

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

INDIVIDUAL INCOME TAX RETURN FOR 2010

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.



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REGISTRATION INFORMATION CHANGE

NAME CHANGE

ADDRESS CHANGE

AMENDED RETURN

2010 FORM 400 ITR

AMENDED RETURN	
IDENTIFICATION SECTION	
PLEASE PRINT IN BLOCK LETTERS NAME AND ADDRESS IF DIFFERENT FROM ABOVE. USE BLACK INK ON	
LAST NAME	BIR File No.
FIRST NAME MIDDLE NAME	Spouse's BIR File No.
PRESENT ADDRESS (STREET NO. AND NAME)	PIN # (Electronic Birth Certificate No.)
CITY OR TOWN COUNTRY	VAT Registration No.
MAILING ADDRESS IF DIFFERENT FROM ABOVE (STREET NO. AND NAME)	NIS No.
CITY OR TOWN COUNTRY	Driver's Permit No.
OCCUPATION OR PROFESSION	National Identification No.
E-MAIL	Date of Birth (DD MM YYYY)
TELEPHONE CONTACT (HOME/OFFICE) MOBILE	
	5
TRADE NAME (IF ANY) SELF EMPLOYED ONLY TYPE OF BUSINESS	Please tick the appropriate box Resident Male
ADDRESS OF BUSINESS (STREET NO. AND NAME)	Non-Resident Female
	Self-employed
CITY OR TOWN COUNTRY	
TAX COMPUTATION SECTION	
INCOME	To Nearest Dollar, Omit Cents/Commas
1 Income from Employment (Government and Non-Government) as per TD4 enclosed	1
2 Retirement Severance Benefit (See Instructions 13 and 31)	2
3 Pensions from sources within/outside T&T	3
4 TOTAL EMOLUMENT INCOME (SUM OF LINES 1 TO 3)	4
5 Less Travelling Expenses (See Instruction 12)	5
6 NET EMPLOYMENT INCOME (LINE 4 MINUS LINE 5)	6
7 Amount Received on Cancellation of Approved Deferred Annuity/Pension Plan	7
8 Employer's contribution to Approved Deferred Annuity/Pension Plan (Taxable Benefit) Section 134(6)	8
9 Net Income from Other Sources (Page 5, Schedule E)	9
10 TOTAL INCOME (Sum of Lines 6 to 9)	10



2010

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DED	UCTIONS		To Nearest Dollar, Omit Cents/Commas
11	Tertiary Education Expenses (Limited to \$60,000)—See Instruction 33	11	
12	TOTAL NET INCOME (LINE 10 MINUS LINE 11)	12	
13	Deduct Personal Allowance—\$60,000—See Instruction 34	13	
14	ASSESSABLE INCOME (LINE 12 MINUS LINE 13)	14	
15	Approved Pension Plan/Scheme/Deferred Annuity Plan—See Instruction 35	15	
16	Contribution to Widows' and Orphans' Fund—See Instruction 35	16	
17	National Insurance Payments—70% Allowable—See Instruction 35	17	
18	SUM OF LINES 15 TO 17 (LIMITED TO \$30,000)	18	
19	Employer's NIS Contributions paid for domestic workers—See Instruction 35	19	
20	Approved Capital Expenditure on Conversion of House to Approved Guest House—See Instruction 36	20	
21	Alimony/Maintenance Payment (Page 3, Schedule B)—See Instruction 17	21	
22	TOTAL DEDUCTIONS (ADD LINES 18 TO 21)	22	
23	CHARGEABLE INCOME (LINE 14 MINUS LINE 22)	23	
24	TAX ON CHARGEABLE INCOME (25% OF LINE 23)	24	
25	Venture Capital Tax Credit and Double Taxation Relief [(See Instructions 18 and 27) (Limited to amount on Line 24)]	25	
26	Income Tax Liability (Line 24 minus Line 25)—See Instruction 37	26	
27	Business Levy Liability (Page 11, Schedule T)—See Instruction 37	27	
28	If Line 26 is greater than Line 27—Enter Income Tax Liability from (Line 26)	28	
29	If Line 26 is equal to or less than Line 27—Enter Business Levy Liability from (Line 27)	29	
PRI	PAYMENTS		
30	Total Income Tax Quarterly Installments Paid (Page 10, Schedule R)	30	
31	Total Business Levy Quarterly Installments Paid (Page 10, Schedule R)	31	
32	Tax Deducted on Interest/Dividend Income Per Certificate/s (See Instructions 25 and 26)	32	
33	Tax Deducted Re: Cancellation of Approved Deferred Annuity/Pension Plan	33	
34	INCOME TAX DEDUCTED (PAYE) PER T.D.4 CERTIFICATE/S ENCLOSED	34	
35	TOTAL PREPAYMENTS (LINES 30 TO 34)	35	
36	If Line 28 or 29 is greater than Line 35— Enter Balance Payable	36	
37	If Line 28 or 29 is less than Line 35— Enter Refund	37	
	GENERAL DECLARATION		
IT IS	S AN OFFENCE PUNISHABLE BY FINE OR IMPRISONMENT TO MAKE A FALSE RETURN	Г	
	PLEASE SIGN GENERAL DECLARATION	_	
			FOR OFFICIAL USE ONLY
I,	declare that in all statements contained herein and in	1	
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	•	
prov	isions of the Income Tax Act, Chap. 75:01 and the Finance Act, No. 14 of 1987		
Give	n under my hand this day of, 2011.		
Sig	mature of Taxpayer, or an Authorized Agent		Placed Date Received Stamp Here



