



# USER'S MANUAL DOCUMENT

Iris for AJK's Inland Revenue Department  
(IND/AOP/COY – Income Tax Return)



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PAKISTAN REVENUE AUTOMATION (PVT.) LTD

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Islamabad. Pakistan

## Income Tax Return (IND/ AOP/ COY)

For filing income tax return, taxpayer must have a valid account to login Iris. Following are the steps to login Iris-AJK and file Income Tax return:

### Login - Iris Web Portal

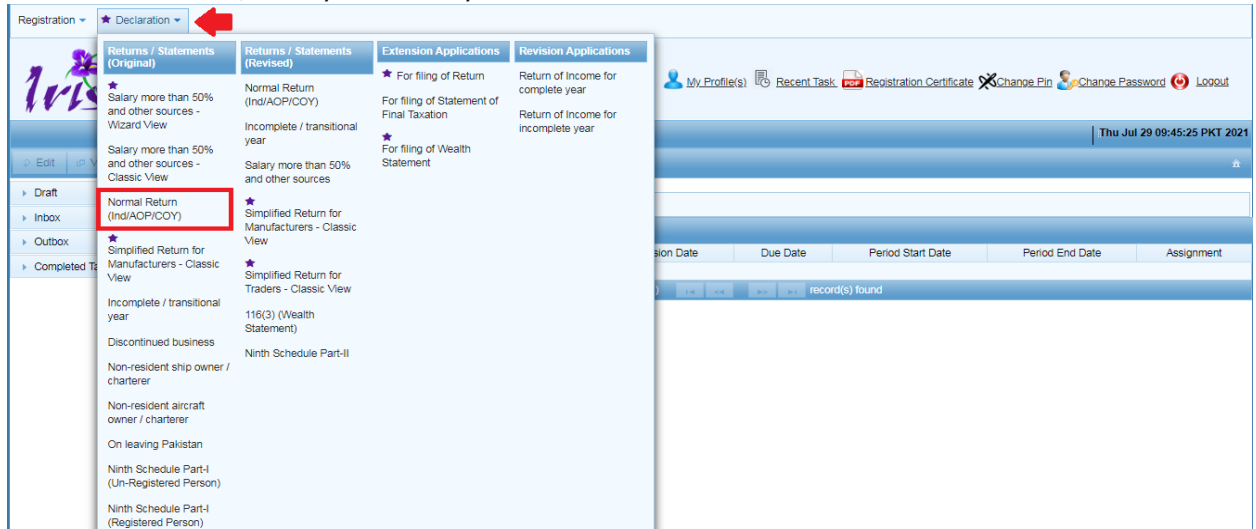
1. Access Iris through the provided URL (<https://iris.ajkird.gov.pk/public/txplogin.xhtml>), following login screen will appear:

2. Enter your Registration No. / CNIC in “Registration No.” field
3. Enter your Password (received on email while registration)
4. Click the Login button.
5. After successful login, Iris Dashboard Screen shall appear:

