

Form 12

Tax Return for the year 2008 (Employees, Pensioners & Non-Proprietary Directors)



Your PPS Number

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

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

Return address

This form is to be completed and returned to your local Revenue Office on or before 31 October 2009.

Use any envelope and write "FREEPOST" above the address

NO STAMP REQUIRED

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 tax Return should be completed by an individual whose source of income is from a PAYE employment or pension or by a non-proprietary company director who pays all his/her Income Tax under the PAYE system.

NOTICE: YOU ARE HEREBY REQUIRED, UNDER SECTION 879 TAXES CONSOLIDATION ACT 1997, BY THE INSPECTOR OF TAXES NAMED ABOVE TO PREPARE AND DELIVER, ON OR BEFORE 31 OCTOBER 2009, A TAX RETURN ON THIS PRESCRIBED FORM FOR THE YEAR 1 JANUARY 2008 TO 31 DECEMBER 2008.

NOTE:

Section 14 Finance Act 2005 amends the definition of a "chargeable person" for Self-Assessment purposes. An individual who is in receipt of income chargeable to tax under the PAYE system but who is also in receipt of gross non-PAYE income of €50,000 or more from other sources, such as trading, professional or rental income etc. but where this income has been reduced to nil or to a negligible amount because of deductions, losses, allowances and other reliefs, is regarded as a 'chargeable person'. An individual who is a 'chargeable person' for the purposes of Self-Assessment Income Tax should complete a Pay and File Income Tax Return Form 11 or Form 11E.

The Capital Gains Tax Self-Assessment system applies to all individuals, including directors.

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.

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 which 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 outgoing and charges are stated correctly.

(dd/mm/yyyy)

Signature

Date

Capacity of Signatory

Main Residence Address

Telephone Number

INT. VERSION 2008

Agent's Details:

Tax Adviser Identification No. (TAIN)

Client's Ref.

This Form 12 is to be completed by a person whose main source of income is from a PAYE employment or pension or a non-proprietary company director who pays all his/her Income Tax under the PAYE system.

To assist you in completing this return, each section of the form has been separated into the different categories of income, tax credits, allowances and reliefs as set out below. For further information on the content of this form, you should refer to the Guide to Completing 2008 Tax Returns available from Revenue's website www.revenue.ie, from any Revenue office or from Revenue's Forms & Leaflets Service at LoCall 1890 30 67 06 (ROI only) (+353 1 7023050 if calling from outside ROI). Please note that the rate charged for the use of 1890 (LoCall) numbers may vary among different service providers.

Refunds

If you wish to have any refund paid directly to your Irish bank account, please supply your bank account details below:

Sort Code Account Number

Tax Refunds can be paid by cheque or to your Irish bank account. It is not possible to make a refund directly to a foreign bank account.

Panel	Page No.
◆ Personal Details	3
◆ Employments (Including Foreign Employments in the State), Offices, Pensions, Non-Proprietary Directorships, etc.	3
◆ Income from a Trade or Profession	4
◆ Income from Fees, Rental Income, Covenants, Distributions, etc.	5
◆ Foreign Income (Dividends, Employments, Pensions, Rents, etc.)	7
◆ Annual payments, Charges and Interest paid	8
◆ Claim for Tax Credits, Allowances and Reliefs for the year 2008	10
◆ Capital Gains and Chargeable Assets	15
◆ Property Based Incentives on which Relief is claimed in 2008	16

How to fill in this Return

- Use CAPITAL LETTERS. Write clearly and accurately within boxes. Do not join your writing.
- Insert (✓) clearly in any relevant tick box as required.
- Any panel(s) or sections(s) that do not require an entry should be left blank.
- In date boxes enter the format of Date / Month / Year, see example of correct and incorrect entries below.
- All monetary entries, including entries in the Foreign Income panels, should be in Euro denomination. Do not enter € symbol.
- Enter figures in whole Euro - ignore cent. Round down your income to the nearest Euro, and round up your credits, allowances, reliefs, expenses and tax paid to the nearest Euro - it is to your benefit.

CORRECT

P H A R M A C I S T

0 1 0 1 2 0 0 8

3 1 1 2 2 0 0 8

3 1 1 2 2 0 0 8

4 7 0 0 0 .00

.00

1 9 0 0 0 .00

.00

5 5 0 0 .00

INCORRECT

Pharmacist

1 J A N 0 8

E N D D E C 0 8

3 1 / 1 2 / 0 8

.00

4 7 0 0 0 .00

1 9 .00

N/A .00

€ 5 5 0 0 .00

PPS No.

