

Resident Individual Income Tax Return

Section A Part 1 : Return Information

Personal Details

Personal Identification Number	A004672457B	Taxpayer Name	Alex Ng'ang'a Irungu
Address	VIEW PARK TOWER, NAIROBI CITY (NORTH), Starehe District, 00100, 1980.	Type of Return	Original
Return Period From	01/01/2022	Return Period To	31/12/2022
Year of Income	2022	Date of Application	21/06/2023
Do you have any income other than employment income?	No	Do you want to declare a Wife's Income (Yes/No)	No
Have been issued the Exemption Certificate for disability?	No		

Wife Details

Wife PIN	Wife Name
Does your wife have any Income other than employment income?	
Does your wife have been issued the Exemption Certificate for disability?	

Section A Part 2 : Bank Details

Description

Details

Bank Name
Branch Name
City
Accounts Holder's Name
Accounts Number

Section A Part 3 : Details of Auditor

Description

Details(Self)

Details(Wife)

PIN of Auditor
Name of Auditor
Date of Audit Certificate

Section A Part 4 : Landlord Details

Sr.No.	Details For	PIN of Landlord	Name of Landlord	Physical Full Address							Postal Address			Period of Occupancy During the Year		Amount of Gross Rental Income (Ksh)	
				L.R.Number	Building	Street/Road	City/Town	County	District	Tax Area/Locality	Descriptive Address	P.O.Box	Post Office Name	Postal Code	Date From		Date To
				Not Available													
															Total(Self)		
															Total(Wife)		

Section A Part 5 : Tenant Details

Sr.No.	Details For	PIN of Tenant (If Available)	Name of Tenant	Physical Full Address							Postal Address			Period of Occupancy During the Year		Amount of Gross Rental Income (Ks)
				L.R.Number	Building	Street/Road	City/Town	County	District	Tax Area / Locality	Descriptive Address	P.O. Box	Post Office Name	Postal Code	Date From	
Not Available															Total(Self)	
															Total(Wife)	

Section A Part 6 : Details of Exemption Certificate for Disability

Sr.No.	Details For	Exemption Certificate Number	Date From	Date To
		Not Available		

Section B : Profit and Loss Account for the Year Ending on 31st December, 2022 (Self)

Sr.No.	Description	Business (Ksh)	Farming (Ksh)	Rental (Ksh)	Interest (Ksh)	Commission (Ksh)	Other (Ksh)	Consolidated (Ksh)
1.	Gross Turnover of Business or Profession (1.1+1.2)	0.00	0.00	0.00	0.00	0.00	0.00	
1.1	Gross Turnover (General Trading / Manufactured Goods)	0.00	0.00	0.00	0.00	0.00	0.00	

