

For Office Use	
Serial No. of Return Register	
Volume No. of Return Register	
Date of Return Submission	

**FORM OF RETURN OF INCOME  
FOR NATURAL PERSON**

1. Name of the Taxpayer: .....

2. National ID No. / Passport No. (If No NID): .....

3. TIN:

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4. (a) Circle: ..... (b) Taxes Zone: .....

5. Assessment Year: ..... 6. Residential Status: Resident  / Non-resident

7. Taxpayer's Status: Individual  Firm  Hindu Undivided Family  Others

8. Tick on the box for getting special benefit):

A gazette war-wounded freedom fighter  Female  Third gender

Disable person  Aged 65 years or more  A parent of a person with disability

9. Date of Birth (DD MM YYYY)

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10. Wife/Husband's Name: .....

TIN (if spouse is a Taxpayer): .....

11. Address: .....

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Telephone: ..... Mobile: ..... e-mail: .....

12. If employed, employer's name (latest employer's name in case of multiple employment):

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13. (a) Name of Organization: .....

(b) Business Identification number (BIN): .....

14. Name and TIN of Partners / Members in case of Firm / Association of Persons:

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**Statement of Income and Tax during the Income Year ended on.....**

**Name of the Taxpayer:** .....

TIN: 

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<b>Particulars of Income</b>	<b>Amount in Taka</b>
1. Income from Employment (annex Schedule 1)	
2. Income from Rent (annex Schedule 2)	
3. Income from Agriculture (annex Schedule 3)	
4. Income from Business (annex Schedule 4)	
5. Income from Capital Gain	
6. Income from Financial Assets (Bank Interest, Dividend, Securities Profit etc)	
7. Income from Other Sources (Royalty, License Fees, Honorarium, Govt. Incentive etc.)	
8. Share of Income from Firm or AoP	
9. Income of Minor or Spouse (if not Taxpayer)	
10. Taxable Income from Abroad	
11. Total Income (Aggregate of Serial 1 to 10)	

<b>Tax Computation</b>	<b>Amount in Taka</b>
12. Gross Tax on Taxable Income	
13. Tax Rebate (annex Schedule 5)	
14. Net Tax after Rebate (12 – 13)	
15. Minimum Tax	
16. Tax Payable (Higher of 14 and 15)	
17. (a) Net Wealth Surcharge (if applicable)	
(b) Environmental Surcharge (if applicable)	
18. Delay Interest, Penalty or any other amount Under Income Tax Act (if any)	
19. Total Amount Payable (16 + 17 + 18)	

**Particulars of Tax Payment****Amount in Taka**

20. Tax Deducted or Collected at Source (attach proof)	
21. Advance Tax paid (attach proof)	
22. Adjustment of Tax Refund { mention assessment year(s) of refund }	
23. Tax Paid with this Return	
24. Total Tax Paid and Adjusted (20 + 21 + 22 + 23)	
25. Excess Payment (24 – 19)	
26. Tax Exempted / Tax Free Income (attach proof)	

**List of Documents Furnished with this Return**

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Verification

I .....father / husband.....

TIN: ..... Solemnly declare that to the best of my knowledge and belief the information given in this return and statements and documents annexed herewith is correct and complete.

Place: .....

Date: .....

Signature

(Name in block letters)

**Schedule 1**

**Particulars of Income from Employment**

**a. This part is applicable for employees receiving salary under government pay scale.**

Name of the Taxpayer: ..... TIN 

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Particulars	Total Amount (Taka)	Exempted Amount (Taka)	Taxable Amount (Taka)
1. Basic pay			
2. Arrear Pay (if not included in taxable income earlier)			
3. Special allowance			
4. House Rent allowance			
5. Medical allowance			
6. Conveyance allowance			
7. Festival allowance			
8. Support Staff allowance			
9. Leave allowance			
10. Honorarium / Reward			
11. Overtime allowances			
12. Bangla Noboborsho allowances			
13. Interest accrued on Provident Fund			
14. Lump Grant			
15. Gratuity			
16. Others, if any (provide detail)			
17. Total			

**b. This part is applicable for employees other than employees receiving salary under government pay scale.**

Name of the Taxpayer: ..... TIN 

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Particulars	Income (Taka)	Income (Taka)
1. Basic pay		
2. Allowances		
3. Advance / Arrear Salary		
4. Gratuity, Annuity, Pension or similar benefit		
5. Perquisites		
6. Receipt in lieu of or in addition to Salary or Wages		
7. Income from Employee's Share Scheme		
8. Accommodation Facility		
9. Transport Facility		
10. Any other Facility provided by Employer		
11. Employer's Contribution to Recognized Provident Fund		
12. Others, if any (provide detail)		
13. Total Salary Received (aggregate of 1 to 12)		
14. Exempted Amount (as per Part 1 of 6 <sup>th</sup> Schedule)		
15. Total Income from Salary (13 – 14)		

