

Form 11E

Pay and File Tax Return for the year 2003



TAIN

Your PPS Number

GCD

Please quote your PPS number in all correspondence or when calling at your Revenue office

Revenue On-Line Service (ROS) - ROS provides you with the facility to file your tax return and pay your tax electronically. It will also provide an instant calculation of liability. You can access ROS through Revenue's website www.revenue.ie.

If you are submitting a 'paper return' use any envelope and write "Freepost" above the address. **NO STAMP REQUIRED**

Return Address

**Office of the Revenue Commissioners,
Collector-General's Division,
PO Box 354,
Limerick.**

RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE YEAR ENDED 31 DECEMBER 2003 CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2003

This tax return should be completed and returned to the above address on or before 31 October 2004. Under Pay and File you must also pay any balance of Income Tax due for 2003 by 31 October 2004. If you want Revenue to calculate your Income Tax liability for you, to assist you in paying the correct amount by the due date, you should file the return on or before 31 August 2004. Where this return is submitted after 31 October 2004 a surcharge (5% where the return is submitted within two months, otherwise 10%) may be added to your tax liability.

A "Guide to Completing 2003 Tax Returns" with notes on the completion of this form is available from any Revenue office, or from Revenue's Forms and Leaflets Service at LoCall 1890 30 67 06 (Republic of Ireland only) or on Revenue's website www.revenue.ie.

Expression of Doubt - If you are unsure about the tax treatment of any item in your return, tick this box and attach a covering letter setting out clearly the point at issue.

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











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 11E is an extract of the main personal tax return 2003 (Form 11). Certain panels from the Form 11 are excluded from the main body of this form and these are listed in panel 62. If you have anything to declare in relation to these omitted panels you should enter the required information in the space provided in panel 62. However, if there are a significant number of entries required, it may be more appropriate that you complete a Form 11.

	Panel(s)
 Personal Details	1
 Income from Trade, Profession or Vocation	2 to 7
 Income from Fees, Rents, Covenants, Distributions, etc.	9 to 17
 Employments, Offices, Pensions, Directorships, etc.	18 to 27
 Foreign Income (Dividends, Employments, Pensions, Rents, etc.)	29 to 30
 Annual payments, Charges and Interest paid	42 to 45
 Claim for Tax Credits, Allowances and Reliefs 2003	46 to 59
 Health Expenses	60
 Capital Gains	61
 Additional Items	62

1 - PERSONAL DETAILS

Indicate for the year 2003 if you were:

Single K1 Married K2 Widowed K3 Married but Living Apart K1 Divorced K1

If married, state Spouse's name
 Spouse's PPS Number
 Date of marriage (if after 31/12/2002) / /
 Spouse's pre-marriage surname

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 9, or, if made by you, in Panel 42, page 8.

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

	Self	Spouse
- Born before 1/1/1939, state date(s) of birth	Q5 <input style="width: 60px; height: 20px;" type="text"/> / <input style="width: 30px; height: 20px;" type="text"/> / <input style="width: 30px; height: 20px;" type="text"/>	Q8 <input style="width: 60px; height: 20px;" type="text"/> / <input style="width: 30px; height: 20px;" type="text"/> / <input style="width: 30px; height: 20px;" type="text"/>
- A Proprietary Director i.e. owned/controlled more than 15% of the Share Capital of a company, state % holding	Q3 <input style="width: 60px; height: 20px;" type="text"/> %	Q4 <input style="width: 60px; height: 20px;" type="text"/> %
- Claiming an exemption from PRSI, tick <input checked="" type="checkbox"/> the box and state reason	Z8 <input type="checkbox"/> <input style="width: 200px; height: 20px; margin-left: 10px;" type="text"/>	Z9 <input type="checkbox"/> <input style="width: 200px; height: 20px; margin-left: 10px;" 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"/>

INCOME FROM TRADE, PROFESSION, OR VOCATION

2 - Income from Trade, Profession, or Vocation (Including Farming & Partnership Income)

	Self	Spouse
Description of Trade, etc.		
Address at which business is carried on		

Do not submit accounts with this return. Instead you MUST give an extract of information from the accounts as required on pages 5 and 6.

