

PPS No.

When completing this return you should read the accompanying Helpsheets. If you have not received a copy of the Helpsheets you can get one from Revenue's website www.revenue.ie (under 'Taxes & Duties > Income Tax > Forms > Tax Return Forms'), from Revenue's Forms & Leaflets Service by phoning LoCall 1890 306 706 or from your local Revenue office. This return is **only** to be used for the 2010 tax year.

When completing this return, remember:

- Use CAPITAL LETTERS. Write clearly and accurately within boxes, do not join your writing. This return will be scanned.
- Any panel(s) or section(s) that do not require an entry should be left blank,
- In date boxes enter the format of Day / Month / Year - DD/MM/YYYY - e.g. 31/10/2010,
- Use BLACK ink when completing this form,
- Legislative references relate to Sections of the Taxes Consolidation Act 1997, unless otherwise stated.

A - PERSONAL DETAILS [1 - 22]

1. If you are completing this return on behalf of a deceased individual enter the date of death. / /
 (Note: in the case of a married person, only complete this section where the deceased was the assessable spouse in the period to which this return refers.) (DD/MM/YYYY)

2. Insert in the box to indicate your marital status:
- (a) Single
 - (b) Married
 - (c) Married but living apart
 If wholly or mainly maintaining your spouse insert in the box
 - (d) Widowed
 - (e) Divorced

3. If your personal circumstances changed in **2010** insert in the box to indicate your previous status and state date of change:
- Single Married Widowed
 Married but living apart Divorced
 Date of Marriage (DD/MM/YYYY) / /
 Date of Separation/Divorce (DD/MM/YYYY) / /
 Spouse's date of death (DD/MM/YYYY) / /

4. If married, insert in the box to indicate basis of assessment applicable for 2010:
 Joint Assessment Separate Assessment Single Treatment

5. State the number of Dependent Children:

6. If you wish to claim Widowed Parent Tax Credit state date of death of your spouse (DD/MM/YYYY) / /

7. Your Date of Birth: (DD/MM/YYYY) / /

8. Insert in the relevant box(es) to indicate for 2010 if you and/or your spouse are/is subject to the Limitation on the use of Reliefs by High Income Individuals (i.e. under Chapter 2A of Part 15 TCA 1997). If either you or your spouse is so subject, Form RR1 2010 should be completed and also Panel J on page 19.

	Self		Spouse	
	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Yes <input type="checkbox"/>	No <input type="checkbox"/>

9. Spouse's Details:

(a) PPS No.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	OR, if unknown	(Pre-marriage) Surname	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
(b) Date of Birth (DD/MM/YYYY)	<input type="text"/> / <input type="text"/> / <input type="text"/>		First name(s)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Insert in the box(es) to indicate for 2010 if you and/or your spouse were:

- | | | |
|---|--------------------------|--------------------------|
| | Self | Spouse |
| 10. Permanently Incapacitated | <input type="checkbox"/> | <input type="checkbox"/> |
| 11. A Proprietary Director, i.e. owned/controlled more than 15% of the share capital of a company | <input type="checkbox"/> | <input type="checkbox"/> |
| 12. A holder of a 'full' Medical Card | <input type="checkbox"/> | <input type="checkbox"/> |

PPS No.

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B - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 153]*(Including Farming & Partnership Income)**(Entries on page 5 opposite ⇨)*

101. Insert in the box(es) to indicate to whom the income in each column refers. In Trade 3 column enter the number of trades for which information is being included, if applicable

102. Description of Trade, Profession or Vocation *(you must clearly describe the trade)*

Do not submit accounts with this return. Instead you MUST give an extract of information from the accounts on pages 6 and 7.

