



GOVERNMENT OF THE REPUBLIC OF TRINIDAD AND TOBAGO
Ministry of Finance, Inland Revenue Division

INDIVIDUAL INCOME TAX RETURN FOR 2009

Approved by the Board of Inland Revenue under Section 76 of the
Income Tax Act, Chap. 75:01 and the Finance Act, No 14 of 1987



V3-09400ITRP01

REGISTRATION INFORMATION CHANGE

- ☐ NAME CHANGE
☐ ADDRESS CHANGE
☐ AMENDED RETURN

2009
FORM 400 ITR

IDENTIFICATION SECTION

PLEASE PRINT IN BLOCK LETTERS NAME AND ADDRESS IF DIFFERENT FROM ABOVE. USE BLACK INK ONLY

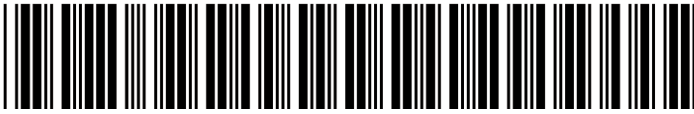
LAST NAME		BIR File #
<input type="text"/>		<input type="text"/>
FIRST NAME	MIDDLE NAME	Spouse's BIR File #
<input type="text"/>	<input type="text"/>	<input type="text"/>
PRESENT ADDRESS (STREET NO. AND NAME)		PIN # (Electronic Birth Certificate No.)
<input type="text"/>		<input type="text"/>
CITY OR TOWN	COUNTRY	VAT Registration #
<input type="text"/>	<input type="text"/>	<input type="text"/>
MAILING ADDRESS IF DIFFERENT FROM ABOVE (STREET NO. AND NAME)		National Identification #
<input type="text"/>		<input type="text"/>
CITY OR TOWN	COUNTRY	Date of Birth (DD MM YYYY)
<input type="text"/>	<input type="text"/>	<input type="text"/>
OCCUPATION OR PROFESSION		Tel. Contact (Home/Office)
<input type="text"/>		<input type="text"/>
TRADE NAME (IF ANY) SELF EMPLOYED ONLY	TYPE OF BUSINESS	Mobile #
<input type="text"/>	<input type="text"/>	<input type="text"/>
ADDRESS OF BUSINESS (STREET NO. AND NAME)		Please tick the appropriate box
<input type="text"/>		<input type="checkbox"/> Resident <input type="checkbox"/> Male
CITY OR TOWN	COUNTRY	<input type="checkbox"/> Non-Resident <input type="checkbox"/> Female
<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Self-Employed

TAX COMPUTATION SECTION

INCOME

To Nearest Dollar - Omit Cents/Commas

1	Income from Employment (Government and Non-Government) as per TD4 enclosed	1	<input type="text"/>
2	Retirement Severance Benefit (See Instruction 13)	2	<input type="text"/>
3	Pensions from sources within/outside T&T	3	<input type="text"/>
4	TOTAL EMOLUMENT INCOME (Sum of lines 1 to 3)	4	<input type="text"/>
5	Less Travelling Expenses (See Instruction 12)	5	<input type="text"/>
6	NET EMPLOYMENT INCOME (line 4 minus line 5)	6	<input type="text"/>
7	Amount Received on Cancellation of Approved Deferred Annuity/Pension Plan	7	<input type="text"/>
8	Employer's contribution to Approved Deferred Annuity/Pension Plan (Taxable Benefit) Section 134(6)	8	<input type="text"/>
9	Net Income from Other Sources (Page 5, Schedule E)	9	<input type="text"/>
10	TOTAL INCOME (Sum of lines 6 to 9)	10	<input type="text"/>



