

FORM

1771 - I/\$

MINISTRY OF FINANCE
DIRECTORATE GENERAL OF TAXES

ATTACHMENT - I
CORPORATE ANNUAL INCOME TAX RETURN
FOR CORPORATION PERMITTED TO MAINTAIN BOOKEEPING IN ENGLISH
LANGUAGE AND US DOLLAR CURRENCY

CALCULATION OF FISCAL NET INCOME

TAXABLE YEAR

20

IDENTITY

T I N :
TAXPAYER'S NAME :
ACCOUNTING PERIOD :

NO	DESCRIPTIONS	US\$
(1)	(2)	(3)
1.	DOMESTIC COMMERCIAL NET INCOME:	
a.	GROSS INCOME	1a
b.	COST OF GOOD SOLD	1b
c.	OTHER EXPENSE	1c
d.	NET INCOME FROM BUSINESS (1a - 1b - 1c)	1d
e.	INCOME FROM SIDE BUSINESS	1e
f.	EXPENSE FROM SIDE BUSINESS.....	1f
g.	NET INCOME FROM SIDE BUSINESS (1e - 1f).....	1g
h.	TOTAL (1d + 1g) :	1h
2.	FOREIGN COMMERCIAL NET INCOME (From Special Attachment 7B Column 4)	2
3.	TOTAL OF COMMERCIAL NET INCOME (1h + 2)	3
4.	INCOME SUBJECT TO FINAL TAX AND NON-TAXABLE INCOME	4
5.	POSITIVE FISCAL ADJUSTMENT:	
a.	EXPENSES CHARGED OR INCURRED FOR THE PERSONAL BENEFIT OF SHAREHOLDERS, PARTNERSHIP OR MEMBERS.	5a
b.	FORMATION OR ACCUMULATION OF ALLOWANCES.....	5b
c.	CONSIDERATION OR REMUNERATION RELATED TO EMPLOYMENT OR SERVICES GIVEN IN THE FORM OF A BENEFIT IN KIND.....	5c
d.	EXCESSIVE COMPENSATION PAID TO SHAREHOLDERS OR OTHER ASSOCIATED PARTIES AS A CONSIDERATION OF WORK PERFORMED	5d
e.	GIFTS, AID OR DONATIONS.....	5e
f.	INCOME TAX.....	5f
g.	SALARIES PAID TO A MEMBER OF AN ASSOCIATION, FIRMA, OR LIMITED PARTNERSHIP WHICH CAPITAL DOES NOT CONSIST OF STOCKS.....	5g
h.	ADMINISTRATION SANCTION	5h
i.	LESS COMMERCIAL DEPRECIATION OVER FISCAL DEPRECIATION	5i
j.	LESS COMMERCIAL AMORTIZATION OVER FISCAL AMORTIZATION	5j
k.	DEFERRED EXPENSES.....	5k
l.	OTHER POSITIVE FISCAL ADJUSTMENTS	5l
m.	TOTAL 5a to 5l :	5m
6.	NEGATIVE FISCAL ADJUSTMENT:	
a.	LESS COMMERCIAL DEPRECIATION UNDER FISCAL DEPRECIATION.....	6a
b.	LESS COMMERCIAL AMORTIZATION UNDER FISCAL AMORTIZATION.....	6b
c.	DEFERRED INCOME.....	6c
d.	OTHER NEGATIVE FISCAL ADJUSTMENTS.....	6d
e.	TOTAL 6a to 6d	6e
7.	FACILITIES OF INVESTMENT ALLOWANCEYEAR 7a (From Special Attachment 4B Line 5b)	7b
8.	FISCAL NET INCOME (3 - 4 + 5m - 6e - 7b)	8

NOTES : Copy Total of Line 8 to Form 1771 Letter B Line 1.

D.1.1.32.37