
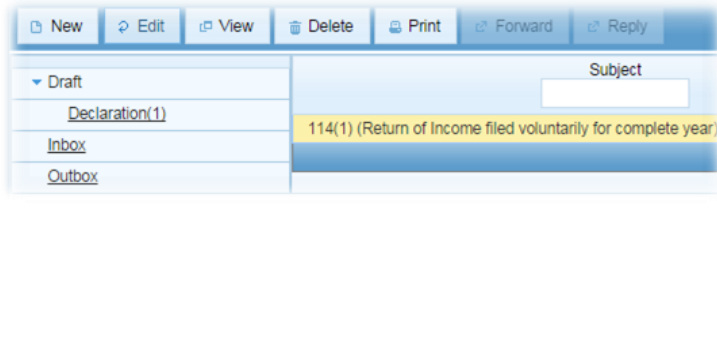
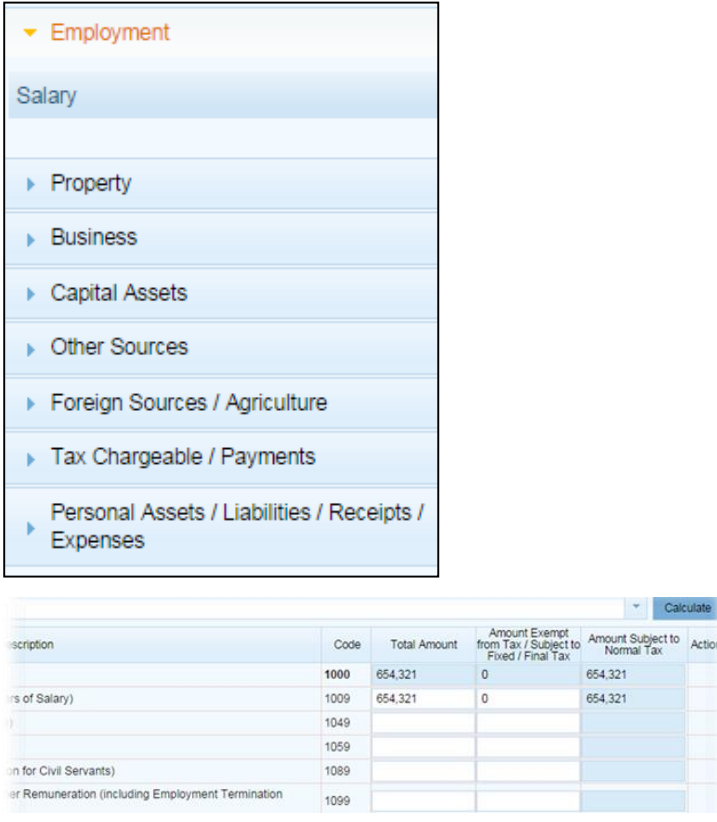


# IRIS Help

Action	Steps	Screen Reference																																										
Login	<ul style="list-style-type: none"> <li>Enter the User ID already being used for logging in to e-portal in the Field marked "Registration No."</li> <li>Enter the Password already being used for logging in to e-portal in the Field marked "Password".</li> <li>Click "Login",</li> </ul>																																											
Open Return u/s 114(1)	<ul style="list-style-type: none"> <li>Click the small arrow beside "Drafts" on the Vertical Panel on the left which will un-collapse.</li> <li>Click "Declaration".</li> <li>Click "114(1) (Return of Income filed voluntarily for complete year)" which will turn yellow.</li> <li>Click "Edit" on the Horizontal Bar in the middle of the Screen.</li> </ul>																																											
Data Entry	<ul style="list-style-type: none"> <li>Click relevant option on the Vertical Panel on the left to open relevant Data Entry Screen.</li> <li>Enter data in white enabled cells only. Data in blue disabled cells will be automatically calculated.</li> <li>Use Tab Key to navigate in Fields. Do not use Enter Key.</li> <li>Click "Calculate" on the top right corner of the screen.</li> <li>Click "Computation" to see a summary of calculated results.</li> </ul>	 <table border="1"> <thead> <tr> <th>Description</th> <th>Code</th> <th>Total Amount</th> <th>Amount Exempt from Tax / Subject to Fixed / Final Tax</th> <th>Amount Subject to Normal Tax</th> <th>Action</th> </tr> </thead> <tbody> <tr> <td></td> <td>1000</td> <td>654,321</td> <td>0</td> <td>654,321</td> <td></td> </tr> <tr> <td>ns of Salary)</td> <td>1009</td> <td>654,321</td> <td>0</td> <td>654,321</td> <td></td> </tr> <tr> <td></td> <td>1049</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td></td> <td>1059</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>on for Civil Servants)</td> <td>1089</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>er Remuneration (including Employment Termination</td> <td>1099</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action		1000	654,321	0	654,321		ns of Salary)	1009	654,321	0	654,321			1049						1059					on for Civil Servants)	1089					er Remuneration (including Employment Termination	1099				
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Final Tax Statement u/s 115(4)

Click "Tax Chargeable / Payments" on the Vertical Panel on the left which will un-collapse.

