







2011120E ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTRY SHOULD BE LEFT BLANK.

PPS Number

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**B - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 152]**

*(Including Farming & Partnership Income)*

**(Entries on page 5 opposite ⇨)**

101. Insert  in the box(es) to indicate to whom the income in each column refers. In Trade 3 column enter the number of trades for which information is being included, if applicable

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 pages 6 and 7.*

103. If this source of income ceased during the year 2011 state the date of cessation (DD/MM/YYYY)

**Profit assessable in 2011**

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

(b) Amount of adjusted net loss for accounting period

105. (a) Enter the **assessable** profit even if this is the same as the adjusted net profit per Line 104(a) - (if a loss show **0.00**) This should include income assessable under S. 98A(4), (Reverse Premiums in trading situations) where appropriate

(b) If any of the profits entered at Line 105(a) refer to **Stallion Fees**, enter that amount here

(c) If any of the profits entered at Line 105(a) refer to **Greyhound Stud Fees**, enter that amount here

106. Balancing Charges

**107. Unused Capital Allowances from a prior year**

(a) Amount carried forward which is allowable as a deduction for Universal Social Charge (USC), i.e. allowances under Sections 284(1), 272(3), 658(2)(b), and 659(2)(a) determined in accordance with subsections (3A), (3AA), (3B) or (3BA) of Section 659

(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

**Capital Allowances for the year 2011 [109 - 111]**

109. Machinery and Plant

**110. Industrial Buildings and/or Farm Buildings Allowance**

(a) Amount which is allowable as a deduction for Universal Social Charge (USC), i.e. allowances under Sections 272(3), 658(2)(b), and 659(2)(a) determined in accordance with subsections (3A), (3AA), (3B) or (3BA) of Section 659

(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

111. Other

**Losses [112 - 113]**

112. (a) If you wish to **claim**, under S. 381, to set any loss made in the trade in the year 2011 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2013.

(b) 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 2011 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2013.

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

**Unused losses from a prior year**

113. (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

(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))

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

**Profits or gains attributable to rezoning decisions/relevant planning decisions**

114. Enter the profits or gains attributable to rezoning decisions/relevant planning decisions liable to Income Tax at 80% (S. 644AB)

**Review of Income Tax Year 2010** (Only complete this section if a review of 2010 is required)

115. (a) If there was a change in Accounting Date (S. 65(3)) insert  in the box

(b) If a cessation of trade took place in 2011 (S. 67(1)(a)(ii)) insert  in the box

(c) Profits assessed in 2010 year of assessment

(d) Revised profits assessable in 2010 year of assessment

**Credit for Professional Services Withholding Tax (PSWT)**

116. Gross withholding tax (before any interim refund) related to the basis period for 2011 on fees for Professional Services. Do not include credit for Relevant Contracts Tax paid



PPS Number

Grid for PPS Number: 10 boxes

Primary Trade

Trade 2

Trade 3

Self

Spouse or Civil Partner

Self

Spouse or Civil Partner

Self

Spouse or Civil Partner

101	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
102	[Grid]		[Grid]		[Grid]		[Grid]
103	[Grid]		[Grid]		[Grid]		[Grid]
104(a)	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]
104(b)	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]
105(a)	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]
105(b)	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]
105(c)	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]
106	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]
107(a)	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]
107(b)	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]
109	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]
110(a)	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]
110(b)	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]
111	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]
112(a)	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]
112(b)	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]
112(c)	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]
113(a)	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]
113(b)(i)	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]
113(b)(ii)	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]
114	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]
115(a)		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
115(b)		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
115(c)	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]
115(d)	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]
116	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]	[Grid]



PPS Number

Primary Trade

Trade 2

Trade 3

**Capital Account and Balance Sheet Items [134 - 145]**

134. Cash/Capital introduced	<input type="text"/> <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"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00
135. Drawings (Net of Tax and Pension contributions)	<input type="text"/> <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"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00
136. (a) Closing Capital Balance - positive	<input type="text"/> <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"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00
(b) If negative, state amount here	<input type="text"/> <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"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00
137. Stock, Work in progress, Finished goods	<input type="text"/> <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"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00
138. Debtors and Prepayments	<input type="text"/> <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"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00
139. Cash/Bank (Debit)	<input type="text"/> <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"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00
140. Bank/Loans/Overdraft (Credit)	<input type="text"/> <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"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00
141. Client Account Balances (Debit)	<input type="text"/> <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"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00
142. Client Account Balances (Credit)	<input type="text"/> <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"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00
143. Creditors and Accruals	<input type="text"/> <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"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00
144. Tax Creditors	<input type="text"/> <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"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00
145. (a) Net Assets - positive	<input type="text"/> <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"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00
(b) If negative, state amount here	<input type="text"/> <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"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00

