

Income Tax Return and Self-Assessment for the year 2024 Form 11

(relating to taxes on income and capital gains for self-assessed individuals)



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If you are a mandatory e-File, required to file an electronic return in accordance with S. 917EA, you must file your return through Revenue Online Service (ROS), even though you have received this return form.

Even if you are not considered a mandatory e-File, ROS is the quickest, easiest and most convenient way to file your return and pay your tax. It allows you to file this form and to pay any tax (which will include Income Tax, Capital Gains Tax, PRSI and Universal Social Charge (USC)) due electronically. ROS also provides an instant calculation of Income Tax liability. Access ROS at www.revenue.ie

Personal Public Service Number (PPSN)

Remember to quote your PPSN in any communication with your Revenue office.

If submitting this return use any envelope and write "Freepost" above the Return Address.

NO STAMP REQUIRED

Return Address

**Office of the Revenue Commissioners
Collector-General's Division
PO Box 354
Limerick**

RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE YEAR ENDED 31 DECEMBER 2024 CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2024 SELF-ASSESSMENT FOR THE YEAR ENDED 31 DECEMBER 2024

NOTE:

1. A 'chargeable person' for self-assessment purposes is a person who is chargeable to tax on that person's own account or on another person's account in respect of a chargeable period. A 'chargeable person' is required to complete a Form 11 Tax Return and Self-Assessment for the year 2024.
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 who opened a foreign bank account in 2024 in a non-cooperative, non-DAC2, non-CRS or non-FATCA country is a chargeable person.
5. An individual who realises an income tax gain on or after 1 January 2024 as a result of the exercise, assignment or release of a share option under Sec. 128 TCA 1997 is no longer a chargeable person. Capital gains on the disposal of shares acquired from a share option continue to be taxed under self-assessment (see note 7).
6. A proprietary director is a chargeable person.
7. 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 2024, and
- All disposals and acquisitions of chargeable assets and the amount of chargeable gains that accrued to me in the year 2024

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 correctly stated.

Signature

Date

Capacity of Signatory

Contact Details (in case of query about this return)

Agent's TAIN

Contact Name

Client's Ref.

Telephone or E-mail

PPSN

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If you complete and submit this tax return on or before **31 August 2025** Revenue will calculate the self-assessment for you. This will assist you in paying the correct amount by the due date. If you submit the return after the **31 August 2025** you must make your own self-assessment and calculate your own tax, PRSI and USC due. The due date for submission of this return to the above address is 31 October 2025. On that date you must also pay any balance of tax due for 2024. Where this return is submitted after the due date, a surcharge (5% where the return is submitted within two months, otherwise 10%) will be added to your tax liability. **Failure to submit your Local Property Tax return will result in a tax surcharge - please see note in the Form 11 Helpsheets.**

When completing this return you should read the appropriate **Form 11 Helpsheets**. A copy of the **Form 11 Helpsheets** and a **“Guide to Completing 2024 Pay & File Self-Assessment Returns”** are available from Revenue’s website **www.revenue.ie**, or from Revenue’s Forms & Leaflets Service at +353 1 738 3675.

This return is only to be used for the 2024 tax year.

Legislative references relate to Sections of the Taxes Consolidation Act (TCA) 1997, unless otherwise stated.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue’s data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on **www.revenue.ie**. Details of this policy are also available in hard copy upon request.

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PPSN

Grid for PPSN entry

A - PERSONAL DETAILS [1 - 20]

1. If you are completing this return on behalf of a deceased individual

(Note: in the case of a married person or civil partner, only complete this section where the deceased was the assessable spouse or nominated civil partner in the period to which this return refers)

(a) Enter the date of death

DD/MM/YYYY date grid

(b) Enter the name and address, include Eircode (if known) of the personal representative (i.e. executor, administrator, etc.)

Grid for name and address entry

(c) Enter the date grant of probate or letter of administration was obtained

DD/MM/YYYY date grid

2. Your date of birth

DD/MM/YYYY date grid

3. Insert [X] in the box to indicate your civil status

- (a) Single []
(b) Married []
(c) In a Civil Partnership []
(d) Separated []
If wholly or mainly maintaining your Spouse or Civil Partner insert [X] in the box []
(e) Widowed or a Surviving Civil Partner []
(f) Divorced or a former Civil Partner []

4. If your personal circumstances changed in 2024 insert [X] in the box to indicate your previous status and state date of change

- Single [] Married [] In a Civil Partnership []
Widowed [] Separated [] Divorced []
Date of Marriage or Civil Partnership DD/MM/YYYY
Date of Separation or Divorce DD/MM/YYYY
Spouse's or Civil Partner's date of death DD/MM/YYYY

5. If married or in a civil partnership, insert [X] in the box to indicate basis of assessment applicable for 2024

- Joint Assessment [] Separate Assessment [] Single Treatment []

6. Spouse's or Civil Partner's Details

- (a) PPSN [] (d) Date of birth DD/MM/YYYY
(b) Surname [] (e) Gender Male [] Female []
(c) First name(s) [] (f) Date of Marriage or Civil Partnership DD/MM/YYYY

7. State the number of Dependent Children []

8. If you wish to claim Widowed Person or Surviving Civil Partner with Dependent Child Tax Credit state date of death of your spouse or civil partner

DD/MM/YYYY date grid

9. Insert [X] in the relevant box(es) to indicate for 2024 if you and / or your spouse or civil partner are / is subject to the Limitation on the Use of Reliefs by High Income Individuals (i.e. under Chapter 2A of Part 15 TCA 1997). If either you or your spouse or civil partner is so subject, Form RR1 2024 should be completed and also Panel K on page 29

- Self Spouse or Civil Partner
Yes [] No [] Yes [] No []

Insert [X] in the box(es) to indicate for 2024 if you and / or your spouse or civil partner were

- 10. Permanently Incapacitated [] []
11. A Proprietary Director, i.e. owned / controlled more than 15% of the share capital of a company [] []
12. A holder of a 'full' Medical Card or having entitlement to one under EU Regulations [] []
13. Entitled to an exemption from PRSI [] []

(a) State reason - Self

(b) State reason - Spouse or Civil Partner

Grid for reasons for exemptions

PPSN

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Self

Spouse or Civil Partner

Residence and Domicile Status for the year 2024 [14 - 18]

See **Guide to Completing 2024 Pay & File Self-Assessment Returns** for more information on the "Extent of Liability to Income Tax" of individuals who are either not resident or not domiciled in Ireland.

14. (a) Insert in the box to indicate if you are

Resident

or

Non-Resident (**Note:** If you are non-resident you must complete the Non-Resident section below)

(An individual is resident in Ireland if s/he spends 183 days or more in Ireland in the year, or 280 days or more in Ireland over the last two years)

(b) Insert in the box to indicate if you are

Ordinarily Resident

or

Not Ordinarily Resident

(Where an individual has been resident for tax purposes for three consecutive tax years they are considered to be "ordinarily resident". An individual ceases to be ordinarily resident in Ireland if they have been non-resident for tax purposes for three consecutive tax years)

(c) Insert in the box to indicate if you are

Domiciled in Ireland

or

Not Domiciled in Ireland

(Domicile is not defined in tax legislation but is a concept of general law. It may broadly be defined as meaning residence in a particular country with the intention of residing permanently in that country. Every individual acquires a 'domicile of origin' at birth, usually the domicile of the father. A person's domicile of origin will remain with him/her until such time as a new 'domicile of choice' is acquired.)

Self

Spouse or Civil Partner

(d) Enter the country of which you are a national

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(A national is generally regarded as an individual who holds the nationality or citizenship of a particular State)

Non-Resident

Self

Spouse or Civil Partner

15. (a) Enter your country of residence

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(b) Enter your

Tax Identification Number of that country

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(c) Enter your address in that country

16. If you are resident in another Member State of the European Communities, insert in the box

17. A non-resident is not due any tax credits or reliefs except as provided for in S. 1032(2)

If you wish to claim a portion of the allowances / reliefs under S. 1032(2) state the amount of your

(a) Income chargeable in the State

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(b) World income (includes income chargeable in the State)

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18. In the case of **married persons or civil partners** where either or both parties are non-resident, they are both taxed as single individuals unless the income of both parties is fully chargeable to Irish tax

(a) Insert in the box if you are married or in a civil partnership and all of your own worldwide income, including foreign income, and your spouse's or civil partner's worldwide income, including foreign income, is chargeable to income tax in Ireland and you wish to claim the married person's or civil partner's tax credit

(b) Where all the income of both you and your spouse or civil partner is not chargeable to tax in the State additional relief, known as aggregation relief, may be due. If you wish to claim this relief you should include an application with this form. The application should provide details of the total income of both you and your spouse or civil partner, including income not chargeable to Irish tax

Mandatory Disclosure

Self

Spouse or Civil Partner

19. The number assigned to a transaction by the Revenue Commissioners under S. 817HB

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20. Reportable cross-border arrangement reference number (as defined by S. 817RA(1))

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(**Expression of Doubt:** If you have a genuine doubt about the correct application of tax law to any item in the return, provide details of the point at issue in the entry fields provided on page 36)

PPSN

Grid for PPSN entry

B - SELF-EMPLOYED INCOME [101 - 167]

(Including Farming & Partnership Income)

Note: If you and / or your Spouse or Civil Partner have / has more than one Trade, Profession or Vocation insert [X] in the box and complete Appendix 1 on pages 37 - 40

Primary Trade

Self Spouse or Civil Partner

101. Insert [X] in the box to indicate to whom the income refers

102. Description of Trade, Profession or Vocation (you must clearly describe the trade)

Grid for trade description

Do not submit accounts with this return. Instead you MUST give an extract of information from the accounts on page 8

103. Does the trade include relevant operations for the purposes of Relevant Contracts Tax (RCT)?

(Relevant operations mean operations in the construction, forestry and meat-processing sectors)

Yes [] No []

104. If you are employed by An Post as a sub-postmaster / postmistress, or by the Department of Social Protection as a Social Welfare Branch Manager, insert [X] in the box

Where there is an entry at Line 104 there must be an entry at Line 108

105. If this source of income ceased during the year 2024 state the date of cessation

DD/MM/YYYY grid

106. If you are a farmer insert [X] in the box and complete Lines 119 and 120 on page 7, if applicable

Profit assessable

107. (a) Amount of adjusted net profit for accounting period

Profit grid 107(a)

(b) Amount of adjusted net loss for accounting period

Profit grid 107(b)

108. Enter the assessable profit even if this is the same as the adjusted net profit per Line 107(a) - (if a loss show 0.00)

This should include income assessable under S. 98A(4), (Reverse Premiums in trading situations) where appropriate

Profit grid 108

Leases agreed with Individual Lessees

109. (a) Confirm if you have made an election(s), or a joint election under section 299(3)(b) in respect of a relevant lease, or leases.

Yes [] No []

(b) Where such election(s) has/have been made, provide the following details

(i) Number of Leases subject to an election

Grid for number of leases

(ii) Are any Lessors Associated Enterprises for the purpose of Chapter 4 of Part 35C?

Grid for associated enterprises

(iii) Total Lease Payments deductible under Sec. 299(3)(c)

Profit grid 109(iii)

(iv) Total Actual Lease Payments payable

Profit grid 109(iv)

(v) Total Deemed Capital Expenditure

Profit grid 109(v)

(vi) Capital Allowances in Period

Profit grid 109(vi)

Balancing Charges

110. (a) Amount arising from capital allowances which were deductible in arriving at relevant income for USC

Profit grid 110(a)

(b) Amount arising from capital allowances which were not deductible in arriving at relevant income for USC

Profit grid 110(b)

Unused Capital Allowances from a prior year

111. (a) Amount carried forward which is allowable as a deduction for USC

i.e. allowances under S. 284(1), 272(3), 658(2)(b) and 659(2)(a) determined in accordance with subsections (3A), (3AA), (3B) or (3BA) of S. 659

Profit grid 111(a)

(b) Amount carried forward which is not allowable as a deduction for USC.

i.e. allowances other than those claimed under the Sections specified in (a) above, and are not specified relief capital allowances (as set out in Sch. 25B)

Profit grid 111(b)

(c) Specified Relief Capital Allowances (as set out in Sch. 25B)

(i) Specified property relief capital allowances, as defined in S. 531AAE

Profit grid 111(c)(i)

(ii) All other specified relief capital allowances

Profit grid 111(c)(ii)

Capital Allowances for the current year [112 - 115]

112. Where a claim to tax relief on property based incentive schemes is included below, insert [X] in the box and give details in Panel O on pages 32 / 33

Claim box

113. Machinery and Plant

(a) If any amount entered above refers to 'energy-efficient equipment' under S. 285A enter that amount here

Profit grid 113(a)

(b) If any amount entered above refers to 'childcare and fitness centre equipment' under S. 285B enter that amount here

Profit grid 113(b)

(c) If any amount entered above refers to 'gas vehicles and refuelling equipment' under S. 285C enter that amount here

Profit grid 113(c)

(d) If any amount entered above refers to 'farm safety equipment' under S. 285D enter that amount here and complete Line 113(d)(i)

Profit grid 113(d)

PPSN

Grid for PPSN entry

B - SELF-EMPLOYED INCOME [101 - 167] contd. (Including Farming & Partnership Income)

113. Machinery and Plant

(d) (i) Enter the qualifying certificate number(s) issued by the Department of Agriculture, Food and the Marine and the amount(s) claimed from this certificate(s)

Certificate Number

Table for Certificate Number and Amount claimed from this certificate

Primary Trade

Amount claimed from this certificate

Table for Amount claimed from this certificate

114. Industrial Buildings and / or Farm Buildings Allowance

(a) Amount which is allowable as a deduction for Universal Social Charge (USC), i.e. allowances under S. 272(3), 658(2)(b), 658A(2)(a) and 658A(2)(b)

(i) If any amount entered at (a) above refers to farm buildings under Sec. 658(2)(b), enter that amount here

(ii) If any amount entered at (a) above refers to slurry storage under Sec. 658A(2)(a), enter that amount here

(iii) If any amount entered at (a) above refers to slurry storage under Sec. 658A(2)(b), enter that amount here

(b) Amount which is not allowable as a deduction for USC, i.e. allowances other than those claimed under the Sections specified in (a) above, and are not specified relief capital allowances (as set out in Sch. 25B)

(c) Specified Relief Capital Allowances (as set out in Sch. 25B)

(Note: As provided for in Part 12, Chapter 4A, passive investors should not include any excess accelerated capital allowances carried forward beyond 2014 or the tax life of the building or structure, if later)

(i) Specified property relief capital allowances, as defined in S. 531AAE other than Living City Initiative and Aviation Services Facilities allowances entered at (ii) and (iii) below

(ii) In respect of any Living City Initiative (S. 372AAC) capital allowances, enter the amount of capital allowances and provide the following

(I) The address of the qualifying premises in respect of which the qualifying expenditure was incurred, include Eircode (if known)

(II) Details of the aggregate of all qualifying expenditure incurred by the individual in respect of the qualifying premises

(III) A brief description of the nature of the retail or other service which is provided or is to be provided in the qualifying premises, e.g. newsagent, grocer, doctor, dentist, legal services, restaurant / bar / cafe, etc.

