

# Form 12

## Tax Return for the year 2002 (Employees and Pensioners)



Office Hours  
Monday - Friday  
9.30 a.m. - 5.00 p.m.

This form is to be completed by a person (other than a Company Director) whose main source of income is from an employment or pension. It should be sent to the return address shown.

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

RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE YEAR ENDED 31 DECEMBER 2002  
CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2002

### 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 2003, a tax return on this prescribed form for the year 1 January 2002 to 31 December 2002.

### NOTE

A return of income on Form 11 should be made, if in the year 2002 you:

- 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

as you are a chargeable person and subject to self-assessment.

All Revenue Forms and Information Leaflets are available from the Revenue Forms and Leaflets Service at Lo-call 1890 30 67 06 (ROI only), or on Revenue's website at [www.revenue.ie](http://www.revenue.ie)

Penalties: There are penalties for failure to make a correct return, when required to do so.

### 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 2002, and
- All disposals of chargeable assets and of the amount of chargeable gains which accrued to me in the year 2002.

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  Int. Ver. 2002

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 is an extract of the main personal tax return 2002 (Form 11). Panel 63 lists the items not included in this form. If you have anything to declare in relation to these omitted panels you should enter the required information in the space provided. However, if there are a significant number of entries required, it may be more appropriate that you complete a Form 11.

For further information on the content of these sections you should refer to the form itself or the Guide to Completing 2002 Tax Returns available from your tax office, from Revenue's Forms and Leaflets Service at LoCall 1890 30 67 06 (ROI only) or on the Revenue website at [www.revenue.ie](http://www.revenue.ie).

	<b>Panel(s)</b>
 <b>Personal Details</b>	<b>1</b>
 <b>Income from Rental Income, Distributions, etc.</b>	<b>9 - 18</b>
 <b>Employments, Offices, Pensions, Directorships, etc.</b>	<b>19 - 28</b>
 <b>Foreign Income (U.K. Dividends, Pensions)</b>	<b>29 &amp; 30</b>
 <b>Income from sources not shown elsewhere</b>	<b>39</b>
 <b>Annual payments, Charges and Interest paid</b>	<b>42 - 45</b>
 <b>Claim for Tax Credits, Allowances and Reliefs</b>	<b>46 - 61</b>
 <b>Capital Gains Tax</b>	<b>62</b>
 <b>Additional Items</b>	<b>63</b>

## 1 - PERSONAL DETAILS

Indicate for the year 2002 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 31/12/2001)

 /  / 

Spouse's pre-marriage surname

If widowed, state spouse's date of death, (if after 5/4/97)

 /  / 

If separated/divorced, state date of separation/divorce (if after 31/12/2001)

 /  / 

**If you are separated/divorced, enter the amount of any maintenance made by you in panel 42, page 6.**

**For maintenance received by you refer to panel 63, page 8.**

Indicate for the year 2002 if you or your spouse were:

- Born before 1/1/38.

Yes  No

Yes  No

If so, please state date(s) of birth

 /  / 
 /  / 

**A3**

- A Proprietary Director i.e. Owned/controlled more than 15% of the Share Capital of a company. If so, state % holding

Yes  No

Yes  No

**Q81**

 %

 %

- Claiming an exemption from PRSI

Yes  No

Yes  No

**Z8/Z9**

If yes, state reason



- A farmer

Yes  No

Yes  No

**Q7**

- A Medical Card Holder

Yes  No

Yes  No

**Q1**

- Non-Resident

Yes  No

Yes  No

- A citizen of Ireland not ordinarily resident in the State

Yes  No

Yes  No

- Not domiciled in the State

Yes  No

Yes  No

# INCOME FROM RENTAL INCOME, DISTRIBUTIONS, ETC.

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

Number of Properties

Gross Rent Receivable

Total Allowable Expenses (Include any "Section 23" type relief if this is your first claim)

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

Capital Allowances forward from a prior year

Capital Allowances for the year 2002

Total Capital Allowances

Do you wish to set any unused Capital Allowances (not already ring-fenced) in respect of **Buildings** for 2002 against your other income under Section 305 TCA 1997?

