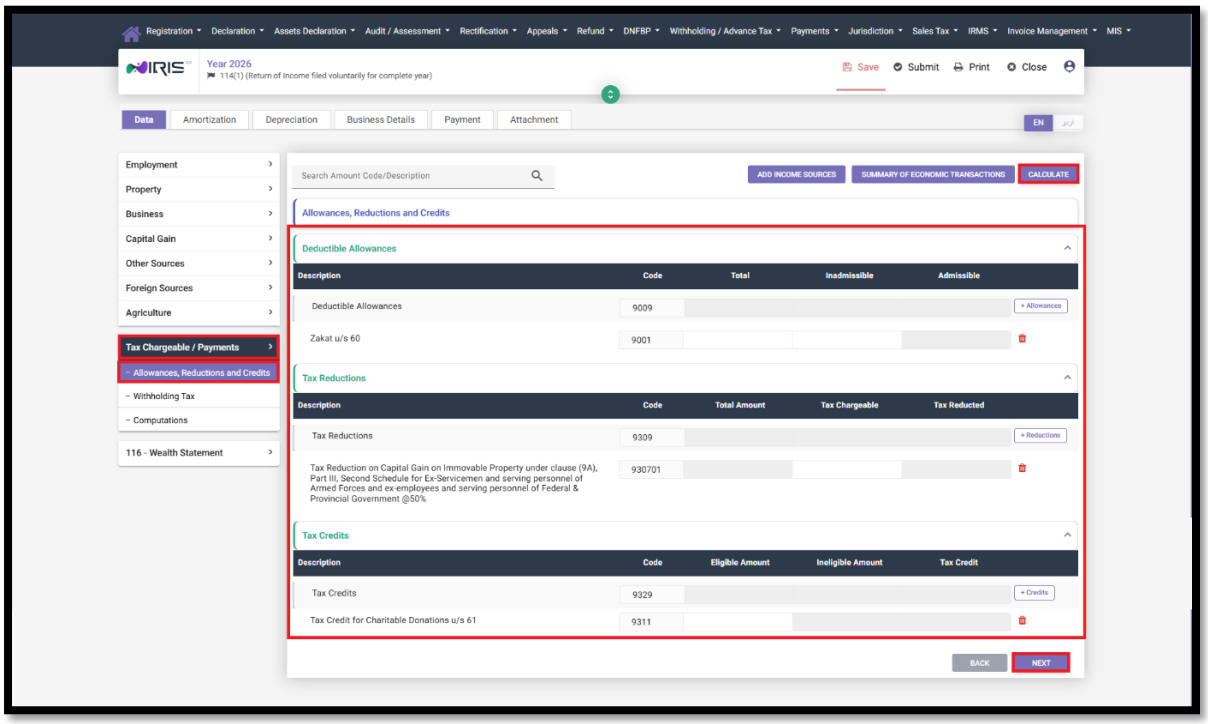


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The selected Tax Credit will be displayed in the grid.



- Enter the required values in the applicable fields.
- Click Calculate to compute the amounts.
- Click Next.

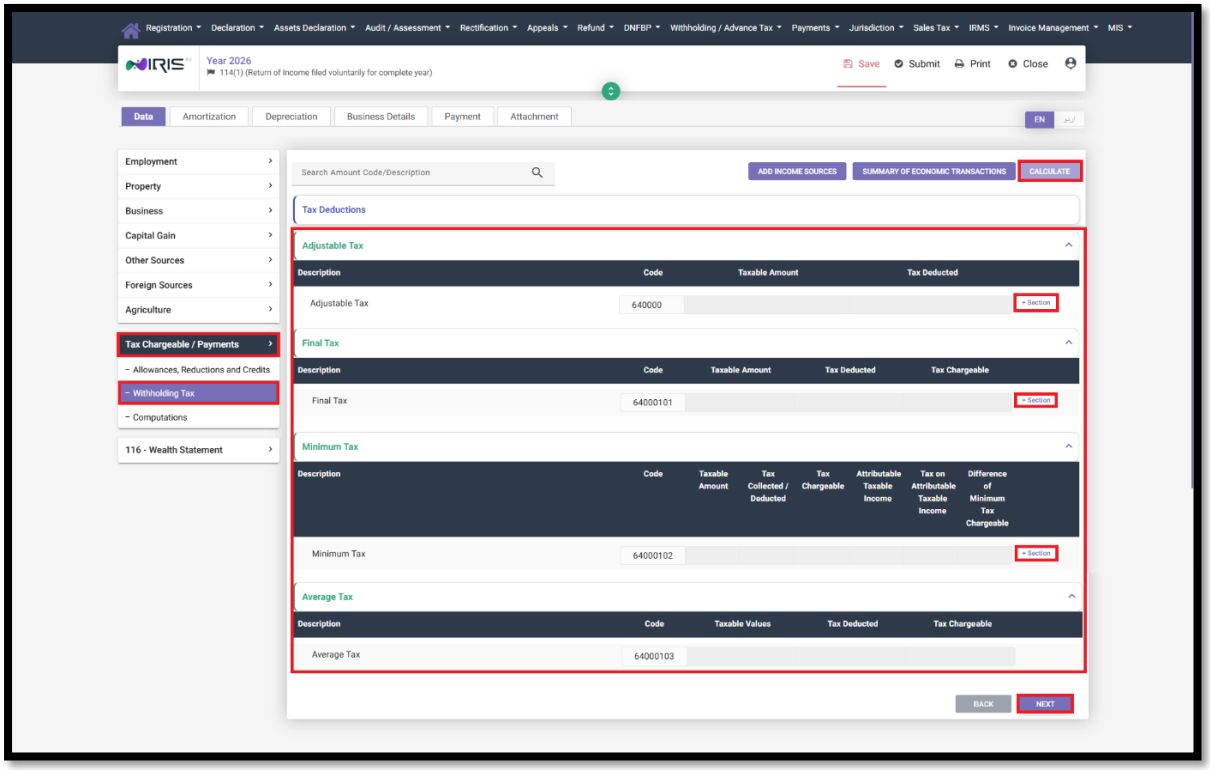


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13.2. Withholding Tax

This section displays the withholding tax information for the corresponding tax code. To add a withholding tax category, click the relevant + Section button. The values for each category can be entered or updated in the corresponding tab.

- Click Calculate to compute the amounts.
- Click Next.



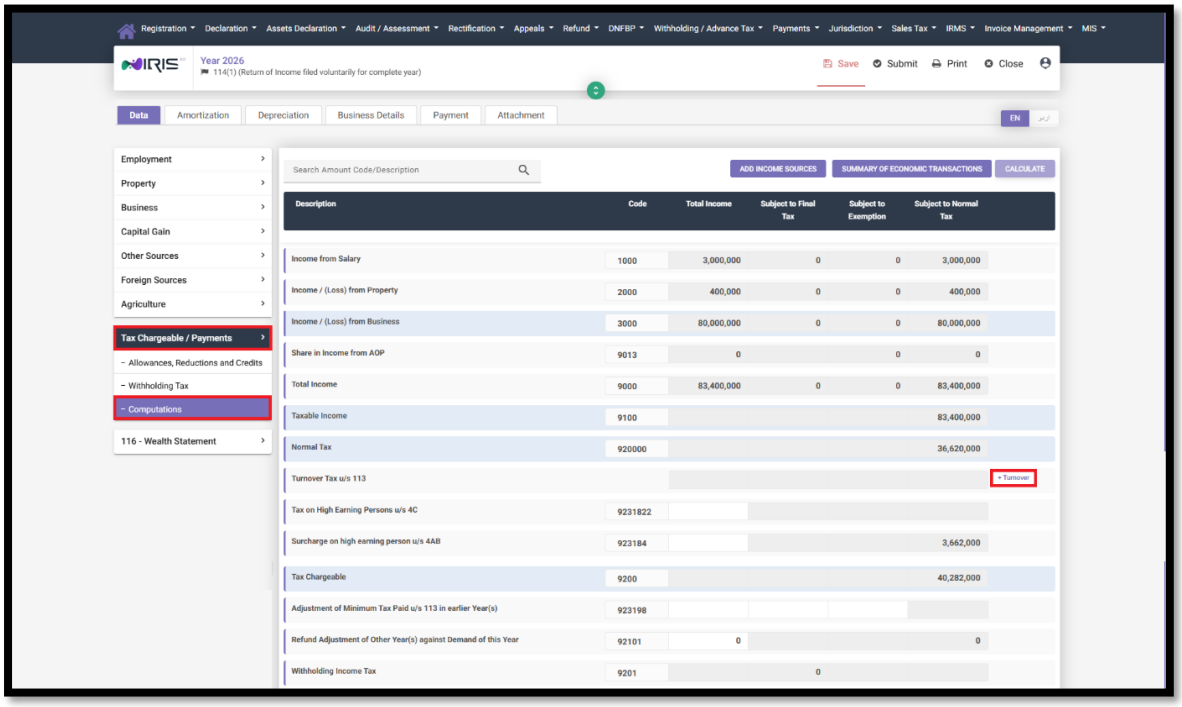
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13.3. Computation

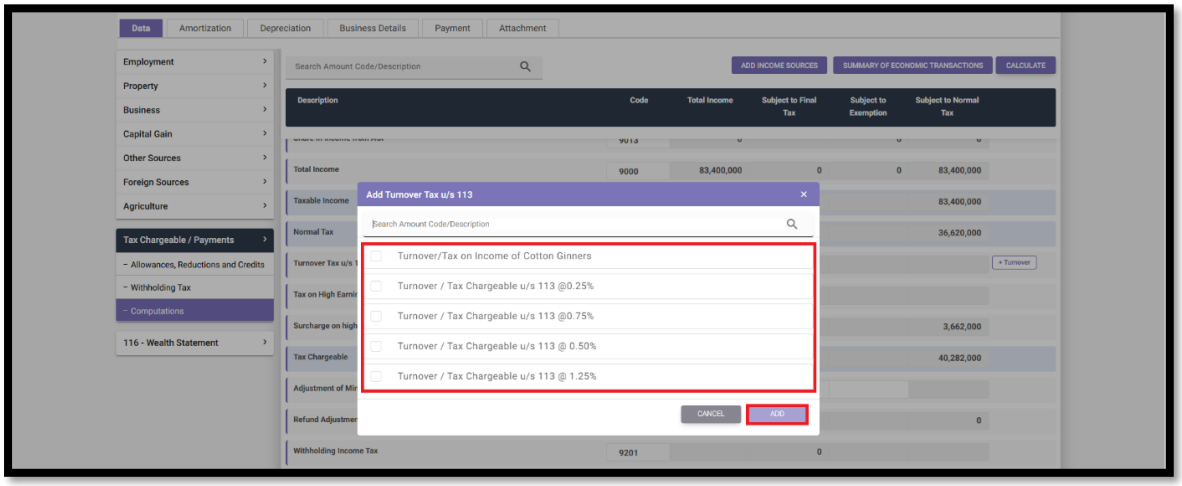
This section calculates the taxpayer's tax liability based on the information entered in the relevant sections of the return.

Note: Super Tax will be applied where the taxpayer's taxable income exceeds PKR 100 million during the tax year.

- To add Turnover Tax, click + Turnover.

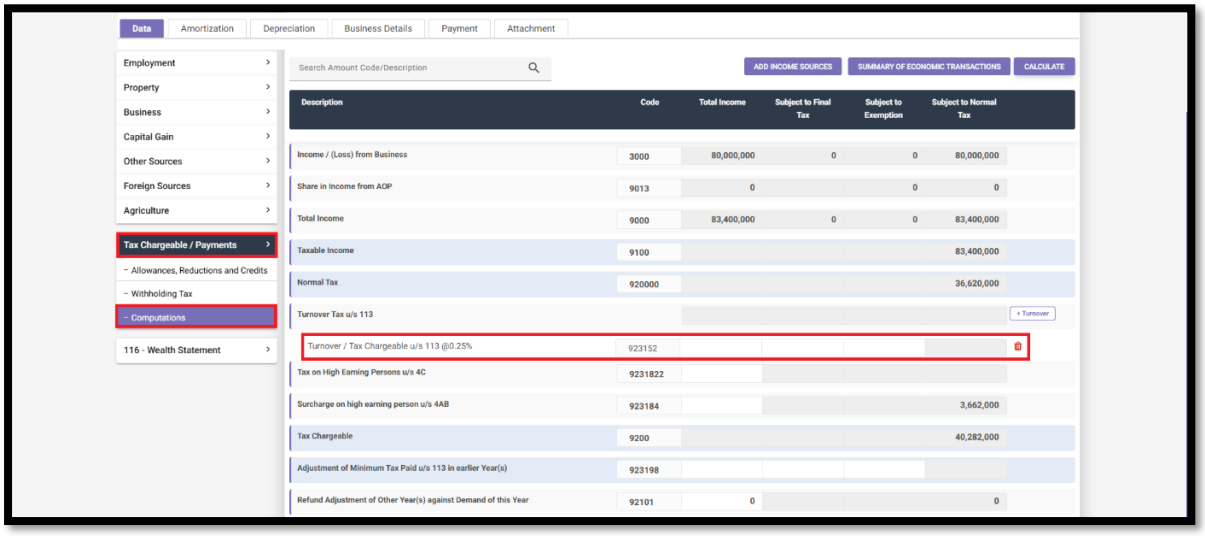


- Select the applicable Turnover Tax from the list.
- Click Add.

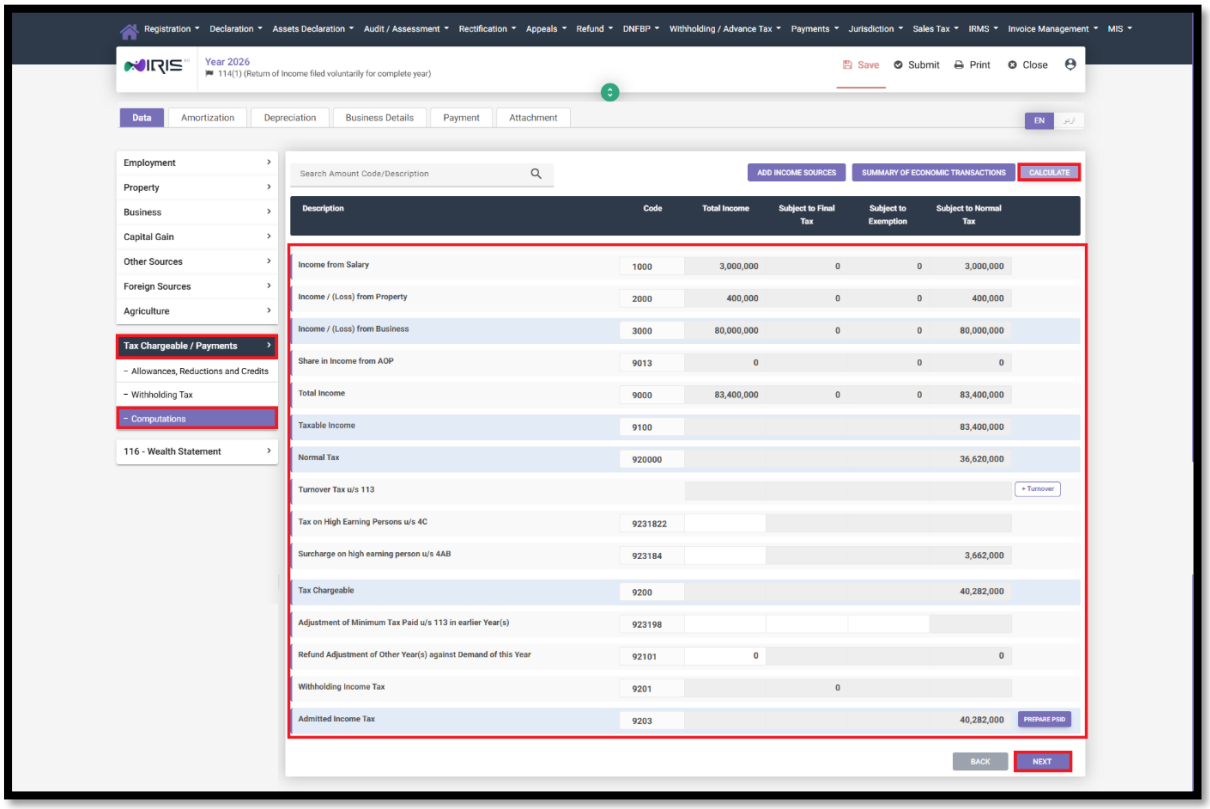


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The selected Turnover Tax will be displayed in the relevant section.



- Enter the required values in the applicable fields.
- Click Calculate to compute the amounts.
- Click Next.



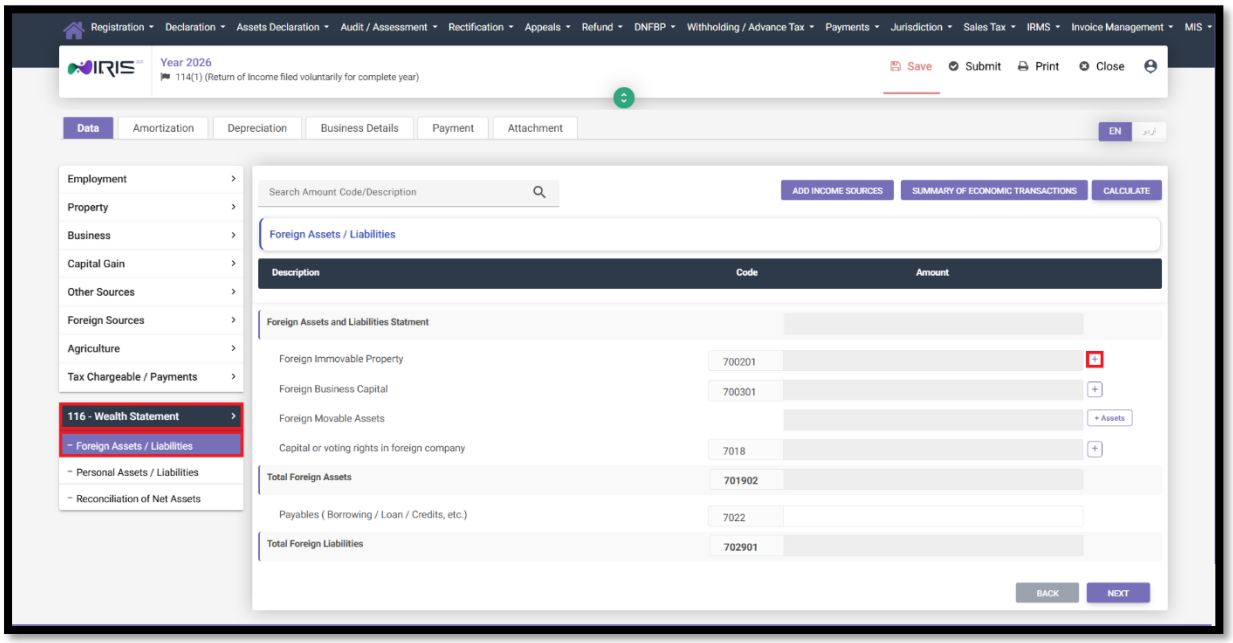
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14. (a) Wealth Statement

This section is used to declare the taxpayer's assets, liabilities, and changes in net worth during the tax year. Before submitting the income tax return, ensure that the Liability amount in the Wealth Statement is zero.

14.1. Foreign Assets / Liabilities

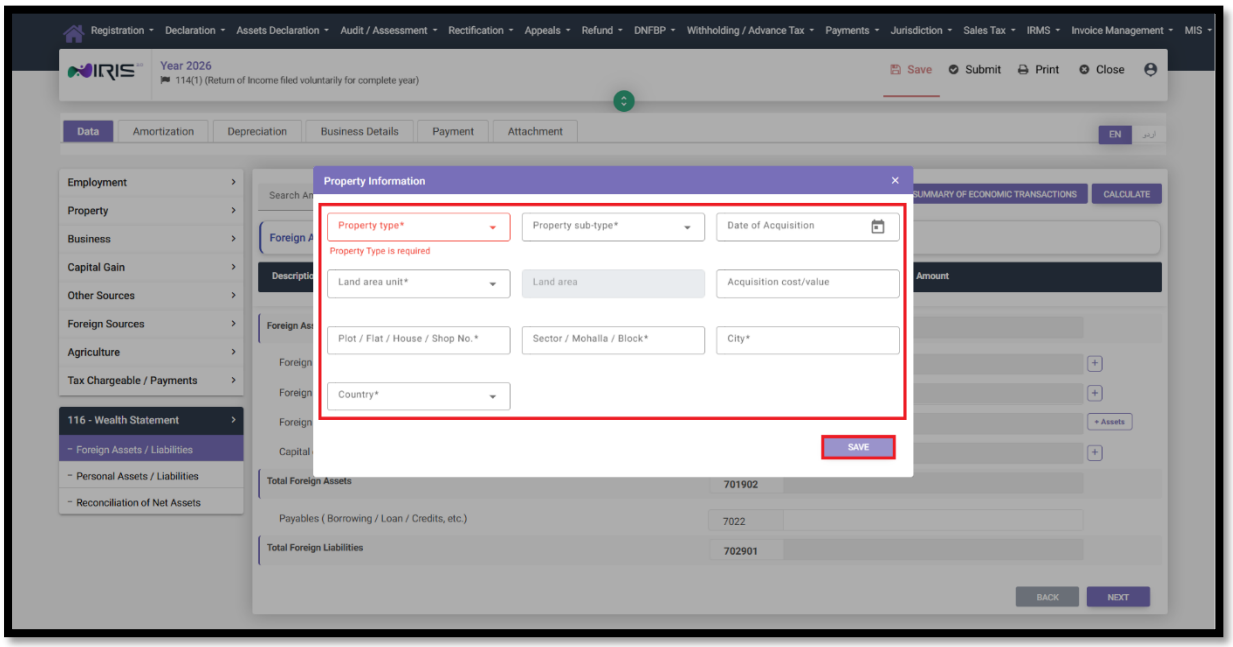
- Navigate to the Wealth Statement section.
- Select Foreign Assets / Liabilities.
- To add a Foreign Immoveable Property, Click + icon



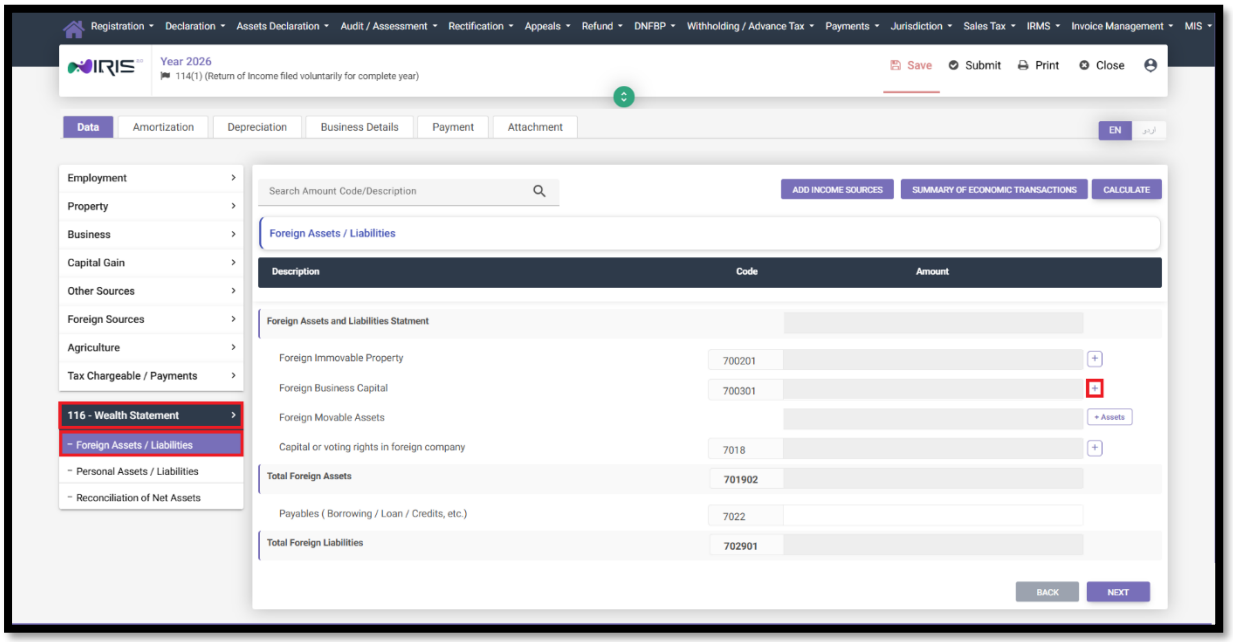
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The Foreign Immovable Property pop-up window will appear.

- Enter the property details.
- Click **Save**.



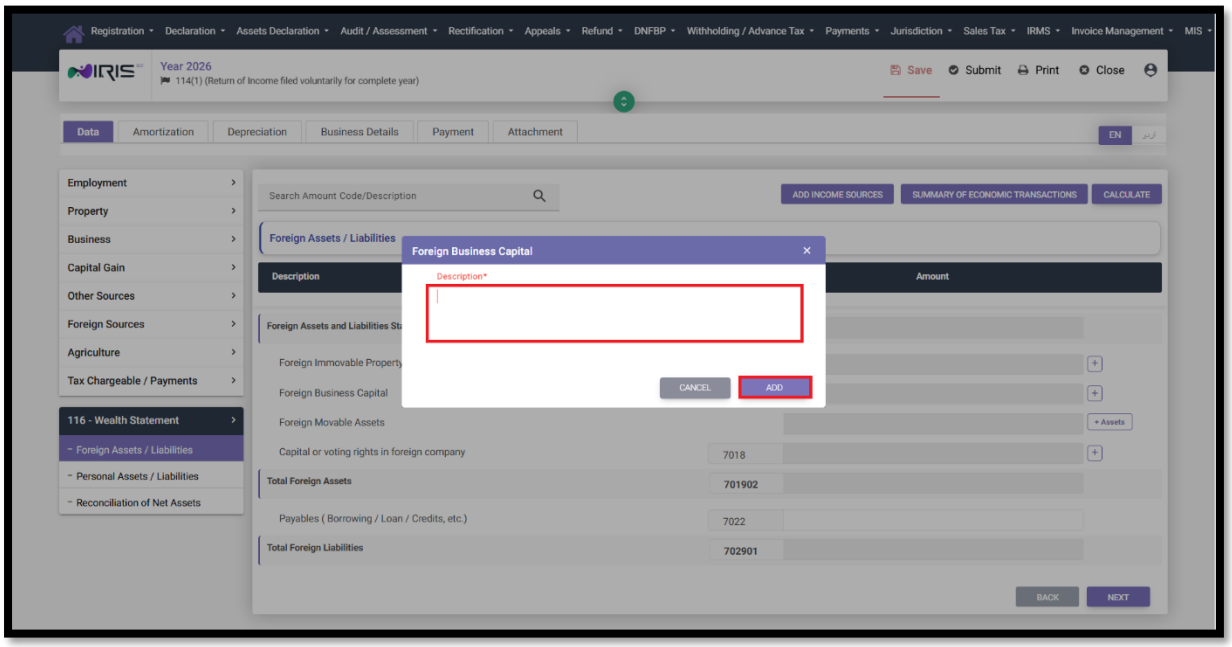
- To add Foreign Business Capital, Click the+ icon



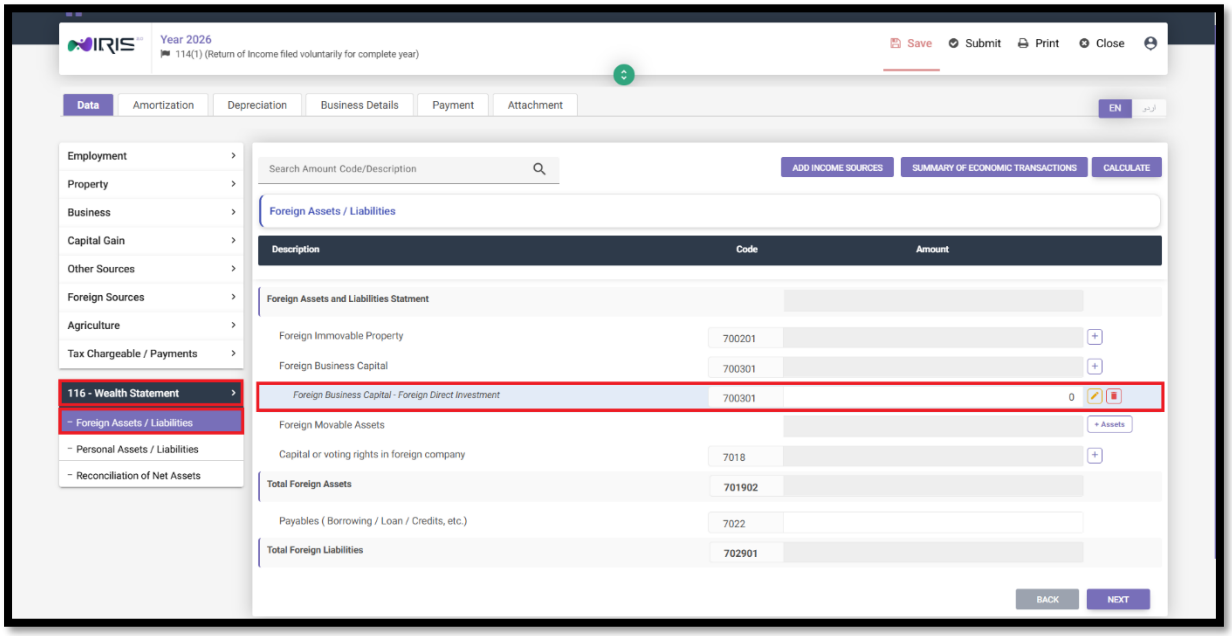
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The Foreign Business Capital pop-up window will appear.

