

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

INDIVIDUAL INCOME TAX RETURN FOR 2011

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.



V2 -11400ITRP01

REGISTRATION INFORMATION CHANGE

☐ NAME CHANGE
☐ ADDRESS CHANGE

2011 FORM 400 IT

IDENTIFICATION SECTION	
PLEASE PRINT IN BLOCK LETTERS NAME AND ADDRESS IF DIFFERENT FROM ABOVE. <u>USE BLACK INK ONL</u> LAST NAME	BIR File No.
FIRST NAME MIDDLE NAME	Spouse's BIR File No.
DRECENTE ADDRECC (CERRETT MO. AND NAME)	DIN # (Plantonia Pinth Contignata Na
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 ADDRESS	Date of Birth (DD MM YYYY)
	
TELEPHONE CONTACT (HOME/OFFICE) MOBILE	
	Please tick the appropriate box
TRADE NAME (IF ANY) SELF EMPLOYED ONLY TYPE OF BUSINESS	Resident Mal
ADDRESS OF BUSINESS (STREET NO. AND NAME)	Non-Resident Fen
indicated of deciration (critical residual)	Self-employed
CITY OR TOWN COUNTRY	Sen-employed
TAX COMPUTATION SECTION	
INCOME	To Nearest Dollar, Omit Cents/Com
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 6, Schedule E)	9
10 TOTAL INCOME (SUM of LINES 6 to 9)	10



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DED	UCTIONS		To Nearest Dollar, Omit Cents/Commas
11	${\it Tertiary Education Expenses (Limited to \$60,000 per household)} - {\it See Instruction 33}$	11	
12	$First-Time\ Acquisition\ of\ House\ in\ respect\ of\ Owner\ Occupied\ Property\ (Limited\ to\ \$18,000)\ -\ See\ Instruction\ 34$	12	
13	Covenanted Donations (Limited to 15% of Line 10)	13	
14	TOTAL NET INCOME (LINE 10 MINUS SUM OF LINES 11 - 13)	14	
15	Deduct Personal Allowance - \$60,000 - See Instruction 36	15	
16	ASSESSABLE INCOME (LINE 14 MINUS LINE 15)	16	
17	Approved Pension Plan/Scheme/Deferred Annuity Plan - See Instruction 37	17	
18	Contributions to Widows' and Orphans' Fund - See Instruction 37	18	
19	National Insurance Payments - 70% Allowable - See Instruction 37	19	
20	SUM OF LINES 17 TO 19 (LIMITED TO \$30,000)	20	
21	Employer's NIS Contributions paid for domestic workers - See Instruction 37	21	
22	Approved Capial Expenditure on Conversion of House to Approved Guest House - See Instruction 38	22	
23	Alimony/Maintenance Payment (Page 3, Schedule B) - See Instruction 17	23	
24	TOTAL DEDUCTIONS (ADD LINES 20 TO 23)	24	
25	CHARGEABLE INCOME (LINE 16 MINUS LINE 24)	25	
26	TAX ON CHARGEABLE INCOME (25% OF LINE 25)	26	
27	Total Tax Credits and Double Taxation Relief [(See Instructions 18 & 27) (Limited to amount on Line 26)]	27	
28	Income Tax Liability (Line 26 minus Line 27)	28	
29	Business Levy Liability (Page 13, Schedule T)	29	
30	If Line 28 is Greater than Line 29 - Enter Income Tax Liability from (LINE 28)	30	
31	If Line 28 is equal to or Less than Line 29 - Enter Business Levy Liability from (LINE 29)	31	
PREP.	AYMENTS		
32	Total Income Tax Quarterly Installments Paid (Page 11, Schedule R)	32	
33	Total Business Levy Quarterly Installments Paid (Page 11, Schedule R)	33	
34	Tax Deducted on Interest/Dividend Income Per Certificate/s (See Instructions 25 and 26)	34	
35	Tax Deducted Re: Cancellation of Approved Deferred Annuity/Pension Plan	35	
36	INCOME TAX DEDUCTED (PAYE) PER T.D.4 CERTIFICATE/S ENCLOSED	36	
37	TOTAL PREPAYMENTS (LINES 32 TO 36)	37	
38	If Line 30 or 31 is greater than Line 37 - Enter Balance Payable	38	
39	If Line 30 or 31 is less than Line 37 - Enter Refund	39	
	GENERAL DECLARATION		
ידיו דיו	S AN OFFENCE PUNISHABLE BY FINE OR IMPRISONMENT TO MAKE A FALSE RETURN	_	
11 1	PLEASE SIGN GENERAL DECLARATION		FOR OFFICIAL USE ONLY
	I DEADE 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	,	
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, 2012.		
S	ignature of Taxpayer, or Authorized Agent		Place Date Received Stamp Here