2010

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To Nearest Dollar, Omit Cents/Commas

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

1.	Total Emolument Income at Page 1, Line 4 \$	Plus Line 7 \$					
2.	Employer's Contributions to Approved Fund/Cor	tract [TD4—Box 10, S. 134(6)]					
3.	Net Income from other sources Page 1, Line 9						
4.	Total Income (Sum of Lines 1 to 3)						
5.	(a) Tertiary Education Expenses (limited to	\$60,000)					
	(b) Employee's Total Contributions to App Plan/Scheme/Deferred Annuity Plan	oroved Pension \$					
	(c) National Insurance Payment [Total of (b) and (c) not to exceed \$30,000	ı] \$ <u> </u>					
		TOTAL					
6.	Subtotal—Line 4 minus Line 5						
7.	Deduct Personal Allowance—\$60,000						
8.	Chargeable Income (Line 6 minus Line 7)						
9.	Compute 1/3 of Chargeable Income at Line 8 (whichever is greater)	above, or 20% of Emolument	Income at Page 1, Li	ne 4			
10.	(a) Contributions by Employer to Approved	Fund/Contract [T.D.4—Box 10]					
	(b) Total Contributions by employee to Appr	oved Pension Plan/Scheme/Defe	erred Annuity Plan				
11.	Taxable Benefit. (Enter on Page 1, Line 8) (a) Where the total at Line 10 is greater than (b) Where the total of Line 10 is less than the						
	(Attach (ALIMONY OR MAI Copy of Court Order/Dec			Payment)		
Name	e of Spouse	Deed of Separation Court Order or Decre			If Spo WITH	use is a N HOLDIN	on-Resident enter below G TAX INFORMATION
First	Name	Date (DDMMYYYY) Registered N	o.	Date Pa	id (DDMN	MYYYY) Receipt No.
	NT.				m - F	' 1 m	
Last Name Country of Origin					Tax Pa	ıa To Near	est Dollar, Omit Cents/Commas
Addre	ess of Spouse						
Stree	t						
City-//	Porres				MAIN'	TENANC	E OR ALIMONY PAID
City/1	IOWN						
					Enter	on Page 2	, Line 21



2010

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SCHEDULE C

VENTURE CAPITAL CREDIT

(See Instruction No. 18)

Venture Capital Company in which investment held (1)	Amount of investment (2)	Highest Marginal Rate of Tax in year (3) %	(2)	e Capital redit Credit Brown (5) \$ \$		ard	(6)		Forv (4) + (8	(6)
Enter total of Column (6) on	Page 2, Line 25									
1. TO BE COMPLETED BY E	MPLOYEES AND	HEALTH SURCE (See Ins	truction N	OMPUT o. 19)		C.				
(1) Total emoluments (I (2) Health Surcharge lie								Nearest I	Dollar, Omit C	ents/Commas
				er week	No. of weeks	1	Liabili (3)	ity		
(a) Income more	than \$469.99 per n	nonth or \$109.00 per wee	k 8	\$.25		\$				
(b) Income equa \$109.00 per v		n \$469.99 per month		\$ 1.80		\$				
(c) Total liability	[Col. $3(a) + 3(b)$]									\$
(3) Health Surcharge De	ducted per T.D.4 C	Certificate attached							8	\$
(4) Total Quarterly Insta	allments Paid (Page	e 10, Schedule R)							9	\$
(5) Total Payments (Line	3 plus Line 4)								:	\$
(6) If Line $2(c)$ is greater	than Line 5—Bala	ance of Health Surcharge	payable						8	ß
(7) If Line $2(c)$ is less that	n Line 5—Overpay	yment						••		\$
2. TO BE COMPLETED BY I	NDIVIDUALS WI	TH INCOME OTHER T	HAN EMO	LUMENT	INCOME		To I	Nearest 1	Dollar, Omit C	ents/Commas
(1) Total Net Income (Pa	ge 1, Line 10)					•••		\$		
(2) Health Surcharge Ra	te— <i>Tick Appropria</i>	ate Box								
(a) (Income more	than \$469.99 per	month)		\$8.25 p	er week					
(b) (Income equa	l to or less than \$4	69.99 per month)		\$4.80 p	er week					
(3) Health Surcharge Lia	ability [Line $2(a)$ or	(b) x 52 weeks]								\$
(4) Total Quarterly Insta	ıllments Paid (Pag	e 10, Schedule R)								\$
(5) If Line 3 is greater th	an Line 4—Balanc	ce of Health Surcharge pa	yable			•••				\$
(6) If Line 3 is less than	Line 4—Overpaym	nent							:	\$