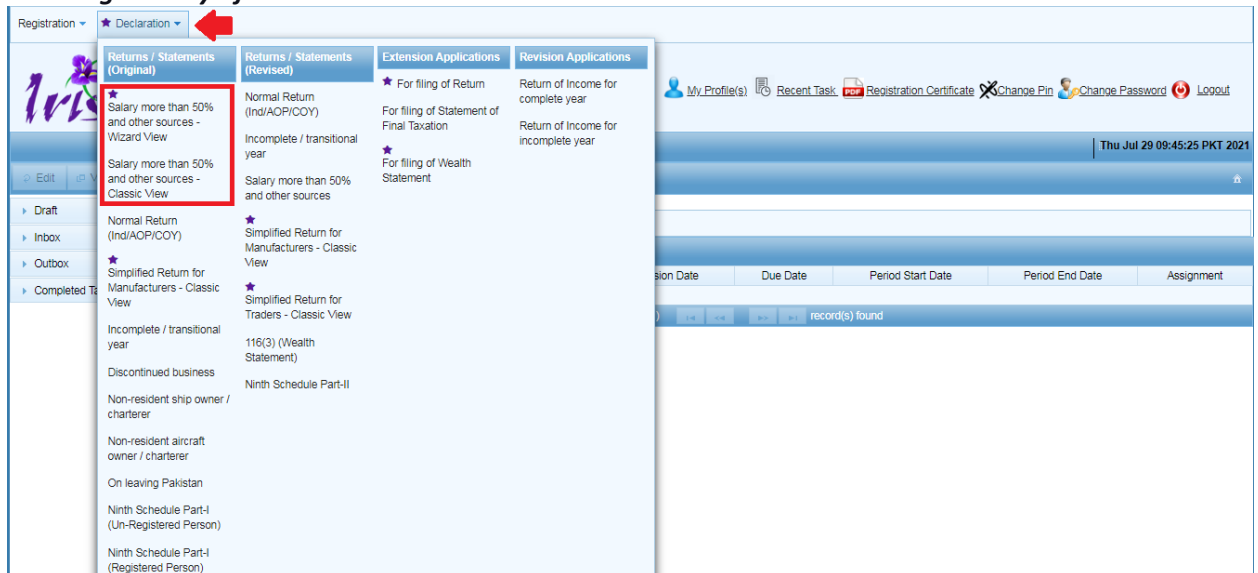
### Open Income Tax Return Declaration form

1. Click “Declaration” tab on the top left section of the Mega Menu available on Iris dashboard.

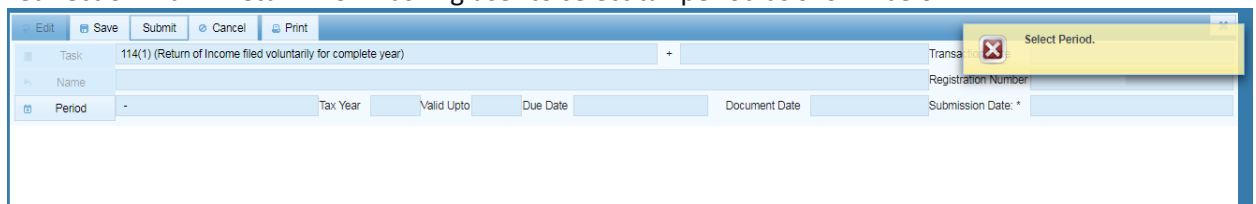
- The “Declaration” dropdown will list options to create Return/Statement (Original) as shown below. The revised option is available for Taxpayers who have already submitted their return and wants to revise/modify the already submitted return.



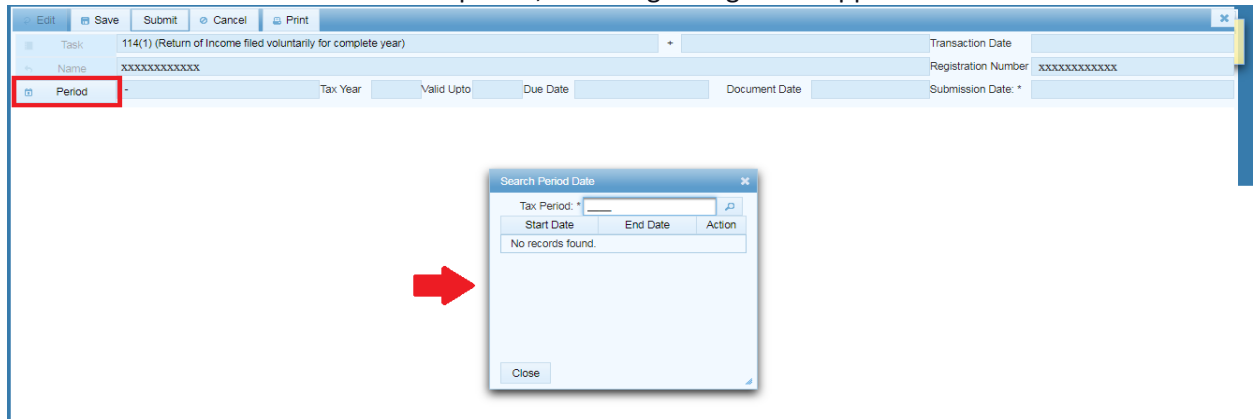
**Please note that salaried individuals having salary income more than 50% of their total income including salary and other sources can file a simplified version of Income Tax Return by selecting the any of the wizard based or classic view as shown below:**



