

# Form CT1

## Pay and File Corporation Tax Return 2011

(for accounting periods ending in 2011)



**Tax Reference Number**

Remember to quote this number in all correspondence or when calling at the company's Revenue office

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

**Revenue On-Line Service (ROS)** allows you to meet the company's Pay and File obligations electronically. Access ROS at [www.revenue.ie](http://www.revenue.ie).

**Return Address**

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

This tax return should be completed and returned to the Return Address shown within 9 months after the end of the accounting period or by the 21st day of the ninth month if earlier.

**RETURN OF PROFITS, CHARGEABLE GAINS, CHARGEABLE ASSETS ACQUIRED AND OTHER PARTICULARS FOR THE ACCOUNTING PERIOD INDICATED HEREUNDER**

State Company Accounting Period (DD/MM/YYYY)      **From** / /       **To** / /

- "Explanatory Notes on completion of Form CT1 2011" are available on Revenue's website [www.revenue.ie](http://www.revenue.ie).
- **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 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.

If there are **changes** under the following headings, not already notified to Revenue, enter the **new details** below:

Nature of Trade, Business or Activity

Business Address

  
  
  

Telephone

Registered Office Address

  
  
  

Telephone

Note that a change to the Registered Office Address must also be notified to the Companies Registration Office on Form B2 available at [www.cro.ie](http://www.cro.ie)

**YOU MUST SIGN THIS DECLARATION**

I DECLARE that, to the best of my knowledge and belief, this return is correct and complete.

Signature       Date / /  (DD/MM/YYYY)

Capacity of Signatory

**Contact Details** (in case of query about this return)

Agent's TAIN <input type="text"/>	Contact Name <input style="width: 100%;" type="text"/>
Client's Ref. <input style="width: 150%;" type="text"/>	Telephone or E-Mail <input style="width: 150%;" type="text"/>

Tax Reference Number

PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTRY SHOULD BE LEFT BLANK.

Legislative references in Form CT1 relate to Sections of the Taxes Consolidation Act 1997, unless otherwise stated.

**1 - COMPANY DETAILS**

1.1 If the company is trading in the State through a Branch or Agency, tick  the box

1.2 If the company ceased trading in this accounting period state date of cessation (DD/MM/YYYY) /

**Close Companies only: Shareholders and other Participators** - in the case of close companies, state:

1.3 Details of the beneficial ownership of the issued shares and loan stock (including debentures) during the accounting period

Name	Irish Tax Ref. No.	Holding of Shares, etc.	
		% of Shares	% of Loan Stock
<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"/>	<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"/> <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"/> <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"/> <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"/> <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"/>

1.4 Details of all other persons who were **participators** in the company at any time during the accounting period

Name	Address
<input type="text"/> Irish Tax Ref. No. <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"/> Irish Tax Ref. No. <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"/> Irish Tax Ref. No. <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"/> Irish Tax Ref. No. <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"/> Irish Tax Ref. No. <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"/>

Tax Reference Number

Grid for Tax Reference Number

PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTRY SHOULD BE LEFT BLANK.

Associated Companies

1.5 State the number of Associated Companies

Grid for number of associated companies

1.6 In the case of a Company which has Associated Companies give the following details:

Name of associated company	Irish Tax Ref. No.	Shareholders and their % shareholding	
Name		Irish Tax Ref. No.	Shares %

Name of associated company	Irish Tax Ref. No.	Shareholders and their % shareholding	
Name		Irish Tax Ref. No.	Shares %

Name of associated company	Irish Tax Ref. No.	Shareholders and their % shareholding	
Name		Irish Tax Ref. No.	Shares %

Purchase of own shares by a quoted company (Sec. 175)

1.7 (a) Total value of payments made on the redemption, repayment or purchase of the company's own shares in this accounting period , , , , , .00

(b) Total value of all payments referred to at Line 1.7(a) which are to be treated as not being a distribution by virtue of Sec. 175(1) , , , , , .00

Purchase of own shares by an unquoted company (Sec. 176)

1.8 (a) Total value of payments made on the redemption, repayment or purchase of the company's own shares in this accounting period , , , , , .00

(b) Total value of all payments referred to at Line 1.8(a) which are to be treated as not being a distribution by virtue of Sec. 176(1) , , , , , .00



Tax Reference Number

PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTRY SHOULD BE LEFT BLANK.