(iii) In respect of any Aviation Services Facilities (S. 268(1)(n)) accelerated capital allowances provided for under S. 273(3)(k)(i) enter the amount of capital allowances and provide the following

(I) The aggregate amount of specified capital expenditure incurred

(II) The address of building or structure, include Eircode (if known)

(iv) In respect of building used for the purposes of providing childcare services or a fitness centre to employees (S. 843B) enter the amount of capital allowances

(v) All other specified relief capital allowances

Table for Industrial Buildings and / or Farm Buildings Allowance

Table for Specified property relief capital allowances

Table for Living City Initiative capital allowances

Table for details of aggregate of all qualifying expenditure

Table for brief description of the nature of the retail or other service

Table for Aviation Services Facilities accelerated capital allowances

Table for aggregate amount of specified capital expenditure

Table for address of building or structure

Table for childcare services or fitness centre

Table for all other specified relief capital allowances

115. Other Capital Allowances

Losses [116 - 118]

116. (a) If you wish to claim, under S. 381, to set any loss made in the trade in the year 2024 (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 31/12/2026

(b) If you wish to claim under S. 381 to set a relevant loss, as defined in S. 381B, made in the year 2024 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2026

(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 2024 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2026

(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B)

(ii) Specified Relief Capital Allowances (as set out in Sch. 25B)

(I) Specified property relief capital allowances, as defined in S. 531AAE

(II) All other specified relief capital allowances

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

Table for loss claim (a)

Table for loss claim (b)

Table for non-specified relief capital allowances (i)

Table for specified relief capital allowances (ii)

Table for specified property relief capital allowances (II)

Table for all other specified relief capital allowances (II)

PPSN

Grid for PPSN entry

B - SELF-EMPLOYED INCOME [101 - 167] contd.

(Including Farming & Partnership Income)

Primary Trade

Unused losses from a prior year

117. (a) Amount of unused losses from a prior year (S. 382) other than residential development land losses where the relevant claim was not made to and received by Revenue before 7/4/2009

Grid for unused losses (a)

(b) In respect of unused residential development land losses from a prior year where the relevant claim was not made to and received by Revenue before 7/4/2009, state

(i) Amount of tax credit due in respect of these losses (S. 644AA(6) and (8))

Grid for tax credit (i)

(ii) Amount of tax payable on the profits or gains of the combined trade (S. 644AA(7))

Grid for tax payable (ii)

Terminal Loss Relief

118. (a) If this trade ceased in 2024 and you wish to claim terminal loss relief for the years 2023, 2022, and 2021 state

(i) Amount of unused loss in the final 12 months to the date of cessation

Grid for unused loss (i)

(ii) Amount of unused capital allowances in the final 12 months to the date of cessation

Grid for capital allowances (ii)

(b) If you wish to claim terminal loss relief for the year 2024 in respect of a loss made in a subsequent year state

(i) Amount of the loss relief available for 2024

Grid for loss relief (i)

(ii) The date the trade ceased

Grid for trade ceased date (ii)

Farmers

119. (a) Relief for qualifying farmer under S. 667B used in 2024

Grid for relief (a)

(b) Relief for qualifying farmer under S. 667B used in prior years

Grid for relief (b)

(c) Insert [X] in the box if you are a partner in a Registered Farm Partnership as defined by S. 667C

Box for (c)

(d) Relief for partner in Registered Farm Partnership under S. 667C used in 2024

Grid for relief (d)

(e) Relief for partner in Registered Farm Partnership under S. 667C used in 2023

Grid for relief (e)

(f) Relief for partner in Registered Farm Partnership under S. 667C used in 2022

Grid for relief (f)

(g) Insert [X] in the box if this trade relates wholly or in part to Share Farming

Box for (g)

(h) Insert [X] in the box if you wish to elect for income averaging for the year 2024 (and subsequent years)

Box for (h)

(i) Insert [X] in the box if the assessable profits for this year are computed in accordance with S. 657 (income averaging)

Box for (i)

(j) Insert [X] in the box if you wish to withdraw from income averaging for the year 2024

Box for (j)

(k) (i) Insert [X] in the box if you wish to temporarily elect out of income averaging for this year in accordance with S. 657(6A)

Box for (k)

(ii) Enter the amount of adjusted net profit which would be assessable for this year if you had not applied for income averaging

Grid for adjusted net profit (k)

Succession Farm Partnership

120. (a) Succession Farm Partnership tax reference number

Grid for tax reference number (a)

(b) Date this Partnership was entered on the Register of Succession Farm Partnerships with the Department of Agriculture, Food and the Marine

Grid for date (b)

(c) Indicate if you are a "Farmer" or a "Successor" within the meaning of S. 667D(2)

Boxes for Farmer and Successor (c)

(d) Insert [X] in the box to confirm that no "Successor" in this partnership was aged over 40 at 1 January 2024

Box for (d)

(e) Your share of the profits as per the partnership agreement

Grid for share of profits (e)

(f) Amount of Succession Tax Credit due under S. 667D

Grid for Succession Tax Credit (f)

(g) Amount of Succession Tax Credit under S. 667D used in prior years

Grid for Succession Tax Credit (g)

Credit for Professional Services Withholding Tax (PSWT)

121. Gross withholding tax (before any interim refund) related to the basis period for 2024 on fees for Professional Services. Do not include credit for Relevant Contracts Tax withheld

Grid for gross withholding tax (121)

PRSI paid

122. If you are employed by An Post as a sub-postmaster / postmistress, or by the Department of Social Protection as a Social Welfare Branch Manager, enter the amount of PRSI, if any, paid direct to An Post / Department of Social Protection in respect of this income

Grid for PRSI paid (122)

PPSN

Grid for PPSN entry

EXTRACTS FROM ACCOUNTS [123 - 167]

Accounts Information Period (must be completed)

123. From
124. To

Extracts From Accounts must be completed in all cases where you or your spouse or civil partner are in receipt of trading or professional income, except where either Lines 127 or 128 apply

125. If you have previously submitted accounts information relating to this return state the income tax return with which accounts were submitted (YYYY)
126. (a) Where the income arises from a partnership, enter the tax reference of the partnership
(b) Insert [X] in the box if you are a non-active partner within the meaning of S. 409A
(c) If you are in partnership with your spouse / civil partner and the accounts information for that trade or profession have been submitted under their trade, enter the trade number (in this Form 11) under which the accounts information was supplied

Income [127 - 129]

127. Sales / Receipts / Turnover
128. Receipts from Government Agencies (GMS, etc.)
129. Other Trading Income including tax exempt income

Trading Account Items [130 - 131]

130. Purchases
131. Gross Trading Profits (including other Trade Receipts / income already listed in the previous section)

Expenses and Deductions [132 - 143]

132. Salaries / Wages
133. Additional Staff Costs
134. Sub-Contractors for the purposes of Relevant Contracts Tax (RCT)
135. Other Sub-Contractors
136. Consultancy, Professional fees
137. Motor, Travel and Subsistence
138. Repairs / Renewals
139. Rental Expenses
140. Depreciation, Goodwill / Capital write-off
141. (a) Provisions including bad debts - positive
(b) Provisions including bad debts - negative
142. Other Expenses
143. Other Expenses - negative / credit entries

Primary Trade

Capital Account and Balance Sheet Items [144 - 155]

144. Cash / Capital introduced
145. Drawings (Net of Tax and Pension contributions)
146. (a) Closing Capital Balance - positive
(b) If negative, state amount here
147. Stock, Work in progress, Finished goods
148. Debtors and Prepayments
149. Cash / Bank (Debit)
150. Bank / Loans/ Overdraft (Credit)
151. Client Account Balances (Debit)
152. Client Account Balances (Credit)
153. Creditors and Accruals
154. Tax Creditors
155. (a) Net Assets - positive
(b) If negative, state amount here

Extracts from Adjusted Net Profit / Loss Computation [156 - 167] Profit / Loss per Accounts [156 - 157]

156. Net Trade Profit per Accounts
157. Net Trade Loss per Accounts

Adjustments made to Net Profit / Loss per Accounts [158 - 167]

158. Where there are no adjustments required to the profit / loss per accounts, insert [X] in the box
159. Motor Expenses
160. Donations (Political and Charitable) / Entertainment
161. Light, Heat and Phone
162. Net gain on sale of fixed / chargeable assets
163. Net loss on sale of fixed / chargeable assets
164. (a) Deduction for stock relief under S. 666
(b) Deduction for stock relief under S. 667B
165. Deduction for increase in carbon tax under S. 664A
166. Other Addbacks
167. Other Deductions

If you have made any payment(s) during 2024 in the course of this trade or profession for services provided, where the total amount paid to any one person was greater than €6,000, you must complete a Form 46G. You can access this form from the My Services page or from the ROS Offline Application. The form is also available on Revenue's website www.revenue.ie (under 'Self-assessment and self-employment>Third party returns')

PPSN

Grid for PPSN entry

C - IRISH RENTAL INCOME [201 - 218]

Self

Spouse or Civil Partner

201. *Where a claim to tax relief on property based incentives is included at Line 205(d) or 215(b) insert [X] in the box and give details in Panel O on pages 32 / 33

Residential Property

202. 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 2024, insert [X] in the box

203. Number of properties let

204. Gross Rent Receivable

205. Expenses

(a) Repairs

(b) Allowable interest as per S. 97(2J)

*(c) "Section 23" type relief where 2024 is the first year of claim

(d) Pre-letting expenditure on vacant properties allowed by S. 97A

(e) Other

206. Amount of chargeable profit / allowable loss after expenses but before Capital Allowances and losses forward

(a) Net profit on residential property

(b) Net loss on residential property

207. Residential Premises Rental Income Relief

(a) Insert [X] in the box to confirm that:

- You comply with the registration requirements of the RTB
The qualifying premises is not rented to a connected person(s)
You are compliant with the Local Property Tax Obligations in respect of all your qualifying premises
You have a valid eTax Clearance Certificate issued in accordance with sec. 1905

(b) Insert [X] in the relevant box to confirm that (i) The property is let to a public authority, or is a property to which Part II of the Housing (Private Rented Dwellings) Act 1982 applies

(ii) Where the premises is not occupied by a tenant, you are actively marketing the premises for rent

(c) Property Details of the residential rented premises with the highest net profit

(i) Enter the LPT ID of the property

(ii) Confirm the net rental income from property after Losses and Capital Allowances

(iii) Confirm your percentage of ownership of the qualifying premises

208. Retrofitting Rental Properties Relief (RRPR) Property 1

(a) Insert [X] in the box to confirm the following:

- You comply with the registration requirements of the RTB
You are compliant with the Local Property Tax Obligations in respect of all your qualifying premises
You have a valid Tax Clearance Certificate

(b) Property details

(i) Enter the date that the qualifying work was carried out on

(ii) Enter the LPT ID of the property where the qualifying work was carried out

(iii) Enter the VAT number of the Qualifying Contractor who carried out the qualifying work

(iv) Confirm your net rental income from your qualifying premises

(v) Confirm your percentage of ownership of the qualifying premises

(vi) Enter the total cost of the qualifying work carried out

(vii) Enter the value of the grant received

PPSN

Grid for PPSN entry

Self

Spouse or Civil Partner

Property 2

(a) Insert [X] in the box to confirm the following:

Confirmation box

Confirmation box

- You comply with the registration requirements of the RTB
• You are compliant with the Local Property Tax Obligations in respect of all your qualifying premises
• You have a valid Tax Clearance Certificate

(b) Property details

(i) Enter the date that the qualifying work was carried out on

DD/MM/YYYY date grid

DD/MM/YYYY date grid

(ii) Enter the LPT ID of the property where the qualifying work was carried out

LPT ID grid

LPT ID grid

(iii) Enter the VAT number of the Qualifying Contractor who carried out the qualifying work

VAT number grid

VAT number grid

(iv) Confirm your net rental income from your qualifying premises

Income grid

Income grid

(v) Confirm your percentage of ownership of the qualifying premises

Ownership grid

Ownership grid

(vi) Enter the total cost of the qualifying work carried out

Cost grid

Cost grid

(vii) Enter the value of the grant received

Grant grid

Grant grid

Commercial property, land and all other sources of Irish rental income

209. Number of properties let

Properties grid

Properties grid

210. Area in hectares if applicable

Area grid

Area grid

211. Gross rent receivable

Rent grid

Rent grid

212. Expenses

(a) Repairs

Repairs grid

Repairs grid

(b) Allowable interest

Interest grid

Interest grid

(c) Exempt rental income from the leasing of farmland, under S. 664

Exempt grid

Exempt grid

(d) Other

Other grid

Other grid

213. Amount of chargeable profit / allowable loss after expenses but before Capital Allowances and losses forward

(a) Net profit on commercial property

Net profit grid

Net profit grid

(b) Net loss on commercial property

Net loss grid

Net loss grid

214. Amount of chargeable profit from all sources, after expenses but before Capital Allowances and losses forward

Profit grid

Profit grid

(Total of Line 206 and Line 213 - if a loss show 0.00)

Capital Allowances

215. (a) Capital Allowances brought forward from a prior year

(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B)