**Extracts from Adjusted Net Profit/Loss Computation [146 - 152]**

**Profit/Loss per Accounts [146 - 147]**

146. Net Profit per Accounts	<input type="text"/> <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"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00
147. Net Loss per Accounts	<input type="text"/> <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"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00

**Adjustments made to Profit/Loss per Accounts [148 - 152]**

148. Motor Expenses	<input type="text"/> <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"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00
149. Donations (Political and Charitable)/ Entertainment	<input type="text"/> <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"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00
150. Light, Heat and Phone	<input type="text"/> <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"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00
151. Net gain on sale of fixed/chargeable assets	<input type="text"/> <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"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00
152. Net loss on sale of fixed/chargeable assets	<input type="text"/> <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"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00

PPS Number

**C - IRISH RENTAL INCOME [202 - 211]**

	Self	Spouse or Civil Partner
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 2011, insert <input checked="" type="checkbox"/> in the box	<input type="checkbox"/>	<input type="checkbox"/>
203. Number of properties let	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
204. Area in hectares, if applicable	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>
205. Gross Rent Receivable	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <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>206. Expenses</b>		
(a) Repairs	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <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) Allowable interest	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <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) "Section 23" type relief where 2011 is the <b>first</b> year of claim	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(d) Exempt rental income from the leasing of farm land, under S. 664	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <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) Other	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
207. Amount of chargeable <b>income</b> after expenses <b>but</b> before Capital Allowances and losses (if a loss show <b>0.00</b> )	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
208. (a) Capital Allowances brought forward from a prior year	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <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) Capital Allowances for the year 2011	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <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) Capital Allowances used against rental income in the year 2011	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
209. If you wish to <b>elect</b> under S. 305(1)(b) to set any unused Capital Allowances (not already ring-fenced), in respect of <b>Buildings</b> for 2011 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)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <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) To which S. 409A does not apply (no restriction applies)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
210. Losses - Amount of unused losses from a prior year	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

**Non-resident Landlord**

211. If you and/or your spouse or civil partner are a non-resident landlord and your tenant has withheld tax from the rent, state:

(a) PPS number of tenant(s)

(b) Amount of Irish Tax withheld      .

**D - INCOME FROM IRISH EMPLOYMENTS, OFFICES (INCLUDING DIRECTORSHIPS), PENSIONS, ETC. INCOME FROM FOREIGN OFFICES OR EMPLOYMENTS ATTRIBUTABLE TO THE DUTIES OF THOSE OFFICES AND EMPLOYMENTS EXERCISED IN THE STATE [212 - 235]**

212. (a) Gross amount of income from <b>Irish employments, offices and non-Proprietary Directorships subject to PAYE</b>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <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) Gross amount of income from <b>Irish Proprietary Directorships subject to PAYE</b>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
213. (a) Income attributable to the performance in the State of the duties of <b>foreign offices and foreign employments</b> subjected to PAYE deduction	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <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) Income attributable to the performance in the State of the duties of <b>foreign offices and foreign employments</b> not subjected to PAYE deduction	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <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) If you are resident and non-domiciled, and wish to apply to have tax computed in accordance with S. 825B include the amount on which you are liable to tax at (a) above and insert <input checked="" type="checkbox"/> in the box	<input type="checkbox"/>	<input type="checkbox"/>

PPS Number

	Self	Spouse or Civil Partner
214. Gross amount of income from Public Sector employment where PRSI was paid under Class B, C, or D	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
215. Gross amount of income from <b>certain Public Sector employment</b> (Members of the Oireachtas, Judiciary, etc.)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
216. <b>Income from Irish employment not subjected to PAYE</b> (include payments received on commencement/cessation of employment, restrictive covenants, etc.)		
(a) Amount chargeable to tax	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Nature of Payment(s)	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
217. Amount of Top Slicing Relief (TSR) claimed in 2011	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
218. <b>Allowable Deductions incurred in Employment</b>		
(a) Nature of employment(s)	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
(b) Expenses	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Superannuation Contributions/AVC (where not deducted by Employer)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(d) Capital Allowances	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(e) Total of (b), (c) and (d) above	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(f) Amount of total at (e) referring to Proprietary Directorship income/salary	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(g) Amount of total at (e) referring to Employment income/salary	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
219. <b>Taxable Benefits</b> (not taxed at source under PAYE)		
(a) PRSAs <i>(Note to include this in Line 507(c) on page 15)</i>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Shares/Securities <i>(Note to include all share awards in 2011)</i>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Other	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
Specify	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>