Click "Final / Fixed / Average / Relevant Tax Regimes" to open Data Entry Screen.

Other Sources

Foreign Sources / Agriculture

**Tax Chargeable / Payments**

Deductible Allowances

Tax Reductions

Tax Credits

Final / Fixed / Average / Relevant / Reduced Tax Regimes

Adjustable Tax Regime

Computations

Personal Expenditure Statement

Click on "Personal Assets / Liabilities / Receipts / Expenses" on the Vertical Panel on the left which will un-collapse.

Click "Personal Expenses" to open Data Entry Screen.

In case of joint family where expenses are shared enter total expenses under such heads which cannot be accurately bifurcated such as utility bills and then enter sum of contributions by other family members in the last row.

**Tax Chargeable / Payments**

Deductible Allowances

Tax Reductions

Tax Credits

Final / Fixed / Average / Relevant / Reduced Tax Regimes

Adjustable Tax Regime

Computations

Personal Assets / Liabilities / Receipts / Expenses

Description	Code	Final / Fixed / Average / Relevant / Reduced Rate Regime	Final / Fixed / Average / Relevant / Reduced Rate Regime	Final / Fixed / Average / Relevant / Reduced Rate Regime	Final / Fixed / Average / Relevant / Reduced Rate Regime
Report u/s 148 @1%	640100	0	0	0	0
Report u/s 148 @2%	640152				
Report u/s 148 @3%	640154				
Report u/s 148 @5%	640156				
Report of Edible Oil u/s 148 @5%	640161				
Report of Packing Material u/s 148 @5%	640171				
Dividend u/s 150 / Division III, Part I, 1st Schedule @10%	640172				
Dividend from a Privatized Power Generation Company u/s 150 / u/c (17), Part II, 2nd Schedule @7.5%	640352				
Profit on Debt u/s 151 / Division I, Part III, 1st Schedule @10%	640361				
Royalty / Fee for Technical Services to a Non-Resident u/s 152(1) / Division IV, Part I, 1st Schedule @15%	640452				
Payment for Contracts / Services to a Non-Resident u/s 152(1A) / Division II, Part III, 1st Schedule @5%	640551				
Insurance / Reinsurance Premium to a Non-Resident u/s 152(1AA) / Division II, Part III, 1st Schedule @5%	640552				
Fee for Advertisement Services to a Non-Resident u/s 152(1AAA) / Division II, Part III, 1st Schedule @5%	640553				
Profit on Debt u/s 152(1) u/c (5A), Part II, 2nd Schedule @10%	640554				
Profit on Debt u/s 152(1) u/c (5A), Part II, 2nd Schedule @10%	640555				

**Tax Chargeable / Payments**

**Personal Assets / Liabilities / Receipts / Expenses**

Personal Expenses

Personal Assets / Liabilities

Reconciliation of Net Assets

Description	Code	Amount
<b>Personal Expenses</b>	<b>7089</b>	
Rent	7051	
Rates / Taxes / Charge / Cess	7052	
Vehicle Running / Maintenance	7055	
Travelling	7056	
Electricity	7058	
Water	7059	
Gas	7060	
Telephone	7061	
Asset Insurance / Security	7066	
Medical	7070	
Educational	7071	
Club	7072	
Functions / Gatherings	7073	
Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premium, etc.	7076	
Other Personal / Household Expenses	7087	
Contribution in Expenses by Family Members	7088	

**Wealth Statement u/s 116**

- Click on “Personal Assets / Liabilities / Receipts / Expenses” on the Vertical Panel on the left which will un-collapse.
- Click “Personal Assets / Liabilities” to open Data Entry Screen.
- Click “+” in the right-most Column which will open a Dialogue Box for adding an asset or a liability.
- In the Dialog Box, Fields marked with an asterisk (\*) are mandatory while others are optional.
- Select appropriate option from the List Boxes labelled “Type”, “Form” and “Measurement Unit”.
- In all Dialog Boxes “Search” option is provided for various Fields like “Union Council” etc. Enter name of the relevant Union Council in the Search Box. Click “Search”. Relevant record will appear in “Address” Column. Click “Select” in “Action” Column. If you do not know name of the relevant Union Council, enter name of relevant Tehsil or District or Division. A list of records will be displayed in the Grid from which you can select the relevant Union Council. On selection of Union Council, Tehsil, District, Division, etc. will be selected automatically.
- Click “OK” after entering data in all required Fields in the Dialog Box.
- Dialog Box will be closed and a record will be inserted in the Data Entry Screen.
- Enter data in Amount Field against the inserted record. If it is free of cost, enter 0.

