

Tax year ended 31 December 2002

Income

Employments - show details per P60

	Employments Self	
	Employments Spouse	
	Self Employed	
	Interest received	
	Rents received	
	Dividends	
	Other income	
A	TOTAL INCOME	

Other Income - specify source of other income

NB - If income is below the exemption limit, no tax is due.

Allowances and Reliefs

Insert Medical expenses claims and pension contributions here

B	TOTAL ALLOWANCES AND RELIEFS	

First
 €28,000 Single ,
 €32,000 One Parent Family,
 €37,000 Married Couple with one income or
 €56,000 Married Couple with two incomes is taxed at 20%
 Balance is taxed at 42%

Tax Liability

	Taxable Income is A minus B	
	@ 20%	
	@ 42%	
CI	TAX BEFORE CREDITS	

see bottom of page 32

Tax Credits

Personal Credit:
 Single €1,520
 Married €3,040
 PAYE Credit €660

	Personal Credit	
	PAYE Credit	
	Other Credit (please specify)	
C2	TOTAL Credits	
C3	CI MINUS C2 IS TAX PAYABLE	

NB - If C2 is greater than C1 no tax is payable but enter nil at C3, not a minus figure.

Tax paid, Tax Deducted and Tax Withheld

PAYE tax deducted per P60

Dividend Withholding Tax as stated on dividend voucher

	Income Tax paid directly to Revenue	
	PAYE tax deducted self	
	PAYE tax deducted spouse	
	Dividend Withholding Tax	
	Other deduction (please specify)	
	Other deduction (please specify)	
C4	TOTAL Payments deductions credits	
D	C3 minus C4 equals tax now due	

PRSI and Levies on Undisclosed Income

Health Contribution 2%

	PRSI See <i>Separate Worksheet</i>	
	LEVIES 2% of undisclosed income	
E	TOTAL PRSI and Levies	

Tax and PRSI/Levies due is **D plus E**

F1	Total Tax and PRSI/Levies due	
F2	Interest 18% of F1 figure	
F3	Penalty 10% of F1 figure	
F4	Total F1 + F2 + F3	

In the case of a married couple with two incomes, the increase in the standard rate band is limited to the lower of (a) the income of the spouse with the lower income or (b) the increased statutory rate band.

For example, if one spouse has an income of €55,000 and the other has income of €6,000, their standard rate band is €37,000 + €6,000, which equals €43,000, rather than €56,000.