V3-09400ITRP02

2009

BIR Number

DEDUCTIONS

To Nearest Dollar - Omit Cents/Commas

11	Tertiary Education Expenses (Limited to \$60,000) – See Instruction 33
12	First Time Acquisition of house in respect of Owner Occupied Property (Limited to \$10,000) – See Instruction 34
13	TOTAL NET INCOME (LINE 10 MINUS SUM OF LINES 11+ 12)
14	Deduct Personal Allowance - \$60,000 – See Instruction 35
15	ASSESSABLE INCOME (LINE 13 MINUS LINE 14)
16	Approved Pension Plan/Scheme/Deferred Annuity Plan – See Instruction 36
17	Contributions to Widows' and Orphans' Fund – See Instruction 36
18	National Insurance Payments – 70% Allowable – See Instruction 36
19	SUM OF LINES 16 TO 18 (LIMITED TO \$30,000)
20	Employer's NIS Contributions paid for domestic workers – See Instruction 36
21	Approved Capital Expenditure on Conversion of house to Approved Guest House – See Instruction 37
22	Alimony/Maintenance Payment (Page 3, Schedule B) See Instruction 17
23	TOTAL DEDUCTIONS (ADD LINES 19 TO 22)
24	CHARGEABLE INCOME (LINE 15 MINUS LINE 23)
25	TAX ON CHARGEABLE INCOME (25% OF LINE 24)
26	Venture Capital Tax Credit and Double Taxation Relief [(See Instructions 18 & 27) (Limited to amount on line 25)]
27	Income Tax Liability (line 25 minus line 26) – See Instruction 38
28	Business Levy Liability (Page 11, Schedule T) – See Instruction 38
29	If line 27 is greater than line 28 - Enter Income Tax Liability from (line 27)
30	If line 27 is equal to or less than line 28 – Enter Business Levy Liability from (line 28)

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PREPAYMENTS

31	Total Income Tax Quarterly Instalments Paid (Page 10, Schedule R)
32	Total Business Levy Quarterly Instalments Paid (Page 10, Schedule R)
33	Tax Deducted on Interest/Dividend Income Per Certificate/s (See Instructions 25 & 26)
34	Tax Deducted Re: Cancellation of Approved Deferred Annuity/Pension Plan
35	INCOME TAX DEDUCTED (PAYE) PER T.D. 4 CERTIFICATE/S ENCLOSED
36	TOTAL PREPAYMENTS (lines 31 to 35)
37	If Line 29 or 30 Is Greater Than Line 36 – Enter Balance Payable
38	If Line 29 or 30 Is Less Than Line 36 – Enter Refund

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GENERAL DECLARATION

IT IS AN OFFENCE PUNISHABLE BY FINE OR IMPRISONMENT TO MAKE A FALSE RETURN
PLEASE SIGN GENERAL DECLARATION

I, declare that in all statements contained herein and in any statement of accounts sent herewith I have to the best of my judgement and belief, given a full and true Return, and particulars of the whole of the Income from every source whatsoever required to be returned under the provisions of the Income Tax Act, Chap. 75:01 and the Finance Act, No. 14 of 1987.

Given under my hand this day of2010.

.....

Signature of Taxpayer, or an Authorized Agent

FOR OFFICIAL USE ONLY

Place Date Received Stamp Here



V3-09400ITRP03

2009

BIR Number

SCHEDULE A
EMPLOYER'S CONTRIBUTION TO APPROVED FUND OR CONTRACT [Section 134(6) OF THE INCOME TAX ACT]
(See Instruction No.16)