**Schedule-2**  
**(Particulars of Income from Rent)**

Name of the Taxpayer: ..... TIN 

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Location, description and ownership proportion of property	Total Rental Income Computation	Amount (Taka)	Amount (Taka)
	1. Rent Received or Annual Value (whichever is higher)		
	2. Advance Rent Received		
	3. Value of any Benefit in addition to 1 & 2		
	4. Adjusted Advance Rent		
	5. Vacancy Allowance		
	6. Total Rental Value (1 + 2 + 3 – 4 – 5)		
	7. Allowable Deduction:		
	(a) Repair, Collection etc.		
	(b) Municipal or Local Tax		
	(c) Land Revenue		
	(d) Interest Paid on Loan / Mortgage / Capital Charge		
	(e) Insurance Premium Paid		
	(f) Others, if any		
	8. Total Admissible Deduction		
	9. Net Income (6 – 8)		
	10. Taxpayer's Share, if applicable		

**Schedule-3**  
**(Particulars of Income from Agriculture)**

Name of the Taxpayer: ..... TIN 

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Nature of Agriculture:

Summary of Income	Amount in Taka
1. Sales / Turnover / Receipt	
2. Gross Profit	
3. General Expenses, Selling Expenses, Land Revenue, Rates, Loan Interest, Insurance Premium and Other Expenses	
4. Net Profit ( 2 – 3)	

**Schedule-4**

**(Particulars of Income from Business)**

Name of the Taxpayer: ..... TIN 

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Name of Business: ..... Nature of Business: .....

Address of Business: .....

Summary of Income	Amount in Taka
1. Sales / Turnover / Receipt	
2. Gross Profit	
3. General, Administrative, Selling and Other Expenses	
4. Bad Debt Expense	
5. Net Profit ( 2 – 3)	

Summary of Balance Sheet	Amount in Taka
6. Cash and Bank Balance	
7. Inventory	
8. Fixed Assets	
9. Other Assets	
10. Total Assets ( 6 + 7 + 8 + 9)	
11. Opening Capital	
12. Net Profit	
13. Drawing during the Income Year	
14. Closing Capital (11 + 12 – 13)	
15. Liabilities	
16. Total Capital & Liabilities (14 + 15)	

**Schedule-5**

**(Particulars of Investment Tax Credit)**

Name of the Taxpayer: ..... TIN 

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Particulars of Rebatable Investment

Summary of Income	Amount in Taka
1. Life Insurance Premium or Contractual Deferred Annuity Paid in Bangladesh	
2. Contribution to Deposit Pension Scheme	
3. Investment in Government Securities, Unit Certificate, Mutual Fund, ETF or Joint Investment Scheme Unit Certificate	
4. Investment in Securities listed with Approved Stock Exchange	
5. Contribution to Provident Fund to which Provident Fund Act, 1925 applies	
6. Self & Employer's Contribution to Recognized Provident Fund	
7. Contribution to Super Annuation Fund	
8. Contribution to Benevolent Fund / Group Insurance Premium	
9. Contribution to Zakat Fund	
10. Others, if any (provide detail)	
11. Total Investment (aggregate of 1 to 10)	
12. Amount of Tax Rebate	

**Statement of Expenses Relating to Lifestyle**  
**(For Natural Person)**

Name of the Taxpayer: .....

TIN

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Serial No.	Particulars of Expenditure	Amount of Taka	Comments
1.	Personal and family fooding, clothing and other essentials		
2.	Housing Expense		
3.	Personal Transport Expense		
4.	Utility Expense (Electricity, Gas, Water, Telephone, Mobile, Internet etc. Bills)		
5.	Education Expense		
6.	Personal Expense for Local and Foreign Travel, Vacation etc.		
7.	Festival and Other Special Expense		
8.	Ta Deducted / Collected at Source (with TS on Profit of Sanchaypatra) and Tax & Surcharge Paid based on Tax Return of Last Year)		
9.	Interest Paid on Personal Loan Received from Institution & Other Source		
	Total:		

**Verification**

I solemnly declare that to the best of my knowledge and belief the information given in this IT-10BB (2023) is correct and complete.

Name &amp; signature of the Taxpayer

Date: .....

**Statement of Assets, Liabilities and Expenses (as on .....)****To Whom It May Concern**

- All Public Servants.
- If the amount of Total Asset at home and abroad exceeds Taka 40,00,000
- The amount of Total Asset does not exceed Tk. 40,00,000 but owns a Motor Car in any time or Invested in any House Popery or Apartment within the City Corporation area or Owns Assets outside Bangladesh or being a Shareholder Director of a Company.
- Every Non-Bangladeshi and Non-Resident Bangladesh Natural Person shall submit the statement only in respect of Assets Located in Bangladesh.

