



Form 12

2001 Tax Return for the period 6 April 2001 to 31 December 2001 (Employees and Pensioners)



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.

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

RETURN OF INCOME 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

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

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 2002, a tax return on this prescribed form for the period 6 April 2001 to 31 December 2001.

NOTES

A Return of Income on Form 11 should be made, if in the period 6 April 2001 to 31 December 2001 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.

"**Rent-a-Room Relief**" may be claimed where a room (or rooms) in a "Principal Private Residence" is used as residential accommodation and the gross income arising does not exceed €5,587 in the period 6 April 2001 to 31 December 2001 (€7,620 in a calendar tax year). An election must be made for this income to be exempted from tax.

Tax Exemption and Marginal Relief. Persons with income below the following amounts for the period 6 April to 31 December 2001 will not be liable for income tax.

	Under 65	65 and Over
Single or Widowed	€3,853	€7,987
Married Couple (Combined Income)	€7,705	€15,974

These limits are increased by €423 for the first and second child and €611 for each subsequent child. Where income is not greatly above the exemption limits, marginal relief may apply. Further details can be obtained from any tax office, or by phoning PAYE Lo-Call Service 1890 60 50 90 (within ROI Only).

Permanent Health Benefit: Since 6 April 2001 employers can deduct contributions to a Revenue approved Permanent Health Benefit Scheme from the employee's gross pay. Where the employer does not deduct the contributions you may claim the relief by completing the Permanent Health Benefit section on page 5 of this form.

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.

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 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 are correctly stated.

Signature

Date

Address

Telephone No.

INCOME FROM EMPLOYMENTS FOR THE PERIOD 6 APRIL 2001 TO 31 DECEMBER 2001

Where there is no income under a heading write "NONE"

Main Employments/Pensions (INCLUDE SOCIAL WELFARE PENSIONS IN APPROPRIATE PANEL ON NEXT PAGE)

If you are taxed under Separate Assessment and you and your spouse make separate tax returns you need not include your spouse's details on this form

	SELF		SPOUSE
Employer's Name/Source of Pension	<input type="text"/>		<input type="text"/>
Address	<input type="text"/>		<input type="text"/>
Employer's PAYE registered number (if known)	<input type="text"/>	P1	<input type="text"/>
Description of employment (e.g. carpenter, nurse, printer, etc.)	<input type="text"/>		<input type="text"/>
State amount of salary/pension in the period 6 April 2001 to 31 December 2001 (attach Form P60)	€ <input type="text"/>		€ <input type="text"/>
Other Payments, e.g. payments received on commencement/cessation of employment, or in consideration of a change in conditions of employment or restrictive covenants.	€ <input type="text"/>		€ <input type="text"/>
Nature of Payment (give a brief description)	<input type="text"/>		<input type="text"/>
If you are related to your employer by marriage or otherwise, state relationship	<input type="text"/>	M1/V7	<input type="text"/>

Other Employments/Pensions

	SELF		SPOUSE
Employer's Name/Source of Pension	<input type="text"/>		<input type="text"/>
Address	<input type="text"/>		<input type="text"/>
Employer's PAYE registered number (if known)	<input type="text"/>	P1	<input type="text"/>
Description of employment (e.g. carpenter, nurse, printer, etc.)	<input type="text"/>		<input type="text"/>
State amount of salary/pension in the period 6 April 2001 to 31 December 2001 (attach Form P60)	€ <input type="text"/>		€ <input type="text"/>
Other Payments, e.g. payments received on commencement/cessation of employment, or in consideration of a change in conditions of employment or restrictive covenants.	€ <input type="text"/>		€ <input type="text"/>
Nature of Payment (give a brief description)	<input type="text"/>		<input type="text"/>
If you are related to your employer by marriage or otherwise, state relationship	<input type="text"/>	M1/V7	<input type="text"/>

Other Benefits from Office/Employment

Please give the following details in respect of any benefits supplied by either your own or your spouse's employer in the period 6 April 2001 to 31 December 2001

