



GOVERNMENT OF THE REPUBLIC OF TRINIDAD AND TOBAGO
BOARD OF INLAND REVENUE

EMPLOYEE'S DECLARATION OF EMOLUMENTS, DEDUCTIONS AND TAX CREDITS

Any person who makes a false declaration is liable on summary conviction to a fine or imprisonment or both such fine and imprisonment.

(Please read Notes overleaf before completing this form-Use Block Letters)

B.I.R. File Number I.D. Card Number

Surname

Other Names

Home Address

Telephone Number Date of Birth

Name of Spouse residing with me

Spouse's Place of Employment

Date of Marriage Spouse's B.I.R. No.

Current Emolument Income

Income from Salary, Wages or Pension: (including taxable allowances and benefits in kind)

Table with 3 columns: Name, Address and PAYE Number of Employer(s); Rate of Pay Weekly/Fortnightly/Monthly; Annual Amount. Includes rows for individual entries and a Total Emolument Income row.

CERTIFICATION and FOR OFFICIAL USE ONLY sections. Includes fields for signature, date, and official use.

* Insert name of Employer or Board of Inland Revenue as appropriate.

CLAIMS FOR DEDUCTIONS AND TAX CREDITS

Resident Individuals Only

1. Personal Allowance (\$60,000) \$ _____

2. Tertiary Education Expenses \$ _____

Name and Address of Institution

.....

Note: Limited to \$60,000 per household.
For expenses incurred where the institution is situated outside Trinidad and Tobago,
excluding Public Regional Institutions. (See Note 3)

3. First Time Acquisition of House \$ _____
[Limited to (\$18,000)] Date Acquired/Completed

For House acquired with effect from 1/1/11 (See Note 4)

4. Contributions/Premiums paid (See Note 5)
- (a) Government Widows' and Orphans' Fund \$.....
 - (b) N.I.S (70% of Employees Contribution) \$.....
 - (c) Approved Provident, Superannuation Fund, Approved Fund or Scheme ... \$.....
 - (d) Approved Pension Fund Plan \$.....
 - (e) Approved Deferred Annuity Plan \$.....

Name of Financial Institution

Total [Lines 4 (a) to (e)] Limited to \$30,000 \$ _____

5. Alimony/Maintenance \$ _____

Registered No. Deed/Court Order	Date of Deed	Name and Address Of Recipient(s)	B.I.R. No. of Recipient	Amount Payable \$

6. **TOTAL DEDUCTIONS (Sum of Lines 1 to 5)** \$ _____

7. **TAX CREDIT:**
Venture Capital \$ _____

WHERE CLAIMS ARE MADE ONLY IN RESPECT OF PERSONAL ALLOWANCE, NATIONAL INSURANCE CONTRIBUTIONS AND COMPANY'S GROUP PENSION PLANS THIS FORM DOES NOT REQUIRE APPROVAL OF THE BOARD AND MUST BE LODGED DIRECTLY WITH YOUR EMPLOYER.

NOTES FOR YOUR GUIDANCE

1. In order to avoid excessive deductions from your emoluments, this Declaration which is for tax deduction purposes only **must be completed and lodged with your employer** on commencement of employment or where there is a change in deductions or tax credits.
2. The Declaration **should be completed and forwarded for approval to the Inland Revenue Division**, Corner Queen and Edward Streets, Port-of-Spain; South Regional Office, Ciperó Street, San Fernando or to the Tobago Regional Office, Co-op Building, Sangsters Hill Road, Scarborough, Tobago **in the following circumstances:**

- (a) **if you are in receipt of emolument income** (salary, wages, pensions, bonus, commission, etc.) **from two or more sources at the same time**, for example, a pensioner who is also receiving income from employment. You should obtain from your employers, evidence of emoluments which should be attached to the Declaration Form; and / or
- (b) **if you are claiming deductions in respect of Alimony/Maintenance, premiums for Approved Deferred Annuity plans, tertiary education expenses or Venture Capital Tax Credit.**

**A “Certificate of Approval for PAYE Tax Deductions” will be issued to Employers indicating the Allowance, Deductions and Credits Approved for the year of income.
The TD1.A will continue to be issued where employees have two or more sources of emolument income.**

3. Tertiary Education Expenses – Attach a detailed statement of expenses incurred together with a letter of acceptance from the institution and evidence of remittance of funds (receipts, bankdrafts or encashed cheques).
N.B. The student must be physically attending the qualified institution.

4. First Time Acquisition of House – with effect from Jan 1, 2011.

Please submit:

- (a) Statement from the Financial Institution/Affidavit confirming first time acquisition and date property was acquired.
- (b) Completion Certificate if property was constructed.
- (c) Lands and Buildings Taxes receipt.

5. Contributions and Premiums –

- (a) *You* may claim Contributions to Government Widows’ and Orphans’ Pension Fund, approved Provident and Superannuation Funds, approved Funds or scheme, approved Pension Fund Plan and premiums paid under an approved Deferred Annuity plan including deduction in respect of Approved Tax Incentives savings plan operated by Financial Institutions.
- (a) *You* are allowed 70 per cent of your National Insurance contributions as a deduction but if you contribute to the Widows’ and Orphans’ Fund you will be allowed 100 per cent of your contribution to Widows’ and Orphans’ Fund attributed to National Insurance and 70 per cent of any excess.
- (c) Provide Policy Status Certification and Evidence of approval and Premiums paid in the previous year.

6. Alimony/Maintenance – Please submit a copy of the Registered Deed/Court Order.

7. Venture Capital Tax Credit – Please submit the original and copy of Tax Credit Certificate.