User Guide for Filing of 2020 Individual Income Tax Resident Return (ITR) For Employment Income Only

To file your Individual Income Tax Resident (ITR) Return for the Year 2020, kindly follow the steps below:

1. Log onto the *i*-Tax profile with your PIN and password
2. Go to the Returns menu, select 'File Return', choose Tax Obligation as 'Income Tax - Resident Individual' then click 'Next'.
3. Download the Excel/ODS Template using the link provided.

Steps to file the excel offline return template

1. Provide all the mandatory details for 'Basic_Info' sheet of the return and click on 'Next' to proceed.
2. Provide the details of the employment income for the year in Section F (Employment Income) that is starting from row A3 to G3.

Section F : Details of Employment Income(Self)

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 if in excess of 300,000 (Ksh) (E)	Total Employment Income (Ksh) (F) = (A+B+C+D+E)
P123456789Z	ABC LIMITED	2,400,000.00	0.00	0.00	0.00	0.00	2,400,000.00
						Total	2,400,000.00
						January - March: Income	
						January - March: Pension	
						April-December: Income	
						April - December: Pension	

ADD ROW(S)

Section F : Details of Employment Income(Wife)

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 if in excess of 300,000 (Ksh) (E)	Total Employment Income (Ksh) (F) = (A+B+C+D+E)
					0.00	0.00	0.00
						Total	0.00

3. In column H (H6 – H9) of Section F specify the gross income which was earned between January to March and April to December together with their respective pension contributions as per the P9 Form issued by the employer. (***NB: NO Business Income Should Be Declared Here***).

Section F : Details of Employment Income(Self)

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 if in excess of 300,000 (Ksh) (E)	Total Employment Income (Ksh) (F) = (A+B+C+D+E)
P123456789Z	ABC LIMITED	2,400,000.00	0.00	0.00	0.00	0.00	2,400,000.00
						Total	2,400,000.00
						January - March: Income	600,000.00
						January - March: Pension	30,000.00
						April-December: Income	1,800,000.00
						April - December: Pension	90,000.00

ADD ROW(S)

Section F : Details of Employment Income(Wife)

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 if in excess of 300,000 (Ksh) (E)	Total Employment Income (Ksh) (F) = (A+B+C+D+E)
					0.00	0.00	0.00
						Total	0.00

4. Proceed to Section M (Details_of_PAYE_Deducted) and fill the PAYE details as per the P9 Form for the whole year.

Section M : Details of PAYE Deducted at Source from Salary (Self)					
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) (Ksh) (C) = (A-B)
P123456789Z	ABC LIMITED	2,280,000.00	525,792.78	499,968.78	25,824.00
			Total	499,968.78	

ADD ROW(S)

Section M : Details of PAYE Deducted at Source from Salary (Wife)					
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) (Ksh) (C) = (A-B)
			Total	0.00	

5. For taxpayers with Mortgage Interest, the extra sheet that opens when this option is selected (Section Computation Mortgage) should be completed based on the mortgage interest paid for the period ***January – March 2020*** and ***April - December 2020*** respectively.

A	B	C	D	E	F
Section J : Computation of Mortgage Interest (Self)					
PIN of Lender	Name of Lender	Mortgage Account Number	Amount Borrowed (Ksh)	Amount Outstanding at Year End (Ksh)	Amount of Interest Paid (Ksh)
				Total	0.00
				January - March: Interest	0.00
				April-December: Interest	0.00

ADD ROW(S)

Section J : Computation of Mortgage Interest (Wife)					
PIN of Lender	Name of Lender	Mortgage Account Number	Amount Borrowed (Ksh)	Amount Outstanding at Year End (Ksh)	Amount of Interest Paid (Ksh)
				Total	0.00

ADD ROW(S)

6. For taxpayers with House Ownership Savings Plan (HOSP), the extra sheet that opens when this option is selected (Section K_Home Ownership Savings Plan) should be completed based on the HOSP contribution for the period ***January – March 2020*** and ***April - December 2020*** respectively.

Section K : Computation of Deduction for Home Ownership Saving Plan (Self)			
Financial Institution PIN	Financial Institution Name	Account Number	Total Deposit for the Year (Ksh)
		Total	0.00
		January - March: Contribution	0.00
		April-December: Contribution	0.00

ADD ROW(S)

Section K : Computation of Deduction for Home Ownership Saving Plan (Wife)			
Financial Institution PIN	Financial Institution Name	Account Number	Total Deposit for the Year (Ksh)
		Total	0.00

7. Proceed to section T (Tax Computation) and capture the total pension for the year in line 11.1 and ensure it adds up to the amount declared under sheet F for **January to March 2020** and **April to December 2020**.

