Jamaica

THE INCOME TAX ACT

SAVE PRINT RESET

S04

SELF EMPLOYED PERSONS ANNUAL RETURN OF INCOME, TAXES AND CONTRIBUTIONS PAYABLE

Please Read Notes and Instructions on Page 4 before Completing this Return

Year of Assessment

Accounting Period ► Begins (Year / Month / Day) Ends (Year / Month / Day)

Section A - GENERAL INFORMATION

1. Name *(Last Name)* *(First Name)* *(Middle Name)*
2. NIS Number
3. TRN
4. Home Address:
5. Business Mailing Address: *(if different from 4)*
6. Telephone Number
7. Email address
8. Residency Status (See definition for Residency Status at bottom of Page 4 *and see Instructions on Page 5)*

☐ Resident ☐ Non-Resident *If Non-Resident, State duration of stay in the Island:* ____

9. Date Business Registered (Year / Month / Day)
10. Trade Name
11. Start Date of Trade (Year / Month / Day)
12. Occupation:
13. Tick if applicable: ☐ New Address ☐ Revised Return
14. Is this your first time filing? ☐ Yes ☐ No

14a. Indicate the period being filed for From (Year / Month / Day) To (Year / Month / Day)

15. Are you gainfully occupied in Jamaica? ☐ Yes ☐ No
16. Are you gainfully employed in Jamaica? ☐ Yes ☐ No If "Yes", go to Section B; if "No", go to next question
17. Are you employed to, (a) a Foreign Embassy, (b) High Commission, (c) Consulate or Agency of the United Nations or (d) Any other International Organization entitled to privileges under the Diplomatic Immunities and Privileges Act? ☐ Yes ☐ No
18. The Financial Accounts were prepared : ☐ Internally ☐ Externally

Section B - SUMMARY OF INCOME *(Complete Schedule 1 or Upload Financial Statement where applicable - See Notes)*

INCOME FROM TRADE, BUSINESS, PROFESSION AND VOCATION

Gross Receipts/ Sales/ Income	1	
Cost of Goods Sold	2	
Gross Operating Profit/(Loss) *(Section B, Line 1 less Line 2)*	3	
Business/Administrative Expenses	4	
Net Adjustments *(Complete page 2 of Schedule 1)*	5	
Total Expenses *(Section B, Line 4 less Line 5)*	6	
Net Profit / (Loss) from Trade, Business, Profession and Vocation *(Section B, Line 3 less Line 6)*	7	
Share of Partnership Income *(Complete Schedule 4)*	8	

INCOME FROM RENTAL OF PROPERTY

Gross Rental from Land, House or other Property	9	
Rental Expenses	10	
Net Rental Income ***(Section B, Line 9 less Line 10)***	11	

INCOME FROM ALL EMPLOYMENT AND OFFICES

Salary, Wages, Bonus, Fees, Commission *(Complete P24)*	12	
Cash Allowances *(Traveling, housing, entertainment, etc.)*	13	
Annual Value of Perquisites *(Car, credit cards, etc.)*	14	
Annual Value of Quarters of Residence *(See Notes for calculation)*	15	
Income from Other Employment *(Employers other than Line 12 - Complete P24s)*	16	
Total Income from All Employment and Offices ***(Add Section B, Lines 12, 13, 14, 15 & 16)***	17	
DEDUCT: Expenses Claimed *(Complete Schedule 3)*	18	
NIS deducted by Employer(s) *(Employee Contributions only)*	19	

Superannuation [20] + ESOP [21] = [22]

Total Deductions *(Add Section B, Lines 18, 19 and 22)*	23	
Net Taxable Income arising from Employment & Offices ***(Section B, Line 17 less Line 23)***	24	

Section B - SUMMARY OF INCOME (Complete *Schedule 1 or Upload Financial Statement where applicable - See Notes)* Continued

Income From Domestic Employment, Embassies, etc. — Domestic Employment 25 + Embassies etc. Employment 26 — NIS deducted by Employer(s) 26a = 27