Any panel(s) or section(s) that do not require an entry should be left blank

PERSONAL DETAILS

1 - In the year 2008, please indicate whether you were:

Single Married Widowed Married but Living Apart/ Separated Divorced

Please state your nationality

If married state: Spouse's Pre-marriage Name

Spouse's PPS Number

Spouse's Nationality

Date of marriage (if after 31/12/2007) (dd/mm/yyyy)

If widowed, state spouse's date of death, (if after 31/12/2002)

If separated/divorced, state date of separation/divorce (if after 31/12/2007)

Legally enforceable maintenance arrangements - See Panel 14 & 17 on page 6 and Panel 33 on page 8

Please state your Date(s) of Birth (dd/mm/yyyy)

Self

Spouse

In the year 2008, please indicate if you or your spouse were:

Non-resident

Not ordinarily resident

Not domiciled

In 2008 if you or your spouse were resident in another Member State of the European Communities tick the boxes

2 - Non-Proprietary Directorships

List all Non-Proprietary Directorships in respect of you and/or your spouse and state the percentage shareholding in each company

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"/>

EMPLOYMENTS (INCLUDING FOREIGN EMPLOYMENTS IN THE STATE), OFFICES, PENSIONS, NON-PROPRIETARY DIRECTORSHIPS, ETC.

(Write the name of the employer or the name of the pension provider opposite the corresponding income)

3 - Employments subject to PAYE tax (Including income subjected to PAYE attributable to the performance in the State of the duties of foreign employments)

Employer's Name

Self

Spouse

Employer's PAYE Registered Number

Gross Amount of Income

Gross Amount of Tax Deducted

If you are related to your employer by marriage or otherwise, state relationship

4 - Pension(s) Subject to PAYE Tax

Name of Payer(s)

Pension Company PAYE Registered Number

Gross Amount of Income

Gross Amount of Tax Deducted

PPS No.

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Any panel(s) or section(s) that do not require an entry should be left blank

5 - Social Welfare Pension/Illness Benefit/Occupational Injury Benefit/Jobseekers Benefit/Carer's Allowance/Pre-Retirement Allowance

Self

Spouse

State type of payment

--

--

Taxable Amount of payment in 2008

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

6 - Other Payments (e.g. Payments received on commencement of employment or in consideration of change in conditions of employment)

Name of Payer(s)

--

--

Gross Amount of payment(s)

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

Nature of Benefit(s)

--

--

Amount chargeable to tax

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

If you wish to claim Top Slicing Relief (TSR) in relation to any lump sum(s) you and/or your spouse received on Redundancy/Retirement in 2008 please tick here

7 - Benefits from Employments/Non-Proprietary Directorships

Most benefits-in-kind are now taxed at source, however, payments under PRSAs and certain Shares are not. Any taxable benefits from these sources should be entered here.

Nature of Benefit

--

--

Taxable benefits: (not taxed at source under PAYE)

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

8 - Employments/Offices/Pensions not subject to PAYE deductions

Description of Income

--

--

Amount of Income

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

9 - Credit for Professional Services Withholding Tax

Gross amount of withholding tax on fees for professional services in basis period for 2008.

--	--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--	--	--

INCOME FROM A TRADE or PROFESSION

10 - Income from a Trade or Profession

(Gross Income less than €50,000 - see note on Page 1)

**TRADE 1/
PROFESSION 1**

**TRADE 2/
PROFESSION 2**

Tick box(es) to indicate to whom the income in each column refers.

Self

Spouse

Self

Spouse

Description of Trade or Profession

--

--

Commencement Date (dd/mm/yyyy)

--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--

Accounting Period End Date (dd/mm/yyyy)

--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--

Gross Income

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

Net Trading Profit

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

Net Trading Loss

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

Please tick if you wish to **elect** under Section 381 TCA 1997, to set any loss in this trade made in the year 2008 against your other income. Election to be made on or before 31/12/2010.

PPS No.

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Any panel(s) or section(s) that do not require an entry should be left blank

INCOME FROM FEES, RENTAL INCOME, COVENANTS, DISTRIBUTIONS, ETC.

11 - Fees, commissions, etc. not included elsewhere

Self

Spouse

Fees, commissions, etc. from sources other than employments or directorships
(Emoluments from employments, etc. should be shown on page 3/4)

Description of Income

--

--

Total amount of Income

								.00
--	--	--	--	--	--	--	--	-----

								.00
--	--	--	--	--	--	--	--	-----

12 - Rent-a-Room Relief

If you wish to avail of Rent-a-Room relief state the amount of gross rental income received in the year 2008 for room(s) in a "Qualifying Residence". **Do not** include this amount in Panel 13 below.

