



Pay and File Income Tax Return for the year 2010 (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

Grid for PPS Number

GCD

TAIN

Return Address box

Return Address

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

Empty box

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 2010 CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2010

This short tax return may be suitable for your circumstances. However, this form is not suitable for everybody and before you start filling it in, you should read Panel P and page 1 of the Form 11E Helpsheet to check if you can use this form.

If you have not received a copy of the Helpsheet you can get one on www.revenue.ie, (under Taxes & Duties > Income Tax > Forms > Tax Return Forms), from Revenue's Forms & Leaflets Service at LoCall 1890 306 706, or from your local Revenue office.

Civil Penalties/Criminal Prosecution - Tax law provides for both civil penalties and criminal sanctions for the failure to make a return, the making of a false return, facilitating the making of a false return, or claiming tax credits, allowances or reliefs which are not due.

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 grid

Business Address grid

Business Address grid

Telephone grid

Main Residence Address grid

Main Residence Address grid

Telephone grid

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 the amount of income derived from each source in the year 2010, and
- All disposals and acquisitions of chargeable assets and the amount of chargeable gains that accrued to me in the year 2010.

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

Signature box

Date (DD / MM / YYYY) grid

Capacity of Signatory box

Contact Details (in case of query about this return)

Agent's TAIN grid

Contact Name box

Client's Ref. box

Telephone or E-mail box

PPS No.

Legislative references relate to Sections of the Taxes Consolidation Act 1997, unless otherwise stated.

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) / /

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. 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), Form 11E is not for you. Insert in the box(es) if the Limitation on the use of Reliefs by High-Income Individuals does not apply to either you or your spouse.

Self Spouse

9. Spouse's Details:

(a) PPS No. OR, if unknown (Pre-marriage) Surname

(b) Date of Birth (DD/MM/YYYY) / / First name(s)

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

10. Permanently Incapacitated Self Spouse

11. A Proprietary Director, i.e. owned/controlled more than 15% of the share capital of a company Self Spouse

12. A holder of a 'full' Medical Card Self Spouse

13. Entitled to an exemption from PRSI Self Spouse

(a) State reason - Self

(b) State reason - Spouse

Official use only

Line	Self	Spouse

PPS No.

Self

Spouse

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

14. Entitled to an exemption from Health Contribution
- (a) State reason - Self
- (b) State reason - Spouse
15. A farmer

Expression of Doubt

22. If you have a genuine doubt about the tax treatment of any item in the return, insert in the box and enclose a letter setting out clearly the point at issue.

B - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS

(Including Farming & Partnership Income)

- | | Primary Trade | | Subsidiary Trade | |
|--|--------------------------|--------------------------|--------------------------|--------------------------|
| | Self | Spouse | Self | Spouse |
| 101. Insert <input checked="" type="checkbox"/> in the box(es) to indicate to whom the income in each column refers | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 102. Description of Trade, Profession or Vocation
<i>(you must clearly describe the trade)</i> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| <i>Do not submit accounts with this return. Instead you MUST give an extract of information from the accounts in Extracts From Accounts, Lines 118-153</i> | | | | |
| 103. If this source of income ceased during the year 2010 state the date of cessation (DD/MM/YYYY) | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Profit assessable in 2010

- | | | | | |
|--|----------------------|----------------------|----------------------|----------------------|
| 104. (a) Amount of adjusted net profit for accounting period | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| (b) Amount of adjusted net loss for accounting period | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 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 | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 106. Balancing Charges | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 107. Unused Capital Allowances from a prior year | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Capital Allowances for the year 2010

- | | | | | |
|---|----------------------|----------------------|----------------------|----------------------|
| 109. Machinery and Plant | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 110. (a) Industrial Buildings and/or Farm Buildings Allowance (other than (b) below) | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| (b) Farm Buildings Allowance in respect of expenditure incurred by farmers to comply with the requirement of the EU Nitrates Directive 91/676/EEC | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| 111. Other | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

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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"/>

PPS No.