2010

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SCHEDULE E

INCOME FROM OTHER SOURCES

(See Instruction No. 20)

			To Nearest Dollar, Omit Cents/Commas
	Sources of Income Other than Salary or Wages	Gross Receipts \$ (2)	Net Profit/Gain or Loss (Lines 1–12) Net Profit or Gain Only (Lines 13–20) \$ (3)
1.	$Short\text{-}term\ Capital\ Gain/(Loss)\ (Page\ 6,\ Schedule\ F) \\ \hspace*{0.5cm} \dots \\ \hspace*{0.5cm} \dots \\ \hspace*{0.5cm} \dots$		
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 H, 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 of Property (Profit Only) If exempt Enter: First Year of Exemption		
	Exemption Certificate No.		
	Rent Restriction Reg. No.		
20.	Royalties from sources within Trinidad and Tobago (Gain Only)		
21.	Net Total (Lines 13 to 20)		
22.	Net Total (Line 9 plus 21) [Enter amount on Page 6, Schedule H, Line (b)]		
23.	Tax Exempt Approved Commercial Farming		
24.	Tax Exempt—Other Income		



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		IB (IBB) III BB) B						BIR Nu	mber	
			COTT							
SHORT_TE	RM САРІТАТ	. GATNS/I O		EDULE F –Assets Dispose	d of withi	n 12 man+l	ha of e	emigition		
SHORT-TE.	IWI CAITTAL	(S	ee Inst	truction No. 21)	or or with	II 12 III0III	ווא טו מו		Dellow	Omit Cents/Cor
Description of Asset		Date Acquired	. 1	Date of Disposal	Cost Plus	Allowable	Dispo	sal Proceeds		Gain/Loss
(1)		(2)		(3)		enses (4)	-	(5)		(6)
						\$		\$	\bot	\$
									_	
									+	
									<u></u>	
NET GAIN OR (LOSS)										
ter Gain or Loss on Page 5, Schedule	e E, Line 1									
				EDULE G						
				NT OF LOSSE tion Nos. 21 and						
						T	n: a			Omit Cents/Cor
Source of Income	'	Unrelieved Los	ss b/f	Loss if any in Cu	rrent Year	Loss set of		rent Year		elieved Loss c $(3) + (3) - (4)$
(1) (a) Short—Term Capital Gains		(2)		(3)			(4)			(5)
b) Farming, Agriculture, Fishing, 1	Forestry or									
other primary activity; Operation of mines or exploitation	n of natural									
or mineral resources;	ir or mavarar									
Any other Trade or Business (c) Professional, Vocational, Person	al Services									
and Technical and Managemen	t Skills									
d) Hotel Operations										
			SCH	EDULE H						
				N OF NET IN ion Nos. 22 and						
		(See 11	nstruct	Jon Nos. 22 and	41)		-	To Nearest	Dollar,	Omit Cents/Cor
a) Gain only on Line 3 Schedule E [E	Enter loss, if any	, in Schedule C	, Line ((a), Column (5)]		• •••				
b) Profit (Loss) on Page 5, Schedule 1	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 1	E, Line 12									
(e) Total Lines (c) and (d). [If the rest [If the result is a Loss enter (0) on		ter on Line (e)	and tra	nsfer total to Page	e 1, Line 9]					
En the result is a Boss effer (e) on	21110 (0)		COT							
CALLY ALEX	MENT OF E	OPPICAL IN		EDULE I IN TRINIDAI	ANID T	OBACO C	TIDDE	NOV		
SIAIE	MENI OF FO			cruction No. 27)	J AND I	OBAGO C	UKKE		Dallan	Omit Conta/Con
Name of Company or Person from	Type of Incom	e (Dividends,	Gro	oss Income before		Tax paid in		Rate of Tax	- i	Omit Cents/Cor Double Tax
whom Income is received (Group according to Company)	Interest, F	Royalties,		tion of Tax in Fore Country	ign F	oreign Coun		in Foreig Country	m	Relief
(Group according to Company) (1)	Kents,			(3)		(4)		(5)		(6)
				TT\$		TT\$		%	\longrightarrow	TT\$
									-	
									-+	

Enter Total of Column (3) on Page 5, Schedule E, Line 16 Enter Total of Column (6) on Page 2, Line 26

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 initialed 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)].
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 Magistrate's Court Order for common-law relationship, attach a sworn Affidavit.
Original Certificates/statements for Deferred Annuity/Tax Savings Plans showing premiums 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.

Name of Taxpayer

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

For each source of income shown on Schedule E, Page 5, 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 certifi-

cates in respect of exempt income.