

15

Net rent income Line (13A+13B) - (14A+14B) Chargeable on self



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DOMESTIC TAXES DEPARTMENT.

Business, Rent, Employment, Commissions e.t.c

2007 INDIVIDUAL RETURN

Please read the attached notes before starting to fill in the Return

Under Sec.52B of the Income Tax Act you are required to file this Return not later than 30th June 2008. If you do not submit the Return by this date you will be liable to a penalty at the rate of 5%of the net tax due for every period of 12 months or part thereof, minimum Kshs. 1,000. The balance of tax due is payable on or before 30th April, 2008. Submit your Return to the DOMESTIC TAXES DEPARTMENT or to the KENYA REVENUE AUTHORITY Office nearest to you and make payment to COMMISSIONER OF INCOME TAX at Cash Office Nairobi, Mombasa, Kisumu or Eldoret.

Mom	ENYA REVENUE AUTHORITY Office nearest to you and make p basa, Kisumu or Eldoret.	ayn	nent	to (MIS	SIC	NER	OF I	NCC)ME	: IA)	(at	Casr	ı Off	ice i	Nairo)bi,	
LAST NA	ME FIRST NAME	7	MI	DDL	E N	AME	<u> </u>	П	_	_	<u> </u>	1 <u> [.[</u>). NI T	<u>UMBI</u>	ER T	$\overline{}$	$\overline{}$	ГТ	$\overline{}$
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ADDRES	S POSTAL CODE TOWN							<u>P.</u>	I.N.						Ι				
EMPLOY	ER'S PIN SPOUSE'S PIN	_	<u>s</u> 1	POL	JSE'	S NA	ME	(ŞEI	PARA	ATĘ.	NAI	MES	WIT	HAI	BLAI	NK E	3OX)		
			L																
TELEPH	ONE NUMBER		г																
	E-N	ΛAI	L																
	CURNOVER OURCES A TO F) {Kshs}																		
PAR	A - BUSINESS INCOME (EXCLUDE INCOME I	FR	OM	S	οu	RC	ES	SP	EC	IFIE	ΞD	IN I	PA	RTS	3 B	TC) F)		
	e exact nature of:- (1.) Self business (2.) Wife's profession											-Emp							
								╛┖											
					ç	ELF	A {K	shs}			1			WIE	B FE {k		el		
Line No.	DESCRIPTIONS						(1.	J,				(ir emr	nclu	ides į ment	profe	essi	onal	/self	e)
1	Chargeable business income (Attach Accounts & Computation)	7	Г		Г	П	П	Т	Τ	Т	1		Ţ	T	T			T	-/
2	Share of partnership profit/loss	1			T	П							十	\top	T	T	П	\top	┪
3	Total chargeable business income (Line 1+2)	1			Г	П							十	十	T	T	П		1
4	Loss brought forward from previous year	1			Г	П							十	\top	T	T	П		1
5	Net Business Income (Lines 3-4)	1			Г	П							十	十	T	T	П	\dashv	┪
- PAF	RT B - INCOME FROM FARMING	<u>=</u>	\equiv		\equiv			•					\equiv				\equiv	\equiv	
Line No		_			ç	SELF	Ϋ́	shs}						WI	B FE {I		:}		
	DECOMM NONE			ı			,.,	J	_	_	ļ		Ļ		_ (·	10.110	,		4
6	Chargeable farming income (Attach Accounts & Computation)	4	L		L	Ц		_					\downarrow	4	\perp	╙	Щ	\dashv	_
	Share of partnership profit/loss	_			╙	Ц				_			\downarrow	丄	퇶	┖	Ш	\perp	_
8	Total chargeable farming income (Line 6+7)	_			L	Ш							\downarrow	丄	\downarrow	╙	Ш	\dashv	_
	Loss brought forward from previous year Net farming income (Line 8-9)	_			╙	Ц				_			\downarrow	丄	퇶	L	Ш	\perp	_
10	Net farming income (Line 6-9)	<u>」</u>	<u>L</u>		<u>L</u>								<u>_</u>	<u>_</u>	<u>L</u>	L			
PA	RT C - INCOME FROM RENT																		
Line No	DESCRIPTIONS				,	SELF	A - {K	(shs)						WI	B FE {ŀ	Shs	;}		
11	Chargeable Rent income (Attach Rent Schedule(s))			T	T				T	T	4	T	T	T	T	T		T	
12	Share of partnership profit/loss, (if in rental partnership)	\dashv		+	+	H		\vdash	+	+	1	\dashv	+	+	+	\vdash	\forall	+	\dashv
13	Total chargeable Rent (Line 11+12)	\dashv			\dagger	H		\vdash	+	+	\dagger	\dashv	十	+	+	t	\forall	+	\dashv
14	Loss brought forward from previous year	\dashv	\vdash	+	+	\vdash		$\vdash \vdash$	+	+	4	\vdash	+	+	+	₩	₩	\dashv	—

