



# Form 11

## 2001 Tax Return for the period 6 April 2001 to 31 December 2001



TAIN Number

Your PPS Number

GCD

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

All amounts returned on this form **MUST** be expressed in Euro. If you wish to make your return in IR£, you **MUST** obtain an IR£ form.

Return Address

**Office of the Collector-General,  
PO Box 354,  
Limerick.**

Use any envelope and write "Freepost" above the address

**NO STAMP REQUIRED**

RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE PERIOD 6 APRIL 2001 TO 31 DECEMBER 2001  
CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE PERIOD 6 APRIL 2001 TO 31 DECEMBER 2001

### Revenue On-Line Service (ROS)

ROS provides you with the facility to file your tax return electronically. You can access ROS through the Revenue website at [www.revenue.ie](http://www.revenue.ie). You may also contact the ROS Helpdesk at 1890 20 11 06.

This tax return should be completed and returned to the address shown above on or before **31 October 2002**.

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

**CGT - Disposal of assets** - If you have disposed of an asset during the period 6 April 2001 to 31 December 2001 please tick  this box  and give details at panel 59.

A "Guide to completing 2001 Tax Returns", contains notes relating to the completion of this form. It is available from your tax office, from Revenue's Forms and Leaflets Service at Lo-Call 1890 30 67 06 (ROI only), or on Revenue's Internet Site at [www.revenue.ie](http://www.revenue.ie).

**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 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 of:

- All the sources of my income and of the amount of income derived from each source in the period 6 April 2001 to 31 December 2001, and
- All disposals of chargeable assets and of the amount of chargeable gains which accrued to me in the period 6 April 2001 to 31 December 2001.

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 outgoing and charges are correctly stated.

Signature  Date

Capacity of Signatory

Main Residence Address

Telephone Number

Name of Tax Adviser (if any)	Client's Ref. No.	Adviser's Telephone No.	Tax Adviser Identification No. (TAIN)
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

# INCOME DETAILS FOR THE PERIOD 6 APRIL 2001 TO 31 DECEMBER 2001

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

Description of Trade, etc.

Address at which carried on (business address)

Accounting period covers period from  /  /  to  /  /

If this source of income ceased during the period 6/4/01 to 31/12/01 please state the date of cessation  /  /

Amount of adjusted net profit for accounting period €

Profit assessable for the period 6 April 2001 to 31 December 2001 i.e. 74% of the profit assessable for the 12 months ended 31 December 2001 (if a loss, enter "NIL")

Balancing Charges

Deduct any unused capital allowances from a prior year   
(Amount deducted cannot exceed profits and balancing charges)

Capital Allowances for the period 6 April 2001 to 31 December 2001:

Machinery and Plant	<input type="text"/>
Industrial Buildings (incl. Farm Buildings Allowance)	<input type="text"/>
Other	<input type="text"/>

If there are no/insufficient profits, do you wish to add any unused capital allowances to any loss made in the trade for this year (S. 392 TCA 1997)? Yes  No

Losses - Amount of unused losses from a prior year (S. 382 TCA 1997) € (  )

Amount of loss (if any) in this trade in the period 6 April 2001 to 31 December 2001 € (  )

Do you wish to set this loss against your other income under S. 381 TCA 1997? Yes  No

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

Section 644A TCA 1997 provides for income arising on or after 1/12/99 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.

**Please attach accounts/accounts menus together with any computations of the profits, balancing charges and capital allowances shown.**

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

Description of Trade, etc.

Address at which carried on (business address)

Accounting period covers period from  /  /  to  /  /

If this source of income ceased during the period 6/04/01 to 31/12/01 please state the date of cessation  /  /

Amount of adjusted net profit for accounting period €

Profit assessable for the period 6 April 2001 to 31 December 2001 (i.e. 74% of the profit assessable for the 12 months ended 31 December 2001 (if a loss, enter "NIL")

Balancing Charges

Deduct any unused capital allowances from a prior year   
(Amount deducted cannot exceed profits and balancing charges)

Capital Allowances for the period 6 April 2001 to 31 December 2001:

Machinery and Plant	<input type="text"/>
Industrial Buildings (incl. Farm Buildings Allowance)	<input type="text"/>
Other	<input type="text"/>

If there are no/insufficient profits, do you wish to add any unused capital allowances to any loss made in the trade for this year (S. 392 TCA 1997)? Yes  No

Losses - Amount of unused losses from a prior year (S. 382 TCA 1997) € (  )

Amount of loss (if any) in this trade for the period 6 April 2001 to 31 December 2001 € (  )

Do you wish to set this loss against your other income under S. 381 TCA 1997? Yes  No

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

Section 644A TCA 1997 provides for income arising on or after 1/12/99 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.

