

Form 11E

Pay and File Income Tax Return for the year 2008

(for individuals chargeable under self-assessment)



Your PPS Number

Remember to quote your PPS number in all correspondence or when calling at your Revenue office

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Return Address

**Office of the Revenue Commissioners,
Collector-General's Division,
PO Box 354,
Limerick.**

Revenue On-Line Service (ROS) allows you to file this form and to pay any tax due electronically. It also provides an instant calculation of liability. Access ROS at www.revenue.ie.

If submitting this return use any envelope and write "Freepost" above the Return Address. You do not need to attach a stamp.

**RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE YEAR ENDED 31 DECEMBER 2008
CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2008**

This short tax return should be suitable for your circumstances. However, the form is not suitable for everybody and **before you start filling it in, you should read page one of the enclosed Helpsheets to check if you can use this form.** You must use the correct form for your personal circumstances. The Helpsheets will tell you how to obtain a different form if required.

If you have not received a copy of the Helpsheets you can get one on www.revenue.ie, (under 'Forms' - 'Tax Returns'), from Revenue's Forms & Leaflets Service at LoCall 1890 306 706, or from your local Revenue office. LoCall rates - note that rates charged for the use of 1890 (LoCall) numbers may vary among different service providers.

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

If there are any changes under the following headings, not already notified to Revenue, enter the new details below:

Nature of Primary Trade, Business or Activity	
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Business Address:	Main Residence Address:
Telephone	Telephone

YOU MUST SIGN THIS DECLARATION

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

- All the sources of my income and the amount of income derived from each source in the year 2008, and
- All disposals of chargeable assets and the amount of chargeable gains that accrued to me in the year 2008.

I DECLARE that, to the best of my knowledge and belief, all the particulars given as regards tax credits, allowances and reliefs claimed and as regards outgoings and charges are correctly stated.

Signature		Date	
		(DD/MM/YYYY)	
Capacity of Signatory			

Contact Details (in case of query about this return)

Agent's TAIN		Contact Name	
Client's Ref.		Telephone or E-Mail	

PPS No. grid

A - PERSONAL DETAILS

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)

Date of death grid

2. Tick [x] the box to indicate your marital status: (a) Single, (b) Married, (c) Married but living apart, (d) Widowed, (e) Divorced

Marital status checkboxes

3. If your personal circumstances changed in 2008 tick [x] the box to indicate your previous status and state date of change:

Previous status and date of change checkboxes and grids

4. State the number of Dependent Children

Number of dependent children grid

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

Date of death of spouse grid

6. Your Date of Birth (DD/MM/YYYY)

Date of birth grid

7. If married, tick [x] the box to indicate basis of assessment applicable for 2008: Joint Assessment, Separate Assessment, Single Treatment

8. Spouse's Details: (a) PPS No., (b) Date of Birth, (Pre-marriage) Surname, First name(s)

Spouse details grids

9-12. Tick [x] the box(es) to indicate for 2008 if you and/or your spouse were: 9. Permanently Incapacitated, 10. A Proprietary Director, 11. A holder of a 'full' Medical Card, 12. Entitled to an exemption from PRSI

Self and Spouse checkboxes for items 9-12

Official Use Only table with columns: Line, Self, Spouse

PPS No. grid

Primary Trade

Subsidiary Trade

Losses

- 112. If there are no/insufficient profits...
113. Losses - Amount of unused losses from a prior year...
114. If you wish to elect under Section 381 TCA 1997...

Election under Section 657B TCA 1997

- 115. To elect under Section 657B TCA 1997 to have the aggregate of all 'specified payments' received and chargeable in 2008 treated as arising in six equal instalments...

Review of Income Tax Year 2007 (Only complete this section if a review of 2007 is required)

- 117. (a) Tick the box if there was a change in Accounting Date...
(b) Tick the box if a cessation of trade took place in 2008...
(c) Profits assessed in 2007 year of assessment...
(d) Revised profits assessable in 2007 year of assessment...

Credit for Professional Services Withholding Tax (PSWT)

- 118. Gross withholding tax in the basis period for 2008 on fees for Professional Services.

EXTRACTS FROM ACCOUNTS

Primary Trade

Subsidiary Trade

Accounts Information Period (must be completed)

- 119. (DD/MM/YYYY) From
120. (DD/MM/YYYY) To

Extracts From Accounts must be completed in all cases where you or your spouse are in receipt of trading or professional income, except where either Lines 121 or 122 apply.

