

ZAKAT CALCULATION FORM

Description of Wealth	Current value
Wealth Held for Entire Year	
1. Demand Deposits (checking, savings, etc.):	\$
2. Bonds:	\$
3. Shares of Stock:	\$
4. Secured Personal Debts	\$
5. Jewelry [1]	\$
6. Other Liquid Assets (including liquid stock-in-trade)	\$
7. Personal Real Estate [2]	\$
8. Automobiles, horses, etc. [3]	
9. Total Value of Wealth Held for Entire Year (sum lines 1 through 8)	\$
10. Nisab	\$ 4,000.00
11. Zakatable Held Wealth (line 9 – line 10, but not less than zero)	\$
12. Zakat on Held Wealth (divide line 11 by 40)	\$
Active Business Income [4]	
13. Return on Secured business debts	\$
14. Produce from Agricultural land (cultivated) [5]	\$
15. Rent from Actively Managed Property	\$
16. Gains from actively managed business [6]	\$
17. Appreciation in business plant, tools, land, etc.	\$
18. Partially Zakatable Income (sum lines 13 through 17)	\$
19. Zakat on Active Income (divide line 18 by 20)	\$
Passive Business Income [4]	
20. Return on Secured business debts	\$
21. Produce from Agricultural land (cultivated) [5]	\$
22. Rent from Actively Managed Property	\$
23. Gains from actively managed business [6]	\$
24. Appreciation in business plant, tools, land, etc.	\$
25. Fully Zakatable Income (sum lines 20 through 24)	\$
26. Zakat on Active Income (divide line 25 by 10)	\$
Resources and Found Treasure	
27. Natural resources (mineral, oil, etc.)	\$
28. Found treasure	\$
29. Zakatable Resources and Treasure	\$
30. Zakat on Resources and Found Treasure (divide line 29 by 5)	\$
Total Zakat Payable (Sum lines 12, 19, 26, and 30)	\$

Notes:

- [1] Women's jewelry for daily wear is exempt, but jewelry worn occasionally or for investment must be included.
- [2] Principal residence is exempt unless it is extravagant, in which case include any value exceeding the community norm.
- [3] Main means of transportation is exempt unless it is extravagant, in which case include any value exceeding norm.
- [4] Active business income differs from passive business income in that you actively manage the business producing income.
- [5] Agricultural land is actively managed if you are responsible for the irrigation but is passive if the irrigation is natural or provided for you by others.
- [6] Gains include both profits realized and unrealized and any appreciation in the value of plant, tools, land, and illiquid stock-in-trade whether realized or unrealized.

Make check payable to: Islamic-American Zakat Foundation and write "*Zakat-al-Mal*" on memo line.
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