**Please attach accounts/accounts menus together with any computations of the profits, balancing charges and capital allowances shown.**

If you have more than two sources of income from a Trade, Profession or Vocation (Including Farming & Partnership Income) attach a separate sheet using the above format.

Self	Spouse	Official use Only
€	€	D1/F1/D3
€	€	B1
€ ( <input type="text"/> )	€ ( <input type="text"/> )	T8/S2/T5
€ ( <input type="text"/> )	€ ( <input type="text"/> )	T8
€ ( <input type="text"/> )	€ ( <input type="text"/> )	S2
€ ( <input type="text"/> )	€ ( <input type="text"/> )	T5
		S6
		P2
€	€	D1/F1/D3
€	€	B1
€ ( <input type="text"/> )	€ ( <input type="text"/> )	T8/S2/T5
€ ( <input type="text"/> )	€ ( <input type="text"/> )	T8
€ ( <input type="text"/> )	€ ( <input type="text"/> )	S2
€ ( <input type="text"/> )	€ ( <input type="text"/> )	T5
		S6
		P2

# REVIEW OF INCOME TAX YEAR 2000/2001

**3 - Section 65 TCA 1997** requires the Income Tax liability for 2000/2001 to be reviewed in the following circumstances:

- If there is a change in the accounting period
- Where the profits or gains of the corresponding period relating to 2000/2001 exceed the profits or gains assessed for 2000/2001, the profits or gains for that corresponding period are to be taken to be the profits or gains of 2000/2001.

	Self	Spouse
2000/2001 adjusted profits for the corresponding period	€	€
Profits assessed in 2000/2001 year of assessment	€	€
Additional income assessable 2000/2001	€	€
Additional Income Tax due	€	€

## 4 - Credit for Withholding Tax on Payments for Professional Services

Gross Withholding Tax in basis period for 2001 on fees for professional services. ⇒

Do not include credit for Relevant Contracts Tax paid.

€	€	R7/R6
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## 5 - Fees, Commissions, etc. not included elsewhere

Fees, commissions, etc. from sources other than employment\* (*Emoluments from employment, etc. should be shown on Page 4*)

Description of Income

Amount of Income ⇒

\*If there is not enough space, please attach an itemised list.

€	€	D8/F8
---	---	-------

## 6 - Rental Income from Land and Property in the State

Number of Properties

Self	Spouse
€	€

Gross Rent Received (Do not include income shown in Panel 6A)

Less Expenses

**Self**                      **Spouse**

	Self	Spouse
Repairs		
Interest		
Other		

Self	Spouse
€	€
€	€

Total Expenses

Designated Area Relief

Amount of income after expenses and "Section 23" type relief **but** before capital allowances ⇒

€	€	D7/F7
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Capital Allowances forward from a prior year

Self	Spouse
€(      )	€(      )
€(      )	€(      )

Capital Allowances for the period 6 April 2001 to 31 December 2001

Total ⇒

€(      )	€(      )	T7/S7
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Do you wish to set the unused Capital Allowances for 2001 against your other income under Section 305 TCA 1997?

Yes  No       Yes  No

Losses forward - amount of unused losses from a prior year

€(      )	€(      )
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## 6A - Rent-a-Room Relief

To elect for Rent-a-Room Relief please tick () the box

Amount of Gross Rental Income received in the period 6 April 2001 to 31 December 2001 for room/s in a

"Principal Private Residence". **Do not include in the Rental Income figure above.**

€

H8/U8

H9/U9

## 7 - Untaxed Income Arising in the State

Interest payable to you without deduction of Irish tax

Government Stocks

Self	Spouse
€	€

Exchequer Bills

€	€
---	---

Credit Union Dividends

€	€
---	---

Other Loans and Investments

€	€
---	---

€	€	D5/F5
€	€	
€	€	
€	€	

## 8 to 11 - Income from which Irish Tax was Deducted

(Show the gross amount received or credited before the deduction of Irish tax)

**8 Interest received or credited on deposits with Banks, Building Societies, An Post, the ACC Bank, the Industrial Credit Corporation, etc.** (Other than deposit interest on Special Savings Accounts.)

