GOVERNMENT OF THE REPUBLIC OF TRINIDAD AND TOBAGO Ministry of Finance and the Economy, Inland Revenue Division INDIVIDUAL INCOME TAX RETURN FOR 2013 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.	V1	1-13400ITRP01
REGISTRATION INFORMATION CHANGE		
NAME CHANGE		2013
		FORM 400 ITR
IDENTIFICATION SECTION		
PLEASE PRINT IN BLOCK LETTERS NAME AND ADDRESS IF DIFFERENT FROM ABOVE. USE BLACK I	NK ONLY	
LAST NAME		BIR File No.
FIRST NAME MIDDLE NAME		Spouse's BIR File No.
PRESENT ADDRESS (STREET NO. AND NAME)		PIN No. (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		
TRADE NAME (IF ANY) SELF EMPLOYED ONLY TYPE OF BUSINESS		Please tick the appropriate box
TRADE NAME (IF ANY) SELF EMPLOYED ONLY TYPE OF BUSINESS		Resident Male
ADDRESS OF BUSINESS (STREET NO. AND NAME)		Non-Resident Female
CITY OR TOWN COUNTRY		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	
2 Retirement Severance Benefit (See Instruction 13)	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 Gross Amount Received on Cancellation of Approved Deferred Annuity/Pension Plan - See Instruction 1	5 7	
8 Employer's contribution to Approved Deferred Annuity/Pension Plan (Taxable Benefit) Section 134(6)		
9 Net Income from Other Sources (Page 6, Schedule E)	9	
10 TOTAL INCOME (SUM of LINES 6 to 9)	10	



V1-13400ITRP02

2013

BIR Number

DED	UCTIONS			To Nearest Dollar, Omit Cents/Commas
11	Tertiary Education Expenses (Limited to \$60,000 per household) - See Instruction 21		11	
12	First-Time Acquisition of House in respect of Owner Occupied Property (Limited to \$18,000) - See Instruction 22	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 24		15	
16	ASSESSABLE INCOME (LINE 14 MINUS LINE 15)		16	
17	Approved Pension Plan/Scheme/Deferred Annuity Plan - See Instruction 25		17	
18	Contributions to Widows' and Orphans' Fund - See Instruction 25		18	
19	National Insurance Payments - 70% Allowable - See Instruction 25		19	
20	SUM OF LINES 17 TO 19 (LIMITED TO \$30,000)		20	
21	Employer's NIS Contributions paid for domestic workers - See Instruction 25		21	
22	Approved Capital Expenditure on Conversion of House to Approved Guest House - See Instruction 26		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 & 20) (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	
	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 Instruction 20)		34	
35	Tax Deducted Re: Cancellation of Approved Deferred Annuity/Pension Plan		35	
36	INCOME TAX DEDUCTED (PAYE) PER TD4 CERTIFICATE/S ENCLOSED		36	
37	TOTAL PREPAYMENTS (LINES 32 TO 36)		37	
38	If Line 30 or 31 is greater than Line 37 - Enter Difference - Balance Payable		38	
39	If Line 30 or 31 is less than Line 37 - Enter Difference - Refund		39	
	GENERAL DECLARATION			
п	S AN OFFENCE PUNISHABLE BY FINE OR IMPRISONMENT TO MAKE A FALSE RETURN		FC	DR OFFICIAL USE ONLY
•• -	PLEASE SIGN GENERAL DECLARATION			
		Best of Judgement		
I,	declare that in all statements contained herein and in			
anys	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			
retur	ned under the provisions of the Income Tax Act, Chap. 75:01 and the Finance Act, No. 14 of 1987.			
Give	n under my hand this, day of			
	Signature of Taxpayer, or Authorized Agent			Place Date Received Stamp Here



