

STEP BY STEP GUIDE FOR FILING OF INCOME TAX INDIVIDUAL RETURN-EMPLOYMENT INCOME ONLY

Type <https://itax.kra.go.ke> on the address bar and log in with your iTax password.

If you have forgotten your password, retrieve one using 'FORGOT PASSWORD' option on the bottom right of the iTax portal page.

N/B: The password reset process may require one to respond to a security question. In the event that this is forgotten, the details of the security question and answer can be retrieved from the email address used for iTax purposes. You are therefore advised to search mails sent through admin.iTax@kra.go.ke.

Step 1

Under the "Returns" menu, click the last item 'ITR for employment income only'.



NB:

Those with any other income other than employment income will have to fill in the Excel Income Tax Return and provide details of the other income

Step 2

Fill in ALL the fields marked with a red asterisk in Section A.

Note that selecting a "yes" from the drop down menu, will populate an additional field that you will be required to fill.

The screenshot shows the 'Section A Part 1: Basic Information' form in the iTax portal. The form is divided into two main sections: 'Taxpayer Information' and 'Return Information'. In the 'Taxpayer Information' section, there are four fields: 'Taxpayer PIN *' (value: A004511281M), 'Return Period From : *' (value: 01/01/2014), 'Taxpayer Name *' (value: DAMACRINE MORAA MASI), and 'Return Period To : *' (value: 31/12/2014). In the 'Return Information' section, there are four questions with dropdown menus: 'Has your employer provided you with a Car? *' (value: --Select--), 'Do you have a Home Ownership Savings Plan? *' (value: --Select--), 'Do you earn any income from a foreign country? *' (value: --Select--), 'Do you have a mortgage? *' (value: --Select--), 'Do you have a Life Insurance Policy? *' (value: --Select--), and 'Have you been issued the Exemption Certificate for disability? *' (value: --Select--). A red asterisk is placed next to the last question. At the top of the form, there is a warning: 'All fields marked with * are mandatory'. The form is part of a larger interface with tabs for Section A, Section F, Section M, and Section Q.

Step 3

Under the tax computation in section T, only 2 items are to be filled in:

- “Defined/Pension contribution” item 1.1 (This should be the actual amount contributed by the employee)
- “Personal relief” item 2.5 (Annual relief upto a maximum of 13,944)

Section T : Tax Computation		
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Sr.No.	Description	
1	Total Deduction (1.1 + 1.2 + 1.3)	0.00
1.1	Defined / Pension Contribution	0.00
1.2	Mortgage Interest (Total of "Amount of Interest Paid" from J_Computation_of_Mortgage but subject to Maximum 1,50,000 Ksh)	0.00
1.3	Deposit in Home Ownership Saving Plan (Total of "Total Deposit for the Year" from K_Home_Ownership_Saving_Plan but subject to Maximum 48,000 Ksh)	0.00
2	Total of Tax Payable Less Reliefs and Exemptions (2.4 - 2.5 - 2.6)	435,562.95
2.1	Employment Income ("Total Taxable Employment Income" from F_Employment_Income)	1,648,100.00
2.2	Allowable Tax Exemption in case of Person with Disability	0
2.3	Net Taxable Income (2.1 - 1 - 2.2)	1,648,100.00
2.4	Tax on Taxable Income (2.3 *applicable rates)	435,562.95
2.5	Personal Relief	0.00
2.6	Insurance Relief (Total of "Amount of Insurance Relief " from L_Computation_of_Insu_Relief but subject to Maximum 60,000 Ksh)	0.00
3	Tax Credits (3.1 + 3.2 + 3.3)	379,160.00
3.1	PAYE Deducted from Salary (Total of "Amount of Tax Deducted (PAYE)" from M_Details_of_PAYE_Deducted)	378,960.00
3.2	Income Tax Paid in Advance (Total of "Amount of Income Tax Paid" from Q_IT_Payment_Credits)	200.00
3.3	Credits u/s 41 (Total of "Amount of Tax Relief" from R_DTAA_Credits)	0.00
4	Tax Due/Refund Due (2 - 3)	55,402.95

Step 4

Details of Employment income (Section F)

Scroll to the bottom of Section F and confirm Gross pay as per the P9.

This information has been pulled from the Monthly PAYE returns filed by your employer. This can be modified (by clicking 'Modify') if the employer submitted less than 12 returns (in iTax) for the year of income 2015.