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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 No	earest Dollar, Omit Cents/Commas
1.	Total Emolument Income at Page 1, Line	4 \$ Plus Line 7	\$				
2.	Employer's Contributions to Approved Fu	nd/Contract [TD4—Box 10, S. 13	34(6)]				
3.	Net Income from other sources Page 1, Lin	ne 9					
4.	Total Income (Sum of Lines 1 to 3)						
5.	(a) Tertiary Education Expenses (Limited	to \$60,000 per household)					
	(b) Employee's Total Contributions to A Plan /Scheme / Deferred Annuity Plan						
	(c) National Insurance Payment [Total of (b) and (c) not to exceed \$30,0	00] \$					
	(d) First Time Acquisition of House (Limit	ed to \$18,000)					
	(e) Covenanted Donation (See Page 2 Line	e 13)					
		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 L Page 1, Line 4 (whichever is greater)	ine 8 above, or 20% of Emolu 	ment Income at				
10.	(a) Contributions by Employer to Approve (b) Total Contributions by Employee to App						
11.	Taxable Benefit. (Enter on Page 1, Line 8) (a) Where the total at Line 10 is greater tha (b) Where the total of Line 10 is less than	n Line 9 the taxable benefit is the					
	(Attach (SCHEDU ALIMONY OR MAINTE Copy of Court Order/Deed of (See Instruct	ENANCE PAYM Separation and		Payment)		
Name	e of Spouse	Deed of Separation Court Order or Decree					on-Resident enter below TAX INFORMATION
First	Name	Date (DDMMYYYY)	Registered No.		Date Pai		
Last	Name	Count	ry of Origin		Tax Paid	d To Ne	arest Dollar, Omit Cents/Commas
	ess of Spouse	BIR No. of Spouse					
Stree	t				_		
City/	Γown	Country			MAINT	ENANCI	E OR ALIMONY PAID
		V			F2 :	D 0	1. 00
					Enter o	n Page 2,	Line 23



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DIIVITALIDOI

(a)		V	TA	HEDULE (X CREDITS struction No APITAL TA). 18)	г		
Venture Capital Company in which investment held	Amount of Investment	High Rate o	est Marginal of Tax in year	r Cı	e Capital redit x (3)	Credit Brough Forward	t Credit Claimed	Credit to be Carried Forward (4) + (5) - (6)
(1)	(2)		(3) %	1 ' '	\$ (4) \$	(5)	(6)	(7)
Enter total of Column (6) in	Summary of Tax	x Credit	s, Line (a)					
(b)		CN	G KIT AND	CYLINDER	TAX CRE	DIT		
Motor Vehicle Registration No.	Date of Purchas Installation of C Kit and Cyline	CNG	Total Cost of and Cy	linder	To	diture, 25% of otal Cost . (3) x 25%		aimed Limited up to m of (\$10,000)
(1)	(2)		(3			(4) \$	(5)	
Enter total of Column (5) in	Summary of Tax	x Credit	s, Line (b)					
_(c)	SO	LAR W	ATER HEAT	ING EQUIP	MENT TA	X CREDIT		
Residential Address of Property (1)	Date of Purcha Solar Water He Equipmen (2)	eating	Total Cos Water I Equip (3	Heating oment 3)	T-	diture, 25% of otal Cost ol. (3) x (4) (4) \$		aimed Limited up to m of (\$10,000) (5) \$
Enter total of Column (5) in S	Summary of Tax	Credits	, Line (c)					
			SUMMAR	RY OF TAX C	REDITS			
							To Nearest	Dollar, Omit Cents/Commas
(a) Venture Capital	Tax Credit							
	linder Tax Credi	t						
(c) Solar Water Hea	ating Equipment	Tax Cre	edit					
Total of Tax Credits, Li	noo (a) to (a) En	tor Total	on Page 2 I	ine 27				