1.2	Gross Turnover of Profession / Consultancy Fees	0.00	0.00	0.00	0.00	0.00	0.00
2.	Cost of Sales (2.1+2.2+2.3+2.4-2.5)	0.00	0.00	0.00	0.00	0.00	0.00
2.1	Opening Stock (2.1.1+2.1.2+2.1.3)	0.00	0.00	0.00	0.00	0.00	0.00
2.1.1	Raw Materials	0.00	0.00	0.00	0.00	0.00	0.00
2.1.2	Work in Progress	0.00	0.00	0.00	0.00	0.00	0.00
2.1.3	Trading / Manufactured Goods (finished goods)	0.00	0.00	0.00	0.00	0.00	0.00
2.2	Purchases (2.2.1+2.2.2)	0.00	0.00	0.00	0.00	0.00	0.00
2.2.1	Local Purchases	0.00	0.00	0.00	0.00	0.00	0.00
2.2.2	Imports	0.00	0.00	0.00	0.00	0.00	0.00
2.3	Other Direct Costs (2.3.1+2.3.2)	0.00	0.00	0.00	0.00	0.00	0.00
2.3.1	Direct Wages	0.00	0.00	0.00	0.00	0.00	0.00
2.3.2	Direct Expenses	0.00	0.00	0.00	0.00	0.00	0.00
2.4	Factory Overheads (2.4.1+2.4.2+2.4.3+2.4.4+2.4.5+2.4.6)	0.00	0.00	0.00	0.00	0.00	0.00
2.4.1	Rent and Rates	0.00	0.00	0.00	0.00	0.00	0.00
2.4.2	Fuel and Power	0.00	0.00	0.00	0.00	0.00	0.00
2.4.3	Indirect Wages	0.00	0.00	0.00	0.00	0.00	0.00
2.4.4	Consumables	0.00	0.00	0.00	0.00	0.00	0.00
2.4.5	Depreciation	0.00	0.00	0.00	0.00	0.00	0.00
2.4.6	Other Overheads	0.00	0.00	0.00	0.00	0.00	0.00
2.5	Closing Stock (2.5.1+2.5.2+2.5.3)	0.00	0.00	0.00	0.00	0.00	0.00
2.5.1	Raw Materials	0.00	0.00	0.00	0.00	0.00	0.00
2.5.2	Work in Progress	0.00	0.00	0.00	0.00	0.00	0.00
2.5.3	Trading / Manufactured Goods (finished goods)	0.00	0.00	0.00	0.00	0.00	0.00
3	Gross Profit (1 - 2)	0.00	0.00	0.00	0.00	0.00	0.00
4	Other Income (4.1+4.2+4.3+4.4+4.5+4.6+4.7+4.8+4.9+4.10)	0.00	0.00	0.00	0.00	0.00	0.00
4.1	Dividend	0.00	0.00	0.00	0.00	0.00	0.00
4.2	Annuity	0.00	0.00	0.00	0.00	0.00	0.00
4.3	Natural Resource Reciepts	0.00	0.00	0.00	0.00	0.00	0.00
4.4	Royalties	0.00	0.00	0.00	0.00	0.00	0.00
4.5	Gifts in connection with the use or exploitation of property	0.00	0.00	0.00	0.00	0.00	0.00
4.6	Profit on Disposal of Assets	0.00	0.00	0.00	0.00	0.00	0.00
4.7	Realized Exchange Gain	0.00	0.00	0.00	0.00	0.00	0.00
4.8	Unrealized Exchange Gain	0.00	0.00	0.00	0.00	0.00	0.00
4.9	Bad Debts Recovered	0.00	0.00	0.00	0.00	0.00	0.00
4.10	Insurance Compensation	0.00	0.00	0.00	0.00	0.00	0.00
4.11	Other Income (Part II "Total of Other Income")	0.00	0.00	0.00	0.00	0.00	0.00
5	Operating Expense (5.1 to 5.28)	0.00	0.00	0.00	0.00	0.00	0.00
5.1	Advertisement	0.00	0.00	0.00	0.00	0.00	0.00
5.2	Audit Expenses	0.00	0.00	0.00	0.00	0.00	0.00
5.3	Bad Debts Written Off	0.00	0.00	0.00	0.00	0.00	0.00
5.4	Commission	0.00	0.00	0.00	0.00	0.00	0.00
5.5	Computer Expenses	0.00	0.00	0.00	0.00	0.00	0.00
5.6	Consumption of Stores and Spare Parts	0.00	0.00	0.00	0.00	0.00	0.00
5.7	Conveyance Expenses	0.00	0.00	0.00	0.00	0.00	0.00
5.8	Donations	0.00	0.00	0.00	0.00	0.00	0.00
5.9	Entertainment	0.00	0.00	0.00	0.00	0.00	0.00
5.10	Freight and Transport	0.00	0.00	0.00	0.00	0.00	0.00
5.11	Gifts	0.00	0.00	0.00	0.00	0.00	0.00
5.12	Hotel, Boarding and Lodging Expenses	0.00	0.00	0.00	0.00	0.00	0.00
5.13	Legal Expenses	0.00	0.00	0.00	0.00	0.00	0.00
5.14	Power and Fuel	0.00	0.00	0.00	0.00	0.00	0.00
5.15	Provision for Bad and Doubtful Debts	0.00	0.00	0.00	0.00	0.00	0.00
5.16	Rent Expenses for Premises	0.00	0.00	0.00	0.00	0.00	0.00
5.17	Repairs of Building	0.00	0.00	0.00	0.00	0.00	0.00
5.18	Repairs of Machinery	0.00	0.00	0.00	0.00	0.00	0.00
5.19	Sales Promotion including Publicity (other than advertisement)	0.00	0.00	0.00	0.00	0.00	0.00
5.20	Staff Welfare Expenses	0.00	0.00	0.00	0.00	0.00	0.00
5.21	Start up cost / Pre- Operating Expenses	0.00	0.00	0.00	0.00	0.00	0.00
5.22	Stationery & Printing	0.00	0.00	0.00	0.00	0.00	0.00
5.23	Subsistence Allowance	0.00	0.00	0.00	0.00	0.00	0.00
5.24	Telephone Expenses	0.00	0.00	0.00	0.00	0.00	0.00
5.25	Training Expenditure	0.00	0.00	0.00	0.00	0.00	0.00
5.26	Travelling Expenses including Foreign Travelling	0.00	0.00	0.00	0.00	0.00	0.00
5.27	Work Shop - Conference Expenses	0.00	0.00	0.00	0.00	0.00	0.00
5.28	Livestock, game and produce bought or received in exchange	0.00	0.00	0.00	0.00	0.00	0.00
6	Administrative Expenses (6.1+6.2+6.3+6.4+6.5)	0.00	0.00	0.00	0.00	0.00	0.00
6.1	Depreciation	0.00	0.00	0.00	0.00	0.00	0.00
6.2	Loss on Disposal of Assets	0.00	0.00	0.00	0.00	0.00	0.00

6.3	Scientific Research Expenses	0.00	0.00	0.00	0.00	0.00	0.00
6.4	Management Fees	0.00	0.00	0.00	0.00	0.00	0.00
6.5	Employment Expenses (6.5.1+6.5.2+6.5.3+6.5.4+6.5.5+6.5.6+6.5.7+6.5.8+6.5.9)	0.00	0.00	0.00	0.00	0.00	0.00
6.5.1	Salaries and Wages	0.00	0.00	0.00	0.00	0.00	0.00
6.5.2	Bonus	0.00	0.00	0.00	0.00	0.00	0.00
6.5.3	Reimbursement of Medical Expenses	0.00	0.00	0.00	0.00	0.00	0.00
6.5.4	Leave Encashment	0.00	0.00	0.00	0.00	0.00	0.00
6.5.5	Leave Travel Benefits	0.00	0.00	0.00	0.00	0.00	0.00
6.5.6	Rent Expenses for Employees	0.00	0.00	0.00	0.00	0.00	0.00
6.5.7	Contribution to Retirement Fund	0.00	0.00	0.00	0.00	0.00	0.00
6.5.8	Contribution to any Other Fund	0.00	0.00	0.00	0.00	0.00	0.00
6.5.9	Any Other Employment Cost	0.00	0.00	0.00	0.00	0.00	0.00
7	Financial Expenses (7.1+7.2+7.3+7.4+7.5+7.6)	0.00	0.00	0.00	0.00	0.00	0.00
7.1	Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00
7.2	Bank Charges	0.00	0.00	0.00	0.00	0.00	0.00
7.3	Commitment Fees	0.00	0.00	0.00	0.00	0.00	0.00
7.4	Insurance	0.00	0.00	0.00	0.00	0.00	0.00
7.5	Realized Exchange Loss	0.00	0.00	0.00	0.00	0.00	0.00
7.6	Unrealized Exchange Loss	0.00	0.00	0.00	0.00	0.00	0.00
8	Other Expenses (Describe the Head of Expense)(Part I Total of "Total of Others Expenses")	0.00	0.00	0.00	0.00	0.00	0.00
9	Profit / (Loss) before Tax (3 + 4 - 5 - 6 - 7 - 8)	0.00	0.00	0.00	0.00	0.00	0.00
10	Income Tax Expense	0.00	0.00	0.00	0.00	0.00	0.00
11	Profit/(Loss) after tax carried to Balance Sheet(9(Consolidated-10))	0.00	0.00	0.00	0.00	0.00	0.00

