



# Form 54 Claims

## Income Tax - Repayment Claim for the year 2009

### (Incorporating Form 54D - Claim for Repayment of Deposit Interest Retention Tax for the year 2009)

#### Your PPS Number

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

#### INCOME TAX YEAR 2009

Tick  if first claim for Income Tax refund

Tick  if first claim for Deposit Interest Retention Tax refund

Tick  if you have completed Declaration form(s) to claim DIRT Exempt status in relation to DIRT-free deposit account(s) in 2009

#### 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 (e.g. annuities, covenants, deposit interest retention tax (DIRT), dividend withholding tax (DWT), etc.). This form may not be suitable for everybody and you may be asked by Revenue to complete a different form. 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 2009 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 (e.g. as agent, guardian, trustee, etc.) state the capacity on the DECLARATION below.
4. **You can claim a refund of Deposit Interest Retention Tax (DIRT) if you and/or your spouse were either:**
  - aged 65 years or over before 1 January 2010, or
  - if under 65, permanently incapacitated by mental or physical infirmity from maintaining yourself,**and you were exempt from tax or your tax credits/reliefs exceeded your income in the year 2009.**

**Exemption Limits:** You are exempt from tax for the year 2009 if you are **65 years of ages or over** and if your total income (i.e. gross income less certain deductions) is below the following amounts:

<b>Single or Widowed</b>	-	€20,000
<b>Married Couple (Combined Income)</b>	-	€40,000

These limits are increased by €575 each for the first and second dependent child and €830 for each subsequent dependent child. Where income is not greatly above the exemption limit marginal relief may apply. For 2009 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 2009 you may be entitled to a refund of DIRT deducted in the period 1 January 2009 to the date your account(s) became DIRT-free account(s).

### 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 1997 of all the sources of my income and the amount of income derived from each source in the year 2009, and all disposals of chargeable assets in the year 2009.

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 (DD/MM/YYYY)  /  /

Address

Telephone

Capacity in which return is made (see Note 3 above)

for

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

# Statement of Income for the year 2009

## INCOME

Describe each source of income in detail, for example: Old Age Contributory Pension, Illness/Jobseekers Benefit, Foreign Pensions (e.g. UK DHSS Pension, US Pension), Annuity/Covenant, Deposit Interest, Rents (excluding rents eligible for "Rent-a-Room Relief") Farming, Fees, Maintenance Payments (under enforceable arrangements), etc. and <b>attach certificates or vouchers of tax deducted where applicable, e.g. certificates of Deposit Interest Retention Tax, Form R185, dividend counterfoils, etc. as appropriate.</b> If married and jointly assessed, include the income of both yourself and your spouse and specify whether the source applies to "Self" or "Spouse".	Gross Income before tax. (For distributions show the total of the distribution <b>and</b> the dividend withholding tax.)  €	Tax deducted or dividend withholding tax as appropriate  €
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
<i>Ensure you <b>attach DIRT certificates, Form R185, dividend counterfoils, etc., as appropriate.</b></i>	<b>TOTAL</b>	

## Claim for Tax Credits for the year 2009

### Personal Tax Credit

Tick  appropriate box to indicate for 2009 if you were:

Single  Married  Widowed  Married but living apart  Divorced

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

Date of marriage, if after 31 December 2008 (DD/MM/YYYY)

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

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

/	/	
/	/	
/	/	

### Increased Exemption/Dependent Children

(see Note 4 on page 1)

State number of Dependent Children

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### Permanently Incapacitated

Tick  the box(es) to indicate for 2009 if you and/or your spouse 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



### Age Tax Credit

If either you or your spouse were born before 1 January 1945 state date of birth (DD/MM/YYYY)

/	/	
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/	/	
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## 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 €10,000 in the year 2009.

If you are due Rent-a-Room Relief state the amount of gross rental income received in the year 2009

**SELF**

**SPOUSE**

**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 2009 does not exceed €15,000, and certain conditions are met.

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

**SELF**

**SPOUSE**

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

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

Type of payment

Tick  box if tax deducted by you

To whom paid  
(Name & Address)

Relationship, if any, to you

**Gross Amount Paid** (before deduction of tax, if applicable)

## Other Tax Credits/Reliefs for the year 2009

If you wish to claim any other tax credit(s)/relief(s) listed below insert the description of the tax credit/relief and the amount being claimed in the box below and attach any supporting document as required.

Non-reimbursed Medical Expenses  
(Attach completed Form Med 1)

One-Parent Family Tax Credit

Rent paid for private residential accommodation  
(Attach completed Form Rent 1)

Home Carer Tax Credit

Tax Relief for Service Charges

Widowed Parent Tax Credit

Dependence on the services of your son  
or daughter by reason of old age or illness  
of yourself or your spouse

Blind Person's Tax Credit

Dependent Relative Tax Credit

Permanent Health Benefit

Incapacitated Person - Relief for  
Employing a Carer

Retirement Annuity Contract (RAC)

Incapacitated Child Tax Credit

Personal Retirement Savings Account (PRSA)

Tuition Fees

Main residence loan interest where Tax Relief  
at Source (TRS) has **not** been granted

# Capital Gains

## Capital Gains for the year 1 January 2009 - 31 December 2009

If you or your spouse disposed of any chargeable assets in the year 2009 give the following information:

	SELF	SPOUSE
1. Description of Asset (see Note 1 below)	<input type="text"/>	<input type="text"/>
2. Sale proceeds	€ <input type="text"/>	€ <input type="text"/>
3. Tick <input checked="" type="checkbox"/> the box if asset was your Principal Private Residence	<input type="checkbox"/>	<input type="checkbox"/>
4. Tick <input checked="" type="checkbox"/> 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, for example if you or your spouse 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 together with information leaflets CGT1 - *Guide to Capital Gains Tax* and CGT 2 *Capital Gains Tax - A Summary of the Main Features* are available on Revenue's website [www.revenue.ie](http://www.revenue.ie), from Revenue's Forms & Leaflets service by phoning LoCall 1890 306 706 or + 353 1 702 30 50 or from any Revenue office.

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

# 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 tax credits, 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.

## For Official Use Only

### Calculation of Tax Repayment