Losses

- | | Primary Trade | Subsidiary Trade |
|--|---|---|
| 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. | <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> .00 |
| (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. | <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> .00 |
| (c) Total loss for offset against other income (by virtue of S. 381 and/or S. 392) | <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> .00 |

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 | <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> .00 |
|---|---|---|

Election under Section 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.)
- | | | |
|--|--------------------------|--------------------------|
| | <input type="checkbox"/> | <input type="checkbox"/> |
|--|--------------------------|--------------------------|

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 <input checked="" type="checkbox"/> in the box | <input type="checkbox"/> | <input type="checkbox"/> |
| (b) If a cessation of trade took place in 2010 (S. 67(1)(a)(ii)) insert <input checked="" type="checkbox"/> in the box | <input type="checkbox"/> | <input type="checkbox"/> |
| (c) Profits assessed in 2009 year of assessment | <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> .00 |
| (d) Revised profits assessable in 2009 year of assessment | <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> .00 |

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. | <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> .00 |
|---|---|---|

EXTRACTS FROM ACCOUNTS

Accounts Information Period (must be completed)

- | | | Primary Trade | Subsidiary Trade |
|-----------|--------------|--|--|
| 118. From | (DD/MM/YYYY) | <input type="text"/> / <input type="text"/> / <input type="text"/> | <input type="text"/> / <input type="text"/> / <input type="text"/> |
| 119. To | (DD/MM/YYYY) | <input type="text"/> / <input type="text"/> / <input type="text"/> | <input type="text"/> / <input type="text"/> / <input type="text"/> |

Extracts From Accounts, on pages 5 and 6, must be completed in all cases where you or your spouse are in receipt of trading or professional income, except where either Lines 120 or 121 apply.

- | | | |
|--|----------------------|----------------------|
| 120. If you have previously submitted accounts information relating to this return state the income tax return with which accounts were submitted (YYYY) | <input type="text"/> | <input type="text"/> |
| 121. Where the income arises from a partnership, enter the tax reference of the partnership | <input type="text"/> | <input type="text"/> |

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Line		Self	Spouse

PPS No.

Income	Primary Trade	Subsidiary Trade
122. Sales/Receipts/Turnover	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
123. Receipts from Government Agencies (GMS, etc.)	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
124. Other Income including tax exempt income	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00

Trading Account Items	Primary Trade	Subsidiary Trade
125. Purchases	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
126. Gross Trading Profits	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00

Expenses and Deductions	Primary Trade	Subsidiary Trade
127. Salaries/Wages, Staff costs	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
128. Sub-Contractors	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
129. Consultancy, Professional fees	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
130. Motor, Travel and Subsistence	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
131. Repairs/Renewals	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
132. Depreciation, Goodwill/Capital write-off	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
133. (a) Provisions including bad debts - positive	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
(b) If negative, state amount here	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
134. Other Expenses (Total)	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00

Capital Account and Balance Sheet Items	Primary Trade	Subsidiary Trade
135. Cash/Capital introduced	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
136. Drawings (Net of Tax and Pension contributions)	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
137. (a) Closing Capital Balance - positive	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
(b) If negative, state amount here	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
138. Stock, Work in progress, Finished goods	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
139. Debtors and Prepayments	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
140. Cash/Bank (Debit)	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
141. Bank/Loans/Overdraft (Credit)	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
142. Client Account Balances (Debit)	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
143. Client Account Balances (Credit)	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00

Official use only

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

PPS No.

144. Creditors and Accruals

Primary Trade
, .00

Subsidiary Trade
, .00

145. Tax Creditors

, .00

, .00

146. (a) Net Assets - positive

, .00

, .00

(b) If negative, state amount here

, .00

, .00

Extracts from Adjusted Net Profit/Loss Computation

Profit/Loss per Accounts

147. Net Profit per Accounts

, .00

, .00

148. Net Loss per Accounts

, .00

, .00

Adjustments made to Profit/Loss per Accounts

149. Motor Expenses

, .00

, .00

150. Donations (Political and Charitable)/Entertainment

, .00

, .00

151. Light, Heat and Phone

, .00

, .00

152. Net gain on sale of fixed/chargeable assets

, .00

, .00

153. Net loss on sale of fixed/chargeable assets

, .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 tenancies which existed in relation to residential premises in the year 2010, insert in the box

Self

Spouse

203. Number of properties let

204. Area in hectares, if applicable

, .00

, .00

205. Gross Rent Receivable

, .00

, .00

206. Expenses

(a) Repairs

, .00

, .00

(b) Allowable interest

, .00

, .00

(d) Exempt rental income from the leasing of farm land, under S. 664

, .00

, .00

(e) Other

, .00

, .00

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

, .00

, .00

208. (a) Capital Allowances brought forward from a prior year

, .00

, .00

(b) Capital Allowances for the year 2010

, .00

, .00

(c) Capital Allowances used against rental income in the year 2010

, .00

, .00

Official use only

Line

Self

Spouse

PPS No.

