

Income Tax Return for the year 2023 - Form 12



(Employees, Pension Recipients & Non-Proprietary Directors)

It's quicker, easier and more convenient to complete an online Return (Form 12), which is available in PAYE Services through **myACCOUNT** on **www.revenue.ie**

Your PPSN

Remember to quote this number in all correspondence or when calling at your Revenue office.

This form is to be completed and returned to your Revenue office on or before 31 October 2024.

Use any envelope and write 'FREEPOST' above the address.
NO STAMP REQUIRED

If the Return Address of your Revenue office is not shown on this page, check any recent correspondence from Revenue or visit the 'Contact us' page on **www.revenue.ie** to find the address to which you should submit this form.

Return Address

RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE YEAR ENDED 31 DECEMBER 2023 CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2023

This Tax Return should be completed by a person whose main source of income is from a PAYE employment or pension or by a non-proprietary company director who pays all his / her Income Tax under the PAYE system (see notes below).

NOTICE: YOU ARE HEREBY REQUIRED, UNDER SECTION 879 TAXES CONSOLIDATION ACT 1997, BY THE INSPECTOR OF TAXES NAMED ABOVE TO PREPARE AND DELIVER, ON OR BEFORE 31 OCTOBER 2024, A TAX RETURN ON THIS PRESCRIBED FORM FOR THE YEAR 1 JANUARY 2023 TO 31 DECEMBER 2023

NOTE:

1. An individual who is a 'chargeable person' for the purposes of Income Tax Self-Assessment should complete a Form 11 Tax Return and Self-Assessment for the year 2023.
 2. An individual with a PAYE source of income and with total gross income from all non-PAYE sources (including income subject to DIRT), of €30,000 or more is regarded as a 'chargeable person' for Self-Assessment and must file a Form 11 for that year.
 3. An individual with a PAYE source of income and with **net** assessable non-PAYE income (including income subject to DIRT), of €5,000 or more is regarded as a 'chargeable person' for Self-Assessment and must file a Form 11 for that year.
 4. An individual with a PAYE source of income and **net** assessable non-PAYE income less than €5,000 (after losses, capital allowances and other reliefs), **and** where the income is coded against PAYE tax credits or fully taxed at source, is not regarded as a 'chargeable person'.
- The Capital Gains Tax Self-Assessment system applies to all individuals, including directors.

Civil Penalties / Criminal Prosecution - Tax law provides for both civil penalties and criminal sanctions for the failure to make a return, the making of a false return, facilitating the making of a false return, or claiming tax credits, allowances or reliefs which are not due. In the event of a criminal prosecution, a person convicted on indictment of an offence may be liable to a fine not exceeding €126,970 and / or to a fine of up to double the difference between the declared tax due and the tax ultimately found to be due and / or to imprisonment.

YOU MUST SIGN THIS DECLARATION

I DECLARE that, to the best of my knowledge and belief, this form contains a correct return in accordance with the provisions of the Taxes Consolidation Act 1997 of:

- all the sources of my income and the amount of income derived from each source in the year 2023, and
- all disposals and acquisitions of chargeable assets and the amount of chargeable gains that accrued to me in the year 2023.

I DECLARE that, to the best of my knowledge and belief, all the particulars given as regards gifts and inheritances received, tax credits, allowances and reliefs claimed and as regards outgoings and charges are stated correctly.

Signature Date

Capacity of Signatory (Insert Tax Payer Tax Advisor Other (Specify)

Main Residence Address

Eircode Telephone Number

Agent's Details Tax Adviser Identification No. (TAIN) Client's Ref.

A non-assessable spouse or other civil partner electing to be the assessable spouse or nominated civil partner for the year 2023, for the purposes of completing this Form 12, must include a letter to this effect with the completed Form 12.

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3 - Non-Proprietary Directorships

List all Non-Proprietary Directorships in respect of you and / or your spouse or civil partner and state the percentage shareholding in each Company

Self	(%)	Spouse or Civil Partner	(%)

INCOME FROM IRISH EMPLOYMENTS, OFFICES (INCLUDING NON-PROPRIETARY DIRECTORSHIPS), PENSIONS, ETC. INCOME FROM FOREIGN OFFICES OR EMPLOYMENTS ATTRIBUTABLE TO THE DUTIES OF THOSE OFFICES AND EMPLOYMENTS EXERCISED IN THE STATE

(Write the name of the employer or the source of the pension opposite the corresponding income)

4 - Employments subject to PAYE (including income subjected to PAYE attributable to the performance in the State of the duties of foreign employments)

	Self	Spouse or Civil Partner
Employer's Name		
Employer's PAYE Registered Number		
The following details are available from your final payslip for 2023		
Pay for USC		
USC paid		
Pay for income tax		
Income tax paid		
If any of the above employment income has been subjected to non-refundable foreign tax, insert <input checked="" type="checkbox"/> in the box(es)	<input type="checkbox"/>	<input type="checkbox"/>

Foreign Tax Amounts

Amount of income included above that has been subjected to non-refundable foreign tax

Amount of non-refundable foreign tax paid on the income

Foreign jurisdiction where the employment was exercised

Note: If the tax is refundable by the foreign jurisdiction, a claim for credit should **not** be made here.If you received a performance-related bonus payment from a specified institution in excess of €20,000 and have suffered USC at the rate of 45% on this payment insert in the box(es)

If you are related to your employer by marriage or otherwise, state relationship

5 - Pension(s) / Annuities (subject to PAYE)

	Self	Spouse or Civil Partner
Name of Payer(s)		
Pension Company PAYE Registered Number		
The following details are available from your final payslip for 2023		
Pension / income for USC		
USC paid		
Pension / income for income tax		
Income tax paid		

