



# Form 54 Claims

## Income Tax - Repayment Claim for the period 6 April 2001 to 31 December 2001



Your PPS Number

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

Return Address

INCOME TAX YEAR 2001

OFFICE HOURS

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

Tick (✓) if first claim

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

Use any envelope and write "Freepost" above the address

NO STAMP REQUIRED

### Notes

- This form should be used to claim a repayment of income tax deducted from income at source (e.g. annuities, covenants, deposit interest retention tax, dividend withholding tax, etc.). It is not suitable for a taxpayer whose income sources include salaries, wages, pensions, etc. to which PAYE applies or who is subject to tax by annual assessment.
- If you have already made a claim for the period 6 April 2001 to 31 December 2001 there is no need to return this form.**
- A simpler form (Form 54D) is available where the claim to repayment of income tax is **solely** in respect of Deposit Interest Retention Tax but this form may be used if you wish.
- This form may be used by
  - an individual
  - a person acting under the authority of an individual (tax adviser, etc.)
  - an executor or administrator of a deceased individual (in finalising pre-death tax affairs), or
  - a committee, guardian, trustee, etc. of a minor (child under 18) or an incapacitated person.

Where the return is made on behalf of another (e.g. as agent, guardian, etc.) the capacity should be stated on the declaration below.

- "Rent-a-Room Relief"** may be claimed where a room (or rooms) in a "Principal Private Residence" is let 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.

#### 6. Exemption Limits.

Persons with total income (i.e. gross income less certain deductions) for the period 6 April 2001 to 31 December 2001 below the following amounts are not liable for Income Tax

	Under 65	65 or over
Single or Widowed	€3,853	€7,705
Married Couple (Combined Incomes)	€7,987	€15,974

**These limits are increased by €423 each for the first and second dependent child and €611 for each subsequent dependent child.**

Where income is not greatly above the exemption limit marginal relief may apply. Further details can be obtained from any tax office or by contacting the Central Telephone Information Office at (01) 8736100 or from Revenue's internet site at [www.revenue.ie](http://www.revenue.ie)

### 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 and reliefs claimed and as regards outgoings are correctly stated.

Signature

Date

Address

Telephone No.

Capacity in which return is made

for

If the claim is on behalf of a minor state minor's date of birth

Statement of Income and Chargeable Gains for the period 6 April 2001 to 31 December 2001

**INCOME**

Describe each source of income in detail, for example: Old Age Contributory Pension, Disability/Unemployment Benefit, Annuity/Covenant, Deposit Interest, etc. and <b>attach certificates or vouchers of tax deducted or tax credits where applicable e.g. certificates of Deposit Interest Retention Tax, Form R185, dividend counterfoils, etc. If married and jointly assessed, include the income of both yourself and your spouse and specify whether the source applies to "Self" or "Spouse".</b>	Gross Income before tax. (For distributions show the total of the distribution and the dividend withholding tax.)  €	Tax deducted or dividend withholding tax as appropriate  €      c	
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
<b>TOTAL</b>			

Please ensure you attach DIRT certificates, Form R185, dividend counterfoils, etc., as appropriate.

**RENT-A-ROOM RELIEF**

To elect for "Rent-a-Room Relief" please tick (✓) the box  
Amount of gross Rental Income received applicable to this relief in the period 6 April 2001 to 31 December 2001.

**SELF**       **SPOUSE**

€       €

**CAPITAL GAINS TAX**

**If you require information on Capital Gains Tax you can get an explanatory leaflet from your tax office.**

1. In the period 6 April 2001 to 31 December 2001 did you or your spouse acquire or dispose of any chargeable assets?

Tick (✓) relevant box      **YES**       or      **NO**

2. If the answer is "YES" please state:

- (a) Description of asset
- (b) Date of acquisition
- (c) Cost or acquisition value
- (d) Date of disposal
- (e) Disposal price

**SELF**      **SPOUSE**

€	€
€	€

Attach computation of the chargeable gain/loss.

In the case of a disposal enter the amount of chargeable gain/loss here. €

**Claim for Tax Credits and Reliefs for the period 6 April 2001 to 31 December 2001**

**Personal Tax Credit**

Please indicate for 2001 whether you were:

(Tick (✓) appropriate box) **Single**  **Married**  **Widowed**  **Married but living apart**  **Divorced**

If married, state spouse's name (if living with you or maintained by you)

Date of marriage, if after 5 April 2001  /  /

If widowed, state date of spouse's death  /  /

If separated/divorced, state date of separation/divorce  /  /

**Age Tax Credit**

If either you or your spouse were born before 1 January 1937 please state date of birth:

**Self**  /  /  **Spouse**  /  /

**Increased Exemption/Dependent Children**

See Note 6 on page 1 before completion

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.

**Complete the following only if your Gross Income is above your Exemption Limit**

**Medical Insurance**

Name of Authorised Insurer (e.g. VHI, BUPA)

Amount of premium paid in year ended 5 April 2001 **Self** €  **Spouse** €

**Main Residence Loan Interest**

Interest paid on a loan used for the purchase, repair, development, or improvement of your main residence.

Lender's Name and Address

Loan Account Number  Amount of Loan €

If loan was taken out since 6 April 2001, state date of first payment of interest  /  /

Amount of interest paid in the period 6 April 2001 to 31 December 2001 **Self** €  **Spouse** €

**Other Charges, etc. on Income (Annuities, Maintenance Payments, Covenants, etc.) or Rent Payable to a Non-Resident**

Type of payment  Tick (✓) if tax deducted by you

To whom paid (Name & Address)  Relationship, if any, to you

Gross Amount Paid (before deduction of tax, if applicable) €

Claim for additional Tax Credits and Reliefs for the period 6 April 2001 to 31 December 2001 may be made overleaf

**Additional Tax Credits/Reliefs for the period 6 April 2001 to 31 December 2001**

Tick (✓) if you wish to claim a tax credit/relief for any of the following

- |  |   |
|--|---|
| <input type="checkbox"/> Unreimbursed Medical Expenses   | <input type="checkbox"/> Widowed Parent Tax Credit  |
| <input type="checkbox"/> Rent paid for private residential accommodation   | <input type="checkbox"/> Blind Person's Tax Credit  |
| <input type="checkbox"/> Dependent Relative Tax Credit   | <input type="checkbox"/> Tax Relief for Service Charges   |
| <input type="checkbox"/> Dependence on the services of your son or daughter by reason of old age or illness of yourself or your spouse | <input type="checkbox"/> Permanent Health Insurance   |
| <input type="checkbox"/> Incapacitated Child Tax Credit  | <input type="checkbox"/> Retirement Annuity Relief  |
| <input type="checkbox"/> One-Parent Family Tax Credit  | <input type="checkbox"/> Incapacitated Person - Relief for Employing a Carer                      |
| <input type="checkbox"/> Home Carer's Tax Credit   | <input type="checkbox"/> Urban Renewal Relief/Rural Renewal Relief/Investment in Corporate Trades |
|  | <input type="checkbox"/> Tuition Fees   |

**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"/>

Name of Bank/Building Society, etc.

Date opened

 /  / 

**Penalties**

The law provides for heavy penalties for -

failure to make a return

OR

the making of a false return

OR

helping to make a false return

OR

claiming allowances, tax credits or reliefs which are not due

**For Official Use Only**

**Calculation of Tax Repayment**