103. If this source of income ceased during the year 2010 state the date of cessation (DD/MM/YYYY) ⇨

Profit assessable in 2010

104. (a) Amount of adjusted net profit for accounting period

(b) Amount of adjusted net loss for accounting period

105. (a) Enter the **assessable** profit even if this is the same as the adjusted net profit per Line 104(a) - (if a loss show **0.00**)

This should include income assessable under S. 98A(4), (Reverse Premiums in trading situations) where appropriate

(b) If a Double Rent Deduction has been claimed as an expense, in arriving at the assessable profit figure above, enter the amount of the additional deduction here

(c) If any of the profits entered at Line 105(a) refer to **Stallion Fees**, enter that amount here

(d) If any of the profits entered at Line 105(a) refer to **Greyhound Stud Fees**, enter that amount here

106. Balancing Charges

107. Unused Capital Allowances from a prior year

Capital Allowances for the year 2010 [108 - 111]

108. Where a claim to tax relief on **property based incentive schemes** is included below, insert in the box and give details in Panel O on page 22

109. Machinery and Plant

110. (a) Industrial Buildings and/or Farm Buildings Allowance (other than at 110(b) below) ⇨

(b) Farm Buildings Allowance in respect of expenditure incurred by farmers to comply with the requirement of the EU Nitrates Directive 91/676/EEC

111. Other

Losses [112 - 113]

112. (a) If you wish to **claim** under S. 381, to set any loss made in the trade in the year 2010 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2012.

(b) If there are no/insufficient profits and you wish to **claim** unused current year Capital Allowances in computing a loss made in the trade in the year 2010 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2012.

(c) Total loss for offset against other income (by virtue of S. 381 and/or S. 392)

Unused losses from a prior year

113. (a) Amount of unused losses from a prior year (S. 382) other than residential development land losses where the relevant claim was not made to and received by Revenue before 7/4/2009.

(b) In respect of unused residential development land losses from a prior year where the relevant claim was not made to and received by Revenue before 7/4/2009, state:

(i) Amount of tax credit due in respect of these losses (S. 644AA(6) and (8)).

(ii) Amount of tax payable on the profits or gains of the combined trade (S. 644AA(7)).

Election under S. 657B

114. To **elect** under S. 657B to have the aggregate of all 'specified payments' received and chargeable in 2010 treated as arising in six equal instalments, chargeable in the year of assessment 2010 and the five succeeding years insert in the box. Election to be made on or before 31/10/2011. (This election cannot be altered and is irrevocable).

Profits or gains attributable to rezoning decisions/relevant planning decisions

115. Enter the profits or gains attributable to rezoning decisions/relevant planning decisions liable to Income Tax at 80% (S. 644AB)

Review of Income Tax Year 2009 (Only complete this section if a review of 2009 is required)

116. (a) If there was a change in Accounting Date (S. 65(3)) insert in the box

(b) If a cessation of trade took place in 2010 (S. 67(1)(a)(ii)) insert in the box

(c) Profits assessed in 2009 year of assessment

(d) Revised profits assessable in 2009 year of assessment ⇨

Credit for Professional Services Withholding Tax (PSWT)

117. Gross withholding tax in the basis period for 2010 on fees for Professional Services. Do not include credit for Relevant Contracts Tax paid.

PPS No.

Primary Trade

Trade 2

Trade 3

Self

Spouse

Self

Spouse

Self

Spouse

101	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
102	<input type="text"/>			<input type="text"/>			<input type="text"/>		
103	<input type="text"/>			<input type="text"/>			<input type="text"/>		
104(a)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
104(b)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
105(a)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
105(b)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
105(c)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
105(d)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
106	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
107	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
108		<input type="checkbox"/>			<input type="checkbox"/>			<input type="checkbox"/>	
109	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
110(a)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
110(b)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
111	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
112(a)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
112(b)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
112(c)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
113(a)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
113(b)(i)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
113(b)(ii)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
114		<input type="checkbox"/>			<input type="checkbox"/>			<input type="checkbox"/>	
115	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
116(a)		<input type="checkbox"/>			<input type="checkbox"/>			<input type="checkbox"/>	
116(b)		<input type="checkbox"/>			<input type="checkbox"/>			<input type="checkbox"/>	
116(c)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
116(d)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
117	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

PPS No.