- Enter Description
- Click Add

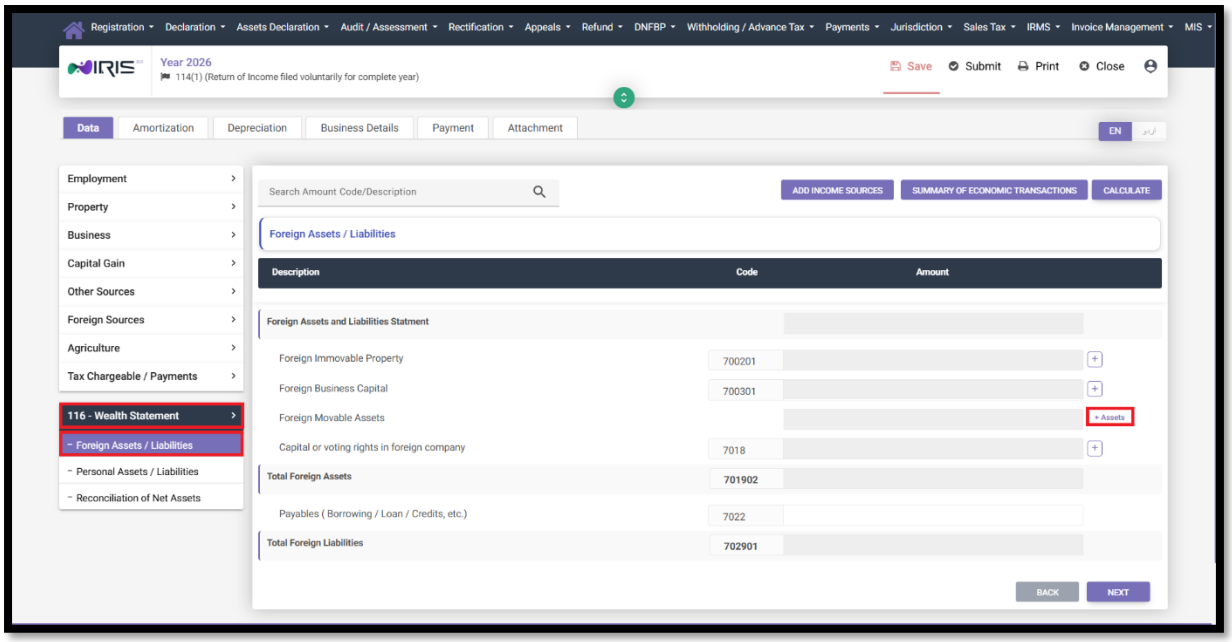


The Foreign Business Capital details will be displayed in the relevant field.

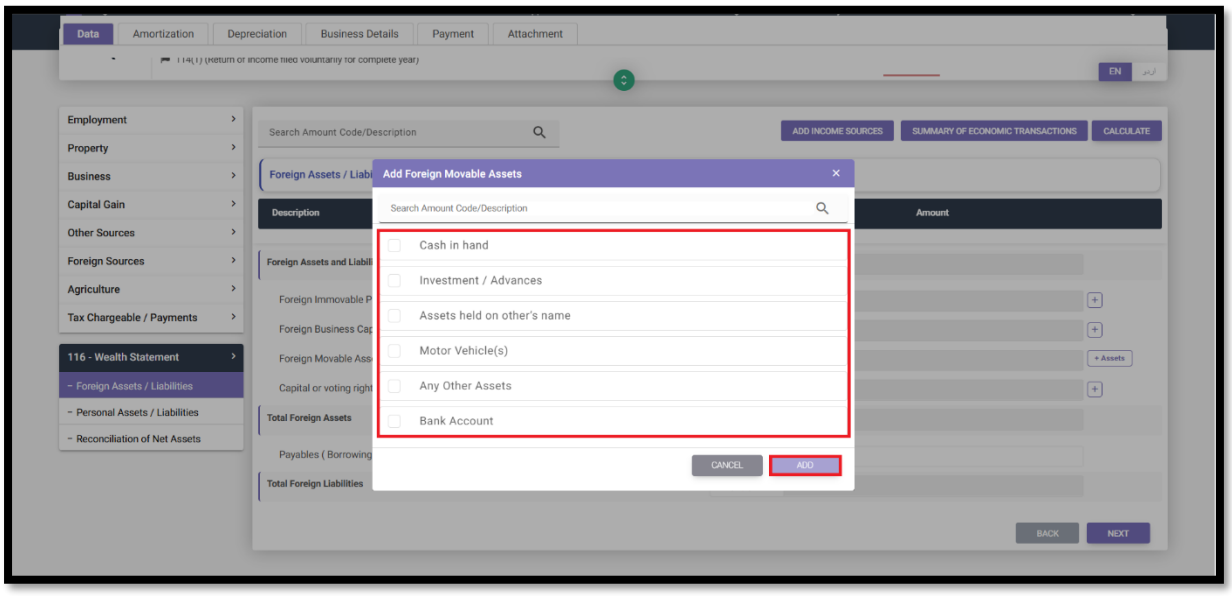


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- Click + Assets to add Foreign Movable Assets

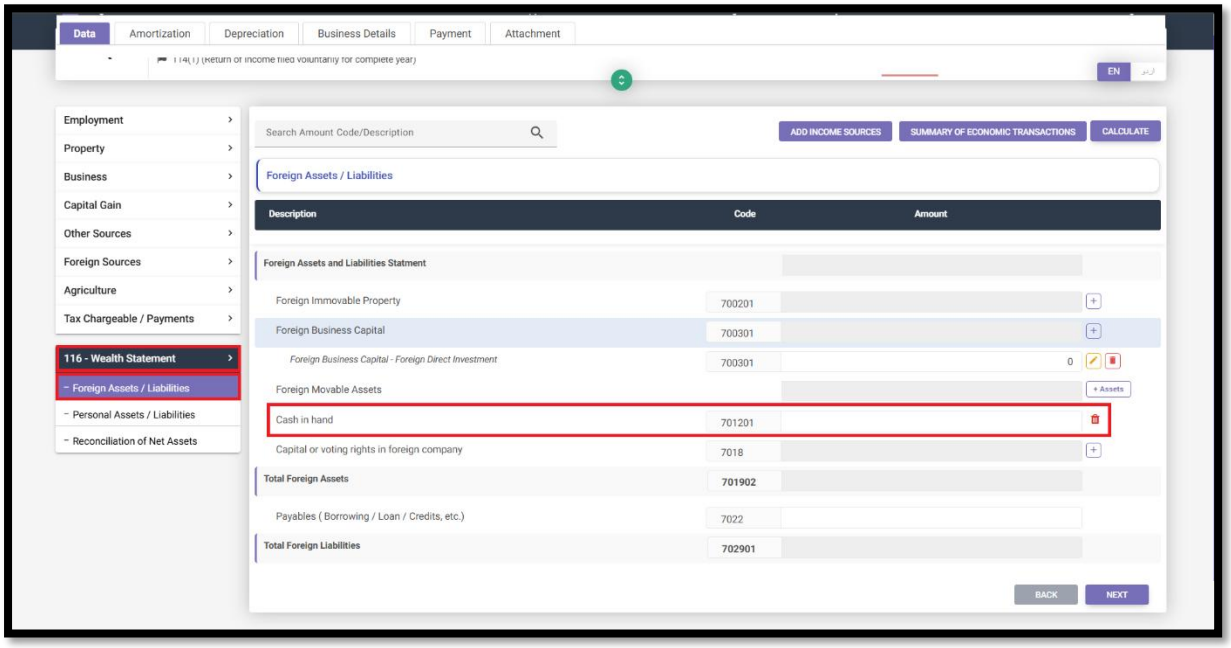


- Select Asset Description from the list provided
- Click Add

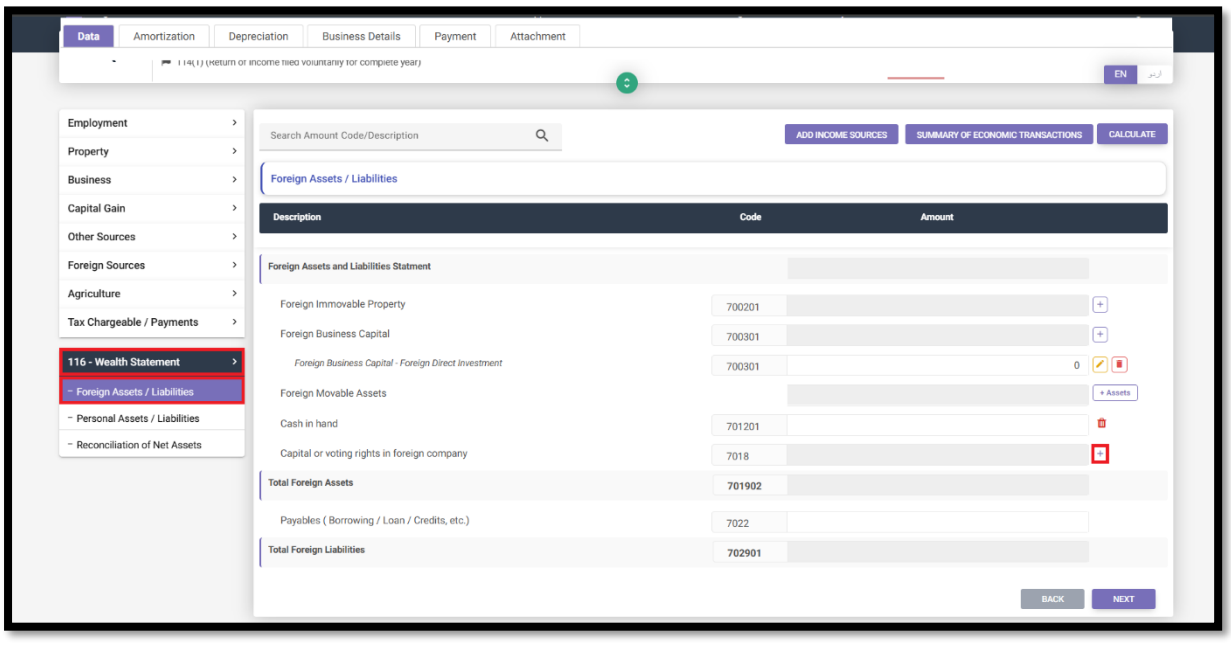


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The selected Foreign Movable Asset will appear in the relevant field.

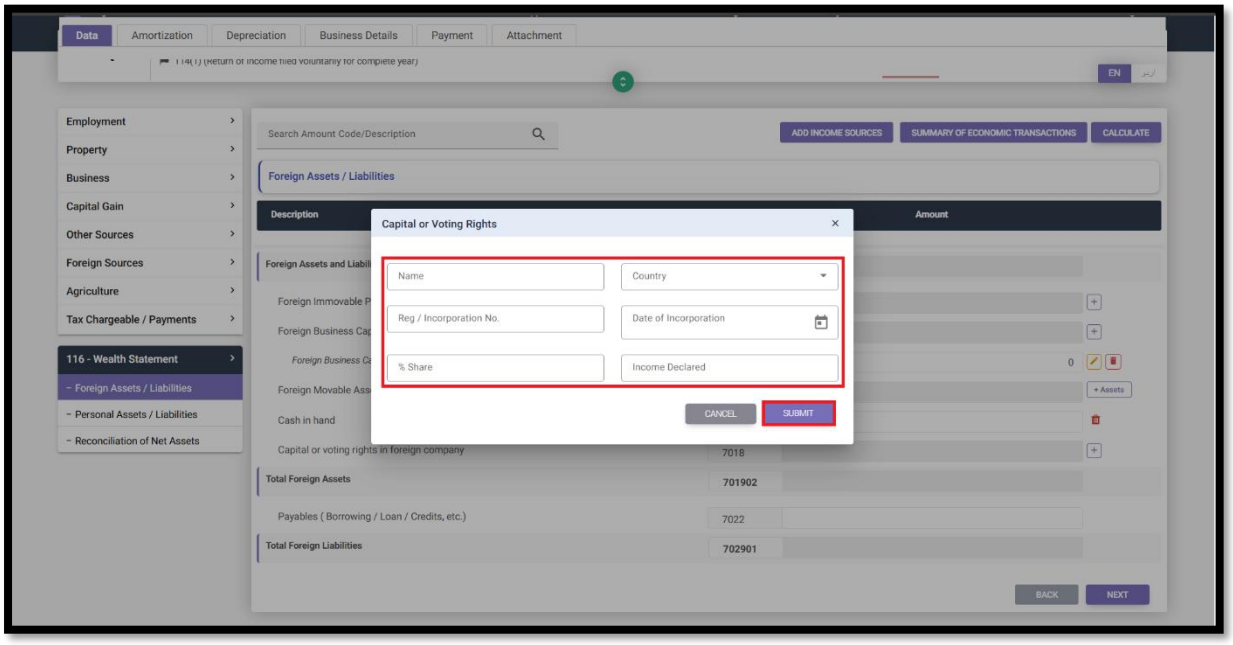


- To enter Capital or Voting Rights in foreign company, Click the + icon

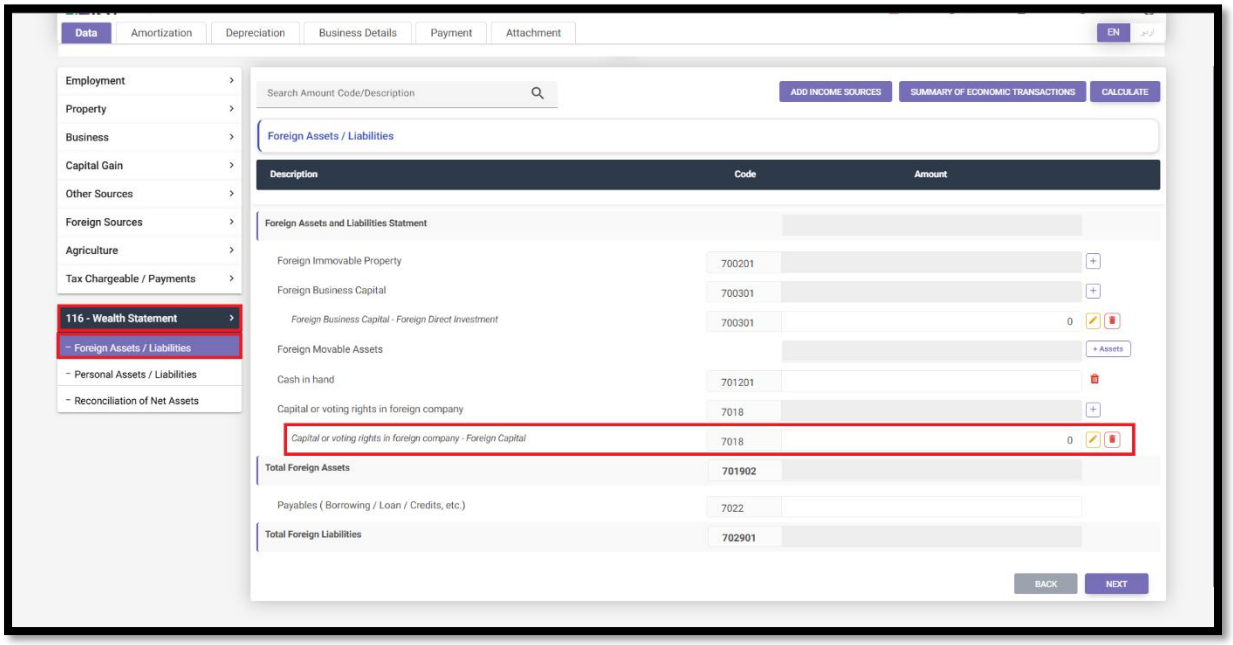


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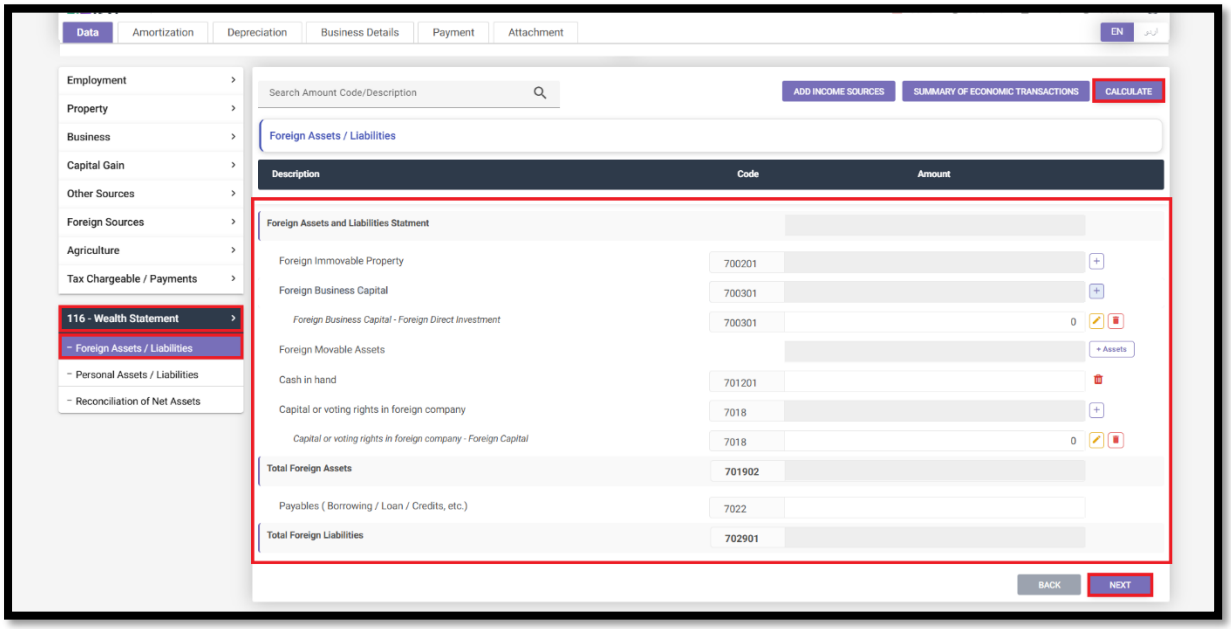
- Enter the required details
- Click Submit



The submitted details will appear in the grid.

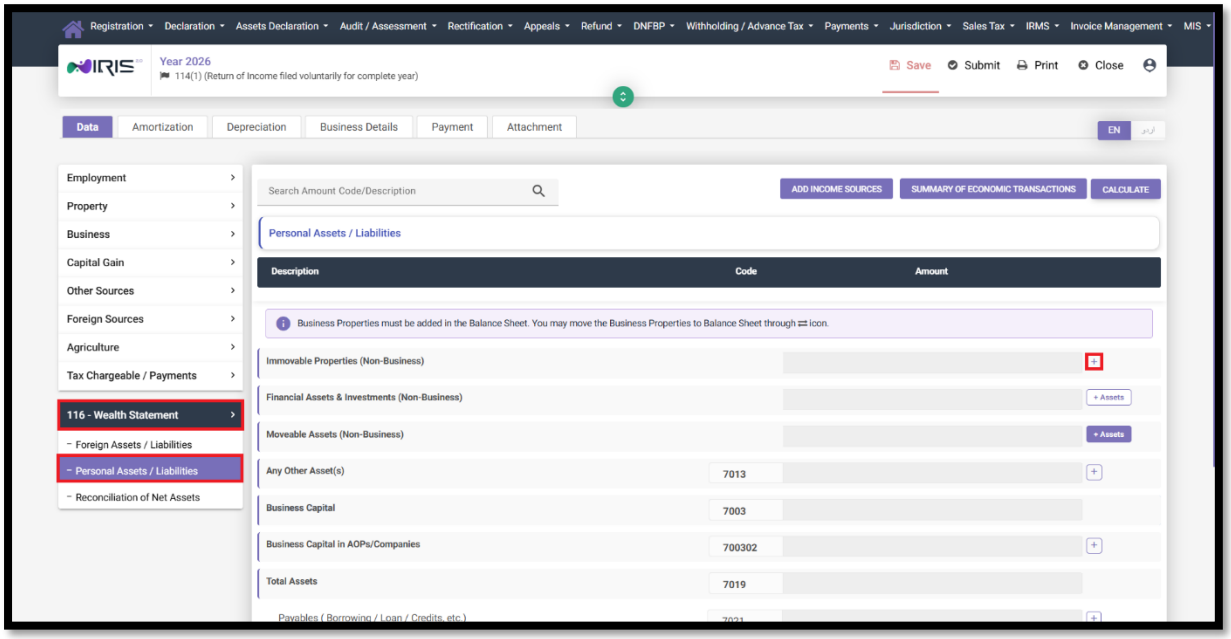


- Enter the required values in the applicable fields.
- Click Calculate to compute the amounts.
- Click Next.



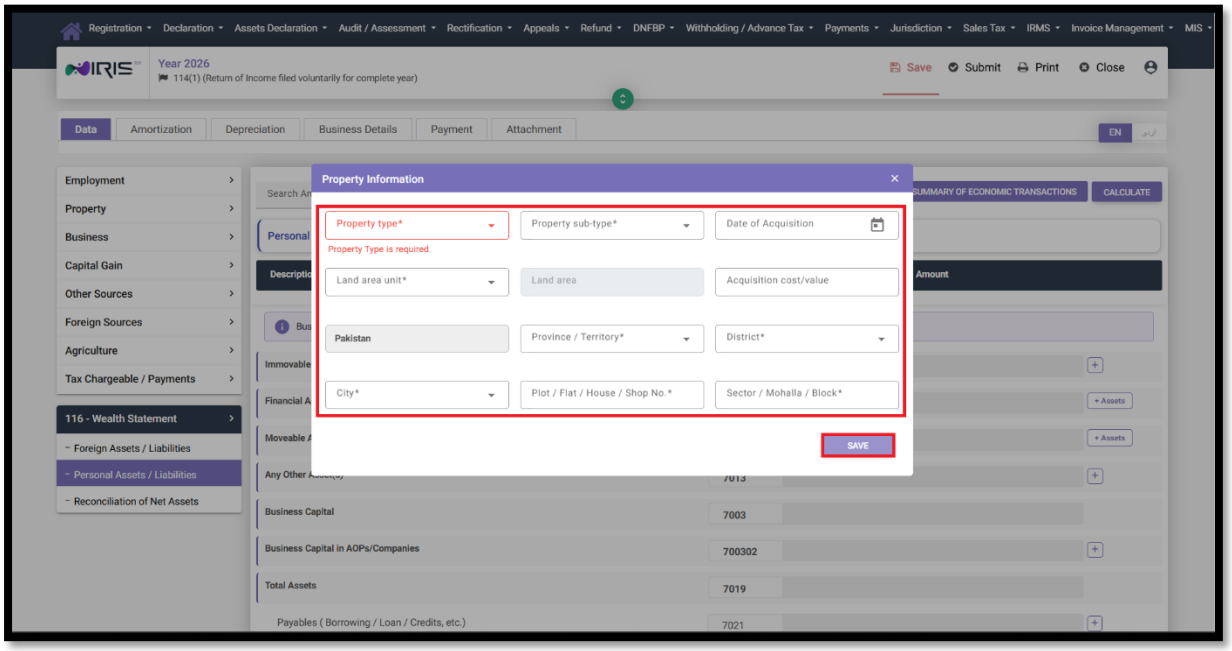
14.2. Personal Assets / Liabilities

- To add Immoveable Properties (Non-Business), Click the + icon

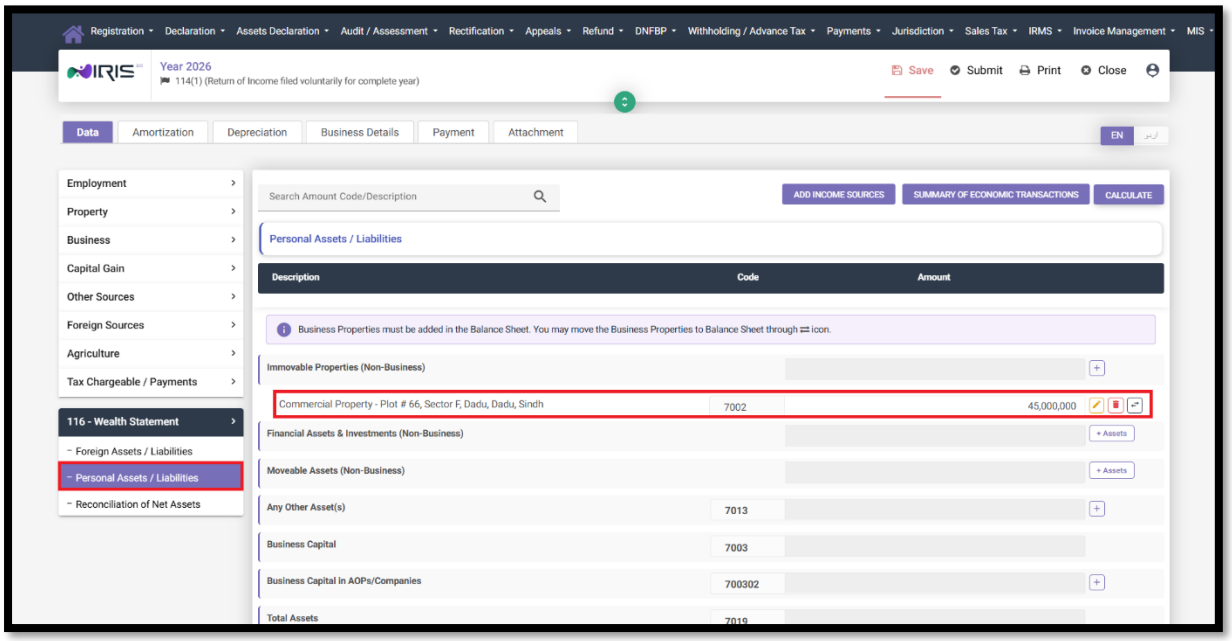


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- Enter the Property Information
- Click Save

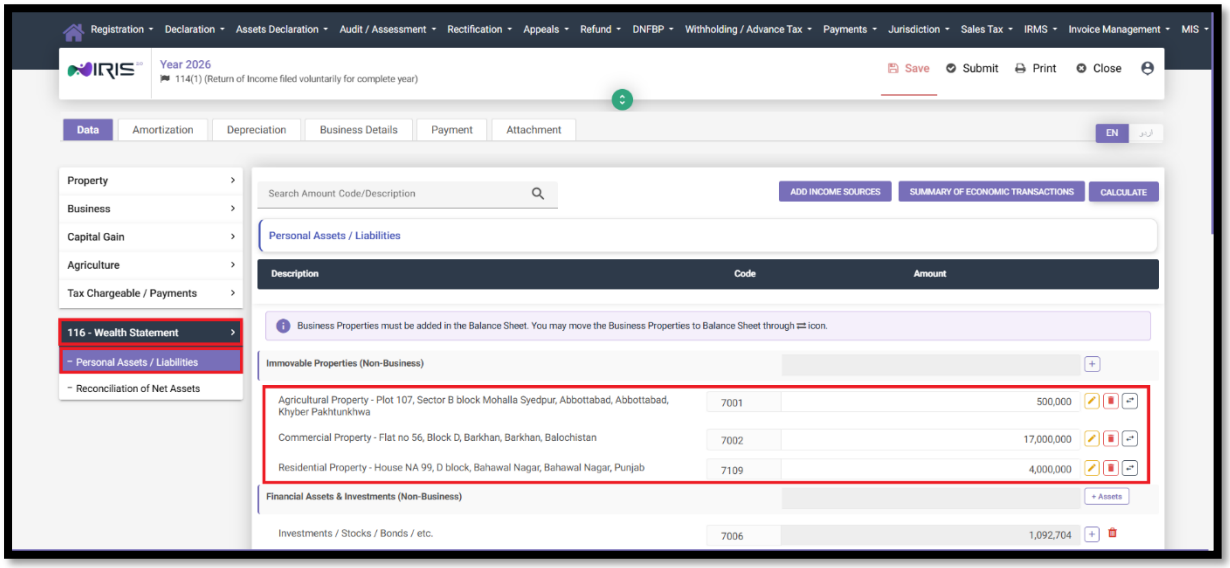


The immoveable property details will appear in the relevant field

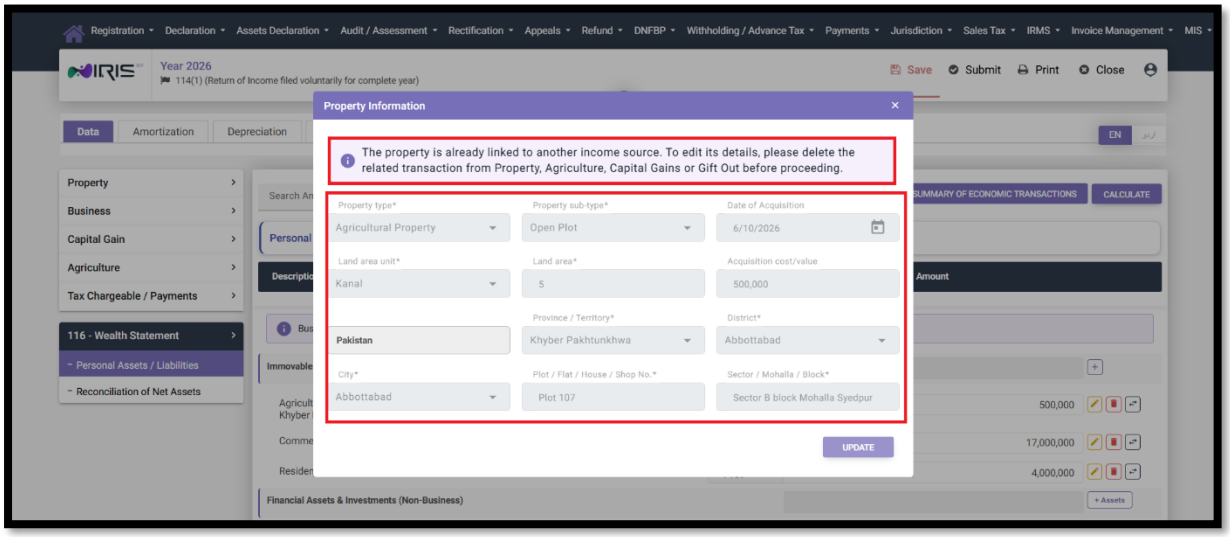


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The immoveable properties declared in previous returns that has been structured in the Property tab will be auto-fetched by the system.