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		DULE D	rion.		
	HEALTH SURCHA (See Instru	IRGE COMPUTAT action No. 19)	IION		
1. TO BE	COMPLETED BY EMPLOYEES AND OTHER INDIVIDUALS WITH		СОМЕ	To Neare	st 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	No. of weeks	Liability	
		(1)	(2)	(3)	
		\$		\$	
	(a) Income more than \$469.99 per month or \$109.00 per week	8.25			
	(b) Income equal to or less than \$469.99 per month or \$109.00 per week	\$ 4.80		\$	
	(c) Total liability [Col. 3(a) + 3(b)]				\$
(3)	Health Surcharge Deducted per T.D.4 Certificate attached				\$
(4)	Total Quarterly Installments Paid (Page 11, Schedule R)				\$
(5)	Total Payments (Line 3 plus Line 4)				\$
(6)	If Line 2(c) is greater than Line 5 - Balance of Health Surcharge payab	le			\$
(7)	If Line 2(c) is less than Line 5 - Overpayment				\$
	COMPLETED BY INDIVIDUALS MITH INCOME STIED THAN 5	MOLUMENT INCO			
2. 10 BE	COMPLETED BY INDIVIDUALS WITH INCOME OTHER THAN E	MOLUMENT INCO	WIE	To Neare	st 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)	\$8.25 p	er week		
	(b) (Income equal to or less than \$469.99 per month)	\$4.80 p	er week		
(3)	Health Surcharge Liability [Line 2(a) or (b) x 52 weeks]				\$
(4)	Total Quarterly Installments Paid (Page 11, 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				\$



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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 $ (1) $	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 7, Schedule H, Line (a)		
4.	Farming, Agriculture, Forestry, Fishing or Other Primary Activities $\hfill \ldots$		
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 7, 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) (
16.	$\label{eq:continuous_school} Foreign\ Income\ \ [Page\ 7,\ Schedule\ I]\ (\textbf{\textit{Gain\ Only}})\dots \qquad \qquad \dots \qquad \qquad \dots \qquad \qquad \dots$		
17.	Annuities, Income from Trusts, Deeds of Covenant, Alimony/Maintenance from sources within Trinidad and Tobago (Gain Only)		
18.	Annuities, Income from Trusts, Deeds of Covenant, Alimony / Maintenance 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.	$\textbf{Net Total} \ (\text{Line 9 plus 21}) \ [\text{Enter amount on Page 7, Schedule H, Line} \ (b)] \qquad \dots$		
23.	Tax Exempt Approved Commercial Farming		
24.	Tax Exempt—Other Income		



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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	Date Acquired	Date of Disposal	Cost Plus Allowable	Disposal Proceeds	Gain/Loss
(1)	(2)	(3)	Expenses (4)	(5) \$	(6) \$
NET GAIN OR (LOSS)					
Enter Gain or Loss on Page 6, Schedule E, Line 1					

SCHEDULE G STATEMENT OF LOSSES

(See Instruction Nos. 21 and 48)