INCOME FROM INVESTMENTS AND OTHER SOURCES *(Complete Schedule 4)*

Pensions *(Attach/Upload supporting documents)*	28
Gross Preference Dividends 29 + Gross Dividends other than Preference Dividends (*Franked*) Jamaican Companies (Dividends taxed at source) 30 =	31
Gross Interest Received 32 + Discounts 33 =	34
Other Distributions (Excluding Gross Dividends and Gross Interest Received)	35
Annuities	36
Total Income from Investments, Other Sources ***(Add Section B, Lines 28, 31, 34, 35 and 36)***	37

INCOME FROM SOURCES OUTSIDE THE ISLAND:

Net Business Profits/(Loss) 38	Employment Income 39	Pensions 40	
Gross Dividends 41	Gross Interest Received 42	Income from Self-employment 43	Other Income Outside the Island 44

Total Income from Sources Outside the Island *(Add Section B, Lines 38, 39, 40, 41, 42, 43 and 44)*	45
Non Executive Directors' Fees	46
Other Income	47
Total Income from all Sources excluding Dividends other than Preference Dividends *(Unfranked) (Add Section B, Lines 7, 8, 11, 24 27, 37, 45, 46 and 47)*	48
Gross Dividend other than Preference Dividends *(Unfranked Income) Received from Companies Resident in Jamaica*	49
Total Income from all Sources *(Add Section B, Lines 48 and 49)*	50

Section C - EXEMPTIONS AND FRANKED INCOME

Pension Exemption 1 + Age Exemption 2 + Other Exemptions 3 = 4

Gross Dividend other than Preference Dividends (*Franked*) (*Transfer from Section B, Line 30)*	5
Total Exemptions and Franked Income (Add Section C, Lines 4 and 5)	6
Total Income from all Sources excluding Dividends other than Preference Dividends (*Unfranked*) less Exemptions and Franked Income *(Section B, Line 48, less Section C, Line 6)*	7

Section D - DEDUCTIONS AND STATUTORY INCOME

Total Capital Allowances *(Complete Schedule 2)*	1
Covenanted Donations *(Complete Schedule 4 and upload proof of covenant - See Notes)*	2
Total Income from all sources excluding Dividends other than Preference Dividends *(Unfranked)* less Exemptions and Franked Income less Capital Allowance and Covenanted Donations *(Section C, Line 7 less Section D, Lines 1 and 2)*	3
NIS paid on income from Self-employment	4
Allowable Loss (Transfer from Section E, Line 4)	5
Contribution to Approved Retirement Scheme (Only if Section B, Line 20 is nil)	6
Other Donations (Restrict to Section B, Line 49 plus Section D, Line 3 less Lines 4, 5, and 6) *(5/105)) or restrict to zero if Line 3 is less than zero *(Complete Schedule 4)*	7
Total Deductions *(Add Section D, Lines 1, 2, 4, 5, 6 and 7)*	8
Statutory Income excluding Dividends other than Preference Dividends *(Unfranked)* *(Section D, Line 3 less Lines 4, 5, 6 and 7)*	9

Section E - AVAILABLE LOSSES *(Please provide a response to Question 4)*

Losses brought forward from previous years	1
Current losses *(Equals Section D, Line 3 *(-1) if Section D, Line 3 is negative)*	2
Total losses available *(Add Section E, Lines 1 and 2)*	3
Allowable Loss; Is business within the first 6 years of trading OR is Gross Sale less than $10,000,000? *(See Note 1)* ☐ Yes ☐ No	4
Total losses available to carry forward *(Section E, Line 3 less Line 4)*	5

Note 1 - ***If "Yes" - Allowable Loss is restricted to the profits as a result of Section D; Line 3 less Section D, Line 4***
If "No" - Allowable Loss is restricted to 50% of the profits as a result of Section D; Line 3 less Section D, Line 4