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 N	learest Do	lar, Omit Cen	ts/Commas
1.	Total Emolument Income at Page 1, Line 4 \$.			Plus	Line 7 S	\$									
2.	Employer's Contributions to Approved Fund/C	Contrac	t [TD4—	-Box 10	, S. 134	l(6)]									
3.	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) per hou	usehold)										
	(b) Employee's Total Contributions to Appr Plan /Scheme / Deferred Annuity Plan	oved F		\$											
	(c) National Insurance Payment [Total of (b) and (c) not to exceed \$30,000	0]		\$											
	(d) First Time Acquisition of House (Limited to	\$18,00	00)												
	(e) Covenanted Donation (See Page 2 Line 7	13)													
		тс	DTAL												
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 Page 1, Line 4 (whichever is greater)	e 8 abo 	ove, or	20% of 	Emolu 	iment Ir	ncome a	at 							
10.	(a) Contributions by Employer to Approved F (b) Total Contributions by Employee to Approv		-		-	rred Ann	 uity Plar	 ו							
11.	Taxable Benefit. (Enter on Page 1, Line 8) (a) Where the total at Line 10 is greater than Lin (b) Where the total of Line 10 is less than the														
	(Attach C		IMONY Court (ORN Order/E	MAINT Deed c		CE PA			Payme	ent)				
Name	of Spouse		eed of S urt Orde							1				ent enter be	
First N	lame		Date (DD	MMYYY	YY)	F	Register	ed No.		D	ate Paid	(DDMM	YYYY)		
] L					
Last N	Last Name Country of Origin										eceipt No	D.			
Addre Street	ess of Spouse		BIR	No. of S	Spouse	•					IX Paid T	o Neare	st Dollar, (Omit Cents/	Commas
] _M		ANCE C	R ALIMO	NY PAID	
City/To	own			(Country	,				, C					
										Ente	r on Pag	je 2, Lin	e 23		



BIR Number

SCHEDULE C TAX CREDITS (See Instruction No. 18)

VENTURE CAPITAL TAX CREDIT

) VENTURE CAPITAL TAX CREDIT									
Venture Capital Company in which investment held	Amount of Investment	Highest Marginal Rate of Tax in year	Venture Capital Credit Cols. (2) x (3)	Credit Brought Forward	Credit Claimed	Credit to be Carried Forward Col (4) + (5) – (6)			
(1)	(2) \$	(3) %	(4) \$	(5) \$	(6) \$	(7)			
Enter total of Column (6) in	Enter total of Column (6) in Summary of Tax Credits, Line (a)								
CNG KIT AND CYLINDER TAX CREDIT									

Motor Vehicle Registration No. (1)	Date of Purchase and Installation of CNG Kit and Cylinder (2)	Total Cost of CNG Kit and Cylinder (3) \$	Tax Credit - 25% of Total Cost Col. (3) x 25% (4) \$	Tax Credit Claimed Limited to a Maximum of \$10,000 (5) \$
		Ŧ	+	
Enter total of Column (5) in				

SOLAR WATER HEATING EQUIPMENT TAX CREDIT

(c)	SOLAR	WATER HEATING EQUIP	MENT TAX CREDIT	
Residential Address of Property (1)	Date of Purchase of Solar Water Heating Equipment (2)	Total Cost of Solar Water Heating Equipment (3) \$	Tax Credit - 25% of Total Cost Col. (3) x 25% (4) \$	Tax Credit Claimed Limited to a Maximum of \$10,000 (5) \$
Enter total of Column (5)	in Summary of Tax Credits	s, Line (c)		

SUMMARY OF TAX CREDITS

		0			///0		To Nearest Dollar, Omit Cents/Commas
(a)	Venture Capital Tax Credit				 	 	
(b)	CNG Kit and Cylinder Tax Credit				 	 	
(c)	Solar Water Heating Equipment Tax	Credit			 	 	
Total	of Tax Credits, Lines (a) to (c), Enter	lotal on l	Page 2, I	_ine 27	 	 	



\$

\$

\$

\$

(3) Health Surcharge Liability [Line 2(a) or (b) x 52 weeks]

(4) Total Quarterly Installments Paid (Page 11, Schedule R)

(6) If Line 3 is less than Line 4 - Overpayment ...

