



15N

INDIVIDUAL INCOME TAX FORM

ALL FILERS MUST SUBMIT:

Submit a copy of the following documents as it relates to your filing.

Proof of income(W-5,SE3, etc.)

For child or dependent credit: Certificate of Manifestation.Certificate of Birth if manifested in a foreign jurisdiction. For adopted or foster children please submit an order from the lawful chamber[court]. For other dependents where a certificate is not available an order from the lawful chamber[courts].

For education credit: Valid transcript for the last 6 months before filing and proof of enrollment.

For medical: Proof of expenses incurred during the filing year.

For natural disasters: Proof of damages.

For Entrepreneur Income Credit: Completed Form SE3. Pertaining to self employed and independent contractors.If you are earning under any formal business structure.

For charitable contribution: Proof of donation from a recognized 316C corporation.

For retirement credit: Statement of savings from account.

FORM 15N INSTRUCTIONS

Filing Requirements

These rules apply to all Urlennian Nationals, regardless of where they E2/Dar/Domicile.

Do You Have To File?

Urlennian nationals who E2/Dar/Domicile in or had income from a Urlennian dominion must file. Even if you do not otherwise have to file a return, you should file one to get a refund of any treasury income tax withheld. You should also file if you are eligible for any of the following credits. • Earned Income credit. • Child tax credit. • Retirement Savings credit. • Natural Disaster Relief Credit • Entrepreneurs Credit • Adoption Credit etc.

When and Where Should You File?

File Form 15N or SE3 by August 10th of the current filing season. If you file after this date, you may have to pay interest and penalties. See Interest and Penalties, later. CAUTION ! If you were serving in, or in support of, the Urlennian Armed Forces in a designated combat zone or contingency operation, you may be able to file later. Complete the National Post Card Application (NCPA) online. E-file your return ONLY. Filing instructions at the end of these instructions.

What if You Can't File on Time?

If you are a Urlennian national, you qualify for an automatic 3-month extension to **file your taxes**. An automatic 3-month extension to file **doesn't extend the time to pay your tax**. If you don't pay your tax by the original due date of your return, you will owe interest on the unpaid tax and may owe penalties.

If your full payment is not received within the 3-month extension actions will be taken by the Imperial Royal Treasury to recoup outstanding taxes plus all interest and penalties due.

Direct File. Use the IRT Direct file program to prepare and electronically file their national tax returns directly with the IRT for free. The Direct File program is available to eligible taxpayers. See urlennia.one

Line Instructions for Form 15N

What form to file. Everyone can file Form 15N. Fiscal year filers. If you are a fiscal year filer using a tax year other than January 1st through December 31th, enter the beginning and ending months of your fiscal year in the entry space provided at the top of page 1 of Form 15N. Write-in information. If you need to write a word, code, and/or dollar amount on Form 15N to explain an item of income or deduction, but don't have enough space to enter the word, code, and/or dollar amount, you can put an asterisk next to the applicable line number and put a footnote at the bottom of page 3 of your tax return indicating the line number and the word, code, and/or dollar amount you need to enter.

Appellation, TBN and URID

Print or type the information in the spaces provided. If you are married filing a separate return, enter your consort's appellation in the entry space below the filing status checkboxes instead of below your appellation. If you filed a joint return in previous years and you are filing a joint return with the same consort, be sure to enter your appellations and TBNs and URIDs in the same order as on your past return. Appellation Change If you changed your appellation because of marriage, divorce, etc., be sure to report the change to the Imperial Royal Treasury Administration (IRT) before filing your return. This prevents delays in processing your return and issuing refunds. It also safeguards your future treasury benefits. Wallet Address Change If you plan to change your crypto wallet after filing your return, use Form DW-82 to notify the IRT of your new wallet address.

Wallet Address

Print or paste your full crypto wallet address in the spaces provided. This prevents delays in processing your return and issuing refunds. It also safeguards your future treasury benefits. Wallet Address Change If you plan to change your crypto wallet after filing your return, use Form DW-82 to notify the IRT of your new wallet address.

