

Form 8-2

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



Tax Reference Number

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

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Completed forms should be returned to the company's local Revenue office. If you are unsure of the correct return address use the Contact Locator on Revenue's website www.revenue.ie

Return Address:

Use any envelope and write "FREEPOST" above the address. You do not need to attach a stamp.

**Read the explanatory notes on page 4 before completing this form.
You can submit the return electronically if you wish - see explanatory notes on page 4.**

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

Notice

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

- Companies for their accounting period and returned to the address shown above not later than nine months from the end of the accounting period.
COMPANY ACCOUNTING PERIOD: FROM / / (DD/MM/YYYY) TO / / (DD/MM/YYYY)
- Persons other than companies for the year of assessment 2009 (1 January 2009 to 31 December 2009) and returned to the address shown above not later than 31 October 2010.

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

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

State the full name of the Partnership/Firm

YOU MUST SIGN THIS DECLARATION

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

Signature

Capacity of Signatory

Date / / (DD/MM/YYYY)

Telephone

Name of Company, etc.

Business Address, if different from above

Tax Reference Number

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

Read the notes on page 4 before completing this form

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

NAME (Enter full title of Company Firm etc. or Surname of Individual)		
FIRST NAME (Individual only)		
ADDRESS (Registered Office, Business or Private Address)		
AMOUNT OF INCOME RECEIVED	€ <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"/> .00	€ <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"/> .00
DESCRIPTION OF INCOME RECEIVED (e.g. Rents, Interest, etc.)		
PERIOD OVER WHICH INCOME ACCRUED (DD/MM/YYYY)	FROM <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"/>	FROM <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"/>
	TO <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"/>	TO <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"/>

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	TO <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	TO <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

NOTES

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

* Accommodation addresses or "Care of" addresses are not acceptable.

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

The following need not be returned:

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

Examples of amounts to be returned include:

Interest paid to solicitors, under the terms of a late closing clause in a contract for sale, which is passed on to the client.

Amounts paid to solicitors on behalf of clients which include specific amounts for loss of earnings or profits or other income amounts.

Returns are not required in respect of "Income":

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

NOTE: PAYMENTS FOR SERVICES SHOULD BE RETURNED ON FORM 46G.

Electronic Filing/Specifications

This return can be submitted electronically. A spreadsheet template is available on Revenue's website www.revenue.ie which can be submitted by secure email to 3rdPartyReturns@revenue.ie.

See www.revenue.ie/en/practitioner/secure-email.html#enrol for information on secure email.

Additional information is included on Revenue's website - see *Third Party Returns - A Guide to the submission of returns in electronic form* at www.revenue.ie/en/tax/it/third-party-return-forms.html which provides technical specifications for the submission of returns in electronic format.

Audit

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

Civil Penalties/Criminal Prosecution

Tax law provides for both civil penalties and criminal sanctions for the failure to make a return, the making of a false return or facilitating the making of a false return. In the event of a criminal prosecution, a person convicted on indictment of an offence may be liable to a fine not exceeding €126,970 and/or to imprisonment.