



Form 11 (Short)

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



TAIN Number

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

Your PPS Number

GCD

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

If in the period 6 April 2001 to 31 December 2001 you:

- received distributions from any Irish company
 - 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,
- you should not use this form. You must use Form 11 which you can get from any tax office, Revenue Forms and Leaflets Service at Lo-Call 1890 30 67 06 or on Revenue's Website at www.revenue.ie

This 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 32.

A Guide to completing 2001 Tax Returns contains notes relating to the completion of this form. It is available from your tax office, by contacting Revenue Forms and Leaflets Service at Lo-Call 1890 30 67 06, or on Revenue's Website at 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 and acquisitions 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 outgoings and charges are correctly stated.

Signature Date

Capacity of Signatory

Main Residence Address

Telephone Number

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

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 31/12/01 (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:

Machinery and Plant	<input type="text"/> €	<input type="text"/> €
Industrial Buildings (incl. Farm Buildings Allowance)	<input type="text"/> €	<input type="text"/> €
Other	<input type="text"/> €	<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 period (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, losses balancing charges and capital allowances shown.

Self	Spouse	Official use only
		D1/F1/D3
		B1
		T8/S2/T5
		T8
		S2
		T5
		S6
		P2
		R7/R6
		D7

REVIEW OF INCOME TAX YEAR 2000/2001

2 - 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	€ <input type="text"/>	€ <input type="text"/>
Profits assessed in 2000/2001 year of assessment	€ <input type="text"/>	€ <input type="text"/>
Additional income assessable 2000/2001	€ <input type="text"/>	€ <input type="text"/>
Additional Income Tax due	€ <input type="text"/>	€ <input type="text"/>

3 - 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

4 - Rents

Rents from letting of property, including land

	Self	Spouse
- Number of Properties	<input type="text"/>	<input type="text"/>
- Gross Rent	€ <input type="text"/>	€ <input type="text"/>
- Expenses	€ <input type="text"/>	€ <input type="text"/>
- Net Rent	€ <input type="text"/>	€ <input type="text"/>

Rent-a-Room Relief

To elect for "Rent-a-Room Relief" Tick (✓) the box

Amount of gross Rental Income received applicable to this relief in the period 6 April 2001 to 31 December 2001. €

Do not include in the Rental Income figure above.

5 - All other Irish Source Income

Give details of all other Irish source income, including benefits from employment in this panel,
(Return deposit interest on Special Savings Accounts only if you are entitled to a refund of DIRT)

	Self	Spouse
Description of Income (e.g. deposit interest, salary, benefits from employment, etc.)	<input type="text"/>	<input type="text"/>
Source of Income (e.g. name of bank, name of employer, etc.)	<input type="text"/>	<input type="text"/>
Gross Amount of Income (including tax deducted/credit)	€ <input type="text"/>	€ <input type="text"/>
Tax Deducted/Tax Credit (if any)	€ <input type="text"/>	€ <input type="text"/>
Description of Income (e.g. deposit interest, salary, benefits from employment, etc.)	<input type="text"/>	<input type="text"/>
Source of Income (e.g. name of bank, name of employer, etc.)	<input type="text"/>	<input type="text"/>
Gross Amount of Income (including tax deducted/credit)	€ <input type="text"/>	€ <input type="text"/>
Tax Deducted/Tax Credit (if any)	€ <input type="text"/>	€ <input type="text"/>
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	YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>
Name of Bank, Building Society, Credit Union, etc.	<input type="text"/>	<input type="text"/>
Date account was opened	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>

Self	Spouse	Official use only
€	€	
€	€	
€	€	

FOREIGN INCOME

6 - All Foreign Source Income (the amounts shown should be in Euro)

Give details of all non-Irish source income in this panel

	Self	Spouse
Country from which received	<input type="text"/>	<input type="text"/>
Description of Income	<input type="text"/>	<input type="text"/>
Source of Income	<input type="text"/>	<input type="text"/>
Net Amount	€ <input type="text"/>	€ <input type="text"/>
Foreign Tax deducted*	€ <input type="text"/>	€ <input type="text"/>
Irish Tax deducted (if any)	€ <input type="text"/>	€ <input type="text"/>
Total	€ <input type="text"/>	€ <input type="text"/>
Country from which received	<input type="text"/>	<input type="text"/>
Description of Income	<input type="text"/>	<input type="text"/>
Source of Income	<input type="text"/>	<input type="text"/>
Net Amount	€ <input type="text"/>	€ <input type="text"/>
Foreign Tax deducted*	€ <input type="text"/>	€ <input type="text"/>
Irish Tax deducted (if any)	€ <input type="text"/>	€ <input type="text"/>
Total	€ <input type="text"/>	€ <input type="text"/>

(*exclude UK tax on UK Distributions)

€	€
€	€
€	€
€	€
€	€
€	€
€	€
€	€

ANNUAL PAYMENTS, CHARGES AND INTEREST PAID

7 - Rents, etc. Payable To Non-residents

Type of Payment	<input type="text"/>
To whom paid	<input type="text"/>
Address	<input type="text"/>

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

€	€
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8 - Tax Relief at Source (TRS)

Give the following details in respect of Medical Insurance premiums paid as a perquisite 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

9 - Payments made under Deeds of Covenant

Date of Deed / /

To whom paid

Address

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

Relationship, if any, of recipient to payer

(If this is a first claim, attach a copy of the Deed of Covenant)

10 - Other Charges (e.g. Annuities/Maintenance Payments)

Type of payment

To whom paid

Address

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

Relationship, if any, of recipient to payer

Tick (☑) if tax deducted

(If this is a first claim, attach a copy of the agreement)

11 - Retirement Annuities

In what occupation have you non-pensionable earnings?