								.00
--	--	--	--	--	--	--	--	-----

								.00
--	--	--	--	--	--	--	--	-----

If you do not wish to avail of Rent-a-Room relief, tick the box and include the income in Panel 13 under Gross Rent receivable.

13 - Rental Income from Land and Property in the State

Where a claim to tax relief on property based incentive schemes is included below, you must give details in Panel 64 on page 16 of this return

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

Number of Properties

--	--

--	--

Number of Tax Incentive Properties

--	--

--	--

Acreage of Rented Land

--	--	--

--	--	--

Non-resident landlord (a) State PPS number of tenant(s)

--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--

(b) State amount of tax withheld

								.00
--	--	--	--	--	--	--	--	-----

								.00
--	--	--	--	--	--	--	--	-----

Gross Rent Receivable

								.00
--	--	--	--	--	--	--	--	-----

								.00
--	--	--	--	--	--	--	--	-----

Add Clawback of Section 23 Relief

								.00
--	--	--	--	--	--	--	--	-----

								.00
--	--	--	--	--	--	--	--	-----

Less: Repairs

								.00
--	--	--	--	--	--	--	--	-----

								.00
--	--	--	--	--	--	--	--	-----

Interest

								.00
--	--	--	--	--	--	--	--	-----

								.00
--	--	--	--	--	--	--	--	-----

Other

								.00
--	--	--	--	--	--	--	--	-----

								.00
--	--	--	--	--	--	--	--	-----

Rented Residential Relief (Section 23) where 2008 is the **first** year of claim

								.00
--	--	--	--	--	--	--	--	-----

								.00
--	--	--	--	--	--	--	--	-----

Net Rental Income (after expenses but before Capital Allowances)

								.00
--	--	--	--	--	--	--	--	-----

								.00
--	--	--	--	--	--	--	--	-----

Net Rental Loss (after expenses but before Capital Allowances)

								.00
--	--	--	--	--	--	--	--	-----

								.00
--	--	--	--	--	--	--	--	-----

Capital Allowances forward from a prior year

								.00
--	--	--	--	--	--	--	--	-----

								.00
--	--	--	--	--	--	--	--	-----

Capital/Balancing Allowances for the year 2008

								.00
--	--	--	--	--	--	--	--	-----

								.00
--	--	--	--	--	--	--	--	-----

Capital Allowances available for carry forward or offset

								.00
--	--	--	--	--	--	--	--	-----

								.00
--	--	--	--	--	--	--	--	-----

Excess Case V Capital Allowances

								.00
--	--	--	--	--	--	--	--	-----

								.00
--	--	--	--	--	--	--	--	-----

If you wish to **elect** under Section 305(1)(b) TCA 1997 to set any unused Capital Allowances (not already ring-fenced) in respect of **Buildings** for 2008 against your other income, state the amount of unused Capital Allowances in respect of **Buildings** for 2008 available for offset against other income:

								.00
--	--	--	--	--	--	--	--	-----

								.00
--	--	--	--	--	--	--	--	-----

Loss forward from a prior year

								.00
--	--	--	--	--	--	--	--	-----

								.00
--	--	--	--	--	--	--	--	-----

PPS No.

□□□□□□□□

Any panel(s) or section(s) that do not require an entry should be left blank

14 - Payments received under a legally enforceable maintenance arrangement from which Irish Tax was not deducted

Self

Spouse

Gross Amounts (Exclude any amounts in respect of children)

□□□,□□□□.00

□□□,□□□□.00

15 - Untaxed Income Arising in the State

Government Stocks

□□□,□□□□.00

□□□,□□□□.00

Exchequer Bills

□□□,□□□□.00

□□□,□□□□.00

Credit Union Dividends

□□□,□□□□.00

□□□,□□□□.00

Other Investments

□□□,□□□□.00

□□□,□□□□.00

Total untaxed income arising in the State

□□□,□□□□.00

□□□,□□□□.00

16 - Irish Deposit Interest

Number of ordinary Deposit Accounts held

□□

□□

Gross Interest received (on which DIRT was not deducted)

□□□,□□□□.00

□□□,□□□□.00

Gross interest received (on which DIRT was deducted)

□□□,□□□□.00

□□□,□□□□.00

Gross interest received from Special Savings Account(s)/ Special Share Account(s)/Special Term Share Account(s)

□□□,□□□□.00

□□□,□□□□.00

If you are exempt from income tax and you or your spouse are either 65 or over or permanently incapacitated please tick the box

17 - Income from which Irish tax was deducted

(State Gross Amount)