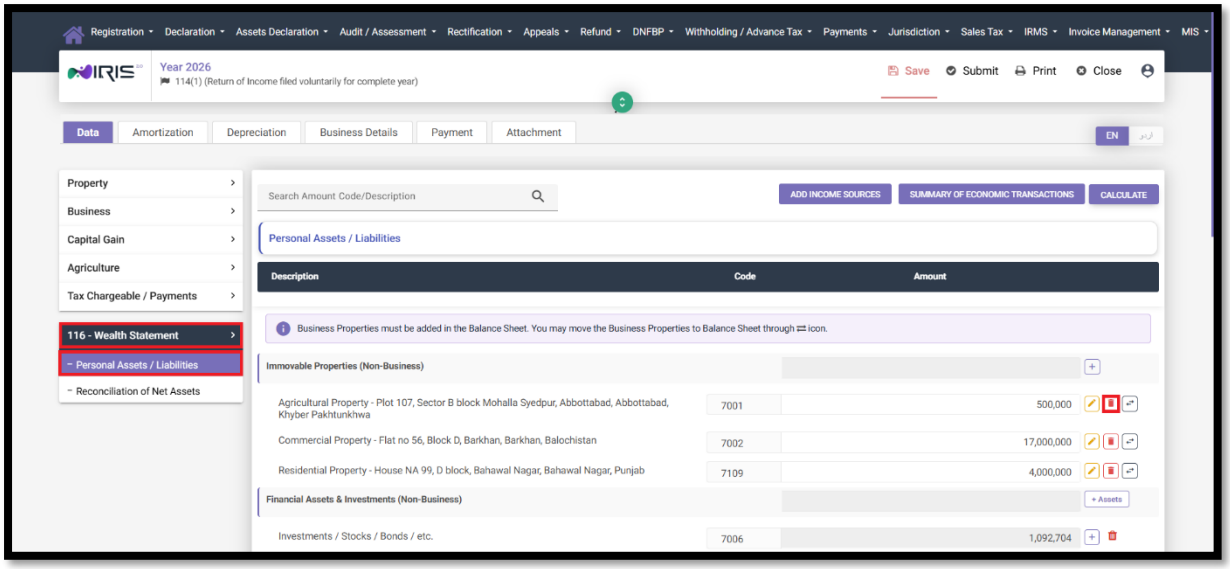


Editing of an immovable property added through the Wealth Statement/Balance Sheet in the current return or declared in previous returns is restricted, if the property has been linked to Income from Property, Agriculture, Capital Gain, or declared as a Gift Out.

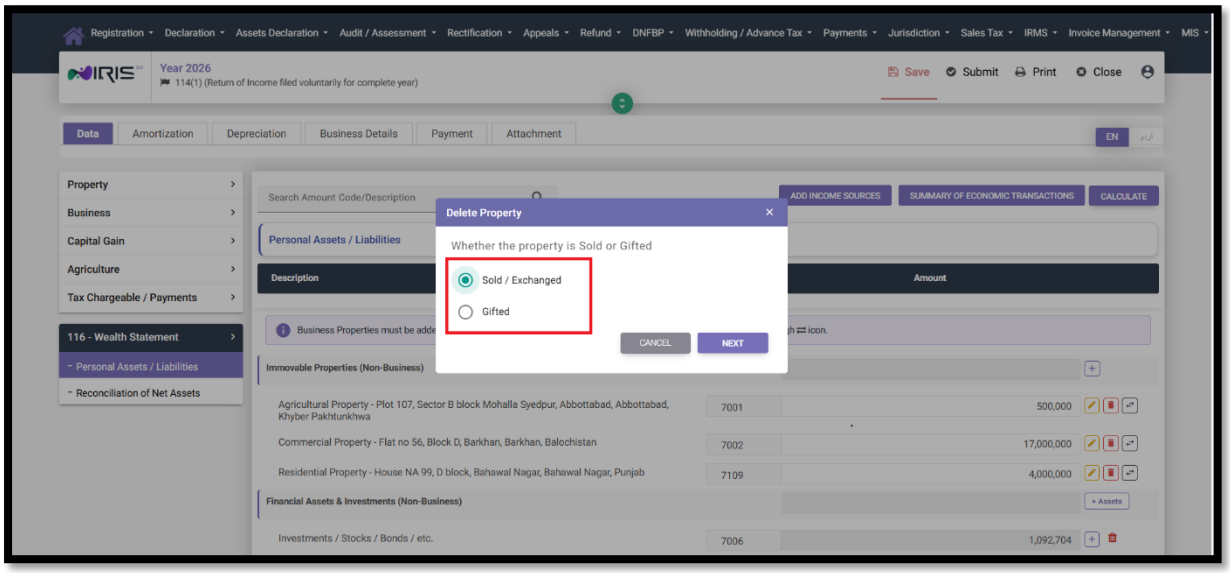


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To delete the declared property of previous year, click delete.

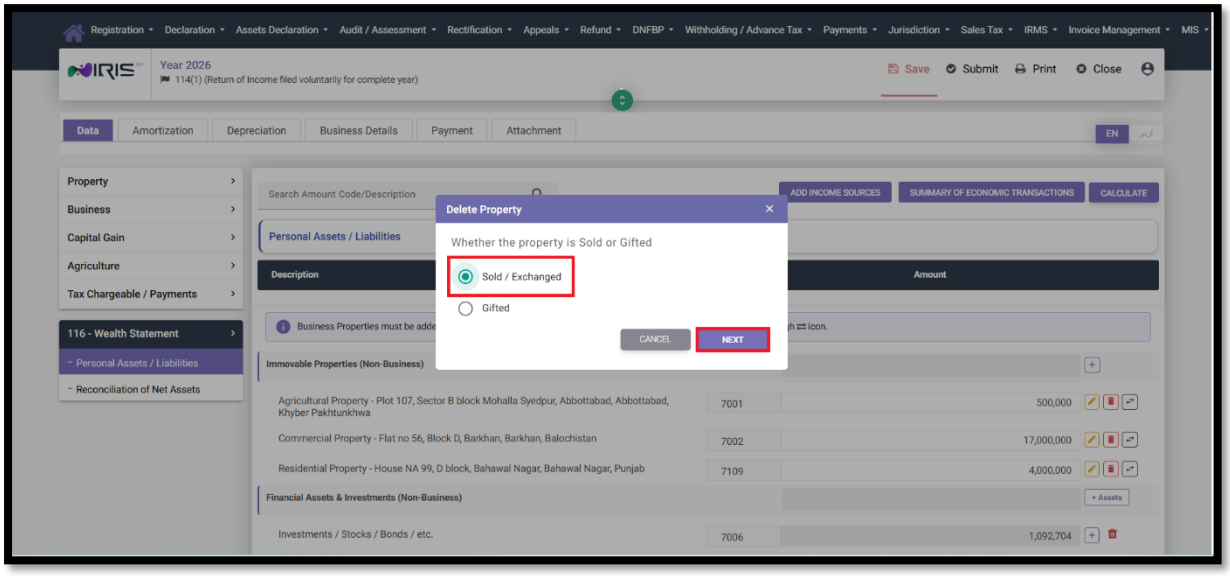


A pop-up will appear on the screen to specify the property to be deleted as ***Gift*** or ***Sold***



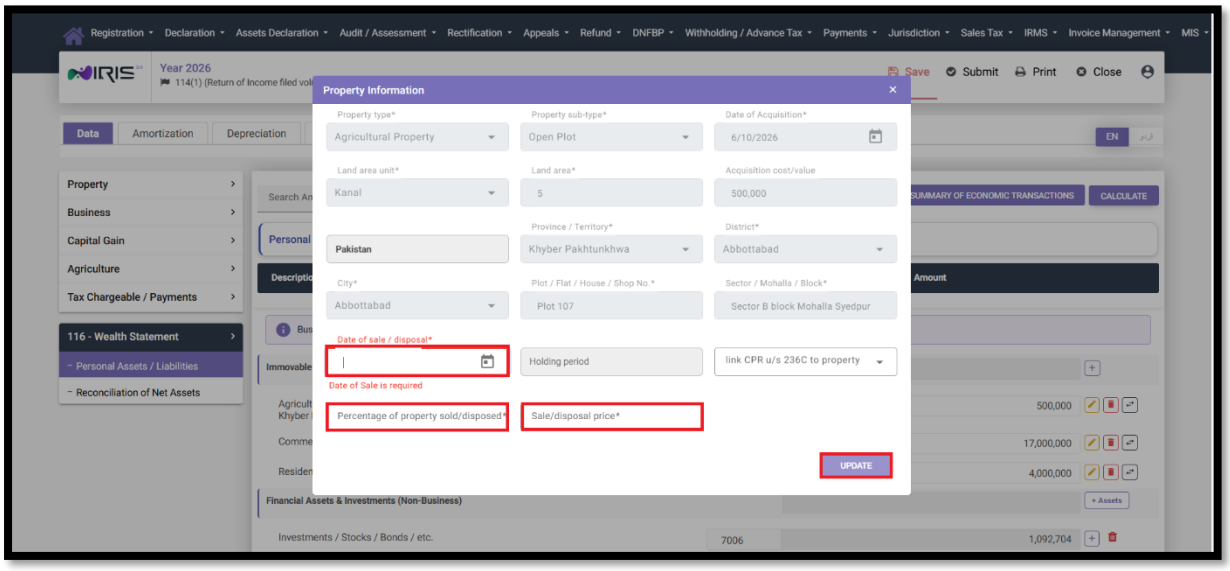
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- If the property has been sold or exchanged. Click Sold/Exchanged
- Click Next



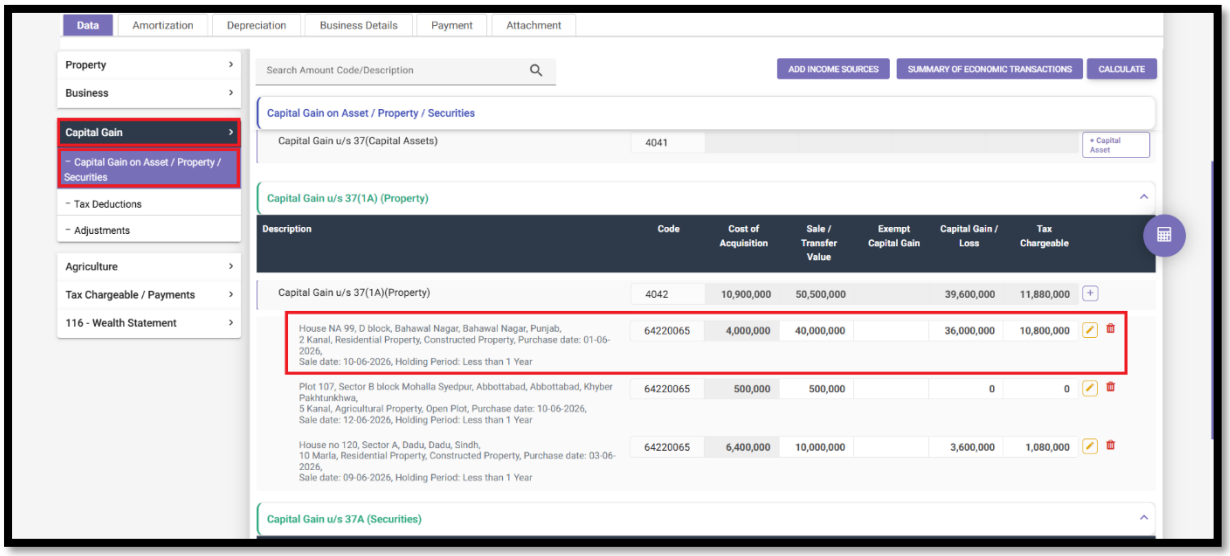
A pop-up window will appear on the screen.

- Select the Date of Sale from the provided calendar
- Enter the percentage of Property Sold/Disposed
- Provide Sale/Disposal price
- Click Update

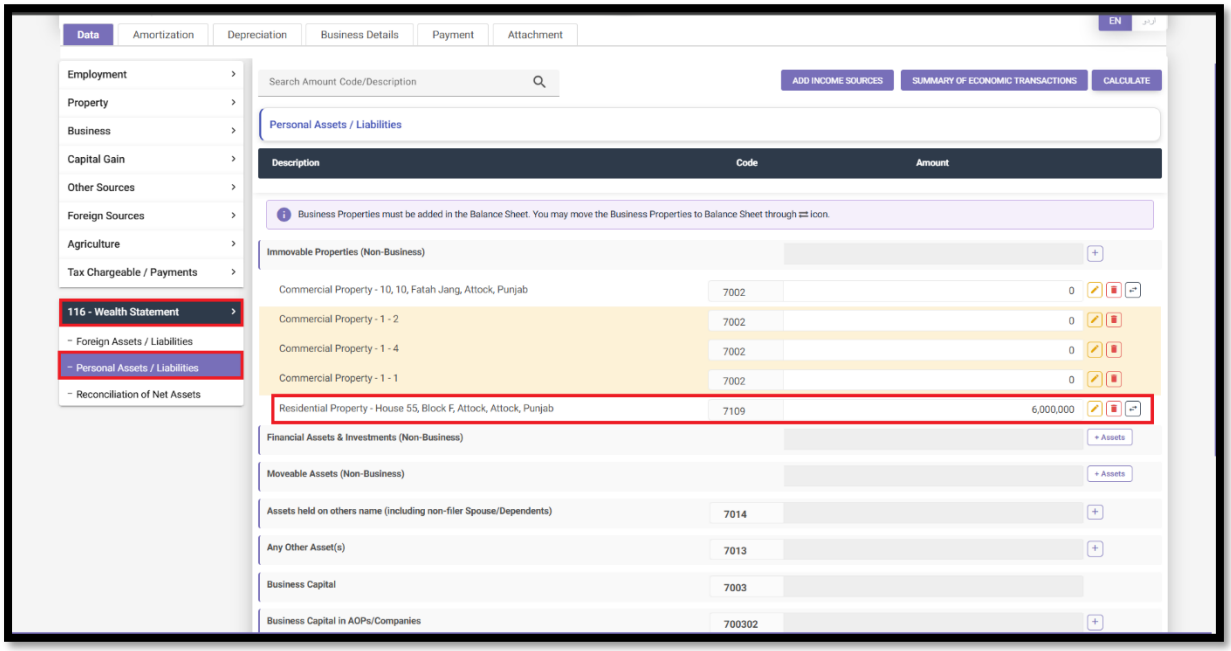


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Once the property is fully sold or disposed of, the full Sale/Disposal Price will be reflected as **Capital Gain/Loss from Property** in the **Income from Capital Gains** tab, and the property will no longer appear in the **Wealth Statement**.



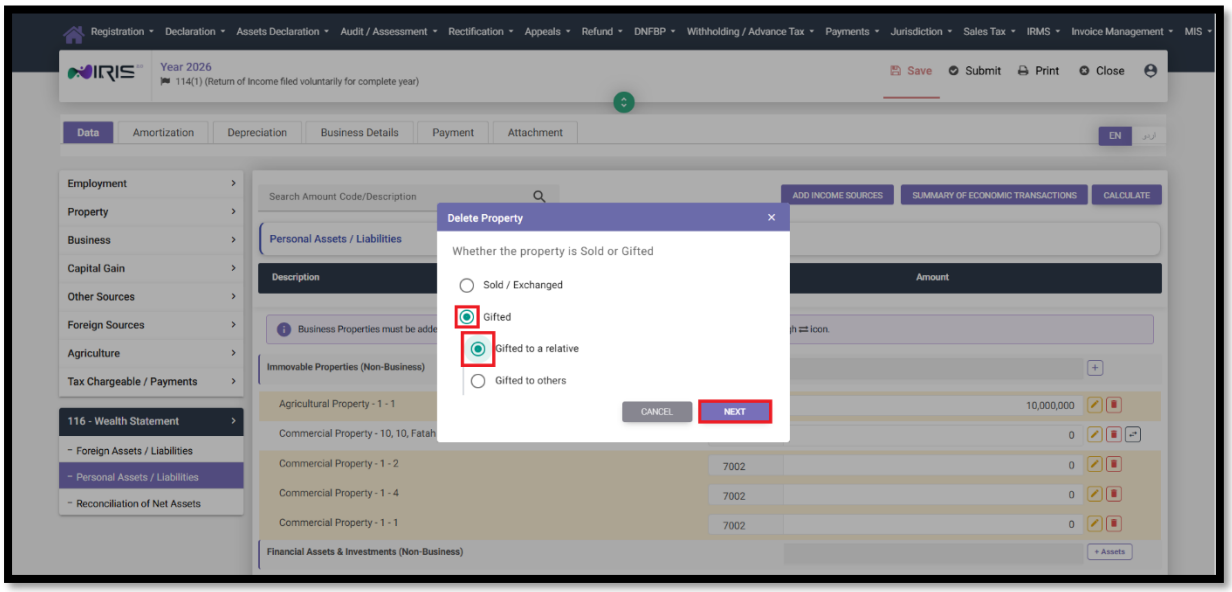
In case of partial disposal, the disposed portion will be recognized as **Capital Gain/Loss**, while the remaining portion will continue to be reflected in the **Wealth Statement**.



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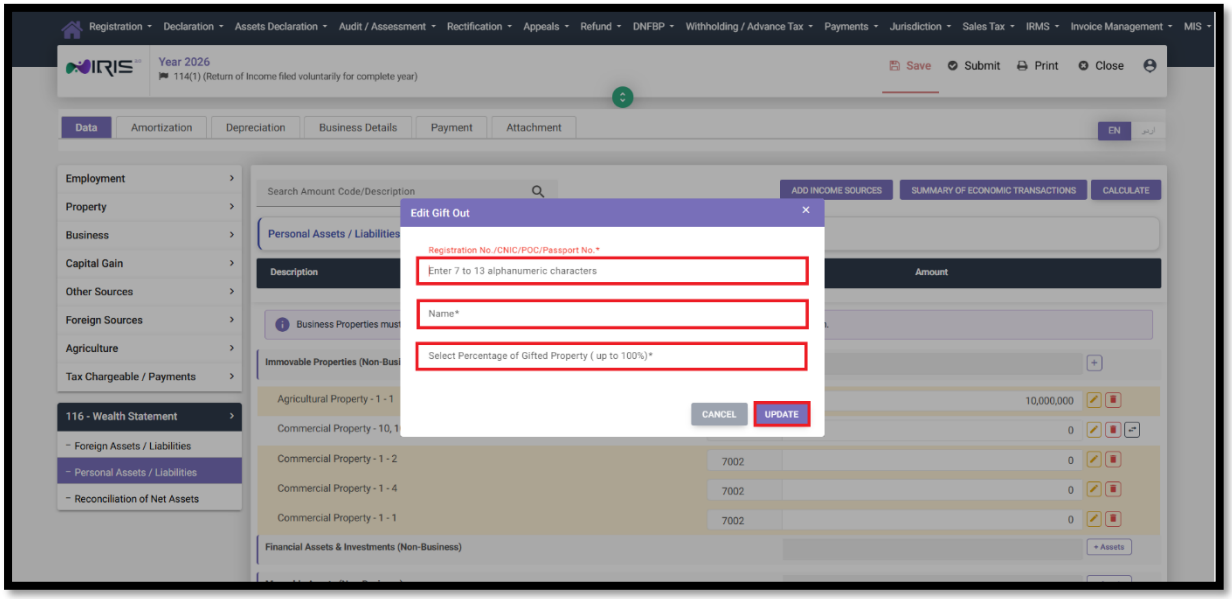
To gift the listed property to relative, choose the relevant radio button.

- Select Gifted from the radio button
- Choose Gifted to a relative
- Click Next



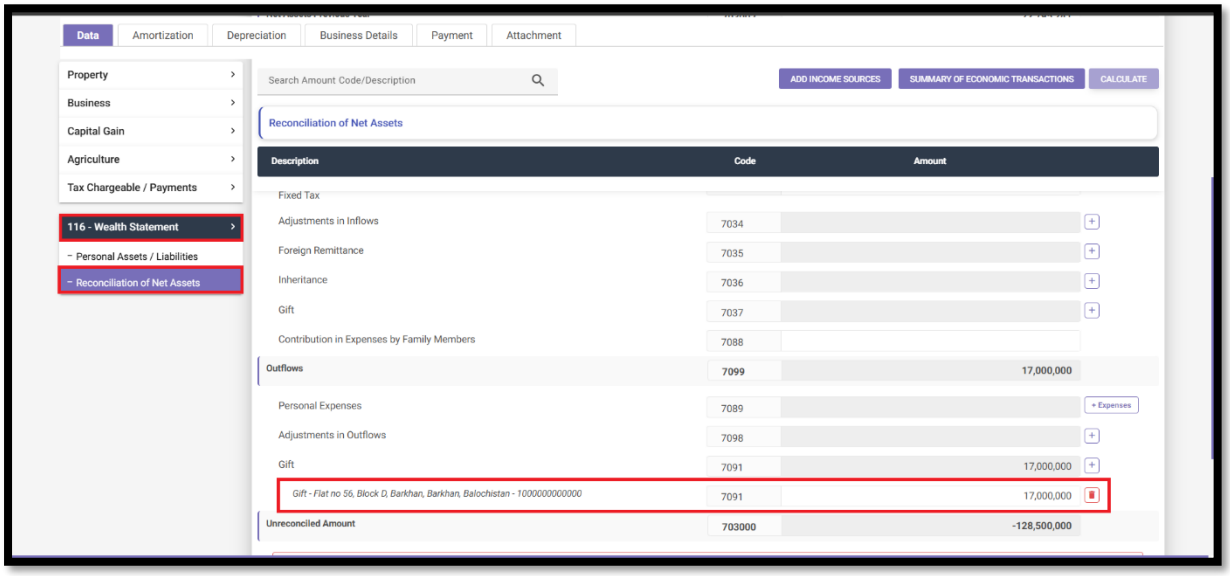
A pop-up will appear on the screen

- Enter Register No./CNIC/POC/Passport No. (7-13 alphanumeric characters)
- Provide Name
- Enter percentage of the gifted property
- Click Update



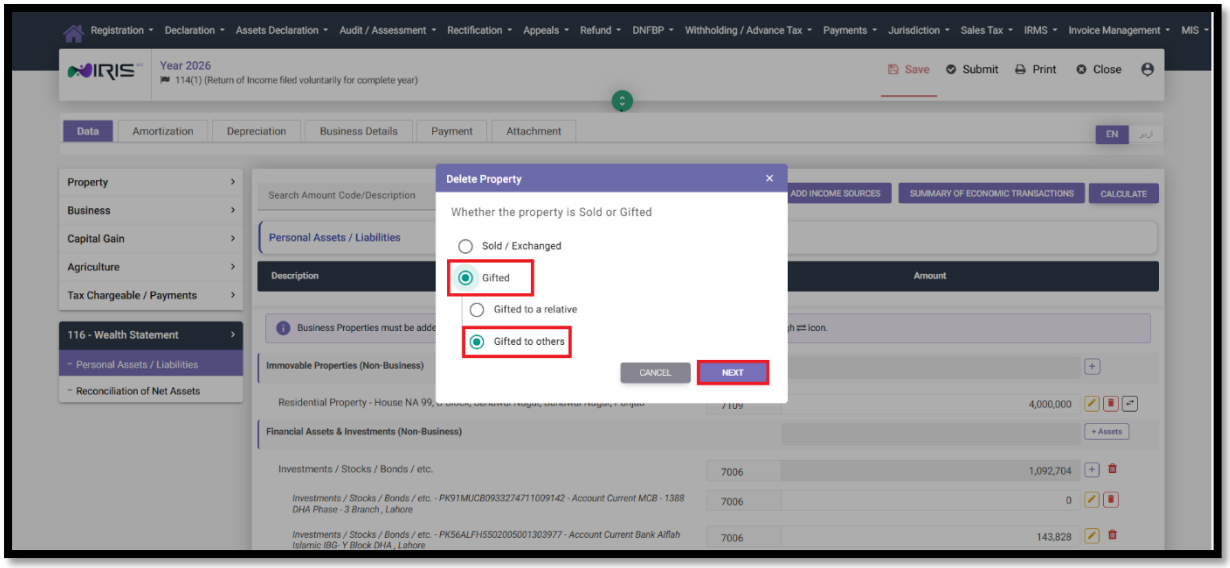
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The selected property will move to Gift Out under Reconciliation of Net Assets.



