



# Balance Sheet and Annexes

**Check Filing Status:**

- Schedule B Rental Income Tax  
 Schedule C Business Income Tax  
 Mining Income Tax



## Section 1 – Taxpayer Information

|  |                                |                   |                                   |                       |                        |                                     |
|--|--------------------------------|-------------------|-----------------------------------|-----------------------|------------------------|-------------------------------------|
| 1. Taxpayer's Name (Company Name or Name, Father's Name, Grandfather's Name) |                                |                   | 3. Taxpayer Identification Number |                       | 8. For the Year ended: |                                     |
| 2a. Region   |                                | 2b. Zone/K-Ketema |                                   | 4. Tax Account Number |                        | Document Number (Official Use Only) |
| 2c. Woreda   | 2d. Kebele/Farmers Association | 2e. House Number  | 5. Tax Center                     |                       |                        |                                     |
| 6. Telephone Number  |                                | 7. Fax Number     |                                   |                       |                        |                                     |

## Section 2 – Business Assets, Liabilities and Capital

**Instructions:** Prior to completing this portion of the Balance Sheet you will need to complete the individual Annexes on the following three pages. Be sure and check your filing status at the top of this form.

| Assets                             |  |  |     |      |     |      |
|------------------------------------|--|--|-----|------|-----|------|
| 1                                  | Cash   |  |     |      | 10  |      |
| 2                                  | Accounts Receivable (Transfer Total from Annex 1, Line 4)                          |  | 20  |      |     |      |
| 3                                  | Allowance for Bad Debts  |  | 30  |      |     |      |
| 4                                  | Net Accounts Receivable (Subtract Line 3 from Line 2 and Enter Total)              |  |     |      | 40  |      |
| 5                                  | Pre Paid Expenses  |  |     |      | 50  |      |
| 6                                  | Inventories (Transfer Total from Annex 2, Line 7)                                  |  |     |      | 60  |      |
| 7                                  | Operating Supplies   |  |     |      | 70  |      |
| 8                                  | Other Current Assets (Transfer Total from Annex 3)                                 |  |     |      | 80  |      |
| 9                                  | Loans to Shareholders  |  |     |      | 90  |      |
| 10                                 | Mortgage & Real Estate Loans Receivable  |  |     |      | 100 |      |
| 11                                 | Other Investments (Transfer Total from Annex 4)                                    |  |     |      | 110 |      |
| Transfer from Annex 5A, Column f   | 12   | Building, Cost of Improvements & Reconstruction  | 120 |      |     |      |
|                                    | 13   | Computers, Software Products & Related Equipment | 130 |      |     |      |
|                                    | 14   | Plant, Machinery, Tools & Other Equipment        | 140 |      |     |      |
|                                    | 15   | Motor Vehicles                                   | 150 |      |     |      |
|                                    | 16   | Office Equipment and Furniture                   | 160 |      |     |      |
|                                    | 17   | Add Lines 12 through 16 and Enter Total          |     | 165  |     |      |
| 18                                 | Accumulated Depreciation (Transfer from Annex 5B, Column d)                        |  | 170 |      |     |      |
| 19                                 | Net Book Value (Subtract Line 18 from Line 17 and Enter Total)                     |  |     |      | 180 |      |
| 20                                 | Intangible Assets (Transfer Total from Annex 6A, Column f)                         |  | 190 |      |     |      |
| 21                                 | Accumulated Amortization (Transfer from Annex 6B, Column f)                        |  | 200 |      |     |      |
| 22                                 | Net Book Value / Intangible Assets (Subtract Line 21 from Line 20 and Enter Total) |  |     |      | 210 |      |
| 23                                 | Other Assets (Transfer Total from Annex 7)   |  |     |      | 220 |      |
| 24                                 | Total Assets (Add Lines 1, 4 through 11, 19, 22 and 23)                            |  |     |      | 230 |      |
| Liabilities                        |  |  |     |      |     |      |
| 25                                 | Accounts Payable   |  |     |      | 240 |      |
| 26                                 | Interest Payable   |  |     |      | 250 |      |
| 27                                 | Loans Payable less than 1 Year (Transfer Total from Annex 8)                       |  |     |      | 260 |      |
| 28                                 | Tax Payable (Transfer Total from Annex 9)  |  |     |      | 270 |      |
| 29                                 | Other Current Liabilities (Transfer Total from Annex 10)                           |  |     |      | 280 |      |
| 30                                 | Loans from Shareholders  |  |     |      | 290 |      |
| 31                                 | Loans Payable More than 1 Year (Transfer Total from Annex 11)                      |  |     |      | 300 |      |
| 32                                 | Other Long-Term Liabilities (Transfer Total from Annex 12)                         |  |     |      | 310 |      |
| 33                                 | Total Liabilities (Add Lines 25 through 32 and Enter Total)                        |  |     |      | 320 |      |
| Capital                            |  |  |     |      |     |      |
| 34                                 | Capital  |  | 330 |      |     |      |
| 35                                 | Legal Reserve  |  | 340 |      |     |      |
| 36                                 | Retained Earnings  |  | 350 |      |     |      |
| 37                                 | Total Capital (Add Lines 34 through 36 and Enter Total)                            |  |     |      | 360 |      |
| 38                                 | Total Liabilities and Capital (Add Lines 33 and 37 and Enter Total)                |  |     |      | 370 |      |
| Name & signature of taxpayer/agent |  |  |     | Date |     | Seal |