C - IRISH RENTAL INCOME [201 - 211]

	Self	Spouse
201. *Where a claim to tax relief on property based incentive schemes is included at Lines 206(c) or 208(b) insert <input checked="" type="checkbox"/> in the box and give details in Panel O on page 22	<input type="checkbox"/>	<input type="checkbox"/>
202. Where the registration requirements of Part 7 of the Residential Tenancies Act 2004 have been complied with in respect of all tenancies which existed in relation to residential premises in the year 2010, insert <input checked="" type="checkbox"/> in the box	<input type="checkbox"/>	<input type="checkbox"/>
203. Number of properties let	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
204. Area in hectares, if applicable	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>
205. Gross Rent Receivable	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
206. Expenses		
(a) Repairs	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(b) Allowable interest	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
*(c) "Section 23" type relief where 2010 is the first year of claim	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(d) Exempt rental income from the leasing of farm land, under S. 664	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(e) Other	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
207. Amount of chargeable income after expenses but before Capital Allowances and losses (If a loss show 0.00)	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
208. (a) Capital Allowances brought forward from a prior year	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
*(b) Capital Allowances for the year 2010	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(c) Capital Allowances used against rental income in the year 2010	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
209. If you wish to elect under S. 305(1)(b) to set any unused Capital Allowances (not already ring-fenced), in respect of Buildings for 2010 against your other income state the amount of unused Capital Allowance available for offset below:		
(a) To which S. 409A applies (restricted to €31,750)	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(b) To which S. 409A does not apply (no restriction applies)	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
210. Losses - Amount of unused losses from a prior year	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

Non-resident Landlord

211. If you and/or your spouse are a non-resident landlord and your tenant has withheld tax from the rent, state:

(a) PPS number of tenant(s)

(b) Amount of Irish Tax withheld , , .

D - INCOME FROM IRISH EMPLOYMENTS, OFFICES (INCLUDING DIRECTORSHIPS), PENSIONS, ETC. INCOME FROM FOREIGN OFFICES OR EMPLOYMENTS ATTRIBUTABLE TO THE DUTIES OF THOSE OFFICES AND EMPLOYMENTS EXERCISED IN THE STATE [212 - 236]

212. (a) Gross amount of income from Irish employments, offices and non-Proprietary Directorships subject to PAYE	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(b) Gross amount of income from Irish Proprietary Directorships subject to PAYE	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
213. (a) Income attributable to the performance in the State of the duties of foreign offices and foreign employments subjected to PAYE deduction	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(b) Income attributable to the performance in the State of the duties of foreign offices and foreign employments not subjected to PAYE deduction	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(c) If you are resident and non-domiciled, and wish to apply to have tax computed in accordance with S. 825B include the amount on which you are liable to tax at (a) above and insert <input checked="" type="checkbox"/> in the box	<input type="checkbox"/>	<input type="checkbox"/>

PPS No.

	Self	Spouse
214. Gross amount of income from Public Sector employment where PRSI was paid under Class B, C, or D	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
215. Gross amount of income from certain Public Sector employment (Members of the Oireachtas, Judiciary, etc.)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
216. Income from Irish employment not subjected to PAYE (include payments received on commencement/cessation of employment, restrictive covenants, etc.)		
(a) Amount chargeable to tax	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Nature of Payment(s)	<input type="text"/>	<input type="text"/>
217. Amount of Top Slicing Relief (TSR) claimed in 2010	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
218. Allowable Deductions incurred in Employment		
(a) Nature of employment(s)	<input type="text"/>	<input type="text"/>
(b) Expenses	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Superannuation Contributions/AVC (where not deducted by Employer)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(d) Capital Allowances	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(e) Total of (b), (c) and (d) above	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(f) Amount of total at (e) referring to Proprietary Directorship income/salary	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(g) Amount of total at (e) referring to Employment income/salary	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
219. Taxable Benefits (not taxed at source under PAYE)		
(a) PRSAs <i>(Note to include this in Line 507(c) on page 16)</i>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Shares/Securities <i>(Note to include all share awards in 2010)</i>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Other Specify	<input type="text"/>	<input type="text"/>

Social Welfare Payments, Benefits or Pensions received [220 - 223]

220. Illness/Occupational Injury/Jobseekers Benefits Enter taxable amount	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
221. Carer's Allowance paid by Dept. of Social Protection	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
222. Pre-Retirement Allowance	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
223. Other taxable Social Welfare Payments, Benefits or Pensions	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

Irish Pensions received [224 - 228]

224. Early Farm Retirement Pension (subject to PAYE)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
225. Employment pension (subject to PAYE)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
226. Employment pension (not subjected to PAYE)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
227. ' Annuity ' pension payable under an RAC or a PRSA	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
228. Distributions from Approved Retirement Funds, Approved Minimum Retirement Funds & PRSA (Part 30 Chs 2 & 2A)		
(a) Distributions received from an Approved Retirement Fund (S. 784A)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Distributions received from an Approved Minimum Retirement Fund (S. 784C)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Distributions received from a PRSA (S. 787G)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

PPS No.