Non-specified grid

Non-specified grid

(ii) Specified Relief Capital Allowances (as set out in Sch. 25B)

(Note: As provided for in Part 12, Chapter 4A, passive investors should not include any excess accelerated capital allowances carried forward beyond 2014 or the tax life of the building or structure, if later)

(I) Specified property relief capital allowances, as defined in S. 531AAE

Specified I grid

Specified I grid

(II) All other specified relief capital allowances

Specified II grid

Specified II grid

(b) Capital Allowances for the year 2024

(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B)

Non-specified 2024 grid

Non-specified 2024 grid

(ii) Specified Relief Capital Allowances (as set out in Sch. 25B)

(I) Specified property relief capital allowances, as defined in S. 531AAE other than Living City Initiative and Aviation Services Facilities allowances entered at (b)(ii)(II), (III) and (IV)

Specified I 2024 grid

Specified I 2024 grid

(II) In respect of any Living City Initiative (S. 372AAC Commercial property) capital allowances, enter the amount of capital allowances and provide the following

Living City II grid

Living City II grid

Office use box

PPSN

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

Self

Spouse or
Civil Partner

215. *(b)(ii)(II) (A) The address of the qualifying premises in respect of which the qualifying expenditure was incurred, include Eircode (if known)		
(B) Details of the aggregate of all qualifying expenditure incurred by the individual in respect of the qualifying premises	00,000,000.00	00,000,000.00
(C) A brief description of the nature of the retail or other service which is provided or is to be provided in the qualifying premises, e.g. newsagent, grocer, doctor, dentist, legal services, restaurant / bar / cafe, etc.		
(III) In respect of any Living City Initiative (S. 372AAD Residential property) capital allowances, enter the amount of capital allowances and provide the following	00,000,000.00	00,000,000.00
(A) The address of the qualifying premises in respect of which the qualifying expenditure was incurred, include Eircode (if known)		
(B) Details of the aggregate of all eligible expenditure incurred by the individual in respect of the special qualifying premises	00,000,000.00	00,000,000.00
(C) Reference number supplied by the Local Authority with the Letter of Certification		
(D) The unique Identification Number (if any) assigned to the special qualifying premises under S. 27 Finance (LPT) Act 2012 (Property Identification for LPT purposes)		
(IV) In respect of any Aviation Services Facilities (S. 268(1)(n)) accelerated capital allowances provided for under S. 273(3)(k)(i) enter the amount of capital allowances and provide the following	00,000,000.00	00,000,000.00
(A) The aggregate amount of specified capital expenditure incurred	00,000,000.00	00,000,000.00
(B) The address of building or structure, include Eircode (if known)		
(V) All other specified relief capital allowances	00,000,000.00	00,000,000.00
(c) Capital Allowances used against rental income in the year 2024	00,000,000.00	00,000,000.00
216. If you wish to elect under S. 305(1)(b) to set any unused Capital Allowances (not already ring-fenced), in respect of Buildings for 2024 against your other income state the amount of unused Capital Allowance available for offset below		
(a) To which S. 409A applies (restricted to €31,750)		
(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B)	00,000,000.00	00,000,000.00
(ii) Specified Relief Capital Allowances (as set out in Sch. 25B)		
(I) Specified property relief capital allowances, as defined in S. 531AAE	00,000,000.00	00,000,000.00
(II) All other specified relief capital allowances	00,000,000.00	00,000,000.00
(b) To which S. 409A does not apply (no restriction applies)		
(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B)	00,000,000.00	00,000,000.00
(ii) Specified Relief Capital Allowances (as set out in Sch. 25B)		
(I) Specified property relief capital allowances, as defined in S. 531AAE	00,000,000.00	00,000,000.00
(II) All other specified relief capital allowances	00,000,000.00	00,000,000.00
217. Losses - Amount of unused losses from a prior year		
(a) Amount of loss arising from specified property relief within the meaning of S. 531AAE	00,000,000.00	00,000,000.00
(b) Amount of loss not arising from specified property relief, within the meaning of S. 531AAE	00,000,000.00	00,000,000.00
218. Non-resident Landlord Withholding Tax (NLWT) Note: Amount of NLWT claimed must not exceed 20% of the gross rent indicated.		
(a) Gross value of Rental Income subjected to NLWT for 2024	00,000,000.00	
(b) Gross value of NLWT deductions for 2024	00,000,000.00	

PPSN

Grid for PPSN entry

D - PAYE / BIK / PENSIONS (1) [219 - 232]

Note: If you and / or your Spouse or Civil Partner have / has more than two Employments/Pensions, etc., insert [X] in the box and complete Appendix 2 on pages 41 / 42

[]

Employment / Pension, etc. subject to PAYE

Details entered at Lines 220 to 222 are relevant to Lines 223 to 232

Employment / Pension, etc. No. 1 Employment / Pension, etc. No. 2
Self Spouse / Civil Partner Self Spouse / Civil Partner

219. Insert [X] in the box to indicate to whom the income refers

[] []

220. Employer's / Pension Provider's PAYE registered number

Grid for Employer's PAYE registered number

Grid for Employer's PAYE registered number

221. Employer's / Pension Provider's name

Large grid for Employer's name

Large grid for Employer's name

222. Gross amount of taxable income for this employment / pension (available from your final payslip for 2024)

Grid for Gross amount of taxable income (Employment 1)

Grid for Gross amount of taxable income (Employment 2)

223. Source of income (insert [X] in the relevant boxes)

- (a) Employment
(b) Directorship
(c) Foreign employment exercised in Ireland
(d) Employment (SARP relief claimed)
(e) Public Sector employment - PRSI class B, C, or D
(f) Public Sector employment - Oireachtas, Judiciary, etc.
(g) Income in lieu of Social Welfare Payments
(h) Pension - Early Farm Retirement
(i) Pension - Employment pension
(j) Pension - RAC or PRSA
(k) Distribution from an ARF
(l) Distribution from a PRSA

Column of checkboxes for source of income (Employment 1)

Column of checkboxes for source of income (Employment 2)

224. (a) Net tax deducted / refunded in this employment

Grid for Net tax deducted / refunded (Employment 1)

Grid for Net tax deducted / refunded (Employment 2)

(b) Insert [X] in the box if the tax figure above was a refund

[]

[]

Director remuneration

(Note: in respect of Proprietary Directorships, only tax remitted to Revenue should be entered here)

(c) In arriving at the 'gross amount of taxable income for this employment / pension' and the 'Net tax deducted / refunded', state:

(i) Amount of taxable income paid in 2024 which was earned in the year 2023 and was brought back to that year

Grid for taxable income brought back (Employment 1)

Grid for taxable income brought back (Employment 2)

(ii) The amount of tax paid in respect of that amount of income brought back to 2023

Grid for tax paid on brought back income (Employment 1)

Grid for tax paid on brought back income (Employment 2)

(iii) The amount of gross income for USC purposes paid in 2024 which was earned in the year 2023 and was brought back to that year

Grid for gross income brought back (Employment 1)

Grid for gross income brought back (Employment 2)

(iv) The amount of USC paid in respect of that amount of income brought back to 2023

Grid for USC paid on brought back income (Employment 1)

Grid for USC paid on brought back income (Employment 2)

PPSN

Grid for PPSN entry

Self

Spouse or Civil Partner

224. (c) (v) The amount of income paid in the year 2025 which was earned in the year 2024 and has been brought back to 2024 and included in the Gross amount of taxable income above

Income grid for Self

Income grid for Spouse or Civil Partner

(vi) The amount of tax paid in respect of that amount of income brought back to 2024

Tax grid for Self

Tax grid for Spouse or Civil Partner

(vii) The amount of gross income for USC purposes paid in the year 2025 which was earned in the year 2024 and has been brought back to 2024 and included in the Gross income for Universal Social Charge (USC) from this employment above

Gross income grid for Self

Gross income grid for Spouse or Civil Partner

(viii) The amount of USC paid in respect of that amount of income brought back to 2024

USC grid for Self

USC grid for Spouse or Civil Partner

225. Gross income for Universal Social Charge (USC) from this employment (available from your final payslip for 2024)

Gross income grid for Self (pre-filled .00)

Gross income grid for Spouse or Civil Partner (pre-filled .00)

226. (a) Net USC deducted / refunded in this employment

Net USC grid for Self

Net USC grid for Spouse or Civil Partner

(b) Insert [X] in the box if the USC figure above was a refund

Refund box for Self

Refund box for Spouse or Civil Partner

227. 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 [X] in the box

USC box for Self

USC box for Spouse or Civil Partner

228. Payment frequency

Weekly

Weekly box for Self

Weekly box for Spouse or Civil Partner

Fortnightly

Fortnightly box for Self

Fortnightly box for Spouse or Civil Partner

Four weekly

Four weekly box for Self

Four weekly box for Spouse or Civil Partner

Monthly

Monthly box for Self

Monthly box for Spouse or Civil Partner

Other

Other box for Self

Other box for Spouse or Civil Partner

229. Is relief due under S. 480B ("week 53")

Yes [] No []

Yes [] No []

Special Assignee Relief Programme (SARP)

Employment / Pension, etc.

Employment / Pension, etc.

If you are claiming SARP relief please state

No. 1

No. 2

230. (a) Gross income from the employment before deduction of SARP relief (less amounts contributed to pension and amounts not assessed to tax in the State)

Gross income grid for Self (pre-filled .00)

Gross income grid for Spouse or Civil Partner (pre-filled .00)

(b) Amount of SARP relief claimed through payroll or now claimed on this Form 11

SARP relief grid for Self (pre-filled .00)

SARP relief grid for Spouse or Civil Partner (pre-filled .00)

(c) Amount of income from employment after deduction of SARP relief claimed

Income grid for Self (pre-filled .00)

Income grid for Spouse or Civil Partner (pre-filled .00)

(d) Has SARP relief been granted through payroll by your employer?

Yes [] No []

Yes [] No []

(e) If the employment was not for a full year, state the number of days for which you were entitled to the relief

Days grid for Self

Days grid for Spouse or Civil Partner

Research and Development

231. (a) Amount of research and development credit claimed under S. 472D for 2024

R&D credit grid for Self (pre-filled .00)

R&D credit grid for Spouse or Civil Partner (pre-filled .00)

(Note: enter the full amount surrendered by your employer to you under S. 766(2A(a)) or S. 766C(2) which is relevant to the employer's accounting period ending in the year 2023)

(b) Amount of unused credit carried forward under S. 472D(4) from previous year

Unused credit grid for Self (pre-filled .00)

Unused credit grid for Spouse or Civil Partner (pre-filled .00)

Foreign Tax

232. (a) Amount of income included above, if any, that has been subject to foreign tax in a Treaty State

Foreign tax grid for Self (pre-filled .00)

Foreign tax grid for Spouse or Civil Partner (pre-filled .00)

(b) Amount of non-refundable foreign tax paid on this income

Foreign tax grid for Self

Foreign tax grid for Spouse or Civil Partner

(c) Country where the non-refundable foreign tax withheld

Country grid for Self

Country grid for Spouse or Civil Partner

(d) Amount of federal tax only of non-refundable foreign tax withheld

Federal tax grid for Self (pre-filled .00)

Federal tax grid for Spouse or Civil Partner (pre-filled .00)

PPSN

Grid for PPSN number

Self

Spouse or Civil Partner

E - PAYE / BIK / PENSIONS (2) [233 - 249]

PAYE / USC refunded during the year

233. PAYE Tax refunded by Revenue for the Income Tax year 2024
234. PAYE Tax underpaid (amount collected by Revenue by reducing your tax credits for 2024)

235. Amount of USC refunded by Revenue for the year 2024

Irish employment / pension / taxable benefits and foreign employment not subject to PAYE

236. (a) Income from Irish employment not subject to PAYE (include payments received on commencement / cessation of employment, restrictive covenants, etc.)
(b) Nature of payment(s)

237. Other including BIK
Specify

238. Income attributable to the performance in the State of the duties of foreign offices and foreign employments not subject to PAYE deduction

239. Employment pension not subject to PAYE deductions

Allowable Deductions Incurred in Employment

240. (a) Nature of employment(s)

(b) Expenses

(i) Insert [x] in the box if you are entitled to Flat Rate Expenses and wish to claim them in 2024

(ii) Expenses, other than Flat Rate Expenses, paid by the claimant wholly, exclusively and necessarily in the performance of the duties of the employment or office (Not including expenses claimed through real time at 238(b)(iv) below)

(iii) Remote Working (eWorking) expenses

(iv) Remote Working Relief already claimed through Real Time Credits in 2024

(v) All other expenses

(c) Capital allowances

(d) Total of (b) and (c) above

(e) Amount of total at (d) referring to Proprietary Directorship income / salary

(f) Amount of total at (d) referring to employment income / salary

241. Pension Contribution Relief
Superannuation Contributions / AVC where not deducted by employer

Foreign Earnings Deduction

242. Where you are claiming relief under S. 823A, state the following
(a) Country

(b) Number of qualifying days spent there

(c) Amount of relief claimed

Social Welfare Payments, Benefits or Pensions received

243. Carer's Allowance paid by Department of Social Protection

244. Jobseeker's Benefit (self-employed)

245. Other taxable Social Welfare Payments, Benefits or Pensions (State Pension, Illness Benefit, Occupational Injury Benefit, Jobseeker's Benefit, Pre-Retirement Allowance, Maternity Benefit, Paternity Benefit, Parent's Benefit, Adoptive Benefit, Health & Safety Benefit) (See Form 11 Helpsheet for more information)

PPSN

Grid for PPSN entry

Self

Spouse or Civil Partner

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

Form for Lump sums from Relevant Pension Arrangements (S. 790AA) with rows (a) through (g) and sub-rows (i) and (ii) for each, including descriptions and input fields for Self and Spouse or Civil Partner.

Convertible Securities - Chargeable event in 2024 (S. 128C)

Form for Convertible Securities - Chargeable event in 2024 (S. 128C) with input fields for Self and Spouse or Civil Partner.

