



DOMESTIC TAXES DEPARTMENT.

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

2012 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 2013. If you do not submit the Return by

1,000. the K	The balance of tax due is payable on or before 30th April, 2013. ENYA REVENUE AUTHORITY Office nearest to you and make pabasa, Kisumu or Eldoret.																
LAȘT ŅA	ME FIRST NAME	,	MIE	DLI	E ŅA	ΜE				_	<u>I.D. I</u>	NUMB	ER_				
ADDRES	S POSTAL CODE TOWN	_						P.I.N.		_						-	
\Box			Т					П									
EMPLOY	ER'S PIN SPOUSE'S PIN				CEIC	NIA	⊿ ⊿⊏ /3	SEPAR	ATE N		ES W/		DLAN				
EMPLOT	ERS FIN SPOUSES FIN					INAI	VIE (S	SEPAR	ATE IN	AIVI			<u>BLAIN</u>				
TELEPH	ONE NUMBER E-M	ΔΙΙ	Γ														
CDOSS	URNOVER	/\IL	- ∟														_
(FROM SO	OURCES A TO F) {Kshs}																
	A - BUSINESS INCOME (EXCLUDE INCOME F e exact nature of:- (1.) Self business (2.) Wife's profession	RC	OM	S	DUR	RCE	:S S		IFIE ife's Se				3 B	TO	F)-		_
		_	_							_				_	_		
					SE	LF {	Ksh	s}				WII	B FE {K	(shs	}		
Line No.	DESCRIPTIONS	ш								6	(incl	ludes ymen	profe	essio	onal/	self	ı.
1	Chargeable business income (Attach Accounts & Computation)	1	П	Г	П	Т	Т	П	П				Tous				1
2	Share of partnership profit/loss	1															1
3	Total chargeable business income (Line 1+2)																
4	Loss brought forward from previous year																1
5	Net Business Income (Lines 3-4)					1											
PAF	T B - INCOME FROM FARMING		_							_				<u> </u>	_		<u> </u>
Line No	DESCRIPTIONS	1			SE	LF ·	ւ (Ksh	s}		ı		WI	B FE {k	(shs	}		
6	Chargeable farming income (Attach Accounts & Computation)									Г			Τ				Ţ
7	Share of partnership profit/loss	ĺ			Ħ				Π	F			T	П			1
8	Total chargeable farming income (Line 6+7)																1
9	Loss brought forward from previous year								П				T				
10	Net farming income (Line 8-9)																
Г РА	RT C - INCOME FROM RENT		_				Δ.			_			В	_	_		_
Line No	DESCRIPTIONS				SI		A {Ksh	ıs}		۰		WI	FE {K	(shs	}		Ш
11	Chargeable Rent income (Attach Rent Schedule(s))	1		Г		T	T	$\overline{\prod}$					Т				
12	Share of partnership profit/loss, (if in rental partnership)]
13	Total chargeable Rent (Line 11+12) Loss brought forward from previous year	-				_		$\bot \bot$	\coprod				\perp	Ш	\square		
14	Loss brought forward from previous year				Ш			$\perp \perp$	Ш	L		Ш			Ш		∐
15	Net rent income Line (13A+13B) - (14A+14B) Chargeable on self	1	1	1	1 1				1 1								41

- 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}		

	В١	Vife) {K	shs}		

- 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}	
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Ī							

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)

	Α	Sel	lf {K	shs	}	

	В	Wit	fe {ŀ	Sh	s}	

- 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

1	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
	32	Value of housing Self Wife Wife (see note 3)
	33	Pension in excess of Kshs. 300,000
	34	Total employment income (Line 29 + 30 + 31 + 32 + 33) both A & B

		•	 ,				•	,	

A Self {Kshs}

B Wife {Kshs}

- PART H - TOTAL TAXABLE INCOME —

Line No.	DESCRIPTIONS		Α	Sel	f {Ks	hs}			В	Wife	(Ksl	าร}	
35	Self taxable income (Add positive Line 5A+10A+15+18+23A+28+34A)	Г					П		П			Τ	
36	Wife's Employment, Professional & Self employment income (Add positive Lines 5B+10B+23B+34B)								П				
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) (statement and certificate).												
40	NET TAXABLE INCOME:- SELF - (Line 35A-(37A+38A or 39A) WIFE - (Line 36B-(37B+38B or 39B)												