Self

Spouse

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) , .00 , .00
- (b) To which S. 409A does not apply (no restriction applies) , .00 , .00
210. Losses - Amount of unused losses from a prior year , .00 , .00

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. (a) Gross amount of income from **Irish employments, offices and non-Proprietary Directorships subject to PAYE** , .00 , .00
- (b) Gross amount of income from **Irish Proprietary Directorships subject to PAYE** , .00 , .00
213. (a) Income attributable to the performance in the State of the duties of **foreign offices and foreign employments** subjected to PAYE deduction , .00 , .00
- (b) Income attributable to the performance in the State of the duties of **foreign offices and foreign employments** not subjected to PAYE deduction , .00 , .00
- (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 in the box
214. Gross amount of income from Public Sector employment where PRSI was paid under Class B, C, or D , .00 , .00
215. Gross amount of income from **certain Public Sector employment** (Members of the Oireachtas, Judiciary, etc.) , .00 , .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 , .00 , .00
- (b) Nature of Payment(s)
217. Amount of Top Slicing Relief (TSR) claimed in 2010 , .00 , .00
218. **Allowable Deductions incurred in Employment**
- (a) Nature of employment(s)
- (b) Expenses , .00 , .00
- (c) Superannuation Contributions/AVC (where not deducted by Employer) , .00 , .00
- (d) Capital Allowances , .00 , .00
- (e) Total of (b) + (c) + (d) above , .00 , .00
- (f) Amount of total at (e) referring to Proprietary Directorship income/salary , .00 , .00
- (g) Amount of total at (e) referring to Employment income/salary , .00 , .00

Official use only

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

PPS No.

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

- (a) PRSAs
(Note to include this in Line 507(c) on page 11)
- (b) Shares/Securities
(Note to include all share awards in 2010)
- (c) Other

	Self	Spouse
(a) PRSAs	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
(b) Shares/Securities	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
(c) Other	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00

Specify

<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

Social Welfare Payments, Benefits or Pensions received

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

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

Irish Pensions received

- 224. Early Farm Retirement Pension (subject to PAYE)
- 225. Employment pension (subject to PAYE)
- 226. Employment pension (**not** subjected to PAYE)
- 227. 'Annuity' pension payable under an RAC or a PRSA

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

	Self	Spouse
(a) Distributions received from an Approved Retirement Fund (S. 784A)	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
(b) Distributions received from an Approved Minimum Retirement Fund (S. 784C)	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
(c) Distributions received from a PRSA (S. 787G)	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00

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
- 230. Amount of Income Levy deducted in 2010

	Self	Spouse
229. Gross income for Income Levy for the year 2010	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
230. Amount of Income Levy deducted in 2010	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .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.

	Self	Spouse
231. (a) Total of all PAYE tax deducted per P60(s)/P45(s)	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00

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
- (c) PAYE Tax underpaid (amount collected by reducing your tax credits for 2010)

	Self	Spouse
(b) PAYE Tax refunded for the Income Tax year 2010	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
(c) PAYE Tax underpaid (amount collected by reducing your tax credits for 2010)	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .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"/>

Official use only

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

PPS No.

Share Options

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

Self

Spouse

(a) Enter total chargeable amount

, .00

, .00

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

, .00

, .00

E - FOREIGN INCOME (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**

Net amount received

, .00

, .00

302. **Foreign Pensions**

(a) Amount of State Welfare Pension(s)

, .00

, .00

(b) Amount of all Other Pension(s)

, .00

, .00

312. **Foreign Rental Income**

(a) Number of foreign properties let

(b) Income from **Foreign Rents** (enter gross amount receivable)

, .00

, .00

(c) Expenses

(i) Expenses relating to this income (excluding interest)

, .00

, .00

(ii) Allowable Interest

, .00

, .00

(d) Net profit on Foreign Rental properties

, .00

, .00

(e) Capital Allowances

(including Capital Allowances forward)

, .00

, .00

(f) Losses - Amount of unused losses from a prior year

, .00

, .00

(g) Amount of foreign tax deducted

, .

