

PART H - TOTAL TAXABLE INCOME

Line No.	DESCRIPTIONS	Self {Kshs}	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	Self {Kshs}	Wife {Kshs}
45	Tax payable by wife (Line 44B by applicable rate) (see notes)		
46	Personal relief (shs 12,672) 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 12,672) 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 (Advanced 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 / refund (due as appropriate)		
59	Tax Refund (Line 56A + 56B)		

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

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 after one month of the 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	