	SELF		SPOUSE
Car		E3	
Make and Model	<input type="text"/>		<input type="text"/>
Original Market Value	€ <input type="text"/>		€ <input type="text"/>
Date Car Supplied	<input type="text"/> / <input type="text"/> / <input type="text"/>		<input type="text"/> / <input type="text"/> / <input type="text"/>
Total Annual Mileage	<input type="text"/>		<input type="text"/>
Annual Business Mileage	<input type="text"/>		<input type="text"/>
Tick (✓) appropriate box where the employer bore, directly or indirectly, the cost of:			
Road Tax	<input type="checkbox"/>	Insurance	<input type="checkbox"/>
Servicing/Repairs	<input type="checkbox"/>	Private Fuel	<input type="checkbox"/>
Amount, if any, reimbursed to employer	€ <input type="text"/>		€ <input type="text"/>
Preferential Loan		E5	
Amount of Loan	€ <input type="text"/>		€ <input type="text"/>
Interest Rate	<input type="text"/>		<input type="text"/>
Purpose of Loan	<input type="text"/>		<input type="text"/>
Medical Insurance Subscriptions		E6	
Amount paid by your employer	€ <input type="text"/>		€ <input type="text"/>
Other Benefits, (whether in cash or otherwise, e.g. Discounted Shares, Luncheon Vouchers, Bonus Bonds, Prizes, Incentives, Holidays, Personal Expenses paid by Employer, etc.)		E6	
	€ <input type="text"/>		€ <input type="text"/>

OTHER INCOME FOR THE PERIOD 6 APRIL 2001 TO 31 DECEMBER 2001

Where there is no income under a heading write "NONE"

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 (<i>attach computation</i>)	SELF	SPOUSE
	€ <input type="text"/>	€ <input type="text"/>
(ii) You can elect to defer payment of the tax payable if the shares were not disposed of in the period 6 April 2001 to 31 December 2001, or the total tax thereon was not deducted by restriction of tax credits in that year. To elect tick (✓) the box	<input type="checkbox"/>	<input type="checkbox"/>
(iii) Enter the chargeable amount at (i) above on which you are electing to defer the income tax payment	€ <input type="text"/>	€ <input type="text"/>

Deferred Payments

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 any of the shares in the period 6/4/2001 to 31/12/2001 state:

(i) The number of shares disposed of	<input type="text"/>	<input type="text"/>
(ii) The chargeable amount	€ <input type="text"/>	€ <input type="text"/>
(ii) The Income Tax payment due on the chargeable amount (<i>This tax is payable on or before 31 October 2002</i>)	€ <input type="text"/>	€ <input type="text"/>

Include Capital Gains Tax details on the disposal(s) in the Capital Gains Tax panel

Payments including Social Welfare Pensions

(Include Disability Benefit, Unemployment Benefit, Old Age Pension, Widows'/Widowers' Pension, Retirement and Invalidation Pensions and One-Parent Family Payment)

	SELF	SPOUSE
Type of Payment/Pension	<input type="text"/>	<input type="text"/>
Date payment started (<i>if after 5 April 2001</i>)	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
Date payment ceased, if ceased	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
Amount of payment <i>If amount is not known state weekly amount</i>	€ <input type="text"/>	E4 E7/E9 € <input type="text"/>

Deposit Interest / Other Interest / Dividend Income

Deposit Interest from "Special Savings Accounts" - subject to 20% DIRT - need not be returned unless you are entitled to claim a refund of DIRT

	SELF	SPOUSE
Total number of Deposit Accounts	<input type="text"/>	<input type="text"/>
Gross Interest from which Irish tax was deducted	€ <input type="text"/>	C1/G1 € <input type="text"/>
Tax Deducted (DIRT)	€ <input type="text"/>	€ <input type="text"/>
Gross Distributions (i.e. distributions plus dividend withholding tax)	€ <input type="text"/>	C5/G5 € <input type="text"/>
Dividend withholding tax in respect of these distributions	€ <input type="text"/>	C7/G7 € <input type="text"/>

Other Interest

Government Stocks	€ <input type="text"/>	D5 € <input type="text"/>
Credit Union Dividends	€ <input type="text"/>	€ <input type="text"/>
Foreign Bank Account(s)	€ <input type="text"/>	€ <input type="text"/>
Other Loans and Investments (e.g. UK Dividends, etc.)	€ <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	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO
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"/>

Rents

Rents from letting of property, including land

- Number of Properties	<input type="text"/>	SPOUSE
- 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	<input type="checkbox"/>	<input type="checkbox"/>
Amount of gross Rental Income received applicable to this relief in the period 6 April 2001 to 31 December 2001.	€ <input type="text"/>	€ <input type="text"/>

Do not include in the Rental Income figure above.

OTHER INCOME FOR THE PERIOD 6 APRIL 2001 TO 31 DECEMBER 2001

Where there is no income under a heading write "NONE"

Other Income

Other Income not shown elsewhere (give details here)

Trading or Professional Income

Patent Royalties (unless you are the original inventor)

Other Income (including Deeds of Covenant)

Maintenance Payments Received

(Attach accounts or an itemised list as appropriate for each heading)

SELF

SPOUSE

€	D2/H2	€
€	D2/H2	€
€	A2/A4	€
€	A1	€

Profits from Farming (attach details)

State the location of all lands in the State owned and/or occupied by you or your spouse.