Self

Spouse

Income Levy - Gross Income from Employment/Pension

Gross amount of all employment and occupational pension **income**, before any deduction for superannuation, other pension contributions, or permanent health benefit. This is the *Gross Income for Income Levy* as shown in the Income Levy Certificate(s) 2010.

229. Gross income for Income Levy for the year 2010 , , .00 , , .00

230. Amount of Income Levy deducted in 2010 , , .00 , , .00

PAYE Tax deducted/refunded

231. (a) Total of all PAYE tax deducted per P60(s)/P45(s) include amount of tax deducted from distributions received from an Approved Retirement Fund, Approved Minimum Retirement Fund & PRSA. , , . , , .
(Note: In respect of Proprietary Directorships, only tax remitted to Revenue should be entered here)

(b) PAYE Tax refunded for the Income Tax year 2010 , , .00 , , .00

(c) PAYE Tax underpaid (amount collected by reducing your tax credits for 2010) , , .00 , , .00

Directorships

232. If you and/or your spouse held proprietary directorships in the year 2010, state each company's tax number and the percentage shareholding in each company

Company Tax Number	%	Insert <input checked="" type="checkbox"/> in the box if Spouse	Company Tax Number	%	Insert <input checked="" type="checkbox"/> in the box if Spouse
<input type="text"/>	<input type="text"/> . <input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/> . <input type="text"/>	<input type="checkbox"/>
<input type="text"/>	<input type="text"/> . <input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/> . <input type="text"/>	<input type="checkbox"/>

Convertible Securities

233. **Chargeable event in 2010 (S. 128C)**

(a) Enter the total amount chargeable , , .00 , , .00

(b) If any part of the amount returned at (a) was taxed under the PAYE system enter the amount so taxed , , .00 , , .00
(Note to complete Line 219(b) if a charge arises on acquisition)

Share Options [234 - 236]

234. **Share options exercised, released or assigned in 2010**

(a) Enter total chargeable amount , , .00 , , .00

(b) Enter amount of Relevant Tax on a Share Option (RTSO) paid , , .00 , , .00

235. **Deferred Payment (Seven year deferral under S. 128A)**

If you or your spouse **elect**ed to defer payment of Income Tax on:

(a) a share option exercised in the period 1/1/2003 to 28/3/2003, and you or your spouse disposed of some or all of those shares in 2010, enter:

(i) The number of shares disposed of , , , ,

(ii) The amount chargeable to Income Tax on the shares disposed of , , .00 , , .00

(iii) The Income Tax payment due on the chargeable amount , , .00 , , .00

(iv) Date on which share option originally exercised (DD/MM/YYYY) / / / /

(b) a share option exercised in the period 1/1/2003 to 28/3/2003 and you or your spouse retained any of those shares as at the 31/12/2010 enter:

(i) The number of shares not disposed of at 31/12/2010 , , , ,

(ii) The amount chargeable to Income Tax on the shares not disposed of , , .00 , , .00

(iii) The Income Tax due on the chargeable amount , , .00 , , .00

PPS No.

Self

Spouse

Share Options (contd.)