If yes, state amount of Capital Allowances in respect of Buildings for 2002 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 €

€ ( )

€( )

€ ( )

€( )

€ ( )

€( )

Yes  No

Yes  No

€ ( )

€( )

€ ( )

€( )

€ ( )

€( )

## 10 - 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 2002 for room(s) in a "Qualifying Residence".

**Do not** include this amount in panel 9 above.

If you do not wish to avail of Rent-a-Room relief please tick  the box and include the income in panel 9 under Gross Rent receiveable.

€

€

## 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

€

€

€

€

€

€

€

€

D5 €

D5 €

## 12 - Interest received or credited on deposits arising in the State from which Irish Tax was deducted (Other than deposit interest on Special Savings Accounts.)

State Number of Deposit Accounts held

Gross Interest received

C1 €

G1 €

## 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 €

G1 €

## 14 - Special Savings Incentive Accounts

Did you or your spouse open a Special Savings Incentive Account in the year 2002?

Yes  No

Yes  No

Name of Bank/Building Society, etc.

Date opened

/ /

/ /

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

State Number of Agreements held

State Gross amount of income received

A2 €

B2 €

## 18 - Distributions 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).

C5 €

G5 €

# EMPLOYMENTS, OFFICES, PENSIONS, DIRECTORSHIPS, ETC.

## 19 - Employment

	Self	Spouse
Employer's Name	<input type="text"/>	<input type="text"/>
Address	<input type="text"/>	<input type="text"/>
Employer's PAYE registered Number	P1 <input type="text"/>	P1 <input type="text"/>
Description of Employment	<input type="text"/>	<input type="text"/>
Gross Amount (Attach P60(s))	€ <input type="text"/>	€ <input type="text"/>
If you are related to your employer by marriage or otherwise, state relationship	M1 <input type="text"/>	V7 <input type="text"/>

## 20 - Social Welfare Pension/Disability Benefit/Occupational Injury Benefit/Unemployment Benefit

State type of payment	<input type="text"/>	<input type="text"/>
Amount of payment	E4 € <input type="text"/>	E4 € <input type="text"/>
Date payment started	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
Date payment ceased	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
(In the case of Disability Benefit/Occupational Injury Benefit/Unemployment Benefit enter the taxable amount i.e. payment less relevant exemptions)	E7/E9 € <input type="text"/>	E7/E9 € <input type="text"/>

## 21 - Other Pension(s) (Subject to PAYE Tax)

Source of pension	<input type="text"/>	<input type="text"/>
Address	<input type="text"/>	<input type="text"/>
Payer's PAYE Registered Number	P1 <input type="text"/>	P1 <input type="text"/>
Gross Amount	€ <input type="text"/>	€ <input type="text"/>

## 22 - Employment/Pension (NON - PAYE)

Name of Payer(s)	<input type="text"/>	<input type="text"/>
Gross Amount	€ <input type="text"/>	€ <input type="text"/>
<b>23 - Total Tax Deducted under PAYE per P60/P45</b>	€ <input type="text"/>	€ <input type="text"/>

## 24 - Foreign Earnings Deduction

Employment for which relief is claimed	<input type="text"/>	<input type="text"/>
Country(s) in which employment was/were exercised	<input type="text"/>	<input type="text"/>
Number of 'qualifying days'	<input type="text"/>	<input type="text"/>
Amount of relief claimed	€ <input type="text"/>	€ <input type="text"/>

Please attach confirmation of these details from your employer.

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

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"/>

## 26 - Allowable Deductions Incurred in Employment

If approved 'Flat Rate' expenses apply you need not complete this section

Expenses	€ <input type="text"/>	€ <input type="text"/>
Capital Allowances	€ <input type="text"/>	€ <input type="text"/>
Superannuation Contributions (where not deducted by employer)	€ <input type="text"/>	€ <input type="text"/>
Total	W1 € <input type="text"/>	V6 € <input type="text"/>

**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

State amount of Benefits and give the following details:

- Car**
- (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  relevant boxes
- Road Tax
- Insurance
- Servicing & Repair
- Private fuel

Amount, if any, reimbursed by you to employer

### Preferential Loan

Do you or your spouse have a preferential loan?

