



# Form 11 (Short)

## 2000/2001 Tax Return



### Your PPS Number

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

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### Return Address

### TAX RETURN 2000/2001

**OFFICE HOURS**  
Monday - Friday  
9.30a.m. - 5.00p.m.

All amounts returned on this form **MUST** be expressed in Euro

Use any envelope and write "Freepost" above the address  
**NO STAMP REQUIRED**

**RETURN OF INCOME, CHARGES AND CAPITAL GAINS OF THE YEAR ENDED 5 APRIL 2001**  
**RETURN OF CHARGEABLE ASSETS ACQUIRED IN THE YEAR ENDED 5 APRIL 2001**  
**CLAIM FOR ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 5 APRIL 2001**  
**STATEMENT OF GIFTS AND INHERITANCES RECEIVED IN THE YEAR ENDED 5 APRIL 2001**

**Notice** - You are hereby required by the Revenue Commissioners, under Section 36 Capital Acquisitions Tax Act 1976 (as amended), to give the information requested in this form regarding Gifts and Inheritances received for the year of assessment ended on 5 April 2001. This return should be completed and returned to the address shown above on or before 31 January 2002.

If you received **distributions from any Irish company** in the year ended 5 April 2001 you may not use this form - you must use Form 11 (which you can get from any tax office).

**Expression of doubt** - If you are unsure about the tax treatment of any item in your return please tick () this box  and attach a covering letter setting out clearly the point at issue.

**CGT - Disposal of assets** - If you have disposed of an asset during the year please tick () this box  and give details at panel 30.

A Guide to completing 2000/2001 Tax Returns contains notes relating to the completion of this form. It is available from your tax office, or by contacting Revenue Forms and Leaflets Service at telephone no. (01) 8780100, or on Revenue's Internet Site at [www.revenue.ie](http://www.revenue.ie)

**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 allowances or reliefs which are not due. These penalties include fines, up to double the tax in question and imprisonment.

### 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 and Capital Acquisitions Tax Act 1976 (as amended) of:

- All the sources of my income and of the amount of income derived from each source in the year ended 5 April 2001, and
- All disposals and acquisitions of chargeable assets and of the amount of chargeable gains which accrued to me in the year ended 5 April 2001.

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

Signature  Date

Capacity of Signatory

Main Residence Address

Telephone No.

Name of Adviser (if any)	Client's Ref. No.	Adviser's Telephone No.	Tax Adviser Identification No. (TAIN)

# INCOME DETAILS FOR THE YEAR ENDED 5 APRIL 2001

## 1 - Income from Trade, Profession or Vocation (Including Farming & Partnership Income)

Description of trade etc.

Address at which carried on (business address)

Accounting period covers period from  /  /  to  /  /

Amount of adjusted net profit for accounting period  £

Profit assessable for year ended 5 April 2001 (if a loss, enter 'NIL') à

Balancing Charges à £

Deduct any unused capital allowances from a prior year à £ ( )

(Amount deducted cannot exceed profits and balancing charges)

Capital Allowances: Machinery and Plant à £ ( )

Industrial Buildings (incl. Farm Buildings Allowance) à £ ( )

Other à £ ( )

If there are no/insufficient profits, do you wish to add any unused capital allowances to any loss made in the trade for this year (S. 392 TCA 1997)? Yes  No

Losses - Amount of unused losses from a prior year (S. 382 TCA 1997) £ ( )

Amount of loss (if any) in this trade in year ended 5 April 2001 £ ( )

Do you wish to set this loss against your other income under S. 381 TCA 1997? Yes  No

Where the income arises from a partnership, show the tax reference of the partnership here

<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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Please attach accounts together with any computations of the profits, losses, balancing charges and capital allowances shown. Section 644a TCA 1997 provides for income arising on or after 1/12/99 from the trade of dealing in residential development land to be treated as a separate trade and taxed at 20% *unless* you elect otherwise. Tick (☑) the box to elect.