, .

F - INCOME FROM FEES, COVENANTS, DISTRIBUTIONS, etc.

401. (a) Amount of **Income from Fees, Commissions, etc.**

, .00

, .00

(b) Description of Income

402. **Irish Untaxed Income**

403. **Irish Deposit Interest**

(a) Gross Deposit Interest received on which **DIRT** was deducted

(i) taxable at 25%

, .00

, .00

(ii) taxable at 28%

, .00

, .00

(b) Gross Interest received from **Special Share Account(s)/Special Term Share Account(s)/Special Savings Account(s)** on which **DIRT** was deducted

, .00

, .00

(c) Gross interest received where **DIRT** was **not** deducted by virtue of S. 256(1A) or S.256(1B)

, .00

, .00

Official use only

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"/>

PPS No.

	Self	Spouse
404. (a) Gross amount of Dividends from Irish Resident Companies (from which Dividend Withholding Tax was deducted)	<input type="text"/> , <input type="text"/> .00	<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"/> .00	<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"/> .00	<input type="text"/> , <input type="text"/> .00
(c) Gross amount received/receivable, where tax was deducted	<input type="text"/> , <input type="text"/> .00	<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"/> .00	<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"/> .00	<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"/> .00	<input type="text"/> , <input type="text"/> .00

G - EXEMPT INCOME

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 pages 6 & 7	<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

H - ANNUAL PAYMENTS, CHARGES AND INTEREST PAID

501. Gross amount of Rents, etc. payable to Non-Residents in 2010	<input type="text"/> , <input type="text"/> .00	<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"/> .00	<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"/> .00	<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"/> .00	<input type="text"/> , <input type="text"/> .00

Official use only

Line		Self	Spouse

PPS No.

	Self	Spouse
504. (a) Gross amount of Deed(s) of Covenant in favour of Permanently Incapacitated individual(s)	<input type="text"/> , <input type="text"/> .00	<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"/> .00	<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"/> .00	<input type="text"/> , <input type="text"/> .00

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"/>
(b) Amount of RACs paid in 2010 (for which relief has not been claimed or granted in 2009)	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
(c) Insert <input checked="" type="checkbox"/> in the box if a once off payment	<input type="checkbox"/>	<input type="checkbox"/>
(d) Amount paid between 1/1/2011 and 31/10/2011 for which relief has not already been granted and for which relief is being claimed in 2010	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
(e) Amount paid in a prior year, for which relief has not been obtained	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
(f) Total amount of RAC relief claimed in 2010	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00

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 1/1/2010 - 31/12/2010, (for which no further relief is due)	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
(b) PRSA contributions deducted by your employer from your salary, (for which no further relief is due)	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
(c) PRSA contributions made on your behalf by your employer (Note to include this in Line 219(a) on page 8)	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
(d) PRSA contributions paid directly by you to a PRSA provider	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
(e) Amount paid between 1/1/2011 and 31/10/2011 for which relief has not already been granted and for which relief is being claimed in 2010	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
(f) Amount paid in a prior year, for which relief has not been obtained	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
(g) Total amount of PRSA relief claimed in 2010	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00

Official use only

Line	Self	Spouse

PPS No.

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

	Self	Spouse
(a) Amount paid by 'relevant migrant member' in respect of a 'qualifying overseas pension plan' in 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"/>
(b) Amount paid between 1/1/2011 and 31/10/2011 for which relief has not already been granted and for which relief is being claimed in 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"/>
(c) Amount paid in a prior year, for which relief has not been obtained	<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) Total amount of Migrant Member Relief claimed in 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"/>

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 <input checked="" type="checkbox"/> 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	<input type="checkbox"/>	<input type="checkbox"/>
(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	<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) Insert <input checked="" type="checkbox"/> in the box if you are entitled to first-time buyer relief	<input type="checkbox"/>	<input type="checkbox"/>
(d) State the amount of interest paid in 2010 (excluding interest at (b) above)	<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) State the number of tax years (0-6) prior to 2010 you were entitled to first-time buyer relief	<input type="text"/>	<input type="text"/>

