

Form 54D

Claim for Repayment of Deposit Interest Retention Tax for the year 2008



Your PPS Number

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

INCOME TAX YEAR 2008

Return Address

Use any envelope and write "Freepost" above the Return Address. You do not need to attach a stamp.

Return this form and supporting certificates to the Return Address shown.

Where no Revenue office address is shown you should send the completed form to your local Revenue office.

If you have previously made a claim for refund of Deposit Interest Retention Tax tick this box

If you have completed Declaration form(s) to claim DIRT Exempt status in relation to DIRT-free deposit account(s) in 2008 tick this box

Read the explanatory notes on page 4 before completing this form.

DECLARATION

I declare that, to the best of my knowledge and belief, the particulars given by me on this form are correctly stated and that all my sources of income for the year 2008 are shown on the form.

(DD/MM/YYYY)

Signature

Date

Telephone No.

Address, if different from above

If you are signing the form on behalf of an individual, please state in what capacity, e.g. Agent, Committee, Guardian, Trustee, Spouse, etc.

for

If the claim is on behalf of a minor, state minor's date of birth (DD/MM/YYYY)

PERSONAL DETAILS FOR THE YEAR 2008

Tick appropriate box to indicate your marital status for 2008:

Single Married Widowed Married but living apart Divorced

If married, state your spouse's name
(if living with you or maintained by you)

Date of marriage, if after 31 December 2007 (DD/MM/YYYY)

If widowed, state date of spouse's death (DD/MM/YYYY)

If separated/divorced, state date of separation/divorce (DD/MM/YYYY)

AGE

If either you or your spouse were born before
1 January 1943, state date of birth (DD/MM/YYYY)

Self

Spouse

INCAPACITATED PERSON

If under 65 years of age, state:

Self

Spouse

(a) Who is incapacitated
Tick appropriate box

(b) The nature of the infirmity

(c) The date the infirmity began (DD/MM/YYYY)

Attach a medical certificate if you have not already done so.

FIRST CLAIM

If this is your **first claim** for a refund of DIRT tick this box
and give the details requested below:

(a) Were you or your spouse
Tick appropriate box

Employed

Self-Employed

(b) The date of retirement, if applicable (DD/MM/YYYY)

(c) Your PPS No. (Personal Public Service Number)

(d) The name of your last employer or the name and address of your business

PARTICULARS OF ALL INCOME FOR THE YEAR 2008

Amount of Interest from which Deposit Interest Retention Tax (DIRT) was deducted →

Self (Gross)	Spouse (Gross)
€	€

Amount of Interest from which Deposit Interest Retention Tax (DIRT) was not deducted (see note 3 overleaf) →

€	€
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Give names of financial institutions below and attach certificates (see note 4 overleaf)

(If there is not enough space above, attach a separate sheet)

Social Welfare Pensions/Benefits

Self

Spouse

State:

(a) Nature of payment

(Old Age Pension, Illness Benefit, etc.)

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(b) Type of payment

Contributory

Tick appropriate box(es)

Non-Contributory

(c) Amount of pension/benefit for the year 2008 →

If you cannot state the amount for the year 2008, state the current weekly amount

€	p/w
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€	p/w
---	-----

€	€
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Income from all other sources

Give full description below, for example:

UK DHSS Pension, US Pension, Distributions, Farming, Rents, Fees, etc.

€	€
€	€
€	€
€	€

Totals

€	€
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RENT-A-ROOM RELIEF SCHEME (see note 5 overleaf)

If you are due "Rent-a-Room Relief", state the amount of gross rental income received in the year 2008 for room(s) in your sole or main residence.

Do not include this amount in any rental income figure above.

Self	Spouse
€	€

CHILDCARE SERVICES (see note 6 overleaf)

Income received for **Childcare Services** before expenses (Section 216C TCA 1997)

If you wish to claim an exemption for Childcare Services income tick the box

€	€
<input type="checkbox"/>	<input type="checkbox"/>

1. You can claim a refund of Deposit Interest Retention Tax (DIRT) if you and/or your spouse were either:

- aged 65 years or over before 1 January 2009, or
- if under 65, permanently incapacitated by mental or physical infirmity from maintaining yourself,

and you were exempt from tax or your tax credits/reliefs exceeded your income in the year 2008.

Exemption Limits: You are exempt from tax for the year 2008 if you are **65 years of ages or over** and if your total income (i.e. gross income less certain deductions) is below the following amounts:

Single or Widowed	€20,000
Married Couple (Combined Income)	€40,000

These limits are increased by €575 each for the first and second dependent child and €830 for each subsequent dependent child.

Where income is not greatly above the exemption limit marginal relief may apply.

For 2008 the marginal relief tax rate only applies to persons 65 years of age or over.

- 2.** If you already made a claim for a refund of the full amount of DIRT for the year 2008 you should **not** complete this form.
If you are self-employed, including farming, or otherwise taxable do not use this form. Contact your Revenue office for the correct form.
- 3.** If you have completed Declaration form(s) in relation to DIRT-free deposit account(s) in 2008 you may be entitled to a refund of DIRT deducted in the period 1 January 2008 to the date your account(s) became DIRT-free account(s).
- 4. Attach certificates** from the relevant financial institutions (An Post, Banks, Building Societies, etc.). These certificates should show:
- amount of gross interest paid or credited,
 - tax deducted where applicable,
 - net amount paid where applicable,
 - date of payment during the year 2008.
- 5. “Rent-a-Room Relief”** may be due where a room (or rooms) in your sole or main residence is (are) let as residential accommodation and the gross income arising does not exceed €10,000 in the year 2008.
- 6.** An exemption may be claimed in respect of **“Childcare Services”** where the income received in 2008 does not exceed €15,000, and certain conditions are met.
- 7.** If you need any help completing the form, or any further information, you should contact your Revenue office.
- 8.** If you or your spouse made a disposal of any chargeable gains such as land, shares, etc. during the year 2008 you should complete **Form CG1, 2008 Capital Gains Tax Return**, which is available on Revenue’s website www.revenue.ie, from Revenue’s Forms and Leaflets Service by phoning LoCall 1890 306 706 or from any Revenue office.

LoCall rates - Please note that the rates charged for the use of 1890 (LoCall) numbers may vary among different service providers.

Warning: Any person who knowingly makes a false statement for the purpose of obtaining repayment of Income Tax is liable to heavy penalties.