## 2 - Credit For Withholding Tax on Payments for Professional Services

Gross Withholding Tax in basis period for 2000/2001 on fees for professional services à £

## 3 - All other Irish Source Income

Give details of all other Irish source income, including benefits from employment in this panel, (Return deposit interest on Special Savings Accounts only if you are entitled to a refund of DIRT)

	Self	Spouse
Description of Income (e.g. deposit interest, salary, benefits from employment, rent etc.)	<input type="text"/>	<input type="text"/>

Source of Income (e.g. name of bank, name of employer, address of property etc.)	<input type="text"/>	<input type="text"/>
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Gross Amount of Income (including tax deducted/credit) à £

Tax Deducted/Tax Credit (if any)  £  £

Description of Income (e.g. deposit interest, salary, benefits from employment, rent etc.)	<input type="text"/>	<input type="text"/>
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Source of Income (e.g. name of bank, name of employer, address of property etc.)	<input type="text"/>	<input type="text"/>
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Gross Amount of Income (including tax deducted/credit) à £

Tax Deducted/Tax Credit (if any)  £  £

Self	Spouse	Official use only
£	£	D1/F1/D3
£	£	B1
£ ( )	£ ( )	T8/S2/T5
£ ( )	£ ( )	T8
£ ( )	£ ( )	S2
£ ( )	£ ( )	T5
		S6
		P2
£	£	R7/R6
£	£	
£	£	

# FOREIGN INCOME

## 4 - All Foreign Source Income (the amounts shown should be in Euro)

Give details of all non-Irish source income in this panel

	Self	Spouse
Country from which received	<input type="text"/>	<input type="text"/>
Description of Income	<input type="text"/>	<input type="text"/>
Source of Income	<input type="text"/>	<input type="text"/>
Net Amount	£ <input type="text"/>	£ <input type="text"/>
Foreign Tax deducted*	£ <input type="text"/>	£ <input type="text"/>
Irish Tax deducted (if any)	£ <input type="text"/>	£ <input type="text"/>
<b>Total</b>		
Country from which received	<input type="text"/>	<input type="text"/>
Description of Income	<input type="text"/>	<input type="text"/>
Source of Income	<input type="text"/>	<input type="text"/>
Net Amount	£ <input type="text"/>	£ <input type="text"/>
Foreign Tax deducted*	£ <input type="text"/>	£ <input type="text"/>
Irish Tax deducted (if any)	£ <input type="text"/>	£ <input type="text"/>
<b>Total</b>		

(\*exclude UK tax on UK Distributions)

## 5 - Foreign Bank Accounts (Section 895 TCA 1997)

Give the following details for each foreign bank account opened in the year ended 5 April 2001, of which you or your spouse were the beneficial owner

(i) Name and address of Deposit Holder (bank etc.)

	Self	Spouse
(ii) Date account was opened	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
(iii) Amount of money deposited on opening the account (in Euro)	£ <input type="text"/>	£ <input type="text"/>

(iv) Name and address of intermediary (if any) through whom account was opened

(Include details of interest received from these accounts in panel 4 above)

## 6 - Offshore Funds (Section 896 TCA 1997)

Give the following details for each material interest in an offshore fund acquired in the year ended 5 April 2001, of which you or your spouse were the beneficial owner

(i) Name and address of offshore fund

	Self	Spouse
(ii) Date material interest was acquired	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
(iii) Amount of payment made in acquiring the material interest (in Euro)	£ <input type="text"/>	£ <input type="text"/>

(iv) Name and address of intermediary (if any) through whom the material interest was acquired

(Include details of income received from these funds in panel 4 above)

# ANNUAL PAYMENTS, CHARGES AND INTEREST PAID

## 7 - Rents etc. Payable To Non-residents

Type of Payment

To whom paid

Address

Gross amount payable in year ended 5 April 2001 à £

## 8 - Payments made under Deeds of Covenant

Date of Deed  /  /

To whom paid

Address

Gross amount payable in year ended 5 April 2001 à £

Relationship, if any, of recipient to payer

(If this is a first claim, attach a copy of the Deed of Covenant)

Self	Spouse	Official use only
£	£	
£	£	
		S3
£	£	
		A6

## 9 - Other Charges (e.g. Annuities/Maintenance Payments)

Type of payment

To whom paid

Address

Gross amount payable in year ended 5 April 2001 à £

Relationship, if any, of recipient to payer

Tick (☑) if tax deducted

(If this is a first claim, attach a copy of the agreement)

## 10 - Retirement Annuities

In what occupation have you non-pensionable earnings?