The listed property can be gifted to Other (Non-Relative)

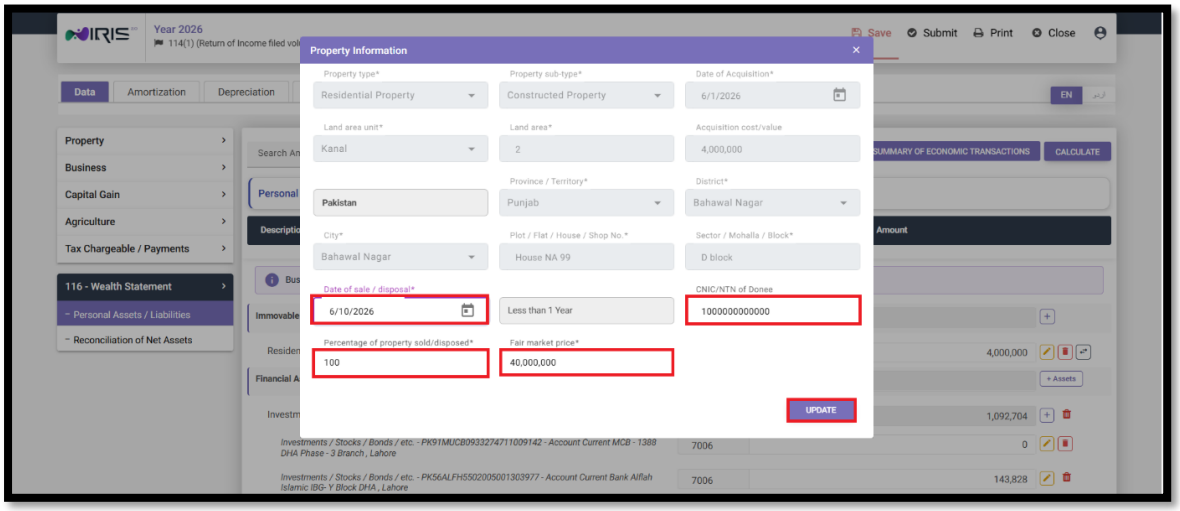
- Select Gifted
- Choose Gifted to Others
- Click Next



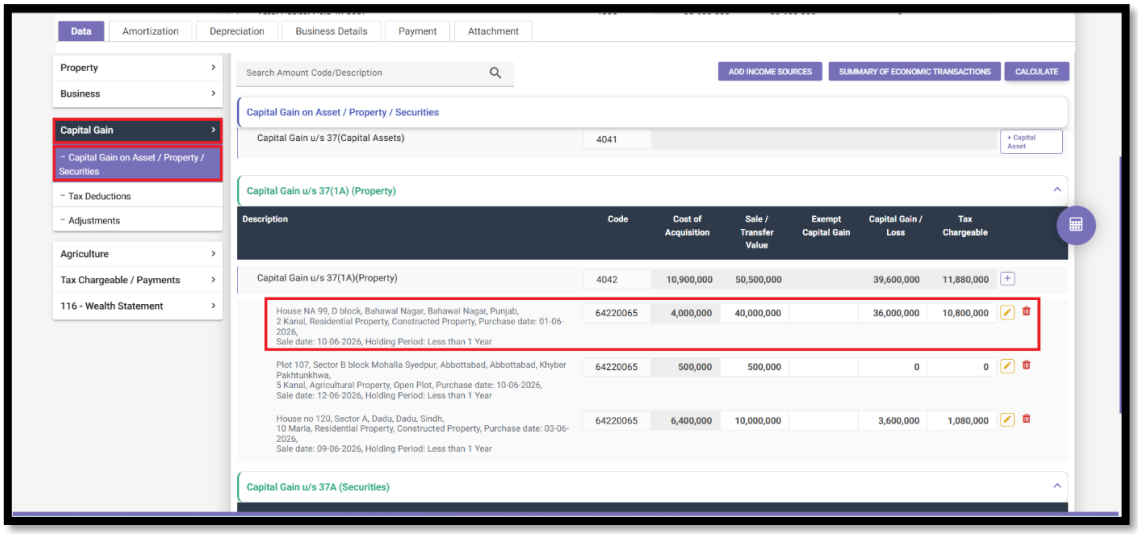
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A new pop-up will appear on the screen

- Select Date of Sale/Disposal
- Input CNIC/NTN of the gift recipient
- Enter the Percentage of Property Sold/Disposed
- Provide Fair Market Value
- Click Update



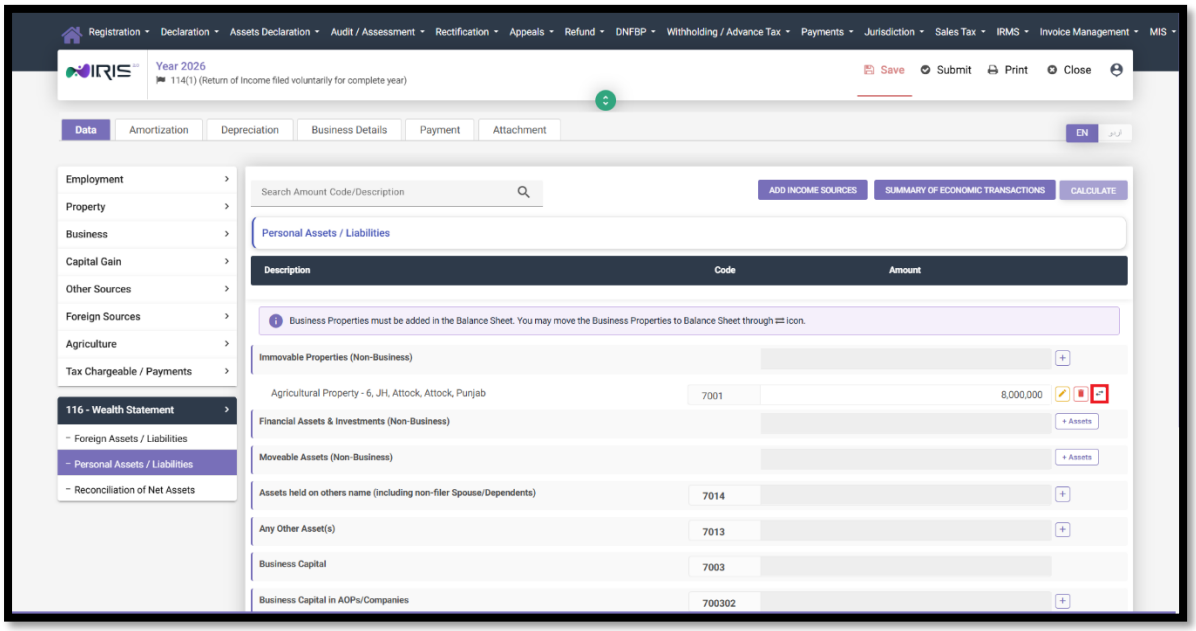
A property gifted to another person (non-relative) will be treated as a Capital Gain/Loss based on its Fair Market Value (FMV) and Acquisition Value. The resulting Gain/Loss will be reflected under Capital Gain/Loss from Property in the Income from Capital Gain tab



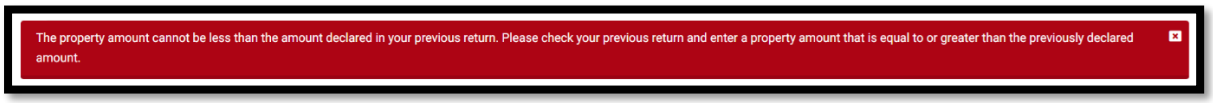
Note: Where a partial portion of the property is gifted, the gifted portion will be recognized as a Capital Gain/Loss based on its Fair Market Value, and the remaining portion will continue to be reported in the Wealth Statement.

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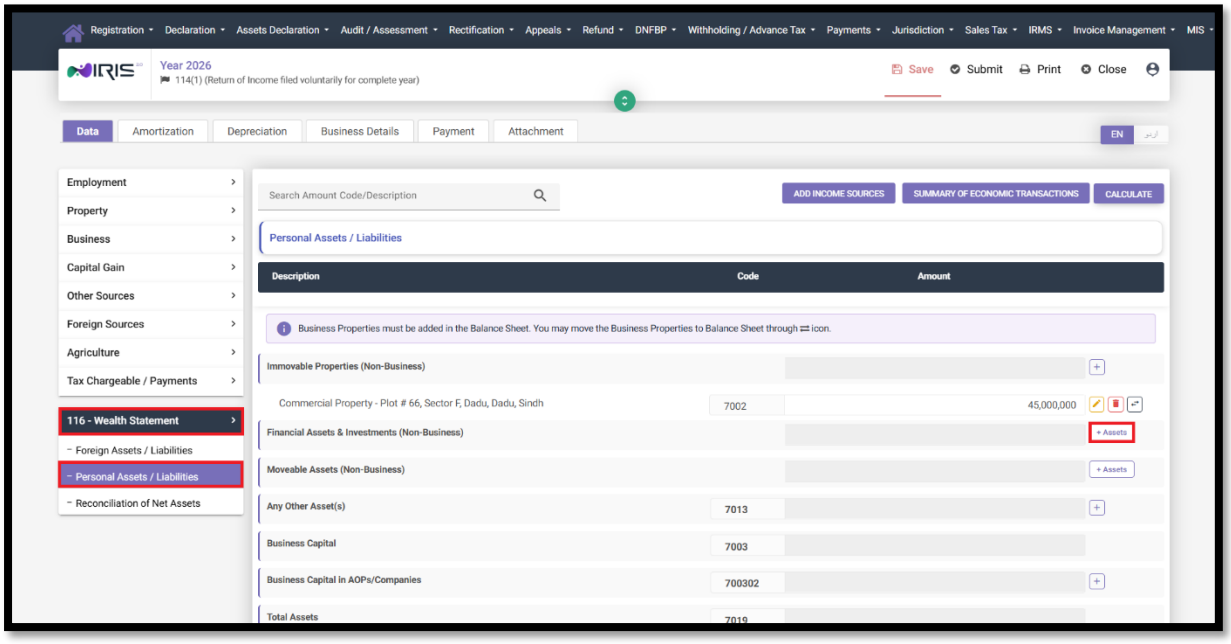
- The toggle/swap icon can be used to move the property in the Balance Sheet



An error will be displayed at the time of submission if the taxpayer enters a lower value than the previously declared value for a listed property.

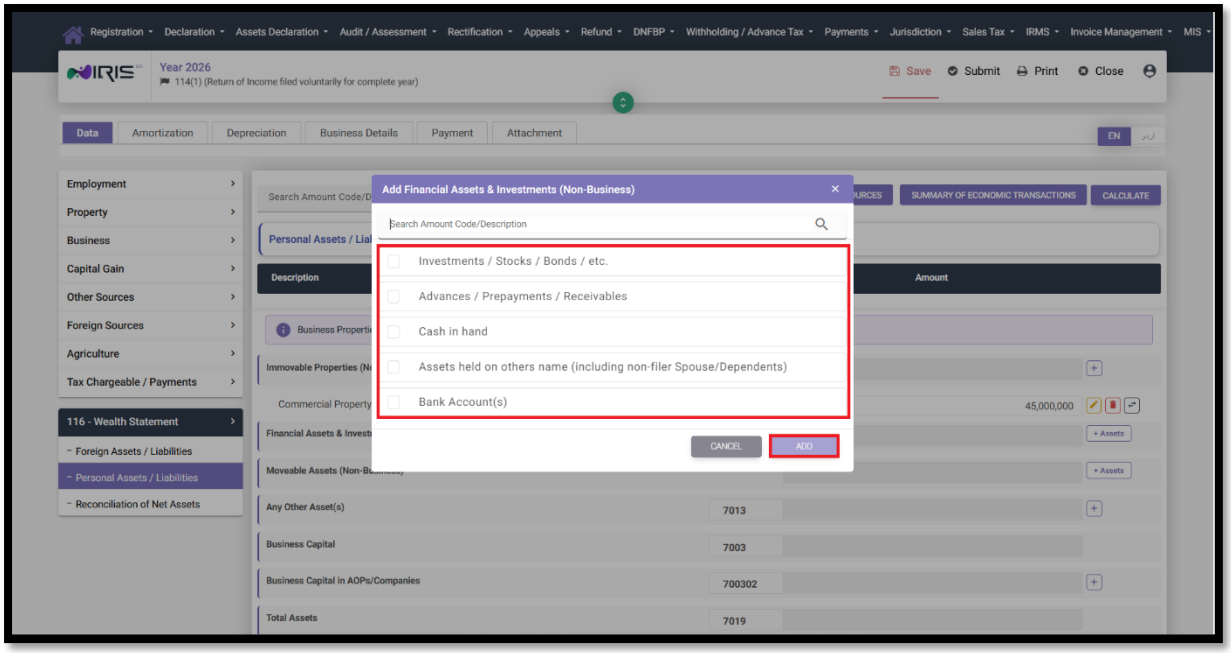


- Click + Assets to add Financial Assets & Investments (Non-Business)

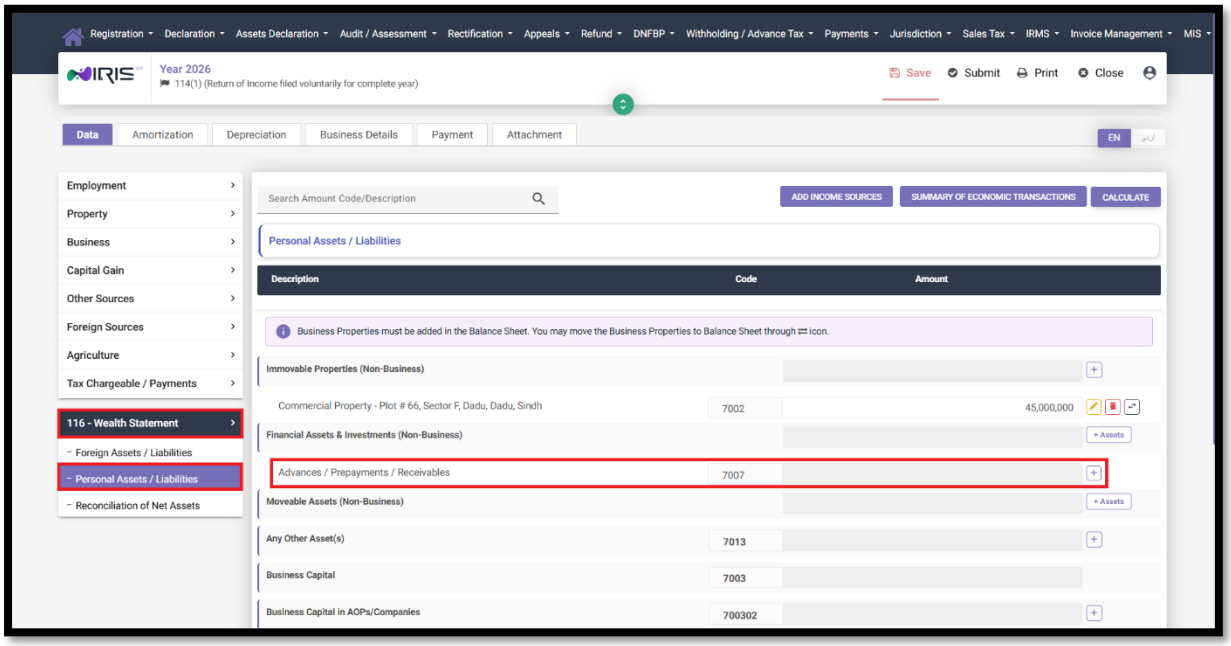


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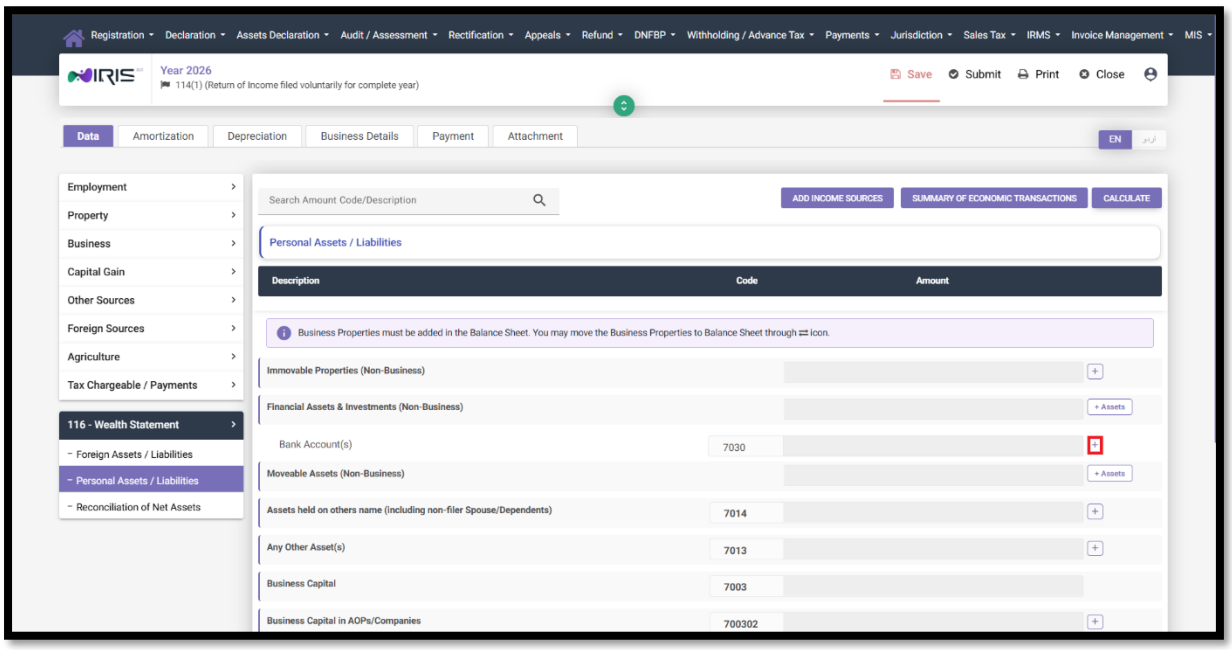
- Select the relevant Financial Assets & Investments (Non-Business) from the list.



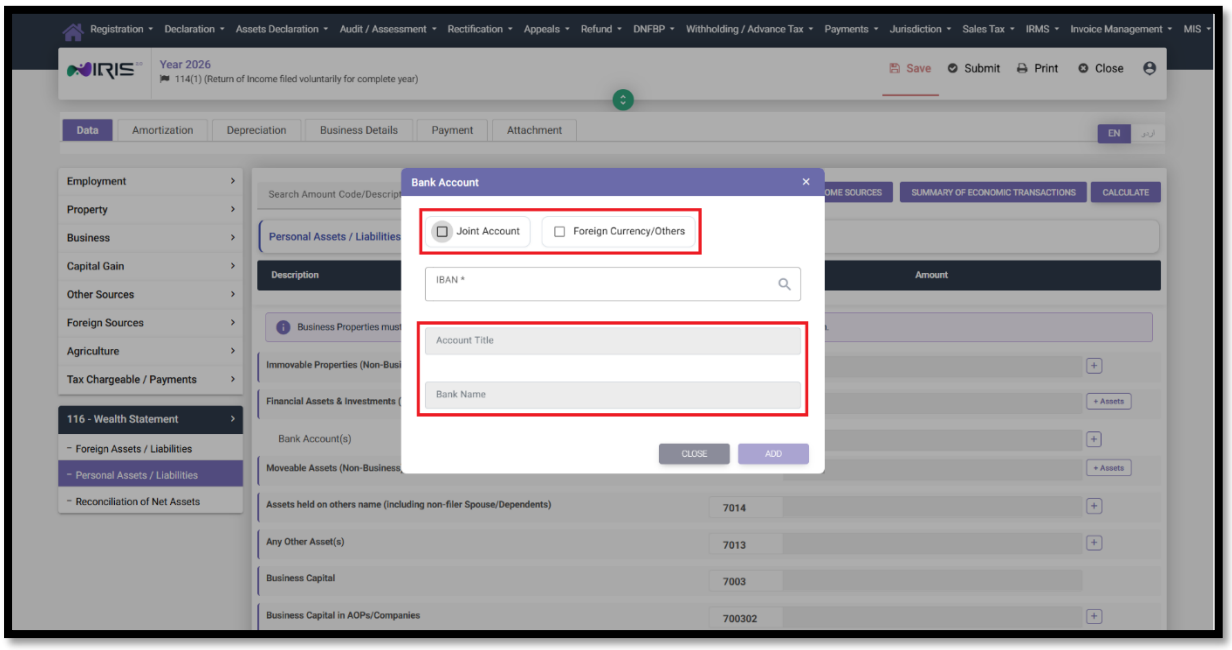
The selected item will appear in the relevant field



In cases where Bank Account has been selected as Financial Assets & Investment for Non-Business. Click the **+** icon against Bank Account

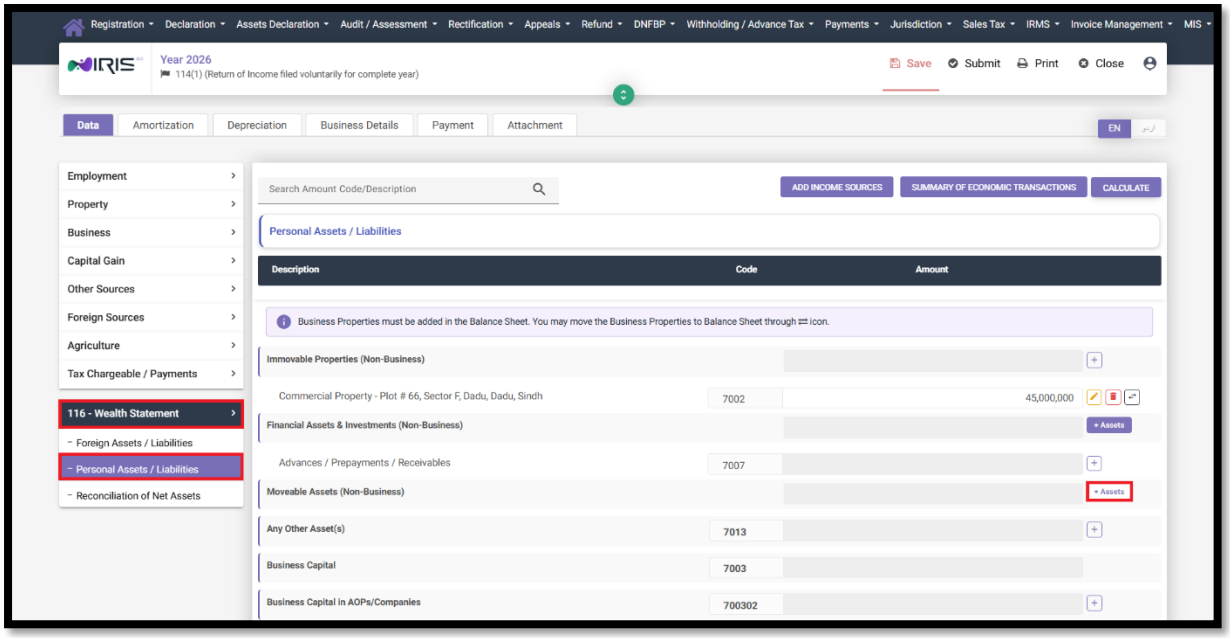


- Select the relevant radio button
  - ***For Joint Account*** – Account Title & Bank Name will be auto-fetched
  - ***For Foreign Currency/Others*** – Account Title & Bank Name will be added manually, if not auto-fetched.
- Click Add

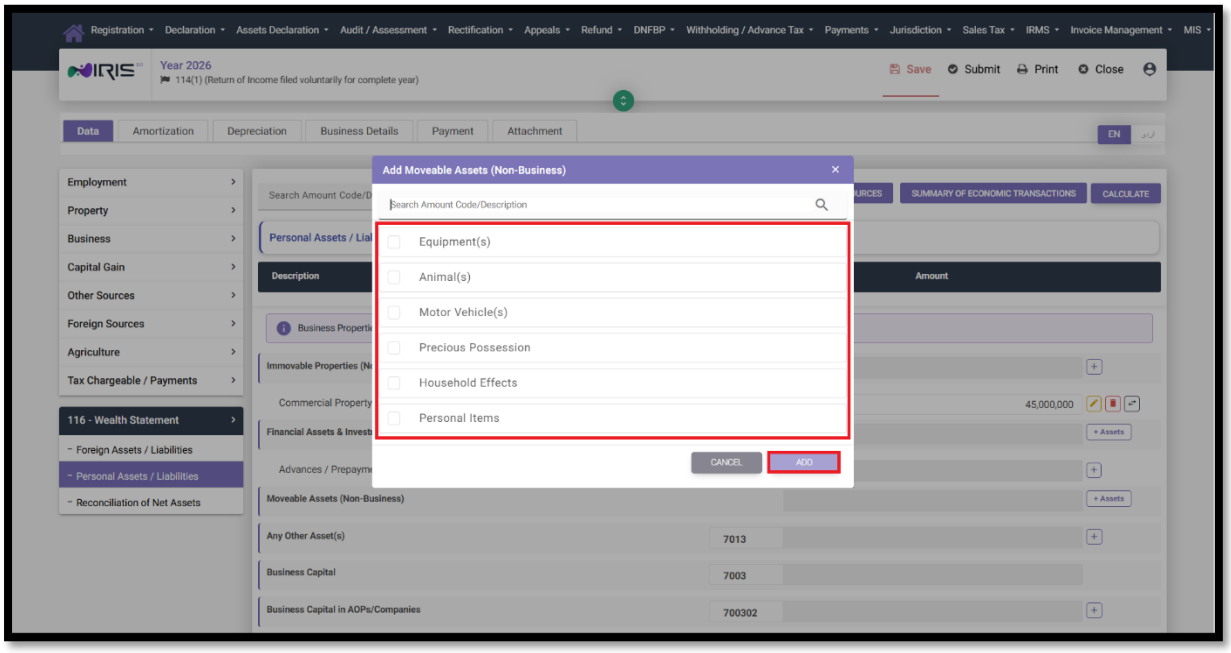


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- Click + icon to add Moveable Assets (Non-Business).

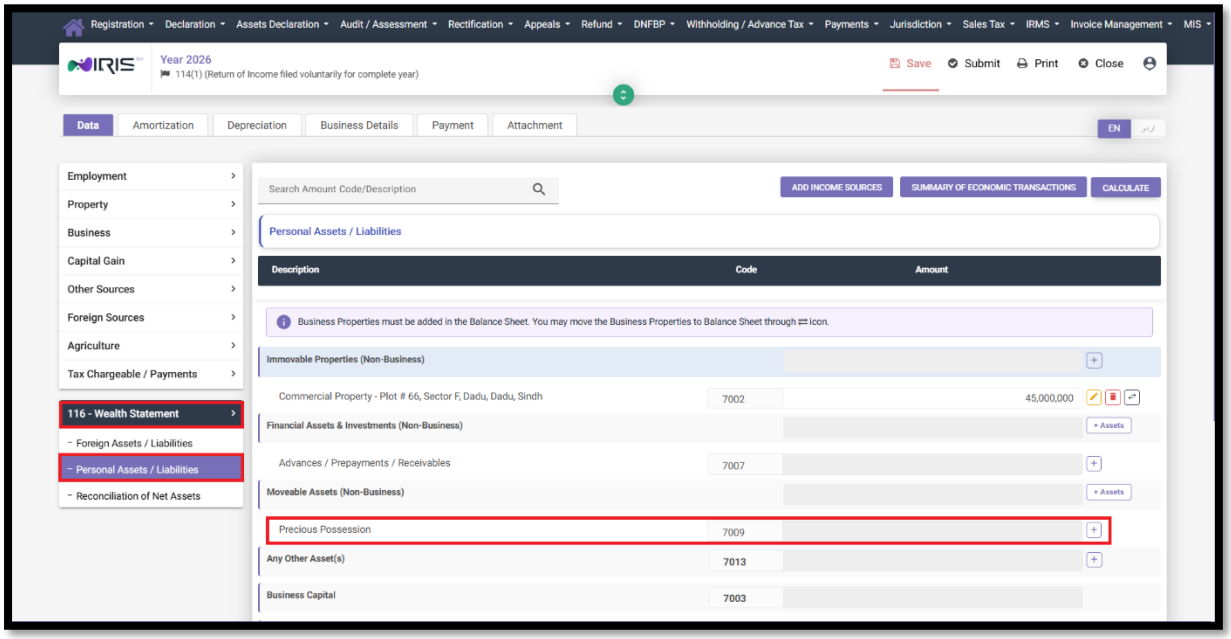


- Select the Moveable Assets from the provided list.
- Click Add

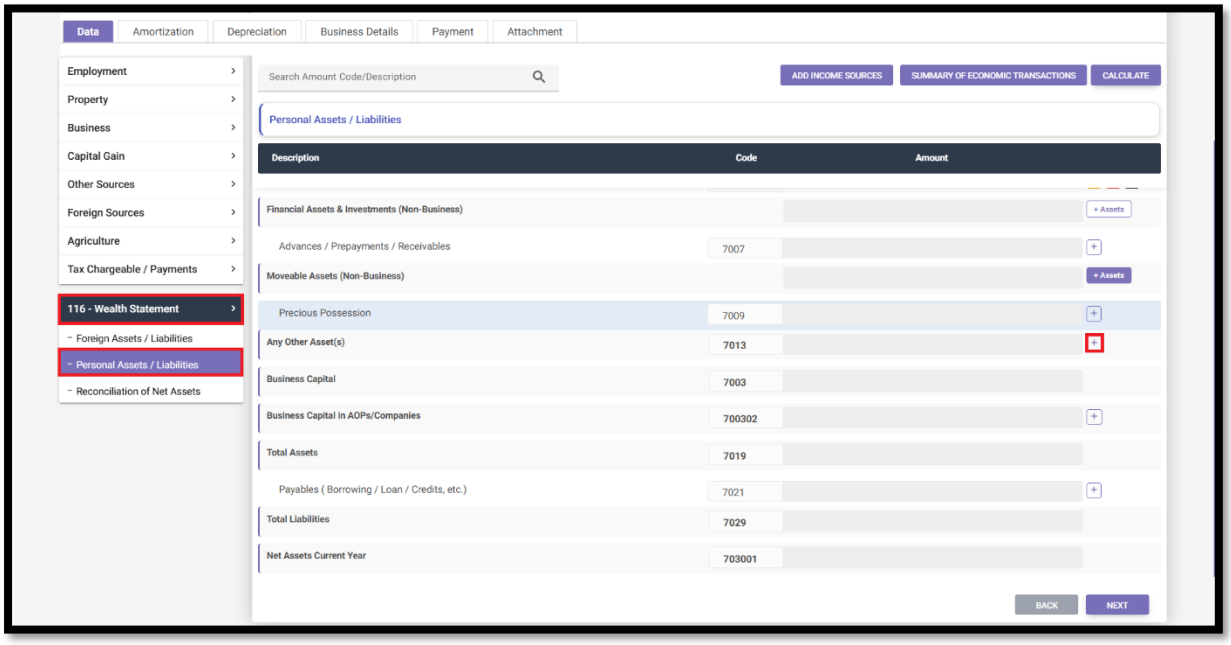


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The added moveable asset will appear in the relevant field

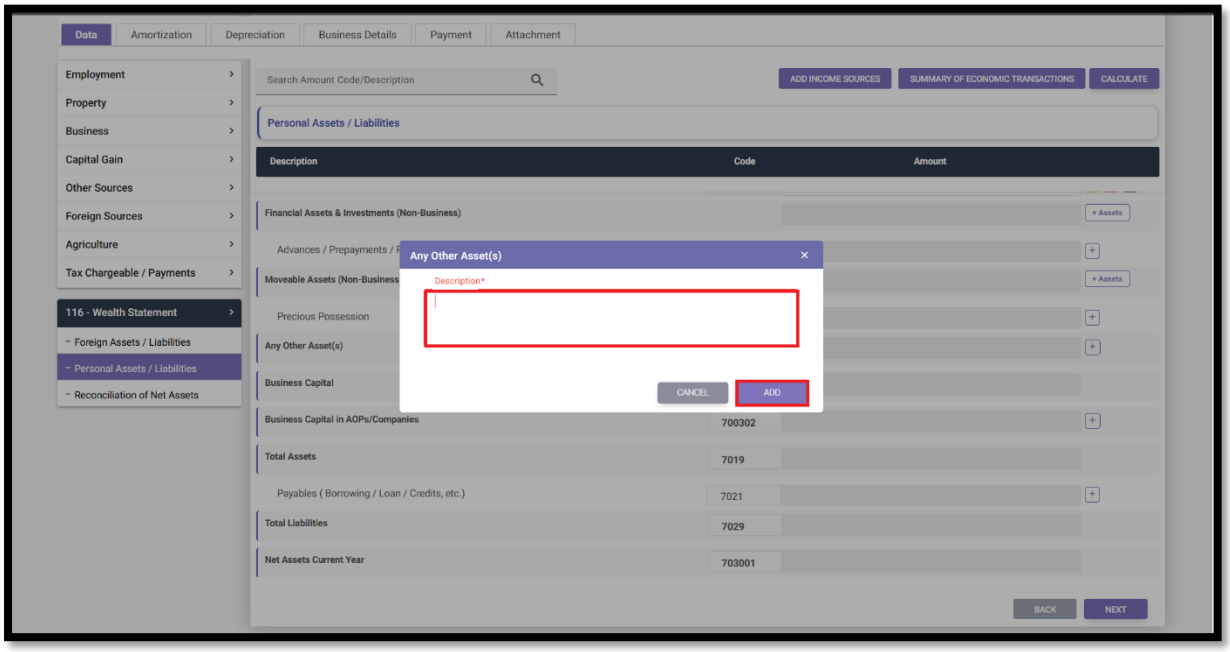


- To add Any other Assets(s), Click on **+** icon.