SELF

SPOUSE

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Acreage

Profits

	D2/H2	€
€		

INTEREST PAID/TAX INCENTIVES

INTEREST PAID ON MAIN RESIDENCE LOANS (attach certificate(s) unless the lender is a Building Society)

Lender's Name Loan A/C No Date of Loan / /

If loan is in joint names state

Name of other person His/Her PPS No.

SELF

SPOUSE

Is this your first home loan? Tick (✓) appropriate box

YES	NO	J4	YES	NO
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Interest paid in the period 6/4/2001 to the 31/12/2001

€	J5	€
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If you are claiming Rural, Urban or Town Renewal Relief state the amount of the relief claimed

€	€
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OTHER INTEREST PAID - Loans applied in acquiring interest in unquoted trading companies, etc.

Name and Address of Lending Agency Date & Purpose of Loan

SELF

SPOUSE

Amount of Loan

€	€
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Interest paid in the period 6/4/2001 to 31/12/2001

€	J6	€
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CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR 2001

PERSONAL TAX CREDIT- Tick (✓) appropriate box **K1**

SINGLE **O1** WIDOWED **O3** MARRIED **O2** MARRIED but living apart **O1** DIVORCED **O1**

If MARRIED enter spouse's name Date of marriage (if after 5/4/2001) / / Spouse's PPS No.

If WIDOWED state date of spouse's death (if after 5/4/96) / /

If separated/divorced state date of separation/divorce (if after 5/4/2001) / /

AGE TAX CREDIT - State Date of Birth (if aged 65 or over in the period 6/4/2001 to 31/12/2001) Self / / **A3** Spouse / /

BLIND PERSON'S TAX CREDIT - Tick (✓) appropriate box One Spouse Blind **W6** Both Spouses Blind

HOME CARER'S TAX CREDIT F5 - Tick (✓) if claimed

Name of Home Carer - (Self / Spouse)

Type of Home Carer's Income and Amount from 6/4/2001 to 31/12/2001 €

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)

CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR 2001

Continued

DEPENDENT RELATIVE TAX CREDIT - Tick (✓) if claimed

Relative's Name and PPS No. **K6**

Date of Birth / /

Income for the period 6/4/2001-31/12/2001 €

Details of help given by others

		SELF	SPOUSE
SERVICE CHARGES	Amount paid in the 12 months ended 31/12/2000	€ <input type="text"/> M7	<input type="text"/>
MAINTENANCE PAYMENTS	(If first claim, attach evidence) Amount paid in the period 6/4/2001 to 31/12/2001	€ <input type="text"/> A9	<input type="text"/>
MEDICAL EXPENSES	(Attach Form MED1) Amount claimed in the period 6/4/2001 to 31/12/2001	€ <input type="text"/> H5	<input type="text"/>
MEDICAL INSURANCE	Name of Authorised Insurer <input type="text"/> Amount paid in the year to 5/4/2001	€ <input type="text"/> M4	<input type="text"/>
PERMANENT HEALTH BENEFIT	(if not deducted from gross pay by employer) Name of Insurer <input type="text"/> Amount paid in the period 6/4/2001 to 31/12/2001	€ <input type="text"/> M5	<input type="text"/>
RENT RELIEF	(Attach Form RENT 1 unless already submitted) Amount paid in the period 6/4/2001 to 31/12/2001	€ <input type="text"/> M8	<input type="text"/>
INCAPACITATED PERSON	(Attach Form HK1 unless already submitted) Allowance for employing a carer Amount paid in the period 6/4/2001 to 31/12/2001	€ <input type="text"/> K7	<input type="text"/>
OTHER TAX CREDITS	(e.g. Tuition Fees, etc.) <input type="text"/> Amount paid in the period 6/4/2001 to 31/12/2001, if relevant	€ <input type="text"/>	<input type="text"/>

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/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.

EXPENSES IN EMPLOYMENT

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

Expenses wholly, exclusively and necessarily incurred in the performance of the duties of the employment in the period 6/4/2001 to 31/12/2001 (Details should be set out on a separate sheet).

SELF € SPOUSE W1/V6 €

Payments Made Under Deeds of Covenant

Exclude donations made after 6/4/2001 under deed of covenant to eligible Charities, Educational Institutions, Education in the Arts and Bodies named in Schedule 26A TCA 1997. If this is a first claim attach a copy of the Deed of Covenant. **A6**

Date of Deed	To whom paid - Name & Address	Relationship (if any)	Gross Amount Paid for the period 6/4/2001 to 31/12/2001
			€ <input type="text"/>
			€ <input type="text"/>

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	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
(c) Cost or acquisition value	€ <input type="text"/>	€ <input type="text"/>
(d) Date of disposal	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
(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.	€ <input type="text"/>	€ <input type="text"/>

