



THE INCOME TAX ACT
DECLARATION OF ESTIMATED INCOME, TAXES AND CONTRIBUTIONS PAYABLE
(SELF EMPLOYED INDIVIDUALS)

S04a

Year of Assessment

2 | 0

*Please Read Notes before Completing this Return**

Section A - GENERAL INFORMATION		2. NIS Number	3. Taxpayer Registration Number
1. Name (Last, First, Middle)			
4. Home Address:		5. Business Mailing Address: (if different from 4.)	6. Tick appropriate box: <input type="checkbox"/> New Address <input type="checkbox"/> Revised Return

Section B - SUMMARY OF INCOME	
Statutory Income from previous year (Line 51, Section C from S04 for previous year of assessment)	7
Net Increase/(Decrease) in Statutory Income (Transfer from Line 3, Section B1 overleaf)	8
Estimated Statutory Income (Add Lines 7 and 8)	9

Section C - ESTIMATED TAXES & CONTRIBUTIONS	
<u>ESTIMATED INCOME TAX PAYABLE</u>	
Nil Rate plus increases in Age and Pension Reliefs	10
Estimated Income subject to Tax (Subtract Line 10 from Line 9)	11
Tax on Estimated Income (Line 11 x Rate _____%)	12
Estimated PAYE Credits	13
Other Credits	14
Total Credits (Add Lines 13 and 14)	15
Estimated Income Tax Payable (Subtract Line 15 from Line 12)	16
<u>ESTIMATED EDUCATION TAX PAYABLE</u>	
Estimated Dividends, Interest, Annuities and Pension Income	17
Estimated Assessable Earnings (Subtract Line 17 from Line 9)	18
Estimated Education Tax Payable (Line 18 x Rate _____%)	19
<u>ESTIMATED NIS AND NHT CONTRIBUTIONS PAYABLE</u>	
Note: For NIS, limit (Line 9 - Line 20) to current NIS ceiling; Current NIS ceiling = \$	
Estimated Pension Income	20
Estimated NIS Payable (Line 9 - Line 20) x Rate _____%	21
Estimated NHT Payable (Line 9 x Rate _____%)	22

Preparer's Details - (To be completed if prepared by person other than Taxpayer).		FOR OFFICIAL USE
Preparer's Name (Individual/Firm)	Address.	
	TRN:	
		Contact Number:

Section D - DECLARATION (To be signed by Taxpayer only)	
I declare that the estimated total income shown has been computed in accordance with the provisions of the Income Tax Act.	
_____ Taxpayer Signature	_____ Date

Section B1 - Detail of Changes to Statutory Income of Previous Year of Assessment

Net Income arising for the first time in current year (See Notes below)	1	
Reductions to Income of Previous Year of Assessment (State reason below)	2	
Net Increase/(Decrease) in Statutory Income (Subtract Line 2 from Line 1 - Transfer to Section B, Line 8 overleaf)	3	

REASON FOR REDUCTION TO INCOME

**Note: This form relates to estimated taxes and contributions for Self Employed Persons, collectible by the Commissioner General, Tax Administration Jamaica, in relation to taxes and contributions payable under provisions of the following Acts: Income Tax Act, Education Tax Act, National Insurance Act, National Housing Trust Act and the Tax Collection Act..*

INSTRUCTIONS

Every taxpayer is required, by law, to compute his estimated income and tax thereon for each year and pay such tax to the Collector of Taxes in four (4) equal instalments on or before the 15th March, 15th June, 15th September and 15th December unless his only source of income is employment. Estimates should be based on the total income for the year immediately preceding the year of assessment.

NOTES

Section B - SOURCES OF INCOME

Line 7 - Statutory Income from previous year

Enter the amount filed/returned as Statutory Income for the preceding year of assessment.

Section B1 - DETAILS OF CHANGES TO DECLARED INCOME

Line 1 - Income arising for the first time in current year

Enter total value of any expected new source of income and/or any increase in amount from current source(s) of income.

Line 2 - Reductions to Income of Previous Year of Assessment

Enter total value of reductions to income of the previous year of assessment. Any reduction MUST be supported with an explanation in Section B1 above.