Name of Insurance Company or Trust Scheme

		Tick (☑) if a "once off" payment	
	Self		Spouse
Amount paid in year ended 5 April 2001	£ <input type="text"/>	<input type="checkbox"/>	£ <input type="text"/>
Amount paid between 6 April 2001 & 31 January 2002 (for which relief is claimed in 2000/2001, if relevant)	£ <input type="text"/>	<input type="checkbox"/>	£ <input type="text"/>
Amount paid in a prior year (if any) for which relief has not been obtained	£ <input type="text"/>	<input type="checkbox"/>	£ <input type="text"/>
Amount claimed for 2000/2001 <span style="float: right;">à</span>			

If you or your spouse were born before 6 April 1971 and you are claiming in excess of 15% contribution please state:  
Your date of birth  /  /  Your Spouse's date of birth  /  /

## 11 - Interest Paid In Full

### A. On a loan used for the purchase, repair, development or improvement of your main residence

Lender's Name

Loan Account Number (Building Society or Local Authority only)

Amount of Loan  £

Date loan taken out if after 6 April 1996  /  /

Is it your first ever home loan? Yes  No

Is this a preferential loan arising from an employment or directorship? Yes  No

Amount of interest paid in the year ended 5 April 2001 à £

(Attach certificates unless lender is a Building Society)

### B. Interest on Loans applied in acquiring interest in unquoted trading companies etc.

Lender's Name & Address

Purpose of Loan

Amount of loan and date loan first taken out  £  /  /

Is this a preferential loan arising from an employment or directorship? Yes  No

Amount of interest paid in the year ended 5 April 2001 à £

(Attach certificates)

## ARTISTS EXEMPTION

### 12 - Artists Exempt Income [Section 195 TCA 1997]

Income from work(s) determined by the Revenue Commissioners to have artistic / cultural merit à £

	Self	Spouse	Official use only
9 - Other Charges (e.g. Annuities/Maintenance Payments)			
10 - Retirement Annuities			J8 or A6
11 - Interest Paid In Full			
A. On a loan used for the purchase, repair, development or improvement of your main residence			
B. Interest on Loans applied in acquiring interest in unquoted trading companies etc.			
12 - Artists Exempt Income [Section 195 TCA 1997]			AR1/AR2

# PERSONAL CIRCUMSTANCES AND CLAIM FOR ALLOWANCES AND RELIEFS FOR 2000/2001

Official use only

## 13 - Personal Allowance

To claim the correct allowance tick (☑) appropriate box below

SINGLE  MARRIED  WIDOWED  MARRIED but living apart  DIVORCED

If married, Spouse's full name

Spouse's PPS number

Date of marriage (if after 5/4/2000)

 /  / 

Spouse's pre-marriage surname

If widowed, state spouse's date of death (if after 5/4/95)

 /  / 

If separated / divorced, state date of separation / divorce (if after 5/4/2000)

 /  / 

If you are separated/divorced, enter the amount of any payment made by you in panel 8 or 9 (as appropriate) or, if received by you, in panel 3.

K1/K2/K3

## 14 - Home Carer's Allowance

Name of Home Carer - (Self/Spouse)

Type of Home Carer's Income and Amount to 5/4/2001

 £ 

Dependent Person's Name and Date of Birth

 /  / 

Does the dependent person reside with you  or within 2 kilometres of your home  Tick (☑) appropriate box

Dependent Person's relationship to you or your spouse

Nature of Dependent Person's incapacity, (if applicable)

K8

## 15 - Age Allowance

If you or your spouse were born before 6 April 1936 please state :

Your date of birth  /  /

Your Spouse's date of birth  /  /

O5/O8

## 16 - Blind Allowance

Tick (☑) appropriate box

One Spouse Blind

Both Spouses Blind

L7

## 17 - Dependent Relative Allowance

Complete the following in respect of relative(s) maintained by you

Relative's Name and Address	Relationship	Date of Birth	Relative's Income for 2000/2001	If others contribute, what proportion is contributed by you

K6

## 18 - PAYE Allowance

Tick (☑) if claimed

Self

Spouse

L1

## 19 - One-Parent Family / Widowed Parent / Incapacitated Child / Increased Exemption - Dependent Children

Tick (☑) the appropriate box if you wish to claim any of these allowances and supply the details requested below.