To Nearest Dollar, Omit Cents/Comma

			10 146416	st Dollar, Omit Cents/Commas
Source of Income	Unrelieved Loss b/f	Loss if any in Current Year	Loss set off in Current Year	Unrelieved Loss c/f $(2) + (3) - (4)$
(1)	(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 49)

To Nearest Dollar, Omit Cents/Commas

(a) Gain only on Line 3, Schedule E [Enter loss, if a	ny, in Schedu	le G, Lir	ne (a), Co	olumn (3)]				
(b) Profit (Loss) on Page 6, 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 6, 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 (Group according to Company)	Type of Income (Dividends, Interest, Royalties, Rents, etc.)	Gross Income before deduction of Tax in Foreign Country	Tax paid in Foreign Country	Rate of Tax Paid in Foreign Country	Double Tax Relief
(1)	(2)	(3)	(4)	(5)	(6)
\	(-)	TT\$	TT\$	%	TT\$

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

Enter Total of Column (6) on Page 2, Line 27



TOTAL

Calculate 150 per cent of amount expended (Enter on Page 10, Schedule P, Line 23) ...

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SCHEDULE J SOUTH LOSS) ACCUMULATED DURING TAX EXEMPT PERIOD Comparison Compari							
PROFIT (LOSS) ACCUMULATED DURING TAX EXEMPT PERIOD (See Instruction No. 31) To Nearest Dollar, Ontit Centa/Co DDAM(YYYY) S S S S an expiration of exempt period carry forward the Net Loss (if any) to Page 6, Schedule E. Line 4 SCHEDULE K PAYMENTS MADE IN RESPECT OF RENTS (See Instruction No. 46) To Nearest Dollar, Ontit Centa/Co Name of Payee Besident Status (Y/N) First Name Y N Good Address of Rental Property Street City/Town Street City/Town City/Town City/Town City/Town City/Town City/Town Condition of conducting promotional activities (see Instruction No. 42) To Nearest Dollar, Ontit Centa/Co Name of Payee Address of Payee Street City/Town City/Town City-Town City-Town Charlest Conducting promotional activities (see Instruction No. 42) To Nearest Dollar, Ontit Centa/Co To Nearest Dollar, Ontit Centa/Co AMOUNT EXPENDED (see Instruction No. 42) To Nearest Dollar, Ontit Centa/Co To Nearest Dollar, Ontit Cent			SCHEDULE J				
City/Town City/Town Category City/Town Category City/Town Category Categ							
To Nearest Dillar, Omit CentuCo Date Approved Period of Exemption Profit (Loss) bif Profit (Loss) Current Year Profit (Loss) of OD/MM/YYYY) 8 \$ \$ \$ \$ SCHEDULE K PAYMENTS MADE IN RESPECT OF RENTS (See Instruction No. 46) To Nearest Dillar, Omit CentuCo Name of Payee Resident Status (YN) First Name Y N (Tick Appropriate Box) Address of Payee Street City/Town City/Town City/Town City/Town City/Town CATEGORY OF EXPENSES Addvertising in foreign markets a) Advertising in foreign markets Address of intraction in trade fairs, trade missions and similar promotional activities (b) Providing free samples and technical information on products (c) Providing free samples and technical information on products (c) Providing free samples and technical information on products (c) Providing free samples and technical information on products (c) Inviting buyers to Trinidad and Tohago		PROFIT (LOSS) AC			PT PERIO	D	
Date Approved Period of Exemption Profit (Lose) by Profit (Lose) Current Year Profit (Lose) of DD/MM/YYYY) S S S			(See Instruction No	. 31)		To Nearest Dollar, Omit	Cents/Cor
