



**DOMESTIC TAXES DEPARTMENT**

**APPLICATION FOR INCOME TAX EXEMPTION UNDER  
PARAGRAPH 10 OF THE FIRST SCHEDULE TO THE INCOME TAX  
ACT- CAP 470**

*Incomplete applications and those without all the required attachments shall not be considered for processing.*

All the sections must be completed, all pages countersigned and the required documents attached as per the checklist.

**Section A - Applicant's details.**

Name of the Organisation: .....

**PIN**

|  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|

Physical Address: Indicate town, road/street, building, and floor.

.....

.....

.....

Postal Address:.....Code: .....Town:.....

Email Address:.....

County: .....

Telephone contact:

|            | <b>Telephone Number</b> | <b>Name</b> |
|------------|-------------------------|-------------|
| a. Primary |                         |             |
| b. Other   |                         |             |

Name of the Person in Charge of the Organisation: .....

Designation: .....

Name of the Auditor/Consultant/Tax Agent: .....

Date of Business commencement: .....

Accounting Period: .....

Tax Service Office: .....





**5. List the location(s) or site(s) where your programs are carried out.**

| S/No | Program | Location/Area | Town | County |
|------|---------|---------------|------|--------|
| 1.   |         |               |      |        |
| 2.   |         |               |      |        |
| 3.   |         |               |      |        |
| 4.   |         |               |      |        |
| 5.   |         |               |      |        |

**6. Indicate the applicable category under Paragraph 10 of First Schedule of Income Tax Act that supports the application in the last column of the table below.**

| S/No | Category                  | Please tick where applicable(√) |
|------|---------------------------|---------------------------------|
| 1.   | Relief of Poverty         |                                 |
| 2.   | Relief of public distress |                                 |
| 3.   | Advancement of Religion   |                                 |
| 4.   | Advancement of Education  |                                 |

**7. For category 1 & 2 above, list the programs and activities carried out in the last three years, aligned to your mission and key objectives.**

| No | Item Description  | Year 1 | Year 2 | Year 3 |
|----|---|--------|--------|--------|
| 1. | State the programs done in each year  |        |        |        |
| 2. | Location/site   |        |        |        |
| 3. | Supporting Par.10 category  |        |        |        |
| 4. | Indicate Beneficiaries(attach list)   |        |        |        |
| 5. | Costs for each program (Kshs)   |        |        |        |
| 6. | Attach an impact report of your organisation's programs on the Kenyan public, which should be supported by annexures and descriptive photographic evidence. |        |        |        |



**8. Provide details on sources of funds for the last three years.**

**Year 1: .....**

| Type              | Amount(Kshs) | Provide details for each type |
|-------------------|--------------|-------------------------------|
| Investment income |              |                               |
| Rental Income     |              |                               |
| Business income   |              |                               |
| Interest income   |              |                               |
| Donations         |              |                               |
| Others (specify)  |              |                               |

| <b>Year 2: .....</b><br>Type | Amount(Kshs) | Provide details for each type |
|------------------------------|--------------|-------------------------------|
| Investment income            |              |                               |
| Rental Income                |              |                               |
| Business income              |              |                               |
| Interest income              |              |                               |
| Donations                    |              |                               |
| Others (specify)             |              |                               |

**Year 3: .....**

| Type              | Amount(Kshs) | Provide details for each type |
|-------------------|--------------|-------------------------------|
| Investment income |              |                               |
| Interest Income   |              |                               |
| Rental Income     |              |                               |
| Business income   |              |                               |
| Donations         |              |                               |
| Others (specify)  |              |                               |

**9. In case of donations, use the table below to provide details of the major donors and amounts donated in each of the last three years as applicable.**



| <b>Year</b>   | <b>Name(s) of the donors in each year</b> | <b>Donor Country</b> | <b>Relationship with recipient</b> | <b>Amount (Kshs)</b>                 |
|---------------|---|----------------------|------------------------------------|--------------------------------------|
| 1             | 1.....<br>2.....<br>3.....<br>4.....      |                      |                                    | 1.....<br>2.....<br>3.....<br>4..... |
| 2             | 1.....<br>2.....<br>3.....<br>4.....      |                      |                                    | 1.....<br>2.....<br>3.....<br>4..... |
| 3             | 1.....<br>2.....<br>3.....<br>4.....      |                      |                                    | 1.....<br>2.....<br>3.....<br>4..... |
| <b>Totals</b> |   |                      |                                    |                                      |

