

TIN:

TAX BALANCE

for period from _____ to _____

#	Description	AOP mark			Amount in KM											
A	DETERMINING TAX BASE															
	FINANCIAL RESULTS DECLARED IN															
I	INCOME STATEMENT															
1.	Profits of business year	0	0	1												
2.	Losses of business year (mark "minus")	0	0	2												
II	CAPITAL GAINS AND LOSSES															
3.	Capital gains from balance sheet (Art. 7. Paragraph 4. of the Law and Art. 7. and 18. of the Rulebook)	0	0	3												
4.	Capital losses from balance sheet (Art. 7. Paragraph 4. of the Law and Art. 7. and 18. of the Rulebook)	0	0	4												
III	ADJUSTMENT OF EXPENDITURES															
5.	Material costs, i.e. value of goods sold exceeding the amount calculated per average pricing method (Article 9 of the Law)	0	0	5												
6.	physical persons paid in amount exceeding the tax exempt amount in accordance with special regulations, as well as personal income costs based on profits (Art.10. of the Law and Article 10. of the Rulebook)	0	0	6												
7.	70% of representation costs pertaining to the activity, as well as total representation costs not directly related to business activities (Art. 11, Paragraph 1 of the Law and Art. 11 of the Rulebook)	0	0	7												
8.	Donations provided for humanitarian, cultural, educational, scientific and sports purposes, exceeding 3% of total income, as well as total expenditures for professional sports (Art. 11. Paragraph 2. of the Law)	0	0	8												
9.	Non-compulsory membership fees to the chambers exceeding 0.1% of total income (Article 11, Paragraph 3 of the Law)	0	0	9												
10.	Sponsorship exceeding 2% of total income (Art. 11. Paragraph 4. of the Law and Art. 11, Paragraph 4 of the Rulebook)	0	1	0												
11.	Reserves for risks and liabilities not considered tax allowable expenditure (Art. 12. of the Law and Art. 12. of the Rulebook)	0	1	1												
12.	Reserves with banks and insurance and re-insurance companies exceeding 20% of the profits from income statement (Art. 16. of the Law)	0	1	2												
13.	Write-off of questionable and disputable receivables not considered tax allowable expenditure (Art. 14. of the Law and Art. 14. of the Rulebook)	0	1	3												
14.	Monetary fines and penalties (Art. 17. Paragraph 2. of the Law)	0	1	4												

15.	Interest on untimely payment of taxes, contributions and other public revenues (Art. 17, Paragraph 1, Item 2 of the Law)	0	1	5															
16.	CIT declared as expenditure (Art. 17. Paragraph 3. of the Law)	0	1	6															
17.	Donation to political parties (Art. 17. Paragraph 3. of the Law)	0	1	7															
#	Description	AOP mark			Amount in KM														
18.	Withholding tax paid at own expense of the payer (Art. 32. Paragraph 5. of the Rulebook)	0	1	8															
19.	Depreciation calculated above tax allowable amount and other depreciation not recognized in tax balance (Art. 18.of the Law and Art. 15. to 20. of the Rulebook)	0	1	9															
20.	Depreciation non-allowable for tax purposes in previous years (Art. 15, Paragraph 5 of the Rulebook)	0	2	0															
21.	Difference between real (lower) and full tax allowable depreciation (Art. 15, Paragraph 4 of the Rulebook)	0	2	1															
22.	Previously higher used depreciation for tax purposes (Art. 15, Paragraph 4 of the Rulebook)	0	2	2															
23.	Value of capitalized expenditures for development that are one-time written off for tax purposes (Art. 13, Paragraph 1 of the Law and Art. 13 of the Rulebook)	0	2	3															
24.	Depreciation, reduction in value and write-off of expenditures for development that are already fully used for tax purposes (Art. 13. of the Rulebook)	0	2	4															
25.	Fixed assets of individual value less than 1000 KM that are one-time written off for tax purposes (Art. 18. Paragraph 3 of the Law and Art 17, Paragraph 1 of the Rulebook)	0	2	5															
26.	Depreciation and other expenditures of fixed assets whose value is already fully used for tax purposes (Art. 17. Paragraph 1 of the Rulebook)	0	2	6															
27.	Value of hardware and software that is one-time written of for tax purposes (Art. 18. Paragraph 4. of the Law and Art. 17. Paragraph 2 of the Rulebook)	0	2	7															
28.	Depreciation and other expenditures of hardware and software whose value is already fully used for tax purposes (Art. 17. Paragraph 2 of the Rulebook)	0	2	8															
29.	Accelerated depreciation, when it is used for tax purposes only (Art. 19. of the Law and Art. 19. of the Rulebook)	0	2	9															
30.	Accelerated depreciation earlier used for tax purposes (Art.19. Paragraph 3. of the Rulebook)	0	3	0															
31.	Expenditures/losses based on liquidation of dependant business association (Art. 29. of the Law and Art. 8 of the Rulebook)	0	3	1															
32.	Undocumented and other expenditures not declared in accordance with accounting	0	3	2															
IV	INCOME ADJUSTMENT	0	3																

