



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 2005 Tax Returns available from Revenue's website [www.revenue.ie](http://www.revenue.ie), from any Revenue office or from Revenue's Forms & Leaflets Service at Lo-Call 1890 30 67 06 (ROI only) (01-6744050 from outside ROI).

## 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(s)	Page No.(s)
◆ Personal Details	3
◆ Employments, Offices, Pensions, Non-Proprietary Directorships, etc.	3
◆ Income from a Trade or Profession	4
◆ Income from Fees, Rental Income, Covenants, Distributions	5
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◆ Capital Gains Tax and Chargeable Assets	15
◆ Property Based Incentives on which Relief is due in 2005	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's to your benefit.

<p><b>CORRECT</b></p> <p style="text-align: center;">↓</p> <p style="text-align: center;"><input checked="" type="checkbox"/> <input type="checkbox"/></p> <p style="text-align: center;">P H A R M A C I S T</p> <p style="text-align: center;">0 1 0 1 2 0 0 5</p> <p style="text-align: center;">3 1 1 2 2 0 0 5</p> <p style="text-align: center;">3 1 1 2 2 0 0 5</p> <p style="text-align: center;">4 7 0 0 0 .00</p> <p style="text-align: center;">.00</p> <p style="text-align: center;">1 9 0 0 0 .00</p> <p style="text-align: center;">.00</p> <p style="text-align: center;">5 5 0 0 .00</p>	<p><b>INCORRECT</b></p> <p style="text-align: center;">↓</p> <p style="text-align: center;"><input type="checkbox"/> ✓ <input type="checkbox"/></p> <p style="text-align: center;">Pharmacist</p> <p style="text-align: center;">1 J A N - 0 5</p> <p style="text-align: center;">E N D D E C 0 5</p> <p style="text-align: center;">3 1 / 1 2 / 0</p> <p style="text-align: center;">4 7 0 0 0 .00</p> <p style="text-align: center;">.00</p> <p style="text-align: center;">1 9 .00</p> <p style="text-align: center;">.00 N/A .00</p> <p style="text-align: center;">€ 5 5 0 0 .00</p>
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PPS No.

□□□□□□□□

5 - Social Welfare Pension/Disability Benefit/Occupational Injury Benefit/Unemployment Benefit/Carer's Allowance

Self

Spouse

State type of payment

□□□□□□□□

□□□□□□□□

Taxable Amount of payment in 2005

□□□□□□□□.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

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.

Taxable benefits: (not taxed at source under PAYE)

□□□□□□□□.00

□□□□□□□□.00

Nature of Benefit

□□□□□□□□

□□□□□□□□

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 2005.

□□□□□□□□.00

□□□□□□□□.00

INCOME FROM A TRADE or PROFESSION

10 - Income from a Trade or Profession (Gross Income less than €50,000)

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

□□□□□□□□

□□□□□□□□

Accounting Period End Date

□□□□□□□□

□□□□□□□□

Gross Income

□□□□□□□□.00

□□□□□□□□.00

Net Trading Profit

□□□□□□□□.00

□□□□□□□□.00

Net Trading Loss

□□□□□□□□.00

□□□□□□□□.00

Please tick  if you wish to elect to set any loss in this trade made in the year 2005 against your other income under Section 381 TCA 1997.

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## INCOME FROM FEES, RENTAL INCOME, COVENANTS, DISTRIBUTIONS

### 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 2005 for room(s) in a "Qualifying Residence".

**Do not** include this amount in Panel 13 below.

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.

.00

.00



### 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 63 on page 16 of this return

Number of Properties



Number of Tax Incentive Properties



Acreage of Rented Land



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 2005 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 2005

.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 TCA 1997 to set any unused Capital Allowances (not already ring-fenced) in respect of **Buildings** for 2005 against your other income, tick  the box and state the amount of Capital Allowances in respect of **Buildings** for 2005 available for offset against other income:



Loss forward from a prior year

.00

.00

PPS No.

□□□□□□□□

**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 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 over 65 or permanently incapacitated please tick  the box**

**17 - Income from which Irish tax was deducted**

(State Gross Amount)

(a) Annuities

□□□□□□□.00

□□□□□□□.00

(b) Covenant

□□□□□□□.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



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□□□□□□□□

**28 - 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**

**29 - Rent paid to Non-Resident Landlord**

Gross amount of rent paid in the year 2005

□□□□□□□□.00

□□□□□□□□.00

**30 - Retainable Charges (e.g. Annuities)**

Gross Amount of Annual Payment

□□□□□□□□.00

□□□□□□□□.00

Date of Payment

□□□□□□□□

□□□□□□□□

**31 - 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

□□□□□□□□

□□□□□□□□

(b) From which tax **was** deducted prior to payment

Gross Amount of annual payment

□□□□□□□□.00

□□□□□□□□.00

Date of payment

□□□□□□□□

□□□□□□□□

**32 - Deeds of Covenant**

Whom is the covenant 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

□□□□□□□□

□□□□□□□□

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



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35 - Retirement Annuity Contracts (RACs)

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

Self		Spouse	

Are you a Specified Sportsperson (Schedule 23A TCA 1997)

Yes  No

Yes  No

Are you a member of a Pre-Approved Pension Scheme

Yes  No

Yes  No

Total Amount paid in 2005

□□□□□□.00

□□□□□□.00

Amount of RAC contributions already relieved under the net pay arrangement in 2005

□□□□□□.00

□□□□□□.00

Amount, if any, of the 2005 premium already claimed in 2004

□□□□□□.00

□□□□□□.00

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

□□□□□□.00

□□□□□□.00

Amount paid between 1 January 2006 and 31 October 2006 for which relief has not already been granted and for which relief is being claimed for 2005

