



KENYA REVENUE AUTHORITY

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DOMESTIC TAXES DEPARTMENT. Business, Rent, Employment, Commissions e.t.c

2012 INDIVIDUAL RETURN

PRINT ONLY WITHIN BOXES

GOOD

A26

BAD

A26

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 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, 2013. 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.

LAST NAME	FIRST NAME	MIDDLE NAME	I.D. NUMBER

ADDRESS	POSTAL CODE	TOWN	P.I.N.

EMPLOYER'S PIN	SPOUSE'S PIN	SPOUSE'S NAME (SEPARATE NAMES WITH A BLANK BOX)

TELEPHONE NUMBER	E-MAIL

GROSS TURNOVER (FROM SOURCES A TO F) {Kshs}

PART A - BUSINESS INCOME (EXCLUDE INCOME FROM SOURCES SPECIFIED IN PARTS B TO F)

Describe exact nature of:- (1.) Self business	(2.) Wife's profession	(3.) Wife's Self-Employment
<input type="text"/>	<input type="text"/>	<input type="text"/>

Line No.	DESCRIPTIONS	A SELF {Kshs}	B WIFE {Kshs} (includes professional/self employment/business income)
1	Chargeable business income (Attach Accounts & Computation)		
2	Share of partnership profit/loss		
3	Total chargeable business income (Line 1+2)		
4	Loss brought forward from previous year		
5	Net Business Income (Lines 3-4)		

PART B - INCOME FROM FARMING

Line No.	DESCRIPTIONS	A SELF {Kshs}	B WIFE {Kshs}
6	Chargeable farming income (Attach Accounts & Computation)		
7	Share of partnership profit/loss		
8	Total chargeable farming income (Line 6+7)		
9	Loss brought forward from previous year		
10	Net farming income (Line 8-9)		

PART C - INCOME FROM RENT

Line No.	DESCRIPTIONS	A SELF {Kshs}	B WIFE {Kshs}
11	Chargeable Rent income (Attach Rent Schedule(s))		
12	Share of partnership profit/loss, (if in rental partnership)		
13	Total chargeable Rent (Line 11+12)		
14	Loss brought forward from previous year		
15	Net rent income Line (13A+13B) - (14A+14B) Chargeable on self		

PART D - INTEREST INCOME

Line No.	DESCRIPTIONS	A Self {Kshs}						B Wife {Kshs}					
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)												

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

Line No.	DESCRIPTIONS	A Self {Kshs}						B Wife {Kshs}					
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)												

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

DESCRIBE THE NATURE OF OTHER INCOME.

Line No.	DESCRIPTIONS	A Self {Kshs}						B Wife {Kshs}					
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)												

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

Line No.	DESCRIPTIONS	A Self {Kshs}						B Wife {Kshs}					
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 Cost(see note 2)												
32	Value of housing Self 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												

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)										
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) (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)										
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))										
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.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)										
50	Total P.A.Y.E deducted (Self & Wife)										
51	Credits under Section 12A (Advance Tax - P.S vehicles)										
52	Other credits or withholding tax deducted at source. (Attach certificates) (Do not include tax on qualifying interest and presumptive income tax)										
53	Total credits (Line 50+51+52)										
54	Tax due/Refund due (Line 49-53)										

N.B. Tax is due if line 49 is greater than 53 and refund is due if 53 is greater than 49.

PART K - DETAILS OF PAYMENTS, PENALTIES AND INTEREST

Line No.	DESCRIPTIONS	(Kshs)									
55	TOTAL INSTALLMENT TAX PAID										
56	Balance of Tax Due (Line 54 (if positive)- 55)										
57	Penalty for filing return late (Line 56 x 5%), for every period of 12 months or part thereof, minimum Kshs. 1000										
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										
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 charged 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