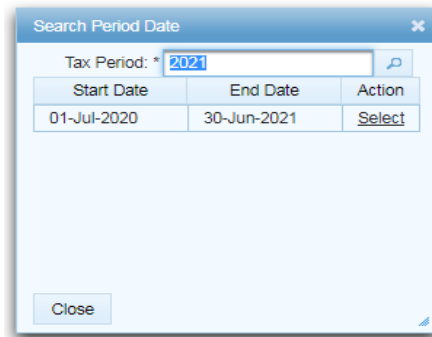
- Click on “Normal Return(IND/AOP/COY)” link from the “Declaration” dropdown, iris will redirect on main “Return” form asking user to select tax period as shown below:



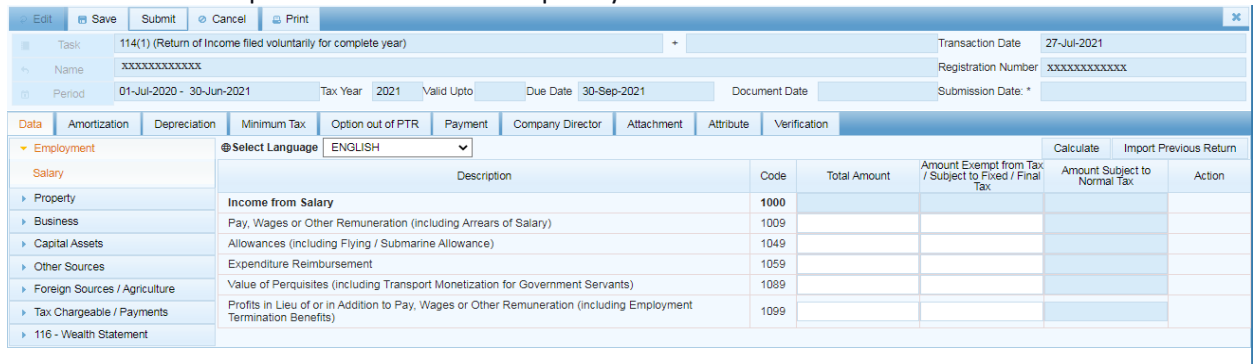
4. Click on "Period" button to select Tax period, following dialogue will appear:



5. Enter the relevant tax period for which you want to file the declaration i.e. "2021" in Tax Period field and click on search icon. Available Tax period will be listed for selection as shown below:



6. Click "Select" against the available tax period, Iris will redirect Taxpayer on main Return form for the selected Tax period with "Data" tab open by default as shown below:



## Fill Income Tax Return Form

### Employment Details

1. Click Salary option under the Employment menu.
2. Enter your annual income in lieu of salary in Total Amount field.
3. In case your salary includes amount that is exempted from tax, mentioned that amount in the "Amount Exempt from Tax" field.

4. Click on Calculate button on the top right corner of the form.

The screenshot shows a software window with a menu bar (Edit, Save, Submit, Cancel, Print) and a header area containing fields for Task (114(1) (Return of Income filed voluntarily for complete year)), Name (XXXXXXXXXXXX), Period (01-Jul-2020 - 30-Jun-2021), Tax Year (2021), Valid Upto, Due Date (30-Sep-2021), Document Date, Transaction Date (27-Jul-2021), and Registration Number (XXXXXXXXXXXX). Below the header is a navigation pane with categories like Employment, Property, Business, Capital Assets, Other Sources, Foreign Sources / Agriculture, Tax Chargeable / Payments, and 116 - Wealth Statement. The 'Other Sources' category is expanded, showing a list of income types with their respective codes and amounts. A 'Calculate' button is highlighted in red in the top right corner of the main data area.

### Other Sources

1. If you have income from any other sources, click **Other Sources** menu.
2. Click **Receipts / Deductions** option under the **Other Sources** menu as shown below:

This screenshot shows the 'Other Sources' menu expanded to 'Receipts / Deductions'. The main table lists various income and deduction categories with their codes and amounts. The 'Calculate' button is again highlighted in red in the top right corner.

