

Form 12 Directors

Tax Return for the year 2003



Office Hours: Monday - Friday 9:30a.m. - 5:00p.m.

Return of Income and Capital Gains for 2003
Claim for Tax Credits, Allowances and Reliefs for 2003.

This form is to be completed by a Company Director who pays all his/her Income Tax liability under the PAYE system. It should be sent to the return address below.

Use any envelope and write "FREEPOST"
above the address
NO STAMP REQUIRED

Return Address

Your PPS Number

Please quote this number in all correspondence or when calling at your tax office

Employer's Reg. No.

Notice

You are hereby required, under Section 879 Taxes Consolidation Act 1997, by the Inspector of Taxes named above to prepare and deliver, on or before 31 October 2004, a tax return on this prescribed form for the year ended 31 December 2003

Directors and Self Assessment

The Income Tax Self-Assessment system applies to all chargeable persons including directors (other than directors listed below) and includes directors who in the year 2003:

- opened a foreign bank account
- acquired a material interest in Offshore Funds in a member State of the EU, EEA, or the OECD with which Ireland has a double taxation agreement and / or
- invested in a Foreign Life Policy issued from a member State of the EU, EEA, or the OECD with which Ireland has a double taxation agreement.

Directors in the following categories are not chargeable persons for self assessment:

- Directors of companies which:
 - have no assets, other than cash on hands of up to €130,
 - have not carried on any trade, business or other activity, including the making of investments and,
 - have not paid charges on income within the meaning of Section 243 Taxes Consolidation Act 1997.
- Non-proprietary directors of companies all of whose income, including fees, benefits, distributions, etc. has been subject to tax directly or indirectly under PAYE.

A proprietary director is a director who can control either directly or indirectly more than 15% of the share capital of a company.

The Capital Gains Tax Self Assessment system applies to all individuals, including directors.

In the case of benefits, distributions, etc. directors must supply up-to-date details to the Inspector of Taxes so that the tax is collected by restriction of tax credits and standard rate cut-off point.

Penalties - The law provides for penalties for failure to make a return, or the making of a false return, or helping to make a false return, or claiming tax credits, allowances or reliefs which are not due. These penalties include fines up to €126,970, up to double the tax in question, and/or imprisonment.

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 (TCA 1997) of:

- All the sources of my income and of the amount of income derived from each source in the year 2003, and
- All disposals of chargeable assets and of the amount of chargeable gains that accrued to me in the year 2003.

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

Signature Date

Capacity of Signatory

Main Residence Address

Business Address










Telephone Number Int. Ver. 2003

Name of Tax Adviser (if any)	Client's Ref. No.	Adviser's Telephone No.	Tax Adviser Identification No. (TAIN)

To assist you in completing this return each section of the form has been colour coded into the different categories of income, tax credits, allowances and reliefs as set out below.

This Form 12 Directors is an extract of the main personal tax return 2003 (Form 11). Panel 62 lists the items not included in this form. If you have anything to declare in relation to these omitted panels it may be more appropriate that you complete a Form 11.

For further information on the contents of these sections you should refer to the form itself or the Guide to Completing Tax Returns for 2003 available from any Revenue office, from Revenue's Forms and Leaflets Service at Lo-Call 1890 30 67 06 (ROI only), or from Revenue's website www.revenue.ie

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 Personal Details	1
 Income from Fees, Rental Income, Distributions, etc.	7 to 17
 Employments, Offices, Pensions, Directorships, etc.	18 to 28
 Foreign Income	29 to 38
 Income from sources not shown elsewhere	39
 Annual payments, Charges and Interest paid	40 to 45
 Claim for Tax Credits, Allowances and Reliefs	46 to 60
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PERSONAL DETAILS

1 - Indicate for the year 2003 if you were:

K1 Single 01 Married 02 Widowed 03 Married but Living Apart 01 Divorced 01

If married, state Spouse's name

Spouse's PPS Number

Date of marriage (if after 31/12/2002) / /

Spouse's pre-marriage surname/family name

If widowed, state spouse's date of death, (if after 5/4/1998) / /

If separated/divorced, state date of separation/divorce (if after 31/12/2002) / /

If you are separated/divorced, enter the amount of any maintenance received by you in Panel 62, page 12, or, if made by you, in Panel 42, page 6.

