

Form 12 Directors

Tax Return for the year 2002



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

Return of Income and Capital Gains for 2002
Claim for Tax Credits, Allowances and Reliefs for 2002.

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

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

Return Address

Your PPS Number

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

Employer's Reg. No.

Notice

You are hereby required, under Section 879 Taxes Consolidation Act 1997, by the Inspector of Taxes named above to prepare and deliver, on or before 31 October 2003, a tax return on this prescribed form for the year ended 31 December 2002

Directors and Self Assessment

The Income Tax Self-Assessment system applies to all chargeable persons including directors (other than directors listed below) and includes directors who in the year 2002:

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

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

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

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

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

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

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

YOU MUST SIGN THIS DECLARATION

I DECLARE that, to the best of my knowledge and belief, this form contains a correct return in accordance with the provisions of the Taxes Consolidation Act 1997 (TCA 1997) of:

- All the sources of my income and of the amount of income derived from each source in the year 2002, and
- All disposals of chargeable assets and of the amount of chargeable gains that 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 outgoings 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)
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

This Form 12 Directors is an extract of the main personal tax return 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 it may be more appropriate that you complete a Form 11.

For further information on the contents of these sections you should refer to the form itself or the Guide to Completing Tax Returns for 2002 available from your tax office, from Revenue's Forms and Leaflets Service at Lo-Call 1890 30 67 06 (ROI only), or on the Revenue website at www.revenue.ie

	Personal Details	Panels 1
	Income from Fees, Rental Income, Distributions, etc.	7 to 18
	Employments, Offices, Pensions, Directorships, etc.	19 to 28
	Foreign Income	29 to 38
	Income from sources not shown elsewhere	39
	Annual payments, Charges and Interest paid	40 to 45
	Claim for Tax Credits, Allowances and Reliefs	46 to 61
	Capital Gains Tax	62
	Additional Items	63

1 - PERSONAL DETAILS

Indicate for the year 2002 if you were:

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

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 received by you in Panel 17, Page 4, or, if made by you, in Panel 42, Page 9.

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

	Self	Spouse	
- Born before 1/1/38. If so, please state date(s) of birth	Yes <input type="checkbox"/> No <input type="checkbox"/> <input style="width: 120px;" type="text" value=" / /"/>	Yes <input type="checkbox"/> No <input type="checkbox"/> <input style="width: 120px;" type="text" value=" / /"/>	Q5/Q8
- Claiming an exemption from PRSI If yes, state reason	Yes <input type="checkbox"/> No <input type="checkbox"/> <input style="width: 200px;" type="text"/>	Yes <input type="checkbox"/> No <input type="checkbox"/> <input style="width: 200px;" type="text"/>	Z8/Z9
- A farmer	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Q7
- A Medical Card Holder	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Q1
- Non-Resident	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	
- A citizen of Ireland not ordinarily resident in the State	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	
- Not domiciled in the State	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	

1A - Directorships

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

SELF	(%)	SPOUSE	(%)

INCOME FROM FEES, RENTAL INCOME, COVENANTS, DISTRIBUTIONS

7 - Credit for Withholding Tax on Payments for Professional Services

Gross Withholding Tax in basis period for 2002 on fees for professional services
Do not include credit for Relevant Contracts Tax paid.

Self	Spouse
R7 €	R6 €

8 - 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 €
------	------

9 - Rental Income from Land and Property in the State

Number of Properties

Gross Rent Receiveable

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?

Yes No

Yes No

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

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

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

Self

Spouse

A4

€

B4

€

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

€

C2

€

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

€

16 - Income from Qualifying Patents - Section 234 TCA 1997

The number of qualifying Patents for which non-exempt royalties received

Total amount of royalties or other sums received

Tax deducted (if any)

D8 or A2

€

F8 or B2

€

€

€

17 - 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

D8 or A2

€

F8 or B2

€

€

€

18 - 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).

DV1

€

DV3

€

(b) **Gross Distributions out of exempt patent income**

(i.e. Distributions plus Dividend Withholding Tax)

DV5

€

DV6

€

EMPLOYMENTS, OFFICES, PENSIONS, DIRECTORSHIPS, ETC.