(5) If Line 3 is greater than Line 4 - Balance of Health Surcharge payable



BIR Number

SCHEDULE E

INCOME FROM OTHER SOURCES

(See Instruction No. 20)

	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) (Page7, Schedule F)		
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		
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 Lines 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) (Gain Only)		
16.	Foreign Income [Page 7, Schedule I] (Gain Only)		
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.	Net Total (Line 9 plus Line 21) [Enter amount on Page 7, Schedule H, Line (<i>b</i>)]		
23.	Tax Exempt - Approved Commercial Farming		
24.	Tax Exempt - Other Income		



V1-13400ITRP07

2013

BIR Number

SHORT-TERM (CAPITAL GAINS/LOSS	SCHEDULE F SES—Assets Dispose	d of withir	n 12 month	ns of acquisiti	on	
		See Instruction No. 20)			-		, Omit Cents/Commas
Description of Asset	Date Acquired	Date of Disposal		s Allowable	Disposal Proc		Gain/Loss
(1)	(2)	(3)		enses (4) \$	(5) \$		(6) \$
NET GAIN OR (LOSS) Enter Gain or Loss on Page 6, Schedule E, Lir	ne 1						
		SCHEDULE G TEMENT OF LOSSE Instruction Nos. 20 and			To Nea	arest Dollar	, Omit Cents/Comma
Source of Income	Unrelieved Los	s b/f Loss if any in Cu	urrent Year	Loss set c	off in Current Yea		relieved Loss c/f
(1)	(2)	(3)			(4)		(2) + (3) – (4) (5)
(a) Short—Term Capital Gains							
 (b) Farming, Agriculture, Fishing, Forestry o primary activity; Operation of mines or exploitation of nat mineral resources; Any other Trade or Business 							
(c) Professional, Vocational, Personal Service Technical and Management Skills	s and						
(d) Hotel Operations							
	(See I	SCHEDULE H TATION OF NET IN Instruction Nos. 20 and			To Nea	arest Dollar	, Omit Cents/Comma
(a) Gain only on Line 3, Schedule E [Enter lo	oss, if any, in Schedule G, L	_ine <i>(a)</i> , Column (5)]					
(b) Profit (Loss) on Page 6, Schedule E, Line	e 22						
(c) Sub Total [Line (a) plus Line (b)] [If the re	sult is a loss enter (0)]						
(d) Profit (Loss) on Page 6, Schedule E, Line	e 12						
(e) Total Lines (c) and (d). [If the result is a l [If the result is a Loss enter (0) on Line (e			ine 9] 				
STATEM	ENT OF FOREIGN IN	SCHEDULE I COME IN TRINIDAD See Instruction No. 20)	AND TOP	BAGO CU		arest Dollar	, Omit Cents/Comma
Name of Company or Person from Ty whom Income is received (Group according to Company) (1)	pe of Income (Dividends, Interest, Royalties, Rents, etc.) (2)	Gross Income before deduction of Tax in Fore Country (3) TT\$	ign F	Tax paid in oreign Coun (4) TT\$	try in Fo Cou	Tax Paid preign untry 5) %	Double Tax Relief (6) TT\$
		ι.ψ 		. ι ψ			

Enter Total of Column (3) on Page 6, Schedule E, Line 16 Enter Total of Column (6) on Page 2, Line 27