For the year 2003, if you or your spouse were:

	Self	Spouse
- Born before 1/1/1939, state date(s) of birth	Q5 <input type="text"/> / <input type="text"/> / <input type="text"/>	Q8 <input type="text"/> / <input type="text"/> / <input type="text"/>
- A Proprietary Director i.e. owned/controlled more than 15% of the Share Capital of a company, state % holding	Q3 <input type="text"/> %	Q4 <input type="text"/> %
- Claiming an exemption from PRSI, tick <input checked="" type="checkbox"/> the box and state reason	Z8 <input type="checkbox"/> <input type="text"/>	Z9 <input type="checkbox"/> <input type="text"/>

Tick the relevant box(es) if, for 2003, you or your spouse were:

- A farmer	Q7 <input type="checkbox"/>	Q7 <input type="checkbox"/>
- A Medical Card Holder	Q1 <input type="checkbox"/>	Q1 <input type="checkbox"/>
- Non-Resident	<input type="checkbox"/>	<input type="checkbox"/>
- A citizen of Ireland not ordinarily resident in the State	<input type="checkbox"/>	<input type="checkbox"/>
- Not domiciled in the State	<input type="checkbox"/>	<input type="checkbox"/>

1A - Directorships

List all Directorships in respect of you and/or your spouse and state the percentage shareholding in each company

SELF	(%)	SPOUSE	(%)

INCOME FROM FEES, RENTAL INCOME, COVENANTS, DISTRIBUTIONS

7 - Credit for Withholding Tax on Payments for Professional Services

Gross Withholding Tax in basis period for 2003 on fees for Professional Services
Do not include credit for Relevant Contracts Tax paid.

	Self	Spouse
R7	€	€

8 - Fees, Commissions, etc. not included elsewhere

Fees, commissions, etc. from sources other than employments or directorships (*Emoluments from employments, etc. should be shown on page 4/5*)

Description of Income

Total amount of Income

D8	€	F8	€
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9 - Rent-a-Room Relief

If you wish to avail of Rent-a-Room relief state the amount of Gross Rental income received in the year 2003 for room(s) in a "Qualifying Residence".

Do not include this amount in panel 10 below.

H9	€	U9	€
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If you do not wish to avail of Rent-a-Room relief, tick the box and include the income in panel 10 under Gross Rent receivable.

H8	<input type="checkbox"/>	U8	<input type="checkbox"/>
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10 - Rental Income from Land and Property in the State

Number of Properties

Gross Rent Receivable

 €

 €

Expenses:

- Repairs
- Interest
- Rented Residential Relief (Section 23) where 2003 is the **first** year of claim
- Other

 €

 €

 €

 €

 €

 €

 €

 €

 €

 €

Total Allowable Expenses

Amount of income **after** expenses **but before** capital allowances

 €

 €

Capital Allowances forward from a prior year

 € ()

 € ()

Capital Allowances for the year 2003

 € ()

 € ()

Total Capital Allowances

 € ()

 € ()

If you wish to **elect** under Section 305 TCA 1997 to set any unused Capital Allowances (not already ring-fenced) in respect of **Buildings** for 2003 against your other income, tick the box and state the amount of Capital Allowances in respect of **Buildings** for 2003 available for offset against other income:

- To which Section 409A TCA 1997 applies (restricted to €31,750)

 € ()

 € ()

- To which Section 409A TCA 1997 does not apply (no restriction applies)

 € ()

 € ()

Losses forward - amount of unused losses from a prior year

 € ()

 € ()

11 - Untaxed Income Arising in the State

Income payable to you without deduction of Irish tax

- Government Stocks
- Exchequer Bills
- Credit Union Dividends
- Other Loans and Investments

 €

 €

 €

 €

 €

 €

 €

 €

Total

 €

 €

12 - Interest received or credited on deposits arising in the State from which Irish Tax was deducted
(Other than deposit interest on Accounts in Panel 13 below)

Number of Deposit Accounts held

Gross interest received

Self

Spouse

	<input type="text"/>	<input type="text"/>
A4	€ <input type="text"/>	B4 € <input type="text"/>

13 - Special Savings Account(s)/Special Share Account(s)/Special Term Share Account(s)
(Return only if you are entitled to a refund of DIRT)

Gross interest received

If the account is a Special Term Share Account give the gross amount after the relevant exemption.

