

MINISTRY OF FINANCE/ Income & Sales Tax Department  
PIT RETURN/ INDIVIDUAL (natural person)



Type of Return		Tax Period
<input type="checkbox"/> Regular	<input type="checkbox"/> Amended	2022

Name of taxpayer				ISTD Office				
TIN								
National ID/Passport				Wife income	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
				Joint income	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
Fiscal year beginning date		Fiscal year ending date		Nationality	<input type="checkbox"/>	Jor	<input type="checkbox"/>	Non-jor
				Residency	<input type="checkbox"/>	Res	<input type="checkbox"/>	Non-res
Business type				Certified accounts	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
Trade name				Non-Certified records	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
				Accounts cutoff date	<input type="checkbox"/>		<input type="checkbox"/>	
				Cert. accountant name	<input type="checkbox"/>		<input type="checkbox"/>	
				Profession	<input type="checkbox"/>		<input type="checkbox"/>	
Address								
City								
PO. Box								
Zip code.		Telephone						
Email		Mobile						

	19	Net income from industry (domestic) (16 + 1701 - 1801)
	11	Sales (111 +112)
	111	Net domestic sales
	112	Net exports sales
	12	Cost of production (121 + 122 + 123)
	121	Cost of raw materials used in production (1211 +1212 + 1213 - 1214)
	1211	Beginning inventory of raw materials
	1212	Raw materials locally purchased
	1213	Raw materials imported
	1214	Ending inventory of raw materials
	122	Direct industrial expenses (12213 + 12223 + 12231)
	12213	Salaries, wages and other benefits
	12223	Rents and vacating money
	12231	Depreciation and amortization
	123	Indirect industrial expenses
	13	Cost of goods manufactured (12 + 131 - 132)
	131	Unfinished goods – beginning inventory
	132	Unfinished goods- ending inventory
	14	Balance of finished goods (141 - 142)
	141	Finished goods – beginning inventory
	142	Finished goods- ending inventory
	15	Cost of sales (13 + 14)
	16	Gross income from industry (11 - 15)
	1701	Other revenues
	1802	Administrative and general expenses (from table 95000)
	29	Net income from trade (domestic) (26 + 1702 - 1802)
	21	Sales (211 +212)
	211	Net domestic sales
	212	Net exports
	25	Cost of sales (251 + 252 + 253)
	251	Beginning inventory
	252	Net purchases (2521 + 2522)
	2521	Net purchases (domestic)
	2522	Net imports
	253	Ending inventory
	26	Gross income from trade (21 - 25)
	1702	Other revenues including the net income from e-trading
	1802	Administrative and general expenses (from table 95000)
	339	Net income from employment, membership in board of directors, and pensions (3303 +- 3305)
	3303	Gross income from salaries, wages, allowances, rewards (with board of directors reward) & other benefits (excluding end-of-service indemnity)
	3305	Gross income from annual pensions, including disability pension, exceeding JD2500 per month
	43	Net income from real-estate rental (domestic) (411 + 1704 - 1804)

	411	Gross income from real-estate rental (domestic Income from vacating money or key money is entered in part 8)
	1704	Other revenues
	1804	Administrative and general expenses (from table 95000)
	59	Net income from contracting activities/ housing activities (domestic) (51 + 1705 - 1805)
	51	Gross domestic income (511 - 512)
	511	Revenues from projects/ housing
	512	Cost of projects/ housing
	1705	Other revenues
	1805	Administrative and general expenses (from table 95000)
	69	Net income from money exchange activity (domestic) (61 + 1706 - 1806)
	61	Gross income from money exchange (611 - 612)
	611	Net sales of currencies
	612	Cost of currencies sold (6121 + 6122 + 6123)
	6121	Currencies - Opening inventory
	6122	Currencies purchased during the year
	6123	Currencies – closing inventory
	1706	Other revenues
	1806	Administrative and general expenses (from table 95000)
	79	Net income from services activity (domestic) (73 + 1707 - 1807)
	733	Net revenues (7311 + 7312)
	7311	Net revenues from domestic services
	7312	Net revenues from exported services
	732	Direct cost of revenues
	73	Gross income from domestic services (733 - 732)
	1707	Other revenues
	1807	Administrative and general expenses (from table 95000)
	89	Net income from other domestic sources (81 + 82 + 84 + 87)
	81	Net income from domestic profession, vocation or handicraft (811 – 1808)
	811	Gross revenues from domestic profession, vocation or handicraft
	1808	Administrative and general expenses (from table 95000)
	82	Net income from commissions
	84	Net income from vacating money, key money and goodwill
	87	Net income from the sale of stocks, shares, and any other income (attach an analytical statement)
	309	Adjusted income from domestic agriculture sector (305 - 304)
	308	Sales of Agriculture activity
	302	Cost of sales(3021+3024+1831)-3023
	3021	Opening inventory goods
	3024	Net purchases
	1831	Agricultural expenses and agricultural depreciation
	2023	Closing inventory goods
	303	Gross income from agriculture activity (308-302)
	1730	Other revenues
	1830	Administrative and general expenses(Copied from Table No. 95000)
	305	Net income from agriculture activity (303 + 1730) - 1830
	304	Exemption of the first 1,000,000 JD of the agriculture activity sales ( (1,000,000 JD / gross agriculture activity sales) x net income)
	99150	Net income from all domestic sources (19+29+339+43+59+69+79+89+309)
	9932	Subtract any amendments (total items from (993201 to 993211) (attach an amendment statement to these amendments)
	993201	
	993202	
	993203	
	993204	
	993205	
	993206	
	993207	
	993208	
	993209	
	993210	
	993211	
	9933	Plus any amendments (total items from (993201 to 993211) (attach an amendment statement to these amendments)
	993201	
	993302	
	<b>993303</b>	
	993304	
	993305	
	993306	
	993307	

