



THE FEDERAL DEMOCRATIC  
REPUBLIC OF ETHIOPIA  
MINISTRY OF REVENUES

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
2c. Woreda		2d. Kebele/Farmers Association	Document Number (Official use Only)
		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	Total 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	
<b>Manufacturing Business</b>		
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	Total 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
Total (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
Total (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. Additions	e. Disposal/Transfer	f. Ending Balance
<b>A. Cost of Fixed Assets (Transfer Column f Total to Line 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	Total Line 1 through 5				
<b>B. Depreciation of Fixed Assets (Transfer Column "d" total to Line 18 Balance Sheet)</b>					
7	Building Cost of Improvements & Reconstruction				
8	Computer, Software & Related Equipment				
9	Plant, machinery, Tools & Other Equipment				
10	Motor Vehicles				
11	Office Equipment and Furniture				
12	Total Line 7 Through 11				
13	Net Book Value (Line 6 – Line 12)				



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

**Taxpayer Information**

<b>1. Taxpayer's Name (Company or Individual)</b>	<b>2. Taxpayer Identification number</b>	<b>3. For the Year Ended</b>
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**Annex 6 – Intangible Assets**

a. Seq. Num	b. Item Description	c. Beginning Balance	d. Addition	e. Disposal/ Transfer	f. Ending Balance
<b>A. Intangible Assets (Transfer from Column "F" to Line 20 of Balance Sheet)</b>					
1	Goodwill				
2	Patent				
3	Leasehold Land				
4					
5	Other Intangible Assets				
6	Total of Lines 1 through 5				
<b>B. Amortization (Transfer from Column "F" to Line 21 of Balance Sheet)</b>					
7	Goodwill				
8	Patent				
9	Leasehold Land				
10					
11	Other Intangible Assets				
12	Total of Lines 7 Through 11				
13	Net Book Value (Lines 6 minus 12)				

**Annex 7 – Other Assets**

a. Seq. Num	b. Account Description	c. Amount
	<b>Total (Enter Total amount on line 23 of Balance Sheet)</b>	

**Annex 8 – Loans payable in less than One Year**

a. Seq. Num	b. Name of Loan Provider (Financed by)	c. Amount
	<b>Total Loans Payable in Less than 1 Year (Enter Total amount on line 27 of Balance Sheet)</b>	

**Annex 9 – Tax Payable**

a. Seq. Num	b. Type of Tax Payable	c. Amount
1	Employment Income Tax Payable	
2	Business Income Tax Payable	
3	Rental Tax Payable	
4	Withholding Tax payable	
5	VAT Payable	
6	Turnover Tax Payable	
7	Excise Tax Payable	
8	Dividend Tax payable	
9	Other Tax Payable	
10	<b>Total (Enter Total amount on Line 28 of Balance Sheet (Include Total from continuation sheet if used ))</b>	



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

**Taxpayer Information**

<b>1. Taxpayer's name (Company or Individual)</b>	<b>2. Taxpayer Identification Number</b>	<b>3. For the Year Ended</b>
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**Annex 10 – Other Current Liabilities**

a. Seq. Num	b. Account Description	c. Amount
Total (Enter Total amount on line 28 of Balance Sheet (Include Total From Continuation Sheet if used))		

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

a. Seq. Num	b. Name of Loan Provider (Financed by)	c. Amount
Total (Enter Total amount on line 30 of Balance Sheet (Include Total From Continuation Sheet if used))		

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

a. Seq. Num	b. Name of Loan Provider (Financed by)	c. Amount
Total (Enter Total amount on line 31 of Balance Sheet (Include Total From Continuation Sheet if used))		

**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.		
<b>Taxpayer/Authorized Agent</b>	<b>Seal</b>	<b>Authorized Tax Officer</b>
Name _____		Name _____
Signature _____ Date _____		Signature _____ Date _____