C1	€ <input type="text"/>	C2 € <input type="text"/>
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14 - Other Income from which Irish Standard Rate Tax was deducted e.g. Annuities

Number of Agreements held

Gross amount of income received

	<input type="text"/>	<input type="text"/>
A2	€ <input type="text"/>	B2 € <input type="text"/>

15 - Income from Qualifying Patents - Section 234 TCA 1997

Number of qualifying Patents for which **non-exempt** royalties received

Gross amount of royalties or other sums received, where tax was not deducted

Gross amount of royalties or other sums received, where tax was deducted

	<input type="text"/>	<input type="text"/>
D8	€ <input type="text"/>	F8 € <input type="text"/>
A2	€ <input type="text"/>	B2 € <input type="text"/>

16 - Settlement, Covenant Income, etc.

Income received/receivable under an Irish settlement, covenant, estate, maintenance agreement, etc.

Type of payment

Gross amount received/receivable, where tax was not deducted

Gross amount received/receivable, where tax was deducted

	<input type="text"/>	<input type="text"/>
D8	€ <input type="text"/>	F8 € <input type="text"/>
A2	€ <input type="text"/>	B2 € <input type="text"/>

17 - Distributions (“Dividends”) of Companies Resident in the State

(a) **Gross Distributions**

(i.e. Distributions **plus** Dividend Withholding Tax - other than category (b) below but including any scrip dividends received from quoted resident companies).

DV1	€ <input type="text"/>	DV3 € <input type="text"/>
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(b) **Gross Distributions out of exempt patent income**

(i.e. Distributions **plus** Dividend Withholding Tax)

DV5	€ <input type="text"/>	DV6 € <input type="text"/>
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EMPLOYMENTS, OFFICES, PENSIONS, DIRECTORSHIPS, ETC.

(Write the name of the employer or the source of the pension opposite the corresponding income.)

18 - Employments, etc. (Subject to PAYE Tax)

Employer's Name

Address

Employer's PAYE Registered Number

Description of employment

Gross Amount of Income (Attach Form P60(s))

If you are related to your employer by marriage or otherwise, state relationship

	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>
P1	<input type="text"/>	P1 <input type="text"/>
	<input type="text"/>	<input type="text"/>
M1	€ <input type="text"/>	U1 € <input type="text"/>
	<input type="text"/>	<input type="text"/>

20 - Other Pension(s) (Subject to PAYE Tax)

Name of Payer(s)

Gross Amount of Income

	<input type="text"/>	<input type="text"/>
M2	€ <input type="text"/>	U2 € <input type="text"/>

21 - Total Tax Deducted under PAYE per P60/P45

R1	€ <input type="text"/>	R3 € <input type="text"/>
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22 - Social Welfare Pension/Disability Benefit/Occupational Injury Benefit/Unemployment Benefit

	Self	Spouse
State type of payment		
Amount of payment	M3 €	U3 €
Date payment started	/ /	/ /
Date payment ceased (if applicable)	/ /	/ /
(In the case of Disability Benefit/Occupational Injury Benefit/Unemployment Benefit enter the taxable amount i.e. payment less relevant exemptions)	DB1 €	DB2 €

23 - Employment/Pension (NON - PAYE)

	Self	Spouse
Name of Payer(s)		
Gross Amount of Income	M4 €	U4 €

24 - Foreign Earnings Deduction

	Self	Spouse
Employment for which relief is claimed		
Country/countries in which employment(s) was/were exercised		
Number of 'qualifying days'		
Amount of relief claimed	EM1 €	EM2 €

25 - Other Payments (e.g. Payments received on commencement/cessation of employment, or in consideration of change in conditions of employment or restrictive covenants)

	Self	Spouse
Name of Payer(s)		
Gross amount of payment(s)	€	€
Nature of payment(s)		
Amount chargeable to tax	€	€

26 - Allowable Deductions Incurred in Employment

	Self	Spouse
Expenses	€	€
Nature of Employment		
Capital Allowances	€	€
Superannuation Contributions (where not deducted by employer)	€	€
Total	V5 €	V6 €

Note: Expenses, etc. relating only to employments should be shown here.
Reimbursed expenses not treated as pay for tax purposes should be excluded.

