FORM P50

# FIRST CLAIM FOR A REPAYMENT OF INCOME TAX AND / OR UNIVERSAL SOCIAL CHARGE (USC) DURING UNEMPLOYMENT



Please read the INFORMATION NOTES overleaf BEFORE completing this form.	
Name and Address (include Eircode) PPSN	
Employer Number	
Date of Cessation of Employment	
ALL SECTIONS AND THE DECLARATION MUST BE COMPLETED	
Details of income received by you since the date you became unemployed Insert ⊠ in appropriate box(es) below	ı
Jobseeker's Benefit Other Income received from the Department of Social Protection	
Illness Benefit State payment type	
In the case of the above, state the date this income started	]
Number of children included in your claim  Gross weekly amount  €	] ]
Jobseeker's Assistance (this is not a taxable source of income)	1
Other Income not subject to PAYE Gross amount received to date €	
State the source of this income	
Do you intend to resume employment in Ireland before 31 December next?  Yes No	
If the answer is "No", state reason	
If resuming education, state name of school / college	]
Are you making this claim on the basis that you are going abroad?	
If the answer is "Yes" state:  (a) country of destination	
	i 1
(b) intended departure date (c) duration of stay abroad	]
Do you intend to take up employment abroad?	
Address abroad for correspondence	
Refunds	J
If you wish to have any refund paid directly to your bank account, please provide your bank account details.  (Note: It is quicker to receive payments electronically than by cheque.)	
Single Euro Payments Area (SEPA)	
Your International Bank Account Number (IBAN) and Bank Identifier Code (BIC) are generally available on your bank account statements. Further information on SEPA can be found on www.revenue.ie.	
It is not possible to make a refund directly to a foreign bank account that is not a member of SEPA.	
IBAN (Maximum 34 characters)	
BIC (Maximum 11 characters)	
Note: Any subsequent Revenue refunds will be made to this bank account unless otherwise notified.	
I declare that I am unemployed and that all particulars given in this form are stated correctly	
Signature Date: DDMMYY	
Telephone or F-mail:	

A person who knowingly makes a false statement for the purpose of obtaining repayment of income tax is liable to heavy penalties.

# **INFORMATION NOTES**

Where this form is not completed in full, it may be necessary to return it to you which will delay processing your claim.

## Am I entitled to an Income Tax and / or Universal Social Charge (USC) refund?

If Income Tax and / or USC has been deducted from your pay since 1 January and you are now unemployed you **may** be entitled to a refund.

# When do I apply for a refund?

You should wait a minimum of **four weeks** from the date you became unemployed before you apply. If you are in receipt of any taxable sources of income (which includes taxable income from the Department of Social Protection - DSP) you should wait a minimum of **eight weeks**. If you were taxed on Emergency basis you may apply immediately for a refund on becoming unemployed.

#### How much Income Tax and / or USC is refunded?

If you are entitled to claim a refund, the amount will depend on:

- the length of time you have been unemployed
- · the amount of Income Tax and / or USC you have paid
- whether you have arrears of Income Tax and / or USC.

## How do I apply?

Complete the form overleaf and send it to your Revenue office. Where applicable, attach supporting documentation in respect of Income Tax and / or USC deducted from any casual earnings or any other source of income returned overleaf.

## What happens next?

Revenue will send you details of the refund (if any).

Certain amounts payable to you from the DSP may not be liable, in full, to income tax. In calculating your repayment, Revenue will exclude any amounts which are not taxable. Payments from the DSP are not chargeable to USC.

#### **Further Information**

You can get further information on **www.revenue.ie** or alternatively you can contact your Revenue office on 01 738 3636.

If you are calling from outside the Republic of Ireland, please telephone + 353 1 738 3636.

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on **www.revenue.ie**. Details of this policy are also available in hard copy upon request.