**Amendment to Prior Accounting Period**

If an adjustment is required to an assessment for a prior accounting period in respect of:

- 1.13 Repayment of Directors' Loans, state (DD/MM/YYYY)  
 (a) Accounting Period originally assessed Accounting Period ended / /   
 (b) Amount of loan repaid .00  
 (c) Amount of refund due .00
- 1.14 Claim for relief under Sec. 396A(3) (carry-back of losses)  
 State amount of loss (restricted by Sec. 1085 where necessary) to be set back .00
- 1.15 Excess Research & Development Credit arising in this accounting period to be offset under Sec. 766(4A)(a) .00
- 1.16 Excess Research & Development Credit arising in this accounting period to be offset under Sec. 766A(4A)(a) .00

**Expression of Doubt**

- 1.17 If you have a genuine doubt about any item in the return, tick  the box and enclose a letter setting out clearly the point at issue

**Current and Loan Account of Directors and Participators**

Where a **Close Company** has made a loan to a participator or an associate of a participator give the following information:

	Director/Participator (1)	Director/Participator (2)
1.18 Name of Director or Participator	<input type="text"/>	<input type="text"/>
1.19 PPS Number	<input type="text"/>	<input type="text"/>
1.20 Opening Balance - Debit	<input type="text"/> .00	<input type="text"/> .00
1.21 Opening Balance - Credit	<input type="text"/> .00	<input type="text"/> .00
1.22 Debits, Advances	<input type="text"/> .00	<input type="text"/> .00
1.23 Credits, Repayments	<input type="text"/> .00	<input type="text"/> .00
1.24 Closing Balance - Debit	<input type="text"/> .00	<input type="text"/> .00
1.25 Closing Balance - Credit	<input type="text"/> .00	<input type="text"/> .00
	Director/Participator (3)	Director/Participator (4)
1.26 Name of Director or Participator	<input type="text"/>	<input type="text"/>
1.27 PPS Number	<input type="text"/>	<input type="text"/>
1.28 Opening Balance - Debit	<input type="text"/> .00	<input type="text"/> .00
1.29 Opening Balance - Credit	<input type="text"/> .00	<input type="text"/> .00
1.30 Debits, Advances	<input type="text"/> .00	<input type="text"/> .00
1.31 Credits, Repayments	<input type="text"/> .00	<input type="text"/> .00
1.32 Closing Balance - Debit	<input type="text"/> .00	<input type="text"/> .00
1.33 Closing Balance - Credit	<input type="text"/> .00	<input type="text"/> .00





Tax Reference Number

□□□□□□□□

PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTRY SHOULD BE LEFT BLANK.

## 2 - TRADING RESULTS

*Apportion profit between 'manufacturing' and 'non-manufacturing' where the company is engaged in both activities*

**Trade Profits at 12.5%** (Non-Manufacturing Trade Profits (and Manufacturing Trade Profits where the company commenced trading on or after 23 July 1998))

*Excluding manufacturing companies which entered into a grant agreement with an industrial development agency (as defined) before 31 July 1998 but did not commence trading until after that date.*

- 2.1 (a) Profits before Capital Allowances (where a loss occurs show **0.00**) □□□,□□□,□□□,□□□.00
- (b) If any of the profits entered at Line 2.1(a) are **Stallion profits** from trade of farming, enter that amount here □□□,□□□,□□□,□□□.00
- (c) If any of the profits entered at Line 2.1(a) refer to **Greyhound Stud Fees** from trade of farming, enter that amount here □□□,□□□,□□□,□□□.00

2.2 Balancing Charges □,□□□,□□□,□□□.00

### Capital Allowances

2.3 Where a claim to tax relief on **property based incentive schemes** is included below tick  the box and give details in Panel 17 of this return

2.4 (a) Machinery and Plant (including motor vehicles and specified intangible assets) □,□□□,□□□,□□□.00

(b) If any amount at Line 2.4(a) refers to 'energy-efficient equipment' (Sec. 285A) enter that amount here □,□□□,□□□,□□□.00