- 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)		Τ	Τ			П	Т		П	Т	Т	Τ			Т	٦
42	Personal relief shs 13,944, if resident individual (see note 6a)																
43	Insurance relief of 15% of gross premiums paid or Kshs.60,000, whichever is lesser.(see note 6b) (Attach copy of insurance policy certificate).																
44	Total tax payable by wife less reliefS (Line 41- (42 + 43))		Т	Ι	П		П	Т									٦
45	Tax payable by self (Line 40A- apply applicable rates) (see note 8)											Т	Г			Т	
46	Personal relief shs 13,944, if resident individual (see note 6a)	Γ							1								
47	Insurance relief of 15% of gross premiums paid or Kshs.60,000, whichever is lesser.(see note 6b)(Attach copy of insurance policy certificate).																
48	Total tax payable by self less reliefs (Lines 45 - (46 + 47))																

– PART J - FINAL TAX –

Line No.	DESCRIPTIONS	{Kshs}					{Kshs}									
49	Total tax payable by wife & self (44B +48A)	Г	Т	Т	Г	Г	П	Т	Т	11	Т	Т			Т	Т
50	Total P.A.Y.E deducted (Self & Wife)	┢						\dagger	t	П	Ť	T		П	T	t
51	Credits under Section 12A (Advance Tax - P.S vehicles)							\dagger	T		T	T			T	T
52	Other credits or withholding tax deducted at source. (Attach certificates) (Do not include tax on qualifying interest and presumptive income tax)							1	T		T	T		П	T	T
53	Total credits (Line 50+51+52)										T	T			T	
54	Tax due/Refund due (Line 49-53)	┢						T	T		T	T		П	T	Т

PART K - DETAILS OF PAYMENTS, PENALTIES AND INTEREST —

Line No.	DESCRIPTIONS			(Ks	shs)		
55	TOTAL INSTALLMENT TAX PAID						T
56	Balance of Tax Due (Line 54 (if positive)- 55)						T
57	Penalty for filing return late (Line 56 x 5%), for every period of 12 months or part thereof, minimum Kshs. 1000						\Box
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 %						
58b	20% penalty on the amount of tax that remained unpaid after the due date for payment of the balance of tax						T
59	Interest at the rate of 2% per month or part thereof on any amount of tax that remained unpaid one month after the due date. Note: interest cahrged shall not exceed 100% of principal tax due in line 54						
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 employme If space is inadequate attach	•	mployment and directorships	during 2012:-
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			
- PART M - I and/or my wife was/were partne	er(s) in the following firms in 2012:-		
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
1			
2			
3			
PART N - PROVIDE YOUR LANDLO	ORD'S DETAILS BELOW ———— ANDLORD (SEPARATE NAMES WIT	H BI ANK BOX)	
ADDRESS POSTAL CODE	TOWN	P.I.N.	
AMOUNT OF RENT PAID DURING `	YEAR 2012		
ATTACH A SEPARATE SHEET WHERE	YOU PAID RENT TO MORE THAN O	NE LANDLORD DURING TH	YE YEAR 2012.
PART P- DECLARATION —			
NOTE: THE RETURN WILL NOTE: THE Return must be signed by			
I (Full names IN BLOCK LETTERS) (a.) this Return contains a full and tr in the year of income 2012 and t	ue statement of my income liable to		
(b.) the particulars given by me in th		claim personal relief in acco	ordance therewith).
(c.) I was resident in Kenya forin question.	.months from	to d	luring the year
Given under my hand thisday Give details of your Bank account to f	of (month)(Year) acilitate refund, if applicable. A refu	, Signature und will not be made unless	s these details are provided.
Name of your Bank			
Branch		Town	
Account Number			
Account Name			