Section F - COMPUTATION OF INCOME TAX

Gross Dividends other than Preference Dividends (Unfranked income) received from Companies Resident in Jamaica (Transfer from Section B, Line 49)						1	
Statutory Income subject to tax at rates of 0%, 25% and 30% *(Transfer from Section D, Line 9)*						2	
	Statutory Income			Rate			
Tax on Net Statutory Income at 0% *(Line 2 to the maximum of $1,500,096.00)*	3		x	0%	=	4	
Tax on Net Statutory Income at 25% *(Line 2 less Line 3 to a maximum of $4,499,904.00, restricted to zero)*	5		x	25%	=	6	
Tax on Net Statutory Income in excess of $6,000,000.00 at 30% *(Line 2 less $6m restrict to zero)*	7		x	30%	=	8	
Tax on dividend other than preference dividend transferred from Section C, Line M *(See Note 2 below)*	9		x	15%	=	10	
Total Tax payable on Statutory Income *(Add Section F, Lines 4, 6, 8 and 10)*						11	

Note 2 - ***If Section 12(1)(z), (ab) of The Income Tax Act applies, enter tax payable and withheld at Lines 15 and 26 respectively; else enter at Line 15 only.***

Non-Refundable Tax Credits ***(Upload Certificates and/or Supporting Documents where applicable)***

Double Taxation Relief *(Restrict to tax associated with Income at Section B, Line 45)*	12	
Contractor's levy *(Upload Certificates)*	13	
Employment Tax Credit (ETC) *(Complete Schedule 7)*	14	

Tax deducted from dividend other than preference dividend from Companies Resident in Jamaica + Other Non-Refundable Tax Credits *(Attach Supporting Documents)*

15		+	16		=	17	

Total Non-Refundable Credits ***(Add Section F, Lines 12, 13, 14 and 17)***	18	
Tax on Statutory Income less Non-Refundable Tax Credits *(Section F, Line 11 less Line 18; restricted to zero)*	19	

Refundable Tax Credits ***(Exclude any previous refund claim - Upload Certificates and /or Supporting Documents)***

P.A.Y.E. Tax Deducted by Employer(s) *(Complete P24s)*	20	
Tax deducted from other Distributions (Excluding Gross Dividends and Gross Interest Received)	21	
Tax deducted from Gross Interest Received at Section B, Line 32	22	

3% Tax Withheld on Specified Services – Amount of 3% Tax Withheld Utilized Against Estimated Taxes

23		–	24		=	25	

Tax on dividend other than preference dividend received from Companies resident in Jamaica for pensioners & persons age 65 & over	26	
Tax Withheld on Gross Preference Dividend	27	
Other Refundable Tax Credits	28	
Total Refundable Tax Credits *(Add Section F, Lines 20, 21, 22, 25, 26, 27 and 28)*	29	
NET TAX PAYABLE / (REFUNDABLE) *(Section F, Line 19 less Line 29) (Transfer to Section I, Line (1a))*	30	

Section G - COMPUTATION OF EDUCATION TAX

EDUCATION TAX

Note 3 *Enter nil at Section G, Line 4 if Line 3 is less than current annual minimum wage (i.e. $____________)*

Pension, Dividends, Interest, Other Distributions and Annuities *(Add Section B, Lines 28, 29, 32, 35, 36, 40, 41 and 42)*	1	
Employment Income earned after age 65 *(If you become 65 within the year of Assessment, only include the portion earned over age 65)*	2	
Assessable Earnings *(Section D, Line 9 less Section G, Lines 1 and 2)*	3	
Education Tax Payable *(Section G, Line 3 x Rate _____ %)*	4	
Education Tax deducted/paid by Employer(s) *(Employee contributions only)*	5	
NET EDUCATION TAX PAYABLE/(REFUNDABLE) *(Section G, Line 4 less Line 5; Transfer to Section I Line 2, Column a)*	6	

Section H - RELATED PARTY TRANSACTIONS

1. During the current Year of Assessment did you conduct any transaction with an Affiliated Company or Connected Person?

☐ Yes, *complete Schedule 8 - Declaration of Related Party Transactions.* ☐ No

Section I - SUMMARY OF TAXES AND CONTRIBUTIONS PAYABLE, AND BALANCES DUE

		(a) Net amount Payable/ (Refundable) (Transfer respective net amounts payable from Section F, G and Schedules A and B)	(b) Estimated Tax / Contribution Paid	(c) Balance *(a) - (b) = (c)*
Income Tax *(Transfer from Section F Line 30)*	1			
Education Tax *(Transfer from Section G Line 6)*	2			
NIS *(Transfer from Schedule B, Section C Line 10)*	3			
NHT *(Transfer from Schedule A, Section C, Line 11)*	4			

Section J - Preparer's Details - *(To be completed by persons who prepared the Financial Accounts and or the Return)*

FOR OFFICIAL USE

Financial Accounts

Internally:

Preparer's Name: (Individual) Address TRN

Externally: Preparer's Name (Individual or Firm) TRN.