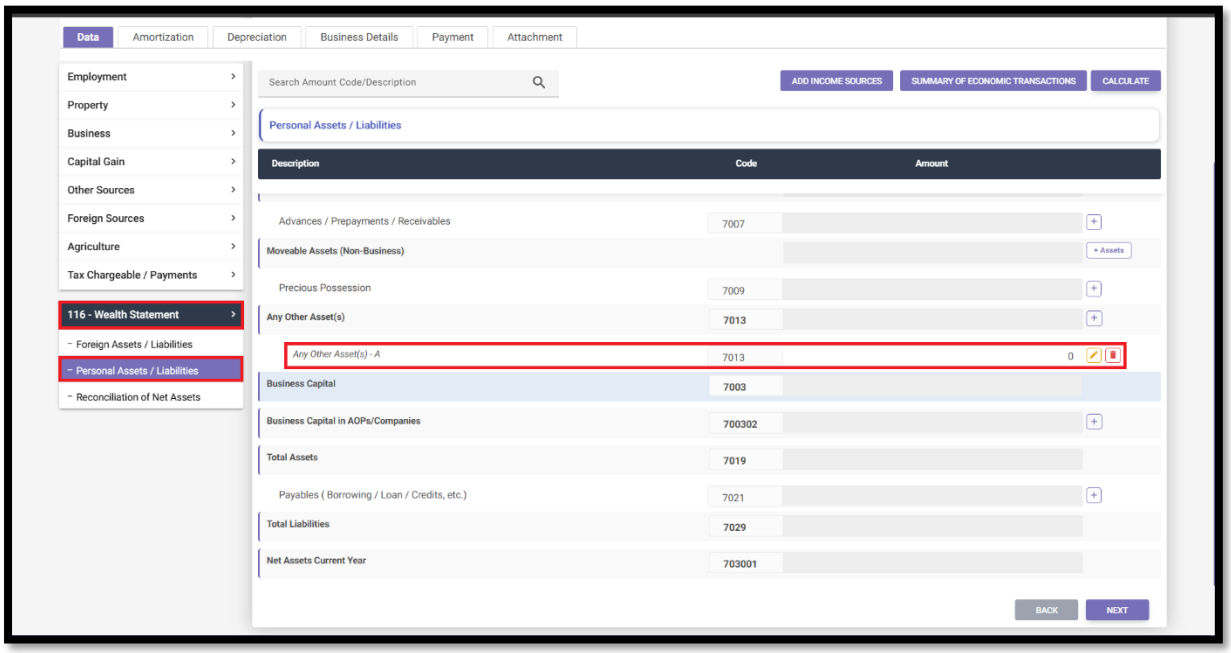


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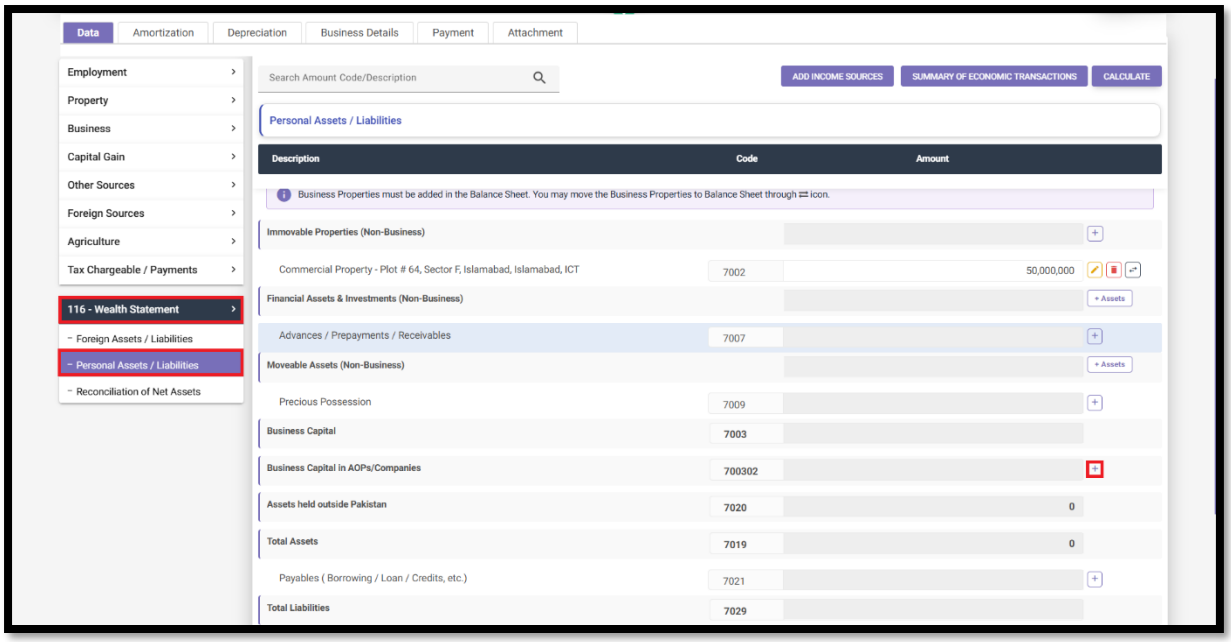
- Provide Description for Any other Asset
- Click ***Add***



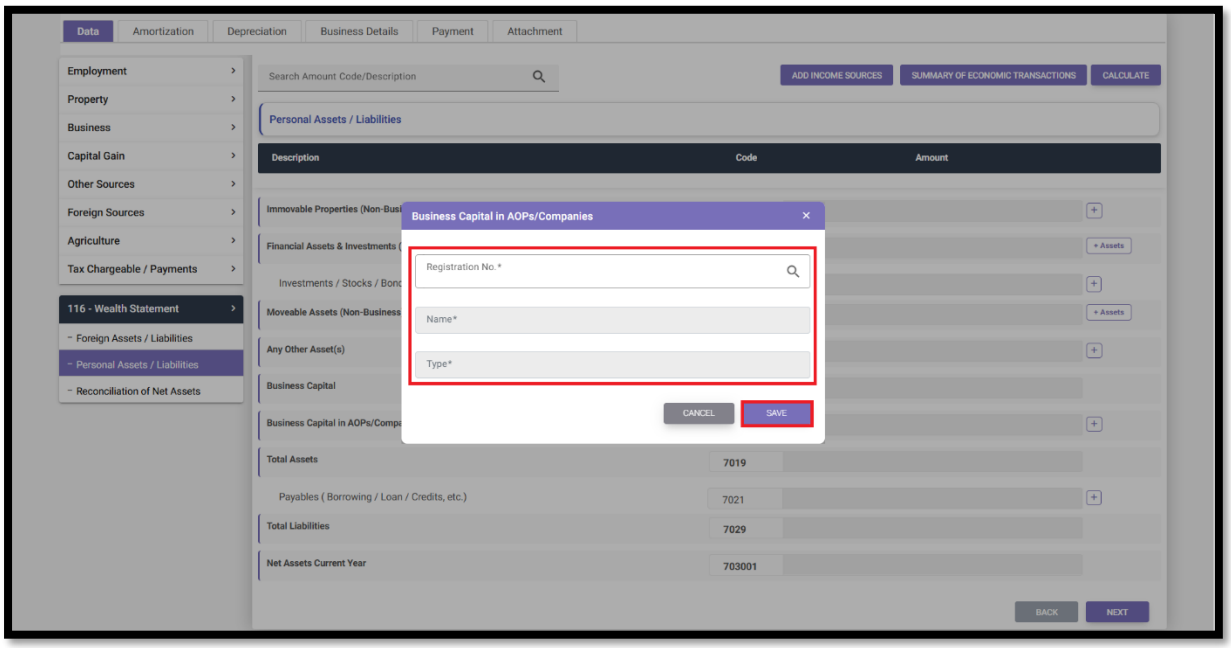
The added detail for any other asset will reflect in the relevant field



- To add Business Capital in AOPs /Companies, Click + icon



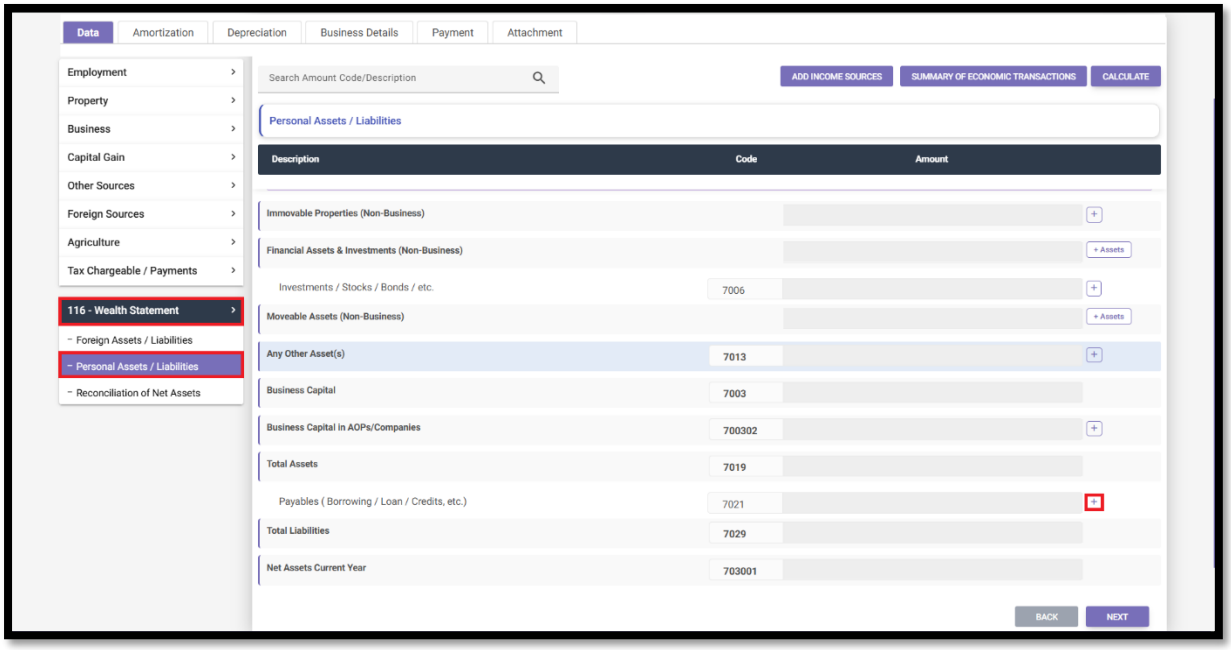
- Enter required details
- Click Save



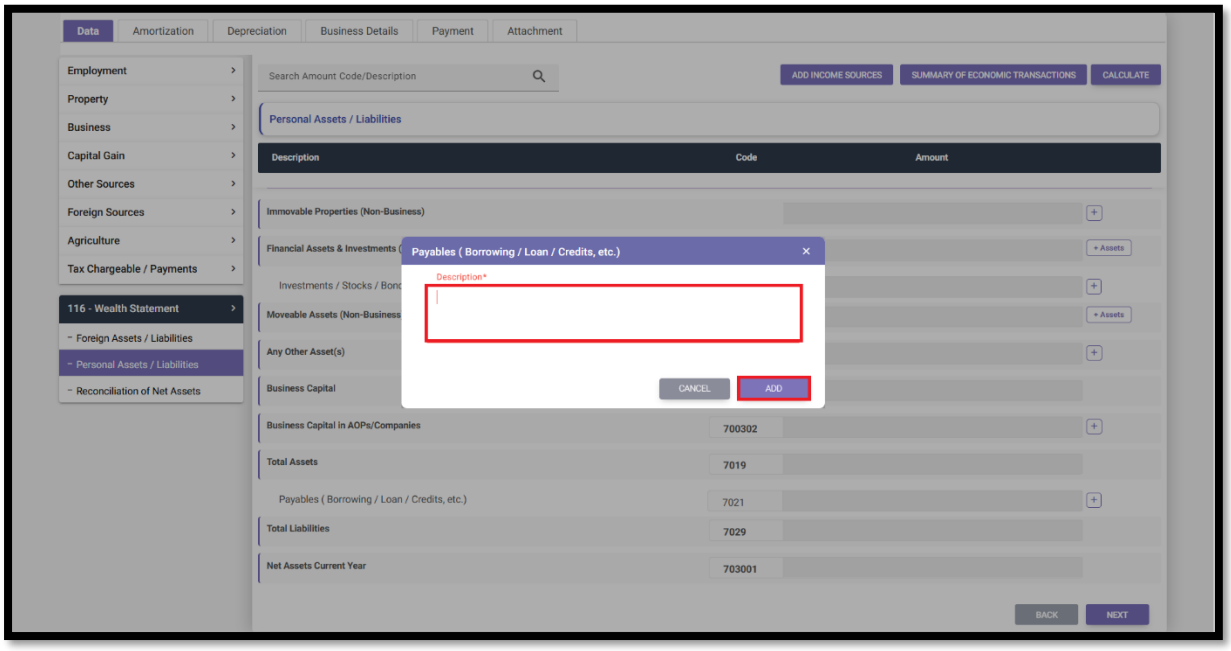
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The detail of Business Capital will appear on the screen

- Click + icon to add Payables (Borrowing / Loan / Credits, etc.)

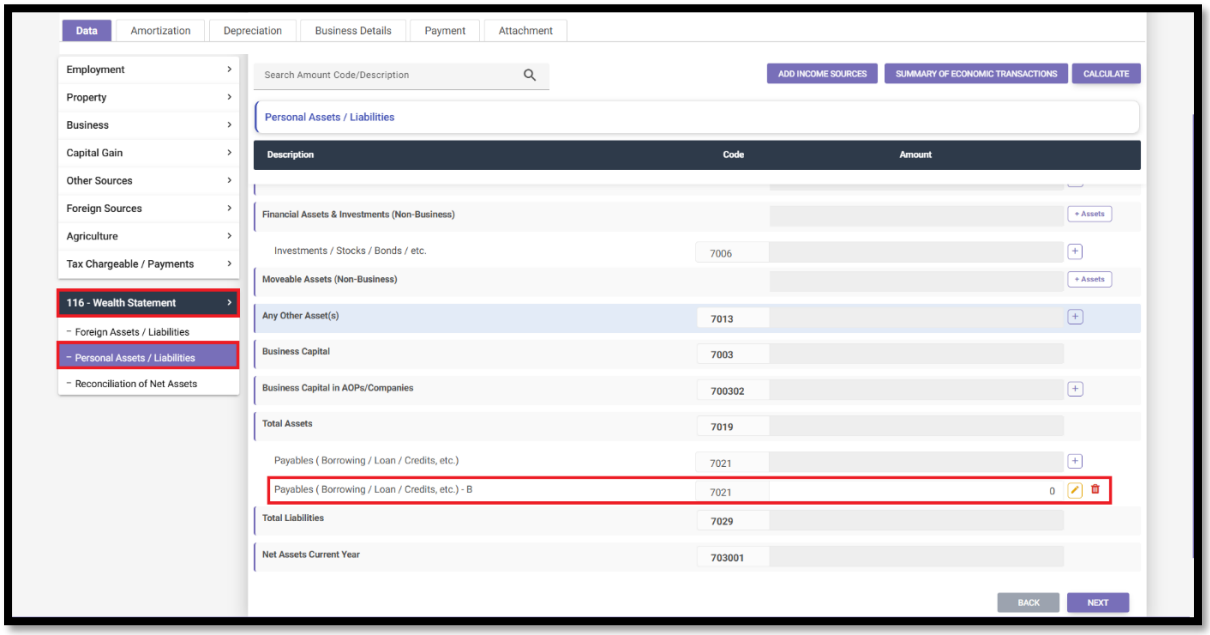


- Enter Description
- Click Add

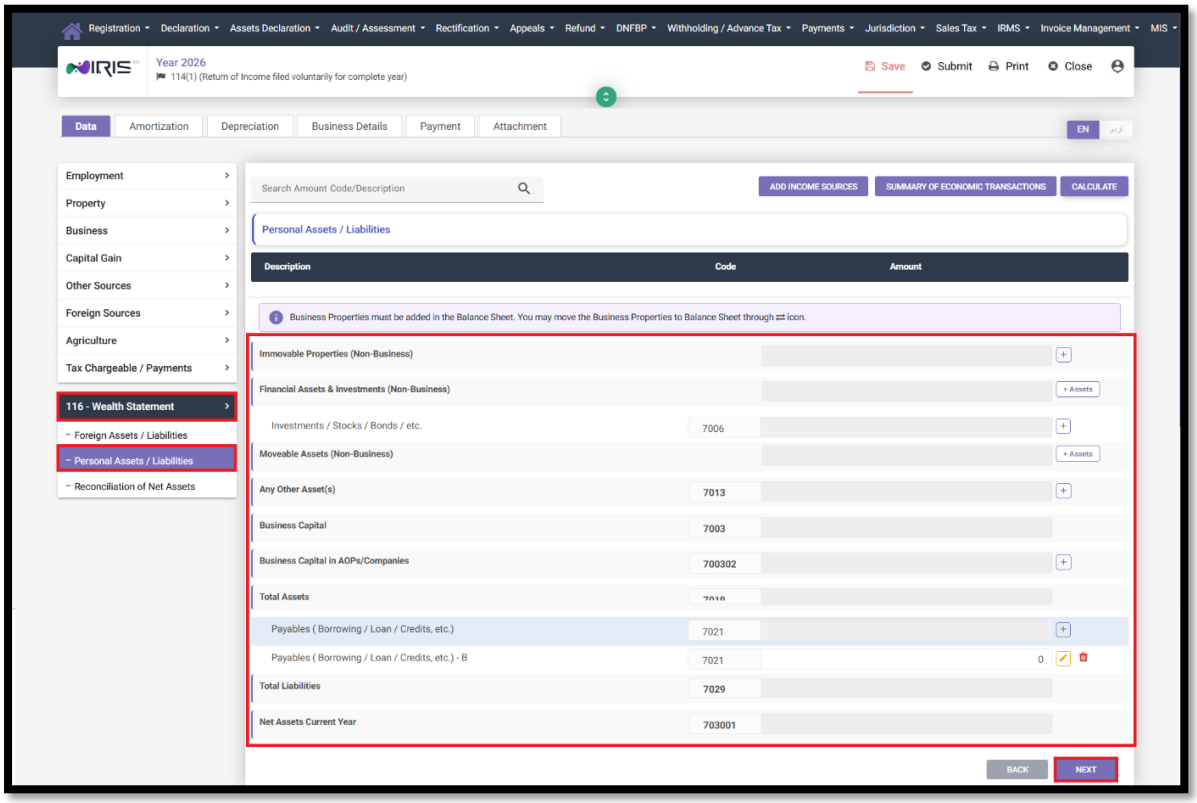


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The payable detail will reflect in the relevant field



- Enter the required values in the applicable fields.
- Click Calculate to compute the amounts.
- Click Next.

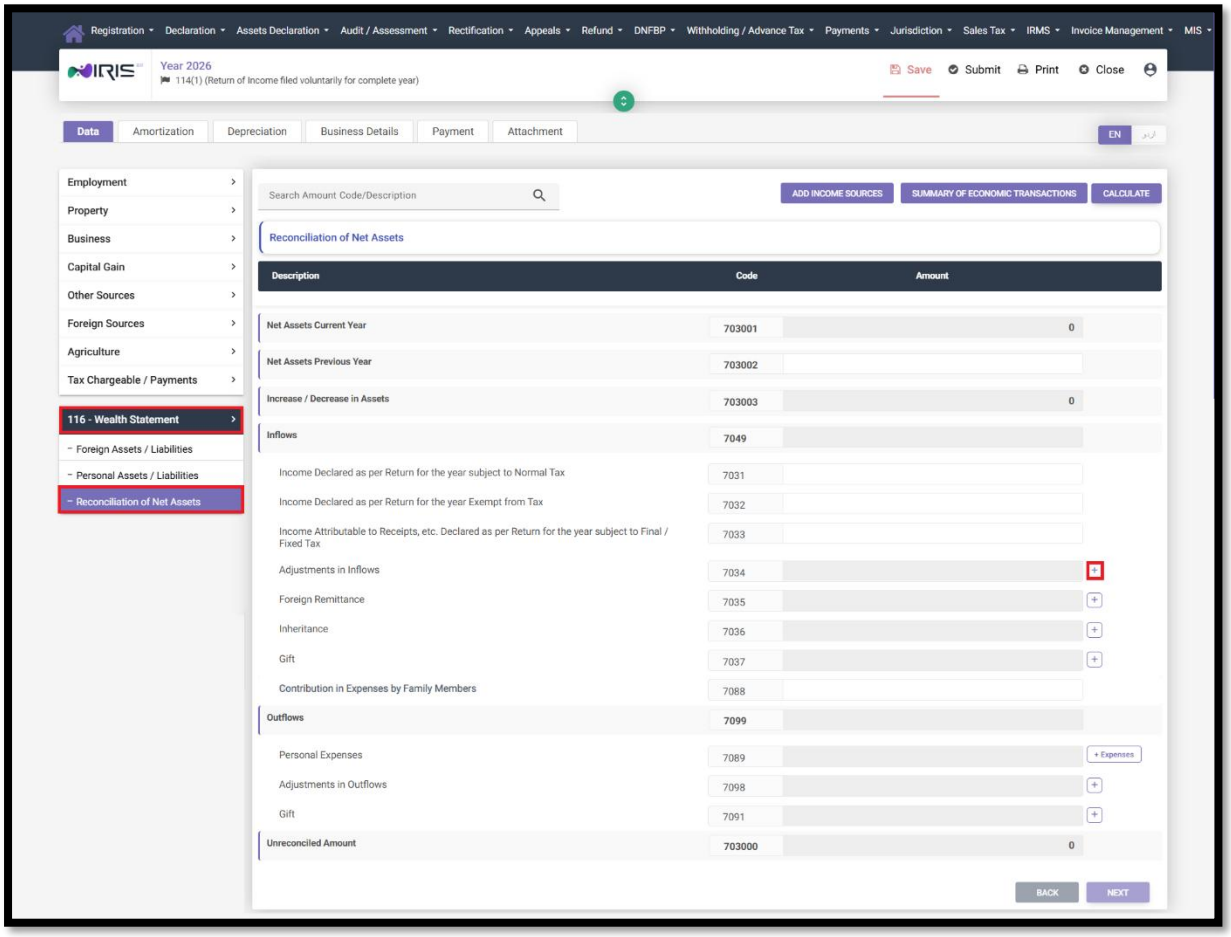


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14.3. Reconciliation of Net Assets

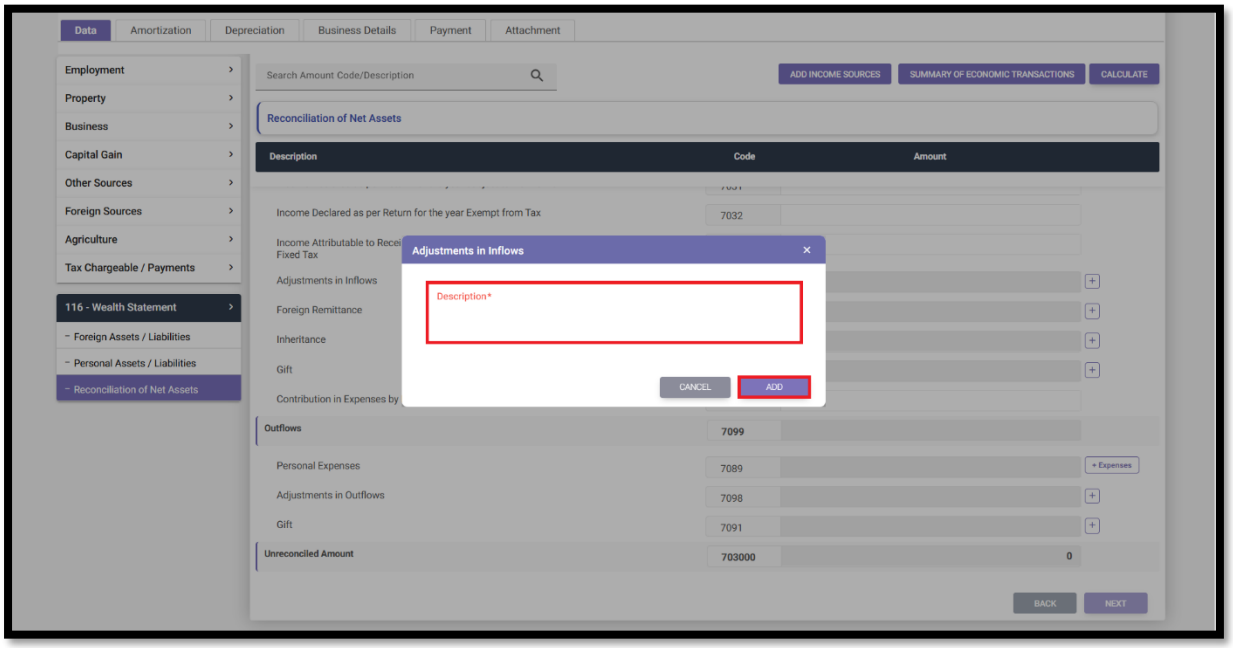
This section automatically retrieves and displays the relevant information from the corresponding sections of the return to reconcile the taxpayer's net assets.