Accounting period covers period	from	start date	/ /	/ /
	to	end date	/ /	/ /
If this source of income ceased during the year 2003 state the date of cessation			/ /	/ /
Amount of adjusted net profit for accounting period		€		€
Profit assessable for the year 2003 (if a loss, enter "NIL")	D1/F1	€		D1/F1 €
Include income assessable under Section 98A(4) TCA 1997, (Reverse Premiums)				
Balancing Charges	B1	€		B1 €
Deduct any unused capital allowances from a prior year (Amount deducted cannot exceed profits and balancing charges)	T8/S2/T5	€ ()		T8/S2/T5 € ()

Capital Allowances for the year 2003

Machinery and Plant	T8	€ ()	T8	€ ()
Industrial Buildings and/or Farm Buildings Allowance	S2	€ ()	S2	€ ()
Other	T5	€ ()	T5	€ ()

If you wish to **elect** under Section 284(2)(ab) TCA 1997 to have the tax written down value at 31 December 2001 of pre 1 January 2001 expenditure on plant and machinery written off at 20%, tick the box

If there are no/insufficient profits, and you wish to **elect** to add any unused current year capital allowances to any loss made in the trade for this year (Section 392 TCA 1997), tick the box and enter the relevant amount

Losses - Amount of unused losses from a prior year (Section 382 TCA 1997)

	P2	€ ()	SP2	€ ()
	S6	€ ()	S6	€ ()

Amount of loss, if any, in this trade for the year 2003

	P2	€ ()	SP2	€ ()
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If you wish to **elect** to set any loss in this trade for the year 2003 against your other income under Section 381 TCA 1997, tick the box

Where the income arises from a partnership(s), show the tax reference of the partnership(s) here

Self	Spouse						

Section 644A TCA 1997 provides for income arising from the trade of dealing in residential development land to be treated as a separate trade and taxed at 20% *unless* you **elect** otherwise. Tick the box to **elect**.

If you are **not electing** enter the net income from the trade at Panel 62 on page 9 and **do not** include any details of this trade on this page.

REVIEW OF INCOME TAX YEAR 2002

Section 65 TCA 1997 requires the Income Tax liability for 2002 to be reviewed in certain circumstances.

The profits or gains for the corresponding period are to be taken to be the profits or gains of 2002.

2002 adjusted profits for the corresponding period	€	€
Profits assessed in 2002 year of assessment	€	€
Additional income assessable 2002	€	€
Additional Income Tax due	€	€

7 - Credit for Withholding Tax on Payments for Professional Services

Gross Withholding Tax in basis period for 2003 on fees for Professional Services	R7	€	R6	€
Do not include credit for Relevant Contracts Tax paid.				

INCOME FROM FEES, RENTS, COVENANTS, DISTRIBUTIONS, ETC.

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" and **do not** include this amount in Panel 10 below.

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 receiveable.

	Self	Spouse
H9	€	U9 €
H8		U8

10 - Rental Income from Land and Property in the State

Number of Properties

Acreage, if applicable

Gross Rent Receiveable

Expenses:

- Repairs
- Interest
- "Section 23" type relief 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

	Self	Spouse
	€	€
	€	€
	€	€
	€	€
	€	€
D7	€	F7 €
	€ ()	€ ()
	€ ()	€ ()
T7	€ ()	S7 € ()
D9	€ ()	F9 € ()
D9	€ ()	F9 € ()
C4	€ ()	C5 € ()

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

	Self	Spouse
	€	€
	€	€
	€	€
	€	€
D5	€	F5 €

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. See Additional Items, Panel 62)

Number of Deposit Accounts held

Gross interest received

	Self	Spouse
A4	€	B4 €

14 - Other Income from which Irish Standard Rate Tax was deducted e.g. Annuities

Number of Agreements held

Gross amount of income received

	Self	Spouse
A2	€	B2 €

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

(a) **Gross Distributions**

(i.e. Distributions **plus** Dividend Withholding Tax - including any scrip dividends received from quoted resident companies).

	Self	Spouse
DV1	€	DV3 €

EXTRACTS FROM ACCOUNTS - Pages 5 and 6 must be completed only where you have an income source shown on page 3.

PPS No.

ACCOUNTS INFORMATION Period

	Self	Spouse
From	<input type="text" value="/ /"/>	<input type="text" value="/ /"/>
To	<input type="text" value="/ /"/>	<input type="text" value="/ /"/>

These pages must be completed in all cases where you or your spouse are in receipt of trading or professional income, except in the following limited circumstances:

- If you have previously submitted accounts information relating to this return state the income tax return to which accounts were submitted.
- Where the income arises from a partnership, tick the relevant box, enter the partnership number(s) in the appropriate section at Panel 2 and submit a copy of accounts with the partnership return.
- Where the turnover is in excess of €13 million, tick the relevant box and submit a copy of the accounts with this return.