	2013					
						BIR Number
	AP PROFIT (LOSS) ر	SCHED PROVED COMM ACCUMULATED (See Instruc	IERCIAL F	AX EXEMPT	PERIOD	
(1) Date Approved	(2) Period of Exemption	(3) Profit (Lo			(4) ss) Current Yea	To Nearest Dollar, Omit Cents/Con (5) r Profit (Loss) c/f
DD/MM/YYYY)	to	\$			\$	\$
expiration of exempt peri	od carry forward the Net Loss (if	any) to Page 6, Sc	hedule E, Lir	ne 4		
	РАҮМЕ	SCHED ENTS MADE IN (See Instruc	RESPECT			To Nearest Dollar, Omit Cents/Con
Name of Payee First Name	To Nearest Dollar, Omit Cents/Com Paid \$					
Last Name		ress of Rental Prop eet	perty		Withholdin	g Taxes Paid \$
Address of Payee Street City/Town	Cit	y/Town				
	DETAILS C	SCHED F PROMOTION (See Instruc	AL EXPEN	SES INCURR	ED	To Nearest Dollar, Omit Cents/Cor
	CATEGORY C	OF EXPENSES				AMOUNT EXPENDED
a) Advertising in foreign ma	arkets					
b) Providing promotional lit	erature for overseas distribution					
c) The participation in trade	e fairs, trade missions and similar p	promotional activities				
d) Overseas travel for the p	ourpose of conducting promotional	activities				
e) Providing free samples a	and technical information on produ	cts				
(f) Inviting buyers to Trinida	ad and Tobago					
g) The recruitment of speci	alist sales personnel, operating in	foreign markets for a	a maximum of	two years		
<i>h)</i> Conducting foreign mark	ket surveys					
OTAL						

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



BIR Number

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

(See Instruction No. 31)

			To Ne	earest 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 n	naximum amount of \$3,000,000 on	Page 10 Schedule P Line 24		

00 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. 32)

To Nearest Dollar, 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)						

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 10, 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 Page10, Schedule P, Line 26)	

SCHEDULE O BALANCING ALLOWANCES AND CHARGES

		(See Instruction No. 33	3)	To Nearest Dollar, Omit Cents/Commas
(4)	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				
	40 L 1 All 1			

*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.



V1-13400ITRP10

2013

BIR Number

SCHEDULE P

PROFIT AND LOSS COMPUTATION OF NET PROFIT OR LOSS (See Instruction No. 27)

