

Form 54 Claims

Income Tax - Repayment Claim for the year 2024

(Claim for Repayment of Deposit Interest Retention Tax for the year 2024)



Name and address

Personal Public Service Number (PPSN)

Remember to quote
your PPSN in any
communication with your Revenue office

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If you have completed Declaration form(s) to claim DIRT Exempt status in relation to DIRT-free deposit account(s) in 2024 insert in the box

Return address

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

Notes

1. This form should be used to claim a repayment of income tax deducted from income at source (for example, annuities, covenants, deposit interest retention tax (DIRT), dividend withholding tax (DWT), etc.). If you need any help in completing the form you should contact your Revenue office.
2. If you have already made a claim for the year ended 31 December 2024 there is no need to return this form.
3. This form may be used by:
 - an individual
 - a person acting under the authority of an individual (tax adviser, etc.)
 - an executor or administrator of a deceased individual (in finalising pre-death tax affairs), or
 - a committee, guardian, trustee, etc. of a minor (child under 18) or an incapacitated person.

Where the return is made on behalf of another (for example, as agent, guardian, trustee, etc.) state the capacity on the DECLARATION on page 6.

4. **You can claim a refund of Deposit Interest Retention Tax (DIRT) if you and / or your spouse or civil partner were either**
 - aged 65 years or over before 1 January 2025 **and** you were exempt from tax for the year 2024, or
 - if under 65, permanently incapacitated by mental or physical infirmity from maintaining yourself **and** your tax credits / reliefs exceeded your income tax liability in the year 2024.

Exemption Limits: You are exempt from tax for the year 2024 if you are **65 years of age or over** and if your total income (that is, gross income less certain deductions) is below the following amounts:

Single, Widowed or a Surviving Civil Partner €18,000
Married Couple or Civil Partners (Combined Income) €36,000

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

5. This form is suitable for persons **under 65 years of age** where their tax liability is covered by their personal tax credits.
6. If you have completed Declaration form(s) in relation to DIRT-free deposit account(s) in 2024 you may be entitled to a refund of DIRT deducted in the period 1 January 2024 to the date your account(s) became DIRT-free account(s).
7. **Time Limit for Repayment Claims**
You must make a claim for a repayment of tax within four years after the end of the tax year to which the claim relates. For example, claims for 2021 must be made by 31 December 2025.

Statement of Income for the year 2024

INCOME		
Describe each source of income in detail, for example *State Pension, Widow's, Widower's or Surviving Civil Partner's Pension, Illness Benefit, Jobseeker's Benefit, Foreign Pensions (for example, UK DWP Pension, US Pension), Annuity / Covenant, Deposit Interest, Rents (excluding rents eligible for "Rent-a-Room Relief"), Farming, Fees, Maintenance Payments (under enforceable arrangements), etc. If married or in a civil partnership and jointly assessed, include the income of both yourself and your spouse or civil partner and specify whether the source applies to "Self", "Spouse" or "Civil Partner"	Gross Income before tax (For distributions show the total of the distribution and the dividend withholding tax)	Tax deducted or dividend withholding tax as appropriate
	€	€
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
TOTAL		
You must keep any certificates or vouchers of tax deducted (such as DIRT certificates, Form R185, dividend counterfoils, etc.) for six years as you may be asked to send them in if your claim is chosen for a detailed examination.		

*Social Welfare Payments, Benefits or Pensions

Social Welfare pensions include a basic amount plus an increase where the claimant has an adult dependant. Enter the total amount (that is, basic amount plus adult dependant increase)

- under "Self" where your spouse or civil partner is the dependant for social welfare purposes. In this case you are due the Employee Tax Credit
- under "Spouse or Civil Partner" where you are the dependant for social welfare purposes. In this case your spouse or civil partner is due the Employee Tax Credit.

Claim for Tax Credits for the year 2024

Personal Tax Credit

Insert in the appropriate box to indicate for 2024 if you were

Single Married Widowed Separated Divorced

In a Civil Partnership A Surviving Civil Partner In a Civil Partnership but separated A Former Civil Partner

If married or in a civil partnership, state spouse's or civil partner's name (if living with you or maintained by you)

Date of marriage or civil partnership, if after 31 December 2023

If widowed or a surviving civil partner, state date of spouse's or civil partner's death

If separated, divorced or in a civil partnership which has been dissolved, state date of separation, divorce or dissolution of the civil partnership

Increased Exemption / Dependent Children

(see Note 4 on page 1)

State number of Dependent Children

Permanently Incapacitated

Insert in the box(es) to indicate for 2024 if you and / or your spouse or civil partner were Permanently Incapacitated (if this is your first claim under this heading attach a medical certificate outlining the nature and extent of your incapacity)

SELF

SPOUSE or CIVIL PARTNER

Age Tax Credit

If either you or your spouse or civil partner were born before 1 January 1960 state date of birth

Rent-a-Room Relief Scheme

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 €14,000 in the year 2024.