3. Enter your amount of receipts or deductions against the relevant field under **Total Amount** column.
4. Click on **Calculate** button on the top right corner of the form.

### Adjustable Tax

Under adjustable tax screen you can fill the details of taxes that have been already deducted/charged to you during the tax year.

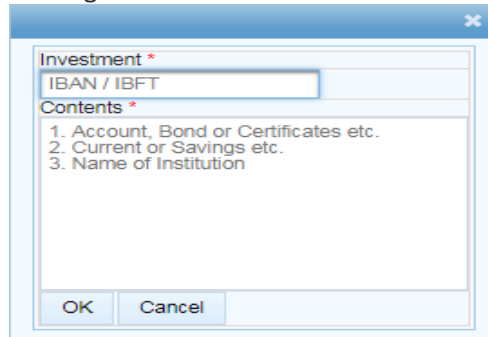
1. Navigate and expand **Tax Chargeable / Payments** menu and then click on **Adjustable Tax**. You'll see the following screen.

This screenshot shows the 'Adjustable Tax' screen. The 'Tax Chargeable / Payments' menu is expanded to 'Adjustable Tax'. The table lists various tax types with their codes, receipts/values, and tax collected/deducted amounts. The 'Calculate' button is highlighted in red in the top right corner.

2. Enter the amount of tax deducted from your salary during the tax year under the field Salary of Employees u/s 149.
3. In case you want to adjust the tax deducted by your bank on these sections:
  - Withdrawing cash from bank against 64100101,
  - Certain banking transaction against 64100201,
  - Banking transactions otherwise than through cash against 64151501 in investment dialogue.

a. Click on  icon.

b. A dialogue shall appear asking for relevant details as shown below.








The dialog box titled "Investment" contains a text field for "IBAN / IBFT" and a list box for "Contents". The list box contains the following items:

1. Account, Bond or Certificates etc.
2. Current or Savings etc.
3. Name of Institution

Buttons for "OK" and "Cancel" are at the bottom.

- b. Enter your account number or IBAN number in the Investment field.
- c. Enter details e.g. Account Type, Bank, Branch in the Contents field and click OK.
- d. The entered details will appear under Cash withdrawal section as a child entry as shown below:

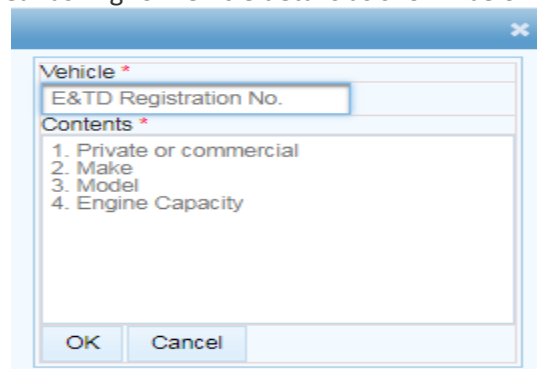
Cash Withdrawal from Bank u/s 231A	64100101					
Cash Withdrawal from Bank u/s 231A - xxxxxxxxxx - Account Savings UBL	64100101	0	0			
Certain Banking Transactions u/s 231AA	64100201					

- e. Enter the "Total Receipt / Value" and "Tax Deducted / Collected" against newly added row.
- f. In case you want to delete this row, click on  icon.
- g. To add multiple rows in this section, click on  icon.

4. In case you want to adjust the tax deducted on following sections:
  - For motor vehicle registration fee, enter amount against 64100301,
  - For motor vehicle transfer fee, enter amount against 64100302,
  - For motor vehicle sale, enter amount against 64100303,
  - For motor vehicle leasing, enter amount against 64100304 in vehicle dialogue.

a. Click on  icon.

b. A dialogue shall appear asking for vehicle details as shown below:



The dialog box titled "Vehicle" contains a text field for "E&TD Registration No." and a list box for "Contents". The list box contains the following items:

1. Private or commercial
2. Make
3. Model
4. Engine Capacity

Buttons for "OK" and "Cancel" are at the bottom.