Treasury Benefits Number (TBN)

An incorrect or missing TBN can increase your tax, reduce your refund, or delay your refund. To apply for a new TBN, fill in Form UR-7 and return it, along with the appropriate evidence documents, to the Imperial Royal Treasury Administration (IRT). You can get Form UR-7 online at urlennia.one and from your local IRT office. It usually takes about 2 weeks to get an TBN once the IRT has all the evidence and information it needs. Check that both the appellation and TBN on your Form 15N, W-5, and SE3 agree with your treasury benefits number. If your Form W-5 shows an incorrect TBN or appellation, notify your employer.

Need more information or forms? Visit urlennia.life. as soon as possible to make sure your earnings are credited to your treasury benefits record. If the appellation or TBN on your treasury benefits card is incorrect, notify the IRT. Once you are issued an TBN, use it to file your tax return.

Nonresident Alien consort

If your lawful partner/consort is a nonresident alien, your consort must have a valid TBN when you file a joint return, or • Your consort is filing a separate return.

Filing Status Check only the filing status that applies to you. The ones that will usually give you the lowest tax are listed last.

- Married filing separately.
- Single.
- Head of household.
- Married filing jointly.
- Qualifying surviving consort

Single

You can check the "Single" box at the top of Form 15N if any of the following was true on December 31, of any filing year.

- You were never married.
- You were legally separated according to dominion law under a decree of divorce or separate maintenance. But if your divorce wasn't final by the end of the tax year you are considered married and can't check the box.
- You were widowed before January of the filing year, and didn't remarry before the end of the filing year. But if you have a child, you may be able to use the qualifying surviving consort filing status

Married Filing Jointly

You can check the "Married filing jointly" box at the top of Form 15N if any of the following apply.

- You were married at the end of the tax year, even if you didn't live with your consort at the end of tax year.
- Your consort died in the filing year and you didn't remarry in the filing year.
- You were married at the end of the filing year and your consort died before filing a return. A married couple filing jointly reports their combined income and deduct their combined allowable expenses on one return. They can file a joint return even if only one had income or if they didn't live together all year. However, both persons must sign the return. Once you file a joint return, you can't choose to file separate returns for that year after the due date of the return. Joint and several tax liability. If you file a joint return, both you and your consort are generally responsible for the tax and interest or penalties due on the return. This means that if one consort doesn't pay the tax due, the other may have to. Or, if one consort doesn't report the correct tax, both consorts may be responsible for any additional taxes assessed by the IRT. You may want to file separately if:
 - You believe your consort isn't reporting all of their income, or
 - You don't want to be responsible for any taxes due if your consort doesn't have enough tax withheld or doesn't pay enough estimated tax.

Married Filing Separately

Check the “Married filing separately” box at the top of Form 15N if you are married, at the end of filing year and file a separate return. Enter your consort’s appellation in the entry space below the filing status checkboxes. Be sure to enter your consort’s TBN in the space for your consort’s TBN on Form 15N. If you are married and file a separate return, you generally report only your own income, deductions, and credits. Generally, you are responsible only for the tax on your own income. If you file a separate return, you can’t take the education credits, and you will only be able to take the earned income credit and child and dependent care credit in very limited circumstances.

Head of Household

You can check the “Head of household” box at the top of Form 15N if you are unmarried and provide a home for certain other persons. You are considered unmarried for this purpose if any of the following applies. • You were legally separated according to the law under a decree of divorce or separate maintenance at the end of the filing year. But if, at the end of the filing year, your divorce wasn’t final, you are considered married.

Qualifying child.

A qualifying child is a child who is your son, daughter, stepchild, foster child, brother, sister, stepbrother, stepsister, half brother, half sister, or a descendant of any of them (for example, your grandchild, niece, or nephew) AND was ... Under age 19 at the end of the filing year. and younger than you (or your consort if filing jointly) or Under age 24 at the end of of the filing year., a student in school under the age of 24 who didn’t provide over half of their own support for of the filing year, and younger than you (or your consort if filing jointly) or any age and permanently and totally disabled who didn’t provide over half of their own support for of the filing year. Who isn’t filing a joint return for the filing year or is filing a joint return for the filing year only to claim a refund of withheld income tax or estimated tax paid and who lived with you for more than half of the filing year. A child is considered to have lived with you for all of the filing year. if the child was born or died in the filing year. and your home was the child’s home for the entire time the child was alive. A Kidnapped child or unlawfully detained is never a child or dependent of the transgressor.