(c) If any amount at Line 2.4(a) refers to computer software in respect of which an election is being made under Sec. 291(4)(a) enter that amount here □,□□□,□□□,□□□.00

(d) If any amount at Line 2.4(a) refers to capital allowances for specified intangible assets (Sec. 291A) complete the following entries:

(i) If the company is making an election under Sec. 291(4)(a), tick  the box

(ii) If the company is making an election under Sec. 291A(4), tick  the box

(iii) Amount of capital allowances claimed under Sec. 291A(3) for this accounting period (Accounts-based allowance) □,□□□,□□□,□□□.00

(iv) Amount of capital allowances claimed for this accounting period for which an election has been made under Sec. 291A(4) (Fixed rate allowance) □,□□□,□□□,□□□.00

(v) Amount of interest claimed as a trade deduction for this accounting period in respect of the provision of specified intangible assets □,□□□,□□□,□□□.00

(vi) Amount of interest claimed as a charge on income under Sec. 247(4B) for this accounting period in respect of the provision of specified intangible assets □,□□□,□□□,□□□.00

(vii) If a joint election is being made under Sec. 615(4)(a) in respect of a specified intangible asset, tick  the box and indicate:

(I) whether the company is transferring or acquiring the asset Transferring  Acquiring

(II) the tax reference number and name of the other company □□□□□□□□

\_\_\_\_\_

(viii) If a joint election is being made under Sec. 617(4) in respect of a specified intangible asset, tick  the box and indicate:

(I) whether the company is transferring or acquiring the asset Transferring  Acquiring

(II) the tax reference number and name of the other company □□□□□□□□

\_\_\_\_\_













Tax Reference Number

□□□□□□□□

PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTRY SHOULD BE LEFT BLANK.

3 - RENTAL INCOME FROM LAND AND PROPERTY IN THE STATE

- 3.1 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 accounting period, tick [X] the box
3.2 Rental Income (include 'Sec. 23' Relief clawback, if any)
3.3 Balancing Charges
3.4 (a) Total Losses carried forward from preceding accounting periods
(b) Balance of amount at Line 3.4(a) not used in this accounting period available for carry forward to succeeding accounting periods
Rental Capital Allowances
3.5 Where a claim to tax relief on property based incentive schemes is included in this panel (Panel 3) tick [X] the box and give details in Panel 17 of this return
3.6 Capital Allowances which are allowable against Rental Income only (including Capital Allowances carried forward)
3.7 Other Rental Capital Allowances
3.8 Total Capital Allowances for offset against Rental Income
Excess Rental Capital Allowances for offset against other income
3.9 If you wish to elect to offset Excess Capital Allowances from this accounting period at Line 3.7 above against other income in this accounting period (Sec. 308(4)) enter the relevant amount
3.10 Group Relief claimed in respect of Excess Capital Allowances for offset against other income in this accounting period
3.11 Total Excess Capital Allowances for offset against other income in this accounting period

4 - IRISH INVESTMENT INCOME AND OTHER IRISH INCOME

- Interest arising in the State
4.1 Gross Interest received or credited (under deduction of Irish tax)\*
4.2 Gross Interest received or credited (without deduction of Irish tax)
Other Irish Income
4.3 (a) Patent Royalty Income received on or after 24/11/2010 under deduction of Irish tax\*
(b) Other Income received under deduction of Irish tax\*
4.4 Other Income received
(a) Other Income received without deduction of Irish tax
(i) If any of the income at Line 4.4(a) refers to non-farming trade Stallion profits, enter that amount here
(ii) If any of the income at Line 4.4(a) refers to non-farming trade Greyhound Stud fees, enter that amount here
(iii) Amount of Losses for carry forward against future non-farming trade Stallion profits
(iv) Amount of Losses for carry forward against future non-farming trade Greyhound Stud fees
(b) Investment Undertakings (Sec. 739G(2A))
(i) Gain on deemed disposal taxable at 28% (Sec. 739E(1)(b))
(ii) Gain on deemed disposal taxable at 30% (Sec. 739E(1)(b))
(iii) Name & Address of the Investment Undertaking (Sec. 739E(2A)(b))

\*Where credit is due ensure that the appropriate credit is entered in Panel 9 at Line 9.15















Tax Reference Number

PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTRY SHOULD BE LEFT BLANK.