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

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

Employer's Name

Address

Employer's PAYE Registered Number

Description of employment

Gross Amount (Attach Form P60(s))

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

P1

P1

M1

€

U1

€

Self

Spouse

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

State type of payment

Amount of payment

Date payment started

Date payment ceased

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

M3 €

U3 €

/ /

/ /

/ /

/ /

DB1 €

DB2 €

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

Name of Payer(s)

Address

Payer's PAYE Registered Number

Gross Amount

P1

M2 €

P1

U2 €

22 - Employment/Pension (NON - PAYE)

Name of Payer(s)

Gross Amount

M4 €

U4 €

23 - Total Tax Deducted under PAYE per P60/P45

R1 €

R3 €

24 - Foreign Earnings Deduction

Employment for which relief is claimed

Country(s) in which employment(s) was/were exercised

Number of 'qualifying days'

Amount of relief claimed. 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)

€

€

State nature of payment(s)

Enter amount chargeable to tax

€

€

26 - Allowable Deductions Incurred in Employment

Expenses

€

€

- State Nature of Employment

Capital Allowances

€

€

Superannuation Contributions (where not deducted by employer)

€

€

Total

V5 €

V6 €

Note: Expenses, etc. relating only to employments should be shown here. Reimbursed expenses not treated as pay for tax purposes should be excluded.**27 - Benefits from Employments/Directorships**

State amount of Benefits and give the following details:

M5 €

U5 €

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 and 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

Self	
Yes	<input type="checkbox"/>
No	<input type="checkbox"/>
€	<input type="text"/>
	<input type="text"/> %
<input type="text"/>	
€	<input type="text"/>
€	<input type="text"/>

Spouse	
Yes	<input type="checkbox"/>
No	<input type="checkbox"/>
€	<input type="text"/>
	<input type="text"/> %
<input type="text"/>	
€	<input type="text"/>
€	<input type="text"/>

Other Benefits

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

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)

P7	€	<input type="text"/>	C8	€	<input type="text"/>
----	---	----------------------	----	---	----------------------

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

P5	<input type="checkbox"/>	C6	<input type="checkbox"/>
----	--------------------------	----	--------------------------

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

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

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

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

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

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

(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.**

€	<input type="text"/>	€	<input 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 33, as appropriate.

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

Net Dividend Received

DK5	€	<input type="text"/>	DK6	€	<input type="text"/>
-----	---	----------------------	-----	---	----------------------

30 - Foreign Pensions

Great Britain and Northern Ireland Gross Amount

DK1	€	<input type="text"/>	DK2	€	<input type="text"/>
-----	---	----------------------	-----	---	----------------------

- Tax deducted (if any and not refundable)

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

- Nature of pension

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

Other Foreign Pension Gross Amount

DK1	€	<input type="text"/>	DK2	€	<input type="text"/>
-----	---	----------------------	-----	---	----------------------

- Tax deducted (if any and not refundable)

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

- Nature of pension

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

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

Great Britain and Northern Ireland Gross Amount

DF1	€	<input type="text"/>	DF2	€	<input type="text"/>
-----	---	----------------------	-----	---	----------------------

- Tax deducted (if any and not refundable)

DG1	€	<input type="text"/>	DG2	€	<input type="text"/>
-----	---	----------------------	-----	---	----------------------

- Description of income

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

Other Foreign Employment Gross Amount

DF1	€	<input type="text"/>	DF2	€	<input type="text"/>
-----	---	----------------------	-----	---	----------------------

- Tax deducted (if any and not refundable)

DG1	€	<input type="text"/>	DG2	€	<input type="text"/>
-----	---	----------------------	-----	---	----------------------

- Description of income

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

32 - Transborder Relief

Amount of Salary on which you are claiming Transborder relief

DH1	€	<input type="text"/>	DH2	€	<input type="text"/>
-----	---	----------------------	-----	---	----------------------

33 - Foreign (including Great Britain and Northern Ireland) Trade/Profession, Interest, Royalties, Annuities, Rents, Dividends, etc. (from which no foreign tax was deducted or if deducted is refundable by the foreign jurisdiction)

Gross amount received

DK5	€	DK6	€
-----	---	-----	---

Irish Tax Deducted on encashment (if any)

DR1	€	DR2	€
-----	---	-----	---

Description of income and country of origin

Self	
Spouse	

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

Gross Amount Received

DF1	€	DF2	€
-----	---	-----	---

Foreign Tax Deducted (if any and non-refundable)

DG1	€	DG2	€
-----	---	-----	---

Irish Tax Deducted on encashment (if any)

DR1	€	DR2	€
-----	---	-----	---

Description of income and country of origin

Self	
Spouse	

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

Give the following details in respect of a policy issued in the year 2002 from any Member State of the EU, EEA or Member State of the OECD with which Ireland has a double taxation agreement.