Part I : Other Expenses (Describe the Head of Expense)

Sr.No.	Name of Expense	Business (Ksh)	Farming (Ksh)	Rental (Ksh)	Interest (Ksh)	Commission (Ksh)	Other (Ksh)
			Not Available				
	Total of Other Expenses	0.00	0.00	0.00	0.00	0.00	0.00

Part II : Part II : Other Income (Describe the Head of Income) (Self)

Sr.No.	Name of Income	Business (Ksh)	Farming (Ksh)	Rental (Ksh)	Interest (Ksh)	Commission (Ksh)	Other (Ksh)
			Not Available				
	Total of Other Income	0.00	0.00	0.00	0.00	0.00	0.00

Section B : Profit and Loss Account for the Year Ending on 31st December, 2022 (Wife)

Sr.No.	Description	Business (Ksh)	Farming (Ksh)	Rental (Ksh)	Interest (Ksh)	Commission (Ksh)	Other (Ksh)	Consolidated (Ksh)
1.	Gross Turnover of Business or Profession (1.1+1.2)							
1.1	Gross Turnover (General Trading / Manufactured Goods)							
1.2	Gross Turnover of Profession / Consultancy Fees							
2.	Cost of Sales (2.1+2.2+2.3+2.4-2.5)							
2.1	Opening Stock (2.1.1+2.1.2+2.1.3)							
2.1.1	Raw Materials							
2.1.2	Work in Progress							
2.1.3	Trading / Manufactured Goods (finished goods)							
2.2	Purchases (2.2.1+2.2.2)							
2.2.1	Local Purchases							
2.2.2	Imports							
2.3	Other Direct Costs (2.3.1+2.3.2)							
2.3.1	Direct Wages							
2.3.2	Direct Expenses							
2.4	Factory Overheads (2.4.1+2.4.2+2.4.3+2.4.4+2.4.5+2.4.6)							
2.4.1	Rent and Rates							
2.4.2	Fuel and Power							
2.4.3	Indirect Wages							
2.4.4	Consumables							
2.4.5	Depreciation							
2.4.6	Other Overheads							
2.5	Closing Stock (2.5.1+2.5.2+2.5.3)							
2.5.1	Raw Materials							
2.5.2	Work in Progress							
2.5.3	Trading / Manufactured Goods (finished goods)							
3	Gross Profit (1.0 - 2.0)							
4	Other Income (4.1+4.2+4.3+4.4+4.5+4.6+4.7+4.8+4.9+4.10)							
4.1	Dividend							
4.2	Annuity							

- 4.3 Natural Resource Reciepts
- 4.4 Royalties
- 4.5 Gifts in connection with the use or exploitation of property
- 4.6 Profit on Disposal of Assets
- 4.7 Realized Exchange Gain
- 4.8 Unrealized Exchange Gain
- 4.9 Bad Debts Recovered
- 4.10 Insurance Compensation
- 4.11 Other Income (Part II "Total of Other Income")
- 5 Operating Expense (5.1 to 5.28)**
- 5.1 Advertisement
- 5.2 Audit Expenses
- 5.3 Bad Debts Written Off
- 5.4 Commission
- 5.5 Computer Expenses
- 5.6 Consumption of Stores and Spare Parts
- 5.7 Conveyance Expenses
- 5.8 Donations
- 5.9 Entertainment
- 5.10 Freight and Transport
- 5.11 Gifts
- 5.12 Hotel, Boarding and Lodging Expenses
- 5.13 Legal Expenses
- 5.14 Power and Fuel
- 5.15 Provision for Bad and Doubtful Debts
- 5.16 Rent Expenses for Premises
- 5.17 Repairs of Building
- 5.18 Repairs of Machinery
- 5.19 Sales Promotion including Publicity (other than advertisement)
- 5.20 Staff Welfare Expenses
- 5.21 Start up cost / Pre- Operating Expenses
- 5.22 Stationery & Printing
- 5.23 Subsistence Allowance
- 5.24 Telephone Expenses
- 5.25 Training Expenditure
- 5.26 Travelling Expenses including Foreign Travelling
- 5.27 Work Shop - Conference Expenses
- 5.28 Livestock, game and produce bought or received in exchange
- 6 Administrative Expenses (6.1+6.2+6.3+6.4+6.5)**
- 6.1 Depreciation
- 6.2 Loss on Disposal of Assets
- 6.3 Scientific Research Expenses
- 6.4 Management Fees
- 6.5 Employment Expenses (6.5.1+6.5.2+6.5.3+6.5.4+6.5.5+6.5.6+6.5.7+6.5.8+6.5.9)**
- 6.5.1 Salaries and Wages
- 6.5.2 Bonus
- 6.5.3 Reimbursement of Medical Expenses
- 6.5.4 Leave Encashment
- 6.5.5 Leave Travel Benefits
- 6.5.6 Rent Expenses for Employees
- 6.5.7 Contribution to Retirement Fund
- 6.5.8 Contribution to any Other Fund
- 6.5.9 Any Other Employment Cost
- 7 Financial Expenses (7.1+7.2+7.3+7.4+7.5+7.6)**
- 7.1 Interest Expense
- 7.2 Bank Charges
- 7.3 Commitment Fees
- 7.4 Insurance
- 7.5 Realized Exchange Loss
- 7.6 Unrealized Exchange Loss
- 8 Other Expenses (Part I Total of "Total of Other Expenses")**
- 9 Profit / (Loss) before Tax (3 + 4 - 5 - 6 - 7 - 8)**
- 10 Income Tax Expense**
- 11 Profit/(Loss) after tax carried to Balance Sheet(9(Consolidated-10))**