(a) Annuities

□□□,□□□□.00

□□□,□□□□.00

(b) Covenants

□□□,□□□□.00

□□□,□□□□.00

(c) Settlements

□□□,□□□□.00

□□□,□□□□.00

(d) Legally enforceable Maintenance

□□□,□□□□.00

□□□,□□□□.00

(e) Estate Income

□□□,□□□□.00

□□□,□□□□.00

Total Irish Taxed Income [(a) to (e) inclusive]

□□□,□□□□.00

□□□,□□□□.00

18 - Distributions ("Dividends") of Companies Resident in the State

Gross amount of Dividends from Irish Resident Companies (from which Dividend Withholding Tax was deducted)

□□□,□□□□.00

□□□,□□□□.00

Gross amount of Dividends from Irish Resident Companies (from which Dividend Withholding Tax was not deducted)

□□□,□□□□.00

□□□,□□□□.00

19 - Exempt Income for 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

PPS No.

□□□□□□□□

Any panel(s) or section(s) that do not require an entry should be left blank

FOREIGN INCOME (DIVIDENDS, EMPLOYMENTS, PENSIONS, RENTS, ETC.)

All amounts should be in Euro. Include details of any scrip dividends received from non-resident companies in the appropriate panel.

20 - UK Dividends

Self

Spouse

Net Dividend(s) Received

□□□,□□□.00

□□□,□□□.00

21 - US Dividends

Amount of Gross US Dividends

□□□,□□□.00

□□□,□□□.00

22 - Canadian Dividends

Amount of Net Canadian Dividends

□□□,□□□.00

□□□,□□□.00

Foreign Tax deducted (if any, and not refundable)

□□□,□□□.00

□□□,□□□.00

Amount of Irish tax deducted, if any, on encashment of these dividends

□□,□□□.□□

□□,□□□.□□

23 - Irish Tax Deducted on Foreign Income

Irish tax deducted on encashment (from 21 & 22), if any

□□,□□□.□□

□□,□□□.□□

24 - Foreign Pensions

Gross Amount of Foreign Pension

□□□,□□□.00

□□□,□□□.00

25 - Income from foreign employments attributable to the performance OUTSIDE the State of such employments

Gross Amount of Foreign Salary

□□□,□□□.00

□□□,□□□.00

Tax deducted from foreign salary (if any, and not refundable)

□□,□□□.□□

□□,□□□.□□

26 - Other Foreign Income

Source of Other Foreign Income

□□□□□□□□

□□□□□□□□

Gross Amount of Foreign Income

□□□,□□□.00

□□□,□□□.00

Amount of foreign tax deducted (if any, and not refundable by foreign tax authorities)

□□,□□□.□□

□□,□□□.□□

27 - UK Rents/Interest/Annuity/Royalties

Amount of UK income (enter amount net of any allowable deductions)

□□□,□□□.00

□□□,□□□.00

UK tax deducted (if any, and not refundable by UK tax authorities)

□□,□□□.□□

□□,□□□.□□

Number of foreign properties let

□□

□□

28 - Exempt Income

Source of Income

□□□□□□□□

□□□□□□□□

Amount of Income

□□□,□□□.00

□□□,□□□.00

PPS No.

□□□□□□□□

Any panel(s) or section(s) that do not require an entry should be left blank

29 - Exempt Income from Personal Injury

Self

Spouse

Amount of Gross Income

□□□,□□□□.00

□□□,□□□□.00

Tax deducted on Income

□□□,□□□□.00

□□□,□□□□.00

ANNUAL PAYMENTS, CHARGES AND INTEREST PAID

30 - Rent paid to Non-Resident Landlord

Gross amount of rent paid in the year 2008

□□□,□□□□.00

□□□,□□□□.00

31 - Retainable Charges (e.g. Annuities)

Gross Amount of Annual Payment

□□□,□□□□.00

□□□,□□□□.00

Date of Payment (dd/mm/yyyy)

□□ □□ □□□□

□□ □□ □□□□

32 - Payments made under Legally Enforceable Maintenance Arrangements

(a) From which no tax was deducted prior to payment

Gross Amount of annual payment

□□□,□□□□.00

□□□,□□□□.00

Date of payment (dd/mm/yyyy)

□□ □□ □□□□

□□ □□ □□□□

(b) From which tax was deducted prior to payment

Gross Amount of annual payment

□□□,□□□□.00

□□□,□□□□.00

Date of payment (dd/mm/yyyy)

□□ □□ □□□□

□□ □□ □□□□

33 - Deeds of Covenant

Please state who the covenant is in respect of:

Permanently Incapacitated Minor (Other than parent to own child)

Permanently Incapacitated Adult

Adult aged 65 or over*

Name of Covenantee

□□□□□□□□□□

□□□□□□□□□□

Relationship to the Covenantee

□□□□□□□□□□

□□□□□□□□□□

Original Date of the Deed of Covenant (dd/mm/yyyy)

□□ □□ □□□□

□□ □□ □□□□

Gross Amount of the Annual Payment

□□□,□□□□.00

□□□,□□□□.00

*Restricted Amount (5% of Total Income in respect of covenants to adults aged 65 or over)

□□□,□□□□.00

□□□,□□□□.00

PPS No.