State Number of Deposit Accounts held

Self	Spouse
€	€

Gross Interest received

Total ⇒

€	€	A4/B4
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**9. Special Savings Account** - (Return only if you are entitled to a refund of DIRT) ⇒

€	€	C1/C2
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All amounts on this form MUST be expressed in Euro

10. Other Income from which Irish Standard Rate Tax was deducted e.g. Annuities (other than Retirement Annuities)

	Self	Spouse
State Number of Agreements held		
State amount of income received	€	€

Self	Spouse	Official use only
€	€	A2/B2

11. Income from Qualifying Patents - Section 234 TCA 1997

	Self	Spouse
The number of qualifying Patents for which non-exempt royalties received		
Total amount of royalties or other sums received	€	€
Tax deducted (if any)	€	€

Self	Spouse	Official use only
€	€	D8/F8 or A2/B2

12 - Settlement, Covenant Income, etc.

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

Type of payment

Show gross amount received / receivable

Enter tax, if any, deducted on payment €

Self	Spouse	Official use only
€	€	D8/F8 or A2/B2

13 - Distributions 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).
- (b) Gross Distributions out of exempt patent income (i.e. Distributions plus Dividend Withholding Tax)

Self	Spouse	Official use only
€	€	DV1/DV3

Employments / Office / Pensions / Directorships

(Include all earnings, fees, commissions and other sums chargeable to tax under Schedule E. Write the name of the employer or the source of the pension opposite the corresponding income.)

14. Employment, etc. (Subject to PAYE Tax)  Gross Amount

Self	Spouse	Official use only
€	€	M1/U1

15. Social Welfare Pension/Disability Benefit/Occupational Injury Benefit/Unemployment Benefit

	Self	Spouse
State type of payment	<input type="text"/>	<input type="text"/>
State amount of payment	€ <input type="text"/>	€ <input type="text"/>

Self	Spouse	Official use only
€	€	M3/U3

(In the case of Disability Benefit/Occupational Injury Benefit/Unemployment Benefit enter the taxable amount i.e. payment less relevant exemptions)

16. Other Pension (Subject to PAYE Tax)  Gross Amount

Self	Spouse	Official use only
€	€	DB1/DB2

17. Employment/Pension (NON-PAYE)  Gross Amount

Self	Spouse	Official use only
€	€	M2/U2

18. Total Tax Deducted under PAYE per P60s/P45

Self	Spouse	Official use only
€ ( <input type="text"/> )	€ ( <input type="text"/> )	M4/U4

19. 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
State amount of payment(s)	€ <input type="text"/>	€ <input type="text"/>
State nature of payment(s)	<input type="text"/>	<input type="text"/>
Enter amount chargeable to tax	<input type="text"/>	<input type="text"/>

Self	Spouse	Official use only
€	€	R1/R3

20 - Allowable Deductions Incurred in Employment

	Self	Spouse
Expenses	€ <input type="text"/>	€ <input type="text"/>
Capital Allowances	€ <input type="text"/>	€ <input type="text"/>
Superannuation Contributions (where not deducted above)	€ <input type="text"/>	€ <input type="text"/>
Totals	€ <input type="text"/>	€ <input type="text"/>

Self	Spouse	Official use only
€	€	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.