Capture the Personal Relief for the year in line 12.6 to a maximum limit of Kshs. 25,824.

Section T : Tax Computation			
Sr. No.	**Description**	**Self (Ksh)**	**Wife (Ksh)**
11	**Total Deduction (11.1+ Higher value of 11.2 or 11.3)**	**120,000.00**	**0.00**
11.1	Defined / Pension Contribution	120,000.00	
11.2	Mortgage Interest (Total of Amount of Interest Paid from J_Computation_of_Mortgage but subject to Maximum 300,000 Ksh)	0.00	0.00
11.3	Deposit in Home Ownership Saving Plan (Total of "Total Deposit for the Year" from K_Home_Ownership_Saving_Plan but subject to Maximum 96,000 Ksh)	0.00	0.00
12	**Total of Tax Payable Less Reliefs and Exemptions (12.5 - 12.6 - 12.7)**	**499,969.00**	**0.00**
12.1	Employment Income ("Total Taxable Employment Income" from F_Employement_Income)	2,400,000.00	0.00
12.2	Taxable Income from Estate(s)/Trust(s)/Settlement (Total of "Amount of Share of Income (Ksh)" from H_Estate_Trust_Income)	0.00	0.00
12.3	Allowable Tax Exemption in case of Person with Disablility	0.00	0.00
12.4	Net Taxable Income (12.1+ 12.2+Line Number 9 (Consolidated) - 11-12.3)	2,280,000.00	0.00
12.5	Tax on Taxable Income (12.4 *applicable rates)	525,792.78	0.00
12.5a	Tax on Taxable Employment Income January -March Period	153,193.23	0.00
12.5b	Tax on Taxable Employment Income April -December Period	372,599.55	0.00
12.6	Personal Relief	25,824.00	
12.7	Insurance Relief (Total of "Amount of Insurance Relief " from L_Computation_of_Insu_Relief but subject to Maximum 60,000 Ksh)	0.00	0.00

8. Click 'VALIDATE' to validate the return and generate an upload file for uploading to *i*-Tax once you have confirmed the tax due/refund.

12.7	Insurance Relief (Total of "Amount of Insurance Relief " from L_Computation_of_Insu_Relief but subject to Maximum 60,000 Ksh)	0.00	0.00
13	**Tax Credits (13.1+13.2+13.3+13.4+13.5+13.6+13.7+13.8)**	**499,968.78**	**0.00**
13.1	PAYE Deducted from Salary (Total of "Amount of Tax Deducted (PAYE)" from M_Details_of_PAYE_Deducted)	499,968.78	0.00
13.2	Allowable Tax in case of Estate(s)/Trust(s)/Settlement ((Total of "Amount of Share of Income from H_Estate_Trust_Income) * 30%)	0.00	0.00
13.3	Total Installment Tax Paid (Total of "Amount of Installment Tax Paid" from N_Installment_Tax_Credits)	0.00	0.00
13.4	Withholding Tax (Total of "Withholding Tax Amount" from O_WHT_Credits)	0.00	0.00
13.5	Credits u/s 12A - Advance Tax on Commercial Vehicle (Total of "Amount of Advance Tax Paid" from P_Advance_Tax_Credits)	0.00	0.00
13.6	Income Tax Paid in Advance (Total of "Amount of Income Tax Paid" from Q_IT_Payment_Credits)	0.00	0.00
13.7	Credits u/s 41 (Total of "Amount of Tax Relief" from R_DTAA_Credits)	0.00	0.00
13.8	Withholding Tax (Total of "Withholding Tax Amount Of Monthly Rental Income")	0.00	0.00
14	**Tax Due / (Refund Due) ((12 (Self) + 12 (Wife) - 13(Self) - 13 (Wife))**	**0.22**	

PREVIOUS VALIDATE

9. Taxpayers with Business Income will complete the necessary sections as usual (e.g. Profit and Loss, Balance Sheet) when they answer '**Yes'** to the question '***Do you have any income other than business income'*** in the Basic Information section.
10. Navigate back to the Returns Menu, select 'File Return', choose Tax Obligation as 'Income Tax - Resident Individual,' then click 'Next' and click on browse to upload the zip file and submit your return.