Address Contact Number:

Return

Preparer's Name (Individual / Firm)	Address	TRN.
		Contact Number:

Section K - DECLARATION - To be signed by taxpayer only

Note: ***Any false statement made herein will render you liable to penalties and / or criminal proceedings.***

I declare that to the best of my knowledge and belief this Return and its accompanying Schedules and Statements are a true and correct representation of the whole of my income from every source whatsoever for the stated year of assessment.

Taxpayer's Signature *Date*

DEFINITION

Section A - Box 8: Residency Status

If you are in Jamaica for 183 days or more in a tax year, you are resident for that year. If you come to Jamaica to live for two years or more, you are resident from the date of arrival.

You are also likely to be Jamaican resident, if you come to Jamaica regularly each year and you are in Jamaica for an average of 90 days or more in a tax year. This is usually worked out over a maximum of four consecutive tax years.

Notes & Instructions for the Completion of S04

This form relates to the annual returns 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.

This form is to be completed by all Self-employed Persons. The completed form is to be accompanied by a copy of the Statement of Financial Position (Balance Sheet) and Statement of Profit or Loss (and such other subsidiary accounts as are necessary for a proper understanding of these accounts) and a copy of the individual's income tax computation. Schedule 1, Details of Trading, should be completed by businesses with Gross Receipts under $10 million instead of the Financial Statements. All other persons must submit proper Financial Statements.
This return together with the relevant Schedules are to be submitted online at www.jamaicatax.gov.jm after the 31 st of December (of the year of assessment), but not later than the 15th of March of the following year.

Section A - GENERAL INFORMATION

Box 8: For Non Residents, Tax on Statutory Income is at the rate of 25% only.

Box 13: New Address
Tick box if there has been a change of address since filing of the last Return.

Box 13: Revised Return
Tick box if return is a Revised Return, that is, changes are being made to a previously-submitted Return.

Section B - SUMMARY OF INCOME

INCOME FROM TRADE, BUSINESS, PROFESSION AND VOCATION

Lines 1 - 4: Gross Sales/Income, Cost of Sales/Operations, Business Expenses
Include that information relating to trade, business, profession or vocation, or cultivation of farmland as shown in your financial statements (or Schedule 1 as the case may be). Should you carry out more than one activity, a breakdown showing gross receipts and the related expenses of each activity should also be submitted.

Line 5 - Net Adjustments
Complete the adjustment form on Schedule 1 to determine the value of Net Adjustments. Adjustments should be made for items that could result in an increase or reduction to profit. Expenses not allowable for income tax purposes, for example, depreciation, donations, expenses not wholly and exclusively incurred for the purposes of acquiring the income and income tax paid are to be added back. Any capital gain should be deducted. The net adjustment should be taken to Section B, Line 5.
INCOME FROM RENT OF PROPERTY

Lines 9: Gross Rental from Land, House or Other Property
Enter the total amount received from renting and/or leasing real property.

Line 10: Rental Expenses
A statement showing how the total of expenses is made up should be submitted. Normal repairs and replacements are allowable expenses. The cost of improvements, reconstructions or alterations is not repairs. Amounts payable by the tenant must not be included.
INCOME FROM ALL EMPLOYMENTS & OFFICES

Lines 12 - 16:
Enter relevant amounts received (cash and kind) from all employments. Complete P24s.

If in receipt of an Approved Non-Taxable Travelling Allowance, do not include this amount in Line 13.