- 121. If you have previously submitted accounts information relating to this return state the income tax return with which accounts were submitted (YYYY)
122. Where the income arises from a partnership, enter the tax reference of the partnership

Official Use Only

Table with columns: Line, Self, Spouse

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144. Client Account Balances (Credit)

Primary Trade			
			00
			00
			00
			00
			00

Subsidiary Trade			
			00
			00
			00
			00
			00

145. Creditors and Accruals

146. Tax Creditors

147. (a) Net Assets - positive

(b) If negative state amount here

Extracts from Adjusted Profit Computation

Profit/Loss

148. Net Profit per Accounts

			00
			00

			00
			00

149. Net Loss per Accounts

Adjustments

150. Motor Expenses

151. Donations (Political and Charitable)/Entertainment

152. Light, Heat and Phone

153. Net gain on sale of fixed/chargeable assets

154. Net loss on sale of fixed/chargeable assets

			00
			00
			00
			00
			00

			00
			00
			00
			00
			00

C - IRISH RENTAL INCOME

202. Where the registration requirements of Part 7 of the Residential Tenancies Act 2004 have been complied with in respect of all residential premises tick the box

203. Number of properties let

204. Area in hectares, if applicable

205. Gross Rent Receivable

206. **Expenses**

(a) Repairs

(b) Interest

(d) Exempt rental income from the leasing of farm land, under Section 664 TCA 1997

(e) Other

207. Amount of chargeable **income** after expenses **but** before Capital Allowances and losses (if a loss show **0.00**)

Self

Spouse

			00
			00
			00
			00
			00
			00

			00
			00
			00
			00
			00
			00

Official Use Only

Line

Self

Spouse

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218. **Taxable Benefits** (not taxed at source under PAYE)

(a) PRSAs

(Note to include this in Line 507(c) on page 11)

(b) Shares/Securities

(c) Other

Specify

Self

Spouse

	Self	Spouse
(a) PRSAs	00	00
(b) Shares/Securities	00	00
(c) Other	00	00
Specify		

Social Welfare Payments, Benefits or Pensions received

219. Illness/Occupational Injury/Jobseekers Benefits
Enter taxable amount

220. Carer's Allowance paid by Dept. of Social & Family Affairs

221. Pre-Retirement Allowance

222. Other taxable Social Welfare Payments, Benefits or Pensions

	Self	Spouse
219. Illness/Occupational Injury/Jobseekers Benefits	00	00
220. Carer's Allowance	00	00
221. Pre-Retirement Allowance	00	00
222. Other taxable Social Welfare Payments	00	00

Irish Pensions received

223. Early Farm Retirement Pension (subject to PAYE)

224. Employment pension (subject to PAYE)

225. Employment pension (**not** subject to PAYE)

226. **'Annuity'** pension payable under an RAC or a PRSA

	Self	Spouse
223. Early Farm Retirement Pension	00	00
224. Employment pension (subject to PAYE)	00	00
225. Employment pension (not subject to PAYE)	00	00
226. 'Annuity' pension	00	00

PAYE Tax deducted/refunded

227. (a) Total of all PAYE tax deducted per P60(s)/P45(s)

(b) PAYE Tax refunded for the Income Tax year 2008

(c) PAYE Tax underpaid (amount collected by reducing your tax credits for 2008)

	Self	Spouse
227. (a) Total of all PAYE tax deducted		
(b) PAYE Tax refunded	00	00
(c) PAYE Tax underpaid	00	00

Directorships

228. If you and/or your spouse held proprietary directorships in the year 2008, state each company's tax number and the percentage shareholding in each company.

Company Tax Number	%	Tick if spouse	Company Tax Number	%	Tick if spouse
		<input type="checkbox"/>			<input type="checkbox"/>
		<input type="checkbox"/>			<input type="checkbox"/>
		<input type="checkbox"/>			<input type="checkbox"/>

Official Use Only

Line		Self	Spouse

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405. **Settlement, Covenant, Estate income, Maintenance Payments, etc.**

Self

Spouse

(a) Type(s) of payment(s)

									00										00
									00										00

(b) Gross amount received/receivable, where tax was **not** deducted

(c) Gross amount received/receivable, where tax was deducted

406. **Income from non-exempt Qualifying Patents**

(a) Gross amount of royalties or other sums received, where tax was **not** deducted