If yes, please state:

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

### Other Benefits

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

	Self	Spouse
	€	€
E3		
	€	€
	€	€
	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
E5	€	€
	%	%
	€	€
E6	€	€

## 28 - Share Options

- (i) If you or your spouse exercised share options in the year 2002 enter the **total** amount chargeable to Income Tax before election to defer (attach computation)
- (ii) Tick () the box to elect to defer payment/part payment of the Income Tax thereon
- (iii) Enter the chargeable amount included at (i) above on which you elect to defer the Income Tax payment

€	€
€	€

### Deferred Payment

If you or your spouse elected to defer payment of Income Tax on a Share Option exercised in 2000/2001 or 2001 and you or your spouse disposed of some or all of those shares in the year 2002 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 2003). **Include Capital Gains Tax details on the disposal(s) in Panel 62.**

€	€
€	€

## FOREIGN INCOME (UK DIVIDENDS, PENSIONS)

### All amounts should be in Euro

Include details of any scrip dividends received from UK companies in panel 29.

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

Net Dividend Received

DK5	€	DK6	€
-----	---	-----	---

## 30 - Foreign Pensions

Great Britain and Northern Ireland Gross Amount

DK1	€	DK2	€
	€		€

- Tax deducted (if any and not refundable)

- Nature of pension

Self  
Spouse

Other Foreign Pension Gross Amount

DK1	€	DK2	€
	€		€

- Tax deducted (if any and not refundable)

- Nature of pension

Self  
Spouse

# INCOME FROM SOURCES NOT SHOWN ELSEWHERE

BEFORE completing this panel, refer to panel 63, page 8.

## 39 - Income from sources not shown elsewhere

Give full details of all income

--

**Self**

**Spouse**

€		€	
€		€	

(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

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

Type of payment

To whom paid

Address

Gross amount payable in the year 2002

Relationship, if any, of recipient to payer

Tick  if tax deducted

A6/A9	€	€	€

## 43 - Retirement Annuities

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

Amount paid in the year 2002 (for which relief has not been granted under Section 787(7) TCA 1997 in the period 6/4/2001 to 31/12/2001)

Tick  if a once off payment

Amount paid between 1 January 2003 & 31 October 2003 for which relief is claimed in 2002

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

Amount claimed for 2002

If you or your spouse were born before 1 January 1973, and are claiming in excess of 15% contribution please state your date(s) of birth

	€		€
	€		€
	€		€
J3	€		€
	/ /		/ /

## 44 - Personal Retirement Savings Account (PRSA)

Are you a member of an Occupational or Statutory Pension Scheme?

If yes, state the amount of contribution paid from 1/1/2002 to 31/12/2002

If you have made contributions to a PRSA state:

Name of Provider

Type of Certificate received from Provider:

PRSA 1	Self		PRSA 1 (Net Pay)	Self	
	Spouse			Spouse	

PRSA 2 AVC (Net Pay)	Self	
	Spouse	

Date PRSA contributions commenced

Were PRSA contributions deducted from salary by your employer?

Amount deducted by your employer

Did your employer make any PRSA contribution on your behalf?

If yes, state the amount contributed

Amount paid between 1 January 2003 and 31 October 2003 for which relief is claimed for 2002 (for which relief has not already been granted)

Total amount claimed in 2002

If you or your spouse were born before 1 January 1973, and are claiming in excess of 15% contribution please state your date(s) of birth

Yes		No		Yes		No	
	€		€		€		€
	€		€		€		€
	€		€		€		€
H1	€		€		€		€
	€		€		€		€
	/ /		/ /		/ /		/ /

## 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)

Is it your first ever home loan?