6 - Withdrawal of funds from AVC

	Self	Spouse or Civil Partner
Amounts of funds withdrawn from an AVC under S. 782A		
Amount of tax deducted		

7 - Lump sums from Relevant Pension Arrangements (S. 790AA)

	Self	Spouse or Civil Partner
(a) Amount of lump sum(s) paid between 7/12/2005 and 31/12/2022, both dates inclusive		
(b) (i) Amount of lump sum(s) paid in 2023		
(ii) Amount of lump sum paid in 2023 which was paid under the rules of a Qualifying Overseas Pension Plan (QOPP) (S. 790AA(17))		

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	Self	Spouse or Civil Partner
(c) Tax free amount, if any, for 2023	.00	.00
(d) Amount of excess lump sum(s) for 2023	.00	.00
(e) Portion of amount at (d) chargeable under Case IV at the standard rate (S. 790AA(3)(a)(i) or (3)(b)(i)(I)) (Do not include any amount entered at (g)(i))	.00	.00
(f) Portion of amount at (d) chargeable under Schedule E (Note: this income should also be included with employment income subject to PAYE and income liable to USC)	.00	.00
(g) Where amount at (d) includes an amount paid under the rules of a QOPP:		
(i) Portion of amount at (d) chargeable under Case IV at the standard rate determined in accordance with S. 790AA(3)(a)(i) or (3)(b)(i)(I) (Do not include any amount entered at (e))	.00	.00
(ii) Portion of amount at (d) chargeable under Case IV at the rates determined in accordance with S. 790AA(3)(a)(ii), (3)(b)(i)(II) or (3)(b)(ii)	.00	.00

8 - Payments from Department of Social Protection

The Social Welfare Consolidation Act 2005 provides for the payment of an increase in the amount of the State pension where the beneficiary has an adult dependant. For tax purposes, the State pension recipient should include the total amount of the pension and the increased adult dependant payment in the relevant field on the return. The State pension recipient will be due the Employee tax credit. Their spouse or civil partner is not entitled to the Employee tax credit in respect of the adult dependant payment.

Enter details of any State Pension / Illness Benefit / Occupational Injury Benefit / Jobseeker's Benefit / Carer's Allowance / Pre-Retirement Allowance / Maternity Benefit / Paternity Benefit / Parent's Benefit / Adoptive Benefit / Health & Safety Benefit, etc. received in 2023.

Type of payment		
Taxable amount of payment in 2023	.00	.00

9 - Distributions from Approved Retirement Funds, Approved Minimum Retirement Funds & PRSA (Part 30 Chs 2 & 2A)

(a) Distributions from an Approved Retirement Fund (S. 784A)	.00	.00
(i) Amount of USC deducted in 2023		
(ii) Amount of tax deducted in 2023		
(b) Distributions from an Approved Minimum Retirement Fund (S. 784C)	.00	.00
(c) Distributions from a PRSA (S. 787G)	.00	.00

10 - Other Payments (for example, Payments received on commencement of employment, or in consideration of change in conditions of employment, or lump sum payments paid on Redundancy / Retirement)

Name of Payer(s)		
Gross amount of payment(s)	.00	.00
Nature of Benefit(s)		
Amount chargeable to tax	.00	.00

11 - Foreign Earnings Deduction

Where you are claiming relief under S. 823A, state the following:

(a) (i) Country		
(ii) Number of qualifying days spent there		
(b) (i) Country		
(ii) Number of qualifying days spent there		
(c) Amount of relief claimed	.00	.00

Please attach a statement from your employer showing the dates of your departure from and return to Ireland and the location(s) at which the duties of your employment were performed while abroad.

12 - Benefits from Employments / Non-Proprietary Directorships

Most benefits-in-kind are taxed at source, however, some payments are not. Any taxable benefits not taxed at source should be entered here.

Nature of Benefit		
Taxable benefits: (not taxed at source under PAYE)	.00	.00

13 - Employments / Offices / Pensions not subject to PAYE deductions

Description of Income		
Amount of Income	.00	.00

INCOME FROM A TRADE OR PROFESSION

14 - Income from a Trade or Profession

(Only use this form if your Total Gross non-PAYE income from all sources is within income thresholds - see note on page 1)

Insert in the box(es) to indicate to whom the income in each column refers. Self Spouse or Civil Partner

Description of Trade or Profession – you must clearly describe the trade

If sharefarming in the year 2023 insert in the box

Commencement Date

Accounting Period End Date

Gross Income

Adjusted / Assessable Net Profit

Adjusted Net Loss

Unused Capital Allowances from a prior year

Capital Allowances for year 2023

(a) If you wish to claim under S. 381, to set any loss in the trade in the year 2023 (other than a relevant loss as defined in S. 381B) against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2025.

(b) If you wish to claim under S. 381 to set a relevant loss, as defined in S. 381B, made in the year 2023 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2025. **(Note: relief is restricted to a maximum of €31,750)**

(c) If there are no / insufficient profits, and you wish to **claim** unused current year Capital Allowances in computing a loss made in the trade in the year 2023 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2025.

(d) Total loss for offset against other income (by virtue of S. 381 and / or S. 392)

15 - Credit for Professional Services Withholding Tax (PSWT)

Gross withholding tax (before any interim refund) related to the basis period for 2023 on fees for Professional Services

INCOME FROM FEES, IRISH RENTAL INCOME, COVENANTS, DISTRIBUTIONS, ETC. AND INCOME CHARGEABLE UNDER S. 811B

16 - Fees, Commissions, etc. not included elsewhere

Fees, commissions, S. 811B income, etc. from sources other than employments or directorships **(Emoluments from employments, etc. should be shown on pages 5-6)**

Description of Income

Self

Spouse or Civil Partner

Total amount of Income

17- Rent-a-Room Relief

If you wish to avail of Rent-a-Room relief, state the amount of gross rental income received in the year 2023 for room(s) in a 'Qualifying Residence'. **Do not** include this amount in Panel 18 below.