236. Election under S. 128A(4A) (SO3 Election)

If you or your spouse made an election to substitute Market Value in place of Income Tax due, and the specified date for determining your payment on account arises in 2010, enter:

(a) Date on which share option originally exercised (DD/MM/YYYY)	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
(b) Date of sale (if sold) (DD/MM/YYYY)	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
(c) Market Value of shares sold in 2010	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(d) Where seven year deferral applied state the market value of shares retained at 31/12/2010	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(e) If you or your spouse have previously made a 'payment on account' under S. 128A(4A) against the Income Tax due on share options (SO3 Election) and have now disposed of any shares, state the aggregate of the net gains arising in the year ended 31/12/2010 Do not include losses in aggregate net gain	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

E - FOREIGN INCOME [301 - 320] (enter amounts in €)

Foreign tax deducted should only be entered below if it is available as a credit against Irish Tax. If the foreign tax is only allowed as a deduction, the amount of income returned below should be net of this foreign tax. Where the foreign tax was refunded (or is refundable) by the foreign jurisdiction the gross amount of income should be returned below and the foreign tax should not be entered in this return. See *Guide to Completing 2010 Pay and File Returns* for more information on the taxation of foreign income.

301. Great Britain and Northern Ireland Dividends	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
Net amount received		
302. Foreign Pensions		
(a) Amount of State Welfare Pension(s)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Amount of all Other Pension(s)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
303. EU Deposit Interest paid/credited in 2010		
(a) Amount of EU Deposit Interest	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Savings Directive withholding tax credit	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Foreign tax (other than (b) above)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
304. EU 'Other' Interest paid/credited in 2010		
(a) Amount of EU 'Other' Interest	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Savings Directive withholding tax credit	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Foreign tax (other than (b) above)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
305. (a) Gross income from Foreign Employments attributable to the performance outside the State of such employments on which Transborder Relief is not claimed	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Foreign tax deducted (if any and not refundable)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
306. Gross income from Foreign Employment on which Transborder Relief is claimed	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
307. US Dividends - Enter gross amount (Enter the amount of Irish tax deducted, if any, on encashment of these dividends at Line 315 on page 12)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
308. Canadian Dividends which suffered Irish tax on encashment - Enter gross amount (Enter the amount of Irish tax deducted, if any, on encashment of these dividends at Line 315 on page 12)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
309. Canadian Dividends which did not suffer Irish tax on encashment - Enter gross amount	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

PPS No.

Self

Spouse

310. Income from Foreign Trade/Profession on which no foreign tax was deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
311. (a) Income from Foreign Trade/Profession on which foreign tax was deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Amount of foreign tax deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
312. Foreign Rental Income		
(a) Number of foreign properties let	<input type="text"/>	<input type="text"/>
(b) Income from Foreign Rents (enter gross amount receivable)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) (i) Expenses relating to this income (excluding interest)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(ii) Allowable Interest	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(d) Net profit on Foreign Rental properties	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(e) Capital Allowances (including Capital Allowances forward)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(f) Losses - Amount of unused losses from a prior year	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(g) Amount of foreign tax deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
313. Income from all other Foreign Interest, Royalties, Annuities, Dividends , etc. on which no foreign tax deducted (Enter the amount of Irish tax deducted, if any, on encashment of this income at Line 315 below)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
314. (a) Income from all other Foreign Interest, Royalties, Annuities, Dividends , etc. on which foreign tax deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Amount of foreign tax deducted (Enter the amount of Irish tax deducted, if any, on encashment of this income at Line 315 below)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
315. Irish tax deducted on encashment	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

316. **Foreign Bank Accounts** (S. 895) Give the following details for each foreign bank account opened in 2010 of which you or your spouse were the beneficial owner of the deposits held

(a) Name & address of deposit holder (bank, etc.)	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
(b) Date account was opened (DD/MM/YYYY)	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
(c) Amount of money deposited on opening the account	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(d) Name & address of intermediary through whom account was opened	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>

Foreign Life Policies/Offshore Funds/Other Offshore Products [317 - 319]

317. **Foreign Life Policies** (S. 730H, 730I, 730J, 730K). Give the following details in respect of any policy from **any Member State of the EU or EEA, or from a Member State of the OECD with which Ireland has a Double Taxation Agreement**

(a) Relevant payment taxable at 25% (S. 730J(a)(i)(I))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Non-Relevant payment taxable at 28% (S. 730J(a)(i)(II)(B))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Non-Relevant payment (personal portfolio) taxable at 48% (S. 730J(a)(i)(II)(A))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(d) Gain (personal portfolio) taxable at 48% (S. 730K(1)(a))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(e) Gain taxable at 28% (S. 730K(1)(b))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

PPS No.

