

**Bixinta Waajibka ah  
FOOMKA 35.1**

**[Tixraaca C.R.C.P. 16.2(e)(2). Foomamkan bixintu laguma xaaraynayo maxkamada, marka laga tago amarka laga doonayo C.R.C.P. 16.2]**

Bixinaha Waajibka ah. (Nuqlada dhamaystiran oo si sax ah loo koobiyay waxay bedeli karaan kuwa rasmiga ah. “Ilmaha(caruurta)” waxaa loola jeedaa ilmaha(caruurta) yaryar ee labada dhinac.)

Dhinac walba waa inuu bixiyaa:

- (a) Bayaanka Dhaqaale ee Lagu Dhaartay. Bayaanka Dhaarta Dhaqaale ee dhamaystiran oo saxeexan iyada oo la siticmaalayo foomka ay Maxkamada Sare ansixisay (Foomka 35.2).
- (b) Cashuur Celinta Dakhliga (3 Sano ee Ugu Danbeeyay). Cashuur celinta dakhliga federalka ee shakhsii ahaaneed iyo ganacsi ee sadex sano kahor inta aan la xaraynin dhacdada ama kadib marka uu soo baxay amarku. Cashuur celinta ganacsi waa inuu noqda wixii ganacsi ee dhinac dan ka leeyahay taasi oo xaq u siinaysa dhinaca inuu helo cashuur celintan. Celin kasta waa inay kamid yihii dhamaan jadwalada iyo lifaaqyada, sida W-2s, 1099s, iyo K-1. Hadii celinta aan la dhamaystiran wakhtiga bixinta, waxaa kamid ah waraaqaha loogu baahan yahay diyaarinta celinta, sida W-2s, 1099s, iyo K-1s, nuqludaa kordhintaa dalabka, oo qiyaasta xadiga lacagta cashuurta bixinayo. Hadii amar lasoo saaro sadexdii sano ee lasoo dhaafay, kaliya cashuur celinta la xareeyay wixii ka danbeeya amarka ayaa la bixinayaa.
- (c) Bayaanada Dhaqaalah Shaksi Ahaaneed (3 Sano ee Ugu Danbeeyay). Dhamaan bayaanada dhaqaale ee shakhsii ahaaneed, bayaanada hantiyaha ama daymaha, iyo daynta ama arjiga daynka ama amaaahda ee la diyaariiyay sadexdii sano ee dhaafay. Hadii amar lasoo saaro sadexdii sano ee lasoo dhaafay, kaliya bayaanada/arjiyada la diyaariiyay wixii ka danbeeya amarka ayaa la bixinayaa.
- (d) Bayaanka Dhaqaalah Ganacsi (3 Sano ee ugu Danbeeyay). Ganacsi kasta oo dhinac heli karo bayaanada dhaqaale, bayaanka dhaqaale ee sadexdii sano ee u dambeeyey, dhamaan bayaanada cashuureed ee ilaa imanka, iyo bayaanada dhaqaale ee muddooyinka ee laba sano ee kahoreeyey. Hadii amar lasoo saaro sadexdii sano ee lasoo dhaafay, kaliya bayaanada la diyaariiyay wixii ka danbeeya amarka ayaa la bixinayaa.
- (e) Waraaqaha Hantida Maguurtada ah. Waraaqaha mulkiyada iyo dhamaan waraaqaha sheegaya xadiga dhamaan hantida maguurtada ah ee dhinac leeyahay ama wax ku leeyahay. Qaybtan ma khusayso dacwada amarka kadib iyada oo ay Maxkamad amarto moojee.
- (f) Daynta Shaksi Ahaaneed. Dhamaan waraaqaha abuuraya dayn, iyo bayaanada daynta ee ugu danbeeya ee muujinaya baaqiga hadhsan iyo shuruudaha bixinta lacagta. Qaybtan ma khusayso dacwada amarka kadib iyada oo ay Maxkamad amarto moojee.
- (g) Maalgelinta. Bayaanada xisaabta ee ugu danbeeyay ama waraaqaha lagu sheegey maalgelin kasta ee dhinac uu ka leeyahay dano shakhsii ahaaneed ama ganacsi, oo sheegaya xadiga wakhtigan.
- (h) Gunoooyinka Shaqada. Bayaanka xisaabta ugu danbeeya ama waraaqo kale oo sheegaya guno shaqo oo kasta oo dhinac, oo sheegaya xadiga wakhtigan.

- (i) Caymiska Hawlgabka. Waraaqaha ugu danbeeyay ee lagu sheegey qorshe kasta oo hawlgab ah oo dhinac qaato, oo sheegaya xadiga wakhtigan, iyo Sharaxa Qorshaha Soo Koobitaanka. Qaybtan ma khusayso dacwada amarka kadib iyada oo ay Maxkamad amarto moojee.
- (j) Akownada Bangiyeed/Hay'adaha Dhaqaale. Bayaanka xisaabta ugu danbeeya ee lagu sheegey xisaab kasta oo dhinac oo bangiyo iyo hay'adaha dhaqaale ee kale, oo sheegaya xadiga wakhtigan.
- (k) Waraaqaha Caymiska. Il kasta oo dakhli ee dhinac ee wakhtigan iyo sanadkii ka horeeyay, waxaa kamid ah dakhliga shaqada, maalgelinta, barnaamijyo dawladeed, hadyado, qaybinta dhaxal, abaalmarino, iyo dakhliyada il kasta oo kale, waraaqaha mushaharka, bayanka dakhliga wakhtigan, iyo bayanka dakhliga ee ugu danbeeya sanad kahor. Dhinac kasta oo shaqeeya waa inuu keenaa bayaan dhaar ah oo wadarta dakhliga ah, kharashaadka ganaci ee daruuriga ah ee lagu soo saaro dakhliga, iyo dakhliga rasmiga ah ee sadex bilood kahor xaraynta dacwada ama dacwada amarka kadib.
- (l) Shaqada iyo Waxbarashada - Waraaqaha Daryeelka Ilmaha La Xidhiidha. Wixii dhinac ah ee muujiya xadiga kharash bishii ah oo daryeelka ilmaha shaqada la xidhiidha, waxaa kamid ah kharashka daryeelka ilmaha ee la xidhiidha waxbarashada iyo baadi goobta shaqada dhinac. Qaybtan waxay khusaysaa kaliya hadii biilka ilmaha yahay mushkilad.
- (m) Waraaqaha Caymiska. Dhamaan caymiska nolosha, caafimaadka, iyo hantida iyo waraaqaha wakhtigan ee muujinaya cidda qaadanaysa, caymiska, kharashka (waxaa kamid ah qaypta la bixinayo ee lagu bixiyo caymiska caafimaadka ilmaha(caruurta)), iyo jadwalka lacag bixinta. Qaypta ma khusayso dacwada amarka kadib iyada oo ay amarto moojee Maxkamadu ama, hadii biilka ilmaha uu yahay mushkilad, macluumaadka siyaasada iyo kharashka ee ku saabsan ilmaha(caruurta) waa in la bixiyo.
- (n) Waraaqaha Kharashka Caruurta ee Dheeraadka ah. Dhamaan waraaqaha muujinaya qiyaasta kharashka bishii ee dhamaan kharashaadka ilmaha(caruurta) soo noqnoqda ee aan caadiga ahayn. Qaybtan waxay khusaysaa kaliya hadii biilka ilmaha yahay mushkilad.
- (o) Iyada oo ay Maxkamad amarto moojee, bixinahan waajibka ah ma khuseeyaan amarka kadib ee keena mushkilada go'aan gaadhista iyo wakhtiga waalidnimo.