Election under S. 128A(4A) to defer income tax on the exercise of certain share options (SO3 Election)

If you or your spouse or your civil partner made a "payment on account" under S. 128A(4A) against the income tax due on share options and have now disposed of any shares, state

Form for Election under S. 128A(4A) to defer income tax on the exercise of certain share options (SO3 Election) with rows (a) and (b) and input fields for Self and Spouse or Civil Partner.

Directorships

249. If you and / or your spouse or civil partner held proprietary directorships in the year 2024, state each company's tax number and the percentage shareholding in each company

Table for Directorships with columns for Company Tax Number, %, and Insert box if Spouse or Civil Partner, repeated for two sets of entries.

PPSN

Grid for PPSN entry

Self

Spouse or Civil Partner

F - FOREIGN INCOME [301 - 324] (enter amounts in €)

Foreign tax deducted should only be entered below if it is available as a credit against Irish Tax. If the foreign tax is only allowed as a deduction, the amount of income returned below should be net of this foreign tax. Where the foreign tax was refunded (or is refundable) by the foreign jurisdiction the gross amount of income should be returned below and the foreign tax should not be entered in this return. See Guide to Completing 2024 Pay & File Self-Assessment Returns for more information on the taxation of foreign income.

Main form grid containing sections 301-310 with sub-questions and corresponding input fields for Self and Spouse or Civil Partner.

PPSN

Grid for PPSN entry

Self

Spouse or Civil Partner

311-315. Canadian Dividends where Irish tax on encashment was withheld, Income from Foreign Trade / Profession, Foreign Rental Income, Other UK Income, Other Foreign Income. Includes fields for gross amount, tax deducted, and net profit.

316. Other UK Income. Income from all other UK Non-Deposit Interest, Royalties, Annuities, Dividends, etc. Includes fields for gross amount and tax deducted.

317-318. Foreign Patent Royalty income previously exempted under S. 234 on which no foreign tax deducted, Foreign Patent Royalty income previously exempted under S. 234 on which foreign tax was deducted. Includes fields for gross amount and tax deducted.

319. Irish tax deducted on encashment. Includes fields for tax deducted.

320. Foreign Bank Accounts (S. 895). Give the following details for each relevant foreign bank account opened in 2024 of which you or your spouse or civil partner were the beneficial owner of the deposits held. Includes fields for name, date, amount, and intermediary.

PPSN

Grid for PPSN entry

Self

Spouse or Civil Partner

Foreign Life Policies / Offshore Funds / Other Offshore Products [321 - 324]

321. Foreign Life Policies (S. 730H, 730I, 730J, 730K). Give the following details in respect of any policy from any Member State of the EU or EEA, or from a Member State of the OECD with which Ireland has a Double Taxation Agreement

Table for 321 Foreign Life Policies with columns for Self and Spouse/Civil Partner, rows for (a) through (d) payment and gain taxable amounts.

And in respect of any such policy issued in 2024 give the following additional details

Table for 321 additional details with columns for Self and Spouse/Civil Partner, rows for (e) through (h) name, terms, premiums, and intermediary.

322. Offshore Funds (Part 27 Ch 4). Give the following details in respect of any material interest in 'regulated offshore fund(s)' (those coming within S. 747B(2A)) in the EU or EEA, or in a Member State of the OECD with which Ireland has a Double Taxation Agreement

Table for 322 Offshore Funds with columns for Self and Spouse/Civil Partner, rows for (a) through (d) payment and gain taxable amounts.

And in respect of any such material interest acquired in 2024 give the following additional details

Table for 322 additional details with columns for Self and Spouse/Civil Partner, rows for (e) through (h) name, date, amount, and intermediary.

323. Other Offshore Products (S. 896). Give the following details for each material interest acquired in 2024 in (i) other offshore products (including foreign life assurance policies) outside the EU or EEA, or outside a Member State of the OECD with which Ireland has a Double Taxation Agreement and in (ii) 'unregulated funds' (those not coming within S.747B(2A)) within the EU or EEA, or within any Member State of the OECD with which Ireland has a Double Taxation Agreement

Table for 323 Other Offshore Products with columns for Self and Spouse/Civil Partner, rows for (a) through (d) name, date, amount, and intermediary.

324. (a) Additional Double Taxation Relief due. (b) Indicate the income source on which foreign tax was deducted. (c) If you have selected Other, state (i) the type of income (ii) the country where the tax was withheld.

PPSN

Grid for PPSN entry

Self

Spouse or Civil Partner

G - IRISH OTHER INCOME [401 - 412]

Main form area containing sections 401 through 409 with various income categories and corresponding input boxes.

PPSN

Grid for PPSN entry

Self

Spouse or Civil Partner

410. Investment Undertakings (S. 739G(2A))

- (a) Gain on deemed disposal taxable at 41% (S. 739E(1)(b)(ii))
(b) Gain on deemed disposal taxable at 60% (S. 739E(1)(ba))
(c) Name & Address of the Investment Undertaking (S. 739E(2A)(b)), include Eircode (if known)

Grids for investment undertakings entries, including monetary values and address fields.

411. Irish Real Estate Funds (IREF)

- (a) Amount of IREF taxable event
(b) Withholding tax suffered under S. 739P
(c) Withholding tax suffered under S. 739T
(d) Refund of withholding tax under S. 739Q due to
(i) Double tax relief under a treaty
(ii) (I) Other
(II) Reason

Grids for Irish Real Estate Funds entries, including monetary values and reason fields.

412. Income chargeable under S. 811B

Enter amount of income chargeable under S. 811B

Grids for income chargeable under S. 811B entries.

INCOME FROM SOURCES NOT SHOWN ELSEWHERE [413]

- 413. (a) Gross amount of the income
(b) Amount of tax deducted
(c) Source(s) of income received

Grids for income from sources not shown elsewhere entries.

H - EXEMPT INCOME [414 - 419]

414. Profit disregarded by virtue of Artists Exemption granted under S. 195

Grids for Artists Exemption entry.

415. (a) Profit or gains from Woodlands

Grids for Woodlands profit or gains entry.

(b) If a loss, enter the amount of the loss

Grids for loss entry.

(c) Distributions out of exempt profit or gains from Woodlands

Grids for distributions entry.

416. (a) Income received under Rent-a-Room Relief Scheme

Grids for Rent-a-Room Relief Scheme entry.

(b) If you do not wish to avail of Rent-a-Room Relief, insert X in the box and include details at Panel C and / or Line 401, as appropriate

Checkboxes for Rent-a-Room Relief Scheme entry.

417. Childcare Services

I confirm that I have notified the relevant person recognised by the Health Service Executive that I am providing Childcare Services and elect to have the gross income, before expenses, in respect of these services exempted from income tax (to elect enter the gross income received)

Grids for Childcare Services entry.

418. Income not chargeable to tax but which is part of total income for the purposes of S. 188(1)

Grids for income not chargeable to tax entry.

419. (a) Other Exempt Income

Grids for other exempt income entry.

(b) Details of income sources, e.g. exempt investment income received under S. 189

Grids for details of income sources entry.

PPSN

Grid for PPSN entry

Self

Spouse or Civil Partner

I - CHARGES AND DEDUCTIONS [501 - 514]

501. Clawback of Employers' Tax Relief at Source (TRS)

If you are an employer and have paid medical insurance premiums to an authorised insurer on behalf of your employees enter the amount of tax relief at source granted to you in respect of these premiums

Input fields for TRS amount

(Note: do not enter the amount of the insurance premium(s) paid)

502. Amount of Maintenance Payments paid in 2024

(exclude any amounts in respect of children)

Input fields for maintenance payments

(a) Name of spouse or civil partner

Input fields for name

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

Input fields for PPSN

(c) Date of legally enforceable maintenance agreement

Input fields for date (DD/MM/YYYY)

503. (a) Gross amount of Deed(s) of Covenant in favour of Permanently Incapacitated individual(s)

Input fields for deed amount

(b) Gross amount of Deed(s) of Covenant in favour of person(s) aged 65 or over

Input fields for deed amount

504. Gross amount of payment of other Charges / Annuity(ies) where tax was deducted

Input fields for charges/annuity

Interest paid under deduction of Income Tax at a reduced rate or WITHOUT the deduction of Income Tax

505. If you have applied the practice set out in Paragraph 9 of Tax and Duty Manual 08-03-06 to make a payment of interest to a non-resident

(a) at a reduced rate of income tax, please state the DTA relied on

Input fields for DTA

(i) Enter the amount of the interest paid

Input fields for interest amount

(ii) Enter the amount of income tax deducted

Input fields for tax deducted

(b) without the deduction of income tax, please state the DTA relied on

Input fields for DTA

(i) the amount of interest paid without the deduction of income tax

Input fields for interest amount

Pension Contributions [506 - 510]

506. If you are claiming relief in respect of RACs / PRSAs / QOPPs state the source(s) of your earnings for which the relief is claimed

Input fields for pension sources

507. Retirement Annuity Contracts (RACs)

(a) Amount of RACs paid in 2024 (for which relief has not been claimed or granted in 2023)

Input fields for RACs amount

(b) Insert [X] in the box if a once off payment

Input boxes for once off payment

(c) Amount paid between 1/1/2025 and 31/10/2025 for which relief has not already been granted and for which relief is being claimed in 2024

Input fields for RACs amount

(d) Amount paid in a prior year, for which relief has not been obtained

Input fields for RACs amount

508. Personal Retirement Savings Accounts (PRSAs)

Only complete if you, or your employer on your behalf, made PRSA contributions.

(a) If you are a member of an Occupational or Statutory Pension scheme state the amount of contributions to that scheme from 1/1/2024 - 31/12/2024, (for which no further relief is due)

Input fields for PRSA contributions

(b) PRSA contributions deducted by your employer from your salary, (for which no further relief is due)

Input fields for PRSA contributions

(c) PRSA contributions made on your behalf by your employer

Input fields for PRSA contributions

(d) PRSA contributions paid directly by you to a PRSA provider

Input fields for PRSA contributions

(e) Amount paid between 1/1/2025 and 31/10/2025 for which relief has not already been granted and for which relief is being claimed in 2024

Input fields for PRSA contributions

(f) Amount paid in a prior year, for which relief has not been obtained

Input fields for PRSA contributions

PPSN

Grid for PPSN entry

Self

Spouse or Civil Partner

509. 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)

(a) Amount paid by 'relevant migrant member' in respect of a 'qualifying overseas pension plan' in 2024

(b) Amount paid between 1/1/2025 and 31/10/2025 for which relief has not already been granted and for which relief is being claimed in 2024

(c) Amount paid in a prior year, for which relief has not been obtained

510. Pension Contribution Relief

Total amount of RAC / PRSA / QOPP relief claimed in 2024

511. Retirement Relief for Certain Sportspeople

(a) Insert [X] in the box to claim relief

(b) Date of permanent cessation of the specific occupation or profession

(c) Amount of relief claimed for the year 2024

512. 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 2024 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 31/12/2023
• A copy of the interest certificate for 2023
• A copy of the interest certificate for 2024

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 [X] 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 [X] 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 2023

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

Qualifying interest paid on qualifying loan 2024

(iv) Total amount of qualifying interest paid for the year 2024

Amount of qualifying interest YOU paid for the year 2024

Number of days for which you paid interest on the qualifying loan in 2024

Amount of qualifying interest 2nd mortgage payer paid for the year 2024

Number of days for which 2nd mortgage payer paid interest on the qualifying loan in 2024

Amount of qualifying interest 3rd mortgage payer paid for the year 2024

Number of days for which 3rd mortgage payer paid interest on the qualifying loan in 2024

Qualifying interest paid on qualifying loan 2023

Total amount of qualifying interest paid for the year 2023

Amount of qualifying interest YOU paid for the year 2023

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

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

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

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

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

	Self	Spouse or Civil Partner
PPSN <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		
513. Interest Relief on a Loan applied in acquiring an interest or share in a partnership Interest Relief on a Loan applied in acquiring an interest or share in a farming partnership within the meaning of S. 598A		
State amount of interest paid in 2024	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
514. Significant Buildings and Gardens (S. 482) Amount of qualifying expenditure incurred in 2024	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
J - PERSONAL TAX CREDITS [515 - 550]		
515. (a) Home Carer Tax Credit - Amount due for 2024	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	
(b) If you qualify on the "look-back" year insert <input checked="" type="checkbox"/> in the box	<input type="checkbox"/>	
516. Employee Tax Credit - Insert <input checked="" type="checkbox"/> in the box if claimed (Note: This is also known as the PAYE tax credit)	<input type="checkbox"/>	<input type="checkbox"/>
517. Earned Income Tax Credit - Insert <input checked="" type="checkbox"/> in the box if claimed	<input type="checkbox"/>	<input type="checkbox"/>
518. (a) Blind Person's Tax Credit - Insert <input checked="" type="checkbox"/> in the box to indicate if due	<input type="checkbox"/>	<input type="checkbox"/>
(b) Guide Dog - Number of Guide Dogs maintained by you	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
519. Assistance Dog - Number of Assistance Dogs maintained by you	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
520. (a) Dependent Relative Tax Credit - Amount claimed	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
(b) Number of Dependent Relatives	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
521. Employing a Carer to care for an incapacitated individual - Amount claimed	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
522. Permanent Health Benefit Also known as Income Continuance (not health / medical insurance) - Amount paid (where not deducted from gross pay by employer)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
523. Start-up Relief for Entrepreneurs (SURE)		
(a) Amount subscribed for eligible shares in 2024	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
(b) Amount carried forward from previous periods	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
(c) Name of company in which investment was made	<input type="text"/>	<input type="text"/>
(d) Tax reference number of company in which investment was made	<input type="text"/>	<input type="text"/>
(e) Date of the "Statement of Qualification (SURE)"	<input type="text"/> DD / MM / YYYY	<input type="text"/> DD / MM / YYYY
(f) Amount to be treated as a deduction from total income in 2024	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
(g) Amounts to be relieved against:		
(i) 2023	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
(ii) 2022	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
(iii) 2021	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
(iv) 2020	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
(v) 2019	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
(vi) 2018	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
(h) Amount to be carried forward to future periods	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
524. Employment Investment Incentive (EII)		
(a) Employment Investment Incentive - Shares issued before 8 October 2019		
(i) (I) Amount subscribed for shares in 2019 on which additional relief is now due	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
(II) Enter date of "Statement of Qualification - Second Stage Relief"	<input type="text"/> DD / MM / YYYY	<input type="text"/> DD / MM / YYYY
(ii) (I) Amount claimed in previous years and carried forward into 2024	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
(II) Amount claimed in 2024 but unused and carried forward into 2025	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00