Line 15: Annual Value of Quarters of Residence

i) Where rent is paid directly to the employee or the Landlord the full amount is taxable
ii) Where the employer is the Landlord of the accommodation provided the Market Value is the taxable sum.
iii) Where the employee is required to live in the accommodation provided by the employer the value of the benefit shall not exceed 30% of his emolument (excluding the value of the accommodation).
iV) Where the employee lives in accommodation owned or operated by an approved Charitable Organization the value of the benefit shall not exceed 30% of his emolument (excluding the value of the accommodation).

Line 18 - Expenses Claimed
Expenses exclusively incurred in acquiring the income, which were not reimbursed by the employer, may be claimed here. **Complete *Schedule 3 - Employee Expenses Claim* .**

INCOME FROM INVESTMENTS & OTHER SOURCES

Line 29 - 36 Dividends, Interest, Discounts, Annuities In arriving at the amount, exclude Unfranked Dividends and Capital Distributions.

The gross amount of income received should be entered. Any credit for income tax deducted will be given in Section F - Tax Computation. - ***Attach certificates and/or warrants.***

Line 38 - 44 Sources Outside the Island
The amount to be included is the amount arising or accruing, whether or not the whole of the income will be actually received in Jamaica. In arriving at the income, you are entitled to deduct any expense wholly and exclusively incurred in acquiring the income.

Double Tax Credit is given in Section F for any tax deducted in countries with which a Double Taxation Agreement (DTA) exists. If, however, you are a non-resident, the amount returned should be restricted to the amount of your actual income remitted into the Island during the year.

Section C - EXEMPTIONS AND FRANKED INCOME

Lines 1 - 3: Pension Exemption, Age Exemption & Other Exemptions
If under 55 years, the pension income only up to a maximum of $80,000 derived from a Statutory Pension Scheme or a Superannuation Scheme approved by the Commissioner General is exempt from tax; OR, if 55 years or over, $80,000 of income from pension and any other source is exempt from tax. If 65 years or over, $80,000 of income derived from any source is exempt.

Section D - DEDUCTIONS AND STATUTORY INCOME

Line 1: Capital Allowances
If you claim any capital allowances, you are required to complete ***Schedule 2 Capital Allowances*** and enter the appropriate amount in Line 1.

Line 2: Covenanted Donations
Enter any amounts made in respect of annuities or other annual payments secured by deed of covenant in favour of the University of the West Indies, the University of Technology or any other approved institution. ***(Upload proof).***

Line 7 - Other Donations
The amount or value of a donation to an Approved Charitable Organization (whether money or property) should not exceed the allowable deduction of 5% of Statutory Income.

Section F - COMPUTATION OF INCOME TAX

Lines 3, 5, 7 & 9: Tax Payable on Statutory Income
Declare amounts subject to applicable tax rates.

Lines 13, 15, 21, 22, 23 & 26: Credits
All credit claims are to be substantiated by the ***submission of the relevant certificates***, for example, Withholding Tax Certificate, Contractor's Levy Receipt.

Section I - SUMMARY OF TAXES AND CONTRIBUTIONS PAYABLE AND BALANCES DUE

Lines 3 - 4

NIS Payable and NHT Payable
Transfer from NHT Schedule A and NIS Schedule B.

SO4 SCHEDULE A

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Jamaica

Year of Assessment

Computation of National Housing Trust (NHT) Contribution

Please Complete Schedule and Attach to S04 if you Earn Income While Under the Age of 65

Section A - General Information

1. Individual Name *(Last Name)* *(First Name)* *(Middle Name)*	2. NIS Number	3. Taxpayer Registration Number
4. Address	5. Date of Birth yyyy mm dd	6. Occupation

7. Are you a domestic worker? (cook, maid, nanny, laundress, butler, general help, gardener or chauffeur) ☐ Yes ☐ No

8. Are you a Jamaican citizen employed by an Embassy, High Commission, Consulate, United Nations Agency located in Jamaica ? ☐ Yes ☐ No

9. Do you have any income from self-employment? ☐ Yes ☐ No

If your answer to questions 7 or 8 above is yes, the rate for income at Section C, Lines 5 and 7 should be at 2 percent.

If your answer to question 9 above is yes, the rate for income at Section C, Line 1 should be at 3 percent, however if the self-employment income is from overseas, enter amounts in Section B, line 14.

