



V1-16440EMOP01

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.

PLEASE PRINT IN BLOCK LETTERS

USE BLACK INK ONLY

REGISTRATION INFORMATION CHANGE

- NAME CHANGE
 ADDRESS CHANGE

2016
FORM 440 EMO

IDENTIFICATION SECTION

LAST NAME		BIR File No.	
FIRST NAME		Spouse's BIR File No.	
MIDDLE NAME		Date of Birth (DD MM YYYY)	
PRESENT ADDRESS (STREET NO. AND NAME)			
CITY OR TOWN		National Identification No.	
COUNTRY		Driver's Permit No.	
MAILING ADDRESS IF DIFFERENT FROM ABOVE (STREET NO. AND NAME)			
CITY OR TOWN		PIN No. (Electronic Birth Certificate No.)	
COUNTRY			
OCCUPATION OR PROFESSION			
EMAIL ADDRESS		TELEPHONE/MOBILE CONTACT #	

Please tick the appropriate box

Resident Male
 Non-Resident Female

TAX COMPUTATION SECTION

INCOME

To Nearest Dollar, Omit Cents/Commas

1	Income from employment (Government and Non-Government) as per TD4 enclosed - See Instruction 12(a)	1	
2	Retirement Severance Benefit - See Instructions 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(b)	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 15	7	
8	Employer's Contribution to Approved Deferred Annuity/Pension Plan (Taxable Benefit) Complete Schedule A	8	
9	TOTAL INCOME (SUM OF LINES 6 to 8)	9	

DEDUCTIONS

10	Tertiary Education Expenses (Limited to \$60,000 per household) See Instruction 21	10	
11	First-Time Acquisition of House in respect of Owner Occupied Property (Limited to \$25,000) See Instruction 22	11	
12	Covenanted Donations (Limited to 15 % of Line 9) - See Instruction 23	12	
13	TOTAL NET INCOME (LINE 9 MINUS SUM OF LINES 10 -12)	13	
14	Deduct Personal Allowance - \$72,000 - See Instruction 24	14	
15	ASSESSABLE INCOME (LINE 13 MINUS LINE 14)	15	
16	Approved Pension Plan/Scheme/Deferred Annuity Plan - See Instruction 25	16	
17	Contributions to Widows' and Orphans' Fund - See Instruction 25	17	
18	National Insurance Payments - 70% Allowable - See Instruction 25	18	
19	SUM OF LINES 16 TO 18 (LIMITED TO \$50,000)	19	





BIR Number

DEDUCTIONS CONT'D

To Nearest Dollar, Omit Cents/Commas

Table with 4 columns: Line number, Description, Line number, and Amount box. Rows include Employer's NIS Contributions, Alimony/Maintenance Payment, Total Deductions, Chargeable Income, Tax on Chargeable Income, Total Tax Credits, and Income Tax Liability.

PREPAYMENTS

Table with 4 columns: Line number, Description, Line number, and Amount box. Rows include Tax Deducted Re: Cancellation of Approved Deferred Annuity/Pension Plan, Income Tax Deducted (PAYE) per T.D. 4 Certificate/s Enclosed, Total Prepayments, and Balance Payable/Refund.

HEALTH SURCHARGE COMPUTATION

Table for Health Surcharge Computation with columns: Rate per week (1), No. of weeks (2), and Liability (3). Rows include (a) Income more than \$469.99 per month, (b) Income equal to or less than \$469.99 per month, (c) Total Liability, (d) Health Surcharge Deducted, (e) Health Surcharge Payable, and (f) Health Surcharge Overpayment.

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, Chapter 75:01 and the Finance Act, No. 14 of 1987.

Given under my hand this day of 2017.

..... Signature of Taxpayer or Authorized Agent

FOR OFFICIAL USE ONLY

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 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, Sec. 134(6)]	<input type="text"/>
3	Total Income (Sum of Lines 1 to 2)	<input type="text"/>
4	(a) Tertiary Education Expenses (Limited to \$60,000 per household)	<input type="text"/>
	(b) Employee's Total Contributions to Approved Pension Plan / Scheme/Deferred Annuity Plan	\$ <input type="text"/>	<input type="text"/>
	(c) National Insurance Payment [Total of (b) and (c) not to exceed \$50,000]	\$ <input type="text"/>	<input type="text"/>
	(d) First Time Acquisition of House (Limited to \$25,000)	<input type="text"/>
	(e) Covenanted Donation (Limited to 15% of Total Income Page 1, Line 9)	<input type="text"/>
	TOTAL	<input type="text"/>
5	Subtotal - (Line 3 minus Line 4)	<input type="text"/>
6	Deduct Personal Allowance - \$72,000	<input type="text"/>
7	Chargeable Income - (Line 5 minus Line 6)	<input type="text"/>
8	Compute 1/3 of Chargeable Income at Line 7 above, or 20% of Emolument Income at Page 1, Line 4 (Enter whichever is greater)	<input type="text"/>
9	(a) Contributions by Employer to Approved Fund/Contract (TD4 - Box 10)		<input type="text"/>
	(b) Total Contributions by Employee to Approved Pension Plan/Scheme/Deferred Annuity Plan		<input type="text"/>
10	Taxable Benefit (Enter on Page 1, Line 8) (a) Where the total at Line 9 is greater than Line 8 the taxable benefit is the total at Line 9(a) (b) Where the total of Line 9 is less than the total of Line 8 the taxable benefit is "0"		<input type="text"/>

SCHEDULE B
ALIMONY OR MAINTENANCE PAYMENTS
(Attach Copy of Court Order/Deed of Separation and Proof of Payment)
(See Instruction No. 17)

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





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SCHEDULE C
TAX CREDITS
(See Instruction No. 18)

(a) VENTURE CAPITAL TAX CREDIT

Venture Capital Company in which Investment is held (1)	Amount of Investment (2) \$	Marginal Rate of Tax in year (3) %	Venture Capital Credit [Cols. (2) x (3)] (4) \$	Credit Brought Forward (5) \$	Credit Claimed (6) \$	Credit to be Carried Forward [Cols. (4) + (5) - (6)] (7) \$
Enter total of Column (6) in Summary of Tax Credits, Line (a)						

(b) 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 acquiring and installing 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) \$
Enter total of Column (5) in Summary of Tax Credits, Line (b)				

(c) SOLAR WATER HEATING EQUIPMENT 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, Line (c)				

NATIONAL TAX FREE SAVINGS BONDS TAX CREDIT
(Limited to 25 % of \$5,000 - Face Value)

Date of Purchase (1)	Bond Certificate Number (2)	Maturity Date of Bond (3)	Face Value of Bonds Purchased (4) \$	Tax Credit limited to 25% of \$5,000 (Face Value) (5) \$	Tax Credit b/f (6) \$	Tax Credit Claimed for 2016 [Col.(5)+Col.(6)] (Limited to \$1,250 p.a.) (7) \$	Unclaimed Tax Credit c/f [Col.(5) + Col.(6) - Col.(7)] (8) \$
Enter total of Column (7) in Summary of Tax Credits, Line (d)							

SUMMARY OF TAX CREDITS

To Nearest Dollar, Omit Cents/Commas

(a)	Venture Capital Tax Credit	\$	<input type="text"/>
(b)	CNG Kit and Cylinder Tax Credit	\$	<input type="text"/>
(c)	Solar Water Heating Equipment Tax Credit	\$	<input type="text"/>
(d)	National Tax Free Savings Bonds Tax Credit	\$	<input type="text"/>
Total of Tax Credits - Sum of Lines (a) to (d), Enter Total on Page 2, Line 25		\$	<input type="text"/>