**Social Welfare Payments, Benefits or Pensions received [220 - 221]**

220. Carer's Allowance paid by Dept. of Social Protection	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
221. *Other taxable Social Welfare <b>Payments, Benefits or Pensions</b> (see notes at the end of this form)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

**Social Welfare type payments**

222. Income in lieu of Social Welfare Payments	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
--	--	--

**Irish Pensions received [223 - 228]**

223. Early Farm Retirement Pension (subject to PAYE)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
224. Employment pension (subject to PAYE)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
225. Employment pension ( <b>not</b> subjected to PAYE)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
226. ' <b>Annuity</b> ' pension payable under an RAC or a PRSA	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

PPS Number

Self Spouse or Civil Partner

227. Distributions from Approved Retirement Funds, Approved Minimum Retirement Funds & PRSA (Part 30 Chs 2 & 2A)

- |   |  |  |
|---|--|--|
| (a) Distributions received from an Approved Retirement Fund (S. 784A)         | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |
| (b) Distributions received from an Approved Minimum Retirement Fund (S. 784C) | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |
| (c) Distributions received from a PRSA (S. 787G)                              | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |

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

- |   |  |  |
|---|--|--|
| (a) Amount of lump sum(s) paid between 7/12/2005 and 31/12/2010, both inclusive   | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |
| (b) (i) Amount of lump sum(s) paid in 2011  | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |
| (ii) Amount of lump sum paid in 2011 which was paid under the rules of a Qualifying Overseas Pension Plan (QOPP) (S. 790AA(17))   | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |
| (c) Tax free amount, if any, for 2011   | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |
| (d) Amount of excess lump sum(s) for 2011   | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |
| (e) Portion of amount at (d) chargeable under Case IV at the standard rate (S. 790AA(3)(a)(i) or (3)(b)(i)(I)) (Do not include any amount entered at (g)(i))                          | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |
| (f) Portion of amount at (d) chargeable under Schedule E (Note: this income should also be included with employment income subject to PAYE and income liable to USC)                  | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |
| (g) Where amount at (d) includes an amount paid under the rules of a Qualifying Overseas Pension Plan:  |  |  |
| (i) Portion of amount at (d) chargeable under Case IV at the standard rate determined in accordance with S. 790AA(3)(a)(i) or (3)(b)(i)(I) (Do not include any amount entered at (e)) | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |
| (ii) Portion of amount at (d) chargeable under Case IV at the rates determined in accordance with S. 790AA(3)(a)(ii), (3)(b)(i)(II) or (3)(b)(ii)                                     | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |

Universal Social Charge - Gross Income from Employment/Pension

Gross amount of all employment and occupational pension income, before any deduction for superannuation, other pension contributions, or permanent health benefit. This is the Gross Income for USC as shown in the Universal Social Charge (USC) Certificate or in the P60, as appropriate, for 2011.

- |   |  |  |
|---|--|--|
| 229. Gross income for USC for the year 2011 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |
| 230. Amount of USC deducted in 2011         | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |

PAYE Tax deducted/refunded

- |  |  |  |
|--|--|--|
| 231. (a) Total of all PAYE tax deducted per P60(s)/P45(s) include amount of tax deducted from distributions received from an Approved Retirement Fund, Approved Minimum Retirement Fund & PRSA. Note: In respect of Proprietary Directorships, only tax remitted to Revenue should be entered here | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |
| (b) PAYE Tax refunded for the Income Tax year 2011   | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |
| (c) PAYE Tax underpaid (amount collected by reducing your tax credits for 2011)  | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |

Directorships

232. If you and/or your spouse or civil partner held proprietary directorships in the year 2011, state each company's tax number and the percentage shareholding in each company

Company Tax Number	%	Insert <input type="checkbox"/> in the box if Spouse or Civil Partner	Company Tax Number	%	Insert <input type="checkbox"/> in the box if Spouse or Civil Partner
<input type="text"/>	<input type="text"/> .	<input type="checkbox"/>	<input type="text"/>	<input type="text"/> .	<input type="checkbox"/>
<input type="text"/>	<input type="text"/> .	<input type="checkbox"/>	<input type="text"/>	<input type="text"/> .	<input type="checkbox"/>