21 - Benefits from Employments/Directorships

State amount of Benefits and give the following details:

Car

	Self	Spouse
(a) Make and Model	<input type="text"/>	<input type="text"/>
(b) Year of manufacture	<input type="text"/>	<input type="text"/>
(c) Original market value	€ <input type="text"/>	€ <input type="text"/>
(d) Total annual mileage	<input type="text"/>	<input type="text"/>
(e) Annual business mileage	<input type="text"/>	<input type="text"/>
(f) Does the employer bear, directly or indirectly, any of the following costs?		
	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
If yes tick <input checked="" type="checkbox"/> relevant boxes		
Road Tax	<input type="checkbox"/>	Road Tax <input type="checkbox"/>
Insurance	<input type="checkbox"/>	Insurance <input type="checkbox"/>
Servicing & Repair	<input type="checkbox"/>	Servicing & Repair <input type="checkbox"/>
Private fuel	<input type="checkbox"/>	Private fuel <input type="checkbox"/>
Amount, if any, reimbursed to employer	€ <input type="text"/>	€ <input type="text"/>

Self	Spouse	Official use only
€	€	M5/U5

All amounts on this form MUST be expressed in Euro

**Preferential Loan**

Do you or your spouse have a preferential loan? Yes  No  Yes  No

If yes, please state:

- (a) Amount of Loan
- (b) Rate of Interest
- (c) Type of Loan
- (d) Interest Paid

	Self	Spouse
(a) Amount of Loan	€	€
(b) Rate of Interest		
(c) Type of Loan		
(d) Interest Paid	€	€

**Other Benefits**

[e.g. Discounted Shares, Medical Insurance, Luncheon vouchers, Bonus Bonds, Prizes, Incentives, Holidays, etc.]

**22 - Share Options**

(i) If you or your spouse exercised share options in the period 6 April 2001 to 31 December 2001 enter the total amount chargeable to Income Tax (attach computation)

	Self	Spouse
(i) Total amount chargeable to Income Tax	€	€

(ii) Tick  the box to elect to defer payment/part payment of the Income Tax thereon

Self	<input type="checkbox"/>
Spouse	<input type="checkbox"/>

(iii) Enter the chargeable amount included at (i) above on which you elect to defer the Income Tax payment

Self	€
Spouse	€

**Deferred Payment**

If you or your spouse elected to defer payment of Income Tax on a Share Option exercised in 2000/2001 and you or your spouse disposed of some or all of those shares in the period 6 April 2001 to 31 December 2001 enter:

(i) The number of shares disposed of

Self	
Spouse	

(ii) The chargeable amount

Self	€
Spouse	€

(iii) The Income Tax payment due on the chargeable amount (This Income Tax is payable on or before 31 October 2002)

Self	€
Spouse	€

Include Capital Gains Tax details on the disposal(s) in Panel 59.

**23 - 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.)

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

The amounts shown in panels 24 to 31 inclusive, should be in Euro

Include details of any scrip dividends received from non-resident companies in panels 24 or 28, as appropriate.

**24 - Great Britain & Northern Ireland: Dividends (not subject to Irish tax on encashment)**

Show Net Amount of Dividend Received

Self	€
Spouse	€

**25 - Great Britain & Northern Ireland: Pensions**

U.K. Pension (Gross Amount)

	Self	Spouse
U.K. Pension (Gross Amount)	€	€
U.K. tax deducted (if any and not refundable)	€	€

U.K. tax deducted (if any and not refundable)

**25A - Great Britain & Northern Ireland: Employments**

Gross Salary (excluding salary on which you are claiming transborder relief)

	Self	Spouse
Gross Salary (excluding salary on which you are claiming transborder relief)	€	€
U.K. Tax (if any and not refundable)	€	€
Amount of Salary on which you are claiming Transborder relief	€	€

U.K. Tax (if any and not refundable)

Amount of Salary on which you are claiming Transborder relief

**26 - Great Britain & Northern Ireland: Interest, Royalties, Annuities, Rents, etc.**

Gross Amount Received

	Self	Spouse
Gross Amount Received	€	€
U.K. Tax Deducted	€	€

U.K. Tax Deducted

**27 - Other Countries (please specify): (subject to Irish tax on encashment)**

Description

Description	Self	Spouse
Net Amount Received	€	€
Foreign Tax Deducted	€	€
Irish Tax Deducted	€	€
Total	€	€

Include here UK dividends which were subject to Irish tax on encashment - show the net amount and Irish tax

Self	Spouse	Official use only
€	€	P7/C8
€	€	P5/C6
€	€	
€	€	
€	€	
€	€	DK5/DK6
€	€	DK1/DK2
€	€	DH1/DH2
€	€	DK5/DK6
€	€	
€	€	

All amounts on this form MUST be expressed in Euro

**28 - Other Countries (please specify): (not subject to Irish tax on encashment)**

Description	Self	Spouse
Net Amount Received	€	€
Foreign Tax Deducted	€	€
<b>Total</b>		

Self	Spouse	Official use only
€	€	

**29 - Foreign Bank Accounts (Section 895 TCA 1997)**

Give the following details for each foreign bank account opened in the period 6 April 2001 to 31 December 2001 of which you or your spouse were the beneficial owner of the deposits held:

Attach itemised list if necessary.