Part I : Other Expenses (Describe the Head of Expense)

Sr.No.	Name of Expense	Business (Ksh)	Farming (Ksh)	Rental (Ksh)	Interest (Ksh)	Commission (Ksh)	Other (Ksh)
			Not Available				
	Total of Other Expenses	0.00	0.00	0.00	0.00	0.00	

Part II : Part II : Other Income (Describe the Head of Income) (Wife)

Sr.No.	Name of Income	Business (Ksh)	Farming (Ksh)	Rental (Ksh)	Interest (Ksh)	Commission (Ksh)	Other (Ksh)
			Not Available				
	Total of Other Income	0.00	0.00	0.00	0.00	0.00	

Section C : Balance Sheet as on 31st December, 2022

APPLICATION OF FUNDS

Sr.No.	Description	Self(Ksh)	Wife
1.	Fixed Assets - Non Current Assets (1.1+1.2+1.3+1.4+1.5+1.6-1.7)	0.00	
1.1	Land and Building	0.00	
1.2	Plant and Machinery	0.00	
1.3	Motor Vehicles	0.00	
1.4	Furniture and Fixtures	0.00	
1.5	Other Assets	0.00	
1.6	Intangible Assets	0.00	
1.7	Accumulated Depreciation / Amortisation	0.00	
2.	Investments (2.1+2.2+2.3+2.4+2.5)	0.00	
2.1	Shares	0.00	
2.2	Debentures	0.00	
2.3	Fixed Deposits	0.00	
2.4	Government Securities	0.00	
2.5	Other Investments	0.00	
3.	Current Assets, Loans and Advances (3.1+3.2+3.3)	0.00	
3.1	Current Assets (3.1.1+3.1.2+3.1.3+3.1.4)	0.00	
3.1.1	Inventories (3.1.1.1+3.1.1.2+3.1.1.3+3.1.1.4)	0.00	
3.1.1.1	Stores / Consumable including Packing Materials	0.00	
3.1.1.2	Raw Materials (other than in 3.1.1.1)	0.00	
3.1.1.3	Work-in-Progress	0.00	
3.1.1.4	Trading / Manufactured goods (Finished Goods)	0.00	
3.1.2	Accounts Receivable /Debtors (3.1.2.1+3.1.2.2+3.1.2.3)	0.00	
3.1.2.1	Trade Receivables/Debtors	0.00	
3.1.2.2	Prepayments	0.00	
3.1.2.3	Other Receivables / Other Debtors	0.00	
3.1.3	Cash and Bank Balance (3.1.3.1+3.1.3.2)	0.00	
3.1.3.1	Bank Balance	0.00	
3.1.3.2	Cash in Hand and Cash Equivalents	0.00	
3.1.4	Other Current Assets	0.00	
3.2	Loans and Advances (3.2.1+3.2.2+3.2.3+3.2.4)	0.00	
3.2.1	Loans to Related Parties	0.00	
3.2.2	Loans and Advances to Staff	0.00	
3.2.3	Deposits (Other than Fixed Deposit)	0.00	
3.2.4	Loans and Advances to Others	0.00	
3.3	Deferred Tax Assets	0.00	
4.	Current Liabilities and Provisions (4.1+4.2)	0.00	
4.1	Current Liabilities (4.1.1+4.1.2+4.1.3+4.1.4+4.1.5)	0.00	
4.1.1	Trade Payables /Creditors	0.00	
4.1.2	Liabilities for Leased Assets	0.00	
4.1.3	Accrued Interest	0.00	
4.1.4	Bank Overdrafts	0.00	
4.1.5	Other Current liabilities	0.00	
4.2	Provisions (4.2.1+4.2.2+4.2.3)	0.00	
4.2.1	Provision for Income Tax	0.00	
4.2.2	Provision of Bad Debts	0.00	
4.2.3	Other Provisions	0.00	
5.	Net Assets (1+2+3-4)	0.00	
FINANCE BY			
6.	Total Proprietor's Capital and Reserves (6.1+6.2+6.3+6.4+6.5+6.6)	0.00	

6.1	Proprietor's Capital	0.00
6.2	Revaluation Reserve	0.00
6.3	Translation Reserve	0.00
6.4	General Reserve	0.00
6.5	Any Other Reserve	0.00
6.6	Profit / (Loss) for the Year	0.00