(b) Gross amount of royalties or other sums received, where tax was deducted

									00										00
									00										00

407. Gross amount of **Other Income** received, e.g. Annuities (from which Irish Standard Rate Tax was deducted)

									00										00
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G - EXEMPT INCOME

414. (a) Income received under **Rent-a-Room Relief Scheme**

(b) If you **do not** wish to avail of Rent-a-Room Relief, tick box and include the income and expenses at Lines 205 - 210, pages 6 & 7

									00										00

415. **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)

									00										00
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416. (a) **Other Exempt Income**

(b) Details of income sources e.g. exempt investment income received under Section 189 TCA 1997

									00										00

H - ANNUAL PAYMENTS, CHARGES AND INTEREST PAID

501. Gross amount of **Rents, etc. payable to Non-Residents** in 2008

									00										00
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502. **Clawback of Employers' Tax Relief at Source (TRS)**

If you **are an employer** enter gross amount of Medical Insurance premiums paid, if any, on behalf of employees, ignoring contributions made by employees

									00										00
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503. (a) Gross amount of **Maintenance Payments** paid in 2008 where tax was deducted

(b) Gross amount of **Maintenance Payments** paid in 2008 where tax was **not** deducted

									00										00
									00										00

Official Use Only

Line

Self

Spouse

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	Self	Spouse
504. (a) Gross amount of Deed(s) of Covenant in favour of Permanently Incapacitated individual(s)	<input type="text" value="00"/>	<input type="text" value="00"/>
(b) Gross amount of Deed(s) of Covenant in favour of person(s) aged 65 or over	<input type="text" value="00"/>	<input type="text" value="00"/>

505. Gross amount of payment of other Charges/Annuity(ies) where tax was deducted	<input type="text" value="00"/>	<input type="text" value="00"/>
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506. Retirement Annuity Contracts (RACs)

(a) If you are claiming relief in respect of **RACs** state the source(s) of your non-pensionable earnings

<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"/>
<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) Amount of RACs paid in 2008 (for which relief has not been claimed or granted in 2007)

<input type="text" value="00"/>	<input type="text" value="00"/>
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(c) Tick the box if a once off payment

<input type="checkbox"/>	<input type="checkbox"/>
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(d) Amount paid between 1/1/2009 and 31/10/2009 for which relief has not already been granted and for which relief is being claimed in 2008

<input type="text" value="00"/>	<input type="text" value="00"/>
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(e) Amount paid in a prior year, for which relief has not been obtained

<input type="text" value="00"/>	<input type="text" value="00"/>
---------------------------------	---------------------------------

(f) Total amount of RAC relief claimed in 2008

<input type="text" value="00"/>	<input type="text" value="00"/>
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507. Personal Retirement Savings Accounts (PRSAs)

Only complete if you, or your employer on your behalf, made PRSA contributions.

(a) If you are a member of an Occupational or Statutory Pension scheme state the amount of contributions to that scheme from 1/1/2008 to 31/12/2008, (for which no further relief is due)

<input type="text" value="00"/>	<input type="text" value="00"/>
---------------------------------	---------------------------------

(b) PRSA contributions deducted by your employer from your salary, (for which no further relief is due)

<input type="text" value="00"/>	<input type="text" value="00"/>
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(c) PRSA contributions made on your behalf by your employer (Note to include this in Line 218(a) on page 8)

<input type="text" value="00"/>	<input type="text" value="00"/>
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(d) PRSA contributions paid directly by you to a PRSA provider

<input type="text" value="00"/>	<input type="text" value="00"/>
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(e) Amount paid between 1/1/2009 and 31/10/2009 for which relief has not already been granted and for which relief is being claimed in 2008

<input type="text" value="00"/>	<input type="text" value="00"/>
---------------------------------	---------------------------------

(f) Amount paid in a prior year, for which relief has not been obtained

<input type="text" value="00"/>	<input type="text" value="00"/>
---------------------------------	---------------------------------

(g) Total amount of PRSA relief claimed in 2008

<input type="text" value="00"/>	<input type="text" value="00"/>
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Line		Self	Spouse
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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508. **Overseas Pension Plans: Migrant Member Relief**

- (a) Amount paid by 'relevant migrant member' in respect of a 'qualifying overseas pension plan' in 2008
- (b) Amount paid between 1/1/2009 and 31/10/2009 for which relief has not already been granted and for which relief is being claimed in 2008
- (c) Amount paid in a prior year, for which relief has not been obtained
- (d) Total amount of Migrant Member Relief claimed in 2008

	Self	Spouse
(a)	<input type="text" value="00"/>	<input type="text" value="00"/>
(b)	<input type="text" value="00"/>	<input type="text" value="00"/>
(c)	<input type="text" value="00"/>	<input type="text" value="00"/>
(d)	<input type="text" value="00"/>	<input type="text" value="00"/>

510. **Interest Relief on Certain Unsecured Home Loans** - Where Tax Relief at Source (TRS) was **NOT** granted.