If you are due Rent-a-Room Relief state the amount of gross rental income received in the year 2024

SELF

€

SPOUSE or CIVIL PARTNER

€

Do not include this amount in any rental income figure on page 2.

Childcare Services

An exemption may be claimed in respect of **Childcare Services** where the income received in 2024 does not exceed €15,000, and certain conditions are met.

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

SELF

€

SPOUSE or CIVIL PARTNER

€

Insert in the box if you wish to claim an exemption for Childcare Services income

Charges, etc. on Income (Annuities, Maintenance Payments, Covenants, etc.) or Rent Payable to a Non-Resident

Type of payment <input style="width: 90%; height: 20px;" type="text"/>	Insert <input checked="" type="checkbox"/> in the box if tax deducted by you <input style="width: 20px; height: 20px;" type="checkbox"/>
To whom paid (Name & Address, include Eircode (if known)) <div style="border: 1px solid black; height: 60px; width: 100%; margin-top: 5px;"></div>	Relationship, if any, to you <input style="width: 90%; height: 20px;" type="text"/>
Gross Amount Paid (before deduction of tax, if applicable)	€ <input style="width: 90%; height: 20px;" type="text"/>

Other Tax Credits / Reliefs for the year 2024

If you wish to claim any other tax credit(s) / relief(s) listed below insert the amount being claimed in the appropriate box. You must keep any supporting documents for six years, as you may be asked to send them in if your claim is chosen for a detailed examination.

Dependent Relative Tax Credit	€ <input style="width: 90%; height: 20px;" type="text"/>
Incapacitated Person - Relief for Employing a Carer	€ <input style="width: 90%; height: 20px;" type="text"/>
Incapacitated Child Tax Credit	€ <input style="width: 90%; height: 20px;" type="text"/>
Single Person Child Carer Credit	€ <input style="width: 90%; height: 20px;" type="text"/>
Home Carer Tax Credit	€ <input style="width: 90%; height: 20px;" type="text"/>
Rent Paid for Private Residential Accommodation	€ <input style="width: 90%; height: 20px;" type="text"/>
Widowed Person or Surviving Civil Partner Tax Credit	€ <input style="width: 90%; height: 20px;" type="text"/>
Blind Person's Tax Credit	€ <input style="width: 90%; height: 20px;" type="text"/>
Guide Dog Allowance	€ <input style="width: 90%; height: 20px;" type="text"/>
Assistance Dogs for Adults and Children	€ <input style="width: 90%; height: 20px;" type="text"/>
Permanent Health Benefit	€ <input style="width: 90%; height: 20px;" type="text"/>
Retirement Annuity Contract (RAC)	€ <input style="width: 90%; height: 20px;" type="text"/>
Personal Retirement Savings Account (PRSA)	€ <input style="width: 90%; height: 20px;" type="text"/>
Tuition Fees	€ <input style="width: 90%; height: 20px;" type="text"/>
Home Renovation Incentive (HRI) - Tax credit due for 2024 based on your HRI online claim	€ <input style="width: 90%; height: 20px;" type="text"/>

Capital Gains

Capital Gains for the year 1 January 2024 - 31 December 2024

If you or your spouse or civil partner disposed of any chargeable assets in the year 2024 give the following information

	SELF	SPOUSE or CIVIL PARTNER
1. Description of Asset (see Note 1 below)	<input type="text"/>	<input type="text"/>
2. Sale proceeds	€ <input type="text"/>	€ <input type="text"/>
3. Insert <input checked="" type="checkbox"/> in the box if asset was your Principal Private Residence	<input type="checkbox"/>	<input type="checkbox"/>
4. Insert <input checked="" type="checkbox"/> in the box if you are claiming full relief from Capital Gains Tax on the disposal of a Principal Private Residence	<input type="checkbox"/>	<input type="checkbox"/>

Capital Gains Notes

1. If the chargeable asset was not your Principal Private Residence (example, if you or your spouse or civil partner disposed of land or shares during the year) and a chargeable gain arose, you should complete **Form CG1** (see Note 2 below).
2. Form CG1 is available on Revenue's website www.revenue.ie or from Revenue's Forms & Leaflets service by phoning +353 1 738 3675.

Further information on Capital Gains Tax is available on www.revenue.ie.

YOU MUST SIGN THIS DECLARATION

I DECLARE that, to the best of my knowledge and belief, this form contains a correct return in accordance with the provisions of the Taxes Consolidation Act (TCA) 1997 of all the sources of my income and the amount of income derived from each source in the year 2024, and all disposals of chargeable assets in the year 2024.

I DECLARE that, to the best of my knowledge and belief, all the particulars given as regards tax credits and reliefs claimed and as regards outgoings are correctly stated.

Signature Date / /

Address Telephone

Eircode

Capacity in which the return is made (see Note 3 on page 1) for

If the claim is on behalf of a minor, state minor's date of birth / /