□□□□□□□□

Any panel(s) or section(s) that do not require an entry should be left blank

34 - Additional Voluntary Contributions (AVCs)

Self

Spouse

If you have made Additional Voluntary Contributions to your superannuation fund tick
☑ the box(es) to indicate the type of payment and give the details requested below.

- PRSA AVC

☐

☐

- Other

☐

☐

State the name of the employment where your Superannuation Fund is held

□□□□□□□□□□

□□□□□□□□□□

If you are a Specified Sportsman (Schedule 23A TCA 1997) please tick ☑ the box(es)

☐

☐

If you are a member of a Pre-Approved Pension Scheme please tick ☑ the box(es)

☐

☐

Total Amount paid in 2008 (for which relief has not been claimed or granted in 2007)

□□□□,□□□□.00

□□□□,□□□□.00

Amount of AVC Contributions already relieved under the net pay arrangement in 2008

□□□□,□□□□.00

□□□□,□□□□.00

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

□□□□,□□□□.00

□□□□,□□□□.00

Amount paid between 1 January 2009 and 31 October 2009 for which relief has not already been granted and for which relief is being claimed for 2008

□□□□,□□□□.00

□□□□,□□□□.00

Total Amount of AVC Relief claimed in 2008

□□□□,□□□□.00

□□□□,□□□□.00

35 - Personal Retirement Savings Account (PRSA)

Only complete Panel 35 if you, or your employer on your behalf, made PRSA contributions.

If you have made PRSA contributions, tick ☑ the box(es) to indicate the type of Certificate received from the Provider and give the details requested below

PRSA 1 Certificate

☐

☐

PRSA 1 (Net Pay) Certificate

☐

☐

(Please note that PRSA contributions made on your behalf by your employer should be included in Panel 7 on Page 4)

If you are a Specified Sportsman (Schedule 23A TCA 1997) please tick ☑ the box(es)

☐

☐

If you are a member of a Pre-Approved Pension Scheme please tick ☑ the box(es)

☐

☐

Total Amount paid in 2008 (for which relief has not been claimed or granted in 2007)

□□□□,□□□□.00

□□□□,□□□□.00

Amount of PRSA Contributions already relieved under the net pay arrangement in 2008

□□□□,□□□□.00

□□□□,□□□□.00

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

□□□□,□□□□.00

□□□□,□□□□.00

Amount paid between 1 January 2009 and 31 October 2009 for which relief has not already been granted and for which relief is being claimed for 2008

□□□□,□□□□.00

□□□□,□□□□.00

Total Amount of PRSA Relief claimed in 2008

□□□□,□□□□.00

□□□□,□□□□.00

PPS No.

□□□□□□□□

Any panel(s) or section(s) that do not require an entry should be left blank

36 - Retirement Annuity Contracts (RACs)

Self

Spouse

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

□□□□□□□□□□

□□□□□□□□□□

If you are a Specified Sportsperson (Schedule 23A TCA 1997) please tick the box(es)

If you are a member of a Pre-Approved Pension Scheme please tick the box(es)

Total Amount paid in 2008 (for which relief has not been claimed or granted in 2007)

□□□□,□□□□.00

□□□□,□□□□.00

Amount of RAC contributions already relieved under the net pay arrangement in 2008

□□□□,□□□□.00

□□□□,□□□□.00

Amount paid in a prior year for which relief has not been obtained

□□□□,□□□□.00

□□□□,□□□□.00

Amount paid between 1 January 2009 and 31 October 2009 for which relief has not already been granted and for which relief is being claimed for 2008

□□□□,□□□□.00

□□□□,□□□□.00

Total Amount of RAC Relief claimed in 2008

□□□□,□□□□.00

□□□□,□□□□.00

37 - Overseas Pension Plans: Migrant Member Relief

Amount paid by 'relevant migrant member' in respect of a 'qualifying overseas pension plan'

□□□□,□□□□.00

□□□□,□□□□.00

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

□□□□,□□□□.00

□□□□,□□□□.00

Total amount of Migrant Member Relief claimed in 2008

□□□□,□□□□.00

□□□□,□□□□.00

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

□□□□,□□□□.00

□□□□,□□□□.00

38 - Mortgage Interest Relief

On a loan used for the purchase, repair, development or improvement of your main residence where Tax Relief at Source (TRS) was NOT granted