- c. Enter E&TD Registration No. in Vehicle field.
- d. Provide further details in Content field and click OK button.
- e. The entered details will appear as a child entry as shown below:

Motor Vehicle Registration Fee u/s 231B(1)	64100301				+
Motor Vehicle Registration Fee u/s 231B(1) - xxxxx - Private Toyota 2020 660	64100301		0		-
Motor Vehicle Transfer Fee u/s 231B(2)	64100302				+
Motor Vehicle Sale u/s 231B(3)	64100303				+
Motor Vehicle Leasing u/s 231B(1A) (Non-ATL) @4%	64100304				+

- f. Enter the “Total Receipt / Value” and “Tax Deducted / Collected” against newly added row.
  - g. In case you want to delete this row, click on icon.
  - h. To add multiple rows in this section, click on icon.
5. After you have entered all information, click on **Calculate** button on the right top corner of the form.

### Computations

The computations screen displays the calculations of the details that you have fill in the form.

1. Under Tax **Chargeable / Payments** menu click on **Computations**. You'll see the following screen:

Description	Code	Total Amount	Amount Exempt from Tax / Subject to Fixed / Final Tax	Amount Subject to Normal Tax	Action
Income from Salary	1000				
Income / (Loss) from Property	2000				
Income / (Loss) from Business	3000				
Gains / (Loss) from Capital Assets	4000				
Income / (Loss) from Other Sources	5000				
Foreign Income	6000				
Agriculture Income	6100				
Share in untaxed Income from AOP	3131				
Share in Taxed Income from AOP	3141				
Total Income	9000				
Deductible Allowances	9009				
Taxable Income	9100				
Tax Chargeable	9200				
Normal Income Tax	920000				
Final / Fixed / Minimum / Average / Relevant / Reduced Income Tax	920100				
WWF	920900				
Tax Reductions	9309				
Tax Credits	9329				
Turnover/Tax on Income of Cotton Ginner	9012				
Turnover / Tax Chargeable u/s 113 @0.25%	923152				
Turnover / Tax Chargeable u/s 113 @0.3%	923163				
Turnover / Tax Chargeable u/s 113 @0.75%	923168				
Turnover / Tax Chargeable u/s 113 @ 0.50%	923206				
Turnover / Tax Chargeable u/s 113 @ 1.25% (Jan 2019 - June 2019)	923161				
Turnover / Tax Chargeable u/s 113 @1.5%	923160				
Difference of Minimum Tax Chargeable on Electricity Bill u/s 235	923193				
Difference of Minimum Tax Chargeable u/s 113	923194				
Super Tax Chargeable	923181				
Difference of Minimum Tax Chargeable u/s 236C (2)(Proviso)	923189				
Adjustment of Minimum Tax Paid u/s 113 in earlier Year(s)	923198				
Difference of Minimum Tax Chargeable	923201				
Refund Adjustment of Other Year(s) against Demand of this Year	92101				
Withholding Income Tax	9201				
Advance Income Tax	9202				
Advance Tax Paid under 147 for Builders/Developers	92025				
Advance Income Tax u/s 147(A)	92022				
Admitted Income Tax	9203				
Demanded Income Tax	9204				
Refundable Income Tax	9210				

2. On this screen you will get all computed details of your income and chargeable tax.

3. Here, you must check Admitted Income Tax, Demanded Income Tax details beside codes 9203, and 9204.
  - a. If Demanded Income Tax and Admitted Income Tax value is empty then you may proceed to submit application.
  - b. In case you have a certain amount mentioned in the demanded Income Tax field, then you must pay it before submitting the application. Refer to the Payment section below for further details.

