

PART B - ASSESSMENT TO TAX

Line No.	DESCRIPTIONS	{Kshs}									
5A	Total Taxable Income (Add positive figures only - Line 4A, 4B, 4C, 4D)										
5B	Tax on Total Income (Line 5A x Applicable rate)										
6A	Deduct unused credits under Sec. 39A (Balance brought forward if, applicable)										
6B	Deduct Credits under Sec. 39A (Import Duty paid) (Attach evidence of Ministers Approval)										
7	Balance of Tax on Total Income (Line 5B-6A-6B). If negative enter Nil & carry balance to line 26										
8	Credits under Sec.12A (Advance Tax - Motor Vehicles) (Attach a list of vehicles paid for)										
9	Credits under Sec. 17A (Presumptive Income Tax) (Attach certificates)										
10	Credits under Sec. 42 (Foreign tax paid under special arrangements) (Attach evidence)										
11	Other credits under Section 35 (Attach certificates)										
12	Total credits (Line 8+9+10+11)										
13	Tax due (Line 7 - 12)										

PART C - COMPENSATING TAX - DIVIDEND TAX ACCOUNT

Line No.	DESCRIPTIONS	{Kshs}										{kshs}									
14	Dividend Tax Account Opening Balance (B/F from 2003)																				
15	Tax due (Attach Dividend Tax Account)																				
16	New Balance of Dividend Tax Account																				

PART D - DETAILS OF PAYMENTS, PENALTIES AND INTEREST.

Line No.	DESCRIPTIONS	{kshs}										{Kshs}									
17	Total installment Tax paid																				
18	Balance of Tax due if positive																				
19	Compensating Tax - See line 15																				
20	5% Penalty for filing return late (Line 18 x 5%)																				
21a	20% penalty on the difference between (a) the amount of installment tax due & (b) the installment actually paid X 110% ((a - (b X 110%)) X 20%)																				
21b	20% penalty on the amount of tax & penalties that remained unpaid after the tax payment due date																				
22	Interest at the rate of 2% per month on any outstanding amount of tax & penalty that remained unpaid after 1 month of due date																				
23	Total penalty & late payment interest (Line 20 + 21a +21b +22)																				
24	Total taxes, penalties & interest (Line 18 + 19 + 23) PAY THIS AMOUNT																				
25	Claim of overpayment (Line 13 + 19 -17)																				
26	Balance of unused credit under Section 39A (import duty) carried forward																				