Amount of Loan

□□□□,□□□□.00

□□□□,□□□□.00

Date loan taken out (dd/mm/yyyy)

□□ □□ □□□□

□□ □□ □□□□

If you are a first time buyer please tick the box(es)

Tick the box if the loan is in joint names

How many Loan Account Holders are there

□

□

Amount of Interest which was not relieved at source (Include deemed interest if loan is at a preferential rate)

□□□□,□□□□.00

□□□□,□□□□.00

39 - Bridging Loan Interest

Date loan taken out (dd/mm/yyyy)

□□ □□ □□□□

□□ □□ □□□□

Amount of qualifying bridging loan interest for this year

□□□□,□□□□.00

□□□□,□□□□.00

CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR 2008

40 - Home Carer Tax Credit

Tick appropriate box to indicate the dependent (other than the spouse of the claimant) for whom care is being provided:

Child

Permanently Incapacitated Individual

Individual aged 65 or over

Dependent Relative living within 2km of claimant

PPS No.

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Any panel(s) or section(s) that do not require an entry should be left blank

41 - PAYE Tax Credit

Self

Spouse

Tick if claimed

42 - Allowable Deductions Incurred in Employment

Nature of Employment

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Expenses

							.00
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							.00
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Superannuation Contributions (where not deducted by employer)

							.00
--	--	--	--	--	--	--	-----

							.00
--	--	--	--	--	--	--	-----

Total

							.00
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							.00
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Note: Expenses, etc. relating only to employments should be shown here. Reimbursed expenses not treated as pay for tax purposes should be excluded.

43 - Blind Person's Tax Credit

Please tick if you wish to claim Blind Person's Tax Credit

To qualify for this tax credit, you must hold a certificate from an Ophthalmic Surgeon stating that you or your spouse have impaired vision to the extent that your central visual acuity does not exceed 6/60 in the better eye with correcting lenses, or that the widest diameter of the visual field subtends an angle no greater than 20 degrees. (It is not necessary to forward this certificate with your claim)

44 - Guide Dog Allowance

Number of Guide Dogs maintained by you.

To qualify for this allowance you must hold a letter from Irish Guide Dogs for the Blind confirming you are a registered owner. (It is not necessary to forward this letter with your claim)

45 - Dependent Relative Tax Credit

Number of Dependent Relatives maintained by you

Dependent Relative tax credit is not due if your relative's income exceeded €13,473 in the year 2008 or if this tax credit is being claimed in full by another person

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

If you wish to claim any of these tax credits, tick the appropriate box and enter the details requested below

(a) One-Parent Family Tax Credit*

(c) Incapacitated Child Tax Credit

(b) Widowed Parent Tax Credit

(d) Increased Exemption for Dependent Children

Child's Name

Date of Birth

Name of school if receiving full-time education or name of employer if receiving at least 2 years full-time training for a trade or profession - or - Nature of incapacity, if relevant

(dd/mm/yyyy)

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*One-Parent Family Tax Credit may not be claimed in the case of a married couple or an unmarried couple who are living together as man and wife. The child must reside with the claimant for the whole or part of the tax year.

PPS No.

□□□□□□□□

Any panel(s) or section(s) that do not require an entry should be left blank

47 - Employing a Carer

Self

Spouse

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

For whom was the carer employed Self Spouse Relative

Net cost of employing a carer in the year 2008 (After deducting any payments received from the Health Service Executive, etc.)

□□□,□□□□.00

□□□,□□□□.00

48 - Permanent Health Insurance (if not deducted from Gross Pay by Employer)

Name of Insurer

□□□□□□□□□□

□□□□□□□□□□

Amount paid in the year 2008

□□□,□□□□.00

□□□,□□□□.00

49 - Medical Insurance

Amount paid in the year 2008 for which tax relief was not granted at source or if your employer paid medical insurance premiums on your behalf to an authorised insurer (e.g. VHI, Quinn Healthcare, Hibernian Health, etc.) in the year 2008, state the gross amount paid

□□□,□□□□.00

□□□,□□□□.00

50 - Business Expansion Scheme

Amount of Seed Capital claimed in 2008

□□□,□□□□.00

□□□,□□□□.00

Amount of BES claimed in 2008

□□□,□□□□.00

□□□,□□□□.00

Enter relevant RICT3 certificate number, or, if appropriate, the Designated Fund's reference number

□□□□□□□□

□□□□□□□□

51 - Film Relief

Amount claimed in 2008

□□□,□□□□.00

□□□,□□□□.00

Amount Carried Forward from Previous Year

□□□,□□□□.00

□□□,□□□□.00

Enter all relevant Film3 certificate numbers

□□□□□□□□

□□□□□□□□

52 - Tuition Fees Paid

If you are claiming for more than one course, please provide full details of any additional courses on a separate sheet and attach it to the back of this Form 12.