33.	Income from dividends and share in the profits of other taxpayers (Art. 21 of the Law and Art. 21. of the Rulebook)	0	3	3																
34.	Income from receivables collection where the write-off was non-allowable tax expenditure in the previous years (Art. 22 of the Law and Art. 22 of the Rulebook)	0	3	4																
35.	Income based on reserves that were in previous periods treated as non-allowable tax expenditure (Art. 12. Paragraph 5. of the Rulebook)	0	3	5																
36.	Non-income characterized, unused reserves (Art. 12. Paragraph 3. of the Law, Art. 12. Paragraph 4 of the Rulebook)	0	3	6																
37.	Income/gains based on liquidation of dependant business association (Art. 27. of the Law and Art. 8. of the Rulebook)	0	3	7																
38.	Non-declared income that should have been declared per accounting regulations and standards	0	3	8																
#	Description	AOP mark			Amount in KM															
V	TRANSFER PRICING																			
39.	Difference between market (lower) interest and interest per loans between related persons (Art. 17. Paragraph 1. Item 1. and Art. 48. of the Law)	0	3	9																
40.	Difference between market (lower) and value of real transactions between related persons, for other expenditures (Art. 45. to 47. of the Law)	0	4	0																
41.	Difference between market (higher) and real transaction values between related persons for income declared (Art. 45 to 47. of the Law)	0	4	1																
VI	TAXABLE PROFIT FOR THE PERIOD OR TAX LOSS FOR THE PERIOD																			
42.	Taxable corporate income (#1 or 2 +3-4 +5 to19 -20-21 +22-23+24-25+26-27+28-29+30+31+32 -33 to 35 +36-37+38 +39 to 41), exceeds 0	0	4	2																
43.	Tax loss (#1 or 2 +3-4 +5 to19 -20-21 +22-23+24-25+26-27+28-29+30+31+32 -33 to 35 +36-37+38 +39 to 41), less than 0	0	4	3																
VII	TAX BASE																			
44.	Transferred unused tax losses from previous five years (except losses of business units abroad, RS and in BD BiH)	0	4	4																
45.	Remaining taxable profits (when the # 42. minus # 44. exceeds 0)	0	4	5																
46.	Remaining tax losses, total (#44. exceeds # 42.) + # 43.	0	4	6																
47.	Tax losses to be transferred (# 46. reduced by unused tax loss for the oldest in previous five (5) years (# 7. Form GU-DOB)	0	4	7																
B	TAX CALCULATED, EXEMPTIONS AND DEDUCTIONS TO THE TAX LIABILITY																			
48.	Tax Base (# 45.)	0	4	8																
49.	Tax Calculated (# 45. x 10%)	0	4	9																
50.	Tax Exemptions (total), of which:	0	5	0																
a)	Exports (Art. 31. of the Law and Art.25. of the Rulebook)																			
b)	Investment (Art.32. of the Law and Art. 26. of the Rulebook)																			

	c)	Employment of disabled persons and persons with special requirements (Art. 33. of the Law)																	
	d)	Business unit from RS (Art. 34. of the Law)																	
	e)	Business unit from BD (Art. 34. of the Law)																	
51.	Tax deductions (total), of this:		0	5	1														
	a)	Tax paid in RS (Art. 35. and 36. of the Law)																	
	b)	Tax paid in BD (Art. 35. and 36. of the Law)																	
	c)	New business association (Art. 61. of the Law)																	
	d)	Free zones and users of free zones (Art.61. of the Law)																	
	e)	Foreign capital share (Art. 61. of the Law)																	
52.	Tax credit (total), of this:		0	5	2														
	a)	CIT paid outside BiH																	
	b)	Withholding tax paid outside BiH																	
	c)	Tax credit carried over from previous periods																	
53.	Tax credit to be carried over to the following period		0	5	3														

#	Description	AOP mark	Amount in KM																	
Status of liabilities for CIT																				
54.	Remaining tax liability for tax period (#. 49. - 50. - 51. - 52.), exceeding 0	0 5 4																		
55.	Previously used tax exemptions not justified in accordance with the Law and Rulebook	0 5 5																		
56.	Calculated late interest on amounts under 55.	0 5 6																		
57.	Paid pre-payments and overpayments transferred from previous years	0 5 7																		
58.	Amount to be paid (# 54. + 55. + 56. - 57.), exceeding 0	0 5 8																		
59.	Refund amount or amount for transfer to the following period (# 57. - 54. - 55. - 56., exceeding 0	0 5 9																		

STAMP

In _____

Certified Accountant

Director

On the day of _____ 200_____

Taxpayer's representative