



Form 54D



Claim for Repayment of Deposit Interest Retention Tax 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

INCOME TAX YEAR 2001

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

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.

A Stamp is not required.

Return Address

Please read the explanatory notes on page 4 before completing this form.

Please return this form and supporting certificates to the address shown.

Where no tax office address is shown and you live in Dublin, Meath, Kildare or Wicklow you should send the completed form to the Inspector of Taxes, Claims Section, 9/15 Upr. O'Connell Street, Dublin 1.

If you live elsewhere in the country the completed form should be sent to your local tax office.

DECLARATION

I declare that the particulars given by me on this form are correctly stated to the best of my knowledge and belief and that all my sources of income for the period 6 April 2001 to 31 December 2001 are shown on the form.

Signature

Date

Tel No.

Address if different from above

If you are signing the form on behalf of an individual please state in what capacity e.g. Agent, Committee, Guardian, Trustee, Spouse, etc.

for

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

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

Have you previously made a claim for refund of retention tax

(tick ✓ whichever applies)

Yes

No

MARITAL STATUS

If single, tick ✓ here

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

If widowed, state date of spouse's death

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

AGE

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

Self

Spouse

INCAPACITATED PERSON - complete only if under 65 years of age.

(a) who is incapacitated (tick ✓ whichever applies)

Self

Spouse

(b) the nature of the infirmity

(c) the date the infirmity began

Please attach a medical certificate if you have not already done so.

FIRST CLAIM - complete only if this is your first claim for a refund of DIRT

(a) were you/your spouse (tick ✓ whichever applies)

Employed

Self-Employed

(b) the date of retirement

(c) your PPS No.(Personal Public Service Number), if any

(d) the name of your last employer or the name and address of your business

PARTICULARS OF ALL INCOME FOR THE PERIOD 6 APRIL 2001 TO 31 DECEMBER 2001

Amount of Interest from which Deposit Interest Retention Tax (DIRT) was deducted →

Give names of financial institutions below and attach certificates
See note 3 overleaf

(If there is not enough space above, please attach a separate sheet)

Social Welfare Pensions/Allowances

Please state

(a) Type of payment

(Old Age Pension, Disability Benefit, Unemployment Benefit, etc.)

(b) Contributory or non-contributory

(tick ✓ whichever applies)

(c) Amount of pension/allowance for the period 6 April 2001 to 31 December 2001
If you cannot give the amount for the period 6 April 2001 to 31 December 2001 give the current weekly amount below

Self €

Spouse €

Income from all other sources

Give full description below, for example:

UK DHSS Pension, US Pension, Distributions, Farming, Rents, Fees, etc.

	Self (Gross)	Spouse (Gross)
€	€	€
€	€	€
€	€	€
€	€	€
€	€	€
Totals	€	€

RENT-A-ROOM RELIEF

To elect for "Rent-a-Room Relief" please tick (✓) the box (see Note 4)

Amount of gross Rental Income received applicable to this relief in the period 6 April 2001 to 31 December 2001. Do not include this amount in the rental income figure above.

Self	Spouse
<input style="width: 60px; height: 20px;" type="checkbox"/>	<input style="width: 60px; height: 20px;" type="checkbox"/>
€	€

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	NO	YES	NO
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Name of Bank/Building Society, etc.

Date opened

/ /	/ /

EXPLANATORY NOTES

1. You can claim a refund of Deposit Interest Retention Tax (DIRT) if you and/or your spouse were either:

- aged 65 years or over before 1 January 2002, or
- if under 65, permanently incapacitated by mental or physical infirmity from maintaining yourself,

and you were exempt from tax or your tax credits/reliefs exceeded your income in the period 6 April 2001 to 31 December 2001.

Exemption Limits: You are exempt from tax for the period 6 April 2001 to 31 December 2001 if your total income (i.e. gross income less certain deductions) is below the following amounts:

	Under 65	65 or over
Single or Widowed	€3,853	€7,705
Married Couple (Combined Income)	€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.

- 2.** If you already made a claim for a refund of the full amount of DIRT for the period 6 April 2001 to 31 December 2001 you should not complete this form. If you are self-employed, including farming, or otherwise taxable do not use this form. Contact your tax office for the correct form.
- 3. Attach certificates** from the relevant financial institutions (An Post, banks, building societies, etc.) These certificates should show:
- amount of gross interest paid or credited
 - tax deducted
 - net amount paid
 - date of payment during the period 6 April 2001 to 31 December 2001.
- 4. “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.
- 5.** If you need any help completing the form, or any further information, your local tax office or the **Central Telephone Information Office** at **(01) 873 6100** will be glad to help.

Warning: Any person who knowingly makes a false statement for the purpose of obtaining repayment of Income Tax is liable to heavy penalties.