To Nearest Dollar, Omit Cents/Commas

11 Gross Receipts of Gross Sales	Inco	me										
3 Gross Profits (Line 1 less Line 2) <th>1.</th> <th>Gross Receipts or Gross Sales</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th> 1</th> <th></th>	1.	Gross Receipts or Gross Sales									 1	
4 Investment Income	2.	Cost of Sales or Operations									 2	
5. Interest (Submit Schedule)	3.	Gross Profits (Line 1 less Line 2)									 3	
6 Rents (Submit Schedule) .	4.	Investment Income									 4	
7. Royalties	5.	Interest (Submit Schedule)									 5	
8 Balancing Charge	6.	Rents (Submit Schedule)									 6	
9. Other Income (Submit Schedule)	7.	Royalties									 7	
10. TOTAL INCOME (SUM OF LINES 3 TO 9) 10 11. Less Tax Exempt Income 11 12. NET TOTAL INCOME 11 NET TOTAL INCOME 11 13. Commissions, Discounts 13 14. Salaries and Wages (Not deducted elsewhere) 14 15. Severance Pay (Submit Schedule) 15 16. Repairs (Submit Schedule) 16 17. Bad and Doubtful Debts (Submit Schedule) 17 18. Retes and Taxes (Submit Schedule) 18 19. Rates and Taxes (Submit Schedule) 19 10. Advertising 20 11. Motor Vehicle Operating Expenses 21 12. Interest, Bank Charges 21 13. Promotional Expenses (See Instruction No. 30) 23 14. Expenditure on Construction or Setting up of Child Care or Homework Facility (See Instruction No. 31) 24 15. Initial Allowance (See Instruction No. 32) 27 16. Wear and Tear Allowance (See Instruction No. 32) 27 17. Balancing Allowance (See Instruction No. 32) 28 17. <td>8.</td> <td>Balancing Charge</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td> 8</td> <td></td>	8.	Balancing Charge									 8	
11. Less Tax Exempt Income 11 12. NET TOTAL INCOME 12 13. Commissions, Discounts 13 14. Salaries and Wages (Not deducted elsewhere) 14 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. 29) 17 19. Rates and Taxes (Submit Schedule) 18 10. Notor Vehicle Operating Expenses 20 11. Motor Vehicle Operating Expenses 21 12. Interest, Bank Charges 21 12. Interest, Bank Charges 21 13. Interest, Bank Charges 22 14. Expenditure on Construction No. 30) 21 15. Intil Allowance (See Instruction No. 32) 21 14. Expenditure on Construction No. 32) 22 15. Intil Allowance (See Instruction No. 32) 23 16. Wear and Tear Allowance (See Instruction No. 32) 24 17. Balancing Allowa	9.	Other Income (Submit Schedule)									 9	
NET TOTAL INCOME 12 Vertuctions 13 Commissions, Discounts 14 Staries and Wages (Not deducted elsewhere) 14 Severance Pay (Submit Schedule) 15 Repairs (Submit Schedule) 16 Repairs (Submit Schedule) 17 Bad and Doubtful Debts (Submit Schedule) 18 Repairs (Submit Schedule) 17 Reterationeent/Meal Expenses (See Instruction No. 29) 18 Notor Vehicle Operating Expenses 19 Retes and Taxes (Submit Schedule) 11 Notor Vehicle Operating Expenses 11 Notor Vehicle Operating Expenses 11 Repairs (Aubritising 11 Notor Vehicle Operating Expenses 11 Repairs (Submit Schedule) 11 Notor Vehicle Operating Expenses 11 Repairs (Submit Schedule) 11 Notor Vehicle Operating Expenses 11 Notor Vehicle Operating Expens	10.	TOTAL INCOME (SUM OF LINE)	S 3 TO 9))							 10	
Deductions 13 Commissions, Discounts 13 I 14. Salaries and Wages (Not deducted elsewhere) 11 12 15. Severance Pay (Submit Schedule) 14 14 16. Repairs (Submit Schedule) 15 16 17. Bad and Doubtful Debts (Submit Schedule) 17 18 18. Entertainment/Meal Expenses (See Instruction No. 29) 18 18 19. Rates and Taxes (Submit Schedule) 18 19 19. Rates and Taxes (Submit Schedule) 18 19 10. Advertising 18 19 11. Interest, Bank Charges 18 19 11. Interest, Bank Charges 18 19 12. Interest, Bank Charges 19 19 13. Under Starges 19 19	11.	Less Tax Exempt Income									 11	
