

**Tax Repayment/Exemption Claim Form for
Pensions/Annuities
Form IC2 (Individual) Pensions/Annuity**



Return this form to:
International Claims Section,
Office of the Revenue Commissioners,
Collector-Generals Division, Nenagh,
Co. Tipperary, Ireland.
Tel: +353 67 63400 Fax: +353 67 44182
E-mail: intclaims@revenue.ie

Name of Claimant: (CAPITAL LETTERS)

Full Name:	
Address:	
Tel No:	
E-mail:	

Agent (if enquiries to be addressed to him/her)

Name:	
Address:	
Tel No:	
E-mail:	

This space is for official use only			
Warrant No:			
Amount: €			
Checked by:		Date:	
Approved by:		Date:	

Please tick the box applicable Employment Pension Purchased Annuity

QUESTION	ANSWER
1 State your date of birth.	
2 State your country of birth.	
3 State your nationality.	
4 Please quote your PPS Number (formerly known as RSI No.), if any.	
5a In what country are you resident?	
5b What date did you take up residence there?	
6 Please give the name, policy number and tax reference number of the pension/annuity paying company.	
7a Please state the date the pension commenced.	
7b Please state the date the first payment was made.	
8 Please state if this is an ARF or a PRSA.	

I declare that I am/was (delete as appropriate) resident in _____ (state Country) for the purposes of Ireland's Double Taxation Agreement with that country during the tax year(s) in which the income was earned. I further declare that I am beneficially entitled to the income which is the subject of this claim and that I have not received credit for any Irish tax paid in _____ (state Country of residence).

Signed: _____ Date: ____ / ____ / ____

***If you are claiming exemption at source, please tick *See notes overleaf**

TO BE COMPLETED BY THE TAX AUTHORITIES IN YOUR COUNTRY OF RESIDENCE

I certify that the above-named individual is/was resident of _____ for the tax year(s) (state year) _____ and that the income to which claim relates is liable to tax under tax reference number _____

Signed: _____ Rank: _____ Date: ____ / ____ / ____

Official Stamp

Notes to be read in conjunction with Tax Repayments/Exemption Claim Form for
Pensions/Annuities

Form IC2 (Individual) Pension/Annuity

What supporting documentation do I need to send with my claim?

The following additional documentation is also required where appropriate when claiming tax paid:

For repayment of tax charged on an employment pension/annuity:

- the original Form P60, which is available from your employer.

For residents of USA only:

A certificate of residence for United States tax purposes (Form 6166) is required for each year claimed. This form is available from **The Department Of The Treasury, Internal Revenue Service, Philadelphia, PA 19255. Tel +1 (215) 516 2000.** Please log onto www.irs.gov to apply for Form 6166.

For residents of Spain only:

In certain circumstances the Spanish Tax Authorities may not agree to stamp the IC2 form. If this occurs a certificate of Residence (**Residencia Fiscal en Espana**) is required. This form is available from your local Spanish Tax Authorities.

Additional Notes:

If tax has been deducted in the current tax year on your pension/annuity the pension paying company will refund this tax to you.

Please note that Government and Local Authority Pensions may be correctly taxable only in Ireland.

If you are in receipt of a pension from The Department of Social Protection please contact Dublin City Centre PAYE Section at Tel No: 00 353 1 865 5000 or by E-mail at: citycentrepaye@revenue.ie and you will receive further assistance with this matter.

Exemption Renewals:

The onus is on the claimant to seek continuance of the exemption from Irish tax on their pension/annuity, after the exemption has expired. In the event that you return to live in Ireland during the time the exemption is in place you should notify this office on your return.

If you do not have an Irish tax reference number (**PPS Number**), please contact:

Client Identity Service, Department of Social Protection by: E-mail: cis@welfare.ie or Tel No: 00 353 1 7043281

Time Limits for Making a Claim:

Section 17 of the Finance Act 2003 introduced new time limits for the submission of repayment claims to the Irish Revenue, i.e. claims may only be made **within 4 years following the end of the calendar year in which the tax was deducted.**

How Repayments will be made:

We have the facility to make payments electronically to Irish Bank accounts. In the absence of the Irish Bank details, a **cheque**, in **Euro** currency will issue directly to the address on the IC2 form.