7.	Long Term Liabilities (7.1+7.2+7.3)	0.00
7.1	Secured Liabilities (7.1.1+7.1.2+7.1.3+7.1.4)	0.00
7.1.1	Loans from Financial Institutions	0.00
7.1.2	Other Loans	0.00
7.1.3	Debt Securities Issued	0.00
7.1.4	Loans from Related Parties	0.00
7.2	Unsecured Liabilities (7.2.1+7.2.2+7.2.3+7.2.4)	0.00
7.2.1	Loans from Financial Institutions	0.00
7.2.2	Other Loans	0.00
7.2.3	Payables / Creditors for more than one year	0.00
7.2.4	Due to Related Parties	0.00
7.3	Deferred Tax Liability	0.00
8.	Total Liabilities (6+7)	0.00

Section D Part 1 : Quantitative Details of Stock / Inventory (Trading Concern Details or Finished Goods Details in case of Manufacturing Concern)

Sr.No.	Details For	Item Name	Unit of Measure	Opening Stock (A)	Purchase (B)	Sales Quantity (C)	Closing Stock (D)	Shortage / (Excess), if any (A+B-C)
Not Available								
Total(Self)				0.00	0.00	0.00	0.00	
Total(Wife)				0.00	0.00	0.00	0.00	

Section D Part 2 : Quantitative Details of Stock / Inventory (Raw Material Details in case of Manufacturing Concern)

Sr.No.	Details For	Item Name	Unit of Measure	Opening Stock (A)	Purchase (B)	Consumption (C)	Sales Quantity (D)	Closing Stock (E)	Yield Finished Product in units	% yield	Shortage / (Excess) any (A+B-C-D-E)
Not Available											
Total(Self)				0.00	0.00	0.00	0.00	0.00		0.00	
Total(Wife)				0.00	0.00	0.00	0.00	0.00		0.00	

Section E1 Part 1 : Addition to Plant and Machinery and Investment Deduction

Sr.No.	Details For	Item (New only)	Item Description	Item Category	Model	Serial Number	Date of First Issue	Location	Cost (Ksh) (A)	Investment Deduction (Ksh) (E)
Not Available										
Total(Self)									0.00	
Total(Wife)									0.00	

Section E1 Part 2 : Addition to Building , Investment Deduction

Sr.No.	Details For	Building	Building Category	Storage Capacity (Metric Tonnes)	Date of First Use	Days in Use or Available for Use	Cost (Ksh) (A)	Investment Deduction (Ksh) (B)	Qualifying Expenditure for IBD (Ksh)(C)=(A-B)	Residual Value B/F (Ksh) (D)	Capital Allowance (Ksh) (E)	Residual Value C/F (Ksh) (C+D-E)
Not Available												
Total(Self)							0.00	0.00	0.00	0.00	0.00	
Total(Wife)							0.00	0.00	0.00	0.00	0.00	

Section E1 Part 3 : Deductions In Respect of Farm Works

Sr.No.	Details For	Qualifying Assets	Date of Expenditure	Expenditure Incurred (Ksh) (A)	Written Down Value (WDV) at the Beginning of the Year (Ksh)(B)	Sale or Transfer (Ksh) (C)	Deductions during the Year (Ksh)(D)	Written Down Value (WDV) at End of the Year (Ksh) (E) = (A+D)
Not Available								
Total(Self)				0.00		0.00	0.00	0.00
Total(Wife)				0.00		0.00	0.00	0.00

Section E1 Part 4 : Deductions in respect of Extractive Industries

Sr.No.	Details For	Item	Item Category	Item Description	Serial Number (If Applicable)	Year Incurred	Rate (%) (A)	Actual Cost (Ksh) (B)	Disposal at Cost during the Year (Ksh) (C)	Total Cost (Net of Disposal) (Ksh)(D) = (B-C)	Amount of Wear and Deduction for the Year (Ksh) (E) = (A*D)
Not Available											
Total(Self)										0.00	
Total(Wife)										0.00	

Section E2 : Wear and Tear Deductions on Plant and Machinery and Deductions on Infrastructure

Sr.No.	Class	Class A	Class B	Class C	Class D	Total
1	Rate (%)	37.50	30.00	37.50	12.50	NA
2	Written Down Value (WDV) at the Beginning of the Year (Ksh) (A)					
3	Additions during the Year net of Investment Deduction in E1_IDA_CA (Ksh) (B)					
4	Disposal during the Year (Ksh) (C)					
5	Net Balance for Wear and Tear Deductions (Ksh) (D)	0.00	0.00	0.00	0.00	
6	Amount of Wear and Tear Deduction for the Year (Ksh) (E)=(D)*Rate(%)	0.00	0.00	0.00	0.00	
7	Written Down Value (WDV) at the End of the Year (Ksh) (F) = (D - E)	0.00	0.00	0.00	0.00	

Sr.No.	Class	Class A	Class B	Class C	Class D	Total
1	Rate (%)	37.50	30.00	37.50	12.50	NA
2	Written Down Value (WDV) at the Beginning of the Year (Ksh) (A)					
3	Additions during the Year net of Investment Deduction in E1_IDA_CA (Ksh) (B)					
4	Disposal during the Year (Ksh) (C)					
5	Net Balance for Wear and Tear Deductions (Ksh) (D)					
6	Amount of Wear and Tear Deduction for the Year (Ksh) (E)					
7	Written Down Value (WDV) at the End of the Year (Ksh) (F)					

Sr.No.	Details For Item	Item Description	Serial Number	Date of Purchase	Rate (%) (A)	Actual Cost (Ksh) (B)	Disposal at Cost during the Year (Ksh) (C)	Total Cost (Net of Disposal) (Ksh)(D) = (B-C)	Amount of Wear and Tear Deduction for the Year (Ksh) (E) = (A*D)	Item Category
						Not Available				
							Total(Self)	0.00	0.00	
							Total(Wife)	0.00	0.00	