expiration of exempt period carry forward the Net Loss (if any) to Page 6, Schedule E, Line 4 SCHEDULE K				Profit (L			3) c/f
SCHEDULE K PAYMENTS MADE IN RESPECT OF RENTS (See Instruction No. 46) To Neerest Dellar, Omit Cente/Ce Name of Payee Resident Status (YN) First Name Address of Rental Property Street City/Town SCHEDULE L DETAILS OF PROMOTIONAL EXPENSES INCURRED (See Instruction No. 42) To Neerest Dellar, Omit Cente/Ce ** ** ** ** ** ** ** ** **	DD/MM/YYYY)		\$		\$	\$	
SCHEDULE K PAYMENTS MADE IN RESPECT OF RENTS (See Instruction No. 46) To Nearest Deltar, Omit Centa/Ce Name of Payee Resident Status (Y/N) First Name Y N (Tick Appropriate Box) Address of Rental Property Street City/Town City/Town SCHEDULE L DETAILS OF PROMOTIONAL EXPENSES INCURRED (See Instruction No. 42) To Nearest Deltar, Omit Centa/Ce ** ** ** ** ** ** ** ** **		to					
PAYMENTS MADE IN RESPECT OF RENTS (See Instruction No. 46) To Nearest Dollar, Omit Cents/Co. Name of Payee Resident Status (YN) Amount Paid \$ First Name Y N (Tick Appropriate Box) Last Name Address of Rental Property Withholding Taxes Paid Street City/Town Street City/Town City/Town City/Town City/Town SCHEDULE L DETAILS OF PROMOTIONAL EXPENSES INCURRED (See Instruction No. 42) To Nearest Dollar, Omit Cents/Co. AMOUNT EXPENDED A Advertising in foreign markets AMOUNT EXPENDED A Avertising in foreign markets Providing promotional literature for overseas distribution City Providing free samples and technical information on products Providing free samples and technical information on products City Providing free samples and technical information on products City Providing free samples and technical information on products City Town Amount Paid Withholding Taxes Paid Withholding Taxes Paid Amount Paid Amount Paid ** To Nearest Dollar, Omit Cents/Co. ** To Nearest Dollar, Omit Cents/Co. Amount Paid ** To Near	expiration of exempt period	od carry forward the Net Loss (if s	any) to Page 6, Schedule E,	Line 4			
City/Town Cartes/Oct			SCHEDULE K				
Name of Payee First Name Address of Rental Property Street City/Town City/		PAYME	NTS MADE IN RESPI	ECT OF RENTS	3		
Name of Payee First Name Y N (Tick Appropriate Box)			(See Instruction No	. 46)			
Anount Paid Citick Appropriate Box Last Name						To Nearest Dollar, Omit	Cents/Cor
Last Name Address of Rental Property Street Street City/Town City/Town SCHEDULE L DETAILS OF PROMOTIONAL EXPENSES INCURRED (See Instruction No. 42) To Nearest Dollar, Omit Centa/Ce Addvertising in foreign markets Advertising in foreign markets Details of Providing promotional literature for overseas distribution City Town expending promotional literature for overseas distribution Ce) The participation in trade fairs, trade missions and similar promotional activities Ce) Providing free samples and technical information on products Ce) Inviting buyers to Trinidad and Tobago	Name of Payee	Resid	dent Status (Y/N)		Amoun	t Paid	
Last Name Address of Rental Property Street Street City/Town SCHEDULE L DETAILS OF PROMOTIONAL EXPENSES INCURRED (See Instruction No. 42) To Nearest Dollar, Omit Centa/Co AMOUNT EXPENDED a) Advertising in foreign markets b) Providing promotional literature for overseas distribution c) The participation in trade fairs, trade missions and similar promotional activities d) Overseas travel for the purpose of conducting promotional activities e) Providing free samples and technical information on products (f) Inviting buyers to Trinidad and Tobago	First Name	Y		D)		\$	