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

513. (a) Home Carer Tax Credit - Amount due for 2010	<input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	
(b) If you qualify on the "look-back" year insert <input checked="" type="checkbox"/> in the box	<input type="checkbox"/>	
514. PAYE Tax Credit - Insert <input checked="" type="checkbox"/> in the box if claimed	<input type="checkbox"/>	<input type="checkbox"/>
515. (a) Blind Person's Tax Credit - Insert <input checked="" type="checkbox"/> in the box to indicate if due	<input type="checkbox"/>	<input type="checkbox"/>
(b) Guide Dog - Insert <input checked="" type="checkbox"/> in the box to indicate if self and/or spouse has a Guide Dog	<input type="checkbox"/>	<input type="checkbox"/>
516. (a) Dependent Relative Tax Credit - Amount claimed	<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) Number of Dependent Relatives	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
517. Employing a Carer to care for an incapacitated individual - Amount claimed	<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"/>
518. Permanent Health Benefit (not health/medical insurance) - Amount paid (where not deducted from gross pay by employer)	<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"/>
519. (a) Seed Capital Scheme - Amount of relief claimed in 2010 <i>Note: If you are claiming relief for prior years you should submit full details to your Revenue office</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"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(b) (i) Business Expansion Scheme Relief - Amount of relief claimed in 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"/>
(ii) Enter relevant RICT3 certificate number, or, if appropriate, the Designated Fund's reference number	<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"/>
520. (a) Film Relief - Amount of investment on which relief is claimed in 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"/>
(b) Enter all relevant Film3 certificate numbers	<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"/>

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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"/>

PPS No.

	Self	Spouse
521. Qualifying Tuition Fees - Amount on which relief is claimed in respect of the 2010 academic year (do not include registration or exam fees)	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
522. One-Parent Family Tax Credit - Insert <input checked="" type="checkbox"/> in the box to claim	<input type="checkbox"/>	<input type="checkbox"/>
523. (a) Incapacitated Child Tax Credit - To claim this tax credit state the number of incapacitated children	<input type="text"/>	<input type="text"/>
(b) Amount of tax credit being claimed	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
524. Service Charges paid in the year 2009 (as a fixed annual charge or under a "tag system") to a Local Authority/Private Contractor	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
525. Medical Insurance Premiums - Paid by your employer If your Employer paid premiums on your behalf, to an authorised insurer, in 2010 state:		
(a) Amount of the gross premium	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
(b) Amount of age-related tax credit in respect of this premium	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
(c) Amount of any contribution made by you	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
526. Trade Union Subscriptions - Insert <input checked="" type="checkbox"/> in the box to claim	<input type="checkbox"/>	<input type="checkbox"/>
527. Purchase of New Shares in a Company by an Employee - Amount of relief claimed	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
529. Job Assist Allowance - Amount claimed	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
530. Seafarer Allowance		
(a) Number of days out of the State	<input type="text"/>	<input type="text"/>
(b) Amount of salary for this employment	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
(c) Amount claimed	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
531. Rent Tax Credit		
(a) Amount of rent paid if under 55 years of age in 2010	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
(b) Amount of rent paid if 55 years of age or over in 2010	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
(c) Address of Rented Property	<input type="text"/> <input type="text"/> <input type="text"/>	
(d) Name and address of landlord/agency rent is paid to	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
(e) PPS No. of landlord	<input type="text"/>	

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Line		Self	Spouse

PPS No.

Self

Spouse

532. **Year of Marriage Review if married in 2010**

- (a) To claim for relief under S. 1020 insert in the box
- (b) Amount of spouse's income for 2010 , , .00
- (c) Amount of repayment claimed in respect of self , , .00
- (d) Amount of repayment claimed in respect of spouse , , .00

Your spouse will have to make a separate claim for relief under S. 1020 in his/her return.