### 15 - DIVIDEND WITHHOLDING TAX

#### Dividend Withholding Tax

15.1 If the company made a distribution in the accounting period, provide the following details:

Date of Distribution (DD/MM/YYYY)

Gross Value of Distribution

Value of DWT deducted, if any

15.2 If any of the above relates to distributions out of **Stallion profits** enter:

(a) total value of distributions relating to **Stallion profits**

(b) DWT deducted thereon

#### Stapled Stock Arrangements

If the company entered into a stapled stock arrangement, under Sec. 172L, with a non-resident company and the non-resident company made any distribution in the accounting period, provide the following details:

15.3 Name of non-resident company

15.4 Name & address of recipient of distribution

15.5 Date of distribution (DD/MM/YYYY)

15.6 Amount of the distribution

15.7 Name of non-resident company

15.8 Name & address of recipient of distribution

15.9 Date of distribution (DD/MM/YYYY)

15.10 Amount of the distribution

### 16 - REQUEST FOR SHORT NOTICE OF ASSESSMENT FOR 2011

Complete this **Statement of Corporation Tax Liability for 2011** if you require a short notice of assessment. If the Inspector does not accept your calculation or if the return is filed late, a long notice of assessment showing the Inspector's calculation will issue to you.

16.1 Amount **Payable** (before credit for Preliminary Tax)

16.2 Amount **Repayable** (before credit for Preliminary Tax)

Tax Reference Number

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

PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTRY SHOULD BE LEFT BLANK.

### 17 - DETAILS OF PROPERTY BASED INCENTIVE SCHEMES

The following information is required in support of a claim to any of the following reliefs. The details required are the "specified details" referred to in Sec. 1052(1)(aa) and Sec. 1084(1)(b)(ib). Liability to penalties under Sec. 1052 and/or a surcharge under Sec. 1084 may arise on failure to fully and correctly complete this panel.

Enter the amount of the relief claimed in the accounting period, excluding amounts carried forward into the accounting period 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 accounting periods.

Residential Property			Investor - Lessor		
17.1	Urban Renewal	S.372AP		.00	
17.2	Town Renewal	S.372AP		.00	
17.3	Seaside Resort	S.372AU		.00	
17.4	Rural Renewal	S.372AP		.00	
17.5	Living over the Shop	S.372AP		.00	
17.6	Park and Ride	S.372AP		.00	
17.7	Student Accommodation	S.372AP		.00	
Industrial Buildings Allowance			Owner Occupier	Investor - Lessor	
17.8	Urban Renewal	S.372C & D		.00	
17.9	Town Renewal	S.372AC & AD		.00	
17.10	Seaside Resort	S.352 & S.353		.00	
17.11	Rural Renewal	S.372M & N		.00	
17.12	Multi-storey Car Parks	S.344		.00	
17.13	Living over the Shop (Commercial premises only)	S.372D		.00	
17.14	Enterprise Areas	S.343		.00	
17.15	Park and Ride	S.372V & W		.00	
17.16	Hotels	S.268(1)(d)		.00	
17.17	Holiday Cottages	S.268(3)		.00	
17.18	Holiday Hostels	S.268(2C)(b)		.00	
17.19	Guest Houses	S.268(2C)(a)		.00	
17.20	Nursing Homes	S.268(1)(g)		.00	
17.21	Housing for elderly/infirm	S.268(3A)		.00	
17.22	Convalescent Homes	S.268(1)(i)		.00	
17.23	Buildings used for certain Childcare purposes	S.843A		.00	
17.24	Buildings or structures in registered caravan and camping sites	S.268(2D)		.00	
17.25	Mid-Shannon Corridor Tourism Infrastructure Investment Scheme	S.372AW		.00	
17.26	Where the scheme(s) on which the Company is claiming relief is/are not listed above, state the name of the Incentive Scheme(s), quote the relevant Sec. and enter the amount of relief claimed in the accounting period (Owner Occupier, Investor-Lessor)				.00

--

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