



INDIVIDUAL INCOME TAX RETURN FOR 2013
EMOLUMENT INCOME ONLY



V1-13440EMOP01

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.

REGISTRATION INFORMATION CHANGE

- NAME CHANGE
 ADDRESS CHANGE

2013
FORM 440 EMO

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)		Date of Birth (DD MM YYYY)	
<input type="text"/>		<input type="text"/>	
CITY OR TOWN	COUNTRY	National Identification No.	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
MAILING ADDRESS IF DIFFERENT FROM ABOVE (STREET NO. AND NAME)		Driver's Permit No.	
<input type="text"/>		<input type="text"/>	
CITY OR TOWN	COUNTRY	PIN No. (Electronic Birth Certificate No.)	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
OCCUPATION OR PROFESSION		Please tick the appropriate box	
<input type="text"/>		<input type="checkbox"/> Resident <input type="checkbox"/> Male <input type="checkbox"/> Non-Resident <input type="checkbox"/> Female	
E-MAIL ADDRESS	TELEPHONE/MOBILE CONTACT #		
<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 Instruction 13	2	<input type="text"/>
3	Pensions from sources within/outside T&T	3	<input type="text"/>
4	TOTAL EMOLUMENT INCOME (SUM OF LINES 1 TO 3)	4	<input type="text"/>
5	Less Travelling Expenses - See Instruction 12	5	<input type="text"/>
6	NET EMPLOYMENT INCOME (LINE 4 MINUS LINE 5)	6	<input type="text"/>
7	Gross Amount Received on Cancellation of Approved Deferred Annuity/Pension Plan - See Instruction 15	7	<input type="text"/>
8	Employer's contribution to Approved Deferred Annuity/Pension Plan (Taxable Benefit) Complete Schedule A	8	<input type="text"/>
9	TOTAL INCOME (SUM of LINES 6 to 8)	9	<input type="text"/>

DEDUCTIONS

10	Tertiary Education Expenses (Limited to \$60,000 per household) - See Instruction 21	10	<input type="text"/>
11	First-Time Acquisition of House in respect of Owner Occupied Property (Limited to \$18,000) - See Instruction 22	11	<input type="text"/>
12	Covenanted Donations (Limited to 15% of Line 9) - See Instruction 23	12	<input type="text"/>
13	TOTAL NET INCOME (LINE 9 MINUS SUM OF LINES 10 - 12)	13	<input type="text"/>
14	Deduct Personal Allowance - \$60,000 - See Instruction 24	14	<input type="text"/>
15	ASSESSABLE INCOME (LINE 13 MINUS LINE 14)	15	<input type="text"/>
16	Approved Pension Plan/Scheme/Deferred Annuity Plan - See Instruction 25	16	<input type="text"/>
17	Contributions to Widows' and Orphans' Fund - See Instruction 25	17	<input type="text"/>
18	National Insurance Payments - 70% Allowable - See Instruction 25	18	<input type="text"/>
19	SUM OF LINES 16 TO 18 (LIMITED TO \$30,000)	19	<input type="text"/>



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DEDUCTIONS CONT'D

To Nearest Dollar, Omit Cents/Commas

Table with 3 columns: Line number, Description, and Amount. 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 3 columns: Line number, Description, and Amount. Rows include Tax Deducted Re: Cancellation of Approved Deferred Annuity/Pension Plan, Income Tax Deducted (PAYE) per TD4 Certificate/s Enclosed, Total Prepayments, and Refund/Overpayment.

HEALTH SURCHARGE COMPUTATION

Table for Health Surcharge Computation with columns: Description, Rate per week (1), No. of weeks (2), and Liability (3). Rows include income-based surcharge rates, total liability, and deductions.

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, 2014.

Signature of Taxpayer, or Authorized Agent

FOR OFFICIAL USE ONLY
Place Date Received Stamp Here



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BIR NO. []

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

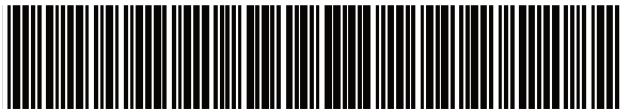
COMPUTATION TO DETERMINE WHETHER BENEFIT IS TAXABLE

To Nearest Dollar, Omit Cents/Commas

Table with 10 rows for Schedule A computation. Columns include description, amount, and taxability. Rows include Total Emolument Income, Employer's Contributions, Total Income, Deductions (Education, Pension, Insurance, etc.), Subtotal, Deductible Allowance, Chargeable Income, Taxable Benefit, and Contributions.

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

Form for Schedule B with sections for Name of Spouse, Deed of Separation, Address of Spouse, and Withholding Tax Information. Includes fields for first/last name, date, registered number, country, street, city, and tax information.



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BIR NO. []

SCHEDULE C TAX CREDITS (See Instruction No. 18)

(a) VENTURE CAPITAL TAX CREDIT

Table with 7 columns: Venture Capital Company in which Investment is held, Amount of Investment, Highest Marginal Rate of Tax in year, Venture Capital Credit, Credit Brought Forward, Credit Claimed, Credit to be Carried Forward.

(b) CNG KIT AND CYLINDER TAX CREDIT

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, Tax Credit - 25% of Total Cost, Tax Credit Claimed Limited up to Maximum of \$10,000.

(c) SOLAR WATER HEATING EQUIPMENT TAX CREDIT

Table with 5 columns: Residential Address of Property, Date of Purchase of Solar Water Heating Equipment, Total Cost of Solar Water Heating Equipment, Tax Credit - 25% of Total Cost, Tax Credit Claimed Limited to a Maximum of \$10,000.

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 25...

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 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**