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| **Republic of Lebanon**  **Ministry of Finance**  **Directorate General of Finance**  **Directorate of Revenues – Income Tax** | | F3  (Individual) |
| **Statement of Revenues and Expenses of the Institution/the Profession**  **For lump-sum profit taxpayers** | | |
| Name of the Taxpayer: ……….. | Institution/Profession’s registration number (at the Ministry of Finance): …………………….. | |
| Commercial Name: ………………… | Personal registration number (At the Ministry of Finance): ………………….. | |
|  | For the year: …………………. | |
| Address of the institution/the profession:  Mohafazat ……………………. Caza …………………………. Region-Locality …………………………….  District …………………. Street ……………………………….  Real Estate Region …………………………………………….. No of Lot/Section ……………………………  Building ……………….. Floor …………………. Phone ………………………. Phone ……………………..  PO Box …………………Region………………… Fax  Email …………………… | | |
| |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | | **Activity type** | | Revenues (\*) | | Profit rate | | Net lump-sum profit | | | 1 |  | 90 |  | 95 |  | 100 |  | | 2 |  | 91 |  | 96 |  | 110 |  | | 3 |  | 92 |  | 97 |  | 120 |  | | 4 |  | 93 |  | 98 |  | 130 |  | |  | **Total** | 94 |  | 99 |  | 140 |  |   **Details of charges and expenses**   |  |  |  | | --- | --- | --- | | Sales of merchandise and raw and consumption material | 150 |  | | Wages, salaries and other benefits | 160 |  | | Employees and wage-earners insurance | 170 |  | | Social security subscriptions | 180 |  | | Commissions paid to third parties | 190 |  | | Car and transportation expenses | 200 |  | | Banking commissions, interests and expenses | 210 |  | | Legal expenses, consultancies and similar expenses | 220 |  | | Maintenance and repair expenses | 230 |  | | Rent or investment | 240 |  | | Other office expenses | 250 |  | | Taxes, fees, and permits | 260 |  | | Accomodation | 270 |  | | Travelling expenses | 280 |  | | Promotion and advertisement | 290 |  | | Institution/Profession activity insurance expenses | 300 |  | | Amortization\*\* | 310 |  | | Other expenses | 320 |  | | **Overall charges and expenses** | 330 |  | | | |
| |  |  |  | | --- | --- | --- | | Fixed assets buyouts | 340 |  | | | |
| |  |  |  | | --- | --- | --- | | Amounts paid to non-residents | 350 |  | | | |

**\* If the taxpayer practices several activities within the same institution and did not separate the revenues of each activity, the highest rate applies to the lump-sum profit among these activities and on the overall revenues.**

**\*\* For machinery, equipment, and furniture used in the institution in the first year, plus any addition and minus any wavering, the result is multiplied by the depreciation rate of each type of them.**

**Signature: ……**