**FEDERATED STATES OF MICRONESIA**

**IN DIVIDUAL INCOME TAX QUARTERLY RETURN**

<table>
<thead>
<tr>
<th>A. Name</th>
<th>(Last)</th>
<th>(First)</th>
<th>(Middle)</th>
</tr>
</thead>
<tbody>
<tr>
<td>B. Address</td>
<td></td>
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<tr>
<td>H. Former or other name(s) used</td>
<td>(Last)</td>
<td>(First)</td>
<td>(Middle)</td>
</tr>
<tr>
<td>I. Former or other address(es) used</td>
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<tr>
<td>J. Name of employer</td>
<td></td>
<td></td>
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<tr>
<td>K. Address of employer</td>
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</tbody>
</table>

**L. Is this the first time you filed this form?**

- [ ] YES
- [ ] NO

**M. Did you file one for last quarter?**

- [ ] YES
- [ ] NO

**N. COMPUTATION OF TAX AND OTHER CHARGES:**

1. Wages and Salaries received during January 1 - March 31,
2. Wages and Salaries received during April 1 - June 30,
3. Wages and Salaries received during July 1 - September 30,
4. Wages and Salaries received during October 1 - December 31,
5. Total of lines 1, 2, 3 and 4
6. Less wages and salaries received which are not subject to tax
7. Taxable wages and salaries as of this quarter (deduct line 6 from line 5)
8. Tax Due: Tax on amount shown on line 7, (6% on amount up to $11,000 plus 10% of the excess over $11,000)
9. Tax paid previous quarter(s)
10. Tax due this quarter (deduct line 9 from line 8)
11. PENALTY CHARGE (see instructions)
12. PENALTY CHARGE (see instructions)
13. INTEREST CHARGE (see instructions)
14. TOTAL DUE (add lines 10, 11 and 12)

**O. DECLARATION**

I declare that this return is, to the best of my knowledge and belief, true and correct.

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**DATE FILED** | **DATE PAID** | **AMOUNT PAID** | **Acct. Credited** | **Receipt No.** | **Verified By:** | **Posted By:**
---|---|---|---|---|---|---

**FOR OFFICIAL USE ONLY**

**DISTRIBUTION:** ORIGINAi, (FSM Rev., Headquarter) ---'YELLOW (FSM Rev., Field Office} - PINK (Taxpayer)
INSTRUCTIONS

This tax return is to be filed by employees whose employers do not have offices in the Federated States of Micronesia.

ITEM
A. Enter your last name first, first name, and middle name last.
B. Enter your address.
C. Enter your social security number.
D. Enter the quarter for which you are filing this return.
E. Enter your citizenship on this line.
F. Enter your occupation on this line.
G. Enter the State in Federated States of Micronesia where you are employed. If you are an employee that moves from one State to another either because of change of employer or change of duty station or transfer, you must file a separate return for each State where you worked.
H. If your name was changed because of marriage or otherwise and the name shown on line A is different from your last quarter return, enter your former or other name in this space.
I. Complete this item only if different from item B.
J. Enter the name of your employer.
K. Enter the address of your employer.
L. Answer question correctly.
M. If you answer "no" to question L, please give reason.

N. COMPUTATION OF TAX AND OTHER CHARGES.
1. Enter the wages and salaries received during the period January-March.
2. Enter the wages and salaries received during the period April-June.
3. Enter the wages and salaries received during the period July-September.
4. Enter the wages and salaries received during the period October-December.
5. Enter the total of lines 1, 2, 3 and 4.
6. Enter wages and salaries not subject to tax and attach a detailed statement of explanation. Amount(s) entered and not fully justified may be disallowed.
7. Subtract line 6 from line 5 and enter difference here.
8. TAX COMPUTATION:
   6% multiplied by the amount (line 7) up to $11,000; plus 10% multiplied by the amount (line 7) over the first $11,000.
9. Enter wages and salaries tax paid for previous quarter(s).
10. Subtract line 9 from line 8 and enter difference here. This is the tax due this quarter.
11. If you filed your return after the deadline (shown at the bottom of this page), a penalty of one percent (1%) of the tax due shall be added for each 30 days or fraction thereof elapsed between the due date of the return and the date on which the return is actually filed; PROVIDED, HOWEVER, that the minimum penalty shall be $5.00. Enter the total penalty charge on this line. Post Office postmark date will be taken as date of filing.
12. If you pay the total tax due after the deadline (shown at the bottom of this page), there is a penalty charge of 10% of the tax due for each 30 days or fraction thereof from the due date of the tax until the date it is paid. Enter the amount of this charge on this line.
13. If you pay the total tax due after the deadline (shown at the bottom of this page), there is an interest charge of 6% per annum on the total tax due on (line 10) from the date the tax is due until it is paid. Enter the total interest charge on this line.
14. Add lines 10, 11, 12 and 13 and enter total here. Pay this amount.

O. You must sign and date this return. THIS RETURN IS NOT COMPLETE AND THEREFORE NOT OFFICIAL IF NOT SIGNED.

DEADLINES and PAYMENTS

This original and one copy of this return must be filed with and the tax paid to each of the National Revenue Offices in each of the States you do business in on or before the last day of the month following the end of each quarter, that is: on or before April 30, July 31, October 31, and January 31.