**Schedule B & C - Business/Rental Income Tax  
Balance Sheet Annexes**

**Taxpayer Information**

|  |                                   |                        |
|--|-----------------------------------|------------------------|
| 1. Taxpayer's Name (Company or Individual) | 2. Taxpayer Identification Number | 3. For the Year Ended: |
|--|-----------------------------------|------------------------|

**Annex 1 – Accounts Receivable**

| a. Seq Num | b. Item Description   | c. Amount |
|------------|---|-----------|
| 1          | Trade Debtors   |           |
| 2          | Sundry Debtors  |           |
| 3          | Staff Debtors   |           |
| 4          | <b>Total</b> of Lines 1 through 3 (Enter Total amount on Line 2 of Balance Sheet) |           |

**Annex 2 – Inventories (Applies to Business/Mining Income Only, Not Rental Income)**

| a. Seq Num             | b. Item Description  | c. Amount |
|------------------------|--|-----------|
| 1                      | Merchandise Stock  |           |
| Manufacturing Business |  |           |
| 2                      | Finished/Processed Product   |           |
| 3                      | Work in Process  |           |
| 4                      | Raw Materials  |           |
| 5                      | Reject, By Product and Other Related Items   |           |
| 6                      | Spare Parts, Supplies, Packing and Other Materials                                 |           |
| 7                      | <b>Total</b> of Lines 1 through 6. (Enter Total amount on Line 6 of Balance Sheet) |           |

**Annex 3 – Other Current Assets**

| a. Seq Num   | b. Account Description | c. Amount |
|--|------------------------|-----------|
|  |                        |           |
|  |                        |           |
|  |                        |           |
|  |                        |           |
|  |                        |           |
| <b>Total</b> (Enter Total amount on Line 8 of Balance Sheet (Include Total from Continuation Sheet if Used)) |                        |           |

**Annex 4 – Other Investments**

| a. Seq Num  | b. Taxpayer Identification Number | c. Taxpayer Name | d. Description of Investment | e. Amount |
|---|-----------------------------------|------------------|------------------------------|-----------|
|   |                                   |                  |                              |           |
|   |                                   |                  |                              |           |
|   |                                   |                  |                              |           |
|   |                                   |                  |                              |           |
|   |                                   |                  |                              |           |
| <b>Total</b> (Enter Total amount on Line 11 of Balance Sheet (Include Total from Continuation Sheet if Used)) |                                   |                  |                              |           |