If you **do not** wish to avail of Rent-a-Room relief, insert in the box(es) and include the income in Panel 18 under Gross Rent Receivable.

18 - Rental Income from Land and Property in the State

* Where a claim to tax relief on **property based incentives** is included below, insert in the box(es) and give details in Panel 81 on page 20 of this return

Where the registration requirements of Part 7 of the Residential Tenancies Act 2004 have been complied with in respect of all tenancies which existed in relation to residential premises in the year 2023, insert in the box(es)

Number of Properties let

Number of Tax Incentive Properties

Area in hectares, if applicable

21 - Irish Deposit Interest / Credit Union Dividends

Self

Spouse or Civil Partner

Number of ordinary Deposit Accounts held

Gross Deposit Interest / Credit Union Dividends received (on which **DIRT was not deducted**)

Gross Deposit Interest / Credit Union Dividends received on which **DIRT was deducted**

Gross Interest received from **Special Savings Account(s)** on which **DIRT was deducted**

If you are exempt from income tax and you or your spouse or civil partner are either 65 or over, or you are permanently incapacitated insert in the box(es)

22 - Income from which Irish tax was deducted

(State gross amount)

(a) Annuities

(b) Covenant

(c) Settlements

(d) Legally Enforceable Maintenance Arrangement (exclude any amounts in respect of children)

(e) Estate Income

(f) Patent royalty income

(including income previously exempted under S. 234)

Total Irish taxed Income [(a) to (f) inclusive]

23 - Irish Dividends

(a)(i) Gross amount of **Dividends from Irish Resident Companies** (from which Dividend Withholding Tax was deducted), other than dividends received from a Real Estate Investment Trust (REIT)

(ii) Gross amount of dividends received from a REIT

(b) Gross amount of **Dividends from Irish Resident Companies** (from which Dividend Withholding Tax was **not** deducted)

EXEMPT INCOME

24 - Exempt Income for Childcare Services

An individual in receipt of income from Childcare Services is regarded as a 'chargeable person' for Self-Assessment and must file a Form 11 for that year.

25 - Exempt Income

Source of Income

Amount of Income

26 - Exempt Income from Personal Injury

Amount of gross income

Tax deducted, if any, on income

Please attach supporting documentation detailing any tax deducted from your personal injury compensation payment and / or income.

PROPERTY RELIEF SURCHARGE - S. 531AAE

27 - (a) If your aggregate income for the 2023 tax year is €100,000 or more, insert in the box(es) and complete line (b)

(b) Amount of specified property reliefs used in 2023

FOREIGN INCOME (DIVIDENDS, EMPLOYMENTS, PENSIONS, RENTS, ETC.)

All amounts should be in Euro. Include details of any scrip dividends received from non-resident companies in the appropriate panel.

28 - Great Britain & Northern Ireland Dividends

Net Dividend(s) Received

29 - US Dividends

Amount of gross US Dividends

Foreign tax deducted (if any, and not refundable)

30 - Canadian Dividends

Amount of net Canadian Dividends

Foreign tax deducted (if any, and not refundable)

31 - Other Foreign Dividends

Amount of gross Other Foreign Dividends

Foreign tax deducted (if any, and not refundable)

PPSN

Grid for PPSN number

Any panel(s) or section(s) that do not require an entry should be left blank

32 - Irish Tax Deducted on Foreign Income

Irish tax deducted on encashment (from 29, 30 & 31), if any

Table for Self and Spouse or Civil Partner with columns for currency and amount (.00)

33 - Foreign Pensions

Gross amount of State Welfare Pension(s)

Table for Self and Spouse or Civil Partner with columns for currency and amount (.00)

Gross amount of all Other Pension(s)

Table for Self and Spouse or Civil Partner with columns for currency and amount (.00)

34 - Lump sums from foreign pension arrangements (S. 200A)

(a) Name of foreign pension arrangement

Text boxes for names of pension arrangements

(b) Name and address of administrator of the foreign pension arrangement

Grids for administrator names and addresses

(c) Date on which the individual became a member of the foreign pension arrangement

DD/MM/YYYY date grids for both Self and Spouse or Civil Partner

(d) Amount of lump sum(s) paid in 2023 under the rules of S. 200A

Table for Self and Spouse or Civil Partner with columns for currency and amount (.00)

(e) Tax free amount, if any, for 2023

Table for Self and Spouse or Civil Partner with columns for currency and amount (.00)

(f) Amount of excess lump sum(s) for 2023

Table for Self and Spouse or Civil Partner with columns for currency and amount (.00)

(g) Portion of amount at Line 34(f) chargeable under Case III at the standard rate of income tax

Table for Self and Spouse or Civil Partner with columns for currency and amount (.00)

(h) Portion of amount at Line 34(f) chargeable under Case III at the higher rate of income Tax and liable to USC

Table for Self and Spouse or Civil Partner with columns for currency and amount (.00)

35 - Income from Foreign employments attributable to the performance OUTSIDE the State of such employments

(on which Transborder Relief is not claimed)

Gross amount of foreign salary

Table for Self and Spouse or Civil Partner with columns for currency and amount (.00)

Foreign tax deducted (if any, and not refundable by foreign tax authorities)

Table for Self and Spouse or Civil Partner with columns for currency and amount (.00)

36 - Foreign Rental Income

Number of Foreign properties let

Grid for number of properties let

Income from Foreign Rents (enter gross amount receivable)

Table for Self and Spouse or Civil Partner with columns for currency and amount (.00)

Amount of expenses relating to this income (excluding interest)

Table for Self and Spouse or Civil Partner with columns for currency and amount (.00)

