

FEDERAL BOARD OF REVENUE
RETURN OF TOTAL INCOME/STATEMENT OF FINAL TAXATION
General Instructions for Individual/AOP TAX YEAR 2013

1. For the sake of convenience of taxpayers, the Return of Total Income/Statement of Final Taxation and Wealth Statement has been combined. Eleven (11) pages are prescribed for Return and five (5) pages for Wealth Statement. Moreover, taxpayers are not required to fill all the pages and only Annexes applicable to a particular taxpayer are to be filled. For example, along with Wealth Statement:
 - a) Small retailers (Individuals having annual turnover of up to Rs. 5 million) should only submit single pager **IT-4** Form.
 - b) Salaried persons have to submit **IT-2** form with **Annex-B** and **Annex-D only**.
 - c) Persons deriving income from property have to submit **IT-2** form with **Annex-B** and **Annex-D only**.
 - d) Persons falling under Presumptive Tax Regime (PTR) such as Commercial Importers, Transporters, etc. have to submit **IT-2** form with **Annex-B** and **Annex-D only**.

Remaining Annexures (A, C, E, F, G, H & J) are required on case to case basis where complex business scenario such as Depreciation, Amortization, Multiple Business, Minimum Tax, Conversion from PTR to Normal Tax Regime, etc. are involved.

2. For further facilitation of taxpayers, following modes of submitting the returns/statements are offered:
 - a. *Electronic Filing at eFBR Portal (<https://e.fbr.gov.pk>)
 - b. Submitting paper return at Taxpayer Facilitation Counter of the respective Regional Tax Office.
The paper return form can be downloaded from FBR Website by visiting <http://www.fbr.gov.pk>. Following two types of forms are available:
 - i) Formulae Version in Excel Format
 - ii) Return Form without formulae

() Filing of return electronically is mandatory for all AOPs, Sales Tax Registered Persons, Refund Claimants and Salaried Persons having annual income of Rs. 500,000 or more. However, all others are also encouraged to file the returns electronically.*

3. The taxpayers can seek guidance through following modes:
 - a. 24-Hrs Help line 051 111-772-772
 - b. Office Hours Helpline 0800 00 227, 051 111-227-227
 - c. By visiting the nearest Taxpayer Facilitation Centre (TFC), list of TFCs can be downloaded from FBR website at <http://www.fbr.gov.pk>

Note-1 Tax can be paid in all authorized branches of NBP and SBP at any time before filing of return

Note-2 Filing of Wealth Statement is mandatory for all Individuals and individual members of AOP

Return forms, List of TFCs/ RTOs and authorized branches of NBP/SBP can be downloaded from <http://www.fbr.gov.pk>