- (a) Amount of **relievable interest paid** on unsecured Home Loans used for the purchase, repair, development or improvement of your **main residence**
- (b) Date loan taken out (if since 1 January 2002) (DD/MM/YYYY)
- (c) Tick the box if this is your first ever home loan

	Self	Spouse
(a)	<input type="text" value="00"/>	<input type="text" value="00"/>
(b)	<input type="text" value=""/> /	<input type="text" value=""/> /
(c)	<input checked="" type="checkbox"/>	<input type="checkbox"/>

I - CLAIM FOR TAX CREDITS, ALLOWANCES, RELIEFS AND HEALTH EXPENSES

- 513. (a) **Home Carer Tax Credit** - Amount due for 2008
- (b) If you qualify on the 'look-back' year tick the box
- 514. **PAYE Tax Credit** - Tick the box if claimed
- 515. (a) **Blind Person's Tax Credit** - Tick the box to indicate if due
- (b) **Guide Dog** - Tick the box to indicate if self and/or spouse has a Guide Dog
- 516. (a) **Dependent Relative Tax Credit** - Amount claimed
- (b) Number of Dependent Relatives
- 517. **Employing a Carer to care for an incapacitated individual**
Amount claimed
- 518. **Permanent Health Benefit**
Amount paid (where not deducted from gross pay by employer)
- 519. (a) **Seed Capital Scheme** - Amount of relief claimed in 2008
Note: If you are claiming relief for prior years you should submit full details to your Revenue Office
- (b) (i) **Business Expansion Scheme Relief**
Amount of relief claimed in 2008
- (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 2008
- (b) Enter all relevant **Film3 certificate numbers**

	Self	Spouse
513 (a)	<input type="text" value="00"/>	<input type="text" value="00"/>
513 (b)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
514	<input checked="" type="checkbox"/>	<input type="checkbox"/>
515 (a)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
515 (b)	<input checked="" type="checkbox"/>	<input type="checkbox"/>
516 (a)	<input type="text" value="00"/>	<input type="text" value="00"/>
516 (b)	<input type="text" value=""/>	<input type="text" value=""/>
517	<input type="text" value="00"/>	<input type="text" value="00"/>
518	<input type="text" value="00"/>	<input type="text" value="00"/>
519 (a)	<input type="text" value="00"/>	<input type="text" value="00"/>
519 (b) (i)	<input type="text" value="00"/>	<input type="text" value="00"/>
519 (b) (ii)	<input type="text" value=""/>	<input type="text" value=""/>
520 (a)	<input type="text" value="00"/>	<input type="text" value="00"/>
520 (b)	<input type="text" value=""/>	<input type="text" value=""/>

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

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533. **Approved Bodies** - Amount of Donations made in 2008

Self			
			00

Spouse			
			00

534. **Approved Sports Bodies** - Amount of Donations made in 2008

			00
--	--	--	----

			00
--	--	--	----

Health Expenses

Enter details of Health Expenses incurred in 2008

547. **Total Expenses**

			00
--	--	--	----

551. **Total Deductions**

			00
--	--	--	----

552. **Amount of Health Expenses on which tax relief is claimed**

			00
--	--	--	----

K - REQUEST FOR SHORT NOTICE OF ASSESSMENT FOR 2008

Complete this **Statement of Income Tax Liability for 2008** 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)

Payable	Repayable

702. Preliminary tax paid for 2008

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

L - CAPITAL GAINS - Capital Gains for the year 1 January 2008 - 31 December 2008

801. **Details of Assets Disposed of**

	No. of Disposals	Aggregate Area in Hectares	Aggregate Consideration
(a) Shares/Securities - Quoted			
(b) Shares/Securities - Unquoted			
(c) Agricultural Land/Buildings			
(d) Development Land			
(g) Commercial Premises			
(h) Residential Premises			
(i) Shares or Securities exchanged (Section 913(5) TCA 1997)			
(j) Other Assets			
(k) Total Consideration on Disposals			

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Line		Self	Spouse