993308	
993309	
993310	
993311	
191	Plus/ minus tax-exempt income/loss from export of services (attach export exemption calculation sheet)
3307	Minus amount of 2,000 dinars for each person with a permanent and permanent disability (from the taxable income within the Kingdom)
99170	Total income/adjusted net losses within the Kingdom(99150-9932+9933+item 191) –(3307)
99310	Total exemptions and deductions (993103 + 993104 + 993105)
993103	Domestic loss brought forward ( in accordance with an irrevocable decision) from previous years
993104	Total personal exemptions, including dependents, and other exemptions (9027 + 9028 + 9029) up to JD23,000
9027	Personal exemption or part thereof up to JD 9,000 per year (for residents)
9028	Dependents' exemption or part thereof up to JD9,000 a year (for: Jordanian and non-Jordanian residents for their resident or non-resident dependents, and for the non-resident Jordanian for their resident dependents.) ( Non-resident Jordanian with non-resident dependents; and non-Jordanians, non-residents, whose dependents are residents; are illegible to such exemptions
9029	Other exemptions or part thereof up to JD1,000 for the taxpayer, JD1,000 for the spouse, JD1,000 for every child, up to JD3,000 for three children only (medicine, education, rent, interest or Murabaha related to housing loans)
993105	Donations paid to government departments, public institutions or municipalities
99110	Domestic taxable income (99170 - 99310)
991201	Minus domestic donations & subscriptions paid for religious, charitable, humanitarian, scientific, sport or professional purposes, or paid for parties (not exceeding 25% of box 99110)(
99130	Adjusted taxable income from domestic sources (99110 – 991201)- tax is calculated in box (99510)
99160	Taxable income from foreign sources (external investments/ attach calculation sheet – tax is calculated in box (99000)
99510	Income tax liability on domestic sources
99520	Total offset against liable income tax (995201 + 995204 + 995207 + 995209 + 99515 + 99530)
995201	Income tax withheld from salaries, wages and bonuses
995204	Income tax withheld at a rate of 2% of the value of imports (and income tax paid in free zones)
995207	Building and land tax paid on real estate from which income is derived to the extent it relates to it (no more than item No. 99510)
995209	Income tax withheld at the rate of 5% of the service allowance
99530	Investment encouragement exemption/income tax reduction system in less developed regions
99540	Income tax balance due (99510 – 99520)
99171	Total end-of-service gratuity
991311	- End-of-service allowance before 31/12/2009 - 50% of end-of-service savings from 1/1/2010 to 31/12/201431/12/2009 - First 15,000 dinars for the period from 1 January 2015
99131	Taxable income from the end-of-service indemnity (99171-991311)
99513	9% income tax liability on the end-of-service indemnity due after deducting the exempted amounts ( calculated in box 99131)
995212	Offset of the income tax withheld from the end-of-service indemnity
99541	Balance of income tax liability on the end-of-service indemnity
99551	Income tax liability on taxable foreign investments (10% of foreign taxable income generated by residents)
99553	Minus offset from the Foreign income tax (not exceeding 99551) on condition there is a double-taxation agreement)
99554	Balance of income tax liability on foreign investments ( 99551 – 99553)
99132	Income subject to National Contribution ((99130 + 99131 + 99160) – JD2000000) if the amount was positive
99514	National Contribution 1% from Box No. 99132
995213	Withheld National Contribution
99542	Balance of National Contribution (99514 – 995213)
99590	Balance of income tax and balance of end-of-service indemnity (99540 + 99541 + 99554)
<b>Table (95000)</b>	
Other administrative and general expenses (add 951103 to 95200) distributed over the different sources of income	
951103	Salaries, wages and other benefits
951203	Rents and vacating money paid
951303	Depreciations, amortizations, startup expenses and pre-operational expenses
951403	Murabaha, interests paid or payable
951503	Professional fees, consultations and commissions
951603	Goodwill and royalties
95170	Donations
951803	Allowances
95190	Other expenses(Attach a statement of these expenses)
95200	Bad debts

Do you have transactions with people with a relationship exceeding 500,000 dinars in 12 months in a row?

Dependent name	Relation	National ID/ passport	Nationality	Year of birth