PPS Number

	Self	Spouse or Civil Partner
307. <b>US Dividends</b> - Enter gross amount (Enter the amount of Irish tax deducted, if any, on encashment of these dividends at Line 315 below)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
308. <b>Canadian Dividends which suffered Irish tax on encashment</b> - Enter gross amount (Enter the amount of Irish tax deducted, if any, on encashment of these dividends at Line 315 below)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
309. <b>Canadian Dividends which did not suffer Irish tax on encashment</b> - Enter gross amount	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
310. Income from <b>Foreign Trade/Profession</b> on which no foreign tax was deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
311. (a) Income from <b>Foreign Trade/Profession</b> on which foreign tax was deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
(b) Amount of foreign tax deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>
312. <b>Foreign Rental Income</b>		
(a) Number of foreign properties let	<input type="text"/>	<input type="text"/>
(b) Income from <b>Foreign Rents</b> (enter gross amount receivable)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
(c) Expenses		
(i) Expenses relating to this income (excluding interest)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
(ii) Allowable Interest	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
(d) Net profit on Foreign Rental properties	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
(e) Capital Allowances (including Capital Allowances forward)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
(f) Losses - Amount of unused losses from a prior year	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
(g) Amount of foreign tax deducted	<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>Income from all other Foreign Interest, Royalties, Annuities, Dividends etc.</b> (Enter the amount of Irish tax deducted, if any, on encashment of this income at the appropriate section below)		
313. (a) Foreign Patent Royalty income previously exempted under S. 234 on which no foreign tax deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
(b) Income from all other Foreign Interest, Royalties, Annuities, Dividends, etc. on which no foreign tax deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
314. (a) (i) Foreign Patent Royalty income previously exempted under S. 234 on which foreign tax was deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
(ii) Amount of foreign tax deducted	<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) (i) Income from all other Foreign Interest, Royalties, Annuities, Dividends, etc. on which foreign tax deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
(ii) Amount of foreign tax deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>
315. <b>Irish tax deducted on encashment</b>	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>
316. <b>Foreign Bank Accounts</b> (S. 895) Give the following details for each foreign bank account opened in 2011 of which you or your spouse or civil partner were the beneficial owner of the deposits held		
(a) Name & address of deposit holder (bank, etc.)	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
(b) Date account was opened (DD/MM/YYYY)	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
(c) Amount of money deposited on opening the account	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
(d) Name & address of intermediary through whom account was opened	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
320. (a) Additional Double Taxation Relief 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"/>
(b) Details of income sources on which Double Taxation Relief due	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>