Amount of Allowable Interest

Table for Self and Spouse or Civil Partner with columns for currency and amount (.00)

Net profit on Foreign Rental properties

Table for Self and Spouse or Civil Partner with columns for currency and amount (.00)

Capital Allowances (including Capital Allowances forward)

Table for Self and Spouse or Civil Partner with columns for currency and amount (.00)

Losses

- Amount of unused losses from prior years

Table for Self and Spouse or Civil Partner with columns for currency and amount (.00)

- Amount of losses in this year

Table for Self and Spouse or Civil Partner with columns for currency and amount (.00)

- Amount of losses carried forward to next year

Table for Self and Spouse or Civil Partner with columns for currency and amount (.00)

Amount of Foreign tax deducted

Table for Self and Spouse or Civil Partner with columns for currency and amount (.00)

Foreign rental losses may be offset only against foreign rental profits

37 - UK Deposit Interest

Gross amount of UK Deposit Interest

Table for Self and Spouse or Civil Partner with columns for currency and amount (.00)

38 - EU Deposit Interest

(a) Amount of EU Deposit Interest

Table for Self and Spouse or Civil Partner with columns for currency and amount (.00)

(b) Savings Directive withholding tax credit

Table for Self and Spouse or Civil Partner with columns for currency and amount (.00)

(c) Foreign tax (other than (b) above)

Table for Self and Spouse or Civil Partner with columns for currency and amount (.00)

39 - UK 'Other' Interest

Gross amount of UK 'other' interest

Table for Self and Spouse or Civil Partner with columns for currency and amount (.00)

40 - EU 'Other' Interest

(a) Amount of EU 'other' interest

Table for Self and Spouse or Civil Partner with columns for currency and amount (.00)

(b) Savings Directive withholding tax credit

Table for Self and Spouse or Civil Partner with columns for currency and amount (.00)

(c) Foreign tax (other than (b) above)

Table for Self and Spouse or Civil Partner with columns for currency and amount (.00)

41 - Foreign Annuities / Royalties / Dividends / Non-Deposit Interest

Amount of gross Foreign Income including income previously exempted under S. 234 (enter amount net of any allowable deductions)

Table for Self and Spouse or Civil Partner with columns for currency and amount (.00)

Foreign Tax deducted (if any, and not refundable by Foreign Tax authorities)

Table for Self and Spouse or Civil Partner with columns for currency and amount (.00)

42 - Other UK Income

UK income from Royalties, Annuities, Dividends, Non-Deposit Interest, etc.

Table for Self and Spouse or Civil Partner with columns for currency and amount (.00)

Gross amount of UK Income from all Royalties, Annuities, Dividends, etc.

Table for Self and Spouse or Civil Partner with columns for currency and amount (.00)

43 - Other Foreign Income

Source of other Foreign Income

Gross amount of Foreign Income

Amount of Foreign Tax deducted

(if any, and not refundable by Foreign tax authorities)

									.00
									.00

									.00
									.00

ANNUAL PAYMENTS, CHARGES AND INTEREST PAID

44 - Rent paid to Non-Resident Landlord

Gross amount of rent paid in the year 2023 from which income tax at the standard rate of tax was deducted

Self

Spouse or Civil Partner

									.00
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									.00
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45 - Retainable Charges (for example, Annuities)

Gross amount of Annual payment

Date of Payment

									.00
DD	/	MM	/	YYYY					

									.00
DD	/	MM	/	YYYY					

46 - Payments made under Legally Enforceable Maintenance Arrangements

(a) Name of spouse or civil partner

(b) PPSN of spouse or civil partner, if known

(c) Insert in the box(es) if spouse or civil partner is non-resident

(d) Date of the **legally** enforceable maintenance agreement

(e) From which **no tax was deducted** prior to payment

Gross amount of annual payment (exclude any amounts in respect of children)

(f) From which **tax was deducted** prior to payment

Gross Amount of annual payment (exclude any amounts in respect of children)

DD	/	MM	/	YYYY					
									.00
									.00

DD	/	MM	/	YYYY					
									.00
									.00

47 - Deeds of Covenant

Insert in the box(es) to indicate who the covenant is in respect of:

Permanently Incapacitated Minor (Other than parent to own child)

Permanently Incapacitated Adult

Adult aged 65 or over*

Name of Covenantee

Relationship to the Covenantee

Original date of the Deed of Covenant

Gross amount of the Annual Payment

*Restricted amount (5% of Total Income in respect of covenants to adults aged 65 or over)

									.00
									.00
DD	/	MM	/	YYYY					
									.00
									.00

									.00
									.00
DD	/	MM	/	YYYY					
									.00
									.00

48 - Additional Voluntary Contributions (AVCs)

If you have made Additional Voluntary Contributions to your superannuation fund, insert in the box(es) to indicate the type of payment and give the details requested below

- PRSA AVC

- Other

State the name of the employment where your Superannuation fund is held

If you are a Specified Sportsman (Schedule 23A) insert in the box(es)

If you are a member of a Pre-Approved Pension Scheme insert in the box(es)

Total Amount paid in 2023 (for which relief has not been claimed or granted in 2022)

Amount of AVC Contributions already relieved under the net pay arrangement in 2023

Amount of ordinary contributions already relieved under the net pay arrangement for 2023

Amount carried forward from a prior year, for which relief has not been obtained

Amount paid between 1/1/2024 and 31/10/2024 for which relief has not already been granted and for which relief is being claimed for 2023

Total amount of AVC Relief claimed in 2023

									.00
									.00
									.00
									.00
									.00
									.00
									.00
									.00

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49 - Personal Retirement Savings Accounts (PRSAs) / Pan-European Personal Pension Products (PEPPS)

Only complete Panel 49 if you, or your employer on your behalf, made PRSA / PEPP contributions.

