

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 1 2 3 4 Total	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		
Accommodation	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: