

# Form 12

## Tax Return for the year 2003 (Employees and Pensioners)



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

This form is to be completed by a person (other than a Company Director) whose main source of income is from an employment or pension. It should be sent to the return address shown.

Use any envelope and write "FREEPOST"  
above the address

NO STAMP REQUIRED

Return address

Your PPS Number

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

Employer's Reg. No

RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE YEAR ENDED 31 DECEMBER 2003  
CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2003

### 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 2004, a tax return on this prescribed form for the year 1 January 2003 to 31 December 2003.

#### NOTE - If in the year 2003 you:

- opened a foreign bank account
- acquired a material interest in Offshore Funds in a member State of the EU, EEA, or the OECD with which Ireland has a double taxation agreement and / or
- invested in a Foreign Life Policy issued from a member State of the EU, EEA, or the OECD with which Ireland has a double taxation agreement

a return of income on Form 11 should be made, as you are a chargeable person and subject to self-assessment.

All Revenue Forms and Information Leaflets are available from the Revenue Forms and Leaflets Service at Lo-call 1890 30 67 06 (ROI only), from Revenue's website [www.revenue.ie](http://www.revenue.ie), or from any revenue office.

Penalties: There are penalties for failure to make a correct return, when required to do so.

### 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 of the amount of income derived from each source in the year 2003, and
- All disposals of chargeable assets and of the amount of chargeable gains which accrued to me in the year 2003.

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

Signature  Date

Capacity of Signatory

Main Residence Address










Telephone Number  Int. Ver. 2003

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

To assist you in completing this return each section of the form has been colour coded into the different categories of income, tax credits, allowances and reliefs as set out below.

This Form 12 is an extract of the main personal tax return 2003 (Form 11). Panel 62 lists the items not included in this form. If you have anything to declare in relation to these omitted panels, you should enter the required information in the space provided. However, if there are a significant number of entries required, it may be more appropriate that you complete a Form 11.

For further information on the content of these sections, you should refer to the form itself or the Guide to Completing 2003 Tax Returns available from any revenue office, from Revenue's Forms and Leaflets Service at LoCall 1890 30 67 06 (ROI only) or from Revenue's website [www.revenue.ie](http://www.revenue.ie).

	<b>Panel(s)</b>
 <b>Personal Details</b>	<b>1</b>
 <b>Income from Rental Income, Distributions, etc.</b>	<b>9 - 17</b>
 <b>Employments, Offices, Pensions, Directorships, etc.</b>	<b>18 - 28</b>
 <b>Foreign Income (U.K. Dividends, Pensions)</b>	<b>29 &amp; 30</b>
 <b>Income from sources not shown elsewhere</b>	<b>39</b>
 <b>Annual payments, Charges and Interest paid</b>	<b>42 - 45</b>
 <b>Claim for Tax Credits, Allowances and Reliefs</b>	<b>46 - 60</b>
 <b>Capital Gains Tax</b>	<b>61</b>
 <b>Additional Items</b>	<b>62</b>

## PERSONAL DETAILS

### 1 - In the year 2003, please indicate whether you were:

**K1** Single  **01**
 Married  **02**
 Widowed  **03**
 Married but Living Apart  **01**
 Divorced  **01**

If married, state

Spouse's name

Spouse's PPS Number

Date of marriage (if after 31/12/2002)

Spouse's pre-marriage surname/family name

If widowed, state spouse's date of death, (if after 5/4/1998)

If separated/divorced, state date of separation/divorce (if after 31/12/2002)

**If you are separated/divorced, enter the amount of any maintenance received by you in Panel 62, page 8, or, maintenance paid by you, in Panel 42, page 6.**

	Self	Spouse
For the year 2003, if you or your spouse were:		
- Born before 1/1/1939, state date(s) of birth	<input style="width: 100px; height: 20px;" type="text" value=" / /"/>	<input style="width: 100px; height: 20px;" type="text" value=" / /"/>
- A Proprietary Director i.e. owned/controlled more than 15% of the Share Capital of a company, state % holding and the name of Company/Companies	<input style="width: 100px; height: 20px;" type="text" value=" %"/>	<input style="width: 100px; height: 20px;" type="text" value=" %"/>
- Claiming an exemption from PRSI, tick <input checked="" type="checkbox"/> the box and state reason	<input type="checkbox"/>	<input type="checkbox"/>

# INCOME FROM RENTAL INCOME, DISTRIBUTIONS, ETC.

## 9 - 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 2003 for room(s) in a "Qualifying Residence".

**Do not** include this amount in Panel 10 below.

If you do not wish to avail of Rent-a-Room relief, tick  the box and include the income in Panel 10 under Gross Rent receiveable.

## 10 - Rental Income from Land and Property in the State

Number of Properties

Gross Rent Receiveable

Expenses:

- Repairs
- Interest
- Rented Residential Relief (Section 23) where 2003 is the **first** year of claim
- Other

Total Allowable Expenses

Amount of income **after** expenses **but before** capital allowances

Capital Allowances forward from a prior year

Capital Allowances for the year 2003

Total Capital Allowances

If you wish to **elect** under Section 305 TCA 1997 to set any unused Capital Allowances (not already ring-fenced) in respect of **Buildings** for 2003 against your other income, tick  the box and state the amount of Capital Allowances in respect of **Buildings** for 2003 available for offset against other income:

- To which Section 409A TCA 1997 applies (restricted to €31,750)
- To which Section 409A TCA 1997 does not apply (no restriction applies)

Losses forward - amount of unused losses from a prior year

## 11 - Untaxed Income Arising in the State

Income payable to you without deduction of Irish tax

- Government Stocks
- Exchequer Bills
- Credit Union Dividends
- Other Loans and Investments

**Total**

## 12 - Interest received or credited on deposits arising in the State from which Irish Tax was deducted (Other than deposit interest on Accounts in Panel 13 below)

Number of Deposit Accounts held

Gross interest received

## 13 - Special Savings Account(s)/Special Share Account(s)/Special Term Share Account(s) (Return only if you are entitled to a refund of DIRT)

Gross interest received

If the account is a Special Term Share Account, give the gross amount after the relevant exemption.

## 14 - Other Income from which Irish Standard Rate Tax was deducted e.g. Annuities

Number of Agreements held

Gross amount of income received

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

(a) **Gross Distributions**

(i.e. Distributions **plus** Dividend Withholding Tax - other than category (b) below but including any scrip dividends received from quoted resident companies).

(b) **Gross Distributions out of exempt patent income**

(i.e. Distributions **plus** Dividend Withholding Tax)

	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"/>
€	<input type="text"/>	<input type="text"/>
€	<input type="text"/>	<input type="text"/>
€	<input type="text"/>	<input type="text"/>
D7 €	<input type="text"/>	<input type="text"/>
€ ( )	<input type="text"/>	<input type="text"/>
€ ( )	<input type="text"/>	<input type="text"/>
€ ( )	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>
€ ( )	<input type="text"/>	<input type="text"/>
€ ( )	<input type="text"/>	<input type="text"/>
€ ( )	<input type="text"/>	<input type="text"/>
D5 €	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>
C1 €	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>
C3 €	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>
C2 €	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>
C5/C7 €	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>

# EMPLOYMENTS, OFFICES, PENSIONS, DIRECTORSHIPS, ETC.

## 18 - Employment

Employer's Name

Address

Employer's PAYE registered Number

Description of Employment

Gross Amount of Income (Attach P60(s))

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

	Self	Spouse
Employer's Name	<input type="text"/>	<input type="text"/>
Address	<input type="text"/>	<input type="text"/>
Employer's PAYE registered Number	P1 <input type="text"/>	P1 <input type="text"/>
Description of Employment	<input type="text"/>	<input type="text"/>
Gross Amount of Income (Attach P60(s))	€ <input type="text"/>	€ <input type="text"/>
If you are related to your employer by marriage or otherwise, state relationship	M1 <input type="text"/>	M1/V7 <input type="text"/>

## 20 - Other Pension(s) (Subject to PAYE Tax)

Name of Payer(s)

Gross Amount of Income

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

## 21 - Total Tax Deducted under PAYE per P60/P45

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

## 22 - Social Welfare Pension/Disability Benefit/Occupational Injury Benefit/Unemployment Benefit

State type of payment

Amount of payment

Date payment started

Date payment ceased if applicable

(In the case of Disability Benefit/Occupational Injury Benefit/Unemployment Benefit enter the taxable amount i.e. payment less relevant exemptions)

Self	Spouse
<input type="text"/>	<input type="text"/>
E4 € <input type="text"/>	E4 € <input type="text"/>
<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
E7/E9 € <input type="text"/>	E7/E9 € <input type="text"/>

## 23 - Employment/Pension (NON - PAYE)

Name of Payer(s)

Gross Amount of Income

Self	Spouse
<input type="text"/>	<input type="text"/>
E2 € <input type="text"/>	E2 € <input type="text"/>

## 24 - Foreign Earnings Deduction

Employment for which relief is claimed

Country/countries in which employment(s) was/were exercised

Number of 'qualifying days'

Amount of relief claimed (attach computation)

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"/>

## 25 - Other Payments (e.g. Payments received on commencement/cessation of employment, or in consideration of change in conditions of employment or restrictive covenants)

Name of Payer(s)

Gross amount of payment(s)

Nature of payment(s)

Amount chargeable to tax

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"/>

## 26 - Allowable Deductions Incurred in Employment

Expenses

Nature of Employment

Capital Allowances

Superannuation Contributions (where not deducted by employer)

Total

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"/>
W1 € <input type="text"/>	W1/V6 € <input type="text"/>

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



## FOREIGN INCOME (UK DIVIDENDS/PENSIONS)

All amounts should be in Euro.

Include details of any scrip dividends received from non-resident companies in Panels 29 or 33, as appropriate.

### 29 - Great Britain and Northern Ireland: Dividends (not subject to Irish Tax on encashment)

Net Dividend(s) Received

D8

 € 

D8

 € 

### 30 - Foreign Pensions

Great Britain and Northern Ireland - State gross amount

D8

 € 

D8

 € 

Tax deducted (if any and not refundable)

D9

 € 

D9

 € 

Nature of pension



Other Foreign Pension - State gross amount

D8

 € 

D8

 € 

Tax deducted (if any and not refundable)

D9

 € 

D9

 € 

Nature of pension



### 32 - Transborder Relief

Amount of Salary on which you are claiming Transborder relief

€

€

Amount of Transborder relief being claimed (attach computation)

€

€

## INCOME FROM SOURCES NOT SHOWN ELSEWHERE

### 39 - Income from sources not shown elsewhere

Give full details of all income

€	<input style="width: 100%;" type="text"/>
€	<input style="width: 100%;" type="text"/>

€	<input style="width: 100%;" type="text"/>
€	<input style="width: 100%;" type="text"/>

(Include details of sums regarded as income under the "transfer of assets" provisions (Section 806 TCA 1997) and any scrip dividends received from unquoted resident companies.)

## ANNUAL PAYMENTS, CHARGES AND INTEREST PAID

### 42 - Other Charges (e.g. Annuities/Maintenance Payments/Deeds of Covenant)

Type of payment



To whom paid



Address



Gross amount paid in the year 2003 where tax was **not** deducted

A9

 € 

A9

 € 

Gross amount paid in the year 2003 where tax was deducted

A6

 € 

A6

 € 

Relationship, if any, of recipient to payer



### 43 - Retirement Annuity Contracts

State the source(s) of your non-pensionable earnings



To enable the **correct relief** to be allowed, state your date(s) of birth, if you or your spouse were born before 1 January 1974

 /  / 
 /  / 

Amount paid in the year 2003 (for which relief has not been granted under Section 787(7) TCA 1997 in the period 1/1/2002 to 31/12/2002)

€

€

Tick  if a once off payment



Amount paid between 1 January 2004 and 31 October 2004 for which relief is claimed in 2003

€

€

Amount paid in a prior year (if any) for which relief has not been obtained

€

€

Total amount claimed for 2003

J3

 € 

SJ3

 € 

### 44 - Personal Retirement Savings Account (PRSA)

Only complete Panel 44 if you, or your employer on your behalf, made PRSA contributions

If you are a member of an Occupational or Statutory Pension Scheme, state

the amount of contribution paid by you to that scheme from 1/1/2003 to 31/12/2003

€

€

To enable the **correct relief** to be allowed state your date(s) of birth, if you or your spouse were born before 1 January 1974

 /  / 
 /  / 

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 on the opposite page

- PRSA 1
- PRSA 1 (Net Pay)
- PRSA 2 AVC (Net Pay)

Name of Provider

Date PRSA contributions commenced

PRSA contribution paid directly by you to a PRSA provider

PRSA contribution deducted by your employer from your salary

PRSA contribution made on your behalf by your employer  
(Note to include this in Panel 27 on page 5)

Amount paid between 1 January 2004 and 31 October 2004 for which relief is claimed for 2003. (For which relief has not already been granted)

Total amount claimed in 2003

	Self	Spouse
	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>
Name of Provider	<input type="text"/>	<input type="text"/>
Date PRSA contributions commenced	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
PRSA contribution paid directly by you to a PRSA provider	€ <input type="text"/>	€ <input type="text"/>
PRSA contribution deducted by your employer from your salary	€ <input type="text"/>	€ <input type="text"/>
PRSA contribution made on your behalf by your employer	€ <input type="text"/>	€ <input type="text"/>
Amount paid between 1 January 2004 and 31 October 2004 for which relief is claimed for 2003. (For which relief has not already been granted)	€ <input type="text"/>	€ <input type="text"/>
Total amount claimed in 2003	H1 € <input type="text"/>	H1 € <input type="text"/>

#### 45 - Interest Paid in Full

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

Lender's Name

Loan Account Number (Building Society or Local Authority only)

Date loan taken out (if since 6 April 1998)

Amount of interest paid in the year 2003

Tick  the box if this is your first ever home loan

Tick  the box if this is a preferential loan arising from an employment or directorship

	Self	Spouse
Lender's Name	<input type="text"/>	<input type="text"/>
Loan Account Number (Building Society or Local Authority only)	<input type="text"/>	<input type="text"/>
Date loan taken out (if since 6 April 1998)	J8 <input type="text"/> / <input type="text"/> / <input type="text"/>	J4 <input type="text"/> / <input type="text"/> / <input type="text"/>
Amount of interest paid in the year 2003	J5 € <input type="text"/>	J5 € <input type="text"/>
Tick <input checked="" type="checkbox"/> the box if this is your first ever home loan	<input type="checkbox"/>	<input type="checkbox"/>
Tick <input checked="" type="checkbox"/> the box if this is a preferential loan arising from an employment or directorship	<input type="checkbox"/>	<input type="checkbox"/>

### CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR 2003

#### 46 - Home Carer's Tax Credit

Amount of home carer's income for the year 2003

F5 €

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

#### 47 - PAYE Tax Credit

Tick  if claimed

M1

M1/V7

#### 48 - Blind Person's Tax Credit

Tick  appropriate box

One spouse blind

W6

Both spouses blind

W6

Guide Dog (available if you or your spouse have a guide dog and you are a registered owner with the Irish Guide Dog Association)

#### 49 - Dependent Relative Tax Credit

Do not claim if your relative's income exceeded €9,852 in the year 2003 or if this tax credit is being claimed in full by another person

Number of Dependent Relatives

Tax Credit claimed

J4 €

K6 €

#### 50 - 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

M6

(c) Incapacitated Child Tax Credit

B8

(b) Widowed Parent Tax Credit

B2

(d) Increased Exemption for Dependent Children

B5

Child's Name	Date of Birth	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.
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

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

#### 51 - Incapacitated Person

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)

Self  Spouse  Relative

Amount paid for employing a carer in the year 2003

K7 €

K7 €

Self

Spouse

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

Name of Insurer

Amount paid in the year 2003

M5 €

M5 €

b) - Medical Insurance

If your employer paid medical insurance premiums on your behalf, to an authorised insurer, in the year 2003 state the gross amount paid

M4 €

€

54 - Tuition Fees

Fees paid in the year 2003 to Approved Colleges for Approved courses or for Approved Training Courses (Sections 473A & 476 TCA 1997)

A7 €

€

57 - Service Charges

Amount paid in the 12 months ended 31 December 2002:

- As a fixed annual charge to a Local Authority/Private Contractor
- Under a "tag system" to a Local Authority/Private Contractor

K7 €

M7 €

M7 €

M7 €

59 - Other Tax Credits and Reliefs

Details of the main tax credits and reliefs are given in the "Guide to Completing 2003 Tax Returns".

Description of tax credit/relief

Amount paid in the year 2003, if relevant

€

€

60 - Health Expenses

(Attach form Med 1.) Amount claimed for the year 2003

H5 €

€

CAPITAL GAINS AND CHARGEABLE ASSETS

61 - Capital Gains Tax for the year 1 January 2003 - 31 December 2003

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 2003.

Amount of Net Gain/s (excluding Foreign Life Policies)

€

€

Amount of Net Loss/es

€

€

Previous Gains Rolled-over (now chargeable)

€

€

Losses Brought Forward

€

€

Personal Exemption

€

€

Chargeable Gain / (Loss)

€

€

In respect of net chargeable gains that arose in the period 1 January 2003 to 30 September 2003

Table with columns: Self, Spouse, Tax Due =, and rows for Chargeable @ 20%, Chargeable @ 40%, Foreign Life Policies @ 40%

In respect of net chargeable gains that arose in the period 1 October 2003 to 31 December 2003

Table with columns: Self, Spouse, Tax Due =, and rows for Chargeable @ 20%, Chargeable @ 40%, Foreign Life Policies @ 40%

ADDITIONAL ITEMS

62 - Additional Items

The following panels have not been included in this Form 12. If you have anything to declare in relation to any of these panels enter the required statutory information in the space provided.

Table listing Panel No. and Panel details for items 2-4, 5, 6, 7, 15, 16, 17(b), 31-38, 40, 41, 53, 55, 56, 58.

Table with columns: Panel No., Details Required

Table with columns: Self, Spouse