



CED:PR15.F29

MINISTRY OF FINANCE/ Income & Sales Tax Department

PIT RETURN/ INDIVIDUAL (natural person)

For tax periods 2023 and beyond

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

Name of Taxpayer		ISTD Directorate/ Service Center	
TIN			
National ID/Passport Number for non-Jordanian		Family Status	
		Wife Income	<input type="checkbox"/> Yes <input type="checkbox"/> No
Start of Fiscal Year Date	End of Fiscal Year Date	Joint Income	<input type="checkbox"/> Yes <input type="checkbox"/> No
Business Type		Nationality	<input type="checkbox"/> Jordanian <input type="checkbox"/> Non-Jordanian
Commercial Name		Residency	<input type="checkbox"/> Residence <input type="checkbox"/> Non-Residence
Address		Certified Accounts	<input type="checkbox"/> Yes <input type="checkbox"/> No
City		Non-Certified Records	<input type="checkbox"/> Yes <input type="checkbox"/> No
PO. Box	Telephone	Accounts Cutoff Date	
Zip Code.	Mobile	Certified accountant Name	
Email		Profession	

19	Net income from industry (domestic) (16 + 1701 - 1801)
11	Sales (111 +112)
111	Net domestic sales
112	Net exports
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	Other 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
1801	Administrative and general expenses (from table 95000)
29	Net income from the commercial activity (domestic) (26 + 1702 - 1802)
21	Sales (211 +212)
211	Net domestic sales
212	Net sales from exports
25	Cost of sales (251 + 252 - 253)
251	Beginning inventory
252	Net purchases (2521 + 2522)
2521	Net purchases (domestic)
2522	Net imports purchases
253	Ending inventory
26	Gross income from commerce (21 - 25)
1702	Other revenues including the net income from e-commerce
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 income source number 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	Income from selling stocks, shares, and any other revenues (Attach an analytical statement)

309	Adjusted net income from domestic agriculture sector (305 - 304)		303	Gross income from agriculture activity (308-302)
308	Sales of Agriculture activity		1730	Other revenues
302	Cost of sales (3021+3024+1831) - 3023		1830	Administrative and general expenses
3021	Opening inventory goods		305	Net income from agriculture activity (303 + 1730) - 1830
3024	Net purchases			
1831	Agricultural expenses and agricultural depreciation		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)
3023	Closing inventory goods			

99150	Net income from all domestic sources (309+89+79+69+59+43+339+29+19)
9932	Minus any adjustments (total of items from (993201-993211) (attach adjustments sheet)
993201	
993202	
993203	
993204	
993205	
993206	
993207	
993208	
993209	
993210	
993211	
9933	Plus any adjustments (total of items from (993301-993311) (attach adjustments sheet)
993301	
993302	
993303	
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 2000 JOD For every person with a permanent disability (of the taxable domestic income)
99170	Total net adjusted domestic incomes/ losses (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 JD 9000 a year (Granted to: Jordanian and non-Jordanian residents, for their resident or non-resident dependents, and for the non-resident Jordanian for their resident dependents.) (Not granted to: Non-resident Jordanian with non-resident dependents; and non-Jordanians, non-residents, whose dependents are residents or non-residents)
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, official or public institutions or municipalities
99110	Domestic taxable income of income sources from inside the kingdom (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 (99551)

Calculation of tax liability table No. (99000)

99510	Income tax liability on domestic sources
99520	Total offset against liable income tax (995201 + 995204 + 995207 + 995209 + 99530)
995201	Income tax withheld from salaries, wages and allowances
995204	2% income tax withheld from imports(or income tax paid at duty free zones)
995207	Property and land tax attributed to income generated from properties (not exceeding box 99510)
995209	5% income tax withheld from service charges

99530	Tax-exempt income in respect of investment promotion/ income tax reduction system granted to less developed regions
99540	Balance of income tax liability (99510 - 99520)
99171	Gross end-of-service indemnity
991311	-End-of-service indemnity before 31/12/2009 -50% of the End-of-service indemnity from 1/1/2010 till 31/12/2014 -First JD15,000 of the period from 1/1/2015
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) – JD200000) 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)

Table (95000)

Total Administrative, general, and Other expenses (plus from 951103 to 95200) distributed over the different sources of income

951103	Salaries, wages and other benefits	951603	Goodwill and royalties
951203	Rents and vacating money paid	95170	Donations
951303	Depreciations, amortizations, startup expenses and pre-operational expenses	951803	Allowances
951403	Murabaha, interests and profits paid or payable	95190	Other expenses
951503	Professional fees, consultations and commissions	95200	Bad debts

Do you have transactions with related persons that exceed five hundred thousand Jordanian dinar during the consecutive (12) months period? Yes No

Are you obligated to issue an original invoice in accordance with the Regulation for Organizing and Controlling Invoicing Affairs No (34) for the year of 2019? obligated Not obligated

Have you joined or linked to the national electronic invoicing system and issued invoices through the invoicing system or through linking to the invoicing system? Yes No

Dependent name	Relation	National ID/ passport	Nationality	Year of birth

Reason for submitting a return with no value(zero): Death Suspended activity Closure Liquidation Other.....

I, hereby, certify that all information given in this declaration is true, correct and complete, that I have included all taxable income sources and that the address provided at the beginning of the Return is valid for notification in accordance with the law.

Date _____ / _____ / _____

Name and signature of spouse, if joint income _____

TIN of the spouse _____

National No. of the spouse _____

Date _____ / _____ / _____

Taxpayer's/ agent's name and signature _____

Tax agent's TIN _____

Tax agent's national ID _____

For ISTD Use

Return filed at Tax directorate/ service center: _____ on: _____ / _____ / _____ Name and signature of Return recipient: _____