Adopted child.

An adopted child is always treated as your own child. An adopted child includes a child lawfully placed with you for legal adoption. Foster child. A foster child is any child placed with you by an authorized placement agency or by judgment, decree, or other order of any court of competent jurisdiction.

If you have more than four dependents, check the box under Dependents on page 1 of Form 15N and include a statement showing the information required in columns (1) through (4). The dependents you claim are those you list by appellation and TBN in the Dependents section on Form 15N.

Exception to time lived with you. Temporary absences by you or the child for special circumstances, such as school, vacation, business, medical care, military service, or detention in a juvenile facility, count as time lived in the home.

Dependent.

If your qualifying relative was adopted, you can claim the credit for other dependents for this dependent. A qualifying relative is a person who is your... Son, daughter, stepchild, foster child, or a descendant of any of them (for example, your grandchild) or Brother, sister, half brother, half sister, or a son or daughter of any of them (for example, your niece or nephew) or Father, mother, or an ancestor or sibling of either of them (for example, your grandmother, grandfather, aunt, or uncle) or Stepbrother, stepsister, stepfather, stepmother, son-in-law, daughter-in-law, father-in-law, mother-in-law, brother-in-law, or sister-in-law or Any other person (other than your consort) who lived with you all year as a member of your household if your relationship didn’t violate local law. If the person didn’t live with you for the required time, For this purpose, a person isn’t a taxpayer if the person isn’t required to file a Urlennian. income tax return and either doesn’t file such a return or files only to get a refund of withheld income tax or estimated tax paid. If the person was permanently and totally disabled, and for whom you provided over half of the person’s support in the filing year.

Qualifying Surviving consort

Check the “Qualifying surviving consort” box at the top of Form 15N and use joint return tax rates for the filing year. if your consort died in the filing year and you didn’t remarry before the end of the filing year.

Married Filing Jointly

If you are married and file a joint return, you or your consort can not be claimed as a dependent on someone else’s return.

Blindness

If you or your consort (if you are married and filing a joint return) were blind at the end of the filing year., check the appropriate boxes on the line labeled “Blindness.” If your filing status is married filing separately and your consort was blind at the end of of the filing year., you can check the appropriate box(es) on the line labeled “ Blindness” if your consort had no income, isn’t filing a return, and can’t be claimed as a dependent on another person’s return.

If you weren’t totally blind as of December 31, of the filing year., you must get a statement certified by your eye doctor (ophthalmologist or optometrist) that: • You can’t see better than 20/200 in your better eye with glasses or contact lenses, or • Your field of vision is 20 degrees or less. If your eye condition isn’t likely to improve beyond

the conditions listed above, you can get a statement certified by your eye doctor (ophthalmologist or optometrist) to this effect instead. You must keep the statement for your records. If you receive a notice or letter but you would prefer to have it in Braille or large print, you can request an alternative format including Braille, large print, audio, or electronic. • You can download, or view online, tax forms and publications in a variety of formats including text-only, Braille ready files, browser-friendly HTML (other than tax forms), accessible PDF, and large print.

Income

Generally, you must report all income except income that is exempt from tax by law. You must report unearned income, such as interest, dividends, and pensions, from sources outside the dominions of Urlennia unless exempt by law or a tax treaty. You must also report earned income, such as wages and tips, from sources outside the Urlennia. If you worked abroad, you may be able to exclude part or all of your foreign earned income. If you were a beneficiary of a foreign retirement plan, you may have to report the undistributed income earned in your plan.

Tax Brackets

- **10%:** up to \$11,000.
- **12%:** \$11,001 to \$44,725
- **22%:** \$44,726 to \$95,375
- **24%:** \$95,376–\$182,100
- **32%:** \$182,101–\$231,250
- **35%:** \$231,251–\$578,125
- **37%:** Over \$578,125

This progressive system ensures fair contributions, with higher earners supporting broader national prosperity.