PPSN

Grid for PPSN entry

Self

Spouse or Civil Partner

(b) Employment Investment Incentive – Shares issued in 2024 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 2024

Amount subscribed for eligible shares in 2024 - Self

Amount subscribed for eligible shares in 2024 - Spouse or Civil Partner

(ii) Name of company in which investment was made

Name of company in which investment was made - Self

Name of company in which investment was made - Spouse or Civil Partner

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

Tax reference number of company in which investment was made - Self

Tax reference number of company in which investment was made - Spouse or Civil Partner

(iv) Date of 'EII5' (Managers Cert) where the amount subscribed for eligible shares was through an investment fund

Date of 'EII5' (Managers Cert) - Self

Date of 'EII5' (Managers Cert) - Spouse or Civil Partner

(v) Date of "Statement of Qualification/Managers Certificate (EII)"

Date of "Statement of Qualification/Managers Certificate (EII)" - Self

Date of "Statement of Qualification/Managers Certificate (EII)" - Spouse or Civil Partner

(vi) Amount of investment which qualifies for relief under S. 502(2A)

Amount of investment which qualifies for relief under S. 502(2A) - Self

Amount of investment which qualifies for relief under S. 502(2A) - Spouse or Civil Partner

(vii) Deduction from total income under S. 502(2A)

Deduction from total income under S. 502(2A) - Self

Deduction from total income under S. 502(2A) - Spouse or Civil Partner

(viii) Amount to be carried forward to future periods

Amount to be carried forward to future periods - Self

Amount to be carried forward to future periods - Spouse or Civil Partner

(c) Employment Investment Incentive – Shares issued in 2024 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 2024

Amount subscribed for eligible shares in 2024 - Self

Amount subscribed for eligible shares in 2024 - Spouse or Civil Partner

(ii) Name of company in which investment was made

Name of company in which investment was made - Self

Name of company in which investment was made - Spouse or Civil Partner

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

Tax reference number of company in which investment was made - Self

Tax reference number of company in which investment was made - Spouse or Civil Partner

(iv) Date of 'EII5' (Managers Certificate) where the amount subscribed for eligible shares was through an investment fund

Date of 'EII5' (Managers Certificate) - Self

Date of 'EII5' (Managers Certificate) - Spouse or Civil Partner

(v) Date of the "Statement of Qualification (EII)"

Date of the "Statement of Qualification (EII)" - Self

Date of the "Statement of Qualification (EII)" - Spouse or Civil Partner

(vi) Amount of investment which qualifies for relief under S. 502(2A)

Amount of investment which qualifies for relief under S. 502(2A) - Self

Amount of investment which qualifies for relief under S. 502(2A) - Spouse or Civil Partner

(vii) Deduction from total income under S. 502(2A)

Deduction from total income under S. 502(2A) - Self

Deduction from total income under S. 502(2A) - Spouse or Civil Partner

(viii) Amount to be carried forward to future periods

Amount to be carried forward to future periods - Self

Amount to be carried forward to future periods - Spouse or Civil Partner

525. Start-up Capital Incentive (SCI)

(a) Start-up Capital Incentive (SCI) - Shares issued in 2024 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 2024

Amount subscribed for eligible shares in 2024 - Self

Amount subscribed for eligible shares in 2024 - Spouse or Civil Partner

(ii) Name of company in which investment was made

Name of company in which investment was made - Self

Name of company in which investment was made - Spouse or Civil Partner

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

Tax reference number of company in which investment was made - Self

Tax reference number of company in which investment was made - Spouse or Civil Partner

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

Date of the "Statement of Qualification (SCI)" - Self

Date of the "Statement of Qualification (SCI)" - Spouse or Civil Partner

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

Amount of investment which qualifies for relief under S. 502(2A) - Self

Amount of investment which qualifies for relief under S. 502(2A) - Spouse or Civil Partner

(vi) Deduction from total income under S. 502(2A)

Deduction from total income under S. 502(2A) - Self

Deduction from total income under S. 502(2A) - Spouse or Civil Partner

(vii) Amount to be carried forward to future periods

Amount to be carried forward to future periods - Self

Amount to be carried forward to future periods - Spouse or Civil Partner

(b) Start-up Capital Incentive (SCI) – Shares issued in 2024 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 2024

Amount subscribed for eligible shares in 2024 - Self

Amount subscribed for eligible shares in 2024 - Spouse or Civil Partner

(ii) Name of company in which investment was made

Name of company in which investment was made - Self

Name of company in which investment was made - Spouse or Civil Partner

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

Tax reference number of company in which investment was made - Self

Tax reference number of company in which investment was made - Spouse or Civil Partner

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

Date of the "Statement of Qualification (SCI)" - Self

Date of the "Statement of Qualification (SCI)" - Spouse or Civil Partner

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

Amount of investment which qualifies for relief under S. 502(2A) - Self

Amount of investment which qualifies for relief under S. 502(2A) - Spouse or Civil Partner

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

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

Deduction from Total Income under S. 502(2A) - Spouse or Civil Partner

(vii) Amount to be carried forward to future periods

Amount to be carried forward to future periods - Self

Amount to be carried forward to future periods - Spouse or Civil Partner

PPSN

Grid for PPSN entry

Self

Spouse or Civil Partner

526. Tuition Fees

(a) State the name of the student

Grid for student name (Self)

Grid for student name (Spouse or Civil Partner)

(b) Amount paid per approved course (do not include administration, exam, registration, capitation fees, etc.)

Amount paid (Self)

Amount paid (Spouse or Civil Partner)

(c) Insert [X] in the box if a part-time course

Box for part-time course (Self)

Box for part-time course (Spouse or Civil Partner)

(d) Insert [X] in the box if fees relate to a training course

Box for training course (Self)

Box for training course (Spouse or Civil Partner)

527. Single Person Child Carer Credit

If you are the primary claimant, complete section (a). If you are the primary claimant but relinquishing the credit to a secondary claimant, complete sections (a) & (b). If you are a secondary claimant, complete sections (a) & (c)

If you wish to claim Single Person Child Carer Credit provide the following information in respect of each child. This section must be completed in respect of each child even if you are relinquishing your claim in favour of another individual

Child 1

Child 2

(a) State the nature of your relationship to the child(ren), i.e. Father, Mother, Grandparent, Legal Guardian, etc.

Grid for relationship (Child 1)

Grid for relationship (Child 2)

(i) Child's First Name

Box for first name (Child 1)

Box for first name (Child 2)

(ii) Child's Surname

Box for surname (Child 1)

Box for surname (Child 2)

(iii) Child's Date of Birth

Date of birth (Child 1)

Date of birth (Child 2)

(iv) Child's PPSN

Grid for PPSN (Child 1)

Grid for PPSN (Child 2)

(v) If the child is over 18 years old state name of place of full time instruction, or if the child is incapacitated state nature of incapacity

Child 1

Child 2

Grid for place of instruction/nature of incapacity (Child 1)

Grid for place of instruction/nature of incapacity (Child 2)

(vi) In the year ended 31 December 2024 did the child(ren) named above reside with you for the whole or greater part of the year, i.e. in excess of six months

Yes [] No []

(Note: in the case of a child born during the year the length of time will be reduced on a pro-rata basis)

(vii) In the year ended 31 December 2024 were you living with another person as a couple whether married, in a civil partnership, or cohabiting

Yes [] No []

(viii) Is this claim made in respect of a non-resident child who is a child of a single person who lives outside the State but works in the State (e.g. cross-border worker)

Yes [] No []

(b) Relinquishing a Claim to Single Person Child Carer Credit

To be completed if you are an individual (the primary claimant) who is relinquishing the Single Person Child Carer Credit in favour of another individual. State

(i) Name and address of the individual to whom you are relinquishing this tax credit, include Eircode (if known)

Grid for name and address of individual

(ii) His or her PPSN (if known)

Grid for PPSN of individual

(iii) His or her Date of Birth (if known)

Date of birth of individual

PPSN

Grid for PPSN entry

527. (c) Claim for Single Person Child Carer Credit - Secondary Claimant

To be completed if you are an individual (the secondary claimant) who is claiming the Single Person Child Carer Credit as a result of the primary claimant relinquishing his or her entitlement to the tax credit

(i) In the year ended 31 December 2024 did the child(ren) named above reside with you for not less than 100 days Yes No

(Note: in the case of a child born during the year of the claim, the number of qualifying days (in respect of the secondary claimant) will not be reduced on a pro-rata basis)

(ii) In the year ended 31 December 2024 were you living with another person as a couple whether married, in a civil partnership, or cohabiting Yes No

(iii) Is this claim made in respect of a non-resident child who is a child of a single person who lives outside the State but works in the State (e.g. cross-border worker) Yes No

(iv) State the name and address of the individual who has relinquished his or her entitlement to the tax credit in your favour, include Eircode (if known)

(v) His or her PPSN (if known) (vi) His or her Date of Birth (if known)

(Note: it is not possible to relinquish a credit in respect of one child that resides with you while retaining a credit for another child)

528. Incapacitated Child Tax Credit

(a) To claim this tax credit state the number of incapacitated children

Grid for number of children

(b) Date of Birth and PPSN of each incapacitated child

Grids for Date of Birth and PPSN of each child

(c) Amount of tax credit being claimed

Grid for amount of tax credit

(Note: to qualify for this credit you should submit a completed Form ICC1 together with a Form ICC2 certified by a medical practitioner)

529. Medical Insurance Premiums - Paid by your employer

Self

(a) If your Employer paid premiums (including dental insurance premiums) on your behalf, to an authorised insurer, in 2024 state, in respect of each such premium

Table with 5 columns: (i) Name of person covered by policy, (ii) Amount of the Gross premium attributable to this individual, (iii) If this individual is a 'child' insert, (iv) Amount of any contribution towards this premium made by you to your employer, (v) No. of months in 2024 where the policy was active

Spouse or Civil Partner

(b) If your spouse's or civil partner's employer paid premiums (including dental insurance premiums) on their behalf, to an authorised insurer, in 2024 state, in respect of each such premium

Table with 5 columns: (i) Name of person covered by policy, (ii) Amount of the Gross premium attributable to this individual, (iii) If this individual is a 'child' insert, (iv) Amount of any contribution towards this premium made by you to your employer, (v) No. of months in 2024 where the policy was active

PPSN

Grid for PPSN entry

Self

Spouse or Civil Partner

530. (a) Owner Occupier Relief on a Residential Property in a Designated Area other than a claim in respect of Living City Initiative - Amount due in 2024

Grid for Self amount due in 2024

Grid for Spouse or Civil Partner amount due in 2024

(b) Living City Initiative

Where there is a claim for Owner Occupier Relief in respect of Living City Initiative (S. 372AAB) state

(i) Amount due in 2024

Grid for Self amount due in 2024

Grid for Spouse or Civil Partner amount due in 2024

(ii) The address of the qualifying premises in respect of which the qualifying expenditure was incurred, include Eircode (if known)

Grid for Self address

Grid for Spouse or Civil Partner address

(iii) The unique Identification Number (if any) assigned to the qualifying premises under S. 27 Finance (LPT) Act 2012 (Property Identification for LPT purposes)

Grid for Self ID number

Grid for Spouse or Civil Partner ID number

(iv) Details of the aggregate of all qualifying expenditure incurred by the individual in respect of the qualifying premises

Grid for Self aggregate expenditure

Grid for Spouse or Civil Partner aggregate expenditure

(v) Reference number supplied by the Local Authority with the Letter of Certification

Grid for Self reference number

Grid for Spouse or Civil Partner reference number

(c) Property based incentive scheme - Where you are claiming relief at Line 529, insert [] in the box and give details in Panel O on pages 32 / 33

Self checkbox

Spouse or Civil Partner checkbox

531. 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

Self number of days

Spouse or Civil Partner number of days

(b) Fisher Tax Credit - amount claimed

Self amount claimed

Spouse or Civil Partner amount claimed

532. Seafarer Allowance

(a) Number of days out of the State

Self number of days

Spouse or Civil Partner number of days

(b) Amount of salary for this employment

Self amount of salary

Spouse or Civil Partner amount of salary

(c) Amount claimed

Self amount claimed

Spouse or Civil Partner amount claimed

533. Sea-Going Naval Personnel 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 2023 on board an Irish naval vessel

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

Self number of days

Spouse or Civil Partner number of days

534. 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.

(a) 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

Self checkbox

Spouse or Civil Partner

Spouse or Civil Partner checkbox

(b) 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)

Self checkbox

Spouse or Civil Partner checkbox

Office use only checkbox

PPSN

Grid for PPSN entry

Self

Spouse or Civil Partner

(c) I confirm that I paid rent under a tenancy(ies) in the tax year 2024
Insert [X] in the box(es)

Input box for Self

Input box for Spouse or Civil Partner

Please select (d) and / or (e) as appropriate in order to apply for this credit. If neither of the options below applies this disqualifies you from claiming the Rent Tax Credit.

Insert [X] in the box(es)

(d) I confirm that the rented property is my or my spouse's / civil partner's principal private residence (PPR) in the year 2024, or the rented property is not my PPR but I use it for work or study, and

- I am not related to my landlord as parent / child or child / parent, or
I am related to my landlord other than as parent / child or child / parent, (for example, siblings, grandparent / grandchild, aunt / uncle, niece / nephew, etc) and the property is registered with the Residential Tenancies Board (RTB) and is not a license agreement such as the Rent-a-Room scheme.

Input box for Self

Input box for Spouse or Civil Partner

(e) I confirm that the rented property is used by my child for study purposes in the year 2024 and he or she was aged under 23 years prior to commencing third level education; neither I nor my child is related to the landlord and the property is registered with the Residential Tenancies Board (RTB) if it is a type of tenancy for which registration is required.