**Annex 5 – Fixed Assets**

| a. Seq Num  | b. Item Description                             | c. Beginning Balance | d. Addition | e. Disposal/ Transfer | f. Ending Balance |
|---|---|----------------------|-------------|-----------------------|-------------------|
| <b>A. Cost of Fixed Assets (Transfer Column f Totals to Lines 12 through 17 on Balance Sheet)</b> |   |                      |             |                       |                   |
| 1   | Building, Cost of Improvements & Reconstruction |                      |             |                       |                   |
| 2   | Computers, Software & Related Equipment         |                      |             |                       |                   |
| 3   | Plant, Machinery, Tools & Other Equipment       |                      |             |                       |                   |
| 4   | Motor Vehicles                                  |                      |             |                       |                   |
| 5   | Office Equipment and Furniture                  |                      |             |                       |                   |
| 6   | <b>Total</b> of Lines 1 through 5               |                      |             |                       |                   |
| <b>B. Depreciation of Fixed Assets (Transfer Column "d" Total to Line 18 of Balance Sheet)</b>    |   |                      |             |                       |                   |
| 7   | Building, Cost of Improvements & Reconstruction |                      |             |                       |                   |
| 8   | Computers, Software & Related Equipment         |                      |             |                       |                   |
| 9   | Plant, Machinery, Tools & Other Equipment       |                      |             |                       |                   |
| 10  | Motor Vehicles                                  |                      |             |                       |                   |
| 11  | Office Equipment and Furniture                  |                      |             |                       |                   |
| 12  | <b>Total</b> of Lines 7 through 11              |                      |             |                       |                   |
| 13  | <b>Net Book Value (Line 6 – Line 12)</b>        |                      |             |                       |                   |



**Schedule B & C - Business/Rental Income Tax  
Balance Sheet Annexes**

**Taxpayer Information**

|   |                                   |                        |
|---|-----------------------------------|------------------------|
| 1. Taxpayer's Name ( <i>Company or Individual</i> ) | 2. Taxpayer Identification Number | 3. For the Year Ended: |
|---|-----------------------------------|------------------------|

**Annex 10 – Other Current Liabilities**

| a. Seq Num   | b. Account Description | c. Amount |
|--|------------------------|-----------|
|  |                        |           |
|  |                        |           |
|  |                        |           |
|  |                        |           |
|  |                        |           |
|  |                        |           |
|  |                        |           |
|  |                        |           |
|  |                        |           |
|  |                        |           |
| <b>Total</b> (Enter Total amount on Line 28 of Balance Sheet ( <i>Include Total from Continuation Sheet if Used</i> )) |                        |           |

**Annex 11 – Loans Payable in More than 1 Year**

| a. Seq Num   | b. Name of Loan Provider ( <i>Financed by</i> ) | c. Amount |
|--|---|-----------|
|  |   |           |
|  |   |           |
|  |   |           |
|  |   |           |
|  |   |           |
|  |   |           |
|  |   |           |
|  |   |           |
|  |   |           |
|  |   |           |
| <b>Total</b> (Enter Total amount on Line 30 of Balance Sheet ( <i>Include Total from Continuation Sheet if Used</i> )) |   |           |

**Annex 12 – Other Long-Term Liabilities**

| a. Seq Num   | b. Name of Loan Provider ( <i>Financed by</i> ) | c. Amount |
|--|---|-----------|
|  |   |           |
|  |   |           |
|  |   |           |
|  |   |           |
|  |   |           |
|  |   |           |
|  |   |           |
|  |   |           |
|  |   |           |
|  |   |           |
| <b>Total</b> (Enter Total amount on Line 31 of Balance Sheet ( <i>Include Total from Continuation Sheet if Used</i> )) |   |           |

**Taxpayer Certification**

I declare that the above declaration and all information provide here-with is correct and complete. I understand that any misrepresentation is punishable as per the tax Laws and the Penal code.

|  |      |  |
|--|------|--|
| Taxpayer/Authorized Agent:<br><br>Name _____<br>Signature _____ Date _____ | Seal | Authorized Tax Officer:<br><br>Name _____<br>Signature _____<br>Date _____ |
|--|------|--|