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

Income

1. Sales / Receipts / Turnover

	€	€
1	<input type="text"/>	<input type="text"/>

2. Receipts from Government Agencies (GMS, etc.)

2	<input type="text"/>	<input type="text"/>
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3. Other Income including tax exempt income

3	<input type="text"/>	<input type="text"/>
---	----------------------	----------------------

Trading Account Items

4. Purchases

4	<input type="text"/>	<input type="text"/>
---	----------------------	----------------------

5. Gross Trading Profits

5	<input type="text"/>	<input type="text"/>
---	----------------------	----------------------

Expenses and Deductions

6. Salaries / Wages, Staff costs

6	<input type="text"/>	<input type="text"/>
---	----------------------	----------------------

7. Sub-Contractors

7	<input type="text"/>	<input type="text"/>
---	----------------------	----------------------

8. Consultancy, Professional fees

8	<input type="text"/>	<input type="text"/>
---	----------------------	----------------------

9. Motor, Travel and Subsistence

9	<input type="text"/>	<input type="text"/>
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10. Repairs / Renewals

10	<input type="text"/>	<input type="text"/>
----	----------------------	----------------------

11. Depreciation, Goodwill / Capital write-off

11	<input type="text"/>	<input type="text"/>
----	----------------------	----------------------

12. Provisions including bad debts
[If negative enter a minus (-) in box provided]*

12	<input type="text"/>	<input type="text"/>
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13. Other Expenses (Total)

13	<input type="text"/>	<input type="text"/>
----	----------------------	----------------------

Capital Account and Balance Sheet Items

14. Cash / Capital introduced

14	<input type="text"/>	<input type="text"/>
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15. Drawings (Net of Tax and Pension contributions)

15	<input type="text"/>	<input type="text"/>
----	----------------------	----------------------

16. Closing Capital Balance
[If negative enter a minus (-) in box provided]*

16	<input type="text"/>	<input type="text"/>
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17. Stock, Work in progress, Finished goods

17	<input type="text"/>	<input type="text"/>
----	----------------------	----------------------

18. Debtors and Prepayments

18	<input type="text"/>	<input type="text"/>
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	Self	Spouse
	€	€
19. Cash / Bank (Debit)	19 <input type="text"/>	<input type="text"/>
20. Bank / Loans / Overdraft (Credit)	20 <input type="text"/>	<input type="text"/>
21. Client Account Balances (Debit)	21 <input type="text"/>	<input type="text"/>
22. Client Account Balances (Credit)	22 <input type="text"/>	<input type="text"/>
23. Creditors and Accruals	23 <input type="text"/>	<input type="text"/>
24. Tax Creditors	24 <input type="text"/>	<input type="text"/>
25. Net Assets [If negative enter a minus (-) in box provided]*	25 <input type="text"/> *	<input type="text"/> *

Extracts from Adjusted Profit Computation

Profit / Loss

26. Net Profit per Accounts	26 <input type="text"/>	<input type="text"/>
27. Net Loss per Accounts	27 <input type="text"/>	<input type="text"/>

Adjustments

28. Motor Expenses	28 <input type="text"/>	<input type="text"/>
29. Donations (Political and charitable) / Entertainment	29 <input type="text"/>	<input type="text"/>
30. Light, Heat and Phone	30 <input type="text"/>	<input type="text"/>
31. Net gain on sale of fixed / chargeable assets	31 <input type="text"/>	<input type="text"/>
32. Net loss on sale of fixed / chargeable assets	32 <input type="text"/>	<input type="text"/>

Notes to the Accounts - Tick appropriate box(es) below and give additional information, if appropriate, in the space provided under 'Notes' below.

Reservations in the Accountant's Report

33. Acceptance of management assurances	33 <input type="checkbox"/>	<input type="checkbox"/>
34. Accounting breakdown	34 <input type="checkbox"/>	<input type="checkbox"/>
35. Unable to substantiate cash transactions	35 <input type="checkbox"/>	<input type="checkbox"/>
36. Other	36 <input type="checkbox"/>	<input type="checkbox"/>

Change of accounting policies

37. Depreciation of fixed assets	37 <input type="checkbox"/>	<input type="checkbox"/>
38. Stocks and work in progress	38 <input type="checkbox"/>	<input type="checkbox"/>
39. Property development transactions	39 <input type="checkbox"/>	<input type="checkbox"/>
40. Other	40 <input type="checkbox"/>	<input type="checkbox"/>

Business Activities

41. Change in nature of business activities	41 <input type="checkbox"/>	<input type="checkbox"/>
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Notes - If you wish to expand on any item listed 33 - 41 above use this notes panel.