Input box for Self

Input box for Spouse or Civil Partner

Where the property is rented for Self or Spouse or Civil Partner

Where the property is rented for a child in third level education

(f) Residential Tenancies Board (RTB) registration number (if known)

Input box for RTB registration number (Self)

Input box for RTB registration number (Child)

(g) Address of the rented property (include Eircode) (This property must be located within the State)

Input box for address (Self)

Input box for address (Child)

(h) Name of tenant

Input box for name of tenant (Self)

Input box for name of tenant (Child)

(i) PPSN of tenant

Grid for PPSN of tenant (Self)

Grid for PPSN of tenant (Child)

(j) Start date of tenancy

Date input box (Self)

Date input box (Child)

(k) If the tenancy ended in 2024, provide the end date

Date input box (Self)

Date input box (Child)

(l) Local Property Tax (LPT) Property ID (if known)

Input box for LPT Property ID (Self)

Input box for LPT Property ID (Child)

(m) Gross amount of rent paid in 2024

Amount input box (Self)

Amount input box (Child)

(n) Address of Landlord / Agency, if known (include Eircode)

Input box for landlord address (Self)

Input box for landlord address (Child)

(o) Insert [X] in the box if your landlord is non-resident

Input box for non-resident (Self)

Input box for non-resident (Child)

(p) If the rent was paid to an agent, please provide the landlord's name and address (if known)

Input box for agent details (Self)

Input box for agent details (Child)

(q) Landlord's PPSN (if known)

Grid for landlord PPSN (Self)

Grid for landlord PPSN (Child)

535. Year of Marriage Review

(a) To claim for relief under S. 1020 insert [X] in the box

Input box for S. 1020 relief

(b) Amount of spouse's income for 2024

Amount input box (Spouse income)

(c) Amount of repayment claimed in respect of self

Amount input box (Self repayment)

(d) Amount of repayment claimed in respect of spouse

Amount input box (Spouse repayment)

Your spouse will have to make a separate claim for relief under S. 1020 in his / her return

Input box for office use

PPSN

Grid for PPSN entry

Self

Spouse or Civil Partner

536. Approved Sports Bodies

(a) Amount of Donations made in 2024

Grid for Self donation amount

Grid for Spouse or Civil Partner donation amount

(b) Name and address of Approved Sports Body / Bodies, include Eircode (if known)

Grid for Self name and address

Grid for Spouse or Civil Partner name and address

Health Expenses (Nursing Home Expenses, Non-Routine Dental Expenses and 'Other Health Expenses) [537 - 550]

Health Expenses incurred by you (and your spouse or civil partner if you are taxed under Joint Assessment).

Nursing Home Expenses [537 - 542] - Enter details in relation to maintenance / treatment in 2024

537. (a) Amount of expenses

Grid for amount of expenses

(b) PPSN of nursing home resident

Grid for PPSN of nursing home resident

(c) Name and address of Nursing Home, include Eircode (if known)

Grid for name and address of Nursing Home

Deductions [538 - 541] (Sums received / receivable in respect of Nursing Home Expenses)

538. From any public / local authority (e.g. Health Service Executive)

Grid for deduction 538

539. Under any policy of medical insurance (e.g. VHI, LAYA Healthcare, Irish Life Health, etc.)

Grid for deduction 539

540. Other (e.g. Compensation claim)

Grid for deduction 540

541. Total Deductions (Nursing Home Expenses only)

Grid for total deductions 541

542. Net amount of Nursing Home Expenses on which tax relief is claimed

Grid for net amount 542

Non-Routine Dental Expenses and 'Other' Health Expenses incurred [543 - 550]

543. Amount paid for Non-Routine Dental Expenses (per Med 2)

Grid for amount paid 543

544. Real Time Health Expenses already claimed through Real Time Credits in 2024

Grid for real time health expenses 544

545. Amount paid for 'Other' Qualifying Health Expenses

Grid for amount paid 545

Deductions [546 - 549] (Sums received / receivable in respect of Non-Routine Dental Expenses and 'Other' Health Expenses only)

546. From any public / local authority (e.g. Health Service Executive)

Grid for deduction 546

547. Under any policy of medical insurance (e.g. VHI, LAYA Healthcare, Irish Life Health, etc.)

Grid for deduction 547

548. Other (e.g. Compensation claim)

Grid for deduction 548

549. Total Deductions (Non-Routine Dental Expenses and 'Other' Health Expenses only)

Grid for total deductions 549

550. Net amount of Non-Routine Dental Expenses and 'Other' Health Expenses on which tax relief is claimed

Grid for net amount 550

K - RESTRICTION OF RELIEFS [601 - 603]

Self

Spouse or Civil Partner

601. Excess Relief forward to 2024 under S. 485F

Grid for Self excess relief 601

Grid for Spouse or Civil Partner excess relief 601

Amounts at Lines 602 / 603 should be transferred from a completed 2024 High-Income Individuals Statement: Form RR1

602. Taxable Income calculated on the basis that Limitation on the Use of Reliefs does not apply

Grid for Self taxable income 602

Grid for Spouse or Civil Partner taxable income 602

603. Recalculated Taxable Income for 2024

Grid for Self recalculated taxable income 603

Grid for Spouse or Civil Partner recalculated taxable income 603

PPSN

Grid for PPSN entry

L - CAPITAL GAINS - Capital Gains for the year 1 January 2024 - 31 December 2024 [801 - 823]

801. Description of Assets

Table with columns: No. of Disposals, Aggregate Area in Hectares, Aggregate Consideration. Rows (a) through (l) Total Consideration.

Insert [X] in the box(es) to indicate

- 802. If any disposal was between connected parties or otherwise not at arm's length
803. If any of the original acquisitions were between connected parties or otherwise not at arm's length
804. If the market value has been substituted for the cost of acquisition of any assets disposed of

805. Claim to Reliefs - Self

- (a) Disposal of Principal Private Residence: enter amount of consideration
(b) Retirement Relief - under S. 599: enter consideration on disposal of qualifying assets
(c) Retirement Relief - under S. 598: enter consideration on disposal of qualifying assets
(d) Disposal of a site to a child: enter amount of consideration
(e) If you wish to claim relief for farm restructuring under S. 604B, insert [X] in the box and complete the Farm Restructuring Relief claim form which is available on www.revenue.ie
(f) Other (specify) [Grid] enter amount of consideration

806. Claim to Reliefs - Spouse or Civil Partner

- (a) Disposal of Principal Private Residence: enter amount of consideration
(b) Retirement Relief - under S. 599: enter consideration on disposal of qualifying assets
(c) Retirement Relief - under S. 598: enter consideration on disposal of qualifying assets
(d) Disposal of a site to a child: enter amount of consideration
(e) If you wish to claim relief for farm restructuring under S. 604B, insert [X] in the box and complete the Farm Restructuring Relief claim form which is available on www.revenue.ie
(f) Other (specify) [Grid] enter amount of consideration

PPSN

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Self

Spouse or
Civil Partner

Gains / Losses / Net chargeable gains

807. Chargeable gains in the year before S. 604A relief

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808. Losses in the year before S. 604A relief

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809. If any of the losses at Line 808 refer to a loss to a connected person, give the following details

(a) Name of connected person

(b) Tax Reference Number of connected person

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(c) Amount of loss

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810. Amount of gain relieved under S. 604A

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811. Chargeable Gain(s) net of allowable current year losses and S. 604A relief (excluding Foreign Life Policies)

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812. Previous Gain(s) Rolled-over (now chargeable)

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813. Current year losses arising in 2024 available for offset against previous gains rolled over

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814. Amount of unused Loss(es) from prior year(s) available for, and offset against chargeable gains above

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815. Personal Exemption (max €1,270 per spouse or civil partner & not transferable)

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(Note: losses, including losses forward, must be used first)

816. Net Chargeable Gain (excluding Foreign Life Policies)

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817. Chargeable Gain on Foreign Life Policies

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818. Current Year Loss(es) for carry forward to 2025

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819. Unused Loss(es) from prior year(s) for carry forward to 2025

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820. Total Unused Loss(es) for carry forward to 2025

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If you have an overall CGT loss in 2024 there is no need to complete Lines 821 or 822

821. In respect of net chargeable gains that arose in the period 1 January 2024 - 30 November 2024

(a) Enter amount of net gain to be charged at 33%

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(b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies)

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(c) Enter amount of net gain on Foreign Life Policies to be charged at 40%

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(d) Enter amount of net gain on disposal of chargeable business asset(s) by a relevant individual to be charged at 10% under S. 597AA

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(e) Enter amount of net gain in respect of Venture Fund Capital to be charged at 15%

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(f) (i) Enter amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2024 by virtue of S. 542(1)(d)

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(ii) Date of disposal

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PPSN

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Self

Spouse or Civil Partner

822. In respect of net chargeable gains that arose in the period 1 December 2024 - 31 December 2024

(a) Enter amount of net gain to be charged at 33%	□□, □□□, □□□□.00	□□, □□□, □□□□.00
(b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies)	□□, □□□, □□□□.00	□□, □□□, □□□□.00
(c) Enter amount of net gain on Foreign Life Policies to be charged at 40%	□□, □□□, □□□□.00	□□, □□□, □□□□.00
(d) Enter amount of net gain on disposal of chargeable business asset(s) by a relevant individual to be charged at 10% under S. 597AA	□□, □□□, □□□□.00	□□, □□□, □□□□.00
(e) Enter amount of net gain in respect of Venture Fund Capital to be charged at 15%	□□, □□□, □□□□.00	□□, □□□, □□□□.00
(f) (i) Enter amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2024 by virtue of S. 542(1)(d)	□□, □□□, □□□□.00	□□, □□□, □□□□.00
(ii) Date of disposal	□□ / □□ / □□□□	□□ / □□ / □□□□

Double Taxation Relief

823. 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

Country	Amount of gain	Amount of foreign tax for which relief is now claimed
□□□□□□□□□□□□□□□□	□□□, □□□□, □□□□.00	□□□, □□□□, □□□□.□□
□□□□□□□□□□□□□□□□	□□□, □□□□, □□□□.00	□□□, □□□□, □□□□.□□

M - CHARGEABLE ASSETS ACQUIRED IN 2024

824. Enter the number of assets acquired and the consideration given

Description of Assets	Self Spouse or Civil Partner		Self Consideration		Spouse or Civil Partner Consideration	
	Number of Assets					
(a) Shares (quoted and unquoted)			□□□, □□□□, □□□□.00	□□□, □□□□, □□□□.00	□□□, □□□□, □□□□.00	□□□, □□□□, □□□□.00
(b) Residential Premises	□□	□□	□□□, □□□□, □□□□.00	□□□, □□□□, □□□□.00	□□□, □□□□, □□□□.00	□□□, □□□□, □□□□.00
(c) Commercial Premises	□□	□□	□□□, □□□□, □□□□.00	□□□, □□□□, □□□□.00	□□□, □□□□, □□□□.00	□□□, □□□□, □□□□.00
(d) Agricultural Land	□□	□□	□□□, □□□□, □□□□.00	□□□, □□□□, □□□□.00	□□□, □□□□, □□□□.00	□□□, □□□□, □□□□.00
(e) Development Land	□□	□□	□□□, □□□□, □□□□.00	□□□, □□□□, □□□□.00	□□□, □□□□, □□□□.00	□□□, □□□□, □□□□.00
(f) Business Assets	□□	□□	□□□, □□□□, □□□□.00	□□□, □□□□, □□□□.00	□□□, □□□□, □□□□.00	□□□, □□□□, □□□□.00
(g) Antiques / Works of Art	□□	□□	□□□, □□□□, □□□□.00	□□□, □□□□, □□□□.00	□□□, □□□□, □□□□.00	□□□, □□□□, □□□□.00
(h) Other	□□	□□	□□□, □□□□, □□□□.00	□□□, □□□□, □□□□.00	□□□, □□□□, □□□□.00	□□□, □□□□, □□□□.00

N - CAPITAL ACQUISITIONS

825. If you received a gift or an inheritance in 2024, insert in the box

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.

O - PROPERTY BASED INCENTIVES [901 - 935]

You are required to provide the following information in support of your claim to any of the following reliefs. You should note that the details required are the "specified details" referred to in S. 1052(1)(aa) and S. 1084(1)(b)(ib) and that any failure to fully and correctly complete this panel may leave you liable to penalties under S. 1052 and / or a surcharge under S. 1084.

Enter the amount of the annual cost of the relief, that is the amount claimed in the year, excluding amounts carried forward into the year either as losses or capital allowances, and before deducting any amount of unused losses and / or capital allowances which will be carried forward to subsequent years.

PPSN

Grid for PPSN entry

Residential Property

Table for Residential Property with columns for Owner Occupier and Investor - Lessor, rows 901-908.

Industrial Buildings Allowance

Table for Industrial Buildings Allowance with columns for Owner Occupier and Investor - Lessor, rows 909-934.

935. Where the scheme(s) on which you are claiming relief is / are not listed at Lines 901 - 934 state the name of the Incentive Scheme(s), quote the relevant Section and enter the amount of relief claimed in the year (Owner Occupier, Investor-Lessor)

Grid for final entry at line 935

PPSN

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P - SELF-ASSESSMENT MADE UNDER CHAPTER 4 OF PART 41A [936 - 937]

This return must include a Self-Assessment by the chargeable person to whom the return relates. An individual who fails to make a Self-Assessment may be liable to a penalty of €250.

REMEMBER

You do not have to complete the Self-Assessment panels if you submit this return to Revenue on or before 31 August 2025

936. Self-Assessment – Income Tax

(a) Amount of income or profits arising for this period [][][][] , [][][][] , [][][][] .00

(Note: this is the amount of your total income for this year **before** taking account of any deductions, reliefs, or allowances. Total income includes sources of income from employments, pensions, Department of Social Protection payments, rental and investment income, as well as self employed income. Where you are in receipt of trading or professional income, it is the adjusted net profit after taking account of business expenses, but before losses forward or capital allowances)

(b) Amount of tax chargeable for this period

(i) Amount of income tax chargeable for this period [][][][] , [][][][] , [][][][] .00

(Note: this is the amount of income tax charged on the above income, after taking account of deductions, reliefs, and allowances, but **before** any tax credits such as personal tax credit, medical expenses, tax deducted, etc.)