(i) Name and address of deposit holder (bank etc.)

	Self	Spouse
(ii) Date account was opened	/ /	/ /
(iii) Amount of money deposited on opening the account	€	€

(iv) Name and address of intermediary through whom account was opened

(Include details of interest received from these accounts in panels 25 or 27 over, as appropriate.)

**30 - Offshore Funds**

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

(i) Relevant payment taxable @ 20% (Section 747D(a)(i)(I) TCA 1997)	€	€	⇒	€	€
(iii) Non-Relevant payment taxable @ 23% (Section 747D(a)(i)(II) TCA 1997)	€	€	⇒	€	€
(iii) Gain taxable @ 23% (Section 747E(I) TCA 1997)	€	€	⇒	€	€

And in respect of any such material interest acquired in the period 6 April 2001 to 31 December 2001, the following additional details:

(iv) Name and address of offshore fund

	Self	Spouse
(v) Date material interest was acquired	/ /	/ /
(vi) Amount of capital invested in (€) in acquiring the material interest	€	€

(vii) Name & Address of intermediary (if any) through whom the material interest was acquired

**30A - Other Offshore Funds**

Give the following details for each material interest in an offshore fund acquired in the period 6 April 2001 to 31 December 2001 outside the EU or EEA or outside any Member State of the OECD with which Ireland has a double taxation agreement.

(i) Name and address of offshore fund

	Self	Spouse
(ii) Date material interest was acquired	/ /	/ /
(iii) Amount of payment made in acquiring the material interest	€	€

(iv) Name and address of intermediary (if any) through whom the material interest was acquired

(Include details of income received from these funds in panels 24, 26, 27 or 28 over, as appropriate)

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

Give the following details in respect of a policy issued in the period 6 April 2001 to 31 December 2001 from any Member State of the EU, EEA or Member of State of the OECD with which Ireland has a double taxation agreement.

(i) Name & Address of person who commenced the foreign life policy

	Self	Spouse
(ii) Terms of the policy		
(iii) Annual premiums payable	€	€

(iv) Name & Address of the person through whom the foreign life policy was acquired

(v) Relevant payment taxable @ 20% (Section 730J(a)(i)(I) TCA 1997)	€	€	⇒	€	€
(vi) Non-Relevant payment taxable @ 23% (Section 730J(a)(i)(II) TCA 1997)	€	€	⇒	€	€
(vii) Gain taxable @ 23% (Section 730K(I) TCA 1997)	€	€	⇒	€	€

€	€	
€	€	
€	€	
€	€	
€	€	
€	€	
€	€	
€	€	
€	€	
€	€	
€	€	

**ANNUAL PAYMENTS, CHARGES AND INTEREST PAID**

**32 - Rents, etc. Payable to Non-Residents**

Gross amount payable in the period 6 April 2001 to 31 December 2001

Self	Spouse	Official use only
€	€	S3
€	€	
€	€	
€	€	J8 or A6
€	€	J3
€	€	J4
€	€	J5
€	€	J6
€	€	AR1/AR2

**33 - Tax Relief at Source (TRS)**

Give the following details in respect of Medical Insurance premiums paid as a prerequisite for employees to an authorised insurer and to which TRS applied:

Net amount paid in the period 6 April 2001 to 31 December 2001

€

Name of Authorised Medical Insurer

**34 - Other Charges (e.g. Annuities/Maintenance Payments, Deeds of Covenant)**

Donations to Approved Bodies should be claimed at Panel 49.

Type of payment

To whom paid

Address

Gross amount payable in the period 6 April 2001 to 31 December 2001

€

€

J8 or A6

Relationship, if any, of recipient to payer

Tick  if tax deducted (If this is a first claim, attach a copy of the agreement/Deed of Covenant)

**35 - Retirement Annuities**

In what occupation have you non-pensionable earnings?