Self

Spouse

F - INCOME FROM FEES, COVENANTS, DISTRIBUTIONS, etc. [401 - 409]

401. (a) Amount of Income from Fees, Commissions, etc.	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Description of Income	<input type="text"/>	<input type="text"/>
402. Irish Untaxed Income	<input type="text"/>	<input type="text"/>
(a) Irish Government Stocks	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Irish Exchequer Bills	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Irish Credit Union Dividends	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(d) Other Loans and Investments arising in the State	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
403. Irish Deposit Interest		
(a) Gross Deposit Interest received on which DIRT was deducted		
(i) taxable at 25%	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(ii) taxable at 28%	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Gross Interest received from Special Share Account(s)/Special Term Share Account(s)/Special Savings Account(s) on which DIRT was deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Gross interest received where DIRT was not deducted by virtue of S. 256(1A) or S. 256(1B)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
404. (a) Gross amount of Dividends from Irish Resident Companies (from which Dividend Withholding Tax was deducted)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Gross amount of Dividends from Irish Resident Companies (from which Dividend Withholding Tax was not deducted)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
405. Settlement, Covenant, Estate income, Maintenance Payments, etc.		
(a) Type(s) of payment(s)	<input type="text"/>	<input type="text"/>
(b) Gross amount received/receivable, where tax was not deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Gross amount received/receivable, where tax was deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
406. Income from non-exempt Qualifying Patents		
(a) Gross amount of royalties or other sums received, where tax was not deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Gross amount of royalties or other sums received, where tax was deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
407. Gross amount of Other Income received, where Irish Standard Rate Tax was deducted at source, e.g. Annuities	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
408. Investment Undertakings (S. 739G(2A))		
(a) Gain on deemed disposal taxable at 28% (S. 739E(1)(b))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Gain on deemed disposal taxable at 48% (S. 739E(1)(ba))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Name & Address of the Investment Undertaking (S. 739E(2A)(b))	<input type="text"/>	<input type="text"/>

PPS No.

Self

Spouse

INCOME FROM SOURCES NOT SHOWN ELSEWHERE

409. (a) Gross amount of income from sources not shown elsewhere	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Amount of tax deducted, if any, from this income	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Details of income source(s)	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>

G - EXEMPT INCOME [410 - 415]

410. Profit disregarded by virtue of Artists Exemption granted under S. 195	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
411. (a) Profit or gains from Woodlands	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) If a loss, enter the amount of the loss	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Distributions out of exempt profit or gains from Woodlands	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
412. Exempt Patent Income including distributions from exempt Patent Income	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
413. (a) Income received under Rent-a-Room Relief Scheme	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
(b) If you do not wish to avail of Rent-a-Room Relief, insert <input checked="" type="checkbox"/> in the box and include the income and expenses at Lines 205 - 210 on page 8	<input type="checkbox"/>	<input type="checkbox"/>

414. Childcare Services

I confirm that I have notified the relevant person recognised by the Health Service Executive that I am providing **Childcare Services** and elect to have the **gross income**, before expenses, in respect of these services exempted from income tax (to elect enter the **gross income** received)

<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
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415. (a) Other Exempt Income	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Details of income sources, e.g. exempt investment income received under S. 189	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>

H - ANNUAL PAYMENTS, CHARGES AND INTEREST PAID [501 - 512]

501. Gross amount of Rents, etc. payable to Non-Residents in 2010	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
502. Clawback of Employers' Tax Relief at Source (TRS) If you are an employer and have paid medical insurance premiums on behalf of employees, enter amount of Medical Insurance premiums paid, (excluding contributions made by employees and net of age-related tax credit)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
503. (a) Gross amount of Maintenance Payments paid in 2010 where tax was deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Gross amount of Maintenance Payments paid in 2010 where tax was not deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
504. (a) Gross amount of Deed(s) of Covenant in favour of Permanently Incapacitated individual(s)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Gross amount of Deed(s) of Covenant in favour of person(s) aged 65 or over	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
505. Gross amount of payment of other Charges/Annuity(ies) where tax was deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

PPS No.