13. Commissions, Discounts 13. 13. 14. Salaries and Wages (Not deducted elsewhere) 14. 14. 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. 29) 18. 19. Rates and Taxes (Submit Schedule) 19. 20. Advertising 19. 21. Motor Vehicle Operating Expenses 11. 22. Interest, Bank Charges 12. 23. Promotional Expenses (See Instruction No. 30) 18. 24. Expenditure on Construction or Setting up of Child Care or Homework Facility (See Instruction No. 31) 24. 25. Initial Allowance (See Instruction No. 32) 11. 12. 26. Wear and Tear Allowance (See Instruction No. 32) 11. 12. 27. Balancing Allowance (See Instruction No. 32) 11. 12. 28. Initial Allowance (See Instruction No. 32) 11. 12. 29. Other Business Expenses (Submit Schedule) 12. 12. </td <td>12.</td> <td>NET TOTAL INCOME</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td> 12</td> <td></td>	12.	NET TOTAL INCOME									 12	
14. Salaries and Wages (Not deducted elsewhere) 11 14 15. Severance Pay (Submit Schedule) 11 16. Repairs (Submit Schedule) 11 17. Bad and Doubtful Debts (Submit Schedule) 17 18. Entertainment/Meal Expenses (See Instruction No. 29) 11 18 19. Rates and Taxes (Submit Schedule) 11 18 20. Advertising 11 19 21. Motor Vehicle Operating Expenses 11 19 22. Interest, Bank Charges 11 11 23. Promotional Expenses (See Instruction No. 30) 11 11 12 24. Expenditure on Construction or Setting up of Child Care or Homework Facility (See Instruction No. 31) 12 12 25. Initial Allowance (See Instruction No. 32) 11 12 12 26. Wear and Tear Allowance (See Instruction No. 32) 11 12 12 26. Wear and Tear Allowance (See Instruction No. 32) 11 12 12 27. Balancing Allowance (See Instruction No. 32) 11 12 12 27.		Deductions			-							
15. Severance Pay (Submit Schedule) 15. 15. Severance Pay (Submit Schedule) 16. 16. Repairs (Submit Schedule) 16. 17. Bad and Doubtful Debts (Submit Schedule) 17. 18. Entertainment/Meal Expenses (See Instruction No. 29) 18. 19. Rates and Taxes (Submit Schedule) 18. 10. Advertising 19. 20. Advertising Expenses 20. 21. Motor Vehicle Operating Expenses 20. 22. Interest, Bank Charges 21. 23. Promotional Expenses (See Instruction No. 30) 11. 24. Expenditure on Construction or Setting up of Child Care or Homework Facility (See Instruction No. 31) 24. 25. Initial Allowance (See Instruction No. 32) 11. 26. Wear and Tear Allowance (See Instruction No. 32) 12. 27. Balancing Allowance (See Instruction No. 32) 13. 28. Rentals (Submit Schedule) 28. 29. Other Business Expenses (Submit Schedule) 29. 30. TOTAL DEDUCTIONS (SUM OF LINES 13 TO 29) 30.	13.	Commissions, Discounts									 13	
16 Repairs (Submit Schedule) 16 17. Bad and Doubtful Debts (Submit Schedule) 17 18. Entertainment/Meal Expenses (See Instruction No. 29) 18 19. Rates and Taxes (Submit Schedule) 18 10. Advertising 19 20. Advertising 11 21. Motor Vehicle Operating Expenses 11 22. Interest, Bank Charges 11 23. Promotional Expenses (See Instruction No. 30) 11 24. Expenditure on Construction or Setting up of Child Care or Homework Facility (See Instruction No. 31) 12 25. Initial Allowance (See Instruction No. 32) 11 12 26. Wear and Tear Allowance (See Instruction No. 32) 11 12 27. Balancing Allowance (See Instruction No. 32) 11 12 28. Rentals (Submit Schedule) 12 12 29. Other Business Expenses (Submit Schedule) 12 12 20. Other Business Expenses (Submit Schedule) 12 12 21. Mear and Tear Allowance (See Instruction No. 32) 11 12 <td< td=""><td>14.</td><td>Salaries and Wages (Not deducte</td><td>d elsewh</td><td>ere)</td><td></td><td></td><td></td><td></td><td></td><td></td><td> 14</td><td></td></td<>	14.	Salaries and Wages (Not deducte	d elsewh	ere)							 14	