**10. Use the table below to provide an expenditure report for the last three years, based on your audited financial statements.**

| <b>Indicate all the Expense Categories e.g. salaries, bursaries</b> | <b>Amount Year 1</b> | <b>% Of total</b> | <b>Amount Year 2</b> | <b>% Of total</b> | <b>Amount Year 3</b> | <b>% Of total</b> |
|---|----------------------|-------------------|----------------------|-------------------|----------------------|-------------------|
|   |                      |                   |                      |                   |                      |                   |
|   |                      |                   |                      |                   |                      |                   |
|   |                      |                   |                      |                   |                      |                   |
|   |                      |                   |                      |                   |                      |                   |
|   |                      |                   |                      |                   |                      |                   |
|   |                      |                   |                      |                   |                      |                   |
|   |                      |                   |                      |                   |                      |                   |
|   |                      |                   |                      |                   |                      |                   |
| <b>Total</b>  |                      | <b>100%</b>       |                      | <b>100%</b>       |                      | <b>100%</b>       |

**11. Use the table below for banking analysis based on the bank statements.**



| <b>Year</b>   | <b>Total receipts</b> | <b>Total pay-outs</b> | <b>Names of main recipients (payee)</b> | <b>Purpose of pay-outs</b> | <b>Comments</b> |
|---------------|-----------------------|-----------------------|---|----------------------------|-----------------|
| 1             |                       |                       | 1.....<br>2.....<br>3.....              |                            |                 |
| 2             |                       |                       | 1.....<br>2.....<br>3.....              |                            |                 |
| 3             |                       |                       | 1.....<br>2.....<br>3.....              |                            |                 |
| <b>Totals</b> |                       |                       |   |                            |                 |

12. Were there any payments made to the Trustees or Directors (Yes/No)?

.....

If yes, provide details of the payments including amounts and % against total expenses.

.....  
.....  
.....  
.....

**13. Indicate your Tax Compliance status as applicable**

| <b>Tax obligation</b> | <b>Filing status. (filed/not filed)</b> | <b>Tax liability status. Show the outstanding liability (where applicable)</b> | <b>Comments</b> |
|-----------------------|---|--|-----------------|
| Income Tax            |   |  |                 |
| PAYE                  |   |  |                 |
| VAT                   |   |  |                 |
| WVAT                  |   |  |                 |
| WHIT                  |   |  |                 |
| Excise                |   |  |                 |
| Any other (specify)   |   |  |                 |

**Comment on:**

1. *Reasons for not filing.*
2. *Payment status on outstanding liabilities*
3. *Period in relation to 1&2 above*



**14. List all non-cash assets owned by your organisation (You may attach an extra sheet in case the space below is not adequate).**

| No. | Description of asset | Registered name | Value | Source (Indicate if purchased or donated) | Comments |
|-----|----------------------|-----------------|-------|---|----------|
| 1.  |                      |                 |       |   |          |
| 2.  |                      |                 |       |   |          |
| 3.  |                      |                 |       |   |          |
| 4.  |                      |                 |       |   |          |
| 5.  |                      |                 |       |   |          |
| 6.  |                      |                 |       |   |          |
| 7.  |                      |                 |       |   |          |
| 8.  |                      |                 |       |   |          |
| 9.  |                      |                 |       |   |          |
| 10. |                      |                 |       |   |          |

**15. Provide details of any accumulated revenue reserves and bank balances.**

| Year          | Amt (Kshs) | Accumulated Reserves | Bank balances | Comments |
|---------------|------------|----------------------|---------------|----------|
| 1 .....       |            |                      |               |          |
| 2 .....       |            |                      |               |          |
| 3 .....       |            |                      |               |          |
| <b>Totals</b> |            |                      |               |          |

**16. Provide any other information that you may deem necessary to support your application.**

.....

.....

.....

.....



**17. Declaration**

I, ..... Designation: .....

Date:..... Signature:.....

declare that the information and disclosures provided in this application is correct and true.

Official Stamp/ Seal of the applicant:





**Annexures I- Checklist**

| <b>S/No</b> | <b>Type</b>   | <b>Folio</b> | <b>Comment</b> |
|-------------|---|--------------|----------------|
| 1.          | Application on the prescribed form                                      |              |                |
| 2.          | Certificate of registration   |              |                |
| 3.          | Copy of constitution and a proper dissolution Clause (where applicable) |              |                |
| 4.          | Copy of expired exemption certificate (where applicable)                |              |                |
| 5.          | Letter from government official   |              |                |
| 6.          | Impact Report   |              |                |
| 7.          | Photographic evidence of programs and activities(where applicable)      |              |                |
| 8.          | Financial statements for the last three years                           |              |                |
| 9.          | Bank statements for three years   |              |                |
| 10.         | Tax compliance certificate  |              |                |
| 11.         | List of beneficiaries   |              |                |