Self

Spouse

510. Interest Relief on Certain Unsecured Home Loans

In respect of **interest paid** on unsecured Home Loans used for the purchase, repair, development or improvement of your **main residence**, taken out on or after 1/1/2004, complete the following:

- (a) Insert in the box to confirm interest claimed at (d) below is not in respect of a secured home loan (mortgage) taken out with a lending provider in the State
- (b) If you received Tax Relief at Source (TRS) in respect of another loan in 2010, state the amount of interest on which TRS relief granted , , .00 , , .00
- (c) Insert in the box if you are entitled to first-time buyer relief
- (d) State the amount of interest paid in 2010 (excluding interest at (b) above) , , .00 , , .00
- (e) State the number of tax years (0-6) prior to 2010 you were entitled to first-time buyer relief

511. Interest Relief on a Loan applied in acquiring an interest or share in certain companies or partnerships, etc. (S. 248 - 250A)

State the amount of interest paid in 2010 on a loan applied in acquiring interest in **unquoted trading companies, etc.**

, , .00 , , .00

512. Significant Buildings and Gardens (S. 482)

- (a) Amount of relief claimed in 2010 , , .00 , , .00
- (b) Insert in the box if any of the qualifying expenditure was incurred under a passive investment scheme (S. 409C)

I - CLAIM FOR TAX CREDITS, ALLOWANCES, RELIEFS AND HEALTH EXPENSES [513 - 547]

- 513. (a) **Home Carer Tax Credit** - Amount due for 2010 , .00
- (b) If you qualify on the "look-back" year insert in the box
- 514. **PAYE Tax Credit** - Insert in the box if claimed
- 515. (a) **Blind Person's Tax Credit** - Insert in the box to indicate if due
- (b) **Guide Dog** - Insert in the box to indicate if self and/or spouse has a Guide Dog
- 516. (a) **Dependent Relative Tax Credit** - Amount claimed , .00 , .00
- (b) Number of Dependent Relatives
- 517. **Employing a Carer to care for an incapacitated individual** - Amount claimed , .00 , .00
- 518. **Permanent Health Benefit** (not health/medical insurance) - Amount paid (where not deducted from gross pay by employer) , .00 , .00
- 519. (a) **Seed Capital Scheme** - Amount of relief claimed in 2010
Note: If you are claiming relief for prior years you should submit full details to your Revenue office , , .00 , , .00
- (b) (i) **Business Expansion Scheme Relief** - Amount of relief claimed in 2010 , , .00 , , .00
- (ii) Enter relevant RICT3 certificate number, or, if appropriate, the Designated Fund's reference number
- 520. (a) **Film Relief** - Amount of investment on which relief is claimed in 2010 , , .00 , , .00
- (b) Enter all relevant **Film3 certificate numbers**
- 521. **Qualifying Tuition Fees** - Amount on which relief is claimed in respect of the 2010 academic year - Do not include registration or exam fees , .00 , .00
- 522. **One-Parent Family Tax Credit** - Insert in the box to claim
- 523. (a) **Incapacitated Child Tax Credit** - To claim this tax credit state the number of incapacitated children
- (b) Amount of tax credit being claimed , .00

PPS No.

Health Expenses [536 - 547] - Health Expenses incurred by you (and your spouse if you are taxed under Joint Assessment).
Complete and retain Form Med 1

Nursing Home Expenses [536 - 541] - Enter details in relation to maintenance/treatment in 2010

536. (a) Amount of expenses , .00

(b) Name and address of Nursing Home

Deductions [537 - 540] - Sums received/receivable in respect of Nursing Home expenses

537. From any public/local authority (e.g. Local Health Office) , .00

538. Under any policy of medical insurance , .00

539. Compensation claim, etc. , .00

540. Total **Deductions** - (Nursing Home expenses only) , .00

541. **Net amount of Nursing Home expenses on which tax relief is claimed** , .00

'Other' Health Expenses incurred [542 - 547]

542. Enter total of 'Other' Health Expenses incurred in 2010 , .00

Deductions [543 - 546] - Sums received/receivable in respect of 'Other' Health Expenses only

543. From any public/local authority (e.g. Local Health Office) , .00

544. Under any policy of medical insurance , .00

545. Compensation claim, etc. , .00

546. Total **Deductions** ('Other' Health Expenses only) , .00

547. **Net amount of 'Other' Health Expenses on which tax relief is claimed** , .00

