

**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 .....  
 PO Box ..... Region ..... Fax .....  
 Email .....

<u>Activity type</u>	Revenues (*)		Profit rate		Net lump-sum profit	
1	90		95		100	
2	91		96		110	
3	92		97		120	
4	93		98		130	
<b>Total</b>	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	
Accommodation	270	
Travelling expenses	280	
Promotion and advertisement	290	
Institution/Profession activity insurance expenses	300	
Amortization**	310	
Other expenses	320	
<b>Overall charges and expenses</b>	<b>330</b>	
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: .....