- 533. **Approved Sports Bodies** - Amount of Donations made in 2010 , .00 , .00
- 534. **Approved Charities** - Amount of Donations made in 2010 , .00 , .00
- 535. **Other Approved Bodies** - Amount of Donations made in 2010 , .00 , .00

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

Nursing Home expenses - Enter details in relation to maintenance/treatment in 2010

- 536. (a) Amount of expenses , .00
- (b) Name and address of Nursing Home

Deductions (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

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Line		Self	Spouse

PPS No.

'Other' Health Expenses

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

Deductions (Sums received/receivable in respect of 'Other' Health Expenses only)

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

544. Under any policy of medical insurance , .

545. Compensation claim, etc. , .

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

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

K - REQUEST FOR SHORT NOTICE OF ASSESSMENT FOR 2010

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.

	Payable	Repayable
701. Tax liability per your computation (before preliminary tax)	<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"/>
702. Preliminary tax paid for 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"/>
703. Balance payable/repayable (this is the amount that should be entered on your payslip)	<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"/>

L - CAPITAL ACQUISITIONS IN 2010

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

Self	<input type="checkbox"/>	Spouse	<input type="checkbox"/>
-------------	--------------------------	---------------	--------------------------

Note: 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.

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.

The information given does not satisfy a requirement to file a Capital Acquisitions Tax return (Form IT 38). If you need help in completing a Form IT 38, you should consult Leaflet IT 39 Guide to Completing the Gift/Inheritance Tax Self-Assessment Return. Completed Form IT 38 should be sent to the Collector-General's Division. Form IT 38 and Leaflet IT 39 are available at www.revenue.ie/en/tax/cat/index.html

Official use only

Line	Self	Spouse

PPS No.

M - CAPITAL GAINS - Capital Gains for the year 1 January 2010 - 31 December 2010

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"/> .00
(b) Shares/Securities - Unquoted			<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Agricultural Land/Buildings	<input type="text"/>	<input type="text"/> , <input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(d) Development Land	<input type="text"/>	<input type="text"/> , <input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(g) Commercial Premises	<input type="text"/>		<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(h) Residential Premises	<input type="text"/>		<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(i) Shares and Securities exchanged (S. 913(5))	<input type="text"/>		<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(j) Venture Fund Gains (S. 541C(2)(a))			<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(k) Other Assets	<input type="text"/>		<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(l) Total Consideration			<input type="text"/> , <input type="text"/> , <input type="text"/> .00

Insert in the box(es) 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"/>	.00
(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"/>	.00
(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"/>	.00
(d) Disposal of a site to a child: enter amount of consideration	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
(e) Other (specify)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00

Official use only

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

PPS No.

N - CHARGEABLE ASSETS ACQUIRED IN 2010

817. Enter the number of assets acquired and the consideration given

Description of Assets	Self Number of Assets	Spouse Number of Assets	Self Consideration	Spouse Consideration
(a) Shares (quoted and unquoted)			<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Residential Premises	<input type="text"/>	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Commercial Premises	<input type="text"/>	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(d) Agricultural Land	<input type="text"/>	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(e) Development Land	<input type="text"/>	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(f) Business Assets	<input type="text"/>	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(g) Antiques/Works of Art	<input type="text"/>	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(h) Other	<input type="text"/>	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

P - ITEMS NOT INCLUDED IN THIS RETURN

This form is not suitable for everyone. Please refer to page 1 of the Form 11E Helpsheet for full details. Individuals who must complete a Form 11 include self-assessed individuals who:

- are non-resident,
- are subject to the Limitation on the use of Reliefs by High-Income Individuals (a comprehensive Guidance Document on the application of the limitation is available on www.revenue.ie),
- are claiming tax relief in respect of a Property Based Incentive Scheme,
- have information to declare in respect of Deferred Share Options,
- opened a Foreign Bank Account, were issued with a Foreign Life Policy, or acquired an interest in an Offshore Fund, in 2010,
- disposed of Foreign Life Policies or Offshore Funds, in 2010.

The Form 11E Helpsheet (page 4) lists the items omitted from this form which are in the Form 11. If you have anything to declare in relation to any of the listed items (other than those marked in **bold**) enter the required statutory information in the space(s) provided below.

Line No.	Specify	Self	Spouse
<input type="text"/>	<input type="text"/>	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
<input type="text"/>	<input type="text"/>	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00

Official use only

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