Self	<input style="width: 85%;" type="text"/>
Spouse	<input style="width: 85%;" type="text"/>

EMPLOYMENTS, OFFICES, PENSIONS, DIRECTORSHIPS, ETC.

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

Name of Employer(s)

Gross Amount

19 - Early Farm Retirement Pension (Subject to PAYE Tax)

Gross Amount

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

Name of Payer(s)

Gross Amount

21 - Total Tax Deducted under PAYE per P60/P45

22 - Social Welfare Pension/Disability Benefit/Occupational Injury Benefit/Unemployment Benefit

Disability Benefit/Occupational Injury Benefit/Unemployment Benefit enter the taxable amount i.e. payment less relevant exemptions

Carers Allowance paid by the Department of Social & Family Affairs enter the gross amount received

All other payments - State the type of payment

- State the gross amount received

26 - Allowable Deductions Incurred in Employment

Expenses

Nature of Employment

Capital Allowances

Superannuation Contributions (where not deducted by employer)

Total

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

If you wish to **elect** to have the charge on **car** Benefit-in-Kind assessed under Section 121(5)(a)TCA 1997 (alternative method for those who spend 70% of their time working away from the workplace), tick the box

State the chargeable amount of Benefits under the following headings:

- **Car**
- **Van**
- **Preferential Loan(s)**
- **Other Benefits** - Give a breakdown under the following headings:
 - Medical Insurance - state gross amount paid by employer before TRS
 - Personal Retirement Savings Account
 - Other: - specify
e.g. Accommodation, Holidays, Luncheon Vouchers, Life Assurance, Shares, Incentives, Bonus Bonds, Prizes, etc.

Enter the total amount chargeable under Benefit-in-Kind

	Self	Spouse
Name of Employer(s)	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Gross Amount	M1 € <input style="width: 80%;" type="text"/>	U1 € <input style="width: 80%;" type="text"/>
Name of Payer(s)	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Gross Amount	M2 € <input style="width: 80%;" type="text"/>	U2 € <input style="width: 80%;" type="text"/>
Total Tax Deducted under PAYE per P60/P45	R1 € <input style="width: 80%;" type="text"/>	R3 € <input style="width: 80%;" type="text"/>
Disability Benefit/Occupational Injury Benefit/Unemployment Benefit	DB1 € <input style="width: 80%;" type="text"/>	DB2 € <input style="width: 80%;" type="text"/>
Carers Allowance paid by the Department of Social & Family Affairs	CA1 € <input style="width: 80%;" type="text"/>	CA2 € <input style="width: 80%;" type="text"/>
All other payments - State the type of payment	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
- State the gross amount received	M3 € <input style="width: 80%;" type="text"/>	U3 € <input style="width: 80%;" type="text"/>
Expenses	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>
Nature of Employment	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Capital Allowances	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>
Superannuation Contributions (where not deducted by employer)	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>
Total	V5 € <input style="width: 80%;" type="text"/>	V6 € <input style="width: 80%;" type="text"/>
Car Benefit-in-Kind assessed under Section 121(5)(a)TCA 1997	<input type="checkbox"/>	<input type="checkbox"/>
Chargeable amount of Benefits	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>
	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>
	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>
Medical Insurance	K4 € <input style="width: 80%;" type="text"/>	K4 € <input style="width: 80%;" type="text"/>
Personal Retirement Savings Account	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>
Other	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>
Total amount chargeable under Benefit-in-Kind	M5 € <input style="width: 80%;" type="text"/>	U5 € <input style="width: 80%;" type="text"/>

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 62, as appropriate.