- PART D - INTEREST INCOME -

Line No.	DESCRIPTIONS
16	Non-qualifying Interest income - see note 5 (attach schedule & certificates)
17	Share of partnership interest, (if in partnership)
18	Total chargeable Interest Self & Wife (Lines 16+17)

	Α	Self	{Ks	shs}		

B Wife {Kshs}													

PART E - INCOME FROM INSURANCE COMMISSION CHARGEABLE ON SELF & WIFE SEPARATELY —

Line No.	DESCRIPTIONS
19	Chargeable income (Attach Accounts & Computation)
20	Share of partnership profit/loss
21	Total chargeable commission (Line 19+20)
22	Loss brought forward from previous year
23	Net chargeable commission (Line 21-22)

	ŀ	A Se	elf {k	Sh	s}	

		В	Wi	fe {ŀ	Sh	s}	
ſ							
ſ							

PART F - OTHER INCOME NOT SPECIFIED IN PART A-E ABOVE -

DESCRIBE THE NATURE OF OTHER INCOME.

Line No.	DESCRIPTIONS
24	Chargeable income (Attach Accounts/Schedules & Computation)
25	Add share of partnership profit/loss, (if in partnership)
26	Total chargeable profit/loss (Line 24+25)
27	Loss brought forward from previous year
28	Net chargeable income (Line 26-27)

A Self (Kshs)												

A Self {Kshs}

	В	Wit	fe {ŀ	Sh	s}	

B Wife {Kshs}

- PART G - SELF AND WIFE'S EMPLOYMENT INCOME CHARGEABLE SEPARATELY -

NOTE: IF YOU OR YOUR WIFE HAD MORE THAN ONE SOURCE OF EMPLOYMENT OR DIRECTORSHIP, INDICATE IN PART L. INCLUDE UNDER SELF, WIFE'S NON - ARMS LENGTH EMPLOYMENT INCOME. (See note 7)

DESCRIBE THE NATURE OF EMPLOYMENT

SELF WIFE

Line No.	DESCRIPTIONS
29	Gross pay (includes salaries,wages,bonus,etc.) attach Forms P9A or P9B
30	Benefits from employment - other than car and housing (see note 1)
31	Value of car (provide Make)cc Rating(see note 2)
32	Net Value of housing (Tick if director) Self
33	Pension in excess of Kshs. 180,000
34	Total employment income (Line 29 + 30 + 31 + 32 + 33) both A & B

- PART H - TOTAL TAXABLE INCOME —

Line No.	DESCRIPTIONS	A Self {Kshs}					B Wife {Kshs}								
35	Self taxable income (Add positive Line 5A+10A+15+18+23A+28+34A)			Т	Τ	П									
36	Wife's Employment, Professional & Self employment income (Add positive Lines 5B+10B+23B+34B)														
37	Pension contribution (see note 4)														
38	Mortgage interest (Maximum kshs 150,000 per annum) (Attach mortgage statement and certificate).														
39	Deposit on Home Ownership Saving Plan(Maximum kshs48000 or ksh4000 a month) (Attach mortgage statement and certificate).														
40	NET TAXABLE INCOME:- SELF - (Line 35A-(37A+38A or 39A) WIFE - (Line 36B-(37B+38B or 39B)							lΓ							

