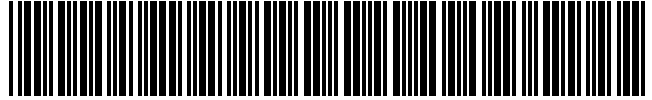




**INDIVIDUAL INCOME TAX RETURN FOR 2011**

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 ITR**

**IDENTIFICATION SECTION**

PLEASE PRINT IN BLOCK LETTERS NAME AND ADDRESS IF DIFFERENT FROM ABOVE. USE BLACK INK ONLY

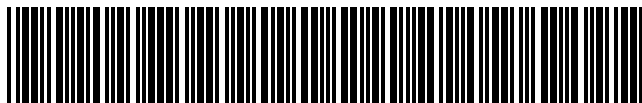
LAST NAME		BIR File No.	
<input type="text"/>		<input type="text"/>	
FIRST NAME	MIDDLE NAME	Spouse's BIR File No.	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
PRESENT ADDRESS (STREET NO. AND NAME)		PIN # (Electronic Birth Certificate No.)	
<input type="text"/>		<input type="text"/>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

**TAX COMPUTATION SECTION**

**INCOME**

To Nearest Dollar, Omit Cents/Commas

1	Income from Employment (Government and Non-Government) as per TD4 enclosed	1	<input type="text"/>
2	Retirement Severance Benefit (See Instructions 13 and 31)	2	<input type="text"/>
3	Pensions from sources within/outside T&T	3	<input type="text"/>
4	<b>TOTAL EMOLUMENT INCOME</b> (SUM OF LINES 1 TO 3)	4	<input type="text"/>
5	<b>Less Travelling Expenses</b> (See Instruction 12)	5	<input type="text"/>
6	<b>NET EMPLOYMENT INCOME</b> (LINE 4 MINUS LINE 5)	6	<input type="text"/>
7	Amount Received on Cancellation of Approved Deferred Annuity/Pension Plan	7	<input type="text"/>
8	Employer's contribution to Approved Deferred Annuity/Pension Plan (Taxable Benefit) Section 134(6)	8	<input type="text"/>
9	<b>Net Income from Other Sources</b> (Page 6, Schedule E)	9	<input type="text"/>
10	<b>TOTAL INCOME</b> (SUM of LINES 6 to 9)	10	<input type="text"/>



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2011

BIR Number

[Empty box for BIR Number]

**DEDUCTIONS**

To Nearest Dollar, Omit Cents/Commas

11	Tertiary Education Expenses (Limited to \$60,000 per household) - 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	<b>TOTAL NET INCOME (LINE 10 MINUS SUM OF LINES 11 - 13)</b>	14	
15	Deduct Personal Allowance - \$60,000 - See Instruction 36	15	
16	<b>ASSESSABLE INCOME (LINE 14 MINUS LINE 15)</b>	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	<b>SUM OF LINES 17 TO 19 (LIMITED TO \$30,000)</b>	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	<b>TOTAL DEDUCTIONS (ADD LINES 20 TO 23)</b>	24	
25	<b>CHARGEABLE INCOME (LINE 16 MINUS LINE 24)</b>	25	
26	<b>TAX ON CHARGEABLE INCOME (25% OF LINE 25)</b>	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 - <b>Enter Income Tax Liability from (LINE 28)</b>	<b>30</b>	
31	If Line 28 is equal to or Less than Line 29 - <b>Enter Business Levy Liability from (LINE 29)</b>	<b>31</b>	

**PREPAYMENTS**

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	<b>INCOME TAX DEDUCTED (PAYE) PER T.D.4 CERTIFICATE/S ENCLOSED</b>	36	
37	<b>TOTAL PREPAYMENTS (LINES 32 TO 36)</b>	37	
38	If Line 30 or 31 is greater than Line 37 - <b>Enter Balance Payable</b>	38	
39	If Line 30 or 31 is less than Line 37 - <b>Enter Refund</b>	39	

**GENERAL DECLARATION**

**IT IS AN OFFENCE PUNISHABLE BY FINE OR IMPRISONMENT TO MAKE A FALSE RETURN  
PLEASE SIGN GENERAL DECLARATION**

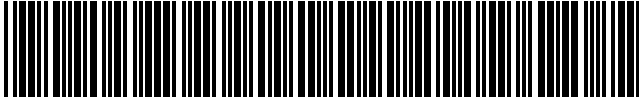
I, ..... declare that in all statements contained herein and in any statement of accounts sent herewith I have to the best of my judgement and belief, given a full and true Return, and particulars of the whole of the Income from every source whatsoever required to be returned under the provisions of the Income Tax Act, Chap. 75:01 and the Finance Act, No. 14 of 1987

Given under my hand this ..... day of ....., 2012.