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

Amount of interest paid in the year 2002

Self

Spouse



J4


 /  / 
 /  / 

Yes

No

Yes

No

Yes

No

Yes

No

J5

 €

 €

## CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR 2002

### 46 - Home Carer's Tax Credit

Amount of home carer's income for the year 2002

F5

€

Dependent (other than the spouse of the claimant) for whom tax credit is claimed:

Child

Permanently Incapacitated Individual

Individual aged 65 or over

### 47 - PAYE Tax Credit

Tick  if claimed

M1

V7

### 48 - Blind Person's Tax Credit

Tick  appropriate box

One spouse blind

W6

Both spouses blind

### 49 - Dependent Relative Tax Credit

Do not claim if your relative's income exceeded €9,332 in the year 2002 or if this tax credit is being claimed in full by another person

Number of Dependent relatives



Tax Credit Claimed

K6

 €

€

### 50 - 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

M6

(b) Widowed Parent Tax Credit

B2

(c) Incapacitated Child Tax Credit

B8

(d) Increased Exemption for Dependent Children

B5

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 please tick  the appropriate box(es)

Self

K7

Spouse

K7

Relative

K7

Amount paid for employing a carer in the year 2002

Q2

 €

€

### 52 - Medical Insurance

If **your employer** paid medical insurance premiums on your behalf, to an authorised insurer, in the year 2002 state the gross amount paid

M4

 €

€

### 53 - Permanent Health Insurance (if not deducted from Gross Pay by Employer)

Name of Insurer



Amount paid in the year 2002

M5

 €

€

## 55 - Tuition Fees

Fees paid in the year 2002 to Approved Colleges for Approved courses or for Approved Training Courses (Sections 473A & 476 TCA 1997)

Self

Spouse

A7

€

€

## 58 - Service Charges

Amount paid in the 12 months ended 31 December 2001:

- 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

€

## 60 - Other Tax Credits and Reliefs

Details of the main tax credits and reliefs are given in the "Guide to completing 2002 Tax Returns".

Description of tax credit/relief

Amount paid in the year 2002, if relevant

€

€

## 61 - Health Expenses

(Attach form Med 1.) Amount claimed for the year 2002

H5

€

€

# CAPITAL GAINS AND CHARGEABLE ASSETS

## 62 - Capital Gains Tax

Give details of all disposals (by sale, exchange, gift or otherwise) of chargeable assets, e.g., land, shares, paintings, antiques, etc. made by you or your spouse in the year 2002.

Amount of Net Gain/s

€

€

Amount of Net Loss/es

€

€

Losses Brought Forward

€

€

Personal Exemption

€

€

Chargeable Gain / (Loss)

€

€

	Self	Spouse
Chargeable at 20%	€	€
Chargeable at 40%	€	€
Previous Gains Rolled-over (now chargeable)	€	€

Tax Due = €

€

Tax Due = €

€

Tax Due = €

€

# ADDITIONAL ITEMS

## 63 - Additional Items

The following panels have not been included in this Form 12. If you have anything to declare in relation to any of these panels enter the required statutory information in the space provided. Alternatively it may be more appropriate for you to complete a Form 11, available from your tax office, Revenue's Forms and Leaflets Service at Lo-Call 1890 30 67 06 (ROI only), or on the Revenue website at [www.revenue.ie](http://www.revenue.ie).

### Panel No. Panel

- 2-4 Income from Trades, Professions Or Vocations
- 5 Residential Development Land
- 6 Artists Exemption
- 7 Credit for Withholding Tax
- 16 Income from Qualifying Patents
- 17 Settlement, Covenant, Estate Income
- 18(b) Distributions out of exempt patent income

### Panel No. Panel

- 31-38 Foreign Income other than pensions/UK dividends
- 40 Rents etc., paid to non residents
- 41 Clawback of Employer's TRS
- 54 BES/Film Relief
- 56 Donations to Approved Bodies
- 57 Donations to Approved Sports Bodies
- 59 Retirement Relief for Certain Sportspersons

### Panel No. Details Required


Self

Spouse

