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| **Republic of Lebanon**  **Ministry of Finance**  **Directorate General of Finance**  **Directorate of Revenues – Income Tax** | F1  (Individual)  Page 4/4 |
| **Calculation of Total Profits and Taxes** | |
| 1. **Calculating the tax on declared wages and salaries (part 2)** | |
| |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | Overall wages and salaries revenues (before tax) | **100** |  | Tax calculated without family rebate | **130** |  | | Total contract revenues (before tax) | **110** |  | **Total deducted taxes** | **140** |  | | **Overall wages, salaries and contracts revenues** | **120** |  | **Balance to be paid** | **150** |  | | |
| **2-Commercial, industrial and non-commercial profit tax (part 1)** | |
| |  |  |  | | --- | --- | --- | | Total profit (loss) from partnerships (real profit) | 170 |  | | Total profit (loss) from individual institutions (real profit) | 180 |  | | **Overall profit (loss) from partnerships and individual institutions (real profit)** | 190 |  | | 1. **In case the result in the above Line 190 is a profit** |  |  | | Profit of the current financial cycle (moved from Line 190) | 200 |  | | Is rebated: the loss from consumable capital assets wavering | 210 |  | | Carried-forward revenue deficit at the beginning of the fiscal year | 220 |  | | **The result is a profit** | 230 |  | | **Or a persistent deficit** | 240 |  | | Is rebated from the remaining deficit: reevaluation profits used to write off a carried-forward deficit | 250 |  | | Net profit from capital assets wavering used to write off a carried forward deficit | 260 |  | | **Balance of the carried-forward deficit for the coming year (after rebating the prescribed deficit as in Statement F21, Line 150)** | 270 |  | | 1. **In case the result in the above Line 190 is a loss:** |  |  | | A carried-forward revenue deficit as at the beginning of the fiscal year | 280 |  | | Is rebated: Reevaluation profit used to write off a carried-forward deficit | 290 |  | | Is added: Loss of the current financial cycle (moved from Line 190) | 300 |  | | **Total deficit and loss** | 310 |  | | Is rebated: the net profit of wavering capital assets used to write off a carried-forward deficit | 320 |  | | **Balance of the carried-forward deficit for the coming year (after rebating the prescribed deficit as in Form F21, Line 150)** | 330 |  | | **Calculating the taxable profit (profit tax)** |  |  | | Profit from personal institutions/partnerships (real profit) (moved to Line 230) | 340 |  | | Is added: Profit from revenues through lump-sum | 350 |  | | Is added: Profit from public works revenues subject to lump-sum profit | 360 |  | | Estimated profits | 365 |  | | **Overall profit** | 370 |  | | **Is rebated: Family rebate** | 380 |  | | Other rebates | 390 |  | | **Total taxable profit (part 1)** | 400 |  | | 1. **Taxable improvement profits according to Article 45** |  |  | | Improvement profit used for purposes other than writing off a carried-forward deficit | 410 |  | | Balance of profit from capital assets wavering | 420 |  | | **Total taxable improvement profit** | 430 |  | | |
| **3- Total due taxes** | |
| |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | Due tax on commercial, industrial, and non-commercial profit | 440 |  | Controlling fine | 480 |  | | Due tax on improvement profit | 450 |  | Annual lump-sum tax | 490 |  | | **Overall due taxes** | 460 |  | Balance of tax to be paid on wages and salaries | 500 |  | | Total paid taxes (part 1) | 470 |  | Balance of tax to be paid/recovered | 510 |  | | |
| **Statement** | |
| I, the undersigned, certify that the information herewith enclosed is true and accurate.  Name …. Position: ….. Signature ….. | |