Tick (☑) if a "once off" payment

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

	Self		Spouse
Amount paid in the period 6 April 2001 to 31 December 2001	€ <input type="text"/>	<input type="checkbox"/>	€ <input type="text"/>
Amount paid between 1 January 2002 & 31 October 2002 (for which relief is claimed in 2001, if relevant)	€ <input type="text"/>	<input type="checkbox"/>	€ <input type="text"/>
Amount paid in a prior year (if any) for which relief has not been obtained	€ <input type="text"/>	<input type="checkbox"/>	€ <input type="text"/>
Amount claimed for 2001	<input type="text"/>		

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

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

Your date of birth / / Your Spouse's date of birth / /

12 - 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)

Amount of Loan €

Date loan taken out if after 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

(Attach certificates unless lender is a Building Society)

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

Lender's Name & Address

Purpose of Loan

Amount of loan and date loan first 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

(Attach certificates)

ARTISTS EXEMPTION

13 - Artists Exempt Income [Section 195 TCA 1997]

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

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

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

Official
use only

14 - Personal Tax Credit

To claim the correct tax credit tick (☑) appropriate box below

SINGLE MARRIED WIDOWED MARRIED but living apart DIVORCED

If married, 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 in panel 9 or 10 (as appropriate) or, if received by you, in panel 5.

K1/K2/K3

15 - Home Carer's Tax Credit

Name of Home Carer - (Self/Spouse)

Type of Home Carer's Income and Amount
for the period 6 April 2001 to 31 December 2001

Dependent Person's Name and Date of Birth

Does the dependent person reside with you or within 2 kilometres of your home Tick (☑) appropriate box

Dependent Person's relationship to you or your spouse

Nature of Dependent Person's incapacity, (if applicable)

K8

16 - 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 / /

Q5/Q8

17 - Blind Person's Tax Credit

Tick (☑) appropriate box One Spouse Blind

Both Spouses Blind

L7

18 - Dependent Relative Tax Credit

Complete the following in respect of relative(s) maintained by you

Relative's Name and Address	Relationship	Date of Birth	Relative's Income for the period 6/4/01 to 31/12/01	If others contribute, what proportion is contributed by you

K6

19 - PAYE Tax Credit

Tick (☑) if claimed

Self

Spouse

L1

20 - 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.

21 - PRSI Exemption

If you or your spouse were in receipt of

Unemployment Assistance/Farm-Assist state:

Type of Payment Self

Spouse

From / /
To / /

From / /
To / /

If claiming exemption from PRSI please (☑) the appropriate box and attach letter of explanation

Z8/Z9

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

Official
use only

22 - 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 Spouse

Q1

23 - Incapacitated Person

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

Self Spouse Relative

Q2

Amount paid for employing a carer in the period 6 April 2001 to 31 December 2001. (Attach Form HK1 unless already submitted)

Self € Spouse €

K7

24 - Medical Expenses

Attach Form MED1 - Amount claimed for the period 6 April 2001 to 31 December 2001

Self € Spouse €

L6

25 - Medical Insurance

Name of Authorised Insurer

Amount paid in the year ended 5 April 2001

Self € Spouse €

K4

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

Self € Spouse €

26 - 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 €

L5

27 - Relief For Investment In Corporate Trades

Amount of relief claimed for the period 6 April 2001 to 31 December 2001

Self € Spouse €

J9

28 - 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)

Self € Spouse €

A7

- Amount paid in the period 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)

Self € Spouse €

29 - Service Charges

Amount paid in the 12 months ended 31 December 2000

Self € Spouse €

M7

30 & 31- Other Tax Credits and Reliefs

Details of the main tax credits and reliefs are given in the Guide to completing 2001 Tax Returns.

You may claim any tax credits/reliefs due at panels 30 and 31.

	Name of tax credit/relief	Amount paid in the period 6 April 2001 to 31 December 2001, if relevant	Self	Spouse
30.	<input type="text"/>		€ <input type="text"/>	€ <input type="text"/>
31.	<input type="text"/>		€ <input type="text"/>	€ <input type="text"/>

32 - Capital Gains Tax

1. In the period 6 April 2001 to 31 December 2001 did you or your spouse acquire, sell, exchange or otherwise dispose of any chargeable assets? (e.g. land, shares, paintings, antiques, etc.)

Tick (✓) as appropriate

Self: Yes No Spouse: Yes No

2. If the answer is "YES" please give the following details, as appropriate:

	Self	Spouse
(a) Description of Asset(s)	<input type="text"/>	<input type="text"/>
(b) Date of Acquisition	/ /	/ /
(c) Cost or acquisition value	€ <input type="text"/>	€ <input type="text"/>
(d) Date of disposal	/ /	/ /
(e) Disposal price	€ <input type="text"/>	€ <input type="text"/>

In the case of a disposal attach a computation of the chargeable gain/loss and enter the amount of chargeable gain/loss here.

Self: € Spouse: €