Sr.No.	Description	Self(Ksh)	Wife(Ksh)
1	Investment Deduction Plant and Machinery (Total of "Investment Deduction" from E1_IDA_CA Part 1)	0.00	
2	Investment Deduction - Industrial Building (Total of "Investment Deduction" from E1_IDA_CA Part 2)	0.00	
3	Capital Allowance - Industrial Building (Total of " Capital Allowance" from E1_IDA_CA Part 2)	0.00	
4	Wear and Tear Deduction (Total of "Amount of Wear and Tear Deduction during the Year" from E2_CA_WTA_WDV_I)	0.00	
5	Wear and Tear Deduction (Total of "Amount of Wear and Tear Deduction during the Year" from E2_CA_WTA_SLM_II)	0.00	
6	Deductions in Respect of Farm Works (Total of "Deductions during the Year" from E1_IDA_CA Part 4)	0.00	
7	Deductions in respect of Mining (Total of " Wear and Tear Deduction for the Year" from E1_IDA_CA Part 5)	0.00	
8	Total of all Deductions towards Capital Expenditure (1 to 7)	0.00	

Sr.No.	Self/Wife	PIN of Employer	Name of Employer	Gross Pay (Ksh) (A)	Allowances and Benefits from Employment (Other than Car and Housing) (Ksh) (B)	Value of Car Benefit (Total of "Value of Car Benefit" from I_Computation_of_Car_Benefit) (Ksh) (C)	Net Value of Housing (Ksh) (D)	Pension if in excess of Ksh 300,000 (Ksh) (E)	Total Employment Income (F) (A+B+C)
1	Self	P051735206D	BETVANTAGE LTD	1,980,000.00	0.00	0.00	0.00	0.00	1,980,000.00
2	Self	P051898512P	PRIDE MART LTD	2,750,000.00	0.00	0.00	0.00	0.00	2,750,000.00
								Total(Self)	4,730,000.00
								Total(Wife)	0.00

Sr.No.	Self/Wife	PIN of Partnership Firm	Name of Partnership Firm	Type of Income	% Share of Profit	Amount of Share of Profit (Ksh)(A)	Remuneration and Value of Benefit Received (Ksh) (B)	Amount of Interest on Capital (Ksh)(C)	Amount of Interest on Drawing (Ksh)(D)	Total Inc from Partners (Ksh)(E (A+B+C
						Not Available			Total(Self) Total(Wife)	

Section H : Details of Share of Income in which Taxpayer is a Beneficiary of Estate(s)/Trust(s)/Settlement

Sr.No.	Self/Wife	Vehicle Registration Number	Body Type	Usage	Load Capacity (Tonnage)	Seating Capacity Passenger Total(Wife)	Amount of Advance Paid (Ksh)
--------	-----------	-----------------------------	-----------	-------	-------------------------	--	------------------------------

Section Q : Details of Income Tax Paid

Section Q1 : Advance Payment

Sr.No.	Details For	Payment Registration Number	Date of Deposit	Amount of Income Tax Paid (Ksh)
		Not Available		
			Total(Self)	
			Total(Wife)	

Section Q2 : Self Assessment Tax

Sr.No.	Details For	Payment Registration Number	Date of Deposit	Amount of Income Tax Paid (Ksh)
		Not Available		
			Total(Self)	
			Total(Wife)	
			Total (Section Q1 Total + Section Q2 Total)(Ksh)Self	
			Total (Section Q1 Total + Section Q2 Total)(Ksh) Wife	

Section R : Details of Double Taxation Avoidance Agreement

Sr.No.	Details For	Country	Document Reference Number	Date Of Deduction	Gross Employment Income (Ksh)	Amount of Tax Relief (K
			Not Available			
				Total(Self)		
				Total(Wife)		

Section S : Details of Losses Brought Forward and Carried Forward(Self)

Sr.No.	Financial Year	Business (Ksh)	Farming (Ksh)	Rental (Ksh)	Interest (Ksh)	Commission (Ksh)	Other (Ksh)	Total (Ksh)
	Loss B/f	A	B	C	D	E	F	A to F
1	2013	0.00	0.00	0.00	0.00	0.00	0.00	
2	2014	0.00	0.00	0.00	0.00	0.00	0.00	
3	2015	0.00	0.00	0.00	0.00	0.00	0.00	
4	2016	0.00	0.00	0.00	0.00	0.00	0.00	
5	2017	0.00	0.00	0.00	0.00	0.00	0.00	
6	2018	0.00	0.00	0.00	0.00	0.00	0.00	
7	2019	0.00	0.00	0.00	0.00	0.00	0.00	
8	2020	0.00	0.00	0.00	0.00	0.00	0.00	
9	2021	0.00	0.00	0.00	0.00	0.00	0.00	
10	Total of earlier year losses B/f (1+2+3+4+5+6+7+8+9)	0.00	0.00	0.00	0.00	0.00	0.00	
11	Losses Adjusted	0.00	0.00	0.00	0.00	0.00	0.00	
12	Losses C/f (10-11)	0.00	0.00	0.00	0.00	0.00	0.00	
13	Current year loss (S_Income_Computation_Self Line Number 12)	0.00	0.00	0.00	0.00	0.00	0.00	
14	Total Loss carried forward to future (11+12)	0.00	0.00	0.00	0.00	0.00	0.00	

Section S : Details of Losses Brought Forward and Carried Forward(Wife)

