



**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.



VI 10400ITRP1

**REGISTRATION INFORMATION CHANGE**

- NAME CHANGE
- ADDRESS CHANGE
- AMENDED RETURN

**2010**  
**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 No.
<input type="text"/>	<input type="text"/>
FIRST NAME	Spouse's BIR File No.
<input type="text"/>	<input type="text"/>
MIDDLE NAME	PIN # (Electronic Birth Certificate No.)
<input type="text"/>	<input type="text"/>
PRESENT ADDRESS (STREET NO. AND NAME)	VAT Registration No.
<input type="text"/>	<input type="text"/>
CITY OR TOWN	NIS No.
<input type="text"/>	<input type="text"/>
COUNTRY	Driver's Permit No.
<input type="text"/>	<input type="text"/>
MAILING ADDRESS IF DIFFERENT FROM ABOVE (STREET NO. AND NAME)	National Identification No.
<input type="text"/>	<input type="text"/>
CITY OR TOWN	Date of Birth (DD MM YYYY)
<input type="text"/>	<input type="text"/>
COUNTRY	
<input type="text"/>	
OCCUPATION OR PROFESSION	
<input type="text"/>	
E-MAIL	
<input type="text"/>	
TELEPHONE CONTACT (HOME/OFFICE)	
<input type="text"/>	
MOBILE	
<input type="text"/>	
TRADE NAME (IF ANY) SELF EMPLOYED ONLY	TYPE OF BUSINESS
<input type="text"/>	<input type="text"/>
ADDRESS OF BUSINESS (STREET NO. AND NAME)	
<input type="text"/>	
CITY OR TOWN	
<input type="text"/>	
COUNTRY	
<input type="text"/>	

- Please tick the appropriate box
- Resident       Male
  - Non-Resident       Female
  - 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 Instructions 13 and 31)	2	<input type="text"/>
3	Pensions from sources within/outside T&T	3	<input type="text"/>
4	<b>TOTAL EMOLUMENT INCOME</b> (SUM OF LINES 1 TO 3)	4	<input type="text"/>
5	<b>Less Travelling Expenses</b> (See Instruction 12)	5	<input type="text"/>
6	<b>NET EMPLOYMENT INCOME</b> (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	<b>Net Income from Other Sources</b> (Page 5, Schedule E)	9	<input type="text"/>
10	<b>TOTAL INCOME</b> (Sum of Lines 6 to 9)	10	<input type="text"/>



VI 10400ITRP2

2010

BIR Number

[Empty box for BIR Number]

DEDUCTIONS

To Nearest Dollar, Omit Cents/Commas

Table with 3 columns: Line Number, Description, and Amount. Rows include Tertiary Education Expenses, Total Net Income, Deduct Personal Allowance, Assessable Income, Approved Pension Plan, Contribution to Widows' and Orphans' Fund, National Insurance Payments, Sum of Lines 15 to 17, Employer's NIS Contributions, Approved Capital Expenditure, Alimony/Maintenance Payment, Total Deductions, Chargeable Income, Tax on Chargeable Income, Venture Capital Tax Credit, Income Tax Liability, Business Levy Liability, and final liability/refund calculations.

PREPAYMENTS

Table with 3 columns: Line Number, Description, and Amount. Rows include Total Income Tax Quarterly Installments Paid, Total Business Levy Quarterly Installments Paid, Tax Deducted on Interest/Dividend Income, Tax Deducted Re: Cancellation of Approved Deferred Annuity/Pension Plan, Income Tax Deducted (PAYE) PER T.D.4 CERTIFICATE/S ENCLOSED, Total Prepayments, and final balance payable/refund calculations.

GENERAL DECLARATION

IT IS AN OFFENCE PUNISHABLE BY FINE OR IMPRISONMENT TO MAKE A FALSE RETURN

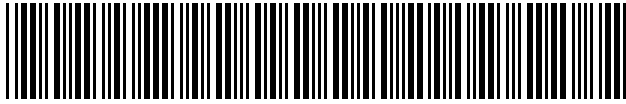
PLEASE SIGN GENERAL DECLARATION

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 of ....., 2011.