27 - Benefits from Employments/Directorships

	Self	Spouse
State amount of Benefits and give the following details:	€	€
Car	M5	U5
(a) Make and Model		
(b) Year of manufacture		
(c) Original market value	€	€
(d) Total annual mileage		
(e) Annual business mileage		
(f) Does the employer bear, directly or indirectly, any of the following costs?		
If yes, tick <input checked="" type="checkbox"/> relevant boxes		
Road Tax	<input type="checkbox"/>	<input type="checkbox"/>
Insurance	<input type="checkbox"/>	<input type="checkbox"/>
Servicing & Repair	<input type="checkbox"/>	<input type="checkbox"/>
Private fuel	<input type="checkbox"/>	<input type="checkbox"/>

Amount, if any, reimbursed by you to employer

Preferential Loan

Do you or your spouse have a preferential loan?	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
If yes, please state:		
(a) Amount of Loan	M5 €	U5 €
(b) Rate of Interest	%	%
(c) Type of Loan		
(d) Interest Paid	€	€
Other Benefits	M5 €	U5 €

[e.g. Discounted Shares, Medical Insurance, Employers contribution to Personal Retirement Savings Account (PRSA), Luncheon vouchers, Bonus Bonds, Prizes, Incentives, Holidays, etc.]

28 - Share Options

A If you or your spouse exercised share options in the year 2003 enter the **total** amount(s) chargeable to Income Tax (**before election to defer**)

(i) for share options exercised in the period **1/1/2003 - 28/3/2003**

- Tick the box to **elect** to defer payment/part payment of the Income Tax due, under Section 128A TCA 1997

- Enter the chargeable amount on which you **elect** to defer the Income Tax payment

(ii) for share options exercised in the period **30/6/2003 - 31/12/2003**

- Enter the chargeable amount

- Enter the amount of Relevant Tax on a Share Option paid
(Relevant Share Options Tax payable within 30 days of exercise)

	Self	Spouse
P7	€	C8 €
P5		C6
	€	€
SO1	€	SO2 €
SO3	€	SO4 €

B Deferred Payment (Seven year deferral under Section 128A TCA 1997)

If you or your spouse **elect**ed to defer payment of Income Tax on a share option exercised in 2000/2001, 2001 or 2002 and you or your spouse disposed of some or all of those shares in the year 2003, enter:

(i) The number of shares disposed of

(ii) The amount chargeable to Income Tax on the shares disposed of

(iii) The Income Tax payment due on the chargeable amount

(This Income Tax is payable on or before 31 October 2004).

	€	€
	€	€

C Election under Section 128A (4A) TCA 1997 [SO3 Election]

If you made an election to substitute market value (M.V.) in place of Income Tax due, and the specified date for determining your payment on account arises in 2003, enter:

- Date on which share option originally exercised

- Date of sale (if sold)

- M.V. of shares at 6/2/2003 or at date of sale if prior to 31/12/2002

- M.V. of shares sold in 2003

If you have previously made a 'payment on account' against the Income Tax due on share options under Section 128A(4A) TCA 1997 [SO3 Election], and have now disposed of **any** shares, state the aggregate of the **net** gains arising in the year ended 31 December 2003. Do not include losses in aggregate net gain.

/ /	/ /
/ /	/ /
€	€
€	€
€	€

[Include Capital Gains Tax details in respect of any of the above disposal(s) in Panel 61]

FOREIGN INCOME (DIVIDENDS, EMPLOYMENTS, PENSIONS, RENTS, ETC.)

All amounts should be in Euro. Include details of any scrip dividends received from non-resident companies in Panels 29 or 33, as appropriate.

29 - Great Britain and Northern Ireland: Dividends (not subject to Irish Tax on encashment)

Net Dividend(s) Received

DK5 €	DK6 €
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30 - Foreign Pensions

Great Britain and Northern Ireland - State gross amount

Tax deducted (if any and not refundable)

Nature of pension

DK1 €	DK2 €
€	€

Other Foreign Pension - State gross amount

Tax deducted (if any and not refundable)

Nature of pension

DK1 €	DK2 €
€	€

31 - Foreign Employments (on which Transborder relief is not being claimed)

Great Britain and Northern Ireland - State gross amount

Tax deducted (if any and not refundable)

Description of income

DF1 €	DF2 €
DG1 €	DG2 €

Other Foreign Employment - State gross amount

Tax deducted (if any and not refundable)

Description of income

DF1 €	DF2 €
DG1 €	DG2 €

32 - Transborder Relief

Amount of Salary on which you are claiming Transborder relief

Amount of Transborder relief being claimed (attach computation)