PPS Number

Self

Spouse or  
Civil Partner

**F - INCOME FROM FEES, COVENANTS, DISTRIBUTIONS, etc. [401 - 409]**

<p>401. (a) Amount of <b>Income from Fees, Commissions</b>, etc.</p> <p>(b) Description of Income</p>	<p><input type="text"/>,<input type="text"/>,<input type="text"/>.00</p> <p><input type="text"/></p> <p><input type="text"/></p>	<p><input type="text"/>,<input type="text"/>,<input type="text"/>.00</p> <p><input type="text"/></p> <p><input type="text"/></p>
<p><b>402. Irish Untaxed Income</b></p>		
<p>(a) Irish Government Stocks</p> <p>(b) Irish Exchequer Bills</p> <p>(c) Irish Credit Union Dividends</p> <p>(d) Other Loans and Investments arising in the State</p>	<p><input type="text"/>,<input type="text"/>,<input type="text"/>.00</p> <p><input type="text"/>,<input type="text"/>,<input type="text"/>.00</p> <p><input type="text"/>,<input type="text"/>,<input type="text"/>.00</p> <p><input type="text"/>,<input type="text"/>,<input type="text"/>.00</p>	<p><input type="text"/>,<input type="text"/>,<input type="text"/>.00</p> <p><input type="text"/>,<input type="text"/>,<input type="text"/>.00</p> <p><input type="text"/>,<input type="text"/>,<input type="text"/>.00</p> <p><input type="text"/>,<input type="text"/>,<input type="text"/>.00</p>
<p><b>403. Irish Deposit Interest</b></p>		
<p>(a) Gross Deposit Interest received on which <b>DIRT</b> was deducted</p> <p style="padding-left: 20px;">(i) taxable at 27%</p> <p style="padding-left: 20px;">(ii) taxable at 30%</p> <p>(b) Gross Interest received from <b>Special Share Account(s)/Special Term Share Account(s)/Special Savings Account(s)</b> on which <b>DIRT</b> was deducted</p> <p>(c) Gross interest received where <b>DIRT</b> was <b>not</b> deducted by virtue of S. 256(1A) or S. 256(1B)</p>	<p><input type="text"/>,<input type="text"/>,<input type="text"/>.00</p> <p><input type="text"/>,<input type="text"/>,<input type="text"/>.00</p> <p><input type="text"/>,<input type="text"/>,<input type="text"/>.00</p> <p><input type="text"/>,<input type="text"/>,<input type="text"/>.00</p> <p><input type="text"/>,<input type="text"/>,<input type="text"/>.00</p>	<p><input type="text"/>,<input type="text"/>,<input type="text"/>.00</p> <p><input type="text"/>,<input type="text"/>,<input type="text"/>.00</p> <p><input type="text"/>,<input type="text"/>,<input type="text"/>.00</p> <p><input type="text"/>,<input type="text"/>,<input type="text"/>.00</p> <p><input type="text"/>,<input type="text"/>,<input type="text"/>.00</p>
<p>404. (a) Gross amount of <b>Dividends from Irish Resident Companies</b> (from which Dividend Withholding Tax was deducted)</p> <p>(b) Gross amount of <b>Dividends from Irish Resident Companies</b> (from which Dividend Withholding Tax was <b>not</b> deducted)</p>	<p><input type="text"/>,<input type="text"/>,<input type="text"/>.00</p> <p><input type="text"/>,<input type="text"/>,<input type="text"/>.00</p>	<p><input type="text"/>,<input type="text"/>,<input type="text"/>.00</p> <p><input type="text"/>,<input type="text"/>,<input type="text"/>.00</p>
<p><b>405. Settlement, Covenant, Estate Income, Maintenance Payments, etc.</b></p>		
<p>(a) Gross amount received/receivable, where tax was <b>not</b> deducted</p> <p>(b) Gross amount received/receivable, where tax was deducted</p>	<p><input type="text"/>,<input type="text"/>,<input type="text"/>.00</p> <p><input type="text"/>,<input type="text"/>,<input type="text"/>.00</p>	<p><input type="text"/>,<input type="text"/>,<input type="text"/>.00</p> <p><input type="text"/>,<input type="text"/>,<input type="text"/>.00</p>
<p><b>406. Patent royalty income where tax was deducted at source</b></p>		
<p>(a) Gross amount of Irish Patent Royalty income previously exempted under S. 234</p> <p>(b) Gross amount of other Irish Patent Royalty income</p>	<p><input type="text"/>,<input type="text"/>,<input type="text"/>.00</p> <p><input type="text"/>,<input type="text"/>,<input type="text"/>.00</p>	<p><input type="text"/>,<input type="text"/>,<input type="text"/>.00</p> <p><input type="text"/>,<input type="text"/>,<input type="text"/>.00</p>
<p>407. Gross amount of <b>Other Income</b> received where Irish Standard Rate Tax was deducted at source, e. g. Annuities</p>	<p><input type="text"/>,<input type="text"/>,<input type="text"/>.00</p>	<p><input type="text"/>,<input type="text"/>,<input type="text"/>.00</p>
<p><b>408. Investment Undertakings (S. 739G(2A))</b></p>		
<p>(a) Gain on deemed disposal taxable at 30% (S. 739E(1)(b))</p> <p>(b) Gain on deemed disposal taxable at 50% (S. 739E(1)(ba))</p> <p>(c) Name &amp; Address of the Investment Undertaking (S. 739E(2A)(b))</p>	<p><input type="text"/>,<input type="text"/>,<input type="text"/>.00</p> <p><input type="text"/>,<input type="text"/>,<input type="text"/>.00</p> <p><input type="text"/></p> <p><input type="text"/></p>	<p><input type="text"/>,<input type="text"/>,<input type="text"/>.00</p> <p><input type="text"/>,<input type="text"/>,<input type="text"/>.00</p> <p><input type="text"/></p> <p><input type="text"/></p>

PPS Number

Self

Spouse or Civil Partner

**INCOME FROM SOURCES NOT SHOWN ELSEWHERE**

409. (a) Gross amount of income from sources not shown elsewhere	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Amount of tax deducted, if any, from this income	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Details of income source(s)	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>

**G - EXEMPT INCOME [410 - 414]**

410. Profit disregarded by virtue of <b>Artists Exemption</b> granted under S. 195	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
411. (a) Profit or gains from <b>Woodlands</b>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) If a loss, enter the amount of the loss	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Distributions out of exempt profit or gains from <b>Woodlands</b>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
412. (a) Income received under <b>Rent-a-Room Relief Scheme</b>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) If you <b>do not</b> wish to avail of Rent-a-Room Relief, insert <input checked="" type="checkbox"/> in the box and include the income and expenses at Lines 205 - 210 on page 8	<input type="checkbox"/>	<input type="checkbox"/>

