

# Form 1

## Pay and File Tax Return for the year 2009



### Tax Reference Number

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

GCD

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### Return Address

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

### This Return form is for use by:

- Trusts - the return should be made by the trustees,
- Estates under administration - the return should be made by the personal representatives,
- Corporations and other bodies of persons – the return should be made by the treasurer, auditor or receiver.

**Returns by partnerships should be made on Form 1 (Firms).  
Returns by individuals should be made on Form 11.**

## RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE YEAR ENDED 31 DECEMBER 2009

### NOTICE

You are hereby required, under Section 890 Taxes Consolidation Act 1997, to prepare and deliver to the above address, on or before 31 October 2010, a statement for assessment to tax for the year 2009 and a statement of capital gains which accrued in the year 2009. On that date you must also pay any balance of Income Tax due for 2009. If you file the return on or before 31 August 2010 Revenue will, if you wish, calculate the Income Tax liability for you. This will assist you in paying the correct amount by the due date. Where this return is submitted after 31 October 2010 a surcharge (5% where the return is submitted within two months, otherwise 10%) will be added to your tax liability.

**Revenue On-Line Service (ROS)** allows you to file this form and to pay any tax due electronically. Access ROS at [www.revenue.ie](http://www.revenue.ie)

### When completing this Return, remember:

- Write clearly and accurately within boxes.
- Any panel(s) or section(s) that do not require an entry should be left blank.
- In date boxes enter the format of Day / Month / Year – 31/10/2009.
- Use BLUE ink when completing this form.
- If there is not enough space in any of the panels provided on the form, attach a separate schedule set out in the same format as the relevant panel(s).
- If submitting this return use any envelope and write "Freepost" above the Return Address. You do not need to attach a stamp.

**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.

### YOU MUST SIGN THIS DECLARATION

The persons responsible for completion of this return are outlined above.

I **DECLARE** that, to the best of my knowledge and belief, this form contains a correct statement for the purposes of assessment to tax for the year 2009 and a correct statement of capital gains which accrued in the year 2009.

(DD/MM/YYYY)

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















□□□□□□□□

EXTRACTS FROM ACCOUNTS [415 - 450]

Primary Trade

Accounts Information Period (must be completed)

415. From (DD/MM/YYYY)

□□/□□/□□□□

416. To (DD/MM/YYYY)

□□/□□/□□□□

Pages 9 and 10 must be completed in all cases where the Trust, Estate, etc. is in receipt of trading or professional income, except where either Lines 417 or 418 apply.

417. If accounts information has been previously submitted relating to this return state the income tax return to which accounts were submitted (YYYY)

□□□□

418. Where the income arises from a partnership, enter the tax reference of the partnership

□□□□□□□□

Income

419. Sales/Receipts/Turnover

□,□□□,□□□,□□□□=00

420. Receipts from Government Agencies (GMS, etc.)

□,□□□,□□□,□□□□=00

421. Other Income including tax exempt income

□,□□□,□□□,□□□□=00

Trading Account Items

422. Purchases

□,□□□,□□□,□□□□=00

423. Gross Trading Profits

□,□□□,□□□,□□□□=00

Expenses and Deductions

424. Salaries/Wages, Staff costs

□,□□□,□□□,□□□□=00

425. Sub-Contractors

□,□□□,□□□,□□□□=00

426. Consultancy, Professional fees

□,□□□,□□□,□□□□=00

427. Motor, Travel and Subsistence

□,□□□,□□□,□□□□=00

428. Repairs/Renewals

□,□□□,□□□,□□□□=00

429. Depreciation, Goodwill/Capital write-off

□,□□□,□□□,□□□□=00

430. (a) Provisions including bad debts - positive

□,□□□,□□□,□□□□=00

(b) If negative state amount here

□,□□□,□□□,□□□□=00

431. Other Expenses (Total)

□,□□□,□□□,□□□□=00

□□□□□□□□

Primary Trade

Capital Account and Balance Sheet Items

- 432. Cash/Capital introduced □,□□□□,□□□□,□□□□-00
- 433. Drawings (Net of Tax and Pension contributions) □,□□□□,□□□□,□□□□-00
- 434. (a) Closing Capital Balance - positive □,□□□□,□□□□,□□□□-00  
       (b) If negative state amount here □,□□□□,□□□□,□□□□-00
- 435. Stock, Work in progress, Finished goods □,□□□□,□□□□,□□□□-00
- 436. Debtors and Prepayments □,□□□□,□□□□,□□□□-00
- 437. Cash/Bank (Debit) □,□□□□,□□□□,□□□□-00
- 438. Bank/Loans/Overdraft (Credit) □,□□□□,□□□□,□□□□-00
- 439. Client Account Balances (Debit) □,□□□□,□□□□,□□□□-00
- 440. Client Account Balances (Credit) □,□□□□,□□□□,□□□□-00
- 441. Creditors and Accruals □,□□□□,□□□□,□□□□-00
- 442. Tax Creditors □,□□□□,□□□□,□□□□-00
- 443. (a) Net Assets - positive □,□□□□,□□□□,□□□□-00  
       (b) If negative state amount here □,□□□□,□□□□,□□□□-00

Extracts from Adjusted Profit Computation

Profit/Loss

- 444. Net Profit per Accounts □,□□□□,□□□□,□□□□-00
- 445. Net Loss per Accounts □,□□□□,□□□□,□□□□-00

Adjustments

- 446. Motor Expenses □,□□□□,□□□□,□□□□-00
- 447. Donations (Political and Charitable)/Entertainment □,□□□□,□□□□,□□□□-00
- 448. Light, Heat and Phone □,□□□□,□□□□,□□□□-00
- 449. Net gain on sale of fixed/chargeable assets □,□□□□,□□□□,□□□□-00
- 450. Net loss on sale of fixed/chargeable assets □,□□□□,□□□□,□□□□-00



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**I - REQUEST FOR SHORT NOTICE OF ASSESSMENT FOR 2009 [701 - 703]**

Complete this **Statement of Income Tax Liability for 2009** 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.