## Wealth Statement

1. Click Personal Expenses menu to enter you expenses for the year as shown below:

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
▶ Employment	@Select Language ENGLISH										
▶ Property	Description										
▶ Business	Code										
▶ Capital Assets	Amount										
▶ Other Sources	Action										
▶ Foreign Sources / Agriculture	Personal Expenses										
▶ Tax Chargeable / Payments	7089										
▼ 116 - Wealth Statement	Rent										
▶ Personal Expenses	7051										
▶ Personal Assets / Liabilities	Rates / Taxes / Charge / Cess										
▶ Reconciliation of Net Assets	7052										
	Vehicle Running / Maintenance										
	7055										
	Travelling										
	7056										
	Electricity										
	7058										
	Water										
	7059										
	Gas										
	7060										
	Telephone										
	7061										
	Asset Insurance / Security										
	7066										
	Medical										
	7070										
	Educational										
	7071										
	Club										
	7072										
	Functions / Gatherings										
	7073										
	Donation, Zakat, Annuity, Profit on Debt, Life Insurance Premium, etc.										
	7076										
	Other Personal / Household Expenses										
	7087										
	Contribution in Expenses by Family Members										
	7088										

2. Click **Personal Assets / Liabilities** menu to provide information about assets and liabilities as shown below:

Data	Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return
▶ Employment	@Select Language ENGLISH										
▶ Property	Description										
▶ Business	Code										
▶ Capital Assets	Amount										
▶ Other Sources	Action										
▶ Foreign Sources / Agriculture	Agricultural Property										
▶ Tax Chargeable / Payments	7001										
▼ 116 - Wealth Statement	Commercial, Industrial, Residential Property (Non-Business)										
▶ Personal Expenses	7002										
▶ Personal Assets / Liabilities	Business Capital										
▶ Reconciliation of Net Assets	7003										
	Equipment (Non-Business)										
	7004										
	Animal (Non-Business)										
	7005										
	Investment (Non-Business) (Account / Annuity / Bond / Certificate / Debenture / Deposit / Fund / Instrument / Policy / Share / Stock / Unit, etc.)										
	7006										
	Debt (Non-Business) (Advance / Debt / Deposit / Prepayment / Receivable / Security)										
	7007										
	Motor Vehicle (Non-Business)										
	7008										
	Precious Possession										
	7009										
	Household Effect										
	7010										
	Personal Item										
	7011										
	Cash (Non-Business)										
	7012										
	Any Other Asset										
	7013										
	Assets in Others' Name										
	7014										
	<b>Total Assets inside Pakistan</b>										
	7015										
	Assets held outside Pakistan										
	7016										
	Capital or voting rights in foreign company										
	7018										
	<b>Total Assets held outside pakistan</b>										
	7020										
	<b>Total Assets</b>										
	7019										
	Credit (Non-Business) (Advance / Borrowing / Credit / Deposit / Loan / Mortgage / Overdraft / Payable)										
	7021										
	<b>Total Liabilities</b>										
	7029										