COMPUTATION TO DETERMINE WHETHER BENEFIT IS TAXABLE

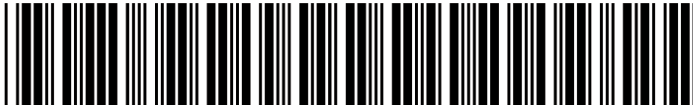
To Nearest Dollar - Omit Cents/Commas

1	Net Employment Income at Page 1, Line 4 \$ plus Line 7 \$	<input type="text"/>
2	Employer's Contributions to Approved Fund / Contract [TD4 – Box 10, S. 134(6)]	<input type="text"/>
3	Net Income from other sources Page 1, line 9	<input type="text"/>
4	Total Income (Sum of Lines 1 to 3)	<input type="text"/>
5	(a) Tertiary Education Expenses (limited to \$60,000)	<input type="text"/>
	(b) Employee's Total Contributions to Approved Pension Plan / Scheme / Deferred Annuity Plan \$ <input type="text"/>	<input type="text"/>
	(c) National Insurance Payments [Total of (b) and (c) not to exceed \$30,000] \$ <input type="text"/>	<input type="text"/>
	(d) First Time Acquisition of House (limited to \$10,000)	<input type="text"/>
	TOTAL	<input type="text"/>
6	Subtotal – Line 4 minus Line 5	<input type="text"/>
7	Deduct Personal Allowance - \$60,000	<input type="text"/>
8	Chargeable Income (Line 6 minus Line 7)	<input type="text"/>
9	Compute 1/3 of Chargeable Income at line 8 above, or 20% of Emolument Income at Page 1, Line 4 (whichever is greater)	<input type="text"/>
10	(a) Contributions by Employer to Approved Fund / Contract [TD4 – Box 10]	<input type="text"/>
	(b) Total Contributions by employee to Approved Pension Plan/Scheme/Deferred Annuity Plan	<input type="text"/>
11	Taxable Benefit. (Enter on Page 1, Line 8) (a) Where the total at Line 10 is greater than Line 9 the taxable benefit is the total at Line 10 (a) ... (b) Where the total of Line 10 is less than the total of Line 9 the taxable benefit is "0"	<input type="text"/>

SCHEDULE B
ALIMONY OR MAINTENANCE PAYMENTS

(Attach Copy of Court Order/Deed of Separation and Proof of Payment)
(See Instruction No. 17)

Name of Spouse	Deed of Separation Court Order or Decree	If Spouse is a Non-Resident enter below WITHHOLDING TAX INFORMATION
First Name	Date (DDMMYYYY) Registered No.	Date Paid (DDMMYYYY) Receipt No.
<input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
Last Name	Country of Origin	Tax Paid To Nearest Dollar - Omit Cents/Commas
<input type="text"/>	<input type="text"/>	<input type="text"/>
Address of Spouse		MAINTENANCE OR ALIMONY PAID
Street		<input type="text"/>
<input type="text"/>		
City / Town		Enter on Page 2, Line 22



V3-09400ITRP04

2009

BIR Number

SCHEDULE C
VENTURE CAPITAL COMPANY TAX CREDIT
(See Instruction No.18)

Venture Capital Company in Which Investment held	Amount of Investment	Highest Marginal Rate of Tax in year	Venture Capital Credit (2) x (3)	Credit b/f	Credit Claimed	Credit to be c/f (4) + (5) - (6)
(1)	(2) \$	(3) %	(4) \$	(5) \$	(6) \$	(7) \$

Enter total of Column (6) on Page 2, Line 26

SCHEDULE D
HEALTH SURCHARGE COMPUTATION
(See Instruction No.19)

1. TO BE COMPLETED BY EMPLOYEES AND OTHER INDIVIDUALS WITH EMOLUMENT INCOME

To Nearest Dollar - Omit Cents/Commas

(1) Total Emoluments (Page 1, Line 4 plus Line 8) \$

(2) Health Surcharge Liability (Rate x No. of weeks)

Rate per week (1)	No. of Weeks (2)	Liability (3)
\$ 8.25	<input type="text"/>	\$ <input type="text"/>
\$ 4.80	<input type="text"/>	\$ <input type="text"/>

(a) Income more than \$469.99 per month or \$109.00 per week

(b) Income equal to or less than \$469.99 per month or \$109.00 per week

(c) Total Liability [Col. 3(a) + 3(b)] \$ (3) Health Surcharge Deducted per T.D. 4 Certificate attached \$ (4) Total Quarterly Instalments Paid [Page 10, Schedule R] \$ (5) Total Payments (Line 3 plus Line 4) \$ (6) If Line 2(c) is greater than Line 5 - Balance of Health Surcharge payable \$ (7) If Line 2(c) is less than Line 5 - Overpayment \$ **2. TO BE COMPLETED BY INDIVIDUALS WITH INCOME OTHER THAN EMOLUMENT INCOME**