Tick  if a "once off" payment

Self Spouse

Amount paid in the period 6 April 2001 to 31 December 2001

€

€

Amount paid between 1 January 2002 & 31 October 2002 (for which relief is claimed in 2001 if relevant)

€

€

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

€

€

Amount claimed for 2001

€

€

J3

If you or your spouse were born before 1 January 1972, and are claiming in excess of 15% contribution please state:

Your date of birth

/ /

Your spouse's date of birth

/ /

**36 - Interest Paid in Full**

**A. On a loan used for the purchase, repair, development or improvement of your main residence:**

Lender's Name

Loan Account Number (Building Society or Local Authority only)

Date loan taken out (if since 6 April 1997)

/ /

Is it your first ever home loan?

Yes

No

Is this a preferential loan arising from an employment or directorship?

Yes

No

Amount of interest paid in the period 6 April 2001 to 31 December 2001

€

€

J5

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

Lender's Name and Address

Purpose of Loan

Amount of loan and date loan taken out

€

/ /

Is this a preferential loan arising from an employment or directorship?

Yes

No

Amount of interest paid in the period 6 April 2001 to 31 December 2001

€

€

J6

**ARTISTS EXEMPTION**

**37 - Artists Exempt Income (Section 195 TCA 1997)**

Income from work(s) determined by the Revenue Commissioners to have artistic/cultural merit.

€

€

AR1/AR2

**PERSONAL CIRCUMSTANCES AND CLAIM FOR TAX CREDITS AND RELIEFS FOR THE PERIOD FROM 6 APRIL 2001 TO 31 DECEMBER 2001**

**38 - Personal Tax Credit**

To claim the correct tax credit tick  appropriate box below

Single  Married  Widowed  Married but living apart  Divorced

If married, state  
 Spouse's full name   
 Spouse's PPS Number   
 Date of marriage (if after 5/4/2001)  /  /   
 Spouse's pre-marriage surname

If widowed, state spouse's date of death, (if after 5/4/96)  /  /   
 If separated/divorced, state date of separation/divorce (if after 5/4/2001)  /  /

If you are separated/divorced, enter the amount of any payment made by you on page 7, panel 34, or, if received by you, on page 4, panel 2.

**39 - Home Carer's Tax Credit**

Amount of home carer's income for the period 6 April 2001 to 31 December 2001 €

Dependent for whom tax credit is claimed

Child  Permanently Incapacitated Individual  Individual aged 65 or over

**40 - Age Tax Credit**

If you or your spouse were born before 1 January 1937, please state

Your date of birth  /  /  Your spouse's date of birth  /  /

**41 - Blind Person's Tax Credit**

Tick  appropriate box One spouse blind  Both spouses blind

**42 - Dependent Relative Tax Credit**

Do not claim if your relative's income exceeded €6,335 in the period 6 April 2001 to 31 December 2001 or if this tax credit is being claimed in full by another person

Number of Dependent relatives  Tax Credit Claimed €

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

Tick  the appropriate box if you wish to claim any of these tax credits and supply the details requested below.

(a) One-Parent Family Tax Credit  (b) Widowed Parent Tax Credit  (c) Incapacitated Child Tax Credit  (d) Increased Exemption/ 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.

**44 - Incapacitated Person**

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

Self  Spouse  Relative

Amount paid for employing a carer in the period 6 April 2001 to 31 December 2001 €

**45 - Medical Expenses**

Attach Form Med 1. Amount claimed for the period 6 April 2001 to 31 December 2001 €

**46 - Medical Insurance**

Name of Authorised Insurer

Amount paid in the year ended 5 April 2001 €

If your employer paid medical insurance premiums on your behalf, to an authorised insurer, in the period 6 April 2001 to 31 December 2001 state the amount paid €

Official use only

K1/K2/K3

K8

Q5/Q8

L7

K6

K9

W5

K5

Z7

Q2

K7

L6

K4

**47 - Permanent Health Insurance (if not deducted from Gross Pay by Employer)**

Name of Insurer   
 Amount paid in the period 6 April 2001 to 31 December 2001

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

Official use only

L5

**48 - BES and Film Relief**

Amount of relief claimed in the period 6 April 2001 to 31 December 2001 BES  
 Film Relief

