

PART H - TOTAL TAXABLE INCOME

| Line No. | DESCRIPTIONS | A Self {Kshs} | B Wife {Kshs} |
|----------|--|---------------|---------------|
| 39 | Self taxable income (Add positive Lines 5A,10A,15,21,26A,32,38A) | | |
| 40 | Wife's Emp,Prof & Self emp income (Add positive Lines 5B,10B,26B,38B) | | |
| 41 | Pension contribution (see notes) DEDUCT | | |
| 42 | Mortgage interest (Maximum kshs 100,000 per annum) DEDUCT | | |
| 43 | Deposit on Home Ownership Saving Plan (Maximum kshs48000 or ksh4000 a month) DEDUCT | | |
| 44 | TOTAL TAXABLE INCOME FOR YEAR IN Kshs. | | |

PART I - TAX COMPUTATION

| Line No. | DESCRIPTIONS | A Self {Kshs} | B Wife {Kshs} |
|----------|---|---------------|---------------|
| 45 | Tax payable by wife (Line 44B by applicable rate) (see notes) | | |
| 46 | Personal relief (shs 13,944) if resident individual DEDUCT | | |
| 47 | Insurance relief of 15% of Gross premiums paid or 36,000 whichever is lesser. DEDUCT | | |
| 48 | Total tax payable by wife less personal relief (Line 45- (46 + 47)) | | |
| 49 | Tax payable by self (Line 44A by applicable rate) (see notes) | | |
| 50 | Insurance relief of 15% of Gross premiums paid or 36,000 whichever is lesser. DEDUCT | | |
| 51 | Personal relief (shs 13,944) if resident individual DEDUCT | | |
| 52 | Total tax payable by self less personal relief (Lines 49 - (50 + 51)) | | |

PART J - FINAL TAX

| Line No. | DESCRIPTIONS | {Kshs} | {Kshs} |
|----------|--|--------|--------|
| 53 | Total tax payable by wife & Self (48B + 52A) | | |
| 54 | Total P.A.Y.E deducted (Self & Wife) Attach P9's | | |
| 55 | Credits under Section 12A (Advance Tax - P.S vehicles) (Attach a list of all P.S.V Licensed) | | |
| 56 | Other credits or withholding tax deducted at source.(Do not include tax on qualifying interest & presumptive income tax) Attach certificates | | |
| 57 | Total credits (Line 54+55+56) | | |
| 58 | Total tax due (53-57) | | |
| 59 | Tax Refund (57-53) | | |

N.B. Tax is due if line 53 is greater than 57 and refund is due if 57 is greater than 53.

PART K - DETAILS OF PAYMENTS, PENALTIES AND INTEREST

| Line No. | DESCRIPTIONS | (Kshs) |
|----------|--|--------|
| 60 | TOTAL INSTALLMENT TAX PAID | |
| 61 | Balance of Tax Due (Line 58 - 60) | |
| 62 | 5% Penalty for filing return late (Line 61 x 5%) | |
| 63a | 20% penalty on the difference between the amount of installment tax due (a) and the installment actually paid (b) multiplied by 110% (a - (b X 110%)) X 20 % | |
| 63b | 20% penalty on the amount of tax and penalty that remained unpaid after the balance due date | |
| 64 | Interest at the rate of 2% per month on any outstanding amount of tax and penalty that remained unpaid one month after due date | |
| 65 | Total Penalties and late Payment interest (62+63a+63b+64) | |
| 66 | TOTAL Taxes, Penalties and Interest (Line 61+65) PAY THIS AMOUNT | |