To Nearest Dollar - Omit Cents/Commas

(1) Total Income (Page 1, Line 10) \$

(2) Health Surcharge Rate - Tick Appropriate Box

(a) (Income more than \$469.99 per month)	<input type="checkbox"/>	\$8.25 per week
(b) (Income equal to or less than \$469.99 per month)	<input type="checkbox"/>	\$4.80 per week

(3) Health Surcharge Liability [Line 2(a) or (b) x 52 weeks] \$ (4) Total Quarterly Instalments Paid (Page 10, Schedule R)... .. \$ (5) If Line 3 is greater than Line 4 - Balance of Health Surcharge payable \$ (6) If Line 3 is less than Line 4 - Overpayment... .. \$



V3-09400ITRP05

2009

BIR Number

SCHEDULE E
INCOME FROM OTHER SOURCES
(See Instruction No. 20)

To Nearest Dollar, Omit Cents/Commas

Sources of Income Other than Salary or Wages (1)	Gross Receipts \$ (2)	Net Profit/Gain or Loss (Lines 1-12) Net Profit or Gain Only (Lines 13-20) \$ (3)
1. Short term Capital Gain/(Loss) (Page 6, Schedule F) ...		
2. Unrelieved Loss brought forward ...		
3. Net Total [Line 1 plus (minus) Line 2] Enter Gain Only on Page 6, Schedule H, Line (a)		
4. Farming, Agriculture, Forestry, Fishing or Other Primary Activities ...		
5. Operation of mines or exploitation of natural or mineral resources ...		
6. Any other trade or business ...		
7. Net Total (Lines 4 to 6) ...		
8. Unrelieved Loss b/f in respect of 4, 5, 6 ...		
9. Net Total [Line 7 plus (minus) Line 8] ...		
10. Professional, Vocational, Personal Services and Technical and Management Skills		
11. Unrelieved Loss b/f ...		
12. Net Total [Line 10 plus (minus) Line 11] [Enter amount on Page 6, Schedule , Line (d)]		
13. Premiums, Commissions, Fees and Licence Charges from sources within Trinidad and Tobago (Gain Only)		
14. Interest and Discounts from sources within Trinidad and Tobago (Gain Only)		
15. Dividends and Other Distributions from sources within Trinidad and Tobago (Submit Schedule) (Gain Only)		
16. Foreign Income [Page 6, Schedule I] (Gain Only) ...		
17. Annuities, Income from Trusts, Deeds of Covenant, Alimony from sources within Trinidad and Tobago (Gain Only)		
18. Annuities, Income from Trusts, Deeds of Covenant, Alimony from sources outside Trinidad and Tobago (Gain Only)		
19. Rents, Premiums, etc from Letting Property (Profit Only) If exempt Enter: First Year of Exemption <input type="text"/> Exemption Certificate No. <input type="text"/> Rent Restriction Reg No. <input type="text"/>		
20. Royalties from sources within Trinidad and Tobago (Gain Only) ...		
21. Net Total (Lines 13 to 20) ...		
22. Net Total (Line 9 plus line 21) [Enter amount on Page 6, Schedule H, Line (b)]		
23. Tax Exempt Approved Commercial Farming ...		
24. Tax Exempt - Other Income ...		



V3-09400ITRP06

2009

BIR Number

SCHEDULE F
SHORT-TERM CAPITAL GAINS/LOSSES - Assets Disposed of within 12 months of acquisition
(See Instruction No. 21)

To Nearest Dollar, Omit Cents/Commas

Description of Asset (1)	Date Acquired (2)	Date of Disposal (3)	Cost Plus Allowable Expenses (4) \$	Disposal Proceeds (5) \$	Gain/Loss (6) \$

NET GAIN OR (LOSS)

Enter Gain or Loss on Page 5, Schedule E, Line 1

SCHEDULE G
STATEMENT OF LOSSES
(See Instruction Nos. 21 and 47)

To Nearest Dollar, Omit Cents/Commas

Source of Income (1)	Unrelieved Loss b/f (2) \$	Loss if any in Current Year (3) \$	Loss set off in Current Year (4) \$	Unrelieved Loss c/f (2) + (3) - (4) (5) \$
(a) Short-Term Capital Gains				
(b) Farming, Agriculture, Fishing, Forestry or other primary activity; Operation of mines or exploitation of natural or mineral resources; Any other Trade or Business				
(c) Professional, Vocational, Personal Services and Technical and Management Skills				
(d) Hotel Operations				