Section B - Summary of Income Assessable to NHT

COMPUTATION OF NHT FROM SELF-EMPLOYMENT

Total Income From All Sources *(Transfer from SO4, Section B, Line 50)*		1
LESS: Net Taxable Income Arising from Employment and Offices *(Transfer from SO4, Section B, Line 24) (Restrict to zero)*	2	
Domestic Employment Income *(Transfer from SO4, Section B, Line 25)*	3	
Embassy etc. Employment Income *(Transfer from SO4, Section B, Line 26)*	4	
Total Employment Income from all Employment and Offices *(Add Section B, Lines 2, 3, and 4)*		5
Total Income from all Sources Excluding Employment of Offices before S04 Deductions *(Section B, Line 1 less Line 5)*		6
DEDUCT: Total Capital Allowance *(Transfer from SO4 Section D, Line 1)*	7	
Covenanted Donations *(Transfer from SO4 Section D, Line 2)*	8	
NIS Paid on Income from Self-Employment *(Transfer from SO4 Section D, Line 4)*	9	
Allowable Loss *(Transfer from SO4 Section D, Line 5)*	10	
Contributions to Approved Retirement Scheme *(Transfer from SO4 Section D, Line 6)*	11	
Other Donations *(Transfer from SO4 Section D, Line 7)*	12	
Pensions, Gross Dividends, Gross Interest Received from Investments, Discount, Distributions other than dividends & interest and Annuities *(Transfer from S04 Section B, Lines 37 and 49)*	13	
Income from Self-employment earned Overseas *(Transfer from SO4 Section B, Line 43)*	14	
Total Deductions *(Add Section B Lines 7, 8, 9, 10, 11, 12, 13 and 14)*		15
Statutory Income from Self-employment Assessable to NHT *(Section B, Line 6 less Line 15) (Restrict to zero)*		16

OTHER INCOME SOURCES ASSESSABLE TO NHT

Total Employment Income from all Employment and Offices *(Transfer from SO4 Section B, Line 17)*	17	
Less Allowances in respect of past Services	18	
Net Income from all Employment and Offices *(Section B, Line 17 less Line 18)*		19
Domestic Employment Income *(Transfer from Section B, Line 3)*		20
Embassy etc. Employment Income *(Transfer from Section B, Line 4)*		21
Total Income Assessable to NHT *(Add Section B Lines 16, 19, 20 and 21)*		22

Section C - Computation of NHT

	Assessable Income		Rate		NHT Payable
Statutory Income from Self-employment Assessable to NHT *(Transfer from Section B, Line 16)*	1	x	3%	=	2
Net Income from all Employment and Offices *(Transfer from Section B, Line 19)*	3	x	2%	=	4
Domestic Employment Income *(Transfer from Section B, Line 20)*	5	x	2%	=	6
Embassy etc. Employment Income *(Transfer from Section B, Line 21)*	7	x	2%	=	8
Total NHT Payable *(Add Section C, Lines 2, 4, 6 and 8)*					9
NHT Deducted and Payable by Employer (Employee's Contribution Only)					10
Net NHT Payable/Refundable *(Section C, Line 9 less Section C, Line 10) (Transfer to S04 Section I, Line 4a)*					11

Section D - Taxpayer or Representative

Name *Signature* *Date*

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SO4 SCHEDULE B

Computation of National Insurance Scheme (NIS) Contribution

Please Complete Schedule and Attach to S04

Year of Assessment

Section A - General Information

1. Individual Name *(Last Name)* *(First Name)* *(Middle Name)*	2. NIS Number	3. Taxpayer Registration Number -
4. Address	5. Date of Birth yyyy mm dd	6. Sex ☐ Male ☐ Female

7. Were you employed during the year? ☐ Yes ☐ No; If yes, complete table overleaf. (See Instructions for completing table below)

8. Are you a Jamaican citizen employed by an Embassy, High Commission, Consulate or United Nations Agency? ☐ Yes ☐ No
If yes, complete table overleaf. (See Instructions for completing table below)