Advertising	15.	Severance Pay (Submit Schedule)								 15	
18. Entertainment/Meal Expenses (See Instruction No. 29) <td>16.</td> <td>Repairs (Submit Schedule)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td> 16</td> <td></td>	16.	Repairs (Submit Schedule)									 16	
19. Rates and Taxes (Submit Schedule)	17.	Bad and Doubtful Debts (Submit S	Schedule,)							 17	
20 Advertising	18.	Entertainment/Meal Expenses (Se	e Instruc	tion No. 2	29)						 18	
21. Motor Vehicle Operating Expenses	19.	Rates and Taxes (Submit Schedu	le)								 19	
22. Interest, Bank Charges	20.	Advertising									 20	
23. Promotional Expenses (See Instruction No. 30) 23 24. Expenditure on Construction or Setting up of Child Care or Homework Facility (See Instruction No. 31) 24 24 25. Initial Allowance (See Instruction No. 32) 26 26. Wear and Tear Allowance (See Instruction No. 32) 26 27. Balancing Allowance (See Instruction No. 33) 27 28. Rentals (Submit Schedule) 27 29. Other Business Expenses (Submit Schedule) 29 30. TOTAL DEDUCTIONS (SUM OF LINES 13 TO 29) 30	21.	Motor Vehicle Operating Expense	s								 21	
24. Expenditure on Construction or Setting up of Child Care or Homework Facility (See Instruction No. 31) 24. 25. Initial Allowance (See Instruction No. 32) 26. Wear and Tear Allowance (See Instruction No. 32) 27. Balancing Allowance (See Instruction No. 33) 28. Rentals (Submit Schedule) 29. Other Business Expenses (Submit Schedule) 20. TOTAL DEDUCTIONS (SUM OF LINES 13 TO 29)	22.	Interest, Bank Charges									 22	
25. Initial Allowance (See Instruction No. 32) 25 26. Wear and Tear Allowance (See Instruction No. 32) 26 27. Balancing Allowance (See Instruction No. 33) 27 28. Rentals (Submit Schedule) 28 29. Other Business Expenses (Submit Schedule) 29 30. TOTAL DEDUCTIONS (SUM OF LINES 13 TO 29) 30	23.	Promotional Expenses (See Instr	uction No	o. 30)							 23	
26. Wear and Tear Allowance (See Instruction No. 32) 26 27. Balancing Allowance (See Instruction No. 33) 27 28. Rentals (Submit Schedule) 28 29. Other Business Expenses (Submit Schedule) 29 30. TOTAL DEDUCTIONS (SUM OF LINES 13 TO 29) 30	24.	Expenditure on Construction or Se	etting up	of Child C	Care or I	Homework	Facility (See Instru	ction No.	31)	 24	
27. Balancing Allowance (See Instruction No. 33) 27 28. Rentals (Submit Schedule) 28 29. Other Business Expenses (Submit Schedule) 29 30. TOTAL DEDUCTIONS (SUM OF LINES 13 TO 29) 30	25.	Initial Allowance (See Instruction I	No. 32)								 25	
28. Rentals (Submit Schedule) 28 29. Other Business Expenses (Submit Schedule) 29 30. TOTAL DEDUCTIONS (SUM OF LINES 13 TO 29) 30	26.	Wear and Tear Allowance (See In	struction	No. 32)							 26	
29. Other Business Expenses (Submit Schedule) 29 30. TOTAL DEDUCTIONS (SUM OF LINES 13 TO 29) 30	27.	Balancing Allowance (See Instruc	tion No. 3	3)							 27	
30. TOTAL DEDUCTIONS (SUM OF LINES 13 TO 29) 30 24. NET. DEDELTO, (LINE 40, LEGO, LINE 20) 30	28.	Rentals (Submit Schedule)									 28	
	29.	Other Business Expenses (Submi	t Schedu	le)							 29	-
31. NET PROFITS (LINE 12 LESS LINE 30)	30.	TOTAL DEDUCTIONS (SUM OF	LINES	13 TO 29)						 30	
	31.	NET PROFITS (LINE 12 LESS	LINE 30))							 31	
Transfer to Page 6, Schedule E, Line 6, Column (3)		Transfer to Page 6. Schedule F	line 6 (Column (3)							