Sr.No.	Financial Year	Business (Ksh)	Farming (Ksh)	Rental (Ksh)	Interest (Ksh)	Commission (Ksh)	Other (Ksh)	Total (Ksh)
	Loss B/f	A	B	C	D	E	F	A to F
1	2013							
2	2014							
3	2015							
4	2016							
5	2017							
6	2018							
7	2019							
8	2020							
9	2021							
10	Total of earlier year losses B/f (1+2+3+4+5+6+7+8+9)							
11	Losses Adjusted							
12	Losses C/f (10-11)							
13	Current year loss (S_Income_Computation_Wife Line Number 12)							
14	Total Loss carried forward to future (11+12)							

Section T : Tax Computation(Self)

Sr.No.	Description	Business (Ksh)	Farming (Ksh)	Rental (Ksh)	Interest (Ksh)	Commission (Ksh)	Other (Ksh)	Consolidated (Ksh)
1	Profit / Loss as per Profit and Loss Account (Line number 11 of B_Profit_Loss_Account_Self)	0.00	0.00	0.00	0.00	0.00	0.00	

2	Less Exempt income (if included in Profit and Loss Account)	0.00	0.00	0.00	0.00	0.00
3	Adjusted Profit / Loss as per Profit and Loss Account (1-2)	0.00	0.00	0.00	0.00	0.00
4	Add Back: Disallowable Deductions (4.1 to 4.13)	0.00	0.00	0.00	0.00	0.00
4.1	Depreciation ((Line number 2.4.5 + Line number 6.1 of B_Profit_Loss_Account_Self)	0.00	0.00	0.00	0.00	0.00
4.2	Entertainment Expenses (to the extent not allowable)	0.00	0.00	0.00	0.00	0.00
4.3	Expenses related to Exempt Income (if debited to P & L)	0.00	0.00	0.00	0.00	0.00
4.4	Loss on Disposal of Depreciable Assets (Line number 6.2 of B_Profit_Loss_Account_Self)	0.00	0.00	0.00	0.00	0.00
4.5	Balancing Charge	0.00	0.00	0.00	0.00	0.00
4.6	Donations	0.00	0.00	0.00	0.00	0.00
4.7	General Provisions for bad and doubtful debts debited to P&L (Line number 5.15 of B_Profit_Loss_Account_Self)	0.00	0.00	0.00	0.00	0.00
4.8	Start up Cost/ Pre-Operating Expenses	0.00	0.00	0.00	0.00	0.00
4.9	Unrealized Foreign Exchange Loss (Line number 7.6 of B_Profit_Loss_Account_Self)	0.00	0.00	0.00	0.00	0.00
4.10	Operating Expenses	0.00	0.00	0.00	0.00	0.00
4.11	Administrative Expenses	0.00	0.00	0.00	0.00	0.00
4.12	Financial expenses	0.00	0.00	0.00	0.00	0.00
4.13	Other Disallowable Deductions (Part I Total of "Total of Other Disallowable Deductions")	0.00	0.00	0.00	0.00	0.00
5	Deduct: Allowable Deductions (5.1 to 5.5)	0.00	0.00	0.00	0.00	0.00
5.1	Profit on Disposal of Assets(Line number 4.6 of B_Profit_Loss_Account_Self)	0.00	0.00	0.00	0.00	0.00
5.2	Capital Allowances	0.00	0.00	0.00	0.00	0.00
5.3	Scientific Research Expenditure	0.00	0.00	0.00	0.00	0.00
5.4	Unrealized Foreign Exchange Gains(Line number 4.7 of B_Profit_Loss_Account_Self)	0.00	0.00	0.00	0.00	0.00
5.5	Other Allowable Deductions(Part II "Total of Other Allowable Deductions")	0.00	0.00	0.00	0.00	0.00
6	Taxable Income from Partnership Firm(s) (G_Partnership_Income_Total Income From Partnership(s))	0.00	0.00	0.00	0.00	0.00
7	Taxable Income (3+ 4-5+6+7)	0.00	0.00	0.00	0.00	0.00
8	Less: Loss B/F from previous year set off against current year of income (Line Number 6 of R_Previous_Year_Losses)	0.00	0.00	0.00	0.00	0.00
9	Adjusted Taxable Income, (if 7-8 is positive,else 0)	0.00	0.00	0.00	0.00	0.00
10	Loss to be carried forward to next year for set off (if 7-8 is negative,else 0)	0.00	0.00	0.00	0.00	0.00

Part I : Other Disallowable Deductions

Sr.No.	Name of Expense	Business (Ksh)	Farming (Ksh)	Rental (Ksh)	Interest (Ksh)	Commission (Ksh)	Other (Ksh)
			Not Available				
	Total of Other Expenses	0.00	0.00	0.00	0.00	0.00	

Part II : Other Allowable Deductions

Sr.No.	Name of Deduction	Business (Ksh)	Farming (Ksh)	Rental (Ksh)	Interest (Ksh)	Commission (Ksh)	Other (Ksh)
			Not Available				
	Total of Other Deductions	0.00	0.00	0.00	0.00	0.00	

Section T : Tax Computation(Wife)

