

NOTES AND INSTRUCTIONS

Section A: Applicant's General Information

1. An applicant may be an individual/self-employed person or an organization (Box 1).
2. **Before completion**, each applicant must:
 - have a valid TRN (Box 2);
 - have an active email address (Box 5); and
 - be a registered taxpayer for GCT or any other tax type for which he/she is filing.
3. An individual applicant who has no authorized officer or signing agent will complete all of Section A, Box 14 of Section C and sign and date at Section C.

Section B: Signing Agent(s)' (Responsible/Signing Officer) Detail

4. A Signing Agent is a Responsible or Signing Officer.
5. Where the Signing Agent is a person other than the Authorized Officer, Boxes 6 - 9 should be completed for the 1st Signing Agent; and, if applicable, Boxes 10 -13 should be completed for the 2nd Signing Agent.
6. Signing Agent(s) must have:
 - a valid TRN (Box 6 and/or Box 10) and
 - an active email address (Box 8 and/or Box 12).

Section C: Authorized Officer's Details

7. An Authorized Officer is anyone designated by the Applicant to oversee the creation of the e-filing account and assign Signing Officers and Permitted Logins. In the case of an Organization, an Authorized Officer may be a Director, Company Secretary, Accountant, a representative from an Accounting Firm, etc. In the case of an Individual Applicant, anyone may be designated by that person as an Authorized Officer.
8. Each applicant must have a Tax Portal Login (Box 14). However, where an Authorized Officer is named, the Authorized Officer must have:
 - a Tax Portal Login (Box 14);
 - a valid TRN (Box 15); and
 - an active email address (Box 17).
9. If applicant does not have a Tax Portal Login, one can be created by going to the Tax Administration's Website at **www.jamaicatax-online.gov.jm**
10. If applicant is an organization, a letter naming the Authorized Officer **MUST** accompany this stamped application form.

General

11. Completed forms along with appropriate identification (Driver's Licence, Passport or National ID) should be returned to the Taxpayer Service Section, Inland Revenue Department (IRD), 1-3 King Street or the Taxpayer Service Section at any other Collectorate islandwide.
12. Should there be any change in any information given [including change in the status of the Signing Agent(s)], please advise the Taxpayer Service Section, IRD, 1-3 King Street or the Taxpayer Service Section at any other Collectorate islandwide **in writing**.
13. On receipt of completed form and appropriate identification, a confirmation email will be sent to the Applicant/Authorized Officer.
14. After the e-filing account has been created, the Authorized Officer may assign persons as "Permitted Logins". These assigned persons will, however, only be able to data enter, save or view a Return.

**NB: For further information, please call 1-888-TAX HELP or 1-888-829-4357 (local)
1-888-GO-JA-TAX or 1-888-465-2829 (USA or local)**