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(for official use only)

## Individual Registration Form

Any individual required to pay an amount or file a return to the General Commission for Taxes (GCT) or is an employee has to be registered with the GCT must complete this form.

<b>1. Applicant's Full name</b>		First name	Father's name	Grand-father's name	Great grand father's name	Family's name
<b>2. Date of birth (YYYY/MM/DD):</b>		/	/	Sex:	Male:	Female:
<b>3. Place of birth:</b>		City:	Governorate/province:		Country:	
<b>4. Mother's name:</b>		First name	Father's name	Grand-father's name	Great grand father's name	Family's name
<b>5. Marital status</b>		Single	Married	Divorced	Widowed	
<b>6. Date of Marital Status Change (YYYY/MM/DD):</b>		/	/	<b>Number of wives:</b>		
<b>7. Spouse's name:</b>						
<b>Spouse's TIN (10 digits) if already issued:</b>						
<b>8. Address</b>						
Street name & house no:				Street No.:	Quarter:	
City / Suburb:				Governorate:		
Phone:				Email:		
If address is outside Iraq:		Province/State:	Country:	Zip/Postal Code:		
<b>9. Proof of Identification:</b>						
<b>9.1 Citizenship information for Iraqi Citizens:</b>						
Citizenship Certificate ID #			File #:	Serial #:		
Governorate issuing Citizenship Certificate:				Issuing date (YYYY/MM/DD):		
<b>9.2 Personal Status Card information:</b>						
Directorate name:		File no.:		Page no.:		
Serial no.:		Issuing date (YYYY/MM/DD):				
<b>9.3 Passport or Travel Document information for Non-Iraqi Citizens:</b>						
Passport or Travel document No:		Issuing country:		Issuing date:		
<b>10. Occupation:</b>		Employee Private Sector:		Employee Public Sector:		Non-employee:
<b>11. For an individual operating a business, complete the information below and tick the following box:</b>						
1	Trade Name:	Ministry of Trade Registration No*:				
2	Type of primary Business Activity:**					
3	Date of Business Activity started:					
4	If member of partnership, enter partnership's name and TIN:					
<b>5 Business Address in Iraq if different from line 8</b>						
6	Street Name & Building no:	Street No.:		Quarter:		
7	City / Suburb	Governorate:				
8	Phone:	Fax:		Email:		
<b>12. Purpose of Tax registration:</b>						
		<b>Start Date</b>		<b>Start Date</b>		
<input type="checkbox"/>	Individual's Income Tax			<input type="checkbox"/>	Vacant Land Tax	
<input type="checkbox"/>	Wage Withholding Tax			<input type="checkbox"/>	Rental Real Estate Tax	
<input type="checkbox"/>	Sales Tax			<input type="checkbox"/>	Other, specify:	
<b>13. Individual's Social Number (10 digits) if already issued by MOLSA:</b>						
I declare that the information given in this form is to the best of my knowledge and belief a true and correct statement						
Signature of the applicant:				Date:		

**Do not write below – For Official Use Only**

<b>Date TIN Issued</b>		<b>TIN Allocated</b>							
<b>Name of Official</b>		<b>Office Name</b>							

\* If not registered with the Business Registry of Ministry of Trade, write down "Not Registered"

\*\* See United Nations activity coding table available on the GCT website (www.iraqtax.org)

An individual can register with the General Commission for Taxes (GCT) to obtain a Taxpayer Identification Number (TIN) in person or by mail by filling out the Individual Registration Form #9904 issued by the GCT to either the Headquarter or one of the GCT branches.

Complete the Individual Registration Form #9904 as follows:

1. Full personal name of the individual. Full name for an individual means his first name, father's name, grand-father's name, grand-grand father's name and family's name.
2. Enter the individual's date of birth and gender.
3. Enter the individual's place of birth, city and Governorate or province (if born outside in Iraq) and the country of birth.
4. Enter the individual's mother's full name, which means her first name, father's name, grandfather's name, great-grand father's name and family's name. Leave blank, the great-grand father's name if unknown.
5. Tick one of boxes that describe the individual's marital status.
6. If individual is married, enter the date of marriage. If divorced, enter the date of divorce. If widowed, enter the date of late spouse's date of death. If single, leave blank. Where the husband has more than one wife, indicate the number of wives in the corresponding box and attach a letter stating for his second, third or fourth wife her full personal name and TIN if the latter was issued.
7. If an individual is married, enter his/her spouse's full personal name and his/her TIN if the latter was issued. If a husband has more than one wife, enter on this line his first wife's full personal name and her TIN if the latter was issued.
8. Enter the address where the individual lives. Enter the quarter 3 digit code for Baghdad, Basrah, Mosul and other governorate if it is available. Enter individual's residential or cell phone number. If individual's address is outside of Iraq, enter Province/State, Country and Zip Code or Postal Code.
9. **9.1:** Enter the file number and serial number indicated on the Iraqi individual's Citizenship ID certificate issued by the Ministry of the Interior. The Citizenship ID certificate number has two numbers; one is the file number and the other one is the serial number. If the file number has only 5 digits instead of 6 digits, indicate 0 before the five-digit number. Example: file number is 45930, then record 045930. If a citizenship certificate has been lost or destroyed, a new citizenship certificate that has a new serial number will be issued by the Ministry of the Interior. In this case, enter the previous serial number. This is usually handwritten on the new citizenship certificate by an official of the Ministry of Interior. Enter the Governorate where the certificate was issued. Enter the citizenship certificate's date of issue.  
**9.2:** Enter Personal Status Card information for Iraqi Citizens and Palestinians of 1948 and their descendants. Enter Directorate's name, Record and Page number as indicated on the top right of the Personal Status Card in each appropriate field. Enter preprinted serial number on the top left of the Personal Status Card in the appropriate field. Enter Date of issuance.  
**9.3:** If an individual is not an Iraqi citizen, enter Passport or travel document number, name of issuing country and date of issuance. For Palestinians of 1948 and their descendants, enter on the corresponding line, the serial number indicated on the travel document issued by the Iraqi Minister of Foreign Affairs and its date of issuance.
10. Tick one of boxes that describe the individual's occupation either as an employee of the private sector or public sector. If an individual is not an employee, like a sole proprietor, trader or member of a partnership, tick the Non-employee box.
11. **11.1:** If an individual is a sole proprietor, trader or "sole-owner enterprise" registered as such by the Business Registry of Ministry of Trade, then, enter on line 11.1 the trade name under which he/she operates accepted by the Federal Iraqi Chamber of Commerce or any other competent authority. In case of a "sole owner enterprise" registered as such by the Business Registry, enter the Business Registry Number (CR04XXXXXXXXXX). Attach with the form a copy of the business certificate issued by the Business Registry of Ministry of Trade and a copy of a letter issued by the Federal Iraqi Chamber of Commerce confirming the name of registered trademark.  
**11.2:** Enter on line 11.2, the 4-digit code of the primary business activity (activity generating most important source of income) of the individual's business as indicated in the Business Activity Coding Table available either at the Registration office of the GCT or the Business Registry of the Ministry of Trade. For example, an individual operating a hotel should write down 5510 while an individual operating a restaurant should write down 5520. If registered with the Business Registry of the Ministry of Trade, this number should be the same used for the business registration without the alphabetical letters. Also, write down on this line the title of the primary business activity related to the 4-digit code.  
**11.3:** Enter on line 11.3 the date when the sole proprietor or trader started its activities (YYYY/MM/DD).  
**11.4:** If an individual is a member of partnership (simple company or joint liability company), enter on line 11.4 partnership's name and TIN.  
**11.6 to 11.8:** Enter on line 11.6 to 11.8 business address if different than line 8.
12. Indicate on line 12 the type of taxes the individual is subject to. For example, an individual operating a hotel as a sole proprietor is subject to Individual's income tax (Business Tax on the profit), Wage Withholding Tax (withholding taxes from his/her employees' pays) and the Sales tax (Tax for Deluxe Hotels and first class Restaurants). If a person is only an employee in the private or public sector must, this person must tick only the box "Individual's Income Tax". Also, indicate the starting date, for which the individual is subject to the concerned tax, usually this date is the first date of operations.
13. Beginning in 2006, if an individual was previously eligible to any social welfare benefits, that person might have been issued by the Ministry of Labor & Social Affairs an identification card with a 10-digit identification number. In this case, enter the 10-digit identification number printed on the identification card.

Anyone who presents false information and statements maybe punished according to article 56 to 59 of the Income Tax Law #113 (1982).

For assistance, please communicate with:  
General Commission for Taxes, Headquarters  
Al-Jamhurya Street, Baghdad, Iraq  
Al-Khulani Square behind Amanat Baghdad Building

Phone Number: 01 815 6983, 01 815 6968, Fax Number: 01 815 6970 email address: iraqtaxcommission@yahoo.com

When form #9904 is fully completed and accepted by the GCT, a tax identification card indicating the new TIN will be issued. This TIN should be used in all correspondence made with the GCT.