Street Street City/Town City/Town SCHEDULE L DETAILS OF PROMOTIONAL EXPENSES INCURRED (See Instruction No. 42) To Nearest Dollar, Omit Centa/Ce CATEGORY OF EXPENSES AMOUNT EXPENDED a) Advertising in foreign markets			(Tick Appropriate	e Box)			
Address of Payee Street City/Town City/Town SCHEDULE L DETAILS OF PROMOTIONAL EXPENSES INCURRED (See Instruction No. 42) To Nearest Dollar, Omit Centa/Ce CATEGORY OF EXPENSES AMOUNT EXPENDED a) Advertising in foreign markets	Last Name	Addr	ress of Rental Property		Withho	lding Taxes Paid	
Street City/Town SCHEDULE L DETAILS OF PROMOTIONAL EXPENSES INCURRED (See Instruction No. 42) To Nearest Dollar, Omit Cents/Co. CATEGORY OF EXPENSES AMOUNT EXPENDED AMOUNT EXPENDED APPROMOTIONAL EXPENSES OF PROMOTIONAL EXPENSES To Nearest Dollar, Omit Cents/Co. CATEGORY OF EXPENSES AMOUNT EXPENDED AMOUNT EXPENDED OF Providing promotional literature for overseas distribution		Str	reet				
City/Town SCHEDULE L DETAILS OF PROMOTIONAL EXPENSES INCURRED (See Instruction No. 42) To Nearest Dollar, Omit Cents/Cr CATEGORY OF EXPENSES AMOUNT EXPENDED	Address of Payee						
City/Town SCHEDULE L DETAILS OF PROMOTIONAL EXPENSES INCURRED (See Instruction No. 42) To Nearest Dollar, Omit Cents/Cor CATEGORY OF EXPENSES AMOUNT EXPENDED	Street	Cit	ty/Town				
SCHEDULE L							
SCHEDULE L	City/Town						
DETAILS OF PROMOTIONAL EXPENSES INCURRED (See Instruction No. 42) To Nearest Dollar, Omit Cents/Co CATEGORY OF EXPENSES AMOUNT EXPENDED A Advertising in foreign markets							
DETAILS OF PROMOTIONAL EXPENSES INCURRED (See Instruction No. 42) To Nearest Dollar, Omit Cents/Co CATEGORY OF EXPENSES AMOUNT EXPENDED A Advertising in foreign markets							
CATEGORY OF EXPENSES AMOUNT EXPENDED A Advertising in foreign markets			SCHEDULE L				
CATEGORY OF EXPENSES AMOUNT EXPENDED AMOUNT EXPENDED AMOUNT EXPENDED AMOUNT EXPENDED AMOUNT EXPENDED To Providing in foreign markets		DETAILS OF			RRED		
CATEGORY OF EXPENSES AMOUNT EXPENDED A			(See Instruction No.	. 42)		To Nearest Dollar Omit	Cents/Co
Advertising in foreign markets		CATEGORY C	OF EXPENSES				
b) Providing promotional literature for overseas distribution							
C) The participation in trade fairs, trade missions and similar promotional activities	a) Advertising in foreign	markets					
d) Overseas travel for the purpose of conducting promotional activities	b) Providing promotional	literature for overseas distribution	on				
(f) Inviting buyers to Trinidad and Tobago	c) The participation in tra	ade fairs, trade missions and simil	lar promotional activities				
(f) Inviting buyers to Trinidad and Tobago	d) Overseas travel for the	purpose of conducting promotions	al activities				
	(e) Providing free samples	and technical information on pro	oducts				
g) The recruitment of specialist sales personnel, operating in foreign markets for a maximum of two years	f) Inviting buyers to Trin	uidad and Tobago					
	g) The recruitment of spe	cialist sales personnel, operating i	in foreign markets for a ma	ximum of two years	s		
h) Conducting foreign market surveys	h) Conducting foreign ma	rket surveys					