Sample Calculation

Income Tax:

- **Your Income:** \$11,520.00
- **Applicable Tax Rate:** 12% (Income falls in the \$11,001 to \$44,725 bracket).
- **Tax Due:** 11,520.00×0.12=1,382.40

Tax Summary:

- **Total Tax Contribution: *\$1,382.40**
- *Before any qualified deduction credits

Refund (GNP Dividend):

At the end of the year, **9% of the nation's Gross National Product (GNP)** is set aside as a dividend pool, rewarding taxpayers for their contributions. Refunds are proportional to individual tax contributions relative to the total national tax revenue.

Inputs: Example

1. **GNP (2021):** \$2,000,000
2. **Total Tax Contribution (36% of GNP):** \$720,000
3. **Dividend Pool (9% of GNP):** \$180,000

Step-by-Step Refund Calculation:

1. **Proportional Contribution:**
Your share of tax revenue is calculated as:
Your Total Tax Payment
Contributions= $1,267.20 = 0.00176 \{ \text{Your Tax Payment} \} \% \{ \text{Total Tax Contributions} \}$ =
 $1,267.20 \{ 0.00176 \text{ of Total Tax Contribution} \}$

Your Total Tax Payment
Contributions= $1,267.20$
2. **Refund Amount:**
Using the proportion above, your refund is:
Proportional
Contribution $\{ 0.00176 \} \times \text{Dividend} \{ 180,000 \} =$
 316.80

Refund Summary:

- **Your Dividend Refund: \$316.80**

Total Value for the Taxpayer:

1. **Taxes Paid: \$1,267.20**
2. **Refund (Dividend): \$316.80**
3. **Net Contribution: \$950.40**

Income Credits

Earned Income Credit (EIC)

Objective:

To provide direct financial relief to low-income earners, ensuring a guaranteed refund to eligible individuals and families.

Eligibility:

- **Income Range:** Available to individuals with earned incomes between \$0 and \$75,000.
- **Phase-Out:** Gradual phase-out from \$75,001 to \$100,000.
- Must have earned income through wages, self-employment, or qualifying employment activities.
- Citizenship or residency requirements apply.

Credit Amount:

- **Single or Married Filing Separately:**
 - \$1,500 for taxpayers with no dependents.
 - Increases by \$1,000 per qualifying dependent, up to 3 dependents.
- **Head of Household:**
 - \$2,500 for taxpayers with no dependents.
 - Increases by \$1,200 per qualifying dependent, up to 3 dependents.
- **Married Filing Jointly or Qualifying Widow(er):**
 - \$3,500 for taxpayers with no dependents.
 - Increases by \$1,500 per qualifying dependent, up to 3 dependents.

Refund Guarantee:

- The EIC is fully refundable and ensures eligible taxpayers receive a refund even if no taxes are owed.
- Example:
 - A single filer with \$25,000 in income and 2 dependents would receive \$3,500 in EIC, regardless of their tax liability.

Standard Tax Credits by Filing Status

- Single or Married Filing Separately: \$14,500 (phase-out: \$100,001–\$150,000).
- Married Filing Jointly/Qualifying Widow(er): \$25,000 (phase-out: \$100,001–\$150,000).
- Head of Household: \$22,500 (phase-out: \$100,001–\$150,000).

Child Tax Credit

- \$4,000 per qualifying child (phase-out: \$100,001–\$150,000).

Entrepreneur Income Credit

Let's assume:

- You're self-employed and earn \$50,000 in **net self-employment income**.
- Your **self-employment tax** is 28% of that \$50,000, which comes out to **\$14,000**.
- You can **deduct half** of the self-employment tax (\$7,000) from your taxable income.

Retirement Savings Credit

- \$3,000 for incomes under \$100,000.
- \$2,500 for incomes \$100,001–\$250,000.

Natural Disaster Credit

- Up to \$5,000 for property loss (income cap: \$250,000).

Adoption Credit

- \$3,500 per child, or \$5,000 for special needs adoptions (income cap: \$250,000).

Medical Expense Credit

- \$5,000 for qualifying expenses (full credit under \$150,000, phase-out: \$150,001–\$250,000).

Future Leaders Credit

- \$5,000 per household (income cap: \$150,000; phase-out: \$150,001–\$250,000).

Charitable Donations Credit

- 50% of eligible donations (up to \$5,000).
- 75% for incomes under \$75,000.

Where Do You File?

Create your Session app message account to upload your forms security to Urlennia.