

**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) <b>DEDUCT</b>		
42	Mortgage interest (Maximum kshs 100,000 per annum) <b>DEDUCT</b>		
43	Deposit on Home Ownership Saving Plan (Maximum kshs48000 or ksh4000 a month) <b>DEDUCT</b>		
44	<b>TOTAL TAXABLE INCOME FOR YEAR IN Kshs.</b>		

**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 <b>DEDUCT</b>		
47	Insurance relief of 15% of Gross premiums paid or 36,000 whichever is lesser. <b>DEDUCT</b>		
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. <b>DEDUCT</b>		
51	Personal relief (shs 12,672) if resident individual <b>DEDUCT</b>		
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) <b>PAY THIS AMOUNT</b>	