DH1 €	DH2 €
€	€

Self

Spouse

33 - Foreign (including Great Britain and Northern Ireland) Trade/Profession, Interest, Royalties, Annuities, Rents, Dividends, etc. (from which no

foreign tax was deducted or if deducted is refundable by the foreign jurisdiction)

Gross amount received

DK5 €

DK6 €

Irish Tax Deducted on encashment (if any)

DR1 €

DR2 €

Description of income and country of origin

34 - Foreign (including Great Britain and Northern Ireland) Trade/Profession, Interest, Royalties, Annuities, Rents, Dividends, etc. (from which non-refundable tax was deducted)

Gross amount received

DF1 €

DF2 €

Foreign Tax Deducted (if any and non-refundable)

DG1 €

DG2 €

Irish Tax Deducted on encashment (if any)

DR1 €

DR2 €

Description of income and country of origin

35 - Foreign Life Policies (Sections 730H, 730I, 730J, 730K TCA 1997)

Give the following details in respect of a policy issued in the year 2003 from any Member State of the EU, EEA or from a Member State of the OECD with which Ireland has a double taxation agreement.

(a) Name & address of person who commenced the foreign life policy

(b) Terms of the policy

(c) Annual premiums payable

€

€

(d) Name & address of the person through whom the foreign life policy was acquired

(e) Relevant payment taxable @ 20% (Section 730J(a)(i)(I) TCA 1997)

G3 €

G5 €

(f) Non-Relevant payment taxable @ 23% (Section 730J(a)(i)(II)(B) TCA 1997)

G4 €

G6 €

(g) Non-Relevant payment taxable @ 43% (Section 730J(a)(i)(II)(A) TCA 1997)

H2 €

H3 €

(h) Gain taxable @ 43% (Section 730K(1)(a) TCA 1997)

H6 €

H7 €

(i) Gain taxable @ 23% (Section 730K(1)(b) TCA 1997)

G7 €

G8 €

36 - Offshore Funds

Give the following details in respect of any material interest in offshore fund(s) in the EU or EEA or in a Member State of the OECD with which Ireland has a double taxation agreement.

(a) Relevant payment taxable @ 20% (Section 747D(a)(i)(I) TCA 1997)

G3 €

G5 €

(b) Non-Relevant payment taxable @ 23% (Section 747D(a)(i)(II) TCA 1997)

G4 €

G6 €

(c) Gain taxable @ 23% (Section 747E(1)(b) TCA 1997)

G7 €

G8 €

And in respect of any such material interest acquired in the year 2003 the following additional details:

(d) Name & address of offshore fund(s)

(e) Date material interest was acquired

/ /

/ /

(f) Amount of capital invested in acquiring the material interest

€

€

(g) Name & address of intermediary (if any) through whom the material interest was acquired

37 - Other Offshore Products

Give the following details for each material interest in offshore products acquired in the year 2003 **outside the EU or EEA or outside any Member State of the OECD** with which Ireland has a double taxation agreement.

(a) Name & address of offshore products

(b) Date material interest was acquired

 / /
 / /

(c) Amount of payment made in acquiring the material interest

 €

 €

(d) Name & address of intermediary (if any) through whom the material interest was acquired

Include details of income from **non-qualifying Offshore Funds** at Panel 39

38 - Foreign Bank Accounts (Section 895 TCA 1997)

Give the following details for each foreign bank account opened in the year 2003 of which you or your spouse were the beneficial owner of the deposits held.

Attach itemised list if necessary.

(a) Name & address of deposit holder (bank, etc.)

(b) Date account was opened

 / /
 / /

(c) Amount of money deposited on opening the account

 €

 €

(d) Name & address of intermediary through whom account was opened

(Include details of interest received from these accounts in Panels 33 or 34 over, as appropriate)

INCOME FROM SOURCES NOT SHOWN ELSEWHERE

39 - Income from sources not shown elsewhere

Give full details of all income

 €

 €

 €

 €

(Include details of sums regarded as income under the "transfer of assets" provisions (Section 806 TCA 1997) and any scrip dividends received from unquoted resident companies.)