SCHEDULE H
COMPUTATION OF NET INCOME
(See Instruction Nos. 22 and 48)

To Nearest Dollar, Omit Cents/Commas

(a) Gain Only on Line 3, Schedule E [Enter loss, if any, in Schedule G, Line (a), Column (5)]...	
(b) Profit (Loss) on Page 5, Schedule E, Line 22	
(c) Sub Total [Line (a) plus Line (b)] [If the result is a loss enter (0)]	
(d) Profit (Loss) on Page 5, Schedule E, Line 12	
(e) Total lines (c) and (d). [If the result is a Profit enter on Line (e) and transfer total to Page 1, Line 9] [If the result is a loss enter (0) on Line (e)]			

SCHEDULE I
STATEMENT OF FOREIGN INCOME IN TRINIDAD AND TOBAGO CURRENCY
(See Instruction No. 27)

To Nearest Dollar, Omit Cents/Commas

Name of Company or Person from whom income is received (Grouped according to Company) (1)	Type of Income (Dividends, Interest, Royalties, Rents, etc.) (2)	Gross Income before deduction of Tax in Foreign Country (3) TT\$	Tax paid in Foreign Country (4) TT\$	Rate of Tax Paid in Foreign Country (5) %	Double Tax Relief (6) TT\$

Enter Total of Column (3) on Page 5, Schedule E, Line 16

Enter Total of Column (6) on page 2, Line 26



V3-09400ITRP07

2009

BIR Number

SCHEDULE J
APPROVED COMMERCIAL FARMING
PROFIT (LOSS) ACCUMULATED DURING TAX EXEMPT PERIOD
(See Instruction No. 31)

To Nearest Dollar, Omit Cents/Commas

(1) Date Approved	(2) Period of Exemption	(3) Profit (loss) b/f	(4) Profit (loss) Current Year	(5) Profit (loss) c/f
(DD/MM/YYYY)		\$	\$	\$
<input type="text"/>	<input type="text"/> to <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

On expiration of exempt period carry forward the Net Loss (if any) to Page 5, Schedule E, Line 4

SCHEDULE K
PAYMENTS MADE IN RESPECT OF RENTS
(See Instruction No. 45)

To Nearest Dollar, Omit Cents/Commas

Name of Payee	Resident Status (Y/N)	Amount Paid
First Name	Y N	\$
<input type="text"/>	<input type="checkbox"/> <input type="checkbox"/> (Tick Appropriate Box)	<input type="text"/>
Last Name	Address of Rental Property	Withholding Taxes Paid
<input type="text"/>	Street	\$
	<input type="text"/>	<input type="text"/>
Address of Payee	City/Town	
Street	<input type="text"/>	
<input type="text"/>		
City/Town		
<input type="text"/>		

SCHEDULE L
DETAILS OF PROMOTIONAL EXPENSES INCURRED
(See Instruction No. 31)

To Nearest Dollar, Omit Cents/Commas

CATEGORY OF EXPENSES	AMOUNT EXPENDED \$
(a) Advertising in foreign markets	<input type="text"/>
(b) Providing promotional literature for overseas distribution	<input type="text"/>
(c) The participation in trade fairs, trade missions and similar promotional activities	<input type="text"/>
(d) Overseas travel for the purpose of conducting promotional activities	<input type="text"/>
(e) Providing free samples and technical information on products	<input type="text"/>
(f) Inviting buyers to Trinidad and Tobago	<input type="text"/>
(g) The recruitment of specialist sales personnel, operating in foreign markets for a maximum of two years	<input type="text"/>
(h) Conducting foreign markets surveys	<input type="text"/>
TOTAL	<input type="text"/>
Calculate 150 percent of amount expended (Enter on Page 9, Schedule P, Line 23)	<input type="text"/>



V3-09400ITRP08

2009

BIR Number

SCHEDULE M
EXPENDITURE ON CONSTRUCTION OR SETTING UP OF
CHILD CARE OR HOME WORK FACILITY
(See Instruction No. 42)

To Nearest Dollar, Omit Cents/Commas

Location of Facility (1)	Completion Date (2)	Expenditure Incurred (3)	Deduction Claimed (not exceeding \$500,000 each) (4)	Expenditure over \$500,000 (3) -(4) (5)

Enter Total of Column (4) up to a maximum amount of \$3,000,000 on Page 9, Schedule P, Line 24

Enter total of Column (5) in Schedule N, Line 4.