If you have made PRSA / PEPP contributions, insert in the box(es) to indicate the type of Certificate received from the Provider and give the details requested below

PRSA 1 Certificate**PRSA 1 (Net Pay) Certificate****PEPP**

If you are a Specified Sportsperson (Schedule 23A) insert in the box(es)

If you are a member of a pre-Approved pension scheme insert in the box(es)

Total amount paid in 2023 (for which relief has not been claimed or granted in 2022)

Amount of PRSA / PEPP contributions already relieved under the net pay arrangement in 2023

Amount carried forward from a prior year,

for which relief has not been obtained

Amount paid between 1/1/2024 and 31/10/2024 for which relief has not already been granted and for which relief is being claimed for 2023

Amount contributed by your employer on your behalf to a PRSA / PEPP

Total amount of PRSA / PEPP Relief claimed in 2023**50 - Retirement Annuity Contracts (RACs)**

If you are claiming relief in respect of RACs

state the source(s) of your non-pensionable earnings

If you are a Specified Sportsperson (Schedule 23A) insert in the box(es)

If you are a member of a Pre-Approved Pension Scheme insert in the box(es)

Total amount paid in 2023 (for which relief has not been claimed or granted in 2022)

Amount of RAC Contributions already relieved under the net pay arrangement in 2023

Amount carried forward from a prior year, for which relief has not been obtained

Amount paid between 1/1/2024 and 31/10/2024 for which relief has not already been granted and for which relief is being claimed for 2023

Total amount of RAC Relief claimed in 2023**51 - Qualifying Overseas Pension Plans (QOPPs)**

Note: Contributions to QOPPs that are made to occupational schemes and relieved on that basis should not be included below.

Amount paid by 'relevant migrant member' in respect of a 'qualifying overseas pension plan' in 2023

Amount paid between 1/1/2024 and 31/10/2024 for which relief has not already been granted and for which relief is being claimed in 2023

Amount carried forward from a prior year, for which relief has not been obtained

Total amount of QOPPs Relief claimed in 2023**52 - Mortgage Interest Tax Credit**

Note: Mortgage interest tax credit is due only in respect of a qualifying property which is registered for LPT and is located within the State. Further information is available in the Guide to Completing 2023 Pay & File Self-Assessment Returns. For a claim to be valid, you must have an LPT Property ID and you must attach the following required documentation to prove that qualifying interest was paid on the qualifying mortgage:

- A document confirming the value of the mortgage on the qualifying property as at 31/12/2022
- A copy of the interest certificate for 2022
- A copy of the interest certificate for 2023

All fields must be completed.

Where you are claiming Mortgage Interest Tax Credit in respect of more than two properties used as sole or main residences – for example, for self and a former spouse or civil partner or for self and a dependent relative, please submit all the information requested below, for all qualifying properties, on a separate sheet.

Qualifying property

(i) Use of qualifying property

Insert in the box(es) to confirm that the qualifying property on which this claim is made is

- a residential property used as my sole or main residence

or

- a residential property used as the sole or main residence of a former or separated spouse, or a former civil partner or a civil partner from whom I am living separately in circumstances where reconciliation is unlikely

or

- a residential property used as the sole or main residence of a dependent relative, and is provided rent-free and without any other consideration to that dependent relative

(ii) (a) Local Property Tax (LPT) ID

(b) Insert in the box(es) to confirm the claim is in respect of a qualifying property in accordance with section 473C(7) of the Taxes Consolidation Act 1997 and is compliant with the provisions of LPT, the planning and development acts and such other requirements as set out in section 473C(7)

Qualifying loan

(iii) Value of the qualifying loan on 31 December 2022

(Note: The value must be greater than €80,000 and less than €500,000)

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Qualifying interest paid on qualifying loan 2023

(iv) Total amount of qualifying interest paid for the year 2023

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												.00
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Amount of qualifying interest **YOU** paid for the year 2023

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												.00
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Number of days for which you paid interest on the qualifying loan in 2023

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Amount of qualifying interest 2nd mortgage payer paid for the year 2023

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												.00
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Number of days for which 2nd mortgage payer paid interest on the qualifying loan in 2023

--	--	--	--	--	--	--	--	--	--	--	--	--

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Amount of qualifying interest 3rd mortgage payer paid for the year 2023

												.00
--	--	--	--	--	--	--	--	--	--	--	--	-----

												.00
--	--	--	--	--	--	--	--	--	--	--	--	-----

Number of days for which 3rd mortgage payer paid interest on the qualifying loan in 2023

--	--	--	--	--	--	--	--	--	--	--	--	--

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Qualifying interest paid on qualifying loan 2022

Total amount of qualifying interest paid for the year 2022

												.00
--	--	--	--	--	--	--	--	--	--	--	--	-----

												.00
--	--	--	--	--	--	--	--	--	--	--	--	-----

Amount of qualifying interest **YOU** paid for the year 2022

												.00
--	--	--	--	--	--	--	--	--	--	--	--	-----

												.00
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Number of days for which you paid interest on the qualifying loan in 2022

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Amount of qualifying interest 2nd mortgage payer paid for the year 2022

												.00
--	--	--	--	--	--	--	--	--	--	--	--	-----

												.00
--	--	--	--	--	--	--	--	--	--	--	--	-----

Number of days for which 2nd mortgage payer paid interest on the qualifying loan in 2022

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Amount of qualifying interest 3rd mortgage payer paid for the year 2022

												.00
--	--	--	--	--	--	--	--	--	--	--	--	-----

												.00
--	--	--	--	--	--	--	--	--	--	--	--	-----

Number of days for which 3rd mortgage payer paid interest on the qualifying loan in 2022

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CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR 2023

