



Ministry of Finance
INLAND REVENUE DIVISION

EMPLOYERS!
ISSUANCE OF T.D.4 CERTIFICATES

Employers are reminded that TD4 Certificates 2009 must be issued to ALL EMPLOYEES on or before February 28, 2010.

The TD4 Certificates must be completed and distributed as follows:

- **The Employee** – original and one copy of the TD4 Certificate showing total emoluments paid during the year and the total tax and other amounts deducted;
- **The BIR** – one copy of the TD4 Certificate of each employee and TD4 Summary showing the total emolument paid and the total tax deducted during the year;
- **The Employer** – Keep for his records one copy of the TD4 Certificate of each employee and a copy of the TD4 Summary.

NOTE: The amounts shown on the TD4 Certificates as Income Tax Deducted must agree with the total PAYE remitted to the BIR for the Income Year.

Total emoluments shown on the TD4 Summary must agree with the pay records of the business and with the total of the TD4 Certificates attached to the Summary.

All TD4 Certificates must bear the official name, address, stamp and PAYE Account Number of the employer and should be initialed by the officer with such delegated responsibility. They should also bear the NIS and BIR File Number of the Employee.

Taxpayer Relations Section
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