..... Signature of Taxpayer, or an Authorized Agent

FOR OFFICIAL USE ONLY
Placed Date Received Stamp Here



VI 10400ITRP3

2010

BIR Number

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

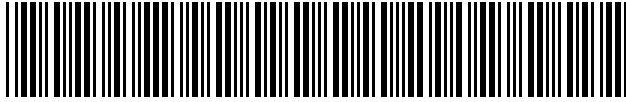
**COMPUTATION TO DETERMINE WHETHER BENEFIT IS TAXABLE**

To Nearest Dollar, Omit Cents/Commas

1.	Total Emolument 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"/>	
	(c) National Insurance Payment [Total of (b) and (c) not to exceed \$30,000]	...	...	\$	<input type="text"/>	<input type="text"/>
	<b>TOTAL</b>	...	...	...	...	<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 [T.D.4—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)

<b>Name of Spouse</b>  First Name <input type="text"/>  Last Name <input type="text"/>  <b>Address of Spouse</b> Street <input type="text"/>  City/Town <input type="text"/>	<b>Deed of Separation Court Order or Decree</b>  Date (DDMMYYYY)      Registered No. <input type="text"/> <input type="text"/>  Country of Origin <input type="text"/>	<b>If Spouse is a Non-Resident enter below WITHHOLDING TAX INFORMATION</b>	
		Date Paid (DDMMYYYY)	Receipt No.
		<input type="text"/>	<input type="text"/>
		Tax Paid To Nearest Dollar, Omit Cents/Commas <input type="text"/>	
		MAINTENANCE OR ALIMONY PAID <input type="text"/>	
		Enter on Page 2, Line 21	



VI 10400ITRP4

2010

BIR Number

Empty box for BIR Number

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

Table with 7 columns: Venture Capital Company in which investment held, Amount of investment, Highest Marginal Rate of Tax in year, Venture Capital Credit, Credit Brought Forward, Credit Claimed, Credit to be Carried Forward.

Enter total of Column (6) on Page 2, Line 25

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)

Table with 3 columns: Rate per week, No. of weeks, Liability. Rows for (a) Income more than \$469.99 per month or \$109.00 per week and (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 Installments 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 Net Income (Page 1, Line 10) ... \$

- (2) Health Surcharge Rate—Tick Appropriate Box
(a) (Income more than \$469.99 per month) ... \$8.25 per week
(b) (Income equal to or less than \$469.99 per month) ... \$4.80 per week

- (3) Health Surcharge Liability [Line 2(a) or (b) x 52 weeks] ... \$
(4) Total Quarterly Installments 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 ... \$



VI 10400ITRP5

2010

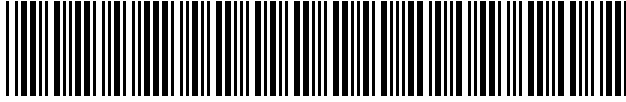
BIR Number

[Empty box for BIR Number]

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

To Nearest Dollar, Omit Cents/Commas

Table with 3 columns: Sources of Income Other than Salary or Wages (1), Gross Receipts \$ (2), and Net Profit/Gain or Loss (Lines 1-12) Net Profit or Gain Only (Lines 13-20) \$ (3). Rows include categories like Short-term Capital Gain, Unrelieved Loss, Farming, Professional Services, etc.



VI 10400ITRP6

2010

BIR Number

[Redacted box]

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

Table with 6 columns: Description of Asset, Date Acquired, Date of Disposal, Cost Plus Allowable Expenses, Disposal Proceeds, Gain/Loss

NET GAIN OR (LOSS)

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

[Redacted box]

SCHEDULE G

STATEMENT OF LOSSES
(See Instruction Nos. 21 and 46)

To Nearest Dollar, Omit Cents/Commas

Table with 5 columns: Source of Income, Unrelieved Loss b/f, Loss if any in Current Year, Loss set off in Current Year, Unrelieved Loss c/f

SCHEDULE H

COMPUTATION OF NET INCOME
(See Instruction Nos. 22 and 47)

To Nearest Dollar, Omit Cents/Commas

Table with 2 columns: Description of item, Amount

SCHEDULE I

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

To Nearest Dollar, Omit Cents/Commas

Table with 6 columns: Name of Company or Person from whom Income is received, Type of Income, Gross Income before deduction of Tax in Foreign Country, Tax paid in Foreign Country, Rate of Tax Paid in Foreign Country, Double Tax Relief

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

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 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.
- 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 certificates in respect of exempt income.

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