Description	CODE	AMOUNT	ACQ
Agricultural Property	7001		+
Residential, Commercial, Industrial Property (Non-Business)	7002		+
Business Capital	7003		+
Equipment	7004		+
Animal	7005		+
Investment	7006		+
Debt	7007		+
Motor Vehicle	7008		+
Precious Possession	7009		+
Household Effect	7010		+
Personal Item	7011		+
Bank Account	7012		+
Any Other Asset	7013		+
Assets in Others Name	7014		+
Cash	7015		+
<b>Total Assets</b>	<b>7019</b>		
Loan	7021		+
<b>Total Liabilities</b>	<b>7020</b>		

Agricultural Property	7001		+
Agricultural Property - 1, Bhara Kau, Islamabad Rural, Islamabad, Islamabad, ICT, Pakistan	7001	0	+
Residential, Commercial, Industrial Property (Non-Business)	7002		+

**Reconciliation Statement**

- Click “Personal Assets / Liabilities / Receipts / Expenses” on the Vertical Panel on the left which will un-collapse.
- Click “Reconciliation of Net Assets” to open Data Entry Screen.
- Enter data and click “Calculate” on the top right corner of the screen.

- Check “Unreconciled”. If it is not 0, wealth is not reconciled. Revisit data until value in this field becomes 0.

Description	Code	Amount
Net Assets Current Year	703001	
Net Assets Previous Year	703002	
Increase / Decrease in Assets	703003	
<b>Inflows</b>	<b>7049</b>	
Income Declared as per Return for the year subject to Normal Tax	7031	
Income Declared as per Return for the year Exempt from Tax	7032	
Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax	7033	
Adjustments in Income Declared as per Return for the year	7034	
Foreign Remittance	7035	
Inheritance	7036	
Gift	7037	
Gain on Disposal of Assets, excluding Capital Gain on Immovable Property	7038	
Others	7048	
<b>Outflows</b>	<b>7099</b>	
Personal Expenses	7089	
Gift	7091	
Loss on Disposal of Assets	7092	
Others	7098	
Unreconciled	703000	

**Minimum Tax**

- Click “Minimum Tax” on the Horizontal Bar in the middle of the Screen.
- A Data Entry Screen will appear.
- Enter data in relevant Fields in “Attributable Taxable Income” Column.
- Sum of amounts in relevant Fields in “Minimum Tax Chargeable” Column will appear against Code 923192 and will be added to Tax Chargeable against Code 9200 in “Computation”.
- If you do not enter any data in relevant Fields in “Attributable Taxable Income” Column, entire amount deducted at source will appear against Code 923192 and will be added to Tax Chargeable against Code 9200 in “Computation”.

Declaration	Amortization	Depreciation	Minimum Tax	Option out of PTR	Calculate		
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Minimum Tax Chargeable
Import of Edible Oil u/s 148 @5%	640171						
Import of Packing Material u/s 148 @5%	640172						
Payment for Services u/s 153(1)(b) @2%	640661						
Payment for Services u/s 153(1)(b) @7%	640619						

Computations	Tax Chargeable	9200
Normal Tax		920000
Final / Fixed / Minimum / Average / Relevant / Reduced Tax		920100
Personal Assets / Liabilities / Receipts / Expenses	Tax Reductions	9309
	Tax Credits	9329
	Difference of Minimum Tax Chargeable u/s 148(8) / 153(3)(b)	923192

**Option out of Presumptive Tax Regime (PTR)**

- Click “Option out of PTR” on the Horizontal Bar in the middle of the Screen.
- A Data Entry Screen will appear.
- Enter data in relevant Fields in “Attributable Taxable Income” Column.
- Your option will only be valid if amount in relevant Fields in “Difference (Option Valid if <=0)” Column is <=0.

Declaration	Amortization	Depreciation	Minimum Tax	Option out of PTR	Calculate		
Description	Code	Receipts / Value	Tax Collected / Deducted / Paid	Tax Chargeable	Attributable Taxable Income	Tax on Attributable Taxable Income	Difference (Opt Valid if <=0)
Import u/s 148 @1%	640152						
Import u/s 148 @2%	640154						
Import u/s 148 @3%	640156						
Import u/s 148 @5.5%	640161						
Export Proceeds u/s 154(1) @1%	640754						
Foreign Indenting Commission u/s 154(2) @5%	640761						
Payment for Goods u/s 153(1)(a) @1%	640652						
Payment for Goods u/s 153(1)(a) @1.5%	640653						
Payment for Goods u/s 153(1)(a) @4%	640658						