(Note: All tax credits, allowances and reliefs you are entitled to for 2023 must be claimed on this form)

53 - Home Carer Tax CreditInsert in the appropriate box to indicate the dependant (other than the spouse or civil partner of the claimant) for whom care is being provided:Child Permanently Incapacitated Individual Individual aged 65 or over Dependent relative living within 2km of claimant **54 - Employee (PAYE) Tax Credit**Insert in the box(es) if claimed**Self****Spouse or Civil Partner****55 - Earned Income Tax Credit**Insert in the box(es) if claimed**56 - Allowable Deductions incurred in Employment**

Nature of Employment

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Flat Rate Expenses

(see www.revenue.ie for a full list of 'Flat Rate Expenses')

												.00
--	--	--	--	--	--	--	--	--	--	--	--	-----

												.00
--	--	--	--	--	--	--	--	--	--	--	--	-----

Other Unreimbursed Employment Expenses

(these must be incurred wholly, exclusively and necessarily in the performance of the duties of your employment)

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Amount

												.00
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												.00
--	--	--	--	--	--	--	--	--	--	--	--	-----

Superannuation Contributions (where not deducted by employer)

												.00
--	--	--	--	--	--	--	--	--	--	--	--	-----

												.00
--	--	--	--	--	--	--	--	--	--	--	--	-----

Remote Working Relief

Remote Working Relief is granted in respect of additional costs associated with heating, electricity and broadband when working remotely.

Insert in the box(es) if your employer paid you up to €3.20 per day to cover the additional costs of working from home without deducting tax, PRSI and USC from the amount

State the total amount you received from your employer in 2023

												.00
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												.00
--	--	--	--	--	--	--	--	--	--	--	--	-----

If your employer did **not** make this payment you can claim relief in respect of a percentage of your annual costs.See www.revenue.ie for further information on how to calculate your allowable costs.

Amount claimed for Heat / Electricity (Not including expenses claimed through Real Time Credits below)

												.00
--	--	--	--	--	--	--	--	--	--	--	--	-----

												.00
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Amount claimed for Broadband (Not including expenses claimed through Real Time Credits below)

												.00
--	--	--	--	--	--	--	--	--	--	--	--	-----

												.00
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Remote Working Relief already claimed through Real Time Credits in 2023

												.00
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												.00
--	--	--	--	--	--	--	--	--	--	--	--	-----

Number of days worked remotely in 2023

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--	--	--	--	--	--	--	--	--	--	--	--	--

Total of all allowable deductions incurred in employment

												.00
--	--	--	--	--	--	--	--	--	--	--	--	-----

												.00
--	--	--	--	--	--	--	--	--	--	--	--	-----

Note: Expenses, etc. relating only to employments should be shown here. Reimbursed expenses not treated as pay for tax purposes should be excluded.**57 - Blind Person's Tax Credit**Insert in the box(es) if you wish to claim Blind Person's Tax Credit

To qualify for this tax credit, you must hold a certificate from an Ophthalmic Surgeon stating that you or your spouse or civil partner have impaired vision to the extent that your central visual acuity does not exceed 6/60 in the better eye with correcting lenses, or that the widest diameter of the visual field subtends an angle no greater than 20 degrees. It is not necessary to forward this certificate with your claim.

58 - Guide Dog Allowance

Number of Guide Dogs maintained by you

To qualify for this allowance you must hold a letter from the Irish Guide Dogs for the Blind confirming you are a registered owner. A copy of this letter should accompany your first claim. The relief may be granted each year thereafter during which you maintain the dog(s).

PPSN

PPSN grid

Any panel(s) or section(s) that do not require an entry should be left blank

Self

Spouse or Civil Partner

59 - Assistance Dogs for Adults and Children

Number of Assistance Dogs maintained by you

Self input box

Spouse or Civil Partner input box

To qualify for this allowance, you must prove that you maintain a trained dog which has been supplied by an organisation accredited by Assistance Dogs Europe (ADEu). A statement from the organisation which supplied the dog must be submitted with your first claim. The relief may be granted each year thereafter during which you maintain the dog(s).

60 - Dependent Relative Tax Credit

Number of Dependent Relatives

Self input box

Spouse or Civil Partner input box

Dependent Relative tax credit is not due if your relative's income exceeded €16,780 in the year 2023 or if this tax credit is being claimed in full by another person. See 'Dependent Relative Tax Credit' on www.revenue.ie for qualifying information.

61 - Single Person Child Carer Credit, Widowed Person or Surviving Civil Partner, Incapacitated Child, Increased Exemption - Qualifying Children

If you wish to claim any of these tax credits, insert [X] in the appropriate box(es) and enter the details requested below

(a) Single Person Child Carer Credit* [] (b) Widowed Person or Surviving Civil Partner with Qualifying Child Tax Credit []

(c) Increased Exemption for Qualifying Children [] (d) Incapacitated Child Tax Credit** []

Child's Name

Date of Birth

PPSN

Table with columns for Child's Name, Date of Birth, and PPSN

*Single Person Child Carer Credit may not be claimed by a person qualifying for the married person or civil partner tax credit, or a co-habiting couple. Claimants must complete Form SPCC1 or SPCC2 with a first claim. See www.revenue.ie for further information.

**To claim incapacitated child credit a form ICC1 must be completed by the claimant in respect of each qualifying child. In addition, the Medical Practitioner must complete a form ICC2. Both forms must be submitted with a first claim and retained for a period of 6 years, following each year in which the credit is claimed (in line with S. 886A). See www.revenue.ie for further information.

62 - Employing a Carer

If you, your spouse or civil partner or a relative were permanently incapacitated by reason of mental or physical infirmity and you employed a carer insert [X] in the appropriate box(es).