Name of the Taxpayer: ..... TIN

1. Sources of Fund:	Amount (Tk.)	Amount (Tk)
(a) Total Income Shown in Return (Sl. No. 11 of Statement of Total Income)		
(b) Tax Exempted Income (Pls see Instruction Page)		
(c) Receipt of Gift and Others		
Total Source of Fund:		
2. Net Wealth as on Last Date of Previous Income Year		
3. Sum of Source of Fund and Previous Year's Net Wealth (2 +3)		
4.		
(a) Expense relating to Lifestyle (as per IT-10BB)		
(b) Gift / Expenses / Loss Not Mentioned in IT-10BB		
Total Expense and Loss:		
5. Net Wealth at the Last Date of this Financial Year (3 – 4)		
6. Personal Liabilities Outside Bangladesh		
(a) Institutional Liabilities		
(b) Non-Institutional Liabilities		
(c) Other Liabilities		
Total Liabilities Outside Bangladesh:		
7. Gross Wealth (5 + 6)		
8. Particulars of Assets (if needed attach separate sheet)		
(a) Total Asset of Business		
Less: Business Liabilities (Institutional & Non-Institutional)		
(b) Director's Shareholdings in the Companies		
(c) Business Capital of Partnership Firm		
(d) Non-Agricultural Property / land / House Property (Acquisition / Cost Value with Legal Expense / Acquired Price / Building Cost / Investment) Location and Description of Non-Agricultural Property (use separate sheet if needed)		
(e) Agricultural Property (Acquisition / Cost Value with Legal Expense) Location and Description of Non-Agricultural Property (use separate sheet if needed)		
(f) Financial Assets:		
(i) Share / Debenture / Bond / Securities / Unit Certificate etc.		
(ii) Sanchaypatra / Deposit Pension Scheme		
(iii) Loan Given (Mention Name & NID of Loan Receiver)		
(iv) Savings Deposit / Term Deposit		
(v) Provident Fund or Other Fund (if any)		
(vi) Other Investment		
Total Financial Assets:		

(g) Motor Vehicle(s) (Cost Value including Registration Expense) (Mention Type and Registration Number of Motor Vehicle)		
(h) Ornaments (Mention Quantity)		
(i) Furniture and Electronic Items		
(j) Other Assets (Except Assets Mentioned in Sl. k)		
(k) Cash in Hand and Fund Outside Business		
(i) Bank Balance		
(ii) Cash in Hand		
(iii) Others		
Total Cash in Hand and Fund Outside Business:		
9. Asset Outside Bangladesh		
10. Total Assets in Bangladesh and Outside Bangladesh (8 + 9)		

**Verification**

I solemnly declare that to the best of my knowledge and belief the information given in this IT-10B (2023) is correct and complete.

Name & Signature of the Taxpayer

Date: .....

## Instructions to fill up the Return Form

### Instructions:

- (1) This Return of Income shall be Signed and Verified by the Taxpayer or his Authorized Representative as prescribed in the Income Tax Act, 2023.
- (2) Enclose where applicable:
  - (a) Salary statement for salary; Bank statement for interest; Certificate for interest on savings instruments; Rent agreement, receipts of municipal tax & land revenue, statement of house property loan interest, insurance premium for house property income; Statement of Professional income as per IT Rule-8; Copy of assessment/income statement & balance sheet for partnership income; Documents of capital gain; Dividend warrant for dividend income; Statement of other income; Documents in support of investments in savings certificates, LIP, DPS, Zakat, stock/share etc.
  - (b) Depreciation Chart claiming depreciation as per the Income Tax Act, 2023;
  - (d) Computation of Income according to the Income Tax Act, 2023.
- (3) Enclose Separate Statement for:
  - (a) any income of the spouse of the Taxpayer (if she/he is not an Taxpayer), minor children and dependent;
  - (b) Tax exempted / Tax free Income.
  - (c) Income Exempted from Tax declared under Part 1 of the Sixth Schedule of the Income Tax Act, 2023.
- (4) Documents furnished to support the declaration should be signed by the Taxpayer or his/her authorized representative.
- (5) Furnish the following information:
  - (a) Name, address & TIN of the partners if the Taxpayer is a firm;
  - (b) Name of firm, address & TIN if the Taxpayer is a partner;
  - (c) Name of the company, address & TIN if the Taxpayer is a director.
- (6) Assets and liabilities of self, spouse (if she/he is not a Taxpayer), minor children and dependant(s) to be shown in the IT-10B (2023).
- (7) Signature is mandatory for all Taxpayer or his / her authorized representative.
- (8) For Natural Person, signature is also mandatory in IT-10B (2023) & IT-10BB (2023).
- (9) If needed, please use separate sheet.