



**ANNUAL RETURN OF INCOME AND TAX PAYABLE**

**ORGANIZATIONS (UNINCORPORATED BODIES OTHER THAN LIFE ASSURANCE)**

Year of Assessment

*Please Read Notes and Instructions before Completing this Return*

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**Section A - GENERAL INFORMATION**

1. Business Name	2. Taxpayer Registration Number -
3. Business Address (Street No. & Name, Postal Zone and Parish)	4. Business Mailing Address (if different from 3.)
5. Please select category for company:	
<input type="checkbox"/> Regulated company <small>Companies regulated by Financial Services Commission (FSC); Bank of Jamaica (BoJ); Office of Utilities Regulation (OUR) or Ministry of Finance (MoF) - apply tax rate for regulated companies at Line 35</small>	<input type="checkbox"/> Unregulated company (Large) <small>Companies not regulated by FSC/ BoJ/ OUR/ MoF with gross income (sum of boxes 8, 15, 19 &amp; 20) above or equal to \$500M - apply tax rate for large unregulated companies at Line 35</small>
<input type="checkbox"/> Unregulated company (Other than large) <small>Companies not regulated by FSC/ BoJ/ OUR/ MoF with gross income (sum of boxes 8, 15, 19 &amp; 20) below \$500M apply tax rate for unregulated companies (other than large unregulated companies) at Line 35</small>	
6. Type of organization (Tick appropriate box)	7. Tick appropriate box:
<input type="checkbox"/> Trust Estate <input type="checkbox"/> Building Society [BS] <input type="checkbox"/> Partnership <input type="checkbox"/> Deceased Estate <input type="checkbox"/> Industrial and Provident Society [IPS] <input type="checkbox"/> Other - State:	<input type="checkbox"/> New Address <input type="checkbox"/> Revised Return

**Section B - SUMMARY OF INCOME (Attach Financial Statements and Income Tax Computation)**

Gross Receipt /Sales/Income . . . . .	8		
Cost of Sales/Operations . . . . .	9		
<b>Gross Operating Profit</b> (Subtract Line 9 from Line 8) . . . . .		10	
Business/Administrative Expenses . . . . .	11		
Adjustments . . . . .	12		
<b>Total Expenses</b> (Subtract Line 12 from Line 11) . . . . .		13	
<b>Net Profit</b> (Subtract Line 13 from Line 10) . . . . .		14	
Gross Rental from Land, House or other Property. . . . .	15		
Rental Expenses . . . . .	16		
<b>Net Rental</b> (Subtract Line 16 from Line 15). . . . .		17	
Dividends, Interest, Investment, Annuities, and Discounts (Attach Schedule 4) . . . . .		18	
Sources Outside the Island (Attach Schedule 4) . . . . .		19	
Other Income (Attach Schedule 4) . . . . .		20	
<b>Total Income</b> (Add Lines 14, 17, 18, 19 & 20) . . . . .		21	

**Section C - DEDUCTIONS**

Total Capital Allowances (Business & Rental Assets - Attach Schedule 2) . . . . .	22		
Losses for Previous Years (Brought forward) . . . . .	23		
Covenanted Donations (Attach Schedule 4) . . . . .	24		
Franked Income (If included in Section B above) . . . . .	25		
Share Interest Paid [BS & IPS] . . . . .	26		
Discounts, Rebates, Dividends or Bonuses [BS & IPS] . . . . .	27		
Transfer to Reserves[BS] . . . . .	28		
<b>Total Deductions</b> (Add Lines 22, 23, 24, 25, 26, 27 & 28) . . . . .		29	
<b>Chargeable Income before Donations</b> (Subtract Line 29 from Line 21) . . . . .		30	
Donations (Please see Notes for calculation) . . . . .		31	
<b>Chargeable Income after Donations</b> (Subtract Line 31 from Line 30) . . . . .		32	

**Section D - TAX COMPUTATION (Excluding Partnership)**

Dividends received from companies resident in Jamaica . . . . .	33	
Chargeable Income (Subtract Line 33 from Line 32) . . . . .	34	
Tax on Chargeable Income (Line 34 x applicable rate - See Notes). . . . .	35	
Tax on Dividends Received from Companies Resident in Jamaica . . . . .	36	
Total Income Tax on Chargeable Income(Add Lines 35 & 36) . . . . .	37	
<b>CREDITS:</b>		
Tax deducted from Distribution and Interest Received (Attach Certificates)	38	
Double Taxation Relief (Attach Certificates) . . . . .	39	
Tax Relief in respect of Incentive Income . . . . .	40	
Other Credits (Not including refunds claimed from previous years) . . . . .	41	
<b>Total Credits</b> (Add Lines 38, 39, 40,& 41) . . . . .	42	
<b>NET TAX PAYABLE</b> (Subtract Line 42 from Line 37). . . . .	43	
Estimated Tax Paid . . . . .	44	
<b>TAX PAYABLE/(REFUNDABLE)</b> (Subtract Line 44 from Line 43) . . . . .	45	

**Section E - BENEFIT FOR PRINCIPAL MEMBERS OR PARTNERS (List others on additional sheet and attach)**

Taxpayer Registration Number	Name	Description Of Benefit	Value	Amount Deducted

**Section F - PARTNERSHIPS AND ESTATES (List others on additional sheet and attach)**

Taxpayer Registration Number	Name	Basis of Distribution of Partnership Income							Share of Estate or Trust Income
		Salary	Interest on Capital	Goods Used	Private Use Car	Residential Occupation	Share of Balance	Total Share	

**Section G - DECLARATION**

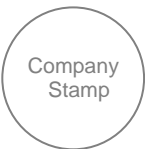
*To be signed by; Company Secretary, Board Members and Senior Officers only; Representatives, Agents and Paid Preparers please complete Representative's Details below.*

**Note: Any false statement made herein by you or on your behalf will render you liable to penalties and/or criminal proceedings**

I declare, to the best of my knowledge and belief, that this return and accompanying schedules and statements are a true, correct and complete representation of the whole of the income of \_\_\_\_\_ for the year stated.  
 (Organization's Name)

\_\_\_\_\_  
Name

\_\_\_\_\_  
Signature



\_\_\_\_\_  
Title/Position

\_\_\_\_\_  
Date

**FOR OFFICIAL USE**

**Representative's Details - (To be completed if prepared by person other than Taxpayer)**

Preparer's Name (Individual/Firm)	Address		
TRN	Contact Number	Signature	Date