**413. 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)

414. (a) <b>Other Exempt Income</b>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Details of income sources, e.g. exempt investment income received under S. 189	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>

**H - ANNUAL PAYMENTS, CHARGES AND INTEREST PAID [501 - 512]**

501. Gross amount of <b>Rents, etc. payable to Non-Residents</b> in 2011	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
502. <b>Clawback of Employers' Tax Relief at Source (TRS)</b> If you <b>are an employer</b> and have paid medical insurance premiums on behalf of employees, enter amount of Medical Insurance premiums paid, (excluding contributions made by employees and net of age-related tax credit)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
503. (a) Gross amount of <b>Maintenance Payments</b> paid in 2011 where tax was deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Gross amount of <b>Maintenance Payments</b> paid in 2011 where tax was <b>not</b> deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
504. (a) Gross amount of <b>Deed(s) of Covenant</b> in favour of Permanently Incapacitated individual(s)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Gross amount of <b>Deed(s) of Covenant</b> in favour of person(s) aged 65 or over	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
505. Gross amount of payment of other <b>Charges/Annuity(ies)</b> where tax was deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00



PPS Number

Self

Spouse or  
Civil Partner

**510. Interest Relief on Certain Unsecured Home Loans**

In respect of **interest paid** on unsecured Home Loans used for the purchase, repair, development or improvement of your **main residence**, taken out on or after 1/1/2005, complete the following:

- (a) Insert  in the box to confirm interest claimed at (d) below is not in respect of a secured home loan (mortgage) taken out with a lending provider in the State
- (b) If you received Tax Relief at Source (TRS) in respect of another loan in 2011, state the amount of interest on which TRS granted ,,.00 ,,.00
- (c) Insert  in the box if you are entitled to first-time buyer relief
- (d) State the amount of interest paid in 2011 (excluding interest at (b) above) ,,.00 ,,.00
- (e) State the number of tax years (0-6) prior to 2011 you were entitled to first-time buyer relief

**511. Interest Relief on a Loan applied in acquiring an interest or share in certain companies or partnerships, etc.** (S. 248 - 250A & S. 253)

- (a) State the amount of interest paid in 2011 on a loan, taken out on or before 6 December 2010, applied in acquiring an interest in **unquoted trading companies**, etc. ,,.00 ,,.00
- (b) Interest Relief on a Loan applied in acquiring an interest or share in a partnership (S. 253). State amount of interest paid in 2011 on a loan applied in acquiring an interest in a **partnership** ,,.00 ,,.00

**512. Significant Buildings and Gardens** (S. 482)

- (a) Amount of relief claimed in 2011 ,,.00 ,,.00
- (b) Insert  in the box if any of the qualifying expenditure was incurred under a Passive Investment Scheme (S. 409C)

**I - CLAIM FOR TAX CREDITS, ALLOWANCES, RELIEFS AND HEALTH EXPENSES [513 - 546]**

**513. (a) Home Carer Tax Credit** - Amount due for 2011

,.00

- (b) If you qualify on the "look-back" year insert  in the box

**514. PAYE Tax Credit** - Insert  in the box if claimed

**515. (a) Blind Person's Tax Credit** - Insert  in the box to indicate if due

- (b) **Guide Dog** - Insert  in the box to indicate if self and/or spouse or civil partner has a Guide Dog

**516. (a) Dependent Relative Tax Credit** - Amount claimed

,.00

,.00

- (b) Number of Dependent Relatives

**517. Employing a Carer to care for an incapacitated individual** - Amount claimed

,.00

,.00

**518. Permanent Health Benefit** (not health/medical insurance) - Amount paid (where not deducted from gross pay by employer)

,.00

,.00

**519. (a) Seed Capital Scheme** - Amount of relief claimed in 2011  
*Note: If you are claiming relief for prior years you should submit full details to your Revenue office*

,,.00

,,.00

**(b) (i) Business Expansion Scheme Relief** - Amount of relief claimed in 2011

,,.00

,,.00

- (ii) Enter relevant RICT3 certificate number, or if appropriate, the Designated Fund's reference number

**(c) (i) Employment and Investment Incentive** - Amount subscribed for eligible shares in 2011

,,.00

,,.00

- (ii) Enter relevant EII certificate number, or if appropriate, the Designated Fund's reference number

**520. (a) Film Relief**

- Amount of investment on which relief is claimed in 2011

,.00

,.00

- (b) Enter all relevant **Film3 certificate numbers**







PPS Number

	Self	Spouse or Civil Partner
811. Personal Exemption (max €1,270 per spouse or civil partner & not transferable) <b>Note: losses, including losses forward, must be used first</b>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
812. Net Chargeable Gain	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
814. Unused Loss(es) for carry forward to 2012	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

If you have an overall CGT loss in 2011 there is no need to complete Lines 815 or 816.