Home	Registration	Returns	Debt and Enforcement	Payments	Assessment Disputes	Refund	Certificates	Useful Links		
e-Communication	My Ledger	Logout	Welcome DAMACRINE MORAA MASIRA (A004511281M) - Last Login : NOV 06, 2015 04:42:10							
Section F : Details of Employment Income										
Section F : Details of Employment Income										
PIN of Employer *			<input type="text"/>	Name of Employer *		<input type="text"/>				
Gross Pay (Ksh) (A) *			<input type="text"/>	Allowances and Benefits from Employment (Other than Car and Housing) (Ksh) (B) *		<input type="text"/>				
Value of Car Benefit (Total of "Value of Car Benefit" from I_Computation_of_Car_Benefit)(Ksh) (C) *			<input type="text"/>	Net Value of Housing (Ksh) (D) *		<input type="text"/>				
Pension in excess of Ksh 3,00,000 (Ksh) (E) *			<input type="text"/>	Total Employment Income (Ksh) (F) = (A+B+C+D+E) *		<input type="text"/>				
				Add	Clear					
Sr. No.	Delete	Modify	PIN of Employer	Name of Employer	Gross Pay (Ksh) (A)	Allowances and Benefits from Employment (Other than Car and Housing) (Ksh) (B)	Value of Car Benefit (Total of "Value of Car Benefit" from I_Computation_of_Car_Benefit)(Ksh) (C)	Net Value of Housing (Ksh) (D)	Pension in excess of Ksh 3,00,000 (Ksh) (E)	Total Employment Income (Ksh) (F) = (A+B+C+D+E)
1	Delete	Modify	P051109164C	KENYA REVENUE AUTHORITY	1,577,000.00	71,100.00	0.00	0.00	0.00	1,648,100.00
Total Employment Income (Ksh) :										1648100.00

Step 5

Details of PAYE Deducted at source (Section M)



Home | Registration | Returns | Debt and Enforcement | Payments | Assessment Disputes | Refund | Certificates | Useful Links
 e-Communication | My Ledger | Logout

Received Messages | Send Message | View Sent Messages

Welcome DAMACRINE MORAA MASIRA (A004511281M) - Last Login : NOV 06, 2015 04:42:10

Income Tax Return

All fields marked with * are mandatory

Section A | Section F | **Section M** | Section Q

Section M : Details of PAYE Deducted at Source from Salary

Section M : Details of PAYE Deducted at Source from Salary

PIN of Employer * Name of Employer *

Taxable Salary (Ksh) * Tax Payable on Taxable Salary (Ksh) (A) *

Amount of Tax Deducted (PAYE) (Ksh) (B) * Amount of Tax Payable or Refundable (PAYE) *

Sr. No.	Delete	Modify	PIN of Employer	Name of Employer	Taxable Salary (Ksh)	Tax Payable on Taxable Salary (Ksh) (A)	Amount of Tax Deducted (PAYE) (Ksh) (B)	Amount of Tax Payable or Refundable (PAYE)
1	Delete	Modify	P051109164C	KENYA REVENUE AUTHORITY	1,505,900.00	392,902.80	378,960.00	13,942.80

Amount of Tax Deducted (PAYE) (Ksh) (B) :

Once again, confirm that the details captured under the taxable salary, tax payable on taxable salary and tax deducted tally with the information reflected on the P9. Modify if necessary.

Step 6

Fill in the Details of income tax paid in advance (Section Q) *if applicable*.

This is the last section of the return.

If there was any tax paid prior to filing the return so as to clear any pending tax liability capture the details of the PRN as per the bottom section of the screen shot below:

e-Communication | My Ledger | Logout

Welcome DAMACRINE MORAA MASIRA (A004511281M) - Last Login : NOV 06, 2015 04:42:10

HOME >> Resident Individual Income Tax Return

All fields marked with * are mandatory

Section A | Section F | Section M | **Section Q**

Section Q : Details of Income Tax Paid in Advance

Section Q1 : Details of Income Tax Paid in Advance

Payment Registration Number * Date Of Deposit *

Amount of Income Tax Paid (Ksh) *

Sr. No.	Delete	Modify	Payment Registration Number	Date Of Deposit	Amount of Income Tax Paid (Ksh)
Total Amount of Income Tax Paid (Ksh) : <input type="text" value="0.0"/>					

Section Q2 : Self Assessment Tax

Sr. No.	Payment Registration Number	Date Of Deposit	Amount of Income Tax Paid (Ksh)	Utilized Amount
1	2020150000168638	29/05/2015	200.00	200.00
Total Amount of Income Tax Paid (Ksh) : <input type="text" value="200.00"/>				
Total (Section Q1 Total + Section Q2 Total)(Ksh) : <input type="text" value="200.00"/>				

If there is no PRN to be declared, click the “Submit” button

On successful submission, the message below will be displayed:

The screenshot displays a web application interface with a red navigation bar at the top containing the following menu items: Home, Registration, Returns, Debt and Enforcement, Payments, Assessment Disputes, Refund, Certificates, and Useful Links. Below the navigation bar, there is a black bar with a user profile icon and the text: "Welcome DAMACRIINE MORAA MASIRA (A004511281M) - Last Login : NOV 06, 2015 04:42:10". The main content area is titled "Returns" and shows a breadcrumb trail: "HOME >>e>Returns >> Form>> Return Receipt Generated". A prominent message box with a green checkmark icon contains the text: "Return Receipt Generated", "Return Submitted successfully with Acknowledgement Number: KRA201606416941", and a link to "Download Returns Receipt".