BIR Number

SCHEDULE Q

BALANCE SHEET (See Instruction No. 35)

BALANCE SHEET AS AT

To Nearest Dollar, Omit Cents/Commas

	End of Accou	unting Period	Beginning of A	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				
17. Profit and Loss Balance				
18. TOTAL LIABILITIES AND CAPITAL				

SCHEDULE R INCOME TAX/BUSINESS LEVY/HEALTH SURCHARGE QUARTERLY INSTALLMENTS PAID - 2013 (See Instruction No. 28)

To Nearest Dollar, Omit Cents/Commas INCOME TAX BUSINESS LEVY HEALTH SURCHARGE (1) (2) (3) Quarters Date Paid Amount \$ Date Paid Amount \$ Date Paid Amount \$ Jan.-Mar. Apri-June July-Sept. Oct.-Dec. Other payments in respect of 2013 liability TOTAL (Enter amount on Page 5, Schedule D, Line 4, Section 1 or 2 as applicable) TOTAL (Enter amount on Page 2, Line 32) TOTAL (Enter amount on Page 2, Line 33)



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2013

BIR Number

SCHEDULE S

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

							-	To Nearest Dollar, Omit Cents/Commas
Chargeable Income:	(a) Income Year 2013	\$						
	(b) Income Year 2012	\$						
Calculation of Interest	where (a) exceeds (b):							
(1) Tax Liabili	ty for 2013 (Page 2, Line 28)			 	 	 		\$
(2) Tax Liabili	ty for 2012			 	 	 		\$
(3) Increase i	n Tax Liability (Line 1 minus Li	ne 2)		 	 	 		\$
(4) Enter 80%	of increase			 	 	 		\$
(5) Total insta	llments payable (Line 2 plus L	ine 4)		 	 	 		\$
(6) Total insta	llments paid [Page 11, Schedu	ile R, Co	lumn (1)]	 	 	 		\$
(7) Underpay	ment (Line 5 minus Line 6)			 	 	 		\$
(8) *Interest o	n underpayment			 	 	 		\$

*NOTE: Interest must be calculated at 20 % per annum from 1st January, 2014 to 30th April, 2014 or date of payment whichever is the earlier.

				V1-13400ITRP13			2013
						В	IR Number
				CHEDULE T			
		STATE		.EVY LIABILITY AND CO	OMPUTATIO	N OF	
				nstruction No. 39)			
Date of Comm	ienceme	nt of Business					
			(dd mm yyyy)		То	Nearest Dollar, Omit Cents/Comm
Quarters			Sales/Receipts for 2013	Business Levy Liab			Tax Offset
(1)			(Jan.—Dec.) (2)	[0.2% of Column ((3)	2)]	Limite	ed to amount in Column (3)] (4)
Jan. to Mar.							
April to June							
July to Sept.							
Oct. to Dec.							
TOTAL Total Business Lev	 v Liohiliti						
Enter on Page 2, Li		/					
Quarters	Busin	ess Levy Paid	Compute 90% of Column (3	3) *Compute 10% of Col (3)	Minimum Pa	yment Due	Short Payments Column (8)
		(5)	(6)	for the previous quarter (7)	Columns (8		minus Columns (4) + (5) (9)
Jan. to Mar.							
April to June							
July to Sept.							
Oct. to Dec.							
TOTAL		· · · · · · · · · · · · · · · · · · ·					
			r annum from the date follow ever is the earlier.	ring the end of the quarter wh	en the Busine	ess Levy Liab	ility became due to 30th April
* For the 2nd, 3rd 1st guarter (Jan	l and 4th luary to N	quarters, comp larch) and inse	ute 10% of Column (3) of the rt the amount in this column	e previous quarter and insert against the 2nd quarter (Api	it in this colu il to June).	mn. For exan	nple: compute 10% of the
	-	ŗ					

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), <u>attach a statement giving reasons for</u> <u>the unaccounted period</u>.
- □ 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 Proof of Payment of Covenanted Donations (Copy of Official Receipt from Approved Charity).
- □ 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 example receipts, bank drafts or cancelled cheques. [See Instruction No. 21].
- □ First Time Acquisition of Home (with effect from January 1, 2011). 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 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 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 respect of exempt income.

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