**815. In respect of net chargeable gains that arose in the period 1 January 2011 - 30 November 2011**

(a) Enter amount of net gain to be charged at 25%	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(d) Enter amount of net gain in respect of Venture Fund Capital to be charged at 15%	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(e) (i) Enter amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2011 by virtue of S.542(1)(d)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(ii) Date of disposal (DD/MM/YYYY)	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
(f) Enter the amount of net gain on windfall gains attributable to rezoning/relevant planning decisions to be charged at 80% (S. 649B)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

**816. In respect of net chargeable gains that arose in the period 1 December 2011 - 31 December 2011**

(a) (i) Enter amount of net gain to be charged at 25% - disposal between 1/12/2011 and 6/12/2011	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(ii) Enter amount of net gain to be charged at 30% - disposal between 7/12/2011 and 31/12/2011	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(d) Enter amount of net gain in respect of Venture Fund Capital to be charged at 15%	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(e) (i) Enter amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2011 by virtue of S.542(1)(d)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(ii) Date of disposal (DD/MM/YYYY)	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
(f) Enter the amount of net gain on windfall gains attributable to rezoning/relevant planning decisions to be charged at 80% (S. 649B)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

**N - CHARGEABLE ASSETS ACQUIRED IN 2011**

817. 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)			<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Residential Premises	<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"/> .00
(c) Commercial Premises	<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"/> .00
(d) Agricultural Land	<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"/> .00
(e) Development Land	<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"/> .00
(f) Business Assets	<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"/> .00
(g) Antiques/Works of Art	<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"/> .00
(h) Other	<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"/> .00

## Notes

### **\*Social Welfare Payments (Line 221)**

Social Welfare pensions include a basic amount plus an increase where the claimant has an adult dependant. Enter the total amount (i.e. basic amount plus adult dependant increase):

- In the "Self" column where your spouse or civil partner is the dependant for social welfare purposes. In this case you are due the PAYE credit.
- In the "Spouse or Civil Partner" column where you are the dependant for social welfare purposes. In this case your spouse or civil partner is due the PAYE credit.

## **Mandatory electronic filing and payment of 2011 Income Tax after 1 June 2012 - IMPORTANT NOTICE**

Please note that Revenue has introduced important changes regarding how you file your 2011 Income Tax Return.

Mandatory electronic payments and filing, using Revenue's Online Service (ROS), is part of Revenue's strategy to establish the use of electronic channels as the normal way of conducting tax business.

From 1 June 2012 mandatory electronic filing and pay obligations will be extended to:

- All VAT registered cases,
- Individuals who availed of certain retirement reliefs,
- Individuals who benefited from certain income exemptions,
- Individuals who availed of certain income tax reliefs.

If Revenue consider you to be a Mandatory e-Filer we will contact you in early 2012 to advise you of your filing and payment obligations.

Details will also be available on our website **[www.revenue.ie](http://www.revenue.ie)** and you should consult the site before filing this paper 2011 Form 11E.

Even if you are not considered a mandatory e-Filer, ROS is a fast, efficient and secure way to file your return and pay your tax. Please see overleaf information on further benefits of using ROS and the three-step registration process that will enable you to file your return of income electronically.

# What is the Revenue On-Line Service (ROS)?

**ROS** is the method by which Revenue is delivering its interactive customer services electronically to the customer.

This service is an internet facility which provides customers with a quick and secure facility to file tax returns, pay tax liabilities and access their tax details. The main features of ROS include facilities to:

- File returns online,
- Make payments online,
- Obtain online details of personal/client's Revenue Accounts,
- Calculate tax liability.

For more information contact the ROS Helpdesk at **1890 201 106**, for callers outside the Republic of Ireland **+353 1 702 3021** or e-mail [roshelp@revenue.ie](mailto:roshelp@revenue.ie)

## Registering for ROS

### When should I register for ROS?

You should allow 8 working days approximately to complete the registration process so that you can log on to ROS successfully to pay and file before the filing due date.

### How do I register for ROS?

Click on the [Register for ROS](#) link on the Revenue home page - [www.revenue.ie](http://www.revenue.ie).

There are three steps to becoming a ROS customer. All three steps must be completed before you can access ROS.