	Payable	Repayable
701. Tax liability per your computation (before preliminary tax)	, , , , , , , , .00	, , , , , , , , .00
702. Preliminary tax paid for 2009	, , , , , , , , .00	, , , , , , , , .00
703. Balance payable/repayable (this is the amount that should be entered on your payslip)	, , , , , , , , .00	, , , , , , , , .00

**J - CAPITAL GAINS - Capital Gains for the year 1 January 2009 - 31 December 2009 [801 - 814]**

801. Description of Assets	No. of Disposals	Aggregate Area in Hectares	Aggregate Consideration
(a) Shares/Securities - Quoted			, , , , , , , , .00
(b) Shares/Securities - Unquoted			, , , , , , , , .00
(c) Agricultural Land/Buildings	, ,	, , , , , , , ,	, , , , , , , , .00
(d) Development Land	, ,	, , , , , , , ,	, , , , , , , , .00
(e) Foreign Life Policies (Sec. 594 TCA 1997) chargeable at 40%	, ,		, , , , , , , , .00
(f) Offshore Funds (Sec. 747A TCA 1997) chargeable at 40%	, ,		, , , , , , , , .00
(g) Commercial Premises	, ,		, , , , , , , , .00
(h) Residential Premises	, ,		, , , , , , , , .00
(i) Shares or Securities exchanged (Sec. 913(5) TCA 1997)	, ,		, , , , , , , , .00
(j) Venture Fund Gains (Sec. 541C(2)(a) TCA 1997)			, , , , , , , , .00
(k) Other Assets	, ,		, , , , , , , , .00
(l) <b>Total Consideration</b>			, , , , , , , , .00

Tick  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**

(a) Disposal of Principal Private Residence: enter amount of consideration	, , , , , , , , .00
(b) Retirement Relief - Within the Family: enter consideration on disposal of qualifying assets	, , , , , , , , .00
(c) Retirement Relief - Outside the Family: enter consideration on disposal of qualifying assets	, , , , , , , , .00
(d) Other (specify) <input style="width: 150px; height: 30px;" type="text"/> enter amount of consideration	, , , , , , , , .00

□□□□□□□□

**J - CAPITAL GAINS (contd.)**

806. Chargeable Gain/s (excluding Foreign Life Policies)	□□□□, □□□□, □□□□ = 00
807. Previous Gain/s Rolled-over (now chargeable)	□□□□, □□□□, □□□□ = 00
808. Net Loss/es in 2009	□□□□, □□□□, □□□□ = 00
809. Unused Loss/es from prior year(s)	□□□□, □□□□, □□□□ = 00
810. Net Chargeable Gain (excluding Foreign Life Policies)	□□□□, □□□□, □□□□ = 00
811. Chargeable Gain on Foreign Life Policies	□□□□, □□□□, □□□□ = 00
812. Unused Loss/es for carry forward to 2010	□□□□, □□□□, □□□□ = 00

If you have an overall CGT loss in 2009 there is no need to complete Lines 813 or 814.

813. In respect of net chargeable gains that arose in the period 1 January 2009 - 30 November 2009

(a) Enter amount of net gain to be charged at 22% (1/1/2009 - 7/4/2009)	□□□□, □□□□, □□□□ = 00
(b) Enter amount of net gain to be charged at 25% (8/4/2009 - 30/11/2009)	□□□□, □□□□, □□□□ = 00
(c) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies)	□□□□, □□□□, □□□□ = 00
(d) Enter amount of net gain on Foreign Life Policies to be charged at 40%	□□□□, □□□□, □□□□ = 00
(e) Enter amount of net gain in respect of Venture Fund Capital to be charged at 15%	□□□□, □□□□, □□□□ = 00

814. In respect of net chargeable gains that arose in the period 1 December 2009 - 31 December 2009

(a) Enter amount of net gain to be charged at 25%	□□□□, □□□□, □□□□ = 00
(b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies)	□□□□, □□□□, □□□□ = 00
(c) Enter amount of net gain on Foreign Life Policies to be charged at 40%	□□□□, □□□□, □□□□ = 00
(d) Enter amount of net gain in respect of Venture Fund Capital to be charged at 15%	□□□□, □□□□, □□□□ = 00

**K - CHARGEABLE ASSETS ACQUIRED IN 2009**

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

Description of Asset	Number of Acquisitions	Consideration
(a) Shares (quoted and unquoted)		□□□□, □□□□, □□□□ = 00
(b) Residential Premises	□□□□	□□□□, □□□□, □□□□ = 00
(c) Commercial Premises	□□□□	□□□□, □□□□, □□□□ = 00
(d) Agricultural Land	□□□□	□□□□, □□□□, □□□□ = 00
(e) Development Land	□□□□	□□□□, □□□□, □□□□ = 00
(f) Business Assets	□□□□	□□□□, □□□□, □□□□ = 00
(g) Antiques / Works of Art	□□□□	□□□□, □□□□, □□□□ = 00
(h) Other	□□□□	□□□□, □□□□, □□□□ = 00