9. Were you employed as a domestic worker? *(cook, maid, nanny, laundress, butler, general help, gardener or chauffeur)* ☐ Yes ☐ No
If yes, complete table overleaf. (See Instructions for completing table below)

10. Do you have any income from self-employment? ☐ Yes ☐ No If yes and income is from overseas, enter amounts at Section B, Line 13

Instructions for Completing the Employment Income Table Overleaf

a. If you are paid each week, complete every week. b. If you are paid forthnightly, complete every other week
c. If you are paid monthly, complete every fourth week (or every fifth week where the month has five Mondays)

Section B - Computation of Earnings from Self-Employment

Total Income From All Sources *(Transfer from S04, Section B, Line 50)*			1	
LESS: Net Taxable Income Arising from Employment and Offices *(Transfer from S04, Section B, Line 24)*	2			
Embassy etc. Employment Income *(Transfer from S04, Section B, Line 26)*	3			
Domestic Employment Income *(Transfer from S04, Section B, Line 25)*	4			
Total Employment Income from all Employment and Offices *(Add Section B Lines 2, 3, and 4)*			5	
Total Income from all Sources Excluding all Employment and Offices *(Section B, Line 1 less Line 5)*			6	
Less Income not assessable to NIS:				
Pensions *(Transfer from S04 Section B, Line 28 and Line 40)*	7			
Gross Dividends *(Transfer from S04 Section B, Line 31, Line 41 and Line 49)*	8			
Gross Interest Received (from investment only) *(Transfer from S04 Section B, Line 32 and Line 42)*	9			
Discount *(Transfer from S04 Section B, Line 33)*	10			
Other Distributions (Excluding Dividends & Interest) *(Transfer from S04 Section B, Line 35)*	11			
Annuities *(Transfer from S04 Section B, Line 36)*	12			
Income from Self-employment earned Overseas *(Transfer from S04 Section B, Line 43)*	13			
Total Income not assessable to NIS *(Add Section B Lines 7, 8, 9, 10, 11, 12 and 13)*			14	
Total Income assessable to NIS from Self-employment before S04 Deductions *(Section B, Line 6 less Line 14)*			15	
DEDUCT: Total Capital Allowance *(Transfer from S04 Section D, Line 1)*	16			
Covenanted Donations *(Transfer from S04 Section D, Line 2)*	17			
Allowable Loss *(Transfer from S04 Section D, Line 5)*	18			
Contributions to Approved Retirement Scheme *(Transfer from S04 Section D, Line 6)*	19			
Other Donations *(Transfer from S04 Section D, Line 7)*	20			
Total Deductions *(Add Section B Lines 16, 17, 18, 19, and 20)*			21	
Earnings from Self-employment subject to NIS *(Section B, Line 15 less Line 21)*			22	

Section C - Computation of NIS Payable

					NIS Payable
Income from Employment and Offices *(Transfer from Total Column C overleaf * 2) (Employer & Employee Portion)*				1	
Embassy etc. Employment Income *(Transfer from Total Column F overleaf)*				2	
Domestic Employment Income *(Transfer from Total Column H overleaf)*				3	
Total NIS Payable from All Employment and Offices *(Add Section C, Lines 1, 2 and 3) (Restricted to Maximum Amount Payable)*				4	
Statutory Income from Self-employment assessable to NIS *(Transfer from Section B, Line 22)*	5	Assessable Income	x Rate	= 6	
Total NIS Payable *(Add Section C, Lines 4 and 6) (Restricted to Maximum Amount Payable)*				7	
NIS paid from Stamp Card (Attach proof of payment)				8	
NIS deducted and payable by Employer (Employer and Employee Contribution)				9	
Net NIS Payable/(Refundable) from Other Sources of Income *(Section C, Line 7 less Section C, Lines 8 and 9, then transfer to S04 Section I, Line 3a)*				10	

Section D - Taxpayer or Representative

Name *Signature* *Date*

Employment Income Table

Week	Income from Employment and Offices			Embassies etc. Employment Income			Domestic Employment Income	
	Amount (a)	Rate (b)	NIS Payable (c)	Amount (d)	Rate (e)	NIS Payable (f)	Amount (g)	NIS Payable (h)
1								
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