ANNUAL PAYMENTS, CHARGES AND INTEREST PAID

40 - Rents, etc. Payable to Non-Residents

Gross amount payable in the year 2003

 S3 €

 S3 €

41 - Clawback of Employers' Tax Relief at Source (TRS)

If you **are an employer** and you have paid Medical Insurance premiums to an authorised insurer on behalf of your employees enter:

- Gross amount **before TRS granted** in the year 2003

 J1 €

 J1 €

42 - Other Charges (e.g. Annuities/Maintenance Payments/Deeds of Covenant)

Type of payment

To whom paid

Address

Gross amount paid in the year 2003 where tax was **not** deducted

 J8 €

 SJ8 €

Gross amount paid in the year 2003 where tax was deducted

 A6 €

 SA6 €

Relationship, if any, of recipient to payer

43 - Retirement Annuity Contracts

State the source(s) of your non-pensionable earnings

To enable the **correct relief** to be allowed state your/your spouse's date(s) of birth, if you or your spouse were born before 1 January 1974

Amount paid in the year 2003 (for which relief has not been granted under Section 787(7) TCA 1997 in the period 1/1/2002 to 31/12/2002)

Tick if a once off payment

Amount paid between 1 January 2004 and 31 October 2004 for which relief is claimed in 2003

Amount paid in a prior year (if any) for which relief has not been obtained

Total amount claimed for 2003

	Self	Spouse
State the source(s) of your non-pensionable earnings	<input type="text"/>	<input type="text"/>
To enable the correct relief to be allowed state your/your spouse's date(s) of birth, if you or your spouse were born before 1 January 1974	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
Amount paid in the year 2003 (for which relief has not been granted under Section 787(7) TCA 1997 in the period 1/1/2002 to 31/12/2002)	€ <input type="text"/>	€ <input type="text"/>
Tick <input checked="" type="checkbox"/> if a once off payment	<input type="checkbox"/>	<input type="checkbox"/>
Amount paid between 1 January 2004 and 31 October 2004 for which relief is claimed in 2003	€ <input type="text"/>	€ <input type="text"/>
Amount paid in a prior year (if any) for which relief has not been obtained	€ <input type="text"/>	€ <input type="text"/>
Total amount claimed for 2003	J3 € <input type="text"/>	SJ3 € <input type="text"/>

44 - Personal Retirement Savings Account (PRSA)

Only complete Panel 44 if you, or your employer on your behalf, made PRSA contributions

If you are a member of an Occupational or Statutory Pension Scheme state the amount of contribution paid by you to that scheme from 1/1/2003 to 31/12/2003

To enable the **correct relief** to be allowed state your/your spouse's date(s) of birth if you or your spouse were born before 1 January 1974

If you have made PRSA contributions, tick the box(es) to indicate the type of Certificate received from the Provider and give the details requested below

- PRSA 1
- PRSA 1 (Net Pay)
- PRSA 2 AVC (Net Pay)

Name of Provider

Date PRSA contributions commenced

PRSA contribution paid directly by you to a PRSA provider

PRSA contribution deducted by your employer from your salary

PRSA contribution made on your behalf by your employer
(Note to include this in Panel 27 on page 10)

Amount paid between 1 January 2004 and 31 October 2004 for which relief is claimed for 2003. (For which relief has not already been granted)

Total amount claimed in 2003

	Self	Spouse
If you are a member of an Occupational or Statutory Pension Scheme state the amount of contribution paid by you to that scheme from 1/1/2003 to 31/12/2003	€ <input type="text"/>	€ <input type="text"/>
To enable the correct relief to be allowed state your/your spouse's date(s) of birth if you or your spouse were born before 1 January 1974	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
If you have made PRSA contributions, tick <input checked="" type="checkbox"/> the box(es) to indicate the type of Certificate received from the Provider and give the details requested below	<input type="checkbox"/>	<input type="checkbox"/>
Name of Provider	<input type="text"/>	<input type="text"/>
Date PRSA contributions commenced	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
PRSA contribution paid directly by you to a PRSA provider	€ <input type="text"/>	€ <input type="text"/>
PRSA contribution deducted by your employer from your salary	€ <input type="text"/>	€ <input type="text"/>
PRSA contribution made on your behalf by your employer (Note to include this in Panel 27 on page 10)	€ <input type="text"/>	€ <input type="text"/>
Amount paid between 1 January 2004 and 31 October 2004 for which relief is claimed for 2003. (For which relief has not already been granted)	€ <input type="text"/>	€ <input type="text"/>
Total amount claimed in 2003	H1 € <input type="text"/>	SH1 € <input type="text"/>

45 - Interest Paid in Full

A. On a loan used for the purchase, repair, development or improvement of your main residence where Tax Relief at Source (TRS) WAS NOT granted