For whom was the carer employed? Self [] Spouse or Civil Partner [] Relative []

Net cost of employing a carer in the year 2023 (after deducting any payments received from Health Service Executive, etc.)

Self and Spouse or Civil Partner cost input boxes

63 - Permanent Health Insurance (Income Continuance) - if not deducted from Gross Pay by Employer

Note that this is not Health / Medical Insurance

Name of Insurer

Name of Insurer input boxes

Amount paid in the year 2023

Amount paid input boxes

64 - Medical Insurance

State the gross amount of premium paid in the period 1 January 2023 to 31 December 2023 for which tax relief was not granted at source or if your employer paid medical insurance premiums on your behalf or on behalf of your dependents to an authorised insurer (for example VHI, Laya Healthcare, Irish Life Health, etc.)

Amount paid input boxes

Insert [X] in the box(es) to confirm that your employer paid a premium to an authorised medical insurance provider on your behalf or on behalf of your dependents and this has been taxed as a benefit in kind

Confirmation checkboxes

Adults covered by the policy

Name and Amount input for first adult

Name and Amount input for second adult

Child(ren) (if any) covered by the policy

A child for the purposes of this tax relief means an individual under the age of 18 years or, if over 18 years and under the age of 23 years, is receiving full-time education and in respect of whom a child premium is paid.

Child's Name, Date of Birth, and Amount input for first child

Child's Name, Date of Birth, and Amount input for second child

Amount of any personal contribution

Amount of personal contribution input boxes

Date in 2023 the policy was renewed or entered into

Date input boxes

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Self

Spouse or Civil Partner

67 - Start-up Capital Incentive (SCI)

(a) Start-up Capital Incentive (SCI) - Shares issued in 2023 where an undertaking is made under S. 502(3)(b) - shares held for a minimum of seven years

(i) Amount subscribed for eligible shares in 2023

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
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(ii) Name of company in which investment was made

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(iii) Tax reference number of company in which investment was made

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(iv) Date of the "Statement of Qualification (SCI)"

D	D	/	M	M	/	Y	Y	Y	Y
---	---	---	---	---	---	---	---	---	---

D	D	/	M	M	/	Y	Y	Y	Y
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(v) Amount of investment which qualifies for relief under S. 502(2A)

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
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(vi) Deduction from Total Income under S. 502(2A)

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
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(vii) Amount to be carried forward to future periods

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
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(b) Start-up Capital Incentive (SCI) - Shares issued in 2023 where an undertaking is not made under S. 502(3)(b) - shares held for less than seven years

(i) Amount subscribed for eligible shares in 2023

										.00
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										.00
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(ii) Name of company in which investment was made

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(iii) Tax reference number of company in which investment was made

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(iv) Date of the "Statement of Qualification (SCI)"

D	D	/	M	M	/	Y	Y	Y	Y
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D	D	/	M	M	/	Y	Y	Y	Y
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(v) Amount of investment which qualifies for relief under S. 502(2A)

										.00
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										.00
--	--	--	--	--	--	--	--	--	--	-----

(vi) Deduction from Total Income under S. 502(2A)

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

(vii) Amount to be carried forward to future periods

										.00
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										.00
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68 - Tuition Fees

Name of Student

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Amount of tuition fees paid, including student contribution, per approved course.

(Do not include administration, exam, registration, capitation fees, etc.)

										.00
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										.00
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Insert in the box(es) if a part-time course

Insert in the box(es) if fees relate to an information technology or foreign language training course

69 - Amount of Owner Occupier Relief on a Residential Property in a Designated Area due in 2023

Where you are claiming relief under this incentive scheme also insert these details in Panel 81 on page 20 of this return

										.00
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										.00
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The Living City InitiativeYour first claim for relief in respect of Living City Initiative must be made on the online Form 12. This is available in PAYE Services through [myAccount](https://myaccount.revenue.ie) on www.revenue.ie.**70 - Retirement Relief for Certain Sportspersons**If, during the tax year 2023, you or your spouse or civil partner ceased permanently to be engaged in a 'specified occupation' or to carry on a 'specified profession' as listed in Schedule 23A and you wish to claim relief under S. 480A, insert in the box(es) and give the information requested.

What specific occupation or profession does this claim relate to

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Date of Permanent Cessation from specified occupation / profession

D	D	/	M	M	/	Y	Y	Y	Y
---	---	---	---	---	---	---	---	---	---

D	D	/	M	M	/	Y	Y	Y	Y
---	---	---	---	---	---	---	---	---	---

Amount of relief claimed for the year 2023

										.00
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										.00
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Note: If you are claiming relief for prior years you should submit full details.**71 - Fisher Tax Credit**

To claim this credit enter the number of days spent at sea on a fishing vessel registered on the European Community fishing fleet register.

(a) Number of days

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(b) Fisher Tax Credit – amount claimed

										.00
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										.00
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Self

Spouse or Civil Partner

72 - Seafarer Allowance

Name of employer

Number of days spent at sea in 2023

73 - Sea-Going Naval Personnel Credit (Naval Credit)

To claim this credit, you must be a permanent member of the Irish Naval Service and have spent at least 80 days at sea in 2022 on board an Irish naval vessel

Number of days spent at sea on board an Irish naval vessel

74 - Transborder Relief

To claim Transborder Relief an individual must be an Irish Resident, hold the foreign employment for a continuous period of at least 13 weeks in a country with which Ireland has a Double Taxation Agreement and he / she must be present in the State for at least one day in each of those weeks.

