



INCOME TAX DEPARTMENT
BUSINESS, RENT, INTEREST, EMPLOYMENT, COMMISSIONS E.T.C.
2002 INDIVIDUAL RETURN

FORM I.T.1 RETURN-

Tax File No.

(If address shown below is incorrect delete incorrect entry and enter correct information).

(Please Print All Required Information)

Name: Last, First, Middle	
Address:	
P.I.N.	<input type="text"/>
STATE SELF/WIFE/HUSBAND	
P.I.N.	<input type="text"/>

Under Sec. 52B of the Income Tax Act you are required to file this return not later than 30th June, 2003. If you do not submit by this date you will be liable to a penalty at the rate of 5% of the net tax due. The balance of tax due is payable on or before 30th April, 2003. Submit your return to the Nairobi Income Tax Office or your nearest Income Tax Office and send payments to: -

THE COMMISSIONER,
INCOME TAX DEPARTMENT,
P. O. BOX 30008,
NAIROBI.

STATE SELF/WIFE/HUSBAND NAMES:.....

IMPORTANT NOTICE
Please read the attached notes before starting to complete the return.

Line No.	PART A- INCOME FROM BUSINESS OTHER THAN FARMING, INSURANCE COMMISSION, UNCLASSIFIED SOURCES.			Line No.
	NOTE 1: DESCRIBE EXACT NATURE OF SELF BUSINESS:-			
	NOTE 2: DESCRIBE EXACT NATURE OF:	A	B	
	(a) Self/Wife's/Husband's Professional Income.....	Self	Wife	
	(b) Self/Wife's/Husband's Self Employment income.....		(Includes Professional/ Self Employment/ Business Income)	
		Kshs.	Kshs.	
1	Net business profit/loss as per accounts. (Attach Accounts)			1
2	Chargeable income (Attach Computation)			2
3	Deduct loss b/f from previous year			3
4	Add share of partnership profit if in partnership. (Quote P.I.N. overleaf)			4
5	Total business income (lines 2+4-3) chargeable on self and wife separately.			5
	PART B - INCOME FROM FARMING IN NON-SPECIFIED AGRICULTURAL PRODUCE	Self Kshs.	Wife Kshs.	
6	Net farming profit/loss (attach accounts)			6
7	Chargeable income (attach computation)			7
8	Deduct loss b/f from previous year			8
9	Add share of partnership profit if in partnership.(Quote P.I.N. overleaf)			9
10	Total farming income (line 7+9-8) chargeable on self and wife separately.			10
	PART C - SELF AND WIFE/HUSBAND INCOME FROM RENT CHARGEABLE ON SELF	Self Kshs.	Wife Kshs.	
11	Net Rent. (Attach Rent Schedules).			11
12	Deduct loss b/f from previous year.			12
13	Add share of partnership profit if also in partnership.(Quote P.I.N. overleaf)			13
14	Total (lines 11+13-12).			14
15	Total Rent self & Wife (15A+ 15B) chargeable on self.			15

PART D - SELF AND WIFE INCOME FROM INTEREST CHARGEABLE ON SELF			
(Do not include "qualifying" interest) (see notes)		Kshs.	Kshs.
16	Net Interest (attach schedule)		16
17	Add share of partnership profit if also in partnership.(Quote P.I.N. overleaf)		17
18	Total (lines 16+17)		18
19	Total Interest Self & Wife (18A+ 18B) chargeable on self.		19
PART E -INCOME FROM INSURANCE COMMISSION CHARGEABLE ON SELF & WIFE SEPARATELY.			
		Kshs.	Kshs.
20	Net Insurance Commission (attach accounts)		20
21	Chargeable income (attach computation)		21
22	Deduct loss b.f from previous year.		22
23	Add share of partnership profit . (Quote P.I.N. Overleaf).		23
24	Total (line 21+23-22).		24
PART F - INCOME FROM UNCLASSIFIED SOURCES CHARGEABLE ON SELF			
NOTE: DESCRIBE THE NATURE OF OTHER INCOME			
.....		Self K.shs.	Wife K.shs.
25	Net income from unclassified sources. (attach accounts)		25
26	Chargeable income (attach computation)		26
27	Deduct loss b/f from previous year		27
28	Add share of partnership profit if also in partnership(Quote P.I.N. Overleaf)		28
29	Total (line 26+28-27).		29
30	Total Other Income Self & Wife (29A+29B) chargeable on self.		30
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 DECLARATION OVERLEAF, STATING NAME OF EMPLOYER OR COMPANY, P.I.N. AND REMUNERATION. IF SPACE PROVIDED IS INADEQUATE, CONTINUE ON A SEPARATE SCHEDULE. INCLUDE UNDER SELF, WIFE'S NON - ARMS LENGTH EMPLOYMENT INCOME. DESCRIBE NATURE OF EMPLOYMENT:-			
i) Self.....		Self	Wife
ii) Wfe.....		K.shs.	K.shs.
31	Gross pay (Includes Salaries, Excess retirement lump sum, Wages, Bonus, Cash allowance etc.). Attach Forms P9A or P9B.		31
32	Benefits from Employment - other than car and housing (See Notes)		32
33	Value of Car provided Make.....cc. Rating..... Cost K.shs.....		33
34	Net Value of Housing (Tick if Director) Self..... Wife.....(See Notes)		34
35	Pension in excess of Kshs.150,000 - (See Notes)		35
36	Total employment income (Line 31+32+33+34+35).		36
PART H - TOTAL TAXABLE INCOME			
		K.shs.	K.shs.
37	Self taxable income (Add positive Lines 5A,10A,15,19,24A, 30, 36A)		37
38	Wife's Employment, Professional and Self employment income (Add positive lines 5B, 10B, 24B, 36B)		38
39	Deduct Pension Contribution (see notes)		39
40	Deduct Mortgage Interest (Maximum Kshs.100,000 per annum)		40
41	Deduct deposits on Home Ownership Saving Plan (Maximum K.shs.48,000 or K.shs. 4,000per month).		41
42	TOTAL TAXABLE INCOME FOR THE YEAR IN K.shs.		42
PART I - TAX COMPUTATION			
		K.shs.	K.shs.
43	Tax payable by Wfe (Line 42B by applicable rate) (see notes)		43
44	Less Personal Relief (Shs.12,672) if resident individual.		44
45	Total tax payable by wife less Personal Relief (Line 43-44)		45
46	Tax payable by Self (line 42A by applicable rate) (see notes)		46
47	Less Personal Relief (Shs.12,672) if resident individual		47
48	Total Tax payable by Self less Personal Relief (line 46-47)		48
49	Total Tax Payable by Wife and Self less Reliefs (Line 45B+48A)		49