Lender's Name

Loan Account Number (Building Society or Local Authority only)

Date loan taken out (if since 6 April 1998)

Amount of interest paid in the year 2003

Tick the box if this is your first ever home loan

Tick the box if this is a preferential loan arising from an employment or directorship

B. Interest on loans applied in acquiring interest in unquoted trading companies, etc.

Lender's Name

Purpose of loan

Amount of loan

Date loan taken out

Amount of interest paid in the year 2003

Tick the box if this is a preferential loan arising from an employment or directorship

	Self	Spouse
Lender's Name	<input type="text"/>	<input type="text"/>
Loan Account Number (Building Society or Local Authority only)	<input type="text"/>	<input type="text"/>
Date loan taken out (if since 6 April 1998)	J4 <input type="text"/> / <input type="text"/> / <input type="text"/>	J4 <input type="text"/> / <input type="text"/> / <input type="text"/>
Amount of interest paid in the year 2003	J5 € <input type="text"/>	J5 € <input type="text"/>
Tick <input checked="" type="checkbox"/> the box if this is your first ever home loan	<input type="checkbox"/>	<input type="checkbox"/>
Tick <input checked="" type="checkbox"/> the box if this is a preferential loan arising from an employment or directorship	<input type="checkbox"/>	<input type="checkbox"/>
Lender's Name	<input type="text"/>	<input type="text"/>
Purpose of loan	<input type="text"/>	<input type="text"/>
Amount of loan	€ <input type="text"/>	€ <input type="text"/>
Date loan taken out	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
Amount of interest paid in the year 2003	J6 € <input type="text"/>	SJ6 € <input type="text"/>
Tick <input checked="" type="checkbox"/> the box if this is a preferential loan arising from an employment or directorship	<input type="checkbox"/>	<input type="checkbox"/>

46 - Home Carer's Tax Credit

Amount of home carer's income for the year 2003

K9 €

Tick appropriate box to indicate the dependent (other than the spouse of the claimant) for whom care is being provided:

- Child
- Permanently Incapacitated Individual
- Individual aged 65 or over

47 - PAYE Tax Credit

Tick if claimed

Self	Spouse
L1 <input type="text"/>	L1 <input type="text"/>

48 - Blind Person's Tax Credit

Tick appropriate box

One spouse blind

L7

Both spouses blind

L7

Guide Dog (available if you or your spouse have a guide dog and you are a registered owner with the Irish Guide Dog Association)

49 - Dependent Relative Tax Credit

Do not claim if your relative's income exceeded €9,852 in the year 2003 or if this tax credit is being claimed in full by another person

Number of Dependent Relatives

Tax Credit claimed

K6 €

K6 €

50 - One-Parent Family/Widowed Parent/Incapacitated Child/ Increased Exemption - Dependent Children

If you wish to claim any of these tax credits, tick the appropriate box and enter the details requested below

(a) One-Parent Family Tax Credit

K9

(c) Incapacitated Child Tax Credit

K5

(b) Widowed Parent Tax Credit

W5

(d) Increased Exemption for Dependent Children

Z7

Child's Name	Date of Birth	Name of school if receiving full-time education or name of employer if receiving at least 2 years training for a trade or profession - or - Nature of incapacity, if relevant.

One-Parent Family Tax Credit may not be claimed in the case of a married couple or an unmarried couple who are living together

51 - Incapacitated Person

If you, your spouse or a relative were permanently incapacitated by reason of mental or physical infirmity and you **employed** a carer, tick the appropriate box(es)

Self

Spouse

Relative

Amount paid for **employing** a carer in the year 2003

K7 €

K7 €

Self

Spouse

52 - Permanent Health Insurance

(if not deducted from Gross Pay by Employer)

Name of Insurer

Amount paid in the year 2003

--	--

L5 €

L5 €

B - Medical InsuranceIf **your employer** paid medical insurance premiums on your behalf, to an authorised insurer, in the year 2003 state the gross amount paid

K4 €

€

53 - BES and Film Relief

Amount of relief claimed in the year 2003:

- BES
- Film Relief

J9 €

SJ9 €

J9 €

SJ9 €

54 - Tuition Fees

Fees paid in the year 2003 to Approved Colleges for Approved Courses or for Approved Training Courses (Sections 473A & 476 TCA 1997)