(ii) Amount of USC chargeable for this period - self [][][][] , [][][][] , [][][][] .00

(iii) Amount of USC chargeable for this period - spouse or civil partner [][][][] , [][][][] , [][][][] .00

(Note: this is the amount of USC chargeable on all of your income (including employment and pension income where USC has been deducted at source))

(iv) Amount of PRSI chargeable for this period - self [][][][] , [][][][] , [][][][] .00

(v) Amount of PRSI chargeable for this period - spouse or civil partner [][][][] , [][][][] , [][][][] .00

(Note: this is the amount of PRSI chargeable on your trading and investment income only. Do not include PRSI due on your Irish employment income)

(vi) Total amount of tax chargeable for this period [][][][] , [][][][] , [][][][] .00

(Note: this is the sum of income tax, USC, and PRSI chargeable)

(c) (i) Amount of tax payable for this period before refund / offset at (c)(iii) below [][][][] , [][][][] , [][][][] .00

(ii) Amount of tax overpaid for this period before refund / offset at (c)(iii) below [][][][] , [][][][] , [][][][] .00

(Note: this is the amount of tax payable or tax overpaid for the period, which is computed by reducing the amount of tax chargeable ((b)(vi) above) by the amount of any tax credits due. Credits include obvious items such as the personal tax credit or employee tax credit, but also less obvious items such as Dividend Withholding Tax (DWT) withheld / deducted, DIRT withheld at source, PAYE operated on Schedule E income and Professional Services Withholding Tax (PSWT). This is the amount of PSWT withheld / deducted, before any interim refunds already made by Revenue)

(iii) Amount of refund (or offset) of tax withheld at source [][][][] , [][][][] , [][][][] .00

(Note: the amount of any tax withheld at source, refunded (e.g. interim refund of PSWT) or offset, should be entered here)

(d) Amount of tax payable for this period [][][][] , [][][][] , [][][][] .00

(e) Amount of tax overpaid for this period [][][][] , [][][][] , [][][][] .00

(Note: this is the amount of tax payable or tax overpaid, adjusted for any refund or offset of tax withheld at source already made by Revenue. Where there is no refund or offset made, the amount will be the same as (c)(i) or (c)(ii) above)

PPSN

Grid for PPSN entry

Bank Details

If you wish to have any refund paid directly to your bank account, please supply your bank account details.

Single Euro Payments Area (SEPA)

International Bank Account Numbers (IBAN) and Bank Identifier Codes (BIC) are generally available on your bank account statements. Further information on SEPA can be found on www.revenue.ie

It is not possible to make a refund directly to a foreign bank account that is not a member of SEPA.

IBAN (Maximum 34 characters)

Grid for IBAN entry

BIC (Maximum 11 characters)

Grid for BIC entry

If you are married or in a civil partnership and have opted for Joint Assessment in 2024, please provide your spouse's or civil partner's bank account details.

IBAN (Maximum 34 characters)

Grid for IBAN entry

BIC (Maximum 11 characters)

Grid for BIC entry

(Note: Any subsequent Revenue refunds will be made to this bank account unless otherwise notified)

Expression of Doubt provided by S. 959P

If you have a genuine doubt about the correct application of tax law to any item in the return, insert [X] in the box and provide details of the point at issue in the entry fields below

Input box for S. 959P

(This section is only for genuine Expressions of Doubt as provided for by S. 959P. It should not be used for general notes or comments)

(a) Provide full details of the facts and circumstances of the matter to which the Expression of Doubt relates

Large text box for (a)

(b) Specify the doubt, the basis for the doubt and the tax law giving rise to the doubt

Large text box for (b)

(c) Identify the amount of tax in doubt in respect of the chargeable period to which the Expression of Doubt relates

Grid for amount of tax in doubt

(d) List the supporting documents that are being submitted in relation to the matter involved. These documents should accompany this return

Large text box for (d)

(e) Identify any published Revenue guidelines that you have consulted concerning the application of the law in similar circumstances

Large text box for (e)

Input box for office use only

PPSN

Grid for PPSN entry

Appendix 1

B - SELF-EMPLOYED INCOME [101 - 167] contd. (Including Farming & Partnership Income)

Note: If you and / or your Spouse or Civil Partner have / has more than two Trades, Professions or Vocations insert [X] in the box and photocopy Appendix 1 (pages 37 - 40) to complete and submit

Trade No.

Self

Spouse or Civil Partner

101. Insert [X] in the box to indicate to whom the income refers
102. Description of Trade, Profession or Vocation (you must clearly describe the trade) Do not submit accounts with this return. Instead you MUST give an extract of information from the accounts on page 40.

103. Does the trade include relevant operations for the purposes of Relevant Contracts Tax (RCT)? (Relevant operations mean operations in the construction, forestry and meat-processing sectors) Yes [] No []

104. If you are employed by An Post as a sub-postmaster / postmistress, or by the Department of Social Protection as a Social Welfare Branch Manager, insert [X] in the box Where there is an entry at Line 104 there must be an entry at Line 108

105. If this source of income ceased during the year 2024 state the date of cessation []/[]/[]

106. If you are a farmer insert [X] in the box and complete Lines 119 and 120 on page 39, if applicable

Profit assessable

107. (a) Amount of adjusted net profit for accounting period [][] , [][][] , [][][] .00

(b) Amount of adjusted net loss for accounting period [][] , [][][] , [][][] .00

108. Enter the assessable profit even if this is the same as the adjusted net profit per Line 107(a) - (if a loss show 0.00) This should include income assessable under S. 98A(4), (Reverse Premiums in trading situations) where appropriate [][] , [][][] , [][][] .00

Leases agreed with Individual Lessees

109. (a) Confirm if you have made an election(s), or a joint election under section 299(3)(b) in respect of a relevant lease, or leases. []

(b) Where such election(s) has/have been made, provide the following details (i) Number of Leases subject to an election [][]

(ii) Are any Lessors Associated Enterprises for the purpose of Chapter 4 of Part 35C? []

(iii) Total Lease Payments deductible under Sec. 299(3)(c) [][] , [][][] , [][][] .00

(iv) Total Actual Lease Payments payable [][] , [][][] , [][][] .00

(v) Total Deemed Capital Expenditure [][] , [][][] , [][][] .00

(vi) Capital Allowances in Period [][] , [][][] , [][][] .00

Balancing Charges

110. (a) Amount arising from capital allowances which were deductible in arriving at relevant income for USC [][] , [][][] , [][][] .00

(b) Amount arising from capital allowances which were deductible in arriving at relevant income for USC [][] , [][][] , [][][] .00

Unused Capital Allowances from a prior year

111. (a) Amount carried forward which is allowable as a deduction for USC, i.e. allowances under S. 284(1), 272(3), 658(2)(b), and 659(2)(a) determined in accordance with subsections (3A), (3AA), (3B) or (3BA) of S. 659 [][] , [][][] , [][][] .00

(b) Amount carried forward which is not allowable as a deduction for USC, i.e. allowances other than those claimed under the Sections specified in (a) above, and are not specified relief capital allowances (as set out in Sch. 25B) [][] , [][][] , [][][] .00

(c) Specified Relief Capital Allowances (as set out in Sch. 25B) (i) Specified property relief capital allowances, as defined in S. 531AAE [][] , [][][] , [][][] .00

(ii) All other specified relief capital allowances [][] , [][][] , [][][] .00

Capital Allowances for the current year [112 - 115]

112. Where a claim to tax relief on property based incentive schemes is included below, insert [X] in the box and give details in Panel O on pages 32 / 33 []

113. Machinery and Plant

(a) If any amount entered above refers to 'energy-efficient equipment' under S. 285A enter that amount here [][] , [][][] , [][][] .00

(b) If any amount entered above refers to 'childcare and fitness centre equipment' under S. 285B enter that amount here [][] , [][][] , [][][] .00

(c) If any amount entered above refers to 'gas vehicles and refuelling equipment' under S. 285C enter that amount here [][] , [][][] , [][][] .00

PPSN

Grid for PPSN entry

Appendix 1

B - SELF-EMPLOYED INCOME [101 - 167] contd.

(Including Farming & Partnership Income)

114. Industrial Buildings and / or Farm Buildings Allowance

(a) Amount which is allowable as a deduction for Universal Social Charge (USC), i.e. allowances under S. 272(3), 658(2)(b), 658A(2)(a) and 658A(2)(b)

(i) If any amount entered at (a) above refers to farm buildings under Sec. 658(2)(b), enter that amount here

(ii) If any amount entered at (a) above refers to slurry storage under Sec. 658A(2)(a), enter that amount here

(iii) If any amount entered at (a) above refers to slurry storage under Sec. 658A(2)(b), enter that amount here

(b) Amount which is not allowable as a deduction for USC, i.e. allowances other than those claimed under the Sections specified in (a) above, and are not specified relief capital allowances (as set out in Sch. 25B)

(c) Specified Relief Capital Allowances (as set out in Sch. 25B)

Note: As provided for in Part 12, Chapter 4A, passive investors should not include any excess accelerated capital allowances carried forward beyond 2014 or the tax life of the building or structure, if later

(i) Specified property relief capital allowances, as defined in S. 531AAE other than Living City Initiative and Aviation Services Facilities allowances entered at (ii) and (iii) below

(ii) In respect of any Living City Initiative (S. 372AAC) capital allowances, enter the amount of capital allowances and provide the following

(I) The address of the qualifying premises in respect of which the qualifying expenditure was incurred, include Eircode (if known)

(II) Details of the aggregate of all qualifying expenditure incurred by the individual in respect of the qualifying premises

(III) A brief description of the nature of the retail or other service which is provided or is to be provided in the qualifying premises, e.g. newsagent, grocer, doctor, dentist, legal services, restaurant / bar / cafe, etc.

(iii) In respect of any Aviation Services Facilities (S. 268(1)(n)) accelerated capital allowances provided for under S. 273(3)(k)(i) enter the amount of capital allowances and provide the following

(I) The aggregate amount of specified capital expenditure incurred

(II) The address of building or structure, include Eircode (if known)

(iv) In respect of building used for the purposes of providing childcare services or a fitness centre to employees (S. 843B) enter the amount of capital allowances

(v) All other specified relief capital allowances

115. Other Capital Allowances

Losses [116 - 118]

116. (a) If you wish to claim, under S. 381, to set any loss made in the trade in the year 2024 (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 31/12/2026

(b) If you wish to claim under S. 381 to set a relevant loss, as defined in S. 381B, made in the year 2024 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2026

(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 2024 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2026

(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B)

(ii) Specified Relief Capital Allowances (as set out in Sch. 25B)

(I) Specified property relief capital allowances, as defined in S. 531AAE

(II) All other specified relief capital allowances

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

Trade No. []

Grid for Trade No. entry

Grid for Trade No. entry

Grid for Trade No. entry

Grid for Trade No. entry

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PPSN

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Appendix 1

B - SELF-EMPLOYED INCOME [101 - 167] contd.

(Including Farming & Partnership Income)

Unused losses from a prior year

Trade No.

117. (a) Amount of unused losses from a prior year (S. 382) other than residential development land losses where the relevant claim was not made to and received by Revenue before 7/4/2009

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
																		.	<input type="text"/>	<input type="text"/>

(b) In respect of unused residential development land losses from a prior year where the relevant claim was not made to and received by Revenue before 7/4/2009, state

(i) Amount of tax credit due in respect of these losses (S. 644AA(6) and (8))

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
																		.	<input type="text"/>	<input type="text"/>

(ii) Amount of tax payable on the profits or gains of the combined trade (S. 644AA(7))

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
																		.	<input type="text"/>	<input type="text"/>

Terminal Loss Relief

118. (a) If this trade ceased in 2024 and you wish to claim terminal loss relief for the years 2023, 2022, and 2021 state

(i) Amount of unused loss in the final 12 months to the date of cessation

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
																		.	<input type="text"/>	<input type="text"/>

(ii) Amount of unused capital allowances in the final 12 months to the date of cessation

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
																		.	<input type="text"/>	<input type="text"/>

(b) If you wish to claim terminal loss relief for the year 2024 in respect of a loss made in a subsequent year state

(i) Amount of the loss relief available for 2024

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
																		.	<input type="text"/>	<input type="text"/>

(ii) The date the trade ceased

<input type="text"/>	<input type="text"/>	/	<input type="text"/>	<input type="text"/>	/	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Farmers

119. (a) Relief for qualifying farmer under S. 667B used in 2024

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
																		.	<input type="text"/>	<input type="text"/>

(b) Relief for qualifying farmer under S. 667B used in prior years

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
																		.	<input type="text"/>	<input type="text"/>

(c) Insert in the box if you are a partner in a Registered Farm Partnership as defined by S. 667C

(d) Relief for partner in Registered Farm Partnership under S. 667C used in 2024

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
																		.	<input type="text"/>	<input type="text"/>

(e) Relief for partner in Registered Farm Partnership under S. 667C used in 2023

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
																		.	<input type="text"/>	<input type="text"/>

(f) Relief for partner in Registered Farm Partnership under S. 667C used in 2022

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
																		.	<input type="text"/>	<input type="text"/>

(g) Insert in the box if this trade relates wholly or in part to Share Farming

(h) Insert in the box if you wish to elect for income averaging for the year 2024 (and subsequent years)

(i) Insert in the box if the assessable profits for this year are computed in accordance with S. 657 (income averaging)

(j) Insert in the box if you wish to withdraw from income averaging for the year 2024

(k) (i) Insert in the box if you wish to temporarily elect out of income averaging for this year in accordance with S. 657(6A)

(ii) Enter the amount of adjusted net profit which would be assessable for this year if you had not applied for income averaging

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
																		.	<input type="text"/>	<input type="text"/>

Succession Farm Partnership

120. (a) Succession Farm Partnership tax reference number

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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(b) Date this Partnership was entered on the Register of Succession Farm Partnerships with the Department of Agriculture, Food and the Marine

<input type="text"/>	<input type="text"/>	/	<input type="text"/>	<input type="text"/>	/	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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(c) Indicate if you are a "Farmer" or a "Successor" within the meaning of S. 667D(2)