Type of Course (e.g. Third Level Undergraduate, Postgraduate, Information Technology or Foreign Language Training Courses.)

□□□□□□□□□□

□□□□□□□□□□

Duration of Course (Number of Years)

□

□

Name of Course

□□□□□□□□□□

□□□□□□□□□□

Name of College or Course provider

□□□□□□□□□□

□□□□□□□□□□

PPS No.

□□□□□□□□

Any panel(s) or section(s) that do not require an entry should be left blank

52 - Tuition Fees Paid (contd.) Self Spouse

Amount of Qualifying Fees received in the 2008 academic year

□□□□,□□□□.00

□□□□,□□□□.00

Name of Student

□□□□□□□□□□

□□□□□□□□□□

You must obtain a receipt from the course provider

□□□□□□□□□□

□□□□□□□□□□

53 - Trade Union Subscriptions

If you are a member of a trade union,
please tick the box to claim this credit

54 - Amount of Owner Occupier Relief on a Residential Property in a Designated Area due in 2008

Where you are claiming relief under this incentive scheme please also insert these details in Panel 64 on page 16 of this return

□□□□,□□□□.00

□□□□,□□□□.00

55 - Service Charges

Tax Relief for amounts paid in full and on time in the 12 months ended 31 December 2007:

As a fixed annual charge to a Local Authority/Private Contractor

□□□□,□□□□.00

□□□□,□□□□.00

Under a "tag system" to a Local Authority/Private Contractor

□□□□,□□□□.00

□□□□,□□□□.00

56 - Retirement Relief for Certain Sportspersons

If, during the tax year 2008, you or your spouse ceased permanently to be engaged in a "specified occupation" or to carry on a "specified profession" as listed in Schedule 23A TCA 1997 and you wish to claim relief under Section 480A TCA 1997, tick the box and give the information requested

What specific occupation or profession does this claim relate to

□□□□□□□□□□

□□□□□□□□□□

Date of Permanent Cessation from specified occupation/profession

□□□□□□□□

□□□□□□□□

Amount of relief claimed for the year 2008

□□□□,□□□□.00

□□□□,□□□□.00

Note: If you are claiming relief for prior years you should submit full details.

57 - Seafarer's Allowance

Name of employer

□□□□□□□□□□

□□□□□□□□□□

Number of days spent at sea in 2008

□□□

□□□

PPS No.

□□□□□□□□

Any panel(s) or section(s) that do not require an entry should be left blank

58 - Transborder Relief

Self

Spouse

To claim Transborder Relief an individual must be an Irish Resident, hold the foreign employment for a continuous period of at least 13 weeks in a country with which Ireland has a Double Taxation Agreement and he/she must be present in the State for at least one day in each of those weeks

Country in which employment took place

□□□□□□□□

□□□□□□□□

If you are claiming Split-Year Treatment please tick the box(es)

Amount of salary on which you are claiming Transborder Relief

□□□□,□□□□.00

□□□□,□□□□.00

59 - Health Expenses

(Please complete a Form Med 1)

State the amount claimed for the year 2008

□□□□,□□□□.00

□□□□,□□□□.00

60 - Rent Tax Credit

Address of rented property

□□□□□□□□
□□□□□□□□
□□□□□□□□

□□□□□□□□
□□□□□□□□
□□□□□□□□

Rent payable to:

Private Landlord

Business

Agent

Non-Resident Landlord

Name of Landlord/Business/Agent

□□□□□□□□
□□□□□□□□

□□□□□□□□
□□□□□□□□

Address of Landlord/Business/Agent

□□□□□□□□
□□□□□□□□
□□□□□□□□

□□□□□□□□
□□□□□□□□
□□□□□□□□

Tax Registration Number of Landlord (e.g. PPS Number if known)

□□□□□□□□□□

□□□□□□□□□□

Date Tenancy Commenced (dd/mm/yyyy)

□□□□□□□□

□□□□□□□□

Amount of rent payable in 2008

□□□□,□□□□.00

□□□□,□□□□.00

61 - Revenue Job Assist

Name of employer

□□□□□□□□
□□□□□□□□

□□□□□□□□
□□□□□□□□

Please tick Year of Claim:

Year 1

Year 1

Year 2

Year 2

Year 3

Year 3

62 - Employee Share Purchase

Total cost of new ordinary shares

□□□□,□□□□.00

□□□□,□□□□.00

Date of purchase (dd/mm/yyyy)

□□□□□□□□

□□□□□□□□

Relief granted in prior years (S.479 TCA 1997)

Note: Lifetime Limit = €6,350

□□□□.00

□□□□.00

PPS No.