J - HIGH-INCOME INDIVIDUALS: LIMITATION ON USE OF RELIEFS [601 - 603]

601. Excess Relief forward to 2010 under S. 485F , .00 , .00

Amounts at Lines 602/603 should be transferred from a completed 2010 High-Income Individuals Statement: Form RR1

602. Taxable Income calculated on the basis that limitation on use of reliefs does not apply , .00 , .00

603. Recalculated Taxable Income for 2010 , .00 , .00

K - REQUEST FOR SHORT NOTICE OF ASSESSMENT FOR 2010 [701 - 703]

Complete this **Statement of Income Tax Liability for 2010** if you require a short notice of assessment. If the Inspector does not accept your calculation or if the return is filed late, a long notice of assessment showing the Inspector's calculation will issue to you.

701. Tax liability per your computation (before preliminary tax) , .00 , .00

702. Preliminary tax paid for 2010 , .00 , .00

703. Balance payable/repayable (this is the amount that should be entered on your payslip) , .00 , .00

L - CAPITAL ACQUISITIONS IN 2010

704. If you received a gift or an inheritance in 2010, insert in the box

Note: 1. Where the value of a gift or an inheritance, when added to the value of prior aggregable benefits (if any) received on or after 5 December 1991 within the same group, exceeds 80% of the relevant threshold, a Capital Acquisitions Tax return must be made.
2. A gift is treated as having been received on the date of the gift. An inheritance is treated as having been received on the date of death of a person.

PPS No.

M - CAPITAL GAINS - Capital Gains for the year 1 January 2010 - 31 December 2010 [801 - 816]

801. Description of Assets	No. of Disposals	Aggregate Area in Hectares	Aggregate Consideration			
(a) Shares/Securities - Quoted			<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(b) Shares/Securities - Unquoted			<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(c) Agricultural Land/Buildings	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(d) Development Land	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(e) Foreign Life Policies (S. 594) chargeable at 40%	<input type="text"/>		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(f) Offshore Funds (S. 747A) chargeable at 40%	<input type="text"/>		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(g) Commercial Premises	<input type="text"/>		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(h) Residential Premises	<input type="text"/>		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(i) Shares and Securities exchanged (S. 913(5))	<input type="text"/>		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(j) Venture Fund Gains (S. 541C(2)(a))	<input type="text"/>		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(k) Other Assets	<input type="text"/>		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(l) Total Consideration			<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Insert in the box to indicate:

	Self	Spouse
802. If any disposal was between connected parties or otherwise not at arm's length	<input type="checkbox"/>	<input type="checkbox"/>
803. If any of the original acquisitions were between connected parties or otherwise not at arm's length	<input type="checkbox"/>	<input type="checkbox"/>
804. If the market value has been substituted for the cost of acquisition of any assets disposed of	<input type="checkbox"/>	<input type="checkbox"/>

805. Claim to Reliefs - Self

(a) Disposal of Principal Private Residence: enter amount of consideration	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(b) Retirement Relief - Within the Family: enter consideration on disposal of qualifying assets	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(c) Retirement Relief - Outside the Family: enter consideration on disposal of qualifying assets	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(d) Disposal of a site to a child: enter amount of consideration	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(e) Other <input type="text"/> enter amount of consideration (specify) <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

806. Claim to Reliefs - Spouse

(a) Disposal of Principal Private Residence: enter amount of consideration	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(b) Retirement Relief - Within the Family: enter consideration on disposal of qualifying assets	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(c) Retirement Relief - Outside the Family: enter consideration on disposal of qualifying assets	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(d) Disposal of a site to a child: enter amount of consideration	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(e) Other <input type="text"/> enter amount of consideration (specify) <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

	Self		Spouse	
807. Chargeable Gain(s) (excluding Foreign Life Policies)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
808. Previous Gain(s) Rolled-over (now chargeable)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
809. Net Loss(es) in 2010	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
810. Amount of unused Loss(es) from prior year(s) available for offset against chargeable gains above.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
811. Personal Exemption (max €1,270 per spouse & not transferable)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Note: losses, including losses forward, must be used first