SCHEDULE N
INITIAL AND WEAR AND TEAR ALLOWANCE
(See Instruction No. 43)

To Nearest Dollar, Omit Cents/Commas

	CLASS A (2)	CLASS B (3)	CLASS C (4)	CLASS D (5)	OTHER CLASS (6)	TOTAL ALLOWANCES (7)
1. Wear and Tear Rate	10%	25%	33.3%	40%		
	\$	\$	\$	\$	\$	\$
2. Written Down Value of Plant and Machinery at beginning of accounting period						
3. Written Down Value of Buildings at beginning of accounting period						
4. Additions						
5. Subtotal (Lines 2 to 4)						
6. Initial Allowance						
7. SubTotal (Line 5 minus Line 6)						
8. Disposal Proceeds						
9. Subtotal (Line 7 minus Line 8. If Line 8 is greater than Line 7) Enter "0"						
10. Wear and Tear [Line 1 x (Line 9 plus Line 6)]						
11. Written Down Value at end of accounting period (Line 9 minus Line 10)						

SUMMARY OF ALLOWANCES

To Nearest Dollar, Omit Cents/Commas

(a) Initial Allowance Line 6, Column 7					
(b) Less amount relating to non-qualifying use					
(c) Initial Allowance claimed [(a) -(b)] (Enter on Page 9, Schedule P, Line 25)...				
(d) Wear and Tear Allowance Line 10, Column 7	
(e) Less amount relating to non-qualifying use or time	
(f) Wear and Tear Allowance claimed [(d) -(e)]	
(Enter on Page 9, Schedule P, Line 26)									

SCHEDULE O
BALANCING ALLOWANCES AND CHARGES
(See Instruction No. 44)

To Nearest Dollar, Omit Cents/Commas

	Written Down Value Prior to Disposal (2) \$	Disposal Proceeds (3) \$	Balancing Charge [Where Column (3) is greater than Column (2), Column (3) minus Column (2)] (4) \$	*Balancing Allowance [Where Column (2) is greater than Column (3), Column (2) minus Column (3)] (5) \$
CLASS A				
CLASS B				
CLASS C				
CLASS D				
OTHER CLASS				
TOTAL ...				

*Balancing Allowance is granted only when there are no assets remaining in the Class.

Enter Total Balancing Charge on Page 9, Schedule P, Line 8

Enter Total Balancing Allowance on Page 9, Schedule P, Line 27



V3-09400ITRP09

2009

BIR Number

SCHEDULE P
PROFIT AND LOSS
COMPUTATION OF NET PROFIT OR LOSS
(See Instruction No. 39)