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

(b) Terms of the policy

--	--

(c) Annual premiums payable

€	€
---	---

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

(e) Relevant payment taxable @ 20% (Section 730J(1)(a)(i)(I) TCA 1997)

G3	€	G5	€
----	---	----	---

(f) Non-Relevant payment taxable @ 23% (Section 730J(1)(a)(i)(II)(B) TCA 1997)

G4	€	G6	€
----	---	----	---

(g) Non-Relevant payment taxable @ 43% (Section 730J(1)(a)(i)(II)(A) TCA 1997)

H2	€	H3	€
----	---	----	---

(h) Gain taxable @ 43% (Section 730K(2)(a) TCA 1997)

H6	€	H7	€
----	---	----	---

(i) Gain taxable @ 23% (Section 730K(2)(b) TCA 1997)

G7	€	G8	€
----	---	----	---

36 - Offshore Funds

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

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

G3	€	G5	€
----	---	----	---

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

G4	€	G6	€
----	---	----	---

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

G7	€	G8	€
----	---	----	---

And in respect of any such material interest acquired in the year 2002 the following additional details:

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

(e) Date material interest was acquired

/ /	/ /
-----	-----

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

€	€
---	---

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

37 - Other Offshore Products

Give the following details for each material interest in offshore products acquired in the year 2002 **outside the EU or EEA or outside any Member State of the OECD** with which Ireland has a double taxation agreement.

(a) Name and address of offshore products

(b) Date material interest was acquired

 / /
 / /

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

 €

 €

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

(Include details of income received from non-qualifying offshore products at panel 39.)

38 - Foreign Bank Accounts (Section 895 TCA 1997)

Give the following details for each foreign bank account opened in the year 2002 of which you or your spouse were the beneficial owner of the deposits held:

Attach itemised list if necessary.

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

(b) Date account was opened

 / /
 / /

(c) Amount of money deposited on opening the account

 €

 €

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

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

INCOME FROM SOURCES NOT SHOWN ELSEWHERE

Before completing this panel, refer to panel 63, page 12

39 - Income from sources not shown elsewhere

Give full details of all income

 €

 €

 €

 €

 €

 €

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

ANNUAL PAYMENTS, CHARGES AND INTEREST PAID**40 - Rents, etc. Payable to Non-Residents**

Gross amount payable in the year 2002

 S3 €

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

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

Gross amount paid in the year 2002

 J1 €

 €

Name of Authorised Medical Insurer

Self

Spouse

42 - Other 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**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 and 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

Total 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

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

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

J8 or A6

€

€

J3

€

€

/ /

/ /

Yes

No

Yes

No

€

€

/ /

/ /

Yes

No

Yes

No

€

€

Yes

No

Yes

No

€

€

€

€

H1

€

€

/ /

/ /

J4

/ /

/ /

Yes

No

Yes

No

Yes

No

Yes

No

J5

€

€

Self

Spouse

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

Lender's Name

Purpose of Loan

Amount of loan

Date loan taken out

Amount of interest paid in the year 2002

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

€

/ /

J6

€

Yes

No

€

/ /

€

Yes

No

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

K8

€

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

Please tick appropriate box

Child

Permanently Incapacitated Individual

Individual aged 65 or over

47 - PAYE Tax CreditTick if claimed

L1

48 - Blind Person's Tax CreditTick appropriate box

One spouse blind

Both spouses blind

L7

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

K9

(c) Incapacitated Child
Tax Credit

K5

(b) Widowed Parent
Tax Credit

W5

(d) Increased Exemption for
Dependent Children

Z7

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

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

51 - Incapacitated PersonIf 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

Q2

Spouse

Q2

Relative

Q2

Amount paid for employing a carer in the year 2002

K7

€

€

Self

Spouse

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

K4

€

€

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

Name of Insurer

Amount paid in the year 2002

L5

€

€

54 - BES and Film Relief

Amount of relief claimed in the year 2002

- BES

€

€

- Film Relief

J9

€

€

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)

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

€

€

59 - Retirement Relief for Certain Sportspersons

During the tax year 2002 did you or your spouse cease permanently to be engaged in a "specified occupation" or to carry on a "specified profession" as listed in Schedule 23A TCA 1997?

Yes

No

Yes

No

If so, please state the date of cessation

/

/

/

/

Do you or your spouse wish to claim relief under Section 480A TCA 1997?

Yes

No

Yes

No

If so, state the amount of relief claimed for the tax year 2002

€

€

If you are claiming relief for prior years you should submit full details to your Inspector of Taxes.

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

€

€

CAPITAL GAINS AND CHARGEABLE ASSETS

62 - Capital Gains Tax

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 Assurance 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

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

Claim to Reliefs (*indicate relief claimed*)

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

Additional Items

63 - Additional Items

The following panels on the Form 11 have not been included in this Form 12 Directors. If you have anything to declare in relation to any of these panels you should complete a Form 11, available from 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

Panel No. Panel

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