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SCHEDULE M

EXPENDITURE ON CONSTRUCTION OR SETTING UP OF CHILD CARE OR HOMEWORK FACILITY

(See Instruction No. 43)

To Nearest Dollar, Omit Cents/Commas

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

Enter Total of Column (4) up to a maximum amount of \$3,000,000 on Page 10, Schedule P, Line 24. Enter Total of Column (5) in Schedule N, Line 4 in the appropriate class.

SCHEDULE N INITIAL AND WEAR AND TEAR ALLOWANCE

(See Instruction No. 44)

To Nearest Dollar, Omit Cents/Commas

						10.146	arest Donar, Omit Cents/Commas
		CLASS A	CLASS B	CLASS C	CLASS D	OTHER CLASS	TOTAL ALLOWANCES
	(1)	(2)	(3)	(4)	(5)	(6)	(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)						

SCHEDULE O BALANCING ALLOWANCES AND CHARGES

(See Instruction No. 45)

To Nearest Dollar, Omit Cents/Commas

		(10.00 ==================================	- /	10 Nearest Dollar, Ollit Cellis/Collinas
	Written Down Value Prior to Disposal	Disposal Proceeds	Balancing Charge [Where Column (3) is greater than Column (2), Column (3) minus Column (2)]	*Balancing Allowance [Where Column (2) is greater than Column (3), Column (2) minus Column (3)]
(1)	(2)	(3)	(4)	(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 10, Schedule P, Line 8. Enter Total Balancing Allowance on Page 10, Schedule P, Line 27.



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SCHEDULE P

PROFIT AND LOSS COMPUTATION OF NET PROFIT OR LOSS

 $(See\ Instruction\ No.\ 39)$

					(See IIIs	oti uctioi	1110.00)					To Nearest Dollar, Omit Cents/Commas
Inco	me											
1.	Gross Receipts or Gross Sales										1	
2.	Cost of Sales or Operations										2	
3.	Gross Profits (Line 1 less Line 2))									3	
4.	Investment Income										4	
5.	${\bf Interest}~(Submit~Schedule)$										5	
6.	Rents (Submit Schedule)										6	
7.	Royalties										7	
8.	Balancing Charge										8	
9.	Other Income (Submit Schedule))									9	
10.	TOTAL INCOME (SUM OF LIN	NES 3 TO	9)								10	
11.	Less Tax Exempt Income										11	
12.	NET TOTAL INCOME										12	
	actions Commissions, Discounts										13	
	Salaries and Wages (Not deducte	ed elsewh	ere)								14	
	Severance Pay (Submit Schedule						•••	•••	•••		15	
	Repairs (Submit Schedule)			•••	•••		•••	•••	•••		16	
	Bad and Doubtful Debts (Submit			•••	•••			•••	•••		17	
	Entertainment/Meal Expenses (Submitted)			41)	•••		•••	•••			18	
	Rates and Taxes (Submit Schedu						•••	•••		•••	19	
			•••								20	
	o .		•••				•••	•••	•••			
	Motor Vehicle Operating Expens		•••		•••		•••	•••	•••		21 22	
	Interest, Bank Charges			•••	•••		•••	•••				
	Promotional Expenses (See Inst.										23	
	Expenditure on Construction or S		_	Care or	Homewor	к ғасшқ	y (See Ins	truction N	10. 43)	•••	24	
	Initial Allowance (See Instruction				•••	•••	•••	•••	•••	•••	25	
26.	Wear and Tear Allowance (See In				•••		•••	•••		•••	26	
	Balancing Allowance (See Instru	ction No.	45)		•••						27	
	Rentals (Submit Schedule)				•••			•••			28	
29.	Other Business Expenses (Subm				•••		•••	•••			29	
30.				9)							30	
31.	NET PROFITS (LINE 12 LES										31	
	Transfer to Page 6, Schedule E, l	Line 6, Co	olumn (3)									



17. Profit and Loss Balance

18. TOTAL LIABILITIES AND CAPITAL

V2 -11400ITRP11

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SCHEDULE Q BALANCE SHEET

(See Instruction No. 47)

BALANCE SHEET AS AT

10 Nearest Donar, Omit Cents/Commas										
	End of Accou	unting Period	Beginning of Accounting Period							
ASSETS	(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 debt										
13. Other Current Liabilities										
14. Long-term debt										
15. Other Liabilities—(Submit Schedule)										
16. Capital Accounts										