- To add Adjustment in Inflow, Click **+** icon

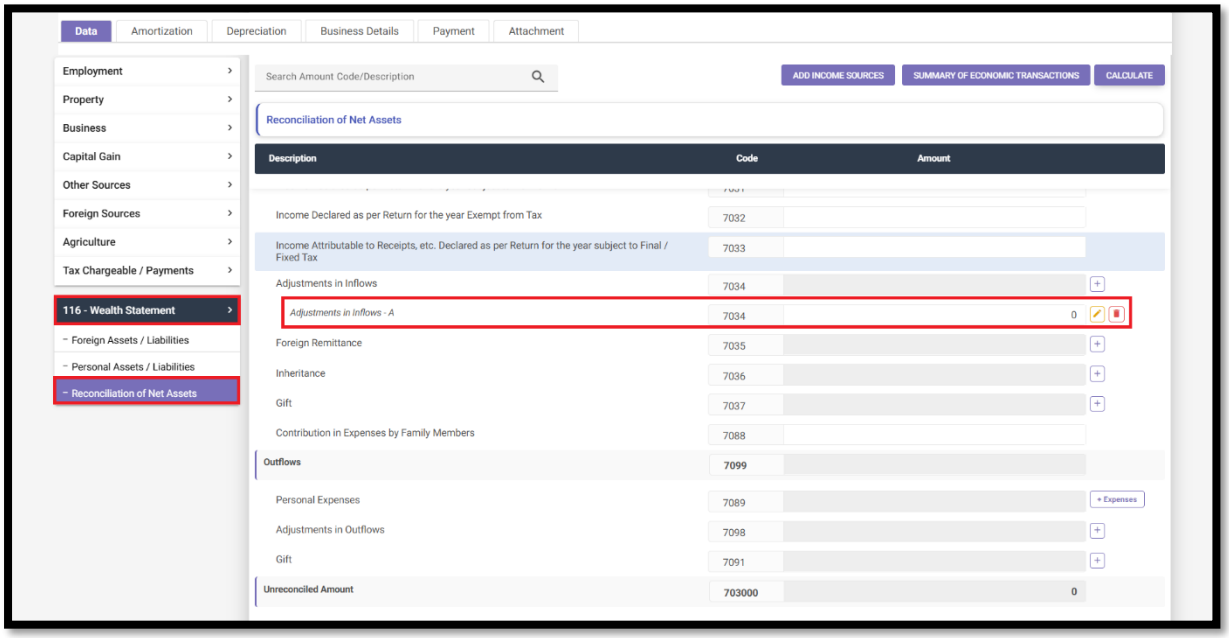


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- Enter Description
- Click Add

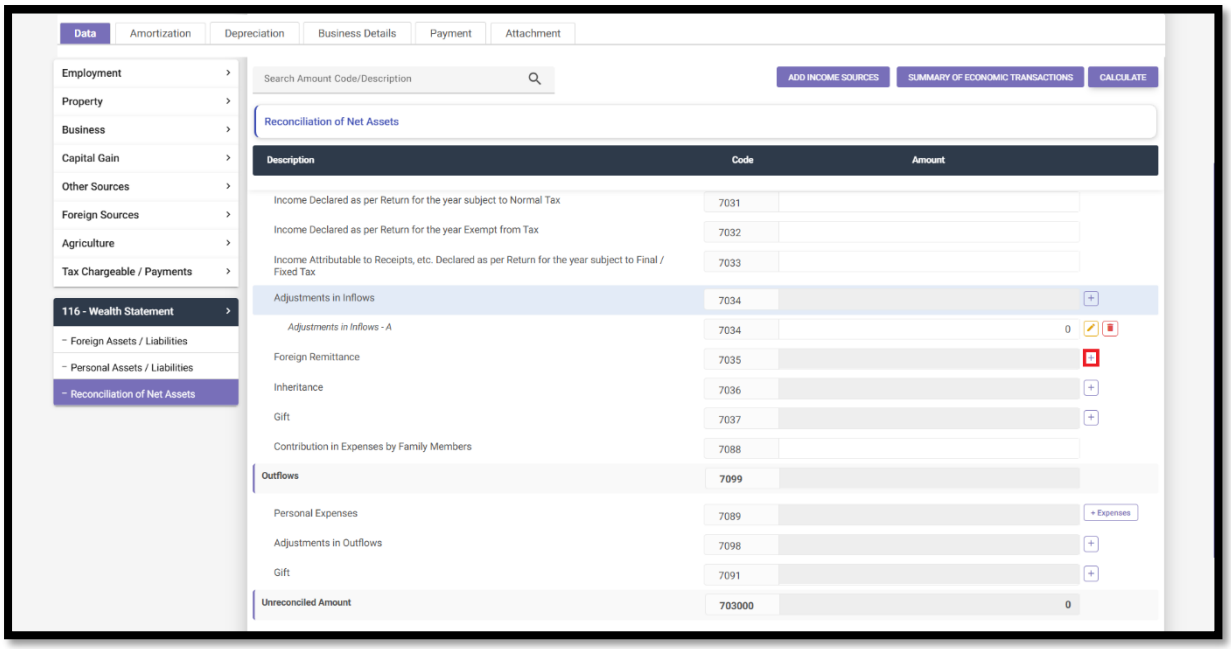


The adjustment in inflows detail will appear on the screen



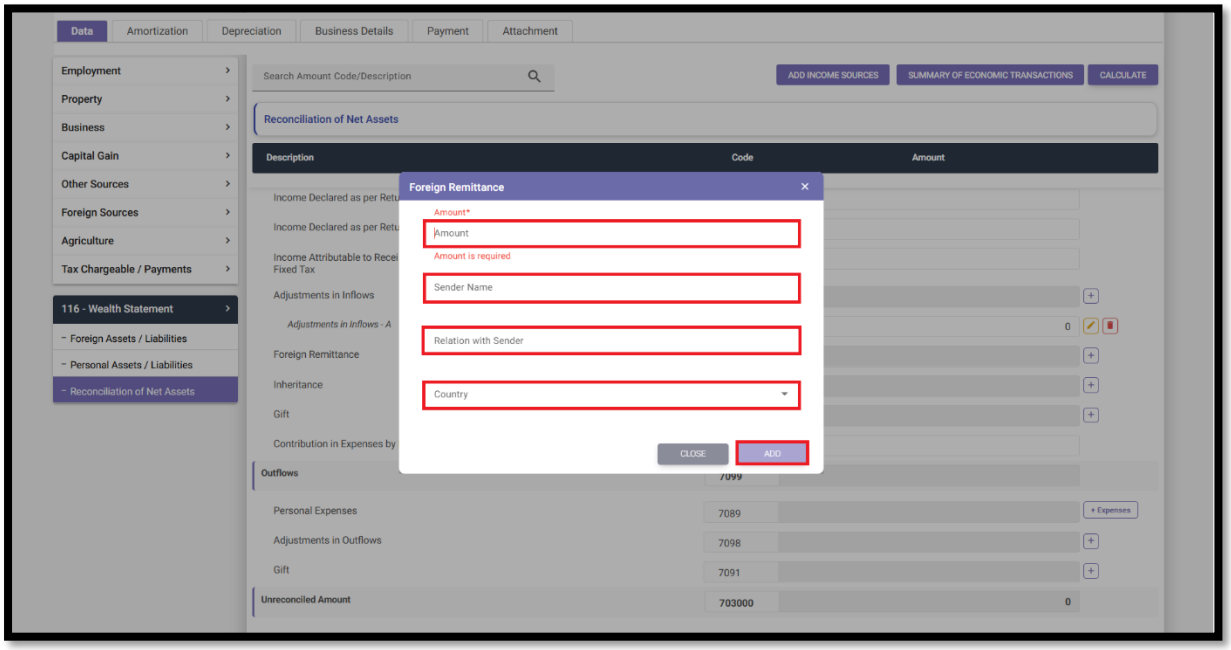
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- Click + icon to Add Foreign Remittance



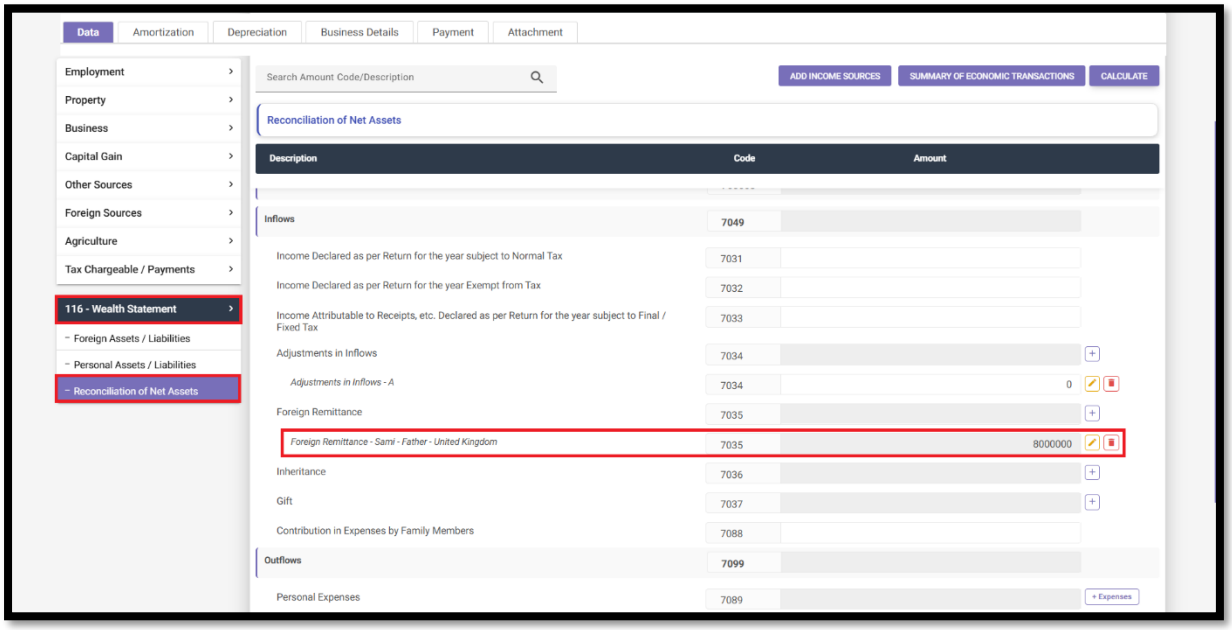
Provide the details for Foreign Remittance

- Click Add

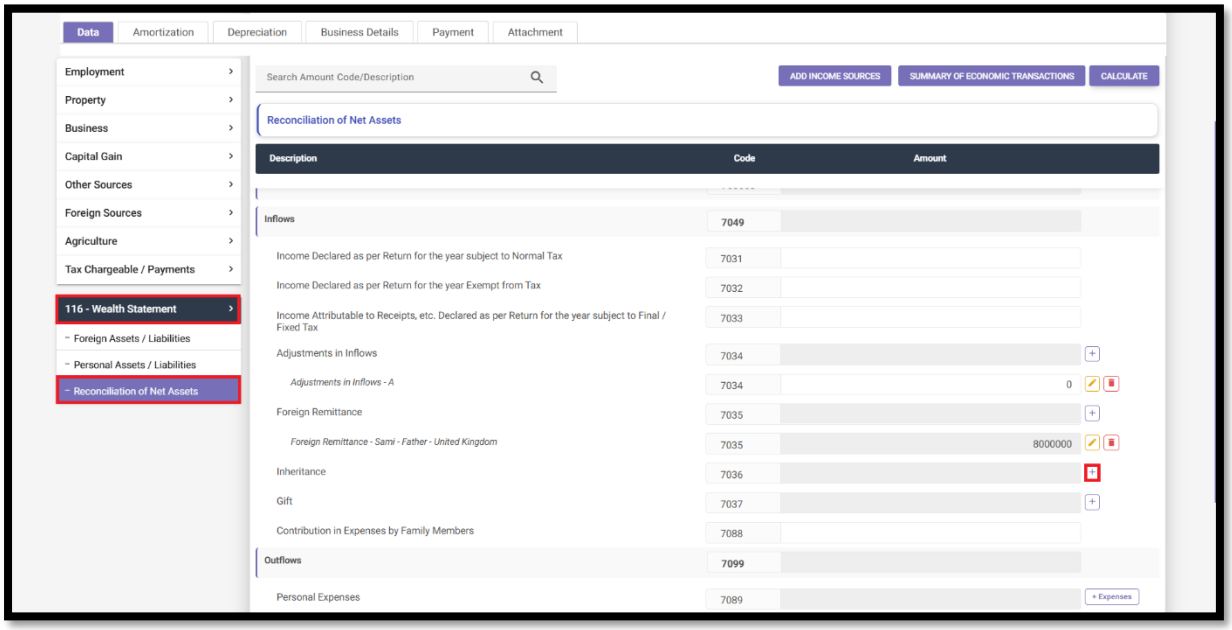


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The details for Foreign Remittance will appear in the relevant field

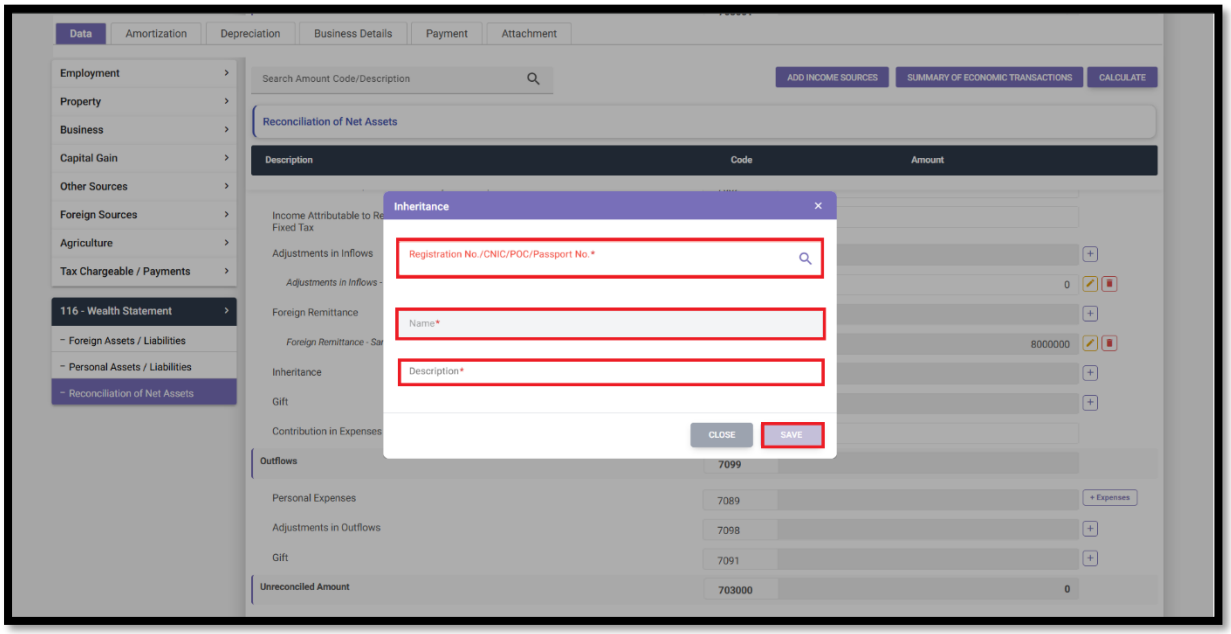


- Click + icon to add Inheritance

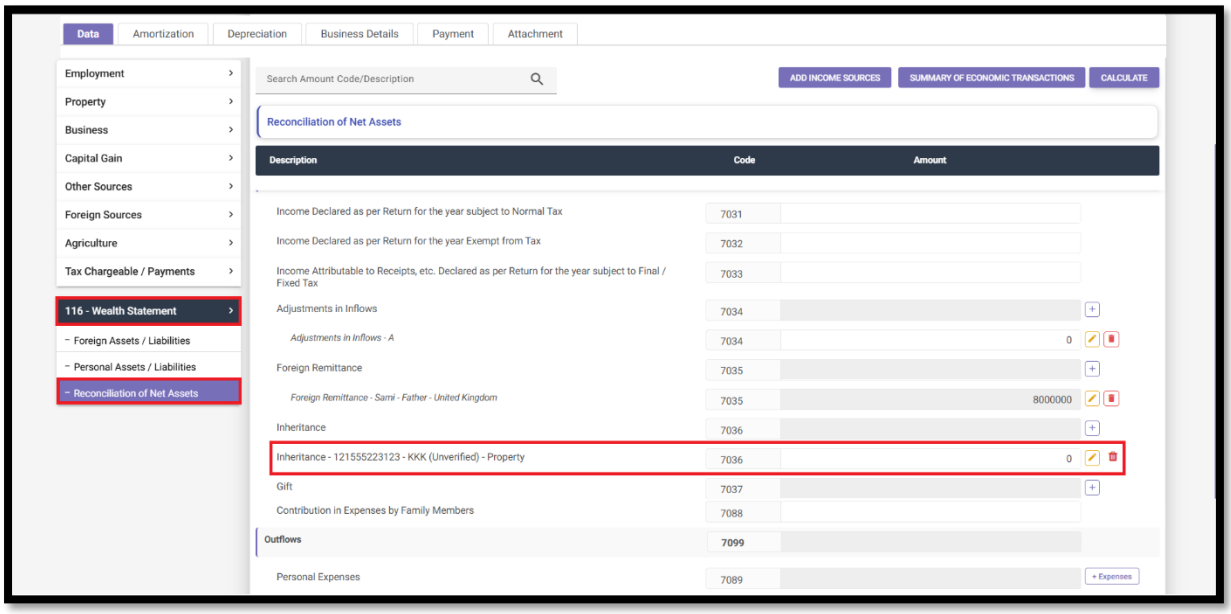


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- Enter Registration No/CNIC/POC/Passport (7-13 alphanumeric characters)
- Click Save

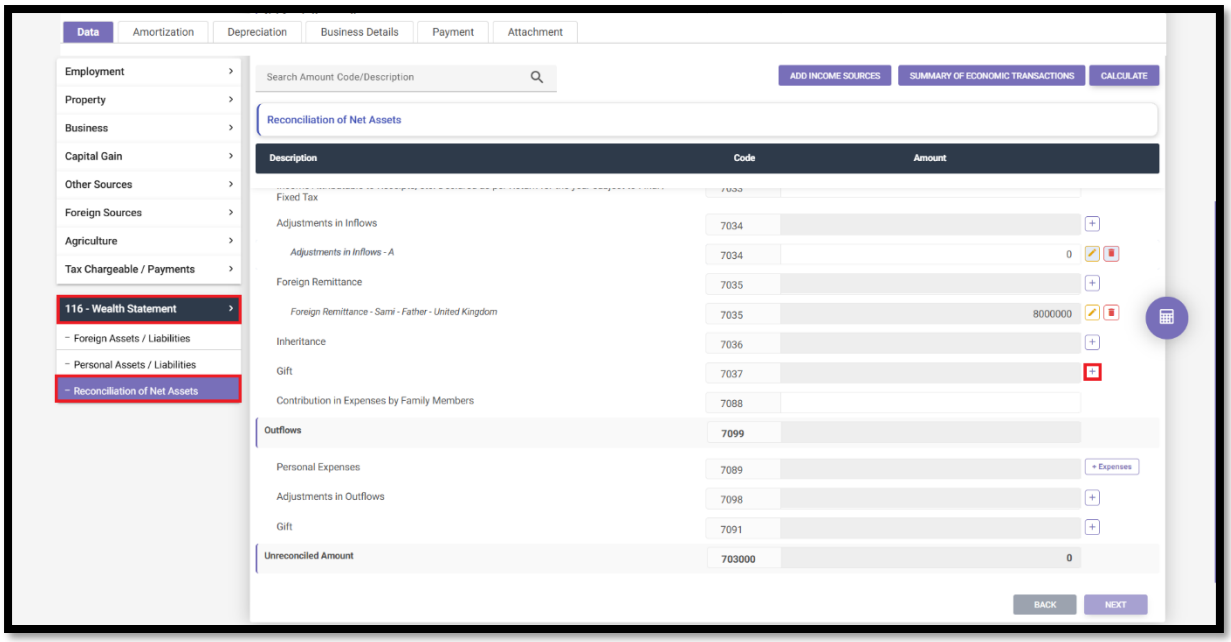


The Inheritance detail will be added

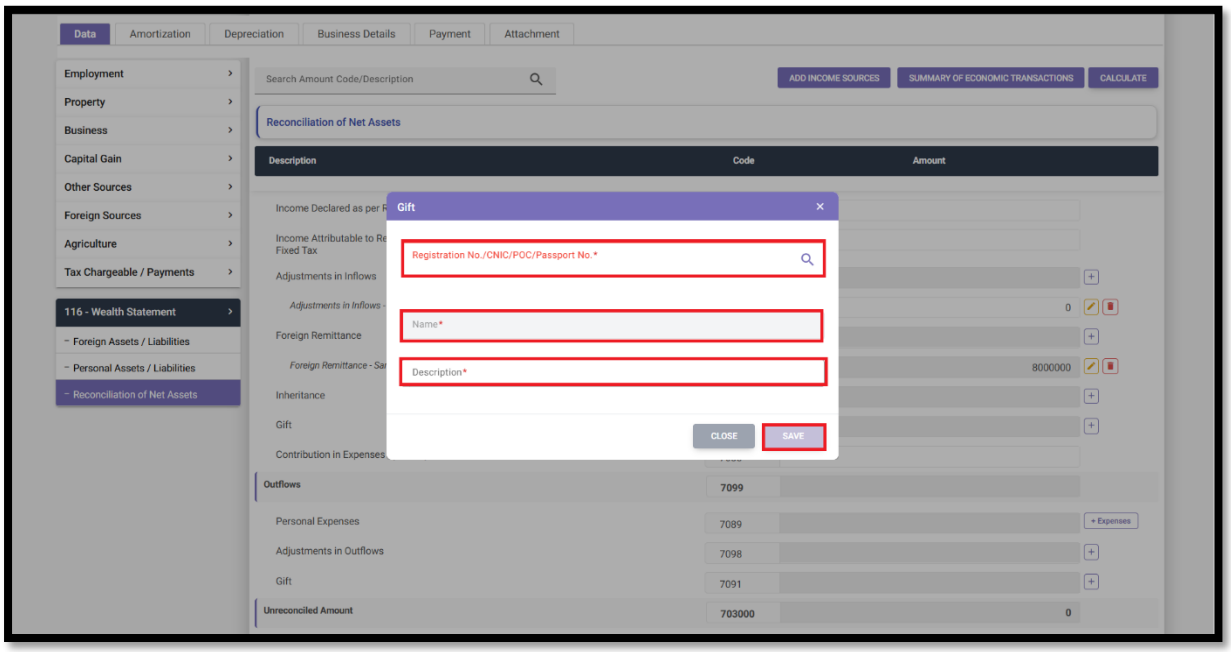


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- To add details of Gift, Click + icon

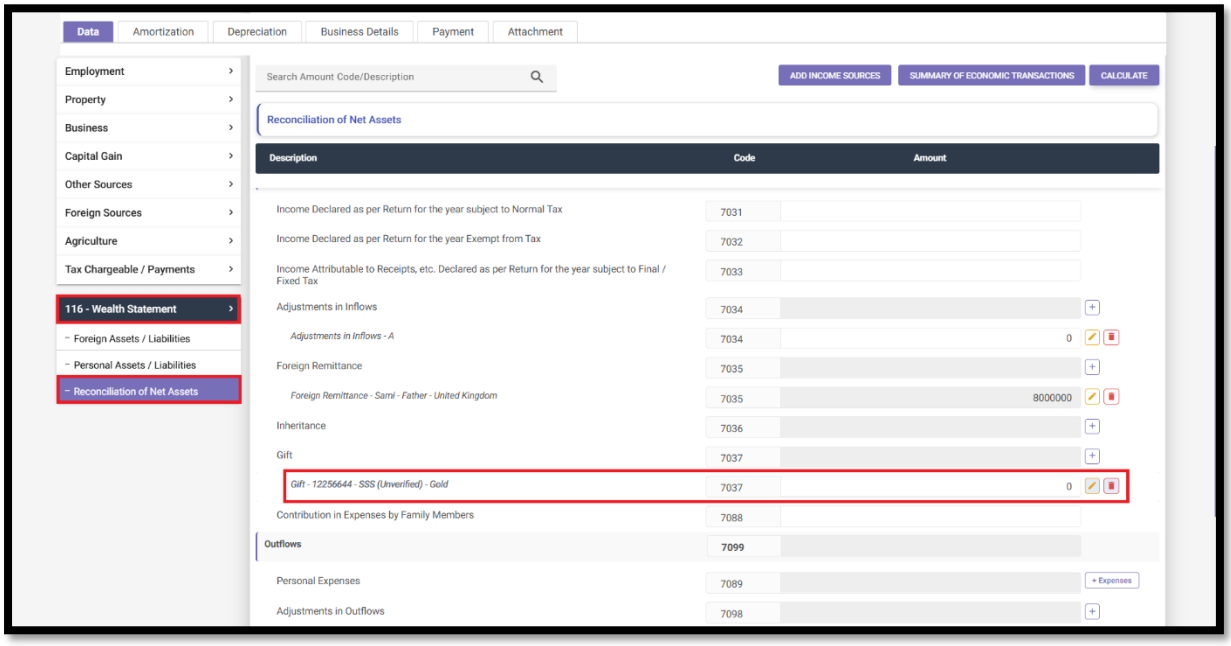


- Provide Registration No/CNIC/POC/Passport (7-13 alphanumeric characters))
- Click Save

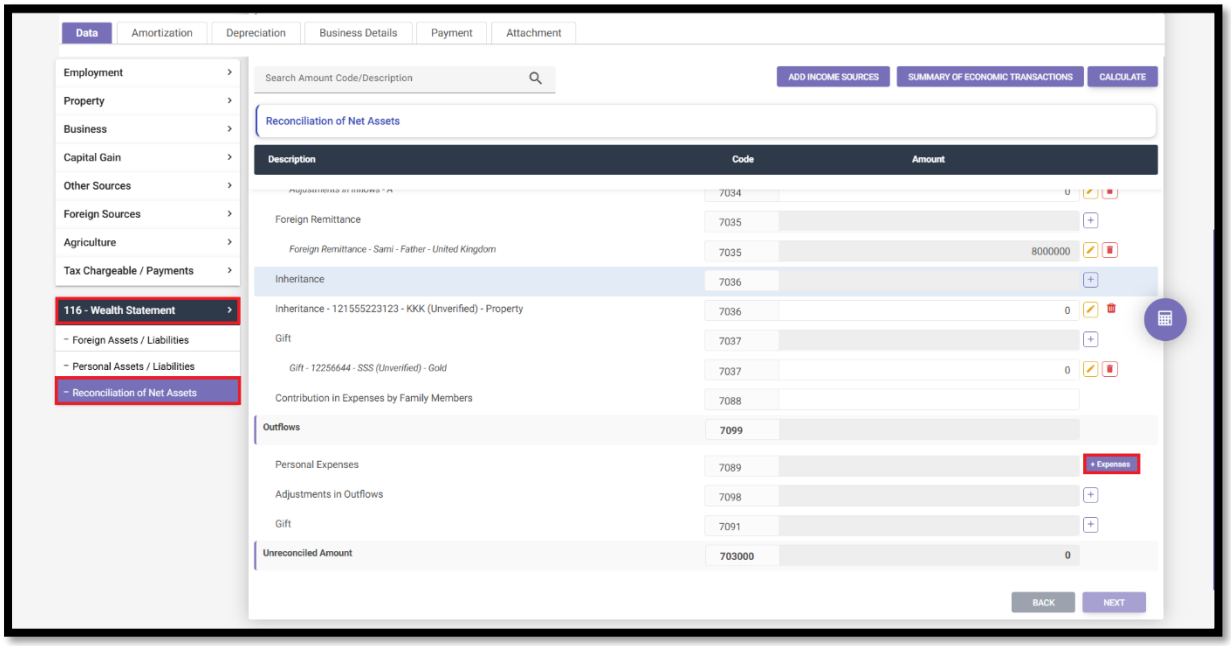


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The gift details will appear on the screen

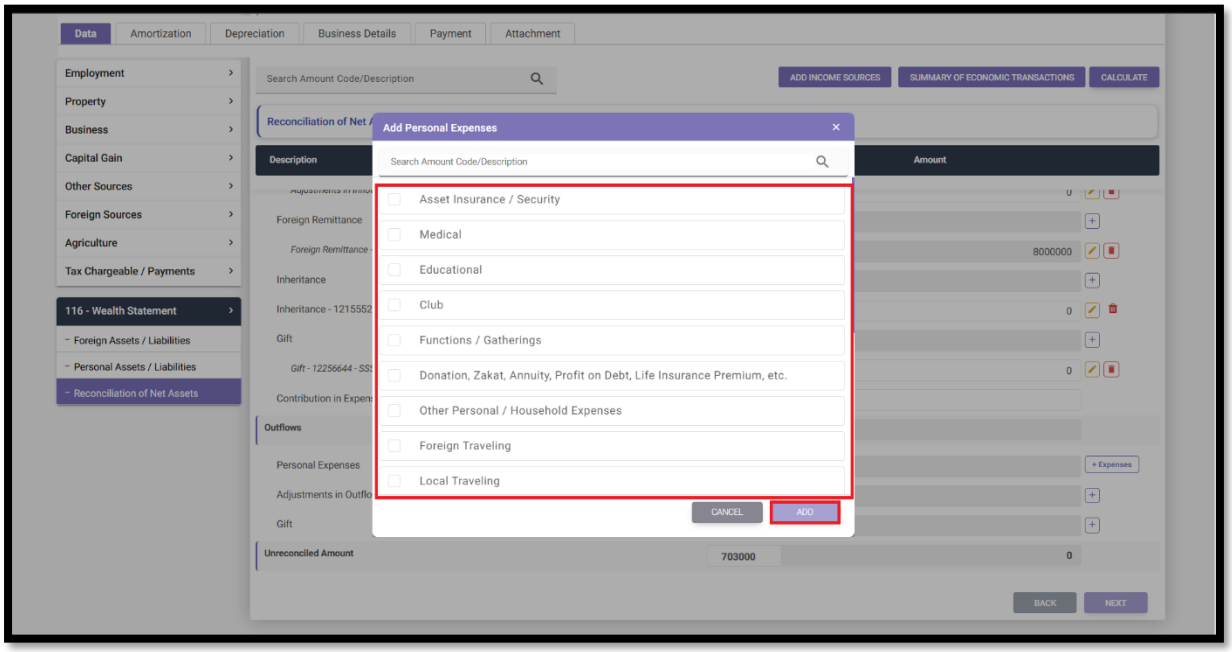


- Click + Expenses to add Personal Expenses

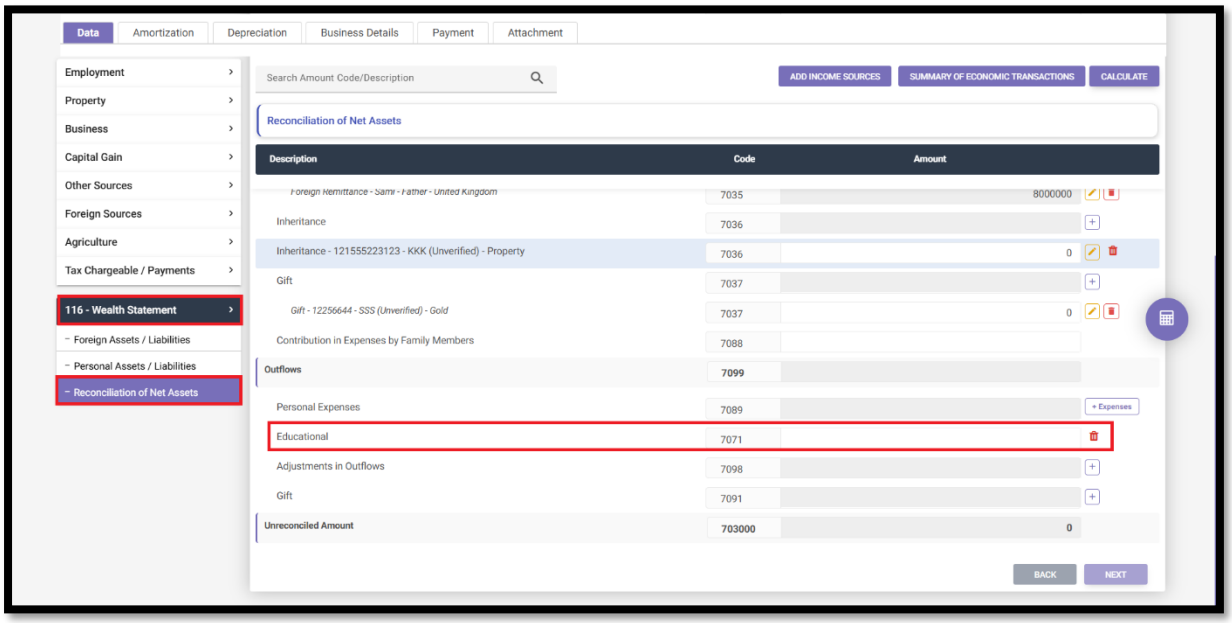


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- Select the Personal Expense from the list provided
- Click Add