Sr.No.	Description	Business (Ksh)	Farming (Ksh)	Rental (Ksh)	Interest (Ksh)	Commission (Ksh)	Other (Ksh)	Consolidated (Ksh)
1	Profit / Loss as per Profit and Loss Account (Line number 11 of B_Profit_Loss_Account_Wife)							
2	Less Exempt income (if included in Profit and Loss Account)							
3	Adjusted Profit / Loss as per Profit and Loss Account (1-2)							
4	Add Back: Disallowable Deductions (4.1 to 4.13)							
4.1	Depreciation ((Line number 2.4.5 + Line number 6.1 of B_Profit_Loss_Account_Wife)							
4.2	Entertainment Expenses (to the extent not allowable)							
4.3	Expenses related to Exempt Income (if debited to P & L)							
4.4	Loss on disposal of depreciable assets (Line number 6.2 of B_Profit_Loss_Account_Wife)							
4.5	Balancing Charge							
4.6	Donations							
4.7	General Provisions for bad and doubtful debts debited to P&L (Line number 5.15 of B_Profit_Loss_Account_Wife)							
4.8	Start up Cost/ Pre-Operating Expenses							
4.9	Unrealized Foreign Exchange Loss (Line number 7.6 of B_Profit_Loss_Account_Wife)							
4.10	Operating Expenses							

- 4.11 Administrative Expenses
- 4.12 Financial expenses
- 4.13 Other Disallowable Deductions (Part I Total of "Total of Other Disallowable Deductions")
- 5 Deduct: Allowable Deductions (5.1 to 5.5)**
- 5.1 Profit on Disposal of Assets(Line number 4.6 of B_Profit_Loss_Account_Wife)
- 5.2 Capital Allowances
- 5.3 Scientific Research Expenditure
- 5.4 Unrealized Foreign Exchange Gains(Line number 4.7 of B_Profit_Loss_Account_Wife)
- 5.5 Other Allowable Deductions(Part II "Total of Other Allowable Deductions")
- 6 Taxable Income from Partnership Firm(s)
(G_Partnership_Income_Total Income From Partnership(s))
- 7 Taxable Income (3+ 4-5+6+7)**
- 8 Less: Loss B/F from previous year set off against current year of income (Line Number 6 of R_Previous_Year_Losses)
- 9 Adjusted Taxable Income, (if 7-8 is positive,else 0)**
- 10 Loss to be carried forward to next year for set off (if 7-8 is negative,else 0)**

Part I : Other Disallowable Deductions

Sr.No.	Name of Expense	Business (Ksh)	Farming (Ksh)	Rental (Ksh)	Interest (Ksh)	Commission (Ksh)	Other (Ksh)
			Not Available				
	Total of Other Expenses	0.00	0.00	0.00	0.00	0.00	

Part II : Other Allowable Deductions

Sr.No.	Name of Deduction	Business (Ksh)	Farming (Ksh)	Rental (Ksh)	Interest (Ksh)	Commission (Ksh)	Other (Ksh)
			Not Available				
	Total of Other Deductions	0.00	0.00	0.00	0.00	0.00	

Section T : Tax Computation

Sr.No.	Description	Self (Ksh)	Wife (Ksh)
11	Total Deduction (11.1+ Higher value of 11.2 or 11.3)	240,000.00	
11.1	Defined / Pension Contribution	240,000.00	
11.2	Mortgage Interest (Total of "Amount of Interest Paid" from J_Computation_of_Mortgage but subject to Maximum 3,00,000 Ksh)	0.00	
11.3	Deposit in Home Ownership Saving Plan (Total of "Total Deposit for the Year" from K_Home_Ownership_Saving_Plan but subject to Maximum 96,000 Ksh)	0.00	
12	Total of Tax Payable Less Reliefs and Exemptions (12.5 - 12.6 - 12.7)	1,249,480.00	
12.1	Employment Income ("Total Taxable Employment Income" from F_Employment_Income)	4,730,000.00	
12.2	Taxable Income from Estate(s)/Trust(s)/Settlement (Total of "Amount of Share of Income (Ksh)" from H_Estate_Trust_Income)	0.00	
12.3	Allowable Tax Exemption in case of Person with Disability	0.00	
12.4	Net Taxable Income (12.1+ 12.2+Line Number 9 (Consolidated) - 11-12.3)	4,490,000.00	
12.5	Tax on Taxable Income (12.3 *applicable rates)	1,284,400.00	
12.6	Personal Relief	28,800.00	
12.7	Insurance Relief (Total of "Amount of Insurance Relief " from L_Computation_of_Insu_Relief but subject to Maximum 60,000 Ksh)	6,120.00	
13	Tax Credits (13.1+13.2+13.3+13.4+13.5+13.6+13.7+13.8)	1,247,309.00	
13.1	PAYE Deducted from Salary (Total of "Amount of Tax Deducted (PAYE)" from M_Details_of_PAYE_Deducted)	1,247,309.00	
13.2	Allowable Tax in case of Estate(s)/Trust(s) ((Total of "Amount of Share of Income from H_Estate_Trust_Income) * 30%)	0.00	
13.3	Total Installment Tax Paid (Total of "Amount of Installment Tax Paid" from N_Installment_Tax_Credits)	0.00	
13.4	Withholding Tax (Total of "Withholding Tax Amount" from O_WHT_Credits)	0.00	
13.5	Credits u/s 12A - Advance Tax on Commercial Vehicle (Total of "Amount of Advance Tax Paid" from P_Advance_Tax_Credits)	0.00	
13.6	Income Tax Paid in Advance (Total of "Amount of Income Tax Paid" from Q_IT_Payment_Credits)	0.00	
13.7	Credits u/s 41 (Total of "Amount of Tax Relief" from R_DTAA_Credits)	0.00	
13.8	Withholding Tax (Total of "Withholding Tax Amount Of Monthly Rental Income")	0.00	
14	Tax Due/Refund Due ((12 (Self) + 12 (Wife) - 13(Self) - 13 (Wife))	2,171.00	

Print Close