

NAME:

ADDRESS:

Payment of Relevant Tax on Share Option, USC and PRSI

This form is to be used for the purpose of making a payment to the Collector-General of Relevant Tax on a Share Option and associated Universal Social Charge and PRSI in respect of gains realised prior to 1 January 2024. The completed form should be forwarded, with the payment due, to the Collector-General at the address below. Relevant Tax on a Share Option must be paid not later than **30 days** after the date on which the share option is exercised. The law provides for penalties for the failure to make a return, or for the making of a false return or helping to make a false return.

METHODS OF PAYMENT

You can make a payment using one of the following:

1. Cheque

Cheque payments should be sent, with the completed payslip below to the Collector-General. All cheques must be made payable to the Collector-General.

Please note that cheque payments can take longer to process and update to your customer record.

Paying online using ROS or myAccount is the fastest and most secure way to make your payment.

2. Revenue Online Service (ROS)

For details on how to make payments using the Revenue Online Service visit the Revenue website at www.revenue.ie or phone **01 738 3699**.

3. myAccount

Registering for myAccount allows you to make payments online. You can register for myAccount on the "Register for myAccount" link on www.revenue.ie. You will need your PPSN and a password to make payment.

You can use myAccount to make an RTSO payment if you are currently registered for RTSO or were previously registered for RTSO, using:

- a debit card or a credit card.
- a once off debit - a 'Single Debit Instruction' - using a bank account.

IMPORTANCE OF PROMPT PAYMENTS

- Ensure that you allow sufficient time - at least three working days - for your payment to reach the Collector-General by the due date.
- Late payment of tax carries an interest charge.
- Failure to pay a tax liability, or to pay on time, can result in enforced collection through the Sheriff, Court proceedings or a Notice of Attachment.
- Enforcement carries costs, additional to any interest charged.

Enquiries

MyEnquiries can be accessed through ROS or myAccount and allows you to securely send and receive correspondence to and from Revenue. Alternatively you can phone 01 738 3663 for enquiries regarding payments.

RETURN ADDRESS

Please return this completed form, regardless of your payment method, to the Collector-General at the following address:

Collector-General, Sarsfield House, Francis Street, Limerick, V94 R972

RTSO, USC and PRSI

The amounts entered are a full declaration of my gain on the exercise of a share option on the date indicated and my liability to RTSO, USC and employee PRSI in respect of that gain.

PPSN:

Date on which the share
option was exercised:

D D M M Y Y Y Y

Signature:

Total Amount of Gain
made on Share Option:

Whole euro only - do not enter cent

Total Liability:

Whole euro only - do not enter cent