Any panel(s) or section(s) that do not require an entry should be left blank

CAPITAL GAINS AND CHARGEABLE ASSETS

63 - Capital Gains for the year 1 January 2008 - 31 December 2008

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 2008.

	Self	Spouse
Chargeable Gain/s (excluding Foreign Life Policies)	, .00	, .00
Previous Gain/s Rolled-over (now chargeable)	, .00	, .00
Net Loss/es in 2008	, .00	, .00
Unused Loss/es from prior year(s)	, .00	, .00
Personal Exemption (max €1,270 per spouse & not transferable) note: losses, including losses forward must be used first	, .00	, .00
Net Chargeable Gain (excluding Foreign Life Policies)	, .00	, .00
Net Chargeable Gain on Foreign Life Policies	, .00	, .00
Unused Loss/es for carry forward to 2009	, .00	, .00

If you have an overall CGT loss in 2008 there is no need to complete sections below.

In respect of net chargeable gains that arose in the period 1 January 2008 to 30 September 2008

	Self	Spouse
(a) Enter amount of net gain to be charged at 20%	, .00	, .00
(b) Enter amount of net gain to be charged at 40%	, .00	, .00
(c) Enter amount of net gain on Foreign Life Policies to be charged at 40%	, .00	, .00

In respect of net chargeable gains that arose in the period 1 October 2008 to 31 December 2008

	Self	Spouse
(a) Enter amount of net gain to be charged at 20% (01/01/08 - 14/10/08)	, .00	, .00
(b) Enter amount of net gain to be charged at 22% (15/10/08 - 31/12/08)	, .00	, .00
(c) Enter amount of net gain to be charged at 40%	, .00	, .00
(d) Enter amount of net gain on Foreign Life Policies to be charged at 40%	, .00	, .00

PPS No.

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Any panel(s) or section(s) that do not require an entry should be left blank

64 - PROPERTY BASED INCENTIVES ON WHICH RELIEF IS CLAIMED IN 2008

You are required to provide the following information in support of your claim to any of the following reliefs. You should note that the details required are the "specified details" referred to in Section 1052(1)(aa) and Section 1084(1)(b)(ib) TCA 1997 and that any failure to fully and correctly complete this panel may leave you liable to penalties under Section 1052 TCA 1997 and/or a surcharge under Section 1084 TCA 1997.

Enter the amount of the annual cost of the relief, that is the amount claimed in the year, excluding amounts carried forward into the year either as losses or capital allowances, and before deducting any amount of unused losses and/or capital allowances which will be carried forward to subsequent years.

Residential Property	Sections in TCA 1997	Owner Occupier S.372 AR								Investor - Lessor S.372 AP/AU							
Urban Renewal	S.372AP & AR																
Town Renewal	S.372AP & AR																
Seaside Resort	S.372AU																
Rural Renewal	S.372AP & AR																
Living over the Shop	S.372AP & AR																
Park and Ride	S.372AP & AR																
Student Accommodation	S.372AP																
Industrial Building Allowance		Owner Occupier								Investor - Lessor							
Urban Renewal	S.372C & D																
Town Renewal	S.372AC & AD																
Seaside Resort	S.352 & S.353																
Rural Renewal	S.372M & N																
Multi-storey Car Parks	S.344																
Living over the Shop (Commercial Premises only)	S.372D																
Enterprise Areas	S.343																
Park and Ride	S.372V & W																
Hotels	S.268(1)(d)																
Holiday Cottages	S.268(3)																
Holiday Hostel	S.268(2C)(b)																
Guest Houses	S.268(2C)(a)																
Nursing Homes	S.268(1)(g)																
Housing for elderly/infirm	S.268(3A)																
Convalescent Homes	S.268(1)(l)																
Qualifying Hospitals	S.268(2A)																
Qualifying Mental Health Centres	S.268(1C)																
Qualifying Sports Injury Clinics	S.268(2B)																
Buildings used for certain childcare purposes	S.843A																
Specialist Palliative Care Units	S.268(1)(m)																
Buildings or structures in registered caravan & camping sites	S.268(2d)																
Mid-Shannon Corridor Tourism Infrastructure Investment Scheme	S.372AW																

Where the scheme(s) on which you are claiming relief is/are not listed above state the name of the Incentive Scheme(s), quote the relevant Section and enter the amount of relief claimed in the year (Owner Occupier, Investor-Lessor).

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