**Verify Declaration**


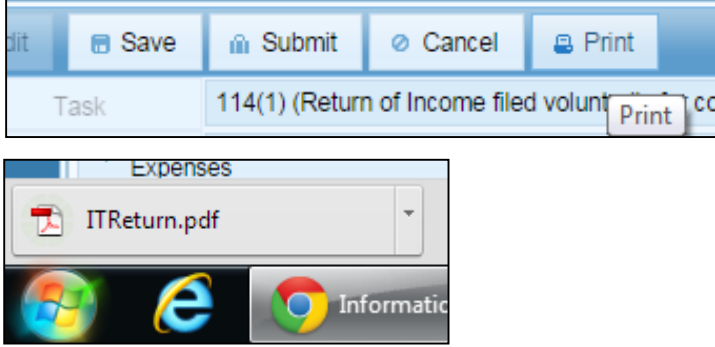
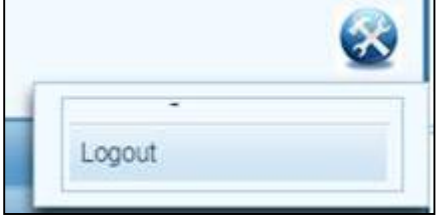
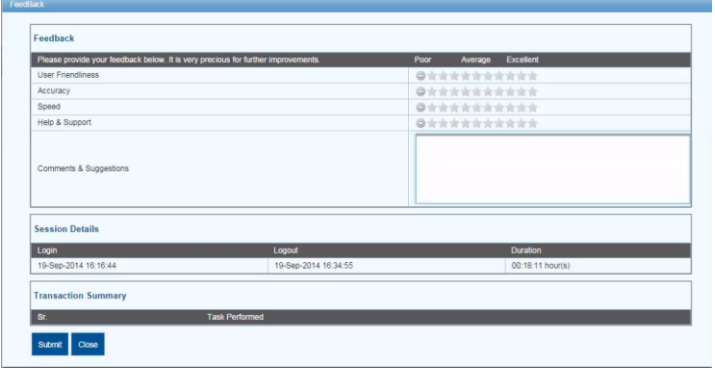
- Click “Verification” on the Horizontal Bar.
- Enter your PIN Code (4 digits) that is used on the eFBR Portal.
- Click “Verify PIN’ button.

Declaration	Amortization	Depreciation	Minimum Tax	Option out of PTR	Verification
I, _____, CNIC No. _____, as Self / Member of Association of Persons / Representative (as defined in section 172 of the Income Tax Ordinance, 2001) of the Taxpayer named above, do solemnly declare that to the best of my knowledge & belief the information given in this Return / Statement u/s 115(4) are correct & complete in accordance with the provisions of the Income Tax Ordinance, 2001 & Income Tax Rules, 2002.					
<input type="text"/>					<input type="button" value="Verify Pin"/>

**Submit Declaration**

- Click “Submit” on the Horizontal Bar in the middle of the Screen.
- A Dialog Box will open asking for confirmation of submission.
- Click “Cancel” if you still want to review the data.

<input type="button" value="Edit"/>	<input type="button" value="Save"/>	<input type="button" value="Submit"/>	<input type="button" value="Cancel"/>	<input type="button" value="Print"/>
Task	114(1) (Return of Income filed voluntarily for complete)			
Message	Individual			
<input type="button" value="Submit"/>				

	<ul style="list-style-type: none"> <li>Click “Yes” if you have already completed the data.</li> <li>The Declaration will be saved and submitted. There is no need to save the return before submitting.</li> </ul>	
<b>Print Declaration</b>	<ul style="list-style-type: none"> <li>Click “Print” on the Horizontal Bar in the middle of the Screen.</li> <li>Copy of Declaration in pdf format will appear automatically at the left corner of the Screen.</li> <li>Save this copy on the hard drive of your computer and print it as and when required.</li> </ul>	
<b>Logout</b>	<ul style="list-style-type: none"> <li>Click the icon on the top right corner of the Screen which will un-collapse.</li> <li>Click “Logout”.</li> </ul>	
<b>Feedback</b>	<ul style="list-style-type: none"> <li>Evaluate the System on the Feedback Screen which will appear after logout.</li> <li>Slide the Bar to the desired level of Stars.</li> <li>Give suggestions in “Comments” Box.</li> <li>Click “Submit” on the bottom left corner of the Screen.</li> </ul>	
<b>General Instructions</b>	<ul style="list-style-type: none"> <li>Make sure that you have a computer with reasonable specifications and an internet connection with ample bandwidth.</li> <li>The System will automatically logout if left idle continuously for 15 minutes.</li> <li>Do not click “Calculate” repeatedly. It is advisable that you click it once you have entered data in all relevant fields.</li> <li>The System automatically saves your data on change of Tab.</li> <li>The System runs on any browser, but it runs best on Google Chrome or Mozilla Firefox.</li> </ul>	