

# Form 8-2

## Return of Third Party Information by Persons in receipt of Income of Others



**Tax Reference Number**

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

**Return Address:**

Completed forms should be returned to the company's local Revenue office. If you are unsure of the correct return address use the Contact Locator on Revenue's website [www.revenue.ie](http://www.revenue.ie)

Use any envelope and write "FREEPOST" above the address.

**NO STAMP REQUIRED**

Read the explanatory notes on Page 4 before completing this form. You can submit the return in a spreadsheet format via Secure Email if you wish - see explanatory notes on page 4.

### Return by Companies, Individuals and Bodies of Persons (including Government Departments) in receipt of Income of Others

#### Notice

**In accordance with the requirements of Sections 890 and 894 Taxes Consolidation Act 1997 this return should be completed by:**

- Companies for their accounting period and returned not later than nine months from the end of the accounting period,
- Persons other than companies for the year of assessment (1 January to 31 December) and returned not later than 31 October of the following year.

**RELEVANT PERIOD:** FROM (DD/MM/YYYY) / /  TO (DD/MM/YYYY) / /

Where the accounts are normally made up to a date other than 31 December, the return may be made by reference to the date in the basis period to which the accounts are prepared.

If you are acting jointly in receiving income belonging to others this return should be made by the partner who is the first named in the agreement of partnership, or who is named singly or with precedence in the usual name of the firm if there is no agreement, or, if the partner named with precedence is not the acting partner then by the precedent acting partner.

State the full name of the Partnership/Firm

**YOU MUST SIGN THIS DECLARATION**

I DECLARE that, to the best of my knowledge and belief, all the particulars given on this form are correctly stated.

Signature  Date (DD/MM/YYYY) / /

Capacity of Signatory  Telephone

Name of Company, etc.

Business Address, if different from above



Tax Reference Number

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**Return by Persons in receipt of income belonging to others where the income arising to any person exceeded €3,810 for the period of the Return.**

Read the notes on page 4 before completing this form

**COMPLETE IN BLOCK LETTERS - DETAILS IN RELATION TO THE PERSONS TO WHOM THE INCOME, ETC. BELONGS**

<b>NAME</b> (Enter full title of Company Firm, etc. or Surname of Individual)		
<b>FIRST NAME</b> (Individual only)		
<b>ADDRESS</b> (Registered Office, Business or Private address)		
<b>AMOUNT OF INCOME RECEIVED €</b>	[ ][ ] , [ ][ ][ ] , [ ][ ][ ] . [ ][ ]	[ ][ ] , [ ][ ][ ] , [ ][ ][ ] . [ ][ ]
<b>DESCRIPTION OF INCOME RECEIVED</b> (e.g. Rents, Interest, etc.)		
<b>PERIOD OVER WHICH INCOME ACCRUED (DD/MM/YYYY)</b>	FROM [ ][ ] / [ ][ ] / [ ][ ][ ][ ]	FROM [ ][ ] / [ ][ ] / [ ][ ][ ][ ]
	TO [ ][ ] / [ ][ ] / [ ][ ][ ][ ]	TO [ ][ ] / [ ][ ] / [ ][ ][ ][ ]

# NOTES

Every person who, in whatever capacity, is in receipt of any money or value, or of profits or gains, which are chargeable to income tax belonging to another person, is required to return details of such with the name and address\* of every person to whom it belongs.

\* Accommodation addresses or “Care of” addresses are not acceptable.

Reference to money or value does not extend to money or value of a **capital nature**.

## The following need not be returned:

- Proceeds from the sale of land,
- Capital sums awarded by the Courts for damages or personal injuries.

## Examples of amounts to be returned include:

- Interest paid to solicitors, under the terms of a late closing clause in a contract for sale, which is passed on to the client,
- Amounts paid to solicitors on behalf of clients which include specific amounts for loss of earnings or profits or other income amounts.

## Returns are not required in respect of “Income”:

- Which has already been subjected to deduction of tax when received, e.g. Deposit Interest from which Deposit Interest Retention Tax has already been deducted,
- Where the total belonging to any person for the period covered by the return does not exceed €3,810 in aggregate.

**Note: Payments For Services Should Be Returned On Form 46G.**

## SECURE EMAIL FILING/SPECIFICATIONS

This return can be submitted via Secure Email. A spreadsheet template is available on Revenue’s website [www.revenue.ie](http://www.revenue.ie) which can be submitted by Secure Email to [3rdPartyReturns@revenue.ie](mailto:3rdPartyReturns@revenue.ie).

See [www.revenue.ie/en/online/secure-email.html](http://www.revenue.ie/en/online/secure-email.html) for information on Secure Email.

Additional information is included on Revenue’s website - see *Third Party Returns - A guide to the submission of returns in electronic form* at [www.revenue.ie/en/tax/it/third-party-return-forms.html](http://www.revenue.ie/en/tax/it/third-party-return-forms.html) which provides technical specifications for the submission of returns in electronic format and via Secure Email.

## AUDIT

This return may be subject to an Audit by Revenue.

The law provides that Revenue may make enquiries or take such actions as are considered necessary to verify the accuracy of a return.

## 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 or facilitating the making of a false return. 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 imprisonment.