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

FOR OFFICIAL USE ONLY

Place Date Received Stamp Here



V2 -11400ITRP03

2011

BIR Number

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

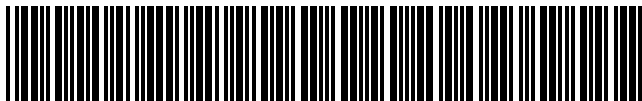
**COMPUTATION TO DETERMINE WHETHER BENEFIT IS TAXABLE**

To Nearest Dollar, Omit Cents/Commas

1.	Total Emolument Income at Page 1, Line 4 \$..... Plus Line 7 \$.....	...	...	...	...	<input type="text"/>	
2.	Employer's Contributions to Approved Fund/Contract [TD4—Box 10, S. 134(6)]	...	...	...	...	<input type="text"/>	
3.	Net Income from other sources Page 1, Line 9	...	...	...	...	<input type="text"/>	
4.	Total Income (Sum of Lines 1 to 3)	...	...	...	...	<input type="text"/>	
5.	(a) Tertiary Education Expenses (Limited to \$60,000 per household)	...	...	...	<input type="text"/>	<input type="text"/>	
	(b) Employee's Total Contributions to Approved Pension Plan /Scheme / Deferred Annuity Plan	...	...	...	\$ <input type="text"/>		
	(c) National Insurance Payment [Total of (b) and (c) not to exceed \$30,000]	...	...	...	\$ <input type="text"/>		<input type="text"/>
	(d) First Time Acquisition of House (Limited to \$18,000)	...	...	...	...		<input type="text"/>
	(e) Covenanted Donation (See Page 2 Line 13)	...	...	...	...		<input type="text"/>
	<b>TOTAL</b>	...	...	...	...	<input type="text"/>	
6.	Subtotal - (Line 4 minus Line 5)	...	...	...	...	<input type="text"/>	
7.	Deduct Personal Allowance—\$60,000	...	...	...	...	<input type="text"/>	
8.	Chargeable Income (Line 6 minus Line 7)	...	...	...	...	<input type="text"/>	
9.	Compute 1/3 of Chargeable Income at Line 8 above, or 20% of Emolument Income at Page 1, Line 4 (whichever is greater)	...	...	...	...	<input type="text"/>	
10.	(a) Contributions by Employer to Approved Fund/Contract [T.D.4—Box 10]	...	...	<input type="text"/>	<input type="text"/>	<input type="text"/>	
	(b) Total Contributions by Employee to Approved Pension Plan/Scheme/Deferred Annuity Plan	...	...	<input type="text"/>	<input type="text"/>	<input type="text"/>	
11.	Taxable Benefit. (Enter on Page 1, Line 8) (a) Where the total at Line 10 is greater than Line 9 the taxable benefit is the total at Line 10(a) (b) Where the total of Line 10 is less than the total of Line 9 the taxable benefit is "0"	...	...	...	...	<input type="text"/>	

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

<b>Name of Spouse</b>		<b>Deed of Separation Court Order or Decree</b>		<b>If Spouse is a Non-Resident enter below WITHHOLDING TAX INFORMATION</b>	
First Name	<input type="text"/>	Date (DDMMYYYY)	Registered No.	Date Paid (DDMMYYYY)	Receipt No.
Last Name	<input type="text"/>	Country of Origin	<input type="text"/>	Tax Paid	To Nearest Dollar, Omit Cents/Commas
<b>Address of Spouse</b>	Street		<b>BIR No. of Spouse</b>	<input type="text"/>	
City/Town	Country		MAINTENANCE OR ALIMONY PAID		
<input type="text"/>			<input type="text"/>		
Enter on Page 2, Line 23					



BIR Number

Empty box for BIR Number

SCHEDULE C
TAX CREDITS
(See Instruction No. 18)

VENTURE CAPITAL TAX CREDIT

(a)

Table with 7 columns: Venture Capital Company in which investment held, Amount of Investment, Highest Marginal Rate of Tax in year, Venture Capital Credit, Credit Brought Forward, Credit Claimed, Credit to be Carried Forward. Includes a total row at the bottom.