To Nearest Dollar, Omit Cents/Commas

Income								
1.	Gross Receipts or Gross Sales	1.	<input type="text"/>
2.	Cost of Sales or Operations	2.
3.	Gross Profits (Line 1 less Line 2)	3.
4.	Investment Income	4.
5.	Interest (Submit Schedule)	5.
6.	Rents (Submit Schedule)	6.
7.	Royalties	7.
8.	Balancing Charge	8.
9.	Other Income (Submit Schedule)	9.
10.	TOTAL INCOME (SUM OF LINES 3 TO 9)	10.
11.	Less Tax Exempt Income	11.
12.	NET TOTAL INCOME	12.	<input type="text"/>
Deductions								
13.	Commissions, Discounts	13.
14.	Salaries and Wages (Not deducted elsewhere)	14.	<input type="text"/>
15.	Severance Pay (Submit Schedule)	15.
16.	Repairs (Submit Schedule)	16.
17.	Bad and Doubtful Debts (Submit Schedule)	17.
18.	Entertainment/Meal Expenses (See Instruction No. 40)	18.
19.	Rates and Taxes (Submit Schedule)	19.
20.	Advertising	20.
21.	Motor Vehicle Operating Expenses	21.
22.	Interest, Bank Charges	22.
23.	Promotional Expenses (See Instruction No. 41)	23.
24.	Expenditure on Construction or Setting up of Child Care or Homework Facility (See Instruction No. 42)	24.
25.	Initial Allowance (See Instruction No. 43)...	25.
26.	Wear and Tear Allowance (See Instruction No 43)	26.
27.	Balancing Allowance (See Instruction No. 44)	27.
28.	Other Business Expenses (Submit Schedule)	28.
29.	Other Deductions (Submit Schedule)	29.
30.	TOTAL DEDUCTIONS (SUM OF LINES 13 TO 29)	30.
31.	NET PROFITS (LINE 12 LESS LINE 30)...	31.	<input type="text"/>
Transfer to Page 5, Schedule E, Line 6, Column (3)								



V3-09400ITRP10

2009

BIR Number

SCHEDULE Q
BALANCE SHEET
(See Instruction No. 46)

BALANCE SHEET AS AT

To Nearest Dollar, Omit Cents/Commas

ASSETS	End of Accounting Period		Beginning of Accounting Period	
	(a) Amount	(b) Total	(a) Amount	(b) Total
1. Cash in hand and in bank ...				
2. Accounts receivable and prepayments				
Less: Allowance for Bad Debt ...				
3. Inventories ...				
4. Loans Receivable ...				
5. Other Current Assets ...				
6. Investments (Submit Schedule) ...				
7. Assets subject to depreciation				
Less: Accumulated depreciation ...				
8. Other Assets (Submit Schedule) ...				
9. TOTAL ASSETS ...				
LIABILITIES AND CAPITAL				
10. Accounts payable and accruals ...				
11. Bank Overdraft ...				
12. Current portion of Long-Term debts ...				
13. Other Current Liabilities ...				
14. Long-Term debt...				
15. Other Liabilities (Submit Schedule) ...				
16. Capital Accounts ...				
17. Profit and Loss Balance ...				
18. TOTAL LIABILITIES AND CAPITAL				

SCHEDULE R
INCOME TAX/BUSINESS LEVY/HEALTH SURCHARGE QUARTERLY INSTALMENTS PAID - 2009
(See Instruction No. 38)

To Nearest Dollar, Omit Cents/Commas

INCOME TAX (1)				BUSINESS LEVY (2)			HEALTH SURCHARGE (3)		
Quarters	Date Paid	Receipt No.	Amount \$	Date Paid	Receipt No.	Amount \$	Date Paid	Receipt No.	Amount \$
Jan - Mar									
Apr - Jun									
Jul - Sep									
Oct - Dec									
Other payments in respect of 2009 liability									
Total (Enter amount on Page 2, Line 31)				Total (Enter amount on Page 2, Line 32)				Total (Enter amount on Page 4, Schedule D, Line 4, Section 1 or 2 as applicable)	



V3-09400ITRP11

2009

BIR Number

SCHEDULE S
COMPUTATION OF INTEREST DUE ON UNDERPAYMENT OF INCOME TAX/ QUARTERLY INSTALMENTS
(See Instruction No.8)

To Nearest Dollar, Omit Cents/Commas

Chargeable Income	(a) Income Year 2009	\$	<input type="text"/>
	(b) Income Year 2008	\$	<input type="text"/>

Calculation of Interest where (a) exceeds (b):

(1) Tax Liability for 2009 (Page 2, line 27)	\$	<input type="text"/>
(2) Tax Liability for 2008	\$	<input type="text"/>
(3) Increase in Tax Liability (Line 1 minus Line 2)	\$	<input type="text"/>
(4) Enter 80 percent of increase	\$	<input type="text"/>
(5) Total instalments payable (Line 4 plus Line 2)	\$	<input type="text"/>
(6) Total instalments paid [Page 10, Schedule R, Column (1)]...	\$	<input type="text"/>
(7) Underpayment (Line 5 minus Line 6)	\$	<input type="text"/>
(8) *Interest on underpayment	\$	<input type="text"/>

***NOTE:** Interest must be calculated at 20 percent per annum from 1st January, 2010 to 30th April, 2010 or date of payment whichever is the earlier.