A7 €

A7 €

57 - Service Charges

Amount paid in the 12 months ended 31 December 2003:

- As a fixed annual charge to a Local Authority/Private Contractor
- Under a "tag system" to a Local Authority/Private Contractor

M7 €

M7 €

M7 €

M7 €

58 - Retirement Relief for Certain SportspersonsIf, during the tax year 2003, you or your spouse ceased permanently to be engaged in a "specified occupation" or to carry on a "specified profession" as listed in Schedule 23A TCA 1997 and you wish to claim relief under Section 480A TCA 1997, tick the box and give the information requested

Date of cessation

Amount of relief claimed for the tax year 2003

/	/
---	---

/	/
---	---

SR1 €

SR2 €

Note: If you are claiming relief for prior years you should submit full details to your Revenue Office.**59 - Other Tax Credits and Reliefs**

Details of the main tax credits and reliefs are given in the "Guide to Completing 2003 Tax Returns".

Description of tax credit/relief

Amount paid in the year 2003, if relevant

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€

€

60 - Health Expenses

(Attach form Med 1.) Amount claimed for the year 2003

€

€

CAPITAL GAINS AND CHARGEABLE ASSETS

61 - Capital Gains for the year 1 January 2003 - 31 December 2003

Details of Disposal of Assets

	No. of Disposals	Aggregate Consideration	Aggregate Acreage
Shares/Securities - Quoted		€	
- Unquoted		€	
Agricultural Land/Buildings		€	
Development Land		€	
Foreign Life Policies (Chargeable @ 40%)		€	
Offshore Funds (Section 747A TCA 1997) chargeable @ 40%		€	
Commercial Premises		€	
Residential Premises		€	
Shares or Securities exchanged (Section 913(5) TCA 1997)		€	
Other		€	
Total Consideration on Disposals		€	

Indicate:

- If any disposal was between connected parties or otherwise not at arms length
- If any of the original acquisitions were between connected parties or otherwise not at arms length
- If the market value has been substituted for the cost of acquisition of any assets disposed of

Amount of Net Gain/s (excluding Foreign Life Policies)

Amount of Net Loss/es

Previous Gains Rolled-over (*now chargeable*)

Losses Brought Forward

Personal Exemption

Chargeable Gain / (Loss)

	Self	Spouse
Amount of Net Gain/s (excluding Foreign Life Policies)	€	€
Amount of Net Loss/es	€	€
Previous Gains Rolled-over (<i>now chargeable</i>)	€	€
Losses Brought Forward	€	€
Personal Exemption	€	€
Chargeable Gain / (Loss)	€	€

In respect of net chargeable gains that arose in the period 1 January 2003 to 30 September 2003

	Self	Spouse	Tax Due =	Self	Spouse
Chargeable @ 20%	€	€		€	€
Chargeable @ 40%	€	€		€	€
Foreign Life Policies @ 40%	€	€		€	€

In respect of net chargeable gains that arose in the period 1 October 2003 to 31 December 2003

	Self	Spouse	Tax Due =	Self	Spouse
Chargeable @ 20%	€	€		€	€
Chargeable @ 40%	€	€		€	€
Foreign Life Policies @ 40%	€	€		€	€

If you are claiming a refund of Capital Gains Tax paid this year, tick the box

Claim to Reliefs (*indicate relief claimed*)

	Self	Spouse
Disposal of Principal Private Residence <input type="checkbox"/> <input type="checkbox"/> Amount of consideration	€	€
Retirement Relief:		
- Within the Family <input type="checkbox"/> <input type="checkbox"/> Consideration on disposal of qualifying assets	€	€
- Outside the Family <input type="checkbox"/> <input type="checkbox"/> Consideration on disposal of qualifying assets	€	€
Other (specify) <input type="text"/> <input type="checkbox"/> <input type="checkbox"/> Amount of consideration	€	€

Additional Items

62 - Additional Items

The following panels on the Form 11 have not been included in this Form 12 Directors. If you have anything to declare in relation to any of these panels you should complete a Form 11, available from any revenue office, Revenue's Forms and Leaflets Service at Lo-Call 1890 30 67 06 (ROI only), or from Revenue's website www.revenue.ie

Panel No. Panel

- 2-4 Income from Trades, Professions or Vocations
- 5 Residential Development land
- 6 Artists Exemption
- 55 Donations to Approved Bodies
- 56 Donations to Approved Sports Bodies