- PART I - TAX COMPUTATION -

Line No	. DESCRIPTIONS	A Self {Kshs}						B Wife {Kshs}									
41	Tax payable by wife (Line 40B- apply applicable rates) (see note 8)	Т	Г			Т			Г		П	П			Τ		
42	Personal relief shs 13,944, if resident individual (see note 6a)																
43	Insurance relief of 15% of gross premiums paid or Kshs.36,000, whichever is lesser.(see note 6b) (Attach copy of insurance policy certificate).																
44	Total tax payable by wife less reliefS (Line 41- (42 + 43))																
45	Tax payable by self (Line 40A- apply applicable rates) (see note 8)																
46	Personal relief shs 13,944, if resident individual (see note 6a)																
47	Insurance relief of 15% of gross premiums paid or Kshs.36,000, whichever is lesser.(see note 6b)(Attach copy of insurance policy certificate).										П	I		Т	T	Т	
48	Total tax payable by self less reliefs (Lines 45 - (46 + 47))																

– PART J - FINAL TAX –

Line No.	DESCRIPTIONS	{Kshs}						s} {Ks				{Kshs}				
49	Total tax payable by wife & self (44B +48A)	ľ	Т	Т	Т	Г	П	Т	Т	٦		Т	Т			
50	Total P.A.Y.E deducted (Self & Wife)				T			T	1			T	T	П	T	
51	Credits under Section 12A (Advance Tax - P.S vehicles)								1			T		П	T	
52	Other credits or withholding tax deducted at source. (Attach certificates) (Do not include tax on qualifying interest and presumptive income tax)							T	1			T		П		
53	Total credits (Line 50+51+52)								1				Т			
54	Tax due/Refund due (Line 49-53)	lt							1			T	Т	П		

PART K - DETAILS OF PAYMENTS, PENALTIES AND INTEREST —

Line No.	DESCRIPTIONS			(Ks	hs)		
55	TOTAL INSTALLMENT TAX PAID	П	Т	Т	Т	Т	Τ
56	Balance of Tax Due (Line 54 (if positive)- 55)			T			T
57	Penalty for filing return late (Line 56 x 5%), for every period of 12 months or part thereof, minimum Kshs. 1000			T			T
58a	20% penalty on the difference between (a) the amount of instalment tax due and (b) the instalment actually paid multiplied by 110% i.e (a - (b X 110%)) X 20 %			T			T
58b	20% penalty on the amount of tax and penalty that remained unpaid after the due date for payment of the balance of tax						
59	Interest at the rate of 2% per month or part thereof on any amount of tax and penalty that remained unpaid one month after the due date						
60	Total penalties and late payment interest (57+58a+58b+59)						
61	TOTAL Tax, Penalties and Interest (Line 56+60) PAY THIS AMOUNT						

PART L - Provide details of self employments of self employments of space is inadequate attach		mployment and directorships	during 2007:-
Name of Employer (state whether of self or wife)	P.I.N of Employer	State whether Employee or director	Gross remuneration including benefits in Kshs.
1			
2			
3			
	or(a) in the fall custom flower in 0007		
Name of Partnership (state whether self or wife or both)	P.I.N of Partnership	Nature of Income (Rent, Business, Interest etc.)	Share of Partnership Profit / Loss Kshs
Sen of whie or both)		business, interest etc.)	FIGUR / LOSS KSHS
1			
2			
3			
PART N - PROVIDE YOUR LANDLO	ORD'S DETAILS BELOW		
	ANDLORD (SEPARATE NAMES WITH	BLANK BOX)	
ADDRESS POSTAL CODE	TOWN	P.I.N.	
AMOUNT OF RENT PAID DURING	YEAR 2007		
ATTACH A SEPARATE SHEET WHERE	YOU PAID RENT TO MORE THAN OF	NE LANDLORD DURING TH	YE YEAR 2007.
PART P- DECLARATION			
NOTE : THE RETURN WILL NO The Return must be signed by t			
I (FULL NAMES IN BLOCK LETTERS) (a.) this Return contains a full and tri in the year of income 2007 and the	ue statement of my income liable to		declare that
(b.) the particulars given by me in this		laim personal relief in acco	ordance therewith).
(c.) I was resident in Kenya for in question.	•	•	•
Given under my hand thisday Give details of your Bank account to fa			
Name of your Bank			
Branch		Town	
Account Number			
Account Name			