CNG KIT AND CYLINDER TAX CREDIT

(b)

Table with 5 columns: Motor Vehicle Registration No., Date of Purchase and Installation of CNG Kit and Cylinder, Total Cost of CNG Kit and Cylinder, Expenditure, 25% of Total Cost, Tax Credit Claimed Limited up to Maximum of (\$10,000). Includes a total row at the bottom.

SOLAR WATER HEATING EQUIPMENT TAX CREDIT

(c)

Table with 5 columns: Residential Address of Property, Date of Purchase of Solar Water Heating Equipment, Total Cost of Solar Water Heating Equipment, Expenditure, 25% of Total Cost, Tax Credit Claimed Limited up to Maximum of (\$10,000). Includes a total row at the bottom.

SUMMARY OF TAX CREDITS

To Nearest Dollar, Omit Cents/Commas

Summary table with 4 rows: (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 Total on Page 2, Line 27. Includes empty boxes for values.



BIR Number

SCHEDULE D
HEALTH SURCHARGE COMPUTATION
(See Instruction No. 19)

1. TO BE COMPLETED BY EMPLOYEES AND OTHER INDIVIDUALS WITH EMOLUMENT INCOME

To Nearest Dollar, Omit Cents/Commas

(1) Total emoluments (Page 1, Line 4 plus Line 8) ... .. \$ [ ]

(2) Health Surcharge Liability (Rate x No. of weeks)

Table with 3 columns: Rate per week (1), No. of weeks (2), Liability (3). Rows for (a) Income more than \$469.99 per month or \$109.00 per week and (b) Income equal to or less than \$469.99 per month or \$109.00 per week.

(a) Income more than \$469.99 per month or \$109.00 per week

(b) Income equal to or less than \$469.99 per month or \$109.00 per week

(c) Total liability [Col. 3(a) + 3(b)]

(3) Health Surcharge Deducted per T.D.4 Certificate attached ... .. \$ [ ]

(4) Total Quarterly Installments Paid (Page 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 payable ... .. \$ [ ]

(7) If Line 2(c) is less than Line 5 - Overpayment ... .. \$ [ ]

2. TO BE COMPLETED BY INDIVIDUALS WITH INCOME OTHER THAN EMOLUMENT INCOME

To Nearest Dollar, Omit Cents/Commas

(1) Total Income (Page 1, Line 10) ... .. \$ [ ]

(2) Health Surcharge Rate—Tick Appropriate Box

(a) (Income more than \$469.99 per month) ... [ ] \$8.25 per week

(b) (Income equal to or less than \$469.99 per month) ... [ ] \$4.80 per week

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

(4) Total Quarterly Installments Paid (Page 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 ... .. \$ [ ]



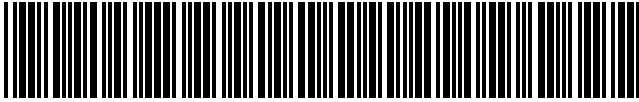
BIR Number

SCHEDULE E
INCOME FROM OTHER SOURCES

(See Instruction No. 20)

To Nearest Dollar, Omit Cents/Commas

Table with 3 columns: Sources of Income Other than Salary or Wages, Gross Receipts, and Net Profit/Gain or Loss. Rows include categories like Short-term Capital Gain, Farming, Professional Services, etc.



BIR Number

**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 (1)	Date Acquired (2)	Date of Disposal (3)	Cost Plus Allowable Expenses (4) \$	Disposal Proceeds (5) \$	Gain/Loss (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/Commas

Source of Income (1)	Unrelieved Loss b/f (2)	Loss if any in Current Year (3)	Loss set off in Current Year (4)	Unrelieved Loss c/f (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 any, in Schedule G, Line (a), Column (3)] ... ..	<input type="text"/>
(b) Profit (Loss) on Page 6, Schedule E, Line 22 ... ..	<input type="text"/>
(c) Sub Total [Line (a) plus Line (b)] [If the result is a loss enter (0)] ... ..	<input type="text"/>
(d) Profit (Loss) on Page 6, Schedule E, Line 12 ... ..	<input type="text"/>
(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)] ... ..	<input type="text"/>

**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) (1)	Type of Income (Dividends, Interest, Royalties, Rents, etc.) (2)	Gross Income before deduction of Tax in Foreign Country (3) TT\$	Tax paid in Foreign Country (4) TT\$	Rate of Tax Paid in Foreign Country (5) %	Double Tax Relief (6) TT\$

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

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 respect of exempt income.**

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