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

J9

**49 - Tuition Fees/Donations to Approved Bodies**

- Fees paid in the period 6 April 2001 to 31 December 2001 to Approved Colleges or for Training Courses (Sections 473A & 476 TCA 1997) (attach receipt)
- Amount paid in the year 6 April 2001 to 31 December 2001 to Approved Bodies i.e. Eligible Charities, Educational Institutions in Schedule 26A TCA 1997 (Section 848A TCA 1997)

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

A7

**50 - Service Charges**

Amount paid in the 12 months ended 31 December 2000

€ <input type="text"/>	€ <input type="text"/>
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M7

**51 - PAYE Tax Credit**

Tick  if claimed

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

**52 - Other Tax Credits and Reliefs**

Details of the main tax credits and reliefs are given in the "Guide to completing 2001 Tax Returns".  
 Description of tax credit / relief

Amount paid in the period 6 April 2001 to 31 December 2001, if relevant

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

**53 - Directors**

If you or your spouse were a company director, state name of company and percentage shareholding in each company

Name of Company

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

Q3/Q4

**54 - Farmers**

If you or your spouse were farmers in the period 6 April 2001 to 31 December 2001, please tick  the appropriate box(es)

Self <input type="checkbox"/>	Spouse <input type="checkbox"/>
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Q7

**55 - PRSI Exemption**

If you or your spouse were in receipt of Unemployment Assistance/Farm-Assist, state

Type of Payment

From

To

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

If claiming exemption from PRSI please tick  the appropriate box and attach letter of explanation

Z8/Z9

**56 - Residence/Domicile**

Please tick  the appropriate box(es) if in the period 6 April 2001 to 31 December 2001 you or your spouse were

(a) Not domiciled in the State

Self <input type="checkbox"/>	Spouse <input type="checkbox"/>
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(b) A citizen of Ireland not ordinarily resident in the State

Self <input type="checkbox"/>	Spouse <input type="checkbox"/>
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**57 - Medical Card Details**

If you or your spouse held a medical card at any time during the period 6 April 2001 to 31 December 2001 please tick  the appropriate box(es)

Self <input type="checkbox"/>	Spouse <input type="checkbox"/>
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Q1

**58 - Special Savings Incentive Accounts**

Did you or your spouse open a Special Savings Incentive Account in the period 1 May 2001 to 31 December 2001. Tick  as appropriate.

Self	Spouse
Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>

Name of Bank/Building Society etc.

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

Date opened

# CAPITAL GAINS AND CHARGEABLE ASSETS

All amounts on this panel MUST be expressed in Euro

## 59 - Capital Gains Tax

(Write "NONE" where appropriate)

### Details of Disposal of Assets

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

### 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 was used to arrive at the cost of acquisition of any assets disposed of

	Self	Spouse		Self	Spouse
Amount of Net Gain/s				€	€
Amount of Net Loss/es				€	€
Losses Brought Forward				€	€
Personal Exemption				€	€
Chargeable Gain / (Loss)				€	€
Chargeable at 20%	€	€	Tax Due =	€	€
Chargeable at 40%	€	€	Tax Due =	€	€
Previous Gains Rolled-over ( <i>now chargeable</i> )	€	€	@ <input type="text"/> % Tax Due =	€	€

### Claim to Reliefs (*indicate relief claimed*)

	Self	Spouse		Self	Spouse
Rollover Relief			Amount of consideration reinvested	€	€
Disposal of Principal Private Residence			Amount of consideration	€	€
Retirement Relief:					
Within the Family			Consideration on disposal of qualifying assets	€	€
Outside the Family			Consideration on disposal of qualifying assets	€	€

## VOLUNTARY SELF-ASSESSMENT OPTION TO CALCULATE YOUR LIABILITY

60 - Although there is no legal obligation on you to do so, you may if you wish, indicate in the space provided below your figure for tax payable/repayable for 2001.

Payable (P8) €

Repayable (R8) € (  )

Where you do complete this panel and the Inspector agrees with your calculation at the time of making the assessment, the notice of assessment will show the tax figure you have calculated. If the Inspector disagrees with your calculation, a notice of assessment showing the Inspector's calculation will be issued to you. A computation sheet [Form VSA (IT)] is available on request from your tax office.