Farmer

Successor

(d) Insert in the box to confirm that no "Successor" in this partnership was aged over 40 at 1 January 2024

(e) Your share of the profits as per the partnership agreement

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>		
																		.	<input type="text"/>	<input type="text"/>	(%)

(f) Amount of Succession Tax Credit due

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
																		.	<input type="text"/>	<input type="text"/>

Credit for Professional Services Withholding Tax (PSWT)

121. Gross withholding tax (before any interim refund) related to the basis period for 2024 on fees for Professional Services. Do not include credit for Relevant Contracts Tax withheld

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
																		.	<input type="text"/>	<input type="text"/>

PRSI paid

122. If you are employed by An Post as a sub-postmaster / postmistress, or by the Department of Social Protection as a Social Welfare Branch Manager, enter the amount of PRSI, if any, paid direct to An Post / Department of Social Protection in respect of this income

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
																		.	<input type="text"/>	<input type="text"/>

PPSN

Grid for PPSN entry

Appendix 1

EXTRACTS FROM ACCOUNTS [123 - 167]

Trade No. []

Accounts Information Period (must be completed)

123. From []/[]/[]

124. To []/[]/[]

Extracts From Accounts must be completed in all cases where you or your spouse or civil partner are in receipt of trading or professional income, except where either Lines 125 or 126 apply

125. If you have previously submitted accounts information relating to this return state the income tax return with which accounts were submitted (YYYY) []

126. (a) Where the income arises from a partnership, enter the tax reference of the partnership []

(b) Insert [] in the box if you are a non-active partner within the meaning of S. 409A []

(c) If you are in partnership with your spouse / civil partner and the accounts information for that trade or profession have been submitted under their trade, enter the trade number (in this Form 11) under which the accounts information was supplied []

Income [127 - 129]

127. Sales / Receipts / Turnover [] [] [] .00

128. Receipts from Government Agencies (GMS, etc.) [] [] [] .00

129. Other Trading Income including tax exempt income [] [] [] .00

Trading Account Items [130 - 131]

130. Purchases [] [] [] .00

131. Gross Trading Profits (including other Trade Receipts / income already listed in the previous section) [] [] [] .00

Expenses and Deductions [132 - 143]

132. Salaries / Wages [] [] [] .00

133. Additional Staff Costs [] [] [] .00

134. Sub-Contractors for the purposes of Relevant Contracts Tax (RCT) [] [] [] .00

135. Other Sub-Contractors [] [] [] .00

136. Consultancy, Professional fees [] [] [] .00

137. Motor, Travel and Subsistence [] [] [] .00

138. Repairs / Renewals [] [] [] .00

139. Rental Expenses [] [] [] .00

140. Depreciation, Goodwill / Capital write-off [] [] [] .00

141. (a) Provisions including bad debts - positive [] [] [] .00

(b) Provisions including bad debts - negative [] [] [] .00

142. Other Expenses [] [] [] .00

143. Other Expenses - negative / credit entries [] [] [] .00

Capital Account and Balance Sheet Items [144 - 155]

144. Cash / Capital introduced [] [] [] .00

145. Drawings (Net of Tax and Pension contributions) [] [] [] .00

146. (a) Closing Capital Balance - positive [] [] [] .00

(b) If negative, state amount here [] [] [] .00

147. Stock, Work in progress, Finished goods [] [] [] .00

148. Debtors and Prepayments [] [] [] .00

149. Cash / Bank (Debit) [] [] [] .00

150. Bank / Loans/ Overdraft (Credit) [] [] [] .00

151. Client Account Balances (Debit) [] [] [] .00

152. Client Account Balances (Credit) [] [] [] .00

153. Creditors and Accruals [] [] [] .00

154. Tax Creditors [] [] [] .00

155. (a) Net Assets - positive [] [] [] .00

(b) If negative, state amount here [] [] [] .00

Extracts from Adjusted Net Profit / Loss Computation [156 - 167] Profit / Loss per Accounts [156 - 157]

156. Net Trade Profit per Accounts [] [] [] .00

157. Net Trade Loss per Accounts [] [] [] .00

Adjustments made to Net Profit / Loss per Accounts [158 - 167]

158. Where there are no adjustments required to the profit / loss per accounts, insert [] in the box []

159. Motor Expenses [] [] [] .00

160. Donations (Political and Charitable) / Entertainment [] [] [] .00

161. Light, Heat and Phone [] [] [] .00

162. Net gain on sale of fixed / chargeable assets [] [] [] .00

163. Net loss on sale of fixed / chargeable assets [] [] [] .00

164. (a) Deduction for stock relief under S. 666 [] [] [] .00

(b) Deduction for stock relief under S. 667B [] [] [] .00

165. Deduction for increase in carbon tax under S. 664A [] [] [] .00

166. Other Addbacks [] [] [] .00

167. Other Deductions [] [] [] .00

If you have made any payment(s) during 2024 in the course of this trade or profession for services provided, where the total amount paid to any one person was greater than €6,000, you must complete a Form 46G. You can access this form from the My Services page or from the ROS Offline Application. The form is also available on Revenue's website www.revenue.ie (under 'Self-assessment and self-employment>Third party returns')

PPSN

Grid for PPSN entry

Appendix 2

D - PAYE / BIK / PENSIONS (1) [219 - 232]

Note: If you and / or your Spouse or Civil Partner have / has more than four Employments / Pensions, etc., insert [X] in the box and photocopy Appendix 2 (pages 41 - 42) to complete and submit

[]

Employment / Pension, etc. subject to PAYE

Details entered at Lines 220 to 222 are relevant to Lines 223 to 232

Employment / Pension, etc. No. [] Self Spouse / Civil Partner

219. Insert [X] in the box to indicate to whom the income refers

[]

[]

[]

[]

220. Employer's / Pension Provider's PAYE registered number

Grid for PAYE registered number

Grid for PAYE registered number

221. Employer's / Pension Provider's name

Text box for Employer's name

Text box for Employer's name

222. Gross amount of taxable income for this employment / pension (available from your final payslip for 2024)

Grid for taxable income

Grid for taxable income

223. Source of income (insert [X] in the relevant boxes)

- (a) Employment
(b) Directorship
(c) Foreign employment exercised in Ireland
(d) Employment (SARP relief claimed)
(e) Public Sector employment - PRSI class B, C, or D
(f) Public Sector employment - Oireachtas, Judiciary, etc.
(g) Income in lieu of Social Welfare Payments
(h) Pension - Early Farm Retirement
(i) Pension - Employment pension
(j) Pension - RAC or PRSA
(k) Distribution from an ARF
(l) Distribution from a PRSA

Column of checkboxes for source of income

Column of checkboxes for source of income

224. (a) Net tax deducted / refunded in this employment

Grid for net tax deducted

Grid for net tax deducted

(b) Insert [X] in the box if the tax figure above was a refund

[]

[]

Director remuneration

(Note: in respect of Proprietary Directorships, only tax remitted to Revenue should be entered here)

(c) In arriving at the 'gross amount of taxable income for this employment / pension' and the 'Net tax deducted / refunded', state:

(i) Amount of taxable income paid in 2024 which was earned in the year 2023 and was brought back to that year

Grid for taxable income

Grid for taxable income

(ii) The amount of tax paid in respect of that amount of income brought back to 2023

Grid for tax paid

Grid for tax paid

(iii) The amount of gross income for USC purposes paid in 2024 which was earned in the year 2023 and was brought back to that year

Grid for gross income

Grid for gross income

(iv) The amount of USC paid in respect of that amount of income brought back to 2023

Grid for USC paid

Grid for USC paid

PPSN

Grid for PPSN entry

Appendix 2

Self

Spouse or Civil Partner

- 224. (c) (v) The amount of income paid in the year 2025 which was earned in the year 2024 and has been brought back to 2024 and included in the Gross amount of taxable income above
(vi) The amount of tax paid in respect of that amount of income brought back to 2024
(vii) The amount of gross income for USC purposes paid in the year 2025 which was earned in the year 2024 and has been brought back to 2024 and included in the Gross income for Universal Social Charge (USC) from this employment above
(viii) The amount of USC paid in respect of that amount of income brought back to 2024
225. Gross income for Universal Social Charge (USC) from this employment (available from your final payslip for 2024)
226. (a) Net USC deducted / refunded in this employment
(b) Insert [X] in the box if the USC figure above was a refund
227. 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 [X] in the box
228. Payment frequency Weekly, Fortnightly, Four weekly, Monthly, Other

229. Is relief due under S. 480B ("week 53") Yes [] No []

Special Assignee Relief Programme (SARP)

Employment / Pension, etc. No. []

Employment / Pension, etc. No. []

If you are claiming SARP relief please state

- 230. (a) Gross income from the employment before deduction of SARP relief (less amounts contributed to pension and amounts not assessed to tax in the State)
(b) Amount of SARP relief claimed through payroll or now claimed on this Form 11
(c) Amount of income from employment after deduction of SARP relief claimed
(d) Has SARP relief been granted through payroll by your employer? Yes [] No []
(e) If the employment was not for a full year, state the number of days for which you were entitled to the relief

Research and Development

- 231. (a) Amount of research and development credit claimed under S. 472D for 2024
(Note: enter the full amount surrendered by your employer to you under S. 766(2A(a)) or S. 766C(2) which is relevant to the employer's accounting period ending in the year 2023)
(b) Amount of unused credit carried forward under S. 472D(4) from previous year

Foreign Tax

- 232. (a) Amount of income included above, if any, that has been subject to foreign tax in a Treaty State
(b) Amount of non-refundable foreign tax paid on this income

PAY AND FILE - 31 OCTOBER 2025

Please read the important information on this page before completing the payslip overleaf

IMPORTANT

Methods of Payment

You can make a payment against a tax liability using one of the following:

1. Revenue Online Service (ROS)

ROS customers can make payments online through ROS. To access ROS or to register for ROS, click on the ROS link on the Revenue home page at www.revenue.ie.

2. myAccount

myAccount customers can make payments online by clicking on the **myAccount** link on the Revenue home page. 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 a payment.

You can make payments online using:

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

3. Direct Debit

For information on how to pay Preliminary Income Tax by monthly Direct Debit, visit the Revenue website at www.revenue.ie or phone the helpline at **01 738 3663**. Please note that the Direct Debit facility applies **only** to Preliminary Tax and all Direct Debit applications should be made online through **ROS** using the Direct Debit link on **My Services** screen.

4. Cheque

- Complete the Statement of Net Liabilities on the payslip to ensure your cheque payment is allocated to the correct tax years.
- Ensure the cheque amount equals the total in the 'Total Net Amount' box on the payslip.
- Make your cheque payable to the **Collector-General**.
- Forward the completed payslip and your cheque to **Collector-General, PO Box 354, Limerick**.
- 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.

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 tax, or to pay it 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

Any enquiry regarding liability should be addressed to your local Revenue Office.

Any enquiry regarding payment should be addressed to the Collector-General, Sarsfield House, Francis Street, Limerick, V94 R972.

SEE PAYSリップ ON REVERSE

Name

PPSN

PAY AND FILE
31 OCTOBER 2025

IMPORTANT

Please read the information below and overleaf to assist you in submitting your return and payment.

In accordance with the Taxes Consolidation Act 1997, you are obliged to submit the following return and payment on or before **31 October 2025**:

Preliminary Tax for the year of assessment 2025 including Universal Social Charge contributions

Payment of any balance of Income Tax due for the year of assessment 2024

Return of Income and Capital Gains for the year of assessment 2024

How to complete the payslip

Please see overleaf the payment options that are available to you. Please note that paying online using ROS or myAccount is the quickest and most secure way to make your Income Tax payment. If you pay online you do not need to complete the below payslip. If you are paying by Cheque, please complete the below payslip and Statement of Net Liabilities to ensure your Income Tax payment is promptly allocated to the correct tax years. Once completed, forward the payslip to the **Collector-General, PO Box 354, Limerick**.

Please enter an amount in the relevant space on the Statement of Net Liabilities for the following:

1. Preliminary Tax 2025

The minimum Preliminary Tax payment you are obliged to make is an amount equal to the lesser of 90% of your final Income Tax liability for 2025 or 100% of your final liability for 2024. If you are paying your 2025 Preliminary Tax by monthly Direct Debit, leave this box blank.

2. Balancing Amount 2024

Insert any outstanding balance of Income Tax for the year of assessment 2024. Tax already paid for this year should be taken into consideration when calculating the amount of the balance outstanding.

If you have calculated that there is a credit due to you for this year, enter the amount and tick the box (x) to indicate that the value is a credit.

The credit will be automatically offset against any liabilities for other years on the Statement of Net Liabilities.

3. TOTAL NET AMOUNT

The Total Net Amount figure should match the sum total of declarations that you are making for the above periods.

If you have calculated that you have no Preliminary Tax 2025 or Balancing Amount 2024, enter a single '0' in the appropriate box for that category on the Statement of Net Liabilities.

The Total Net Amount should also match the amount of your cheque payment.

IMPORTANT NOTE:

If you file this return on time, but at the date of filing, you have failed to submit your Local Property Tax (LPT) return or have failed to either pay the LPT due or enter into an agreed payment arrangement, a surcharge should be added to the final liability. Therefore, the amount payable in your Self-Assessment should be increased by 10%. Where the LPT is subsequently brought up to date, the amount of the surcharge will be capped at the amount of the LPT liability involved. For assistance, you may wish to call the **LPT Branch on 01 738 3626** (ROI only) or **+353 1 738 3626** (outside ROI).

Form 11

€ Payslip

€ Statement of Net Liabilities

Whole Euro only - DO NOT ENTER CENT

PPSN: 0000000AB

Name: A. N. OTHER

Signature: A.N. OTHER Date: 12-09-2025

If you are paying by cheque, the cheque amount should equal the total in the 'Total Net Amount'

Income Tax Preliminary Tax 2025

1 5 5 5 5 5 5 5 5 00

X

Place X in the box above if Income Tax 2024 is a credit

Income Tax Balancing Amount 2024

2 2 2 2 2 2 2 2 2 00

TOTAL NET AMOUNT
1 + 2 ABOVE

3 3 3 3 3 3 3 3 00

P&F
U