□□□□□□.00

□□□□□□.00

Total Amount of RAC Relief claimed in 2005

□□□□□□.00

□□□□□□.00

36 - Overseas Pension Plans: Migrant Member Relief

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

□□□□□□.00

□□□□□□.00

Amount paid between 1/1/2006 and 31/10/2006 for which relief has not already been granted and for which relief is being claimed in 2005

□□□□□□.00

□□□□□□.00

Total amount of Migrant Member Relief claimed in 2005

□□□□□□.00

□□□□□□.00

37 - 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

□□□□□□□□

□□□□□□□□

Are you a first time buyer

Yes  No

Yes  No

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

38 - Bridging Loan Interest

Date loan taken out

□□□□□□□□

□□□□□□□□

Amount of qualifying bridging loan interest for this year

□□□□□□.00

□□□□□□.00

CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR 2005

39 - 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



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46 - 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 2005 (After deducting any payments received from Health Board, etc.)

□□□□□□□.00

□□□□□□□.00

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

Name of Insurer

□□□□□□□□□□

□□□□□□□□□□

Amount paid in the year 2005

□□□□□□□.00

□□□□□□□.00

48 - Medical Insurance

Amount paid in the year 2005 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, Bupa, VIVAS Health, etc.) in the year 2005, state the gross amount paid

□□□□□□□.00

□□□□□□□.00

49 - Business Expansion Scheme

Amount of Seed Capital claimed in 2005

□□□□□□□.00

□□□□□□□.00

Amount of BES claimed in 2005

□□□□□□□.00

□□□□□□□.00

50 - Film Relief

Amount claimed in 2005

□□□□□□□.00

□□□□□□□.00

Relief Carried Forward from Previous Year

□□□□□□□.00

□□□□□□□.00

51 - 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

□□□□□□□□□□

□□□□□□□□□□

Amount of Qualifying Fees

□□□□□□□.00

□□□□□□□.00



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□□□□□□□□

57 - 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

□□□□□□□□

□□□□□□□□

Are you claiming Split-Year Treatment?

Yes  No

Yes  No

Amount of salary on which you are claiming Transborder Relief

□□□□□□□□.00

□□□□□□□□.00

58 - Health Expenses

(Please complete a Form Med 1) State the amount claimed for the year 2005

□□□□□□□□.00

□□□□□□□□.00

59 - 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

□□□□□□□□

□□□□□□□□

Amount of rent payable in 2005

□□□□□□□□.00

□□□□□□□□.00

60 - Revenue Job Assist

Name of employer

□□□□□□□□

□□□□□□□□

Please tick  Year of Claim:

Year 1

Year 1

Year 2

Year 2

Year 3

Year 3

61 - Employee Share Purchase

Total cost of new ordinary shares

□□□□□□□□.00

□□□□□□□□.00

Date of purchase

□□□□□□□□

□□□□□□□□

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

Note: Lifetime Limit = €6,350

□□□□□□□□.00

□□□□□□□□.00



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### 63 - PROPERTY BASED INCENTIVES ON WHICH RELIEF IS CLAIMED IN 2005

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 by this panel 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	□□□□□□□□.00	□□□□□□□□.00
Town Renewal	S.372AP & AR	□□□□□□□□.00	□□□□□□□□.00
Seaside Resort	S.372AU		□□□□□□□□.00
Rural Renewal	S.372AP & AR	□□□□□□□□.00	□□□□□□□□.00
Living over the Shop	S.372AP & AR	□□□□□□□□.00	□□□□□□□□.00
Park and Ride	S.372AP & AR	□□□□□□□□.00	□□□□□□□□.00
Student Accommodation	S.372AP		□□□□□□□□.00
<b>Industrial Building Allowance</b>		<b>Owner Occupier</b>	<b>Investor - Lessor</b>
Urban Renewal	S.372C & D	□□□□□□□□.00	□□□□□□□□.00
Town Renewal	S.372AC & AD	□□□□□□□□.00	□□□□□□□□.00
Seaside Resort	S.352 & S.353	□□□□□□□□.00	□□□□□□□□.00
Rural Renewal	S.372M & N	□□□□□□□□.00	□□□□□□□□.00
Multi-storey Car Parks	S.344	□□□□□□□□.00	□□□□□□□□.00
Living over the Shop (Commercial Premises only)	S.372D	□□□□□□□□.00	□□□□□□□□.00
Enterprise Areas	S.343	□□□□□□□□.00	□□□□□□□□.00
Park and Ride	S.372V & W	□□□□□□□□.00	□□□□□□□□.00
Hotels [Defined S.268(1)(d)]	S.272	□□□□□□□□.00	□□□□□□□□.00
Holiday Cottages [Defined S.268(3)]	S.272	□□□□□□□□.00	□□□□□□□□.00
Holiday Hostel [Defined S.268(2C)(b)]	S.272	□□□□□□□□.00	□□□□□□□□.00
Guest Home [Defined S.268(2C)(a)]	S.272	□□□□□□□□.00	□□□□□□□□.00
Nursing Homes [Defined S.268(1)(g)]	S.272	□□□□□□□□.00	□□□□□□□□.00
Housing for elderly/infirm [Defined S.268(3A)]	S.272	□□□□□□□□.00	□□□□□□□□.00
Convalescent Homes Defined S.268(1)(i)]	S.272	□□□□□□□□.00	□□□□□□□□.00
Qualifying Private Hospitals [Defined S.268(1)(j)]	S.272	□□□□□□□□.00	□□□□□□□□.00
Qualifying Sports Injury Clinics [Defined S.268(1)(k)]	S.272	□□□□□□□□.00	□□□□□□□□.00
Buildings used for certain childcare purposes	S.843A	□□□□□□□□.00	□□□□□□□□.00