



# KENYA REVENUE AUTHORITY

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

### 2014 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 2015. 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, 2015. 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.

LAST NAME	FIRST NAME	MIDDLE NAME	I.D. NUMBER
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

ADDRESS	POSTAL CODE	TOWN	P.I.N.
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

EMPLOYER'S PIN	SPOUSE'S PIN	SPOUSE'S NAME (SEPARATE NAMES WITH A BLANK BOX)
<input type="text"/>	<input type="text"/>	<input type="text"/>

TELEPHONE NUMBER	E-MAIL
<input type="text"/>	<input type="text"/>

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)	<input type="text"/>	<input type="text"/>
2	Share of partnership profit/loss	<input type="text"/>	<input type="text"/>
3	Total chargeable business income (Line 1+2)	<input type="text"/>	<input type="text"/>
4	Loss brought forward from previous year	<input type="text"/>	<input type="text"/>
5	Net Business Income (Lines 3-4)	<input type="text"/>	<input type="text"/>

### PART B - INCOME FROM FARMING

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

### PART C - INCOME FROM RENT

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

**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 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 employments and directorships and wife's other employment and directorships during 2014:-**

If space is inadequate attach a separate schedule

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 partner(s) in the following firms in 2014:-**

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 LANDLORD'S DETAILS BELOW**

NAME OF LANDLORD (SEPARATE NAMES WITH BLANK BOX)

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ADDRESS

POSTAL CODE

TOWN

P.I.N.

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AMOUNT OF RENT PAID DURING YEAR 2014

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ATTACH A SEPARATE SHEET WHERE YOU PAID RENT TO MORE THAN ONE LANDLORD DURING THE YEAR 2015.

**PART P- DECLARATION**

**NOTE : THE RETURN WILL NOT BE ACCEPTED UNLESS THIS DECLARATION IS SIGNED.**

The Return must be signed by the taxpayer or by an agent properly authorised through Power of Attorney.

I (Full names IN BLOCK LETTERS) ..... declare that  
 (a.) this Return contains a full and true statement of my income liable to tax and of the amount derived from each source in the year of income 2014 and that:-

(b.) the particulars given by me in this form are true and correct (and I claim personal relief in accordance therewith).

(c.) I was resident in Kenya for .....months from ..... to ..... during the year in question.

Given under my hand this .....day of (month) .....(Year)..... , Signature .....

**Give details of your Bank account to facilitate refund, if applicable. A refund will not be made unless these details are provided.**

Name of your Bank 

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Branch 

--

 Town 

--

Account Number 

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Account Name 

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