Form I.T. 4(A)

Commonwealth of Dominica
Inland Revenue Division
Individual Return of Income for the Year ended December 31st

Last Name	First Name	Middle Name(s)	Tax Account Number

Home Address	Date of Birth	Sex M ○ F ○
	Social Security Number	
	Nationality	
Mailing Address (if different from home address)	Marital Status	
	Name of Spouse	
	Telephone Number (Home)	
Name & Address of Employer	Telephone Number (Work)	
	Telephone Number (Mobile)	
	Occupation	
	Email Address	

For Employment Income Only – Use form I.T.4(B) If You Have Other Sources of Income

COMPUTATION OF NET INCOME

1000	Wages and salary from Employment	**1000**	
1001	Less: Allowable Employment Deductions *(complete Schedule A - page 2)*	**1001**	
1002	Less: Exempt Income *(Sickness/Maternity Benefit refunded by Social Security to your employer – attach statement)*	**1002**	
1003	**Net Employment Income** ***(subtract line 1001 & 1002 from line 1000)***	**1003**	

COMPUTATION OF ALLOWANCE & DEDUCTIONS

2000	Allowance for Resident Individuals ***($30,000.00)***	**2000**	
2001	1st Mortgage Interest ***(maximum allowable $30,000.00 - attach statement)***	**2001**	
2002	2nd Mortgage Interest ***(maximum allowable $15,000.00 - attach statement)***	**2002**	
2003	Approved Donations ***(attach receipts)***	**2003**	
2004	Student Loan Interest ***(attach statement)***	**2004**	
2005	Property Insurance ***(maximum allowable $8,000.00; attach statement)***	**2005**	
2006	Health Insurance ***(attach statement)***	**2006**	
2007	**Total Allowances and Deductions** ***(add lines 2000 to 2006)***	**2007**	
2008	**Chargeable Income** ***(subtract line 2007 from line 1003)***	**2008**	

COMPUTATION OF TAX ON CHARGEABLE INCOME

SELECT *ONE (1)* OF THE FOLLOWING *THREE (3)* CONDITIONS AND ENTER THE RESULT IN THE '*TAX PAYABLE*' COLUMN

Condition 1: use if Chargeable Income is between $0 and $20,000

		Chargeable Income			Tax Payable	
Enter Chargeable Income from line 2008 →	**A**			x 15%		
Enter total tax payable on line B and carry to line 3000				**B**		

Condition 2: use if Chargeable Income is between $20,001 and $50,000

		Chargeable Income			Tax Payable	
Enter Chargeable Income from line 2008 →	**A**					
Tax on the first $20,000 →	**B**	$20,000	00		$3,000	00
Difference *(minus line B from line A)* →	**C**			x 25%		
Enter total tax payable on line D *(line B plus line C)* and carry to line 3000				**D**		

Condition 3: use if Chargeable Income is greater than $50,000

		Chargeable Income			Tax Payable	
Enter Chargeable Income from line 2008 →	**A**					
Tax on the first $50,000 →	**B**	$50,000	00		$10,500	00
Difference *(minus line B from line A)* →	**C**			x 35%		
Enter total tax payable on line D *(line B plus line C)* and carry to line 3000				**D**		

3000 Total tax payable on Chargeable Income: ***(based on conditions 1,2,3)*** **3000**

For Employment Income Only – Use form I.T.4(B) If You Have Other Sources of Income

3000	**Total tax payable on Chargeable Income** ***(From page one)***		**3000**
	LESS: CREDITS AND PAYMENTS		
3005	PAYE deductions ***(employees only)***	**3005**	
3007	Payments on account	**3007**	
3008	**Total Credits and Payments** ***(add lines 3005 and 3007)***	**3008**	
3009	Difference ***(subtract line 3008 from line 3000)***		**3009**
3010	Add: Late-filing Penalty ***(multiply line 3000 by 5%)***		**3010**
3011	Total amount Payable/Refundable ***(add line 3009 to line 3010)***		**3011**
3012	**Amount paid on filing**		**3012**

Did you pay to have your return completed? If yes, please complete the section below:

Name of Individual/Company	Address	Amount Paid

Schedule A

Claims for deductions against Employment Income

(Expenses incurred wholly, exclusively and necessarily in the production of your Assessable Income)
(Do not include Mortgage Interest, Resident Allowance, Social Security contributions or PAYE deductions)

1. Make cheque or money order payable to the **COMPTROLLER OF INLAND REVENUE. DO NOT MAIL CASH**
2. Return **MUST** be filed **ON OR BEFORE MARCH 31st**
3. Any balance due **MUST** be paid **ON OR BEFORE MARCH 31st**
4. A **10% PENALTY** AND **INTEREST AT 1% PER MONTH OR PART THEREOF** will be charged on payments made after **MARCH 31st**
5. If you require assistance in completing this form, contact the Inland Revenue on telephone: 266 3600
6. **This form should be completed by Individuals with Employment Income only. Individuals in receipt of income from any other source must complete form IT4(B).**

CERTIFICATE OF DISCLOSURE

I hereby certify that the information given in this return is **TRUE, CORRECT** and **COMPLETE** in every respect and **FULLY DISCLOSES** my **TAXABLE INCOME** from **ALL SOURCES**

Name _____ Signature _____

Date _____
Day Month Year