### Step 1: Apply for your ROS Access Number (RAN)

This is the first step in applying to become a ROS customer. Your RAN will be sent out by post to your home address.

### Step 2: Apply for your Digital Certificate

You can only complete this step when you have received your RAN by post. Enter the RAN number and complete all relevant sections. A ROS System password will be posted by land-mail.

### Step 3: Retrieve your Digital Certificate and view your account.

Using your ROS System password you can retrieve and download your ROS Digital Certificate. You name the certificate and allocate a password to the digicert.

Once you have retrieved your ROS digicert you can access ROS to file your return, pay your tax and view your account.

### Is there an electronic version of the Form 11E?

No. The Form 11E is a paper form only. Individuals filing their tax return through ROS do so by using the Form 11.

# PAY AND FILE - 31 OCTOBER 2012

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 On-Line Service (ROS)

For details on how to make payments and submit returns using the Revenue On-Line Service visit the Revenue website at [www.revenue.ie](http://www.revenue.ie) or phone 1890 20 11 06.

### 2. Direct Debit

For information on how to pay preliminary Income Tax by monthly Direct Debit please see separate leaflet CG9, which is available on the Revenue website [www.revenue.ie](http://www.revenue.ie) or contact the Helpline at 1890 20 30 70.

**Please note that the Direct Debit facility applies only to Preliminary Tax.**

### 3. Credit Card

For details on how to make a tax payment by credit card (VISA or Mastercard), visit the Revenue website at [www.revenue.ie](http://www.revenue.ie) or phone 1890 27 37 47.

### 4. Single Debit Authority

**You can now pay Income Tax directly from your bank account by completing the Single Debit Authority overleaf.**

Please note that the bank account must be within the State and must be a current account denominated in Euro.

- Simply provide your bank details and the amount you wish to have debited from your account.
- Please remember to give a breakdown on the Statement of Net Liabilities on how much is to be allocated against each liability.
- Forward the completed mandate to the **Collector-General** at the address below.
- A once-off deduction will be taken from your account no earlier than 31 October 2012 and credited against your tax liabilities as specified on the Statement of Net Liabilities.

**Do not enclose a cheque if you are making a payment by Single Debit Authority.**

### 5. Cheque

All cheques should be made payable to the Collector-General and forwarded to the address below, with the completed payslip. Do not enclose cash.

**Do not complete the Single Debit Authority if you are making a payment by cheque.**

## Importance of Prompt Payments

- Make sure 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 a tax liability, or failure to pay on time, can result in enforced collection through the Sheriff, Court proceedings or 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, Limerick.

Please return the payslip, with a payment or completed Single Debit Authority to:

**COLLECTOR-GENERAL, PO BOX 354, LIMERICK**

# SEE PAYSリップ ON REVERSE

Name

PPS Number

PAY AND FILE  
31 OCTOBER 2012

IMPORTANT

Please read the information below and overleaf before completing the Statement of Net Liabilities

In accordance with the Taxes Consolidation Act 1997, you are obliged to submit the following return and payment on or before 31 October 2012:

Preliminary Tax for the year of assessment 2012 including Universal Social Charge contributions

Payment of any balance of Income Tax due for the year of assessment 2011

Return of Income and Capital Gains for the year of assessment 2011

How to complete the payslip

You can ensure that your Income Tax payments are promptly and properly processed by completing the payslip below and forwarding it to the Collector-General, PO Box 354, Limerick. You must complete the Statement of Net Liabilities whether you are making your payment by Revenue On-Line Service Debit Instruction, Direct Debit, Credit Card, Single Debit Authority or Cheque (see overleaf for details on how to make a payment).

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

1. Preliminary Tax 2012

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 2012 or 100% of your final liability for 2011. If you are paying your 2012 Preliminary Tax by monthly Direct Debit, leave this box blank.

2. Balancing Amount 2011

Insert any outstanding balance of Income Tax for the year of assessment 2011. 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 2012 or Balancing Amount 2011, enter a single '0' in the appropriate box for that category on the Statement of Net Liabilities.

Form 11E

€ Payslip

PPS No.: 0000000A

Signature: A.N. OTHER Date: 12-09-2012

Name: A.N. OTHER

€ Statement of Net Liabilities

Single Debit Authority

Do not complete this authority if you are making payment by cheque.

Please debit my account no earlier than 31 October 2012 with the single amount specified.

Branch Sort Code

Current Account Number

DEBIT AMOUNT

Income Tax Preliminary Tax 2012

Income Tax Balancing Amount 2011

TOTAL NET AMOUNT

Place X in the box above if Income Tax 2011 is a credit

P&F