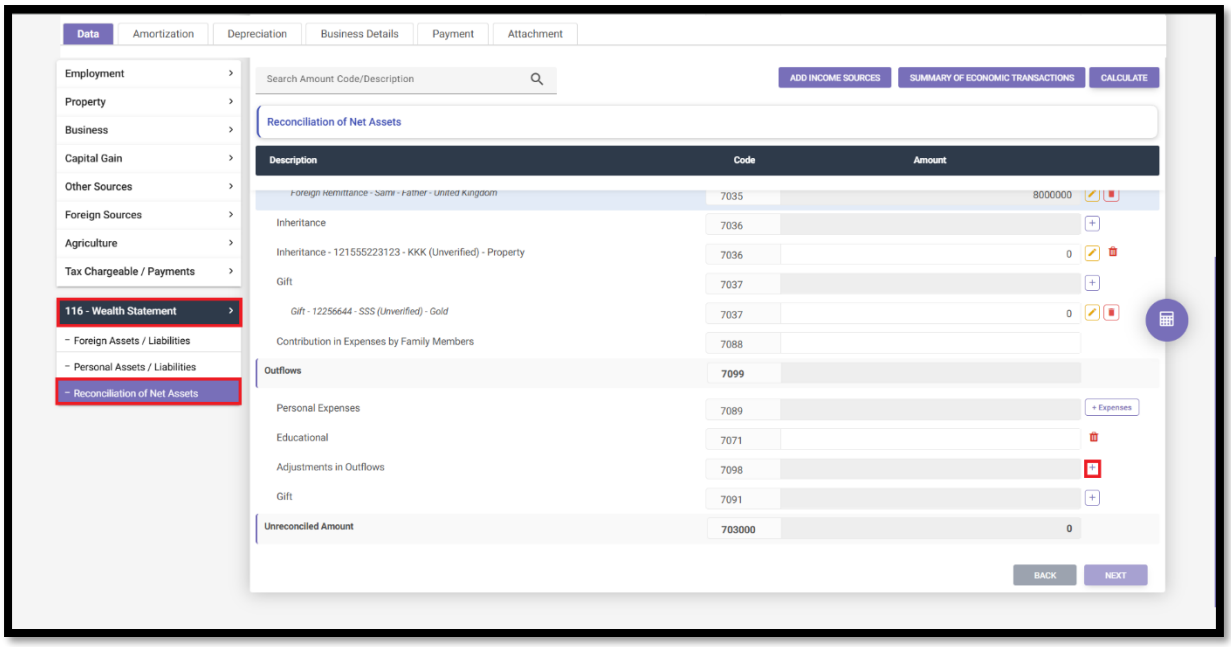


The personal expense will be added

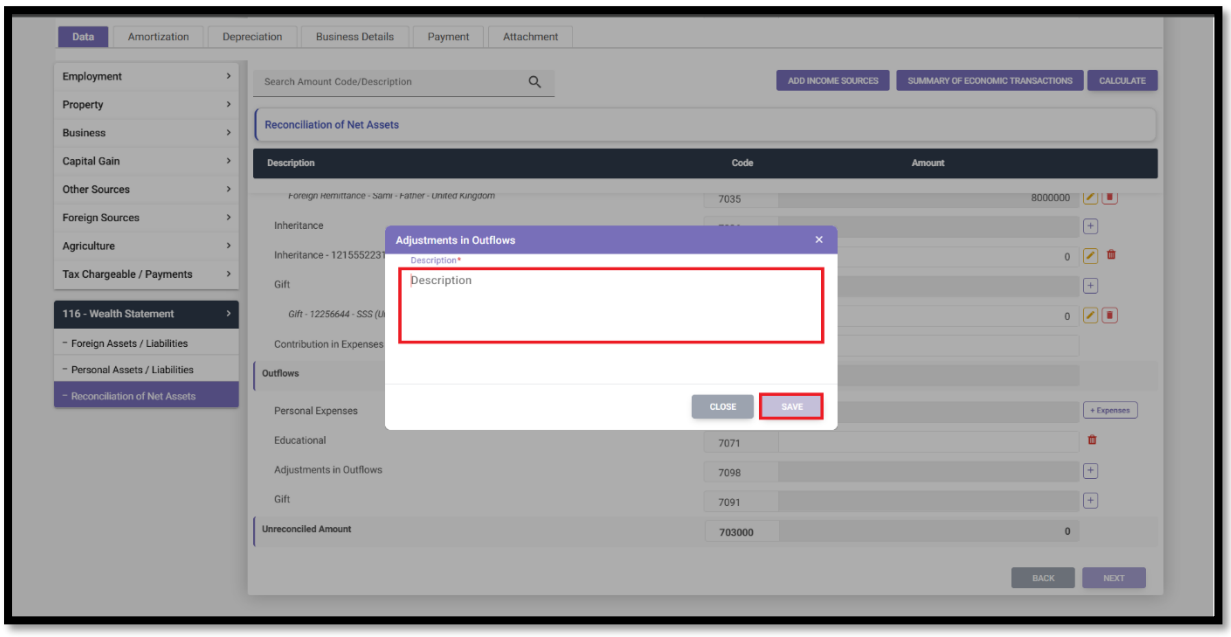


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- To make Adjustment in Outflows, Click + icon

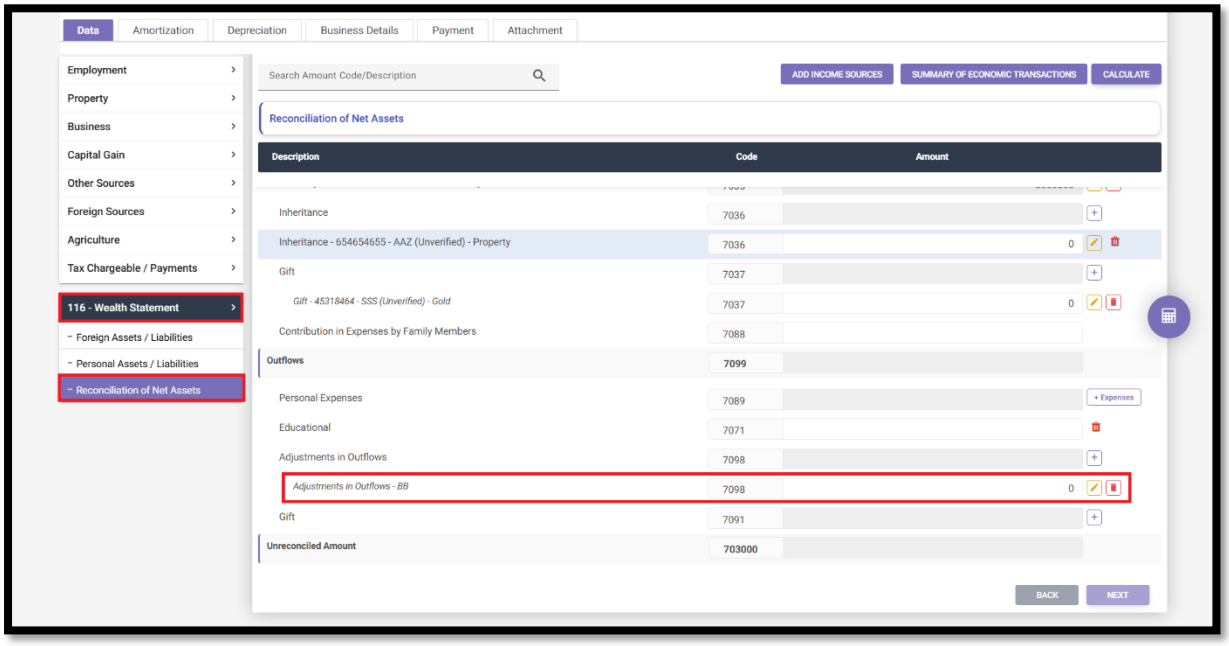


- Add the Description & Click Save

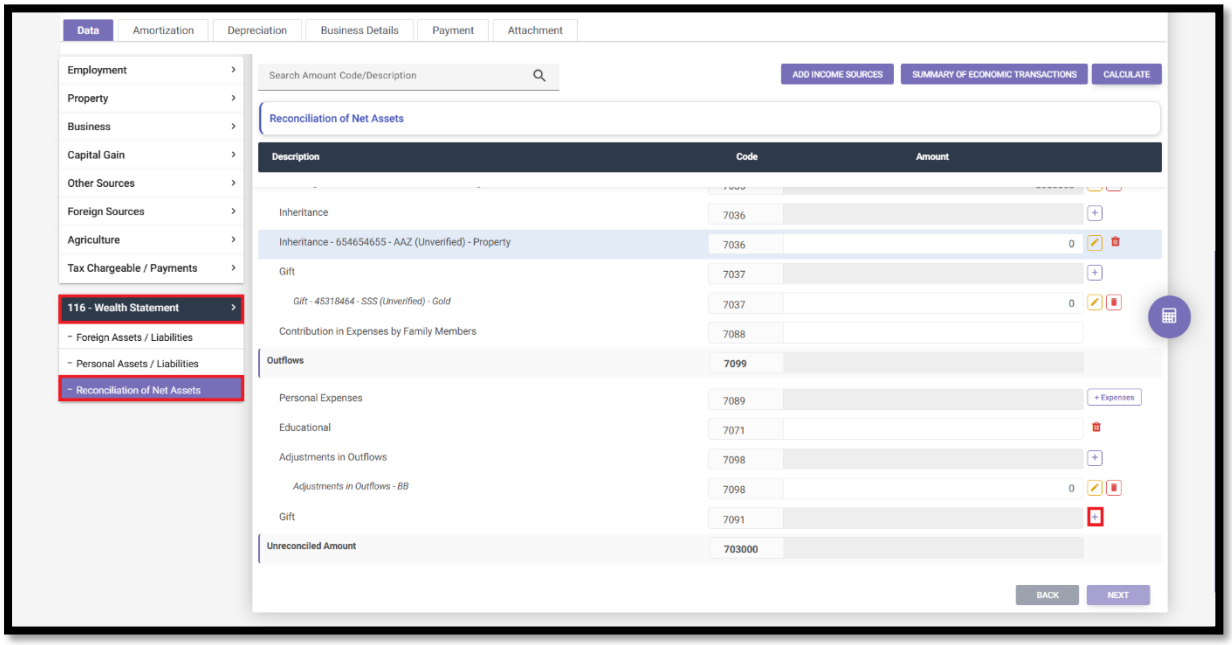


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The description for Adjustment in Outflow will appear on the screen

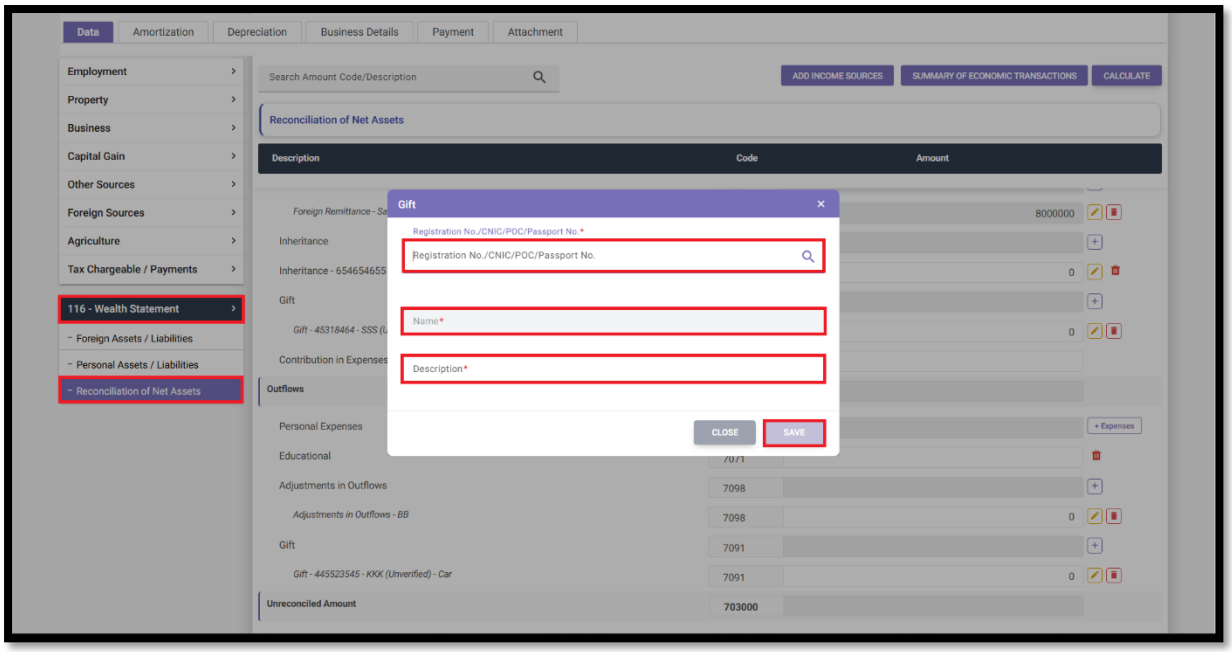


- To add a Gift, Click +icon

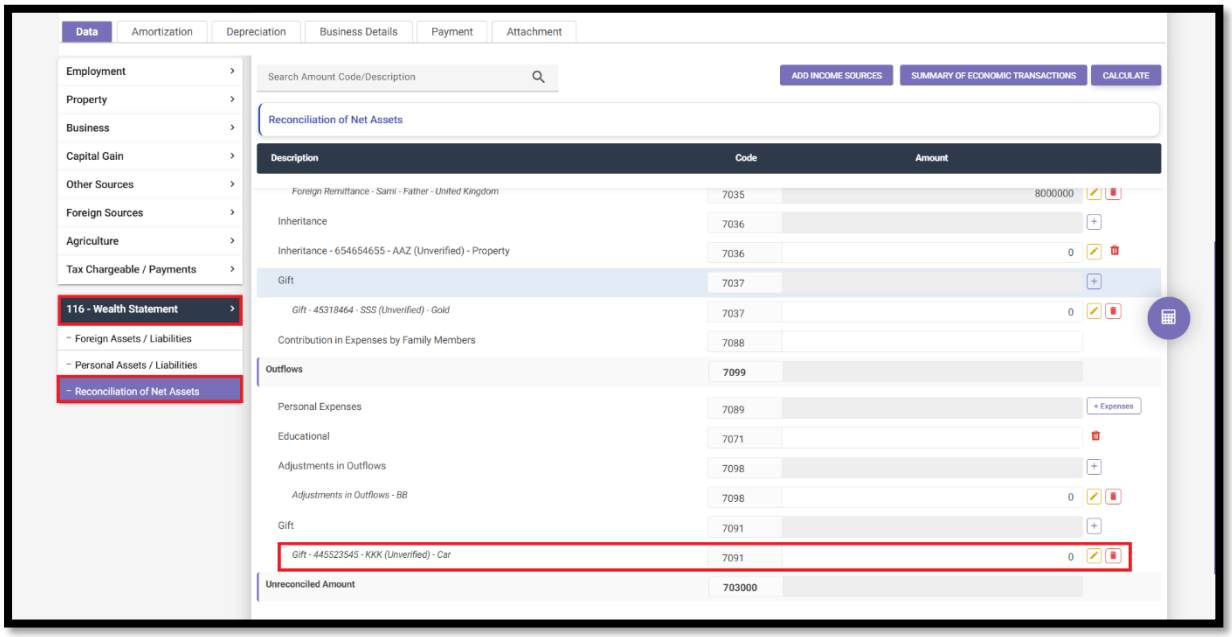


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- Enter the Gift detail and Click Save



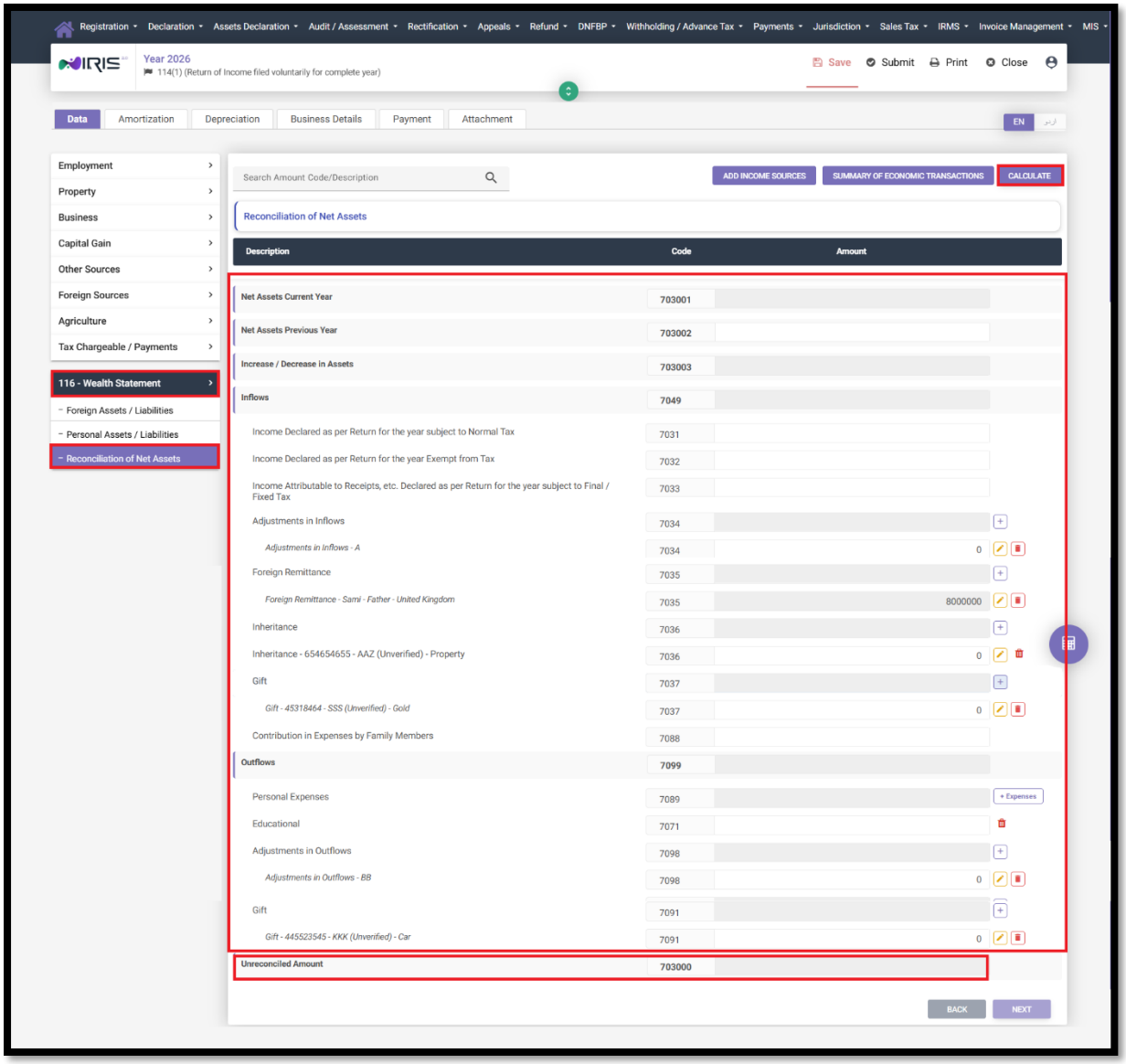
The Gift details will be added and appear on the screen



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- Enter the required values in the applicable fields.
- Click Calculate to compute the amounts.

Note: Before submitting the return, ensure that the Unreconciled Amount is **"0"**.

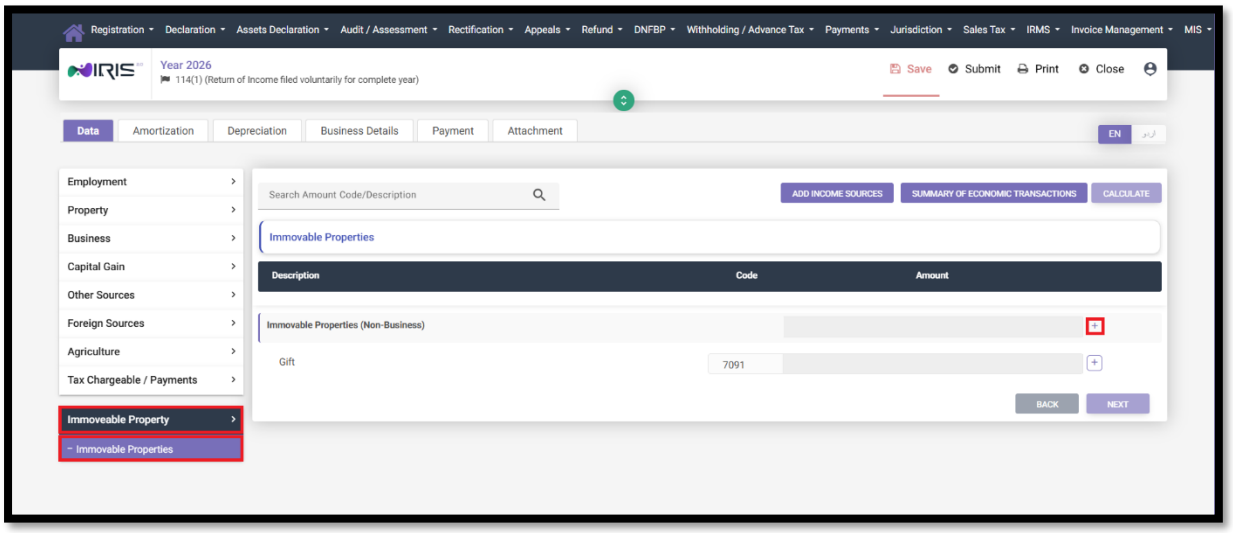


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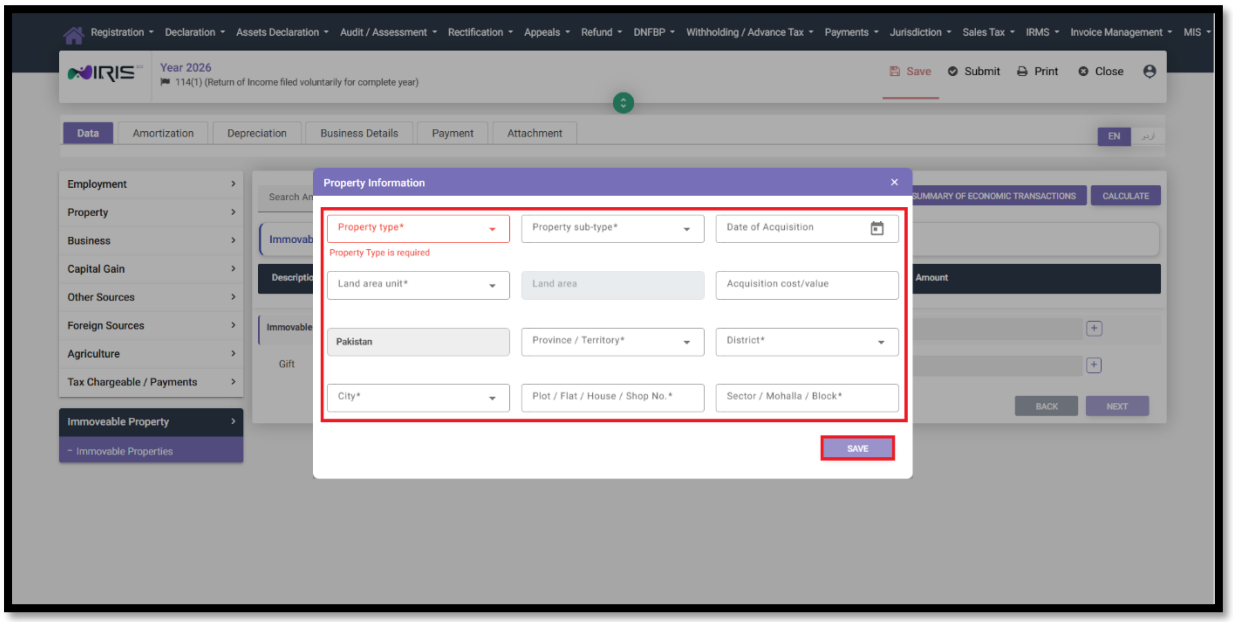
(b) Immoveable Property (For Non-Resident Only)

This section is available only to taxpayers who are non-residents of Pakistan for the relevant tax year and choose not to submit a Wealth Statement.

- Navigate to Immoveable Property tab
- Click + Property to add a property

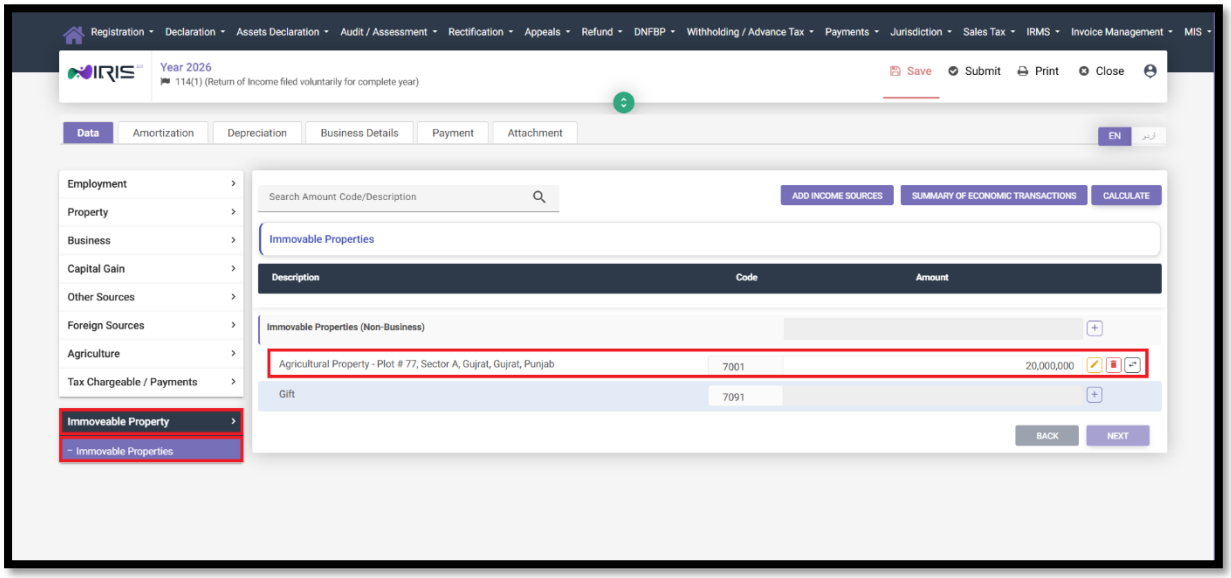


- Enter the required details in the pop-up screen
- Click ***Save***



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The added property detail will appear on the screen



15. Payment

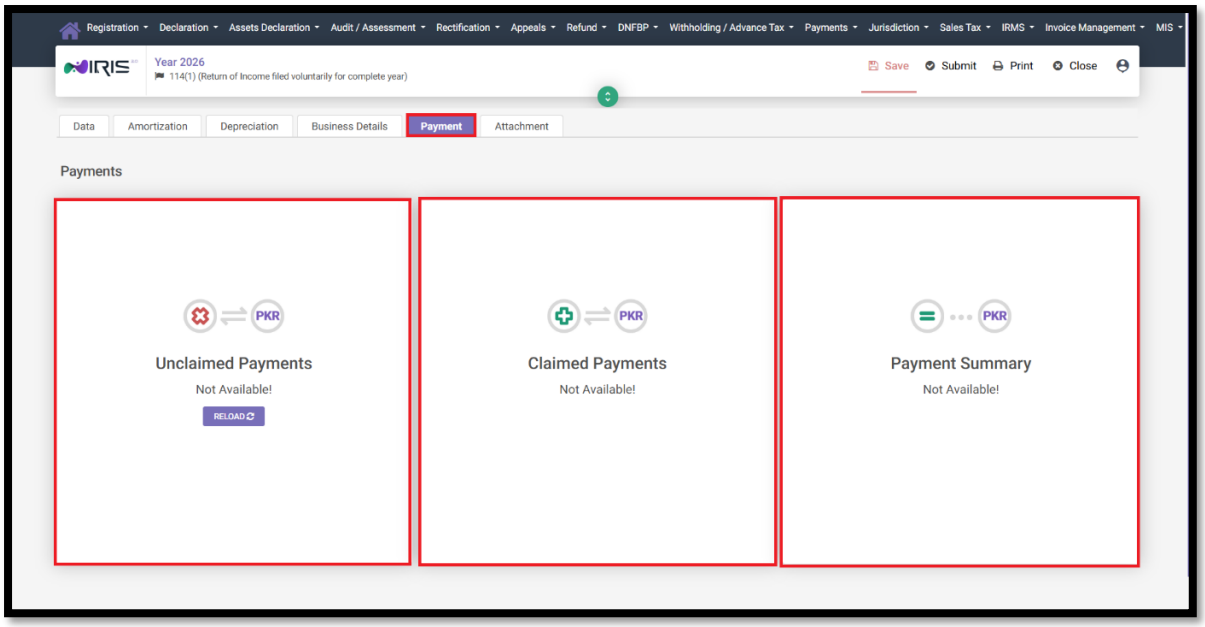
This section is used to view and manage tax payments made or deposited against the taxpayer's income tax liability during the tax year.