3. Click **Reconciliation of Net Assets** option under the wealth statement menu, following screen will appear:

Data		Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	Calculate	Import Previous Return																																																																																																																														
<ul style="list-style-type: none"> <li>▶ Employment</li> <li>▶ Property</li> <li>▶ Business</li> <li>▶ Capital Assets</li> <li>▶ Other Sources</li> <li>▶ Foreign Sources / Agriculture</li> <li>▶ Tax Chargeable / Payments</li> <li>▼ 116 - Wealth Statement               <ul style="list-style-type: none"> <li>Personal Expenses</li> <li>Personal Assets / Liabilities</li> <li>▶ Reconciliation of Net Assets</li> </ul> </li> </ul>		<div style="text-align: right;">@Select Language ENGLISH</div> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Description</th> <th>Code</th> <th>Amount</th> <th></th> <th></th> <th>Action</th> </tr> </thead> <tbody> <tr><td>Net Assets Current Year</td><td>703001</td><td></td><td></td><td></td><td></td></tr> <tr><td>Net Assets Previous Year</td><td>703002</td><td></td><td></td><td></td><td></td></tr> <tr><td>Increase / Decrease in Assets</td><td>703003</td><td></td><td></td><td></td><td></td></tr> <tr><td><b>Inflows</b></td><td><b>7049</b></td><td></td><td></td><td></td><td></td></tr> <tr><td>Income Declared as per Return for the year subject to Normal Tax</td><td>7031</td><td></td><td></td><td></td><td></td></tr> <tr><td>Income Declared as per Return for the year Exempt from Tax</td><td>7032</td><td></td><td></td><td></td><td></td></tr> <tr><td>Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax</td><td>7033</td><td></td><td></td><td></td><td></td></tr> <tr><td>Adjustments in Income Declared as per Return for the year</td><td>7034</td><td></td><td></td><td></td><td></td></tr> <tr><td>Foreign Remittance</td><td>7035</td><td></td><td></td><td></td><td></td></tr> <tr><td>Inheritance</td><td>7036</td><td></td><td></td><td></td><td></td></tr> <tr><td>Gift</td><td>7037</td><td></td><td></td><td></td><td></td></tr> <tr><td>Gain on Disposal of Assets, excluding Capital Gain on Immovable Property</td><td>7038</td><td></td><td></td><td></td><td></td></tr> <tr><td>Income Attributable to Receipts (Builders/Developers)</td><td>7039</td><td></td><td></td><td></td><td></td></tr> <tr><td>Others</td><td>7048</td><td></td><td></td><td></td><td></td></tr> <tr><td><b>Outflows</b></td><td><b>7099</b></td><td></td><td></td><td></td><td></td></tr> <tr><td>Personal Expenses</td><td>7089</td><td></td><td></td><td></td><td></td></tr> <tr><td>Gift</td><td>7091</td><td></td><td></td><td></td><td></td></tr> <tr><td>Others</td><td>7098</td><td></td><td></td><td></td><td></td></tr> <tr><td>Loss on Disposal of Assets</td><td>7092</td><td></td><td></td><td></td><td></td></tr> <tr><td><b>Unreconciled Amount</b></td><td><b>703000</b></td><td></td><td></td><td></td><td></td></tr> </tbody> </table>											Description	Code	Amount			Action	Net Assets Current Year	703001					Net Assets Previous Year	703002					Increase / Decrease in Assets	703003					<b>Inflows</b>	<b>7049</b>					Income Declared as per Return for the year subject to Normal Tax	7031					Income Declared as per Return for the year Exempt from Tax	7032					Income Attributable to Receipts, etc. Declared as per Return for the year subject to Final / Fixed Tax	7033					Adjustments in Income Declared as per Return for the year	7034					Foreign Remittance	7035					Inheritance	7036					Gift	7037					Gain on Disposal of Assets, excluding Capital Gain on Immovable Property	7038					Income Attributable to Receipts (Builders/Developers)	7039					Others	7048					<b>Outflows</b>	<b>7099</b>					Personal Expenses	7089					Gift	7091					Others	7098					Loss on Disposal of Assets	7092					<b>Unreconciled Amount</b>	<b>703000</b>				
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4. Enter total amount for previous year net assets under Amount code against 703002.
5. The auto calculated amount for current net assets will be displayed against amount code 703001.
6. Enter the total amount of annual Income in the Inflows field against 7049.
7. Enter your total amount of expenditure in the Outflow field against 7099.
8. Click on **Calculate** button on the right top corner of the form to reconcile amount. The Unreconciled amount must be **ZERO** before submission of Income Tax Return.

### Attach Payment (if required)

Once you have paid the demanded tax (if applicable) through either of the options mentioned below;

- Payment through ADC (Alternative Delivery Channel). For details visit: [How to pay taxes through ADC \(Alternative Delivery Channel\) – Tax Payment through Internet / ATM / Mobile](#)
- Payment through Bank.

You can now submit payment details with your Return by following the below mentioned steps:

1. Click on the **Payment** tab from the task window, Iris will load payments section as shown below:

Data		Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	
Task	114(1) (Return of Income filed voluntarily for complete year)					Transaction Date	27-Jul-2021				
Name	XXXXXXXXXXXX					Registration Number	XXXXXXXXXXXX				
Period	01-Jul-2020 - 30-Jun-2021	Tax Year	2021		Valid Upto	Due Date	30-Sep-2021		Document Date	Submission Date *	
CPR No.	Date	Amount Code	Description	Amount	Tax Year	+					
No records found.											
Head Wise Summary											
Head of Account						Account					
No records found.											