2009

V3-09400ITRP12

BIR Number

SCHEDULE T
STATEMENT OF BUSINESS LEVY LIABILITY AND COMPUTATION OF INTEREST ON SHORT PAYMENTS
(See Instruction No. 50)

Date of Commencement of Business

(dd mm yyyy)

To Nearest Dollar, Omit Cents/Commas

Quarters (1)	Actual Gross Sales/Receipts for 2009 (Jan to Dec) (2)	Business Levy Liability [0.2% of Column (2)] (3)	Tax Offset [Limited to amount in Column (3)] (4)
Jan - Mar			
Apr - Jun			
Jul - Sep			
Oct - Dec			
TOTAL ...			
Total Business Levy Liability Enter on Page 2, Line 28			

Quarters (1)	Business Levy Paid (5)	Compute 90% of Column (3) (6)	Short Payments Column (6) minus Columns (4) + (5) (7)
Jan - Mar			
Apr - Jun			
Jul - Sep			
Oct - Dec			
TOTAL ...			

NOTE: Interest must be calculated at 20 percent per annum from the date following the end of the quarter when the Business Levy Liability became due to 30th April, 2010 or to the date of payment whichever is the earlier.

Name of Taxpayer

B.I.R. Number

ATTACH ALL DOCUMENTS TO THIS PAGE

CHECK LIST OF ATTACHMENTS (IF APPLICABLE)

WHERE COPIES ARE REQUESTED PLEASE RETAIN ORIGINAL DOCUMENTS FOR AT LEAST SIX (6) YEARS

- ☐ Original stamped and initialled T.D.4 forms from employers and/or Pensions Department. If the full period of 52 weeks is not covered by the T.D.4 form(s), attach a statement giving reasons for the unaccounted period.
- ☐ Statement in respect of allowable travelling expenses claimed supported by a letter from your employer certifying that you are required to travel in the course of your official duties. Where a dispensation has been granted attach a copy of the BIR's approval.
- ☐ Attach original documents from insurance companies/financial institutions in respect of cancellation of deferred annuity/savings plan.
- ☐ Tertiary education expenses—attach a detailed statement of expenses incurred together with copies of a letter of acceptance/registration from the institution, evidence of remittance of funds and receipts, bank drafts or cancelled cheques. [See Instruction No. 29 (1)].
- ☐ First time acquisition of home—(during period 1/1/03 to 31/12/05) original statement from financial institution/affidavit confirming first time acquisition and date property was acquired. Completion certificate if property was constructed. Lands and Building Taxes receipt.
- ☐ Copy of Court Order/Deed of separation showing Alimony and/or Maintenance payable. Attach proof of payment where payments are made in accordance with a Magistrates' Court Order. For common-law relationship attach a sworn Affidavit.
- ☐ Original Certificates/statements for deferred annuity/tax savings plans showing premium paid and stating that the Plan was approved by the Board of Inland Revenue.
- ☐ Copies of receipt of National Insurance payments made on behalf of domestic workers.
- ☐ Conversion to guest house—approval from the Minister with the responsibility for Tourism, detailed statement of expenditure and Completion Certificate.
- ☐ Original certificate of all interest/dividend received and tax deducted therefrom.
- ☐ Venture Capital Company Tax Credit Certificate.
- ☐ Certificate of Pensions received from abroad—Certificate of Assessment.
- ☐ For each source of income shown on Form 401 IOS Schedule A, page 1 attach statement showing gross income, gross profit, expenses or deductions and net income. Attach a copy of partnership accounts if you are a partner. Also attach relevant certificates in respect of exempt income.

GO BACK TO FORM 400 ITR, PAGE 2—GENERAL DECLARATION
HAVE YOU SIGNED THE FORM?