- Navigate to the Payments section.

Payment information is organized into the following sections:

1. ***Unclaimed Payments*:** Displays tax payments that have not yet been claimed against the current income tax return.
2. ***Claimed Payments*:** Displays tax payments that have been claimed and adjusted against the current tax liability.
3. ***Payment Summary*:** Provides a consolidated summary of all claimed and unclaimed tax payments.

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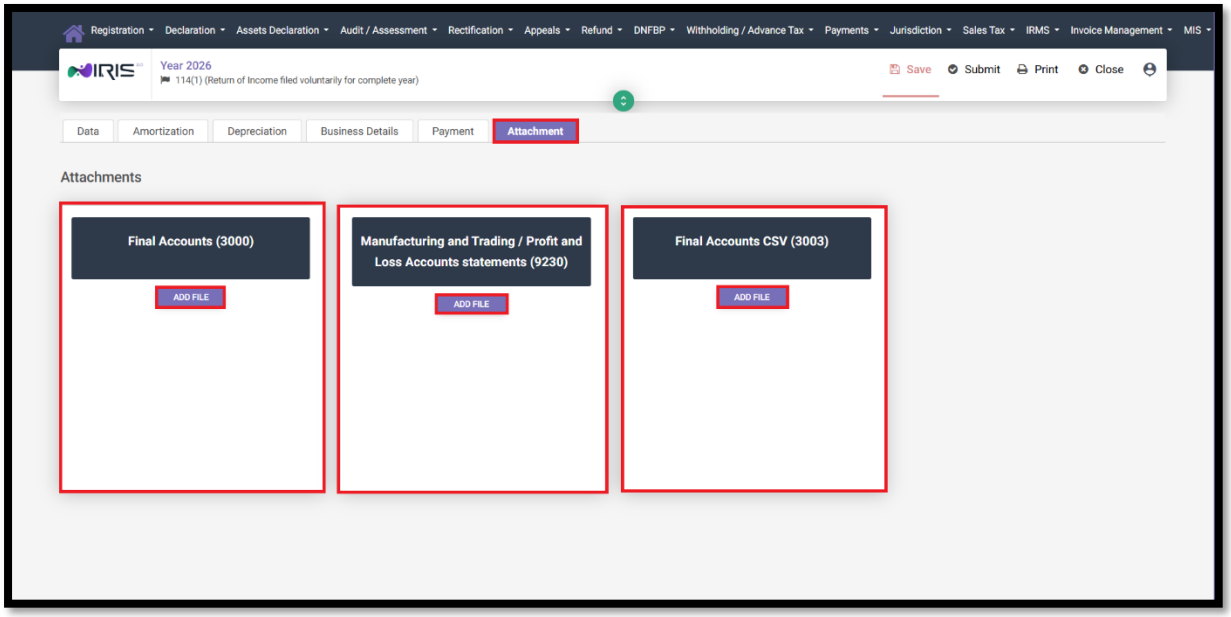


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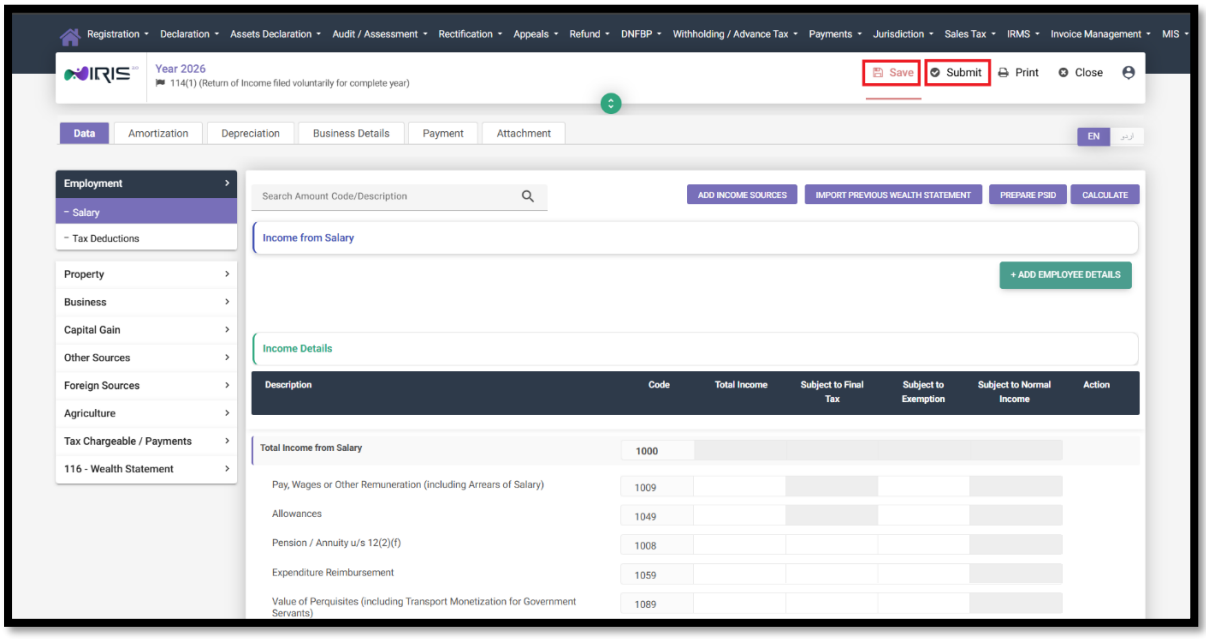
16. Attachment

This section is used to attach supporting documents required for filing the income tax return.

- Navigate to the Attachments section.
- Click Add File to upload the applicable supporting document in PDF format.

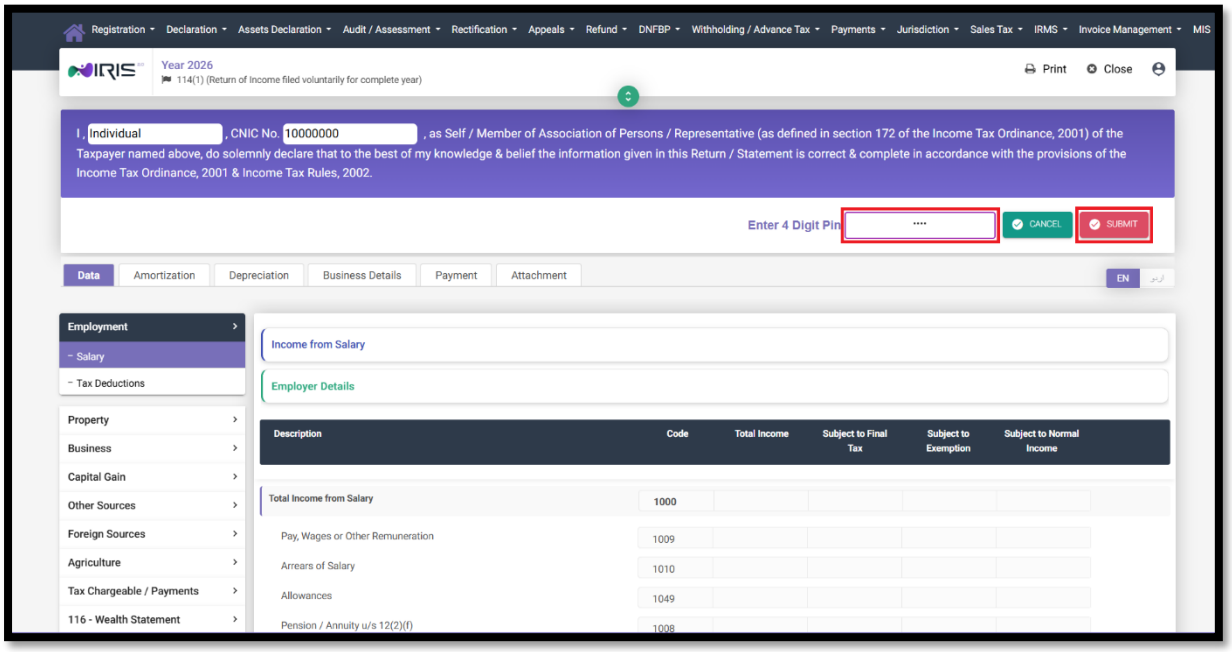


- Once all required information has been entered, click Save to store the data.
- Click Submit to file the Income Tax Return.

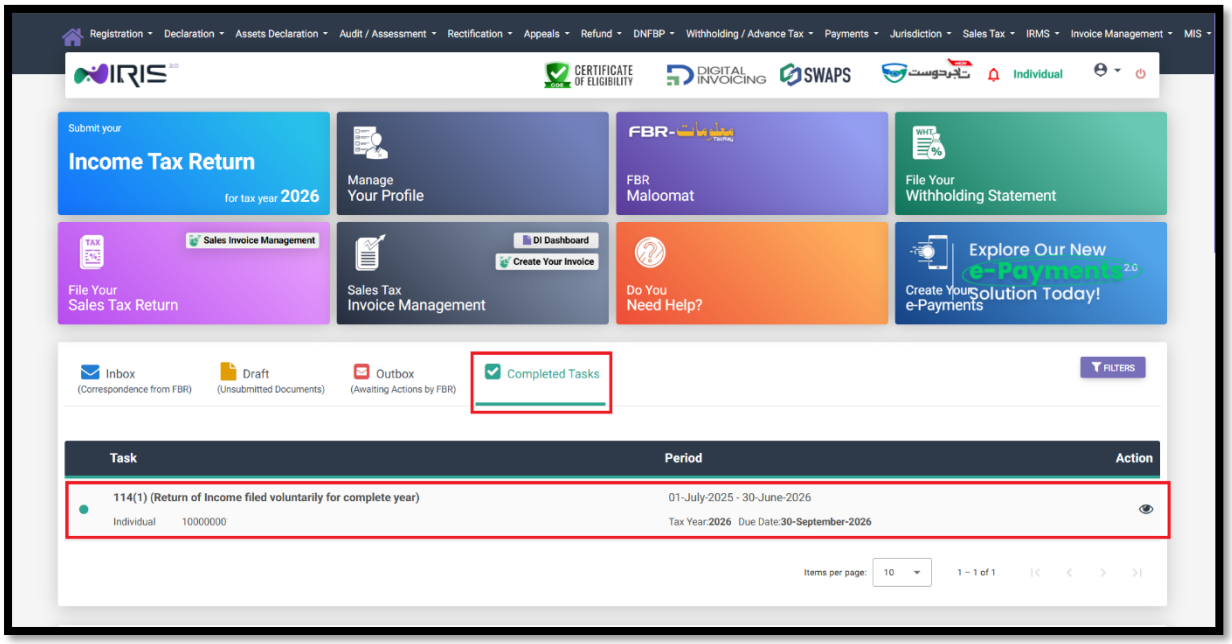


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- Enter the 4-digit ***PIN***
- Click ***Submit***



The return will be successfully saved and can be viewed in Completed task for a while



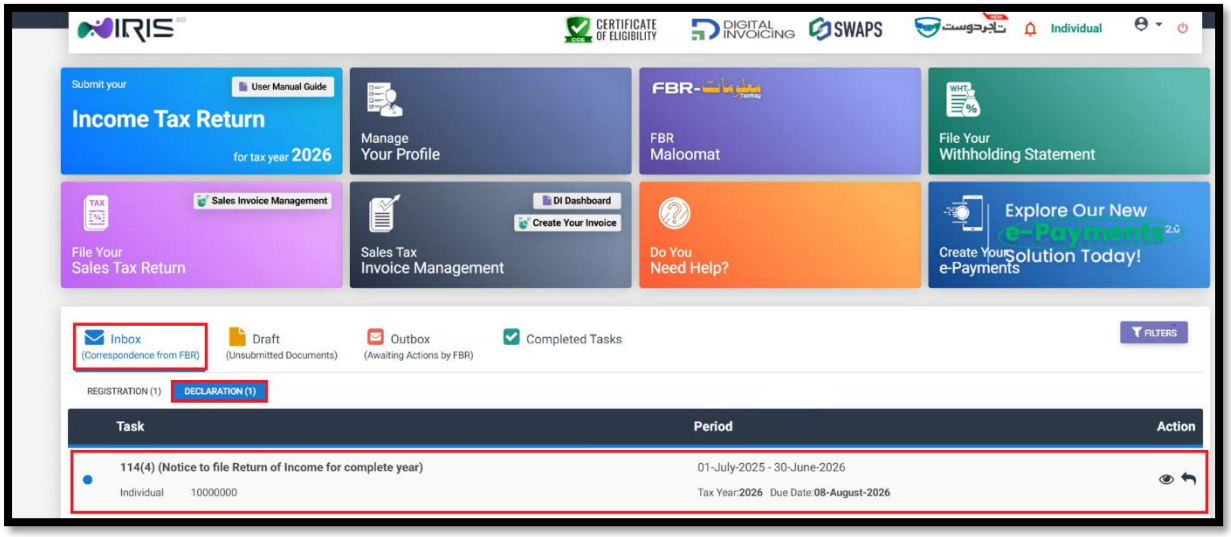
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17. Return Filing on Notice

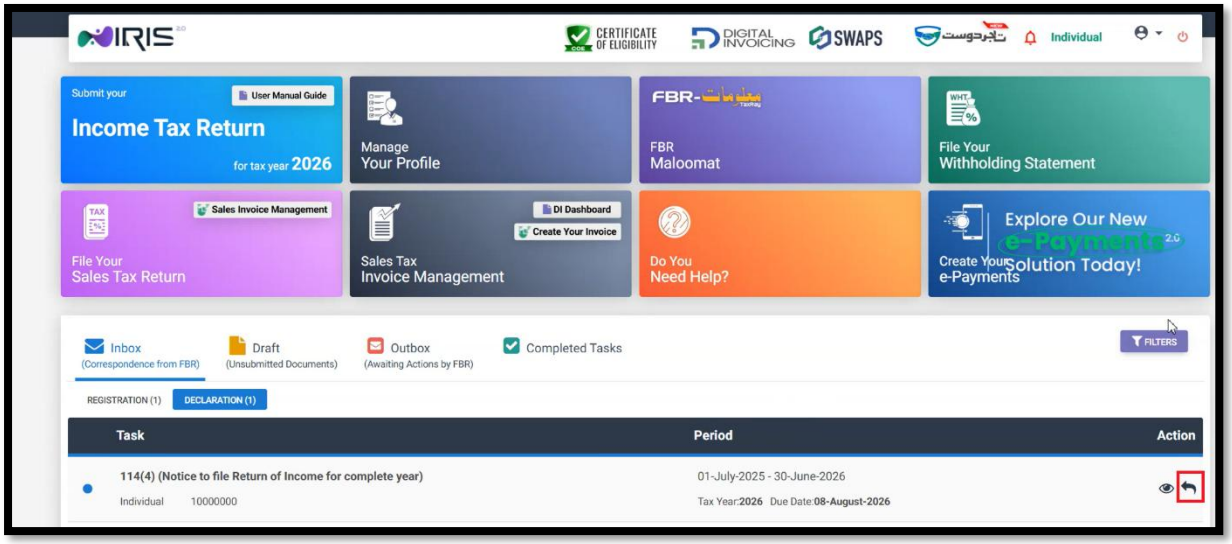
Refers to file an Income Tax Return or submit the required declaration in response to a notice issued by the tax authority.

- Navigate to the Dashboard.
- Click Inbox.
- Select Declaration.

The notice initiated by the Tax Officer will be displayed on the screen.

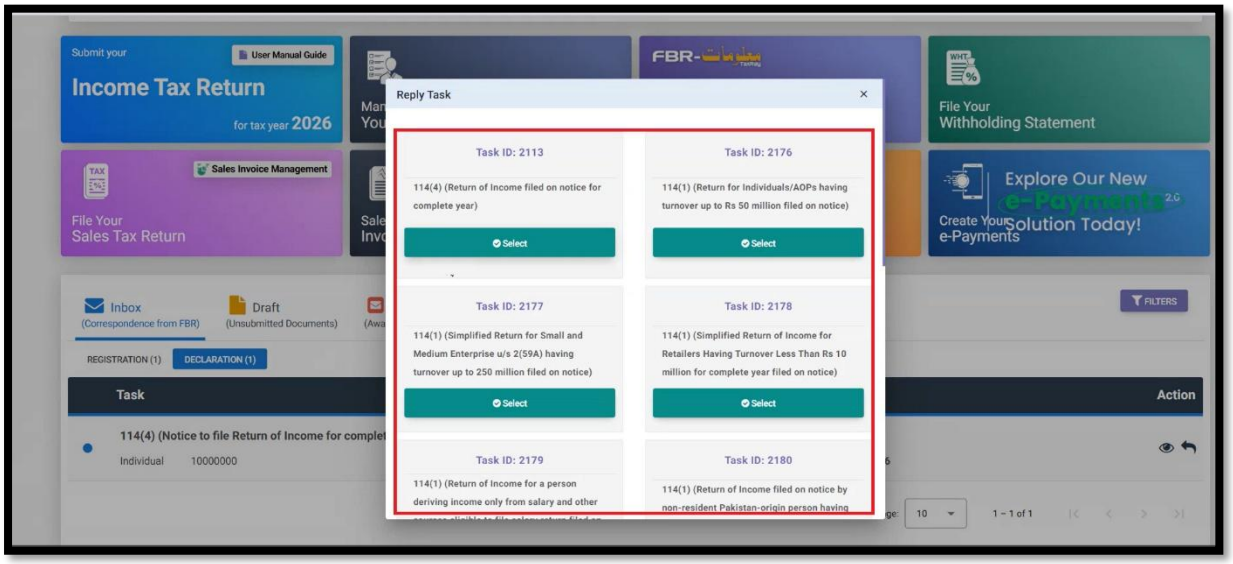


- Click ***Reply***.



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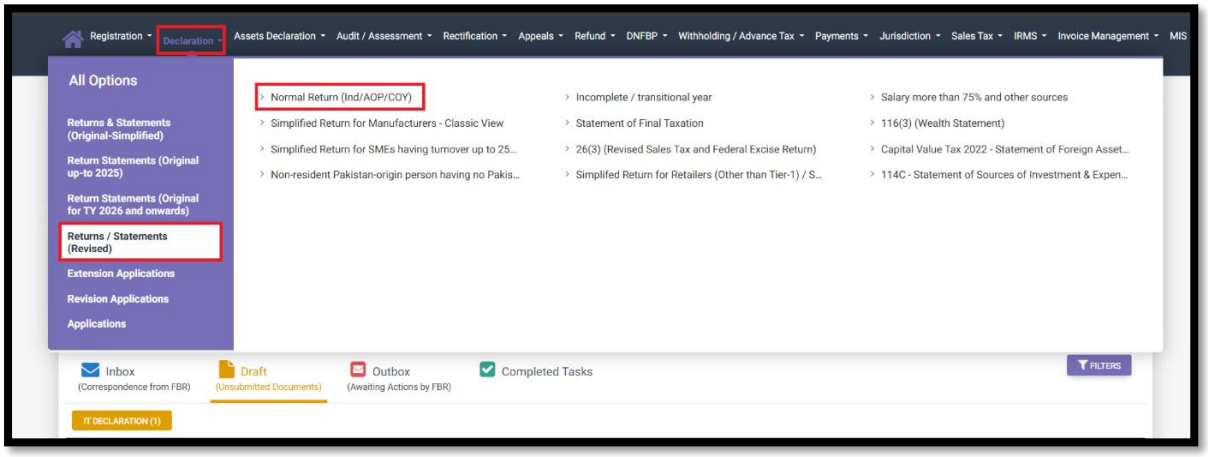
- A list of tasks will be displayed on the screen.
- Click Select for the applicable task related to the notice issued by the Tax Officer.



18. Revised Return Filing

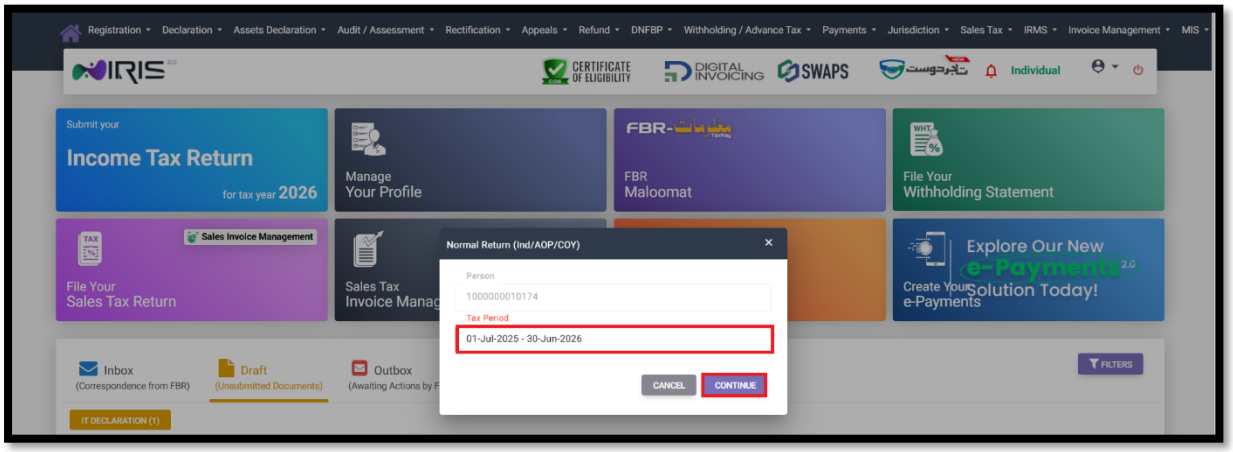
Refers to submit a revised version of a previously filed Income Tax Return to correct errors, omissions, or incorrect information.

- On the Dashboard, click the Declaration drop-down menu.
- Select Return / Statement Revised.
- Click Normal Return (Ind/AOP/COY).



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- In the pop-up window, enter the Tax Period.
- Click Continue.



The revised Income Tax Return interface will be displayed on the screen.

Make the required revisions and submit the return by following the procedure described in **Section 4: Voluntary Return Filing Process.**

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19. Frequently Asked Question

General

Q1: Who can use the updated Income Tax Return (ITR) system?

A: The system can be used by individual taxpayers, tax practitioners, and authorized representatives for filing Income Tax Returns.

Q2: What is the purpose of the updated Income Tax Return (ITR) system?

A: The updated ITR system provides a structured and organized approach for collecting, processing, calculating, and submitting taxpayer information through categorized modules.

Q3: What is meant by structured data input in the updated ITR?

A: Structured data input means taxpayer information is captured through predefined fields and sections, ensuring consistency, accuracy, and better organization of information.

Q4: What is the benefit of the modular approach used in the updated ITR?

A: The modular structure organizes tax information into dedicated sections, allowing users to complete the return systematically and making data management easier.

Q5: Do I need to complete every section of the return?

A: No. Only the sections applicable to your income sources and taxpayer profile need to be completed.

Q6: Can I save my return and complete it later?

A: Yes. You can save your progress and continue editing the return before final submission.

Q7: Why are some fields marked as mandatory?

A: Mandatory fields must be completed before the return can be submitted successfully.

Q8: What should I do if a required section is not displayed?

A: Verify that the relevant income source or taxpayer information has been selected. Some sections are displayed only when they are applicable.

Income & Employer Information

Q9: What types of income can be reported in the ITR?

A: The system supports reporting of Employment, Property, Business, Capital Gains, Other Sources, Foreign Sources, and Agriculture Income.

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Q10: Can I report income from multiple employers?

A: Yes. The system allows reporting of income from multiple employers, where applicable.

Q11: What information is required for employer details?

A: Employer registration information and employer name are required to maintain salary records.

Q12: How is salary information processed?

A: Salary information is entered through structured fields, and applicable calculations are performed based on the information provided.

Q13: Are salary-related tax deductions entered separately?

A: Yes. Salary-related tax deductions are recorded separately to ensure accurate tax computation.

Property Income

Q14: What type of income is covered under Property Income?

A: Property Income includes income earned from renting or leasing residential, commercial, or other immovable properties.

Q15: What information is required to add a property?

A: Property ownership and other required property details must be entered.

Q16: Can I add more than one property?

A: Yes. Multiple properties can be added under the Property Income section.

Q17: Can previously declared properties be removed?

A: No. Previously declared properties cannot be removed directly. They can only be updated by selecting the appropriate status, such as Sold or Gifted.

Q18: What deductions can be claimed against Property Income?

A: Allowable deductions related to Property Income can be recorded in the relevant deductions section.

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Business

Q19: What business information can be reported in the ITR?

A: The Business section allows users to report revenue, expenses, deductions, adjustments, tax details, manufacturing/trading information, and balance sheet information.

Q20: Can I add multiple businesses in one return?

A: Yes. Multiple businesses can be added through the Business Detail section.

Q21: What is the purpose of the Manufacturing/Trading Items section?

A: It captures information relating to manufacturing and trading activities.

Q22: What types of business expenses can be recorded?

A: Administrative, management, selling, financial, and other allowable business expenses can be recorded.

Q23: What are admissible and inadmissible deductions?

A: Admissible deductions are allowable expenses that reduce taxable business income, while inadmissible deductions are expenses that are not allowable for tax computation purposes.

Q24: What is the purpose of Business Adjustments?

A: Business Adjustments record changes required for the accurate computation of taxable business income.

Q25: What is the purpose of the Balance Sheet section?

A: It records business assets, liabilities, bank accounts, and other financial information to reflect the financial position of the business.

Capital Gains

Q26: What assets are covered under Capital Gains?

A: Capital Gains include gains from securities, shares, immovable property, mutual funds, and other capital assets.

Q27: Can capital gains for different assets be reported separately?

A: Yes. Separate capital assets and properties can be added and reported under the Capital Gain section.

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Other & Foreign Sources

Q28: What income is included under Other Sources?

A: Other Sources include dividends, profit on debt, royalties, prizes, winnings, annuities, and other taxable income not classified under another head.

Q29: How is foreign income reported?

A: Foreign salary, property income, business income, capital gains, and other foreign income are reported through dedicated sections.

Q30: What types of foreign income can be declared?

A: Foreign salary, foreign property income, foreign business income, foreign capital gains, and other foreign income can be declared.

Q31: Why is a Foreign Tax Identification Number required?

A: It is used to record and identify foreign tax-related information.

Agriculture

Q32: What is included in Agricultural Income?

A: Agricultural Income includes earnings from cultivation, agricultural produce, orchards, crops, and other farming-related activities.

Q33: Why is agricultural property information required?

A: It links agricultural income to the relevant agricultural property.

Tax Computation & Payments

Q34: What is the purpose of the Tax Chargeable / Payments section?

A: This section determines the final tax liability by considering allowances, reductions, tax credits, withholding taxes, and other applicable computations.

Q35: What are Tax Credits?

A: Tax Credits are allowable reductions in tax liability subject to applicable legal provisions.

Q37: What is the purpose of the Computation section?

A: It calculates the taxpayer's tax liability based on the information entered throughout the return.

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Q38: Why is my tax not updating?

A: Click Calculate after entering or updating information in the applicable section to refresh the tax computation.

Q39: Is it necessary to click Calculate in every applicable section?

A: Yes. Clicking Calculate updates the values and ensures accurate computation before proceeding to the next section.

Wealth Statement

Q40: What is the purpose of the Wealth Statement?

A: The Wealth Statement records the taxpayer's assets, liabilities, and changes in net worth during the tax year.

Q41: What information is included under Foreign Assets / Liabilities?

A: It includes financial assets and liabilities held outside Pakistan that are required to be declared.

Q42: What is the purpose of Net Asset Reconciliation?

A: It compares inflows, outflows, and changes in assets to ensure consistency in the declared wealth information.

Q43: Why is an Unreconciled Amount displayed?

A: An Unreconciled Amount appears when the declared inflows, outflows, assets, and liabilities do not reconcile.

Q44: What should the Unreconciled Amount be before submission?

A: The Unreconciled Amount must be 0 before the return can be submitted.

Submission, Revision & Technical Assistance

Q45: Can I edit information before submitting the return?

A: Yes. You can modify any information before final submission.

Q46: What happens if incorrect information is entered?

A: Incorrect information may result in validation errors or inaccurate tax computation. Review all information carefully before submission.

Q47: Why am I unable to submit my return?

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A: Ensure all mandatory fields are completed, validation errors are resolved, required calculations have been performed, and the Wealth Statement is fully reconciled.

Q48: How do I know my return has been submitted successfully?

A: After successful submission, the system displays a confirmation message and the filed return becomes available in your account.

Q49: Can I submit a revised return after filing?

A: Yes. A revised return can be submitted using the Return / Statement Revised option, subject to applicable tax laws.

Q50: What is the difference between a Voluntary Return and a Revised Return?

A: A Voluntary Return is the original return filed for a tax period, whereas a Revised Return is filed to correct or update information in a previously submitted return.

Q51: Can I file a return in response to an FBR notice?

A: Yes. Select the relevant notice from the Inbox and follow the prescribed filing procedure.

Q52: What file format can be uploaded as an attachment?

A: Supporting documents can be uploaded in PDF format, where applicable.

Q53: Where can I get assistance if I encounter an issue while filing my return?

A: If you experience any technical or procedural issues, contact the FBR Help Desk or your organization's designated support representative.

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