SCHEDULE R

INCOME TAX/BUSINESS LEVY/HEALTH SURCHARGE QUARTERLY INSTALLMENTS PAID - 2011

 $(See\ Instruction\ No.\ 40)$

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.									
April–June									
July-Sept.									
OctDec.									
Other payments in respect of 2011 liability									
				TOTAL (Enter a Line 33)	mount on, Page 2,		TOTAL (Enter amount on, Page 5, Schedule D, Line 4, Section 1 or 2 as applicable		



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SCHEDULE S

COMPUTATION OF INTEREST DUE ON UNDERPAYMENT OF INCOME TAX/QUARTERLY INSTALLMENTS $(See \ {\rm Instruction} \ {\rm No.}\ 8)$

							,	To Nearest Dollar, Omit Cents/Commas
Chargeable Income:	(a) Income Year 20)11 \$						
	(b) Income Year 20	010 \$						
Calculation of Interes	t where (a) exceeds (b	b):						
(1) Tax Liabil	ity for 2011 (Page 2, 1	Line 28)			 	 	 	\$
(2) Tax Liabil	ity for 2010 .				 	 	 	\$
(3) Increase in	n Tax Liability (Line	1 minus Line 2)		 	 	 	\$
(4) Enter 80 p	er cent of increase .				 	 	 	\$
(5) Total insta	allments payable (Lin	ne 2 plus Line 4			 	 	 	\$
(6) Total insta	allments paid [Page 1	1, Schedule R,	Column (1)]	 	 	 	\$
(7) Underpay	ment (Line 5 minus L	Line 6)			 	 	 	\$
(8) *Interest of	on underpayment .				 	 	 	\$

^{*}NOTE: Interest must be calculated at 20 per cent per annum from 1st January, 2012 to 30th April, 2012 or date of payment whichever is the earlier.



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SCHEDULE T

STATEMENT OF BUSINESS LEVY LIABILITY AND COMPUTATION OF INTEREST ON SHORT PAYMENTS

		(See III)	struction No. 51)				
Date of Commo	encement of Busines	s (dd mm yyyy)					
-	1 4 4 1 0			1.00	To Nearest Dollar, Omit Cents/Cor		
		s Sales/Receipts for 2011 (Jan.—Dec.) (2)	Business Levy Lia [0.2% of Column (3)		[Limited to amount in Column (3)] (4)		
Jan. to Mar.							
April to June							
July to Sept.							
Oct. to Dec.							
OTAL							
Cotal Business Levy Enter on Page 2, Lin							
Quarters	Business Levy Paid	Compute 90% of Column (3)	for the previous quarter	Minimum Payment I Columns (6) + (7)			
(5)		(6)	(7)	(8)	(9)		
Jan. to Mar.							
April to June.							
July to Sept.							
Oct. to Dec.			J L				

^{*} For the 2nd, 3rd and 4th quarters, compute 10% of Column (3) of the previous quarter and insert it in this column. For example: compute 10% of the 1st quarter (January to March) and insert the amount in this column against the 2nd quarter (April to June).

Name of Taxpayer
B.I.R. Number

ATTACH ALL DOCUMENTS TO THIS PAGE

CHECKLIST 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 Copy of Deed of Covenant Receipt and Copy of Deed
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. 33]
First Time Acquisition of Home – (during period $1/1/11 - 31/12/15$) Original Statement from Financial Institution/Affidavit confirming First Time Acquisition and date property was acquired. Completion certificate if property was constructed. Lands and Buildings 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 premiums paid and stating that the Plan was approved by the Board of Inland Revenue.
Copies of receipts 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.
Attach Copy of Receipt of purchase and installation cost of CNG Kit and Cylinder and Certified Copy of ownership of vehicle.
Attach Copy of Receipt of purchase of Solar Water Heating Equipment.
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

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

respect of exempt income.