Gross income from Foreign Employment on which **Transborder Relief** is claimed

Country where the foreign employment is held

Name and address of the Foreign Employer

Employer's tax reference number in the jurisdiction where the employment is held

Individual's tax reference number in the foreign jurisdiction

Amount of foreign tax paid (and not refundable)

Number of weeks foreign employment held continuously (in the year of assessment)

If you are claiming Split-Year Treatment insert in the box(es)

75 - Health Expenses

State the amount of Health Expenses claimed for the year 2023 (further information on eligible expenses can be found on www.revenue.ie). You cannot claim relief in respect of refunds already received or due to be received from any public or local authority, for example, Health Service Executive, from any policy of insurance or from any other source, for example, compensation claim. You must deduct any such amounts from the amount claimed. There is no requirement to submit forms Med 1 or Med 2 but you must retain your receipts (including completed form Med 2) for a period of six years, following each year in which the credit is claimed.

Maintenance or treatment in an approved nursing home

PPSN of nursing home resident

Name of nursing home

Non-Routine Dental Expenses

Real Time Health Expenses already claimed through Real Time Credits in 2023

Other Health Expenses

Amount received or receivable in respect of any of the above expenses (for example, from any public or local authority, under a policy of medical insurance, or from a compensation claim)

76 - Rent Tax Credit

Note: Rent tax credit is **not** due where you are in receipt of Housing Assistance Payment (HAP) / Rental Accommodation Scheme (RAS) or any other State Housing Support Schemes in respect of the tenancy or where your landlord is a Government Minister or a Commissioner of Public Works who owns the property in an official capacity, or where your landlord is a Housing Authority or Housing Association. See www.revenue.ie for further information.

I confirm that, in respect of this tenancy(ies), I am not in receipt of any rent support payment from a government scheme / body or agency (for example HAP / RAS). Insert in the box(es)

Self

Spouse or Civil Partner

I confirm that the landlord is not a Government Minister or a Commissioner of Public Works who owns the property in an official capacity, and is not a Housing Authority, or Housing Association. Insert in the box(es)

I confirm that I paid rent under a tenancy(ies) in the tax year 2023
Insert in the box(es)

77 - Home Renovation Incentive (HRI)

Tax credit due for 2023 based on your HRI online claim

Self	Spouse or Civil Partner
<input type="text"/>	<input type="text"/>

78 - Help to Buy (HTB) Incentive

A claim for a refund in respect of the Help to Buy (HTB) incentive for purchased / self-built residential property between 1 January 2017 and 31 December 2023 must be made online. See www.revenue.ie for further information.

CAPITAL ACQUISITIONS IN 2023

79 - If you received a gift or an inheritance in 2023, insert in the box(es)

Note: A Capital Acquisitions Tax (CAT) return (Form IT 38) **must** be made where:

- the value of a gift or an inheritance, when added to the value of prior aggregable benefits (if any) received on or after 5 December 1991 within the same group, exceeds 80% of the relevant threshold;
- you are claiming CAT Agricultural Relief or CAT Business Relief on a gift or inheritance;
- you have taken a deemed gift in respect of certain interest-free loans; or
- you are requested by Revenue by notice in writing to file a CAT return.

The due date for filing a CAT return will depend on the valuation date of the gift or inheritance. For more information see www.revenue.ie

The information given above does not satisfy a requirement to file a CAT return (Form IT 38). A CAT return can be filed on ROS (Revenue Online Service) and this is the quickest and most efficient method of filing.

CAPITAL GAINS AND CHARGEABLE ASSETS

80 - Capital Gains Tax for the year 1 January 2023 – 31 December 2023

Give details of all disposals (by sale, exchange, gift or otherwise) of chargeable assets, for example, land, shares, paintings, antiques, etc. made by you or your spouse or civil partner in the year 2023.

	Self	Spouse or Civil Partner
Chargeable Gain(s) (excluding Foreign Life Policies) before S. 604A relief	<input type="text"/>	<input type="text"/>
Previous Gain(s) Rolled-over (now chargeable)	<input type="text"/>	<input type="text"/>
Net Loss(es) in 2023 before S. 604A relief	<input type="text"/>	<input type="text"/>
Unused Losses from prior year(s)	<input type="text"/>	<input type="text"/>
Amount of Gain relieved under S. 604A	<input type="text"/>	<input type="text"/>
Personal Exemption (max €1,270 per spouse or civil partner & non transferable)	<input type="text"/>	<input type="text"/>
Note: losses, including losses forward must be used first		
Net Chargeable Gain (excluding Foreign Life Policies)	<input type="text"/>	<input type="text"/>
Net Chargeable Gain on Foreign Life Policies	<input type="text"/>	<input type="text"/>
Unused Losses for carry forward to 2024	<input type="text"/>	<input type="text"/>

If you have an overall Capital Gains Tax loss in 2023 there is no need to complete the sections below. In respect of net chargeable gains that arose in the period 1 January 2023 to 30 November 2023

(a) Enter amount of net gain to be charged @ 33%	<input type="text"/>	<input type="text"/>
(b) Enter amount of net gain to be charged @ 40% (excluding Foreign Life Policies)	<input type="text"/>	<input type="text"/>
(c) Enter amount of net gain on Foreign Life Policies to be charged @ 40%	<input type="text"/>	<input type="text"/>

In respect of net chargeable gains that arose in the period 1 December 2023 to 31 December 2023

(a) Enter amount of net gain to be charged @ 33%	<input type="text"/>	<input type="text"/>
(b) Enter amount of net gain to be charged @ 40% (excluding Foreign Life Policies)	<input type="text"/>	<input type="text"/>
(c) Enter amount of net gain on Foreign Life Policies to be charged @ 40%	<input type="text"/>	<input type="text"/>

Double Taxation Relief

If you wish to claim relief for foreign tax in respect of a disposal that gives rise to a liability to capital gains tax shown above, provide the following information in respect of each such foreign disposal. All amounts should be in Euro.

Country	Amount of gain	Amount of foreign tax for which relief is now claimed
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