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

Net Dividend(s) Received

30 - Foreign Pensions

Great Britain and Northern Ireland - State gross amount

Tax deducted (if any and not refundable)

Nature of pension

Other Foreign Pension - State gross amount

Tax deducted (if any and not refundable)

Nature of pension

Net Dividend(s) Received	DK5 € <input style="width: 80%;" type="text"/>	DK6 € <input style="width: 80%;" type="text"/>
Great Britain and Northern Ireland - State gross amount	DK1 € <input style="width: 80%;" type="text"/>	DK2 € <input style="width: 80%;" type="text"/>
Tax deducted (if any and not refundable)	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>
Nature of pension	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Other Foreign Pension - State gross amount	DK1 € <input style="width: 80%;" type="text"/>	DK2 € <input style="width: 80%;" type="text"/>
Tax deducted (if any and not refundable)	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>
Nature of pension	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

ANNUAL PAYMENTS, CHARGES AND INTEREST PAID

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

(Donations to Approved Bodies should be claimed at Panel 62)

Type of payment

To whom paid

Address

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

Gross amount paid in the year 2003 where tax was deducted

Relationship, if any, of recipient to payer

Self

Spouse

J8 €	SJ8 €
A6 €	SA6 €

43 - Retirement Annuity Contracts

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

To enable the **correct relief** to be allowed, state your 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

/ /	/ /
€	€
<input type="checkbox"/>	<input type="checkbox"/>
€	€
€	€
J3 €	SJ3 €

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 granted

State net amount of interest paid

A(1). 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

€	€
/ /	/ /
J4	J4
J5 €	J5 €
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS 2003

46 - Home Carer's Tax Credit

Amount of home carer's income for the year 2003

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

48 - Blind Person's Tax Credit

Tick appropriate box

One spouse blind

Both spouses blind

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

K8 €	
L1	L1
L7	L7
L7	
K6 €	K6 €

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

Self

Spouse

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 (b) Widowed Parent Tax Credit (c) Incapacitated Child Tax Credit (d) Increased Exemption for Dependent Children

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

€ €

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)

€ €

56 - Donations to Approved Sports Bodies

Amount paid in the year 2003 to Approved Sports Bodies (Section 847A TCA 1997)

€ €

(This panel should only be completed where in the year 2003 the donor was a chargeable person (Section 950 TCA 1997))

57 - Service Charges

Amount paid in the 12 months ended 31 December 2002:

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

€ €

€ €

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

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Amount paid in the year 2003, if relevant

€ €

60 - Health Expenses - 2003

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

€ €

ADDITIONAL ITEMS

62 - Additional Items

The following panels on the Form 11 have not been included in this Form 11E. If you have anything to declare in relation to these panels enter the required statutory information in the space provided below. Alternatively it may be more appropriate for you to complete a Form 11, available from your Revenue office, Revenue's Forms and Leaflets Service at LoCall 1890 30 67 06 (ROI only), or on Revenue's website www.revenue.ie

Panel No.	Panel	Panel No.	Panel
5	Residential Development Land	28	Share Options
6	Artists Exemption	31-38	Foreign income other than pensions/UK dividends
8	Fees, Commissions, etc. not included elsewhere	39	Income from sources not shown elsewhere
13	Special Savings Account(s)/Share Account(s)/ Term Share Account(s)	40	Rents, etc. payable to Non-Residents
15	Income from Qualifying Patents	41	Clawback of Employers' Tax Relief at Source (TRS)
16	Settlement, Covenant Income, etc.	44	Personal Retirement Savings Account (PRSA)
17(b)	Gross Distributions out of exempt patent income	45(B)	Interest on loans applied in acquiring interest in unquoted trading companies
23	Employment/Pension (NON-PAYE)	52	Permanent Health Insurance
24	Foreign Earnings Deduction	53	BES and Film Relief
25	Other payments (payments received on commencement/cessation of employment)	55	Donations to Approved Bodies
		58	Retirement Relief for Certain Sportspersons

Panel No.	Details	Self	Spouse
		€	€
		€	€
		€	€

CAPITAL GAINS

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

Details of Disposal of Assets

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 (now chargeable)	€	€
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"/> Amount of consideration	€	€
Retirement Relief:		
- Within the Family <input type="checkbox"/> Consideration on disposal of qualifying assets	€	€
- Outside the Family <input type="checkbox"/> Consideration on disposal of qualifying assets	€	€
Other (specify) <input type="checkbox"/> Amount of consideration	€	€

STATEMENT OF INCOME TAX LIABILITY FOR 2003

When you complete this panel and at the time of making the assessment the Inspector:

- ♦ Accepts your calculation, the notice of assessment will show the tax figure you have calculated
- ♦ Does not accept your calculation, a notice of assessment showing the Inspector's calculation will issue to you.

If you wish, you may indicate in the space provided below, your figure for tax payable/repayable for 2003.

	Payable	Repayable
Amount	P8 €	R8 €
Preliminary tax paid 2003	(-) €	(+) €
Balance due/repayable (this is the amount that should be entered on your payslip)	€	€