



Federal Democratic
Republic of Ethiopia
Ministry of Revenue
Federal Inland
Revenue Authority

Cost Sharing Declaration

(Higher Education Proclamation No. 351/2003 & Higher Education Cost-Sharing
Council of Ministers Regulation No. 91/2003)



Section 1 – Taxpayer Information

1. Name (company/institution Name or Name, Father's Name, Grandfather's Name)		3. Taxpayer Identification Number		8. Tax Period:	
				Month	Year
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 – Tax Declaration

10	Number of Employees on your Payroll for this Tax Period	
20	Total Taxable Income	
30	Total Cost Sharing Withheld	

Section 3 – 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.		* For Official Use Only	
Taxpayer or Authorized Agent Name _____		Date of Payment _____	
Signature _____		Receipt _____	
Date _____		Amount _____	
Employer Seal		Check _____	
For Tax office: Authorized Tax officer Name _____		Cashier's Signature _____	
Signature _____		Date _____	
Date _____			

Instructions

Cost Sharing - Any student who has graduated from higher education of the public institution is required to share the cost of his education, training and other services based on cost sharing principles. An employer of a graduate has the obligation and responsibility of withholding appropriate tax from and employees pay to cover these provisions. For more information on Cost Sharing and to determine how much should be deducted, consult Higher Education Proclamation No. 351/2003 and the corresponding Council of Ministers regulations.

For the purpose of Cost Sharing an employer of a graduate shall have the obligation and responsibilities of withholding agent as state in the Income Tax Proclamation No. 286/2002.

Filing Date - This Tax Declaration along with the full payment must be submitted within thirty (30) days of the end of the tax period.

Section 1 – Taxpayer Information

1 Name - Enter the name of institution or of individual name, father's name and grandfather's name.

2 Address - Enter all information necessary to identify the location of your address. Your physical address include region, zone/ /K-Ketema, woreda, kebele/farmers association, house number.

3 Taxpayer Identification Number (TIN) - Every institution or person having a tax obligation is required to have a TIN and to enter it with each filing. If you have a TIN please See the Proclamation Articles 43, 44 and 90.

4 Tax Account Number (TAN) - This number is provided by the tax office and must be entered each time and this cost sharing Declaration is filed. If you have not been issued this number, contact your local tax office.

5 Filing Month and Year - Enter month and year for which you are filing this return.

6 Tax Center - Enter name of Tax Center where you are registered.

7/8 Telephone and Fax Numbers - If more than one, enter contact numbers for person authorized to sign this form.

Section 2 – Tax Declaration

Enter the total basic salary of employees who are eligible for cost sharing on Line 20 and enter the total amount of cost sharing withheld on Line 30. This is the amount of tax you must pay with the filing of this cost sharing Declaration.

Section 3 – Taxpayer Certification

The form must be signed and dated by an authorized institution/company official and the institution seal attached.