2. Click on **+** icon from the top right corner of the payment grid. A dialogue will appear asking for payment details as shown below:

Data		Amortization	Depreciation	Minimum Tax	Option out of PTR	Payment	Company Director	Attachment	Attribute	Verification	
CPR No.	Date	Amount Code	Description	Amount	Tax Year	+					
No records found.											
No records found.											

Search by: CPR No. or Amount Code or Paid Amount						
Payments						
CPR No.	Date	Amount Code	Description	Amount	Tax Year	Action
No records found.						

3. Enter CPR No., Amount Code or Paid Amount in the field and click on search icon.
4. List of payments will appear for selection. Select and add the relevant payment record to be included with the return. Iris will list the selected record under the above payment grid.

## Verify Income Tax Return Form

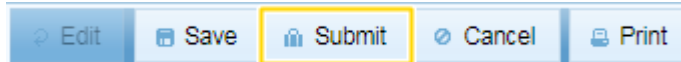
Once you have added and calculated all required fields, you must now verify your identity before submitting the Tax Return.

1. Click on the **Verification** tab and following screen will appear:

2. Your name and registration name will be populated by the system as shown above. Enter your 4 digit verification pin that has been given to you at the time of registration and click on **Verify Pin** button.

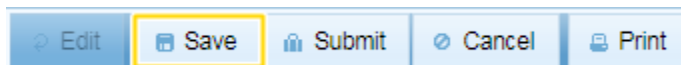
## Submit Income Tax Return

Once you are satisfied with your provided details, you can now file your Income Tax Return by clicking on the **Submit** button on the top left corner of the page.



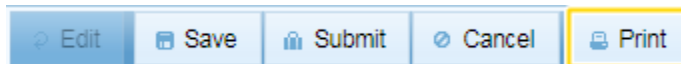
## Saving Income Tax Return

If you are not yet ready to submit correspondence, you can save it for later review. You can do so by clicking on the Save button on the top left corner of the page. The saved task will be available under **Draft** section on main Iris dashboard.



## Print Income Tax Return

You can print your Income Tax Return form by clicking on the Print button as shown below, Iris will load a filled printable PDF version of the Tax Return.



## Editing Income Tax Return

In order to view or change provided details in saved income tax return follow the below mentioned steps:

1. On Iris dashboard, click on **Draft** folder from the left menu and select **Declaration**, Iris will load draft Return record as shown below:

Registration ▾ ★ Declaration ▾

**Iris** My Profile(s) Recent Task Registration Certificate Change Pin Change Password Logout

Tue Jul 27 11:02:00 PKT 2021

✎ Edit ✎ View ✎ Delete ✎ Reply

✎ Draft

✎ Declaration(1)

Task	Registration No.	Name	Tax Year	Task Date	Due Date	Period Start Date	Period End Date	Assignment
114(1) (Return of Income filed voluntarily for complete year)	xxxxxxxx	xxxxxxxx	2021	27-Jul-2021 00:00:00	30-Sep-2021 00:00:00	01-Jul-2020	30-Jun-2021	

Pages (1 of 1) 1 1 record(s) found

2. To edit the Return, click on record to select. Iris will mark the selection by highlighting the record in and enabling function buttons on the top sub menu as shown below:

Registration ▾ ★ Declaration ▾

**Iris** My Profile(s) Recent Task Registration Certificate Change Pin Change Password Logout

Tue Jul 27 11:02:00 PKT 2021

✎ Edit ✎ View ✎ Delete ✎ Reply

✎ Draft

✎ Declaration(1)

Task	Registration No.	Name	Tax Year	Task Date	Due Date	Period Start Date	Period End Date	Assignment
114(1) (Return of Income filed voluntarily for complete year)	xxxxxxxx	xxxxxxxx	2021	27-Jul-2021 00:00:00	30-Sep-2021 00:00:00	01-Jul-2020	30-Jun-2021	

Pages (1 of 1) 1 1 record(s) found

3. Click on **Edit** button from the enabled action buttons, Iris will redirect Taxpayer on edit Return form where you can do the desired modification and proceed accordingly.

## Special Instructions for ERROR Correction

In case user is unable to view all menu options in left panel or receive session termination error then there must be some issue with the internet connectivity. To resolve this error, check internet connectivity and re-login "Iris for AJ&K" web application.