(A) One-Parent Family Allowance

(B) Widowed Parent Allowance

(C) Incapacitated Child Allowance

(D) Increased Exemption/ Dependent Children

Child's Name	Date of Birth	Child's Income for 2000/2001 where (A) or (C) is claimed	Name of school if receiving full-time education or Name of employer if receiving at least 2 years training for a trade or profession - OR - Nature of incapacity, if relevant.
		£	
		£	
		£	

One-Parent Family Allowance may not be claimed in the case of a married couple or an unmarried couple who are living together.

## 20 - PRSI Exemption

If you or your spouse were in receipt of Unemployment Assistance/Farm-Assist state

Self

Spouse

Type of Payment

From  /  /

To  /  /

If claiming exemption from PRSI please (☑) the appropriate box and attach letter of explanation

Z8/Z9

**21 - Medical Card Details**

If you or your spouse held a Medical Card at any time during the year 2000/2001, please tick (☑) the appropriate box(es)

Self  Spouse

**22 - Incapacitated Person**

If you or your spouse or a relative were permanently incapacitated by reason of mental or physical infirmity, please tick (☑) the appropriate box(es)

Self  Spouse

Amount paid for employing a carer in the year ended 5 April 2001  
(Attach Form HK1 unless already submitted)

Self £  Spouse £

**23 - Medical Expenses**

Attach Form MED1 - Amount claimed for the year ended 5 April 2001

Self £  Spouse £

**24 - Medical Insurance**

Name of Authorised Insurer

Self Spouse

Amount paid in the year ended 5 April 2000

£  £

**25 - Permanent Health Insurance**

Name of Insurer

Self Spouse

Amount paid in the year ended 5 April 2001

£  £

**26 - Relief For Investment In Corporate Trades**

Amount of relief claimed for the year ended 5 April 2001

Self £  Spouse £

**27 - Tuition Fees Paid to Approved Colleges or for Approved Training Courses and Gifts made to Third Level Institutions / Designated Schools**

Fees paid / gifts made in year to 5/4/2001 (attach receipt)

- to Approved Colleges or for Training Courses (S. 474, 474A, 475, 475A & 476 TCA 1997)
- to 3rd Level Institutions (S. 485 TCA 1997)
- to Designated Schools (S. 485A TCA 1997)

Self Spouse

£  £

£  £

£  £

**28 & 29 - Other Allowances and Reliefs**

Details of the main allowances and reliefs are given in the Guide to completing 2000/2001 Tax Returns. You may claim any allowances/reliefs due at panels 28 and 29.

	Name of allowance/relief	Self	Spouse
28.	<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
29.	<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
	Amount paid in year ended 5 April 2001, If relevant		

**CAPITAL GAINS AND CHARGEABLE ASSETS**

**30 - Capital Gains Tax**

(Write "NONE" where appropriate.)

Give details of all disposals (by sale, exchange, gift or otherwise) of chargeable assets e.g. land, shares, paintings, antiques, etc. made by you or your spouse in the year ended 5 April 2001 and attach computation of the chargeable gains.

State the amount of chargeable gains (net of allowable losses) arising in the year ended 5 April 2001.

Self Spouse

£  £

Less annual exemption £ (  ) £ (  )

Identify separately details of:

- any rolled over gains which arose during the year, or
- any asset for which roll over relief was previously claimed but ceased to be used for business purposes in the year ended 5 April 2001.

**31 - Chargeable Assets Acquired:**

If you or your spouse acquired any chargeable assets, e.g. land, shares, paintings, antiques etc. in the year ended 5 April 2001, give details here

**GIFTS AND INHERITANCES RECEIVED**

**32 - Gifts and Inheritances Received**

Did you receive gifts in excess of £ 1,270 or inheritances during the year ended 5 April 2001?

Yes  No  Yes  No

If yes what was the amount or value of the Gift  
Inheritance

Self Spouse

£  £

£  £

State your relationship to the disponent

The information given above does not satisfy any requirement to lodge a Capital Acquisitions Tax return under Section 36(2) or Section 36(6) of the Capital Acquisitions Tax Act 1976.

If you require more information, contact Taxpayer Information Service, Capital Taxes Division, Dublin Castle, Telephone No. Lo Call 1890 201 104

Q1  
Q2  
K7  
L6  
K4  
L5  
J9  
A7  
G9  
A5