



# GHANA REVENUE AUTHORITY



## DOMESTIC TAX REVENUE DIVISION PERSONAL INCOME TAX RETURN

CURRENT TAX OFFICE

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(Tick One) Name of GRA Office

YEAR OF ASSESSMENT

(yyyy)

PERIOD: FROM TO

(dd / mm) (dd / mm)

*(Please refer to the completion notes overleaf for guidance in completing this form)*

### 1. PERSONAL INFORMATION

SURNAME	<input type="text"/>	TIN	<input type="text"/>
FIRST NAME	<input type="text"/>	TELEPHONE NO.	<input type="text"/>
OTHER NAME(S)	<input type="text"/>		
NATIONALITY	<input type="text"/>		

### 2. BUSINESS INFORMATION

LOCATION/GHANAPOST DIGITAL ADDRESS

BUSINESS NAME(S)	BUSINESS ACTIVITY
<input type="text"/>	<input type="text"/>

**If more than ONE provide the same information on a separate sheet**

Tenancy status of Business Rented  Owned  (If rented provide particulars of Landlord)

Name of Landlord

Telephone Number(s)

TIN

### 3. EMPLOYMENT INFORMATION

TIN OF EMPLOYER

NAME OF EMPLOYER

ADDRESS

#### 4. SOURCES OF INCOME

(Do you earn income from business? If No proceed to B) <b>A. NET BUSINESS INCOME/LOSS (As per financial Statement attached)</b>			
(Do you earn income from employment? If No proceed to C) <b>B. EMPLOYMENT INCOME</b>			
i. Basic salary			
ii. Cash Allowances			
iii. Other Cash Benefit			
iv. Excess Bonus			
Benefit in Kind			
1. Accommodation Benefit			
2. Vehicle Benefit			
3. Others e.g. Loan Benefit & Share Benefit etc.’			
v. Total Benefits in kind (The sum of 1,2 and 3)			
vii. Others (e.g. Director’s Fees)			
<b>TOTAL EMPLOYMENT INCOME ( Sum i to vi)</b>			
<b>Do you any investment income? (If No proceed to D)</b> <b>C. INVESTMENT AND OTHER INCOMES</b>			
i. Royalty			
ii. Interest			
iii. Dividend (Received from Non-Resident Person)			
iv. Taxable Rent Income (See Notes)			
v. Income from Foreign Source			
vi. Other ( e.g. Premium, Annuity, Discount etc.)			
<b>TOTAL INVESTMENT INCOME &amp; OTHER INCOMES (Sum i to vi)</b>			
(Business, Employment Investment & Other Income) <b>D. TOTAL INCOME (Sum A, B, and C)</b>			

## 5. TAX COMPUTATION

A. NET BUSINESS PROFIT/LOSS ( Same as 4A )			
Add Backs			
i. Depreciation			
ii. Non –allowable deductions			
B. Total Add Backs (sum i and ii )			
C. ADJUSTED BUSINESS PROFIT/LOSS (Sum A and B)			
Deduct :			
i. Non- Taxable income			
ii. Allowable Deduction (Capital Allowance, Carry Forward Losses etc.)			
D. TOTAL DEDUCTIONS ( sum i and ii )			
E. NET ADJUSTED BUSINESS PROFIT/LOSS (E=C-D)			
F. ADD TOTAL INVESTMENT INCOME (same as 4C)			
G. ADD TOTALEMPLOYMENT INCOME (same as 4B)			
H. TOTAL ASSESSABLE INCOME (sum 5E,5F, and 5G)			
LESS:			
I. INCOME TAXED AT DIFFERENT RATES			
J. NET ASSESSABLE INCOME ( 5H Minus 5I)			
DEDUCT: RELIEFS			
i. Social Security			
ii. Marriage / Responsibility			
iii. Children’s education (up to 3 Children)			
iv. Old Age (For employees aged 60 years above)			
v. Aged Dependents (up to 2 aged dependants.)			
vi Disability			
vii. Cost of Training			
viii. Voluntary Pension contribution (3 <sup>rd</sup> tier provident fund)			
x. Other allowable deductions			
K. Total allowable deductions/reliefs (Sum of i to ix)			

L. CHARGEABLE INCOME ( 5J – 5K)			
M. Tax Charged			
. Less PAYMENTS			
i. Tax Credits			
ii. Payment on Account (All Sources)			
N. TOTAL PAYMENTS (Sum of i to ii)			
O. TAX PAYABLE / (OVERPAID) (M-N)			

### DECLARATION

a. For persons making return on their own behalf

I,  do hereby declare that the information contained in this return to the best of my knowledge is true, correct and complete.

Signature

OR

Date

R.T.P

b. For persons making return on behalf of another person

I  on behalf of   
do hereby declare that the information contained in this return to the best of my knowledge is true, correct and complete.

Address

Signature

Relationship to taxpayer

Date