PART J - FINAL TAX				
				K.shs.
50	Total P.A.Y.E. deducted (Self & Wife)			50
51	Credits under Section 12A (Advance Tax - P.S.Vehicles) (Attach a list of all P.S.V. Licensed)			51
52	OTHER Credits deducted at Source. (Do not include presumptive Income Tax). (Attach Certificates)			52
53	Total Credits (line 50+51+52)			53
54	Total Tax Due (Line 49-53) (If negative enter in Line 55)			54
55	Refund Claim (Line 53-49)	K.shs.		55
56	Tax Paid (Payable) for 2001 year of income.	K.shs.		56
PART K - DETAILS OF PAYMENTS				
				K.shs.
57	TOTAL INSTALMENT TAX PAID.			57
58	Balance of Tax Due (Line 54 -57)			58
59	5% Penalty for filing return late (Line 58 x 5%).			59
60a	20% penalty on the difference between the amount of instalment tax due (a) and the instalment actually paid (b) multiplied by 110% (a-(b x 110%)) x 20%.			60
60b	20% penalty on the amount of tax and penalty that remained unpaid after the balance due date.			
61	Simple 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.			61
62	Total Penalties and late Payment interest (59 + 60a + 60b + 61).			62
63	TOTAL Taxes, Penalties and Interest (Line 58 + 62)			63
PAY THIS AMOUNT				
Indicate if prior years overpayments should be offset against outstanding tax liability or be refunded.				
	Overpayment for	Amount shs.	Receipt No.	Offset against Year
				Amount K.shs.
19.....	.....	.....	.....	19.....
19.....	.....	.....	.....	20.....
19.....	.....	.....	.....	20.....

4. Details of my employments and directorships and also my wife's other employment and directorships during 2002 were as follows:-

Names of Employer (state whether of self or wife)	P.I.N. of employer	State whether Employee or Director	Gross remuneration including benefits
1.....	<input type="text"/>		K.shs.
2.....	<input type="text"/>		
3.....	<input type="text"/>		

5. I and/or my wife was/were partner(s) in the following firms in 2002 particulars of which are:-

Name of Partnership (state whether self or wife or both was/were partners).	P.I.N. OF PARTNERSHIP.	Nature of Income (Business, Rent, Interest etc)	SHARE OF PARTNERSHIP PROFIT/LOSS K.shs.
1.....	<input type="text"/>		
2.....	<input type="text"/>		
3.....	<input type="text"/>		

DECLARATION

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 2002 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 (date).....to.....during the year in question.
- (d) If I claim repayment of tax paid, such claim is full and true statement of my entitlement to such repayment. (I understand that prior to issuance of any repayment all other amounts debited against my account and not in dispute will be offset against such repayment).

Given under my hand thisday of....., Signature, Self.

Agent's Certificate (if return completed by Agent)

This return has been completed based on information and details supplied by taxpayer.

.....Name, Rubber Stamp and Signature of Agent.

(If return completed by Agent).

If this is your first Income Tax Return, state your first year of Earning or going into business.....

Farmingearning Rent or Interest.....Commission or other income.....

EmploymentWife's professional/self employment income.....e.t.c.....

A RETURN WILL NOT BE ACCEPTED UNLESS THIS DECLARATION IS SIGNED.

* NB.: If you are due for a refund at Line 55 overleaf, give details of your Bank to facilitate early repayment.

Name of Your BankBranch.....Town.....

Account No.....Account Name.....