



FORM 1

Tax Return for the period 6 April 2001 to 31 December 2001



TAIN Number

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

Tax Reference Number

GCD

All amounts returned on this form must be expressed in Euro.

If you wish to make your return in IR£ you MUST obtain an IR£ form.

Return Address

Office of the Collector-General,
PO Box 354,
Limerick.

Use any envelope and write "Freepost" above the address

NO STAMP REQUIRED

RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE PERIOD 6 April 2001 to 31 December 2001 RETURN OF CHARGEABLE ASSETS ACQUIRED IN THE PERIOD 6 April 2001 to 31 December 2001

Notice: - you are hereby required, under section 890 Taxes Consolidation Act 1997, to prepare and deliver on or before 31 October 2002 to the Inspector of Taxes named above a statement for assessment to tax for the period 6 April 2001 to 31 December 2001 and a statement of capital gains which accrued in the period 6 April 2001 to 31 December 2001.

COMPLETION OF THIS FORM

This Return form is for use **only** by:

- Corporations and other bodies of persons - the return should be made by the treasurer, auditor or receiver [Returns by partnerships should be made on Form 1 (Firms). Returns by individuals should be made on Form 11]
- Trusts - the return should be made by the trustees
- Estates under administration - the return should be made by the personal representatives.

If there is not enough space on the form under any heading, please attach an itemised list. Complete every section, entering NONE where appropriate. If you require assistance in filling up the form, or further information relating to income tax, contact your tax office.

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 €126,970, up to **DOUBLE** the TAX in question AND IMPRISONMENT

YOU MUST SIGN THIS DECLARATION

The persons responsible for completion of this return are outlined above.

I DECLARE that, to the best of my knowledge and belief, this form contains a correct statement for the purposes of assessment to tax for the period 6 April 2001 to 31 December 2001, a correct statement of capital gains which accrued in the period 6 April 2001 to 31 December 2001.

Signature

Date

Capacity of Signatory

I can be contacted by telephone during normal business hours at

| Name of Tax Adviser (If any) | Client's Ref. No. | Adviser's Telephone No. | Tax Adviser Identification Number (TAIN) |
|------------------------------|----------------------|-------------------------|------------------------------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

Statement of Income for the period 6 April 2001 to 31 December 2001

Profits from Trades, Professions or Vocations

| Description of trade, profession or vocation | Address at which carried on |
|----------------------------------------------|-----------------------------|
| | |

Profit assessable for period 6 April 2001 to 31 December 2001 i.e. 74% of the profit assessable for the 12 months ended 31 December 2001 (If a loss enter nil) - Attach accounts/computations

€

D1/D3

Section 65 TCA 1997 requires the Income Tax liability for 2000/2001 to be reviewed in the following circumstances:

- If there is a change in the accounting period
- Where the profits or gains of the corresponding period relating to 2000/2001 exceed the profits or gains assessed for 2000/2001, the profits or gains for that corresponding period are to be taken to be the profits or gains of 2000/2001.

| | SELF | SPOUSE |
|---------------------------------------------------------|------------------------|------------------------|
| 2000/2001 adjusted profits for the corresponding period | € <input type="text"/> | € <input type="text"/> |
| Profits assessed in 2000/2001 year of assessment | € <input type="text"/> | € <input type="text"/> |
| Additional income assessable 2000/2001 | € <input type="text"/> | € <input type="text"/> |
| Additional Income Tax due | € <input type="text"/> | € <input type="text"/> |

Profits or Gains from Dealing in or Developing Land (including Buildings)

| Give full details of each transaction |
|---------------------------------------|
| |

Profit assessable for period 6 April 2001 to 31 December 2001 (If a loss enter nil) - Attach accounts/computations

€

D3

Profits or gains arising on or after 1/12/99 from dealing in or developing residential land should be shown separately above: these will be treated as a separate trade and taxed at 20% unless you elect otherwise. If you wish to elect, tick (✓) box

Capital Allowances and Balancing Charges

Capital Allowances - Deductions claimed in respect of expenditure on machinery and plant, industrial buildings, etc.

Please attach a computation of capital allowances and balancing charges shown below

| | | | |
|----------------------------------------------------------------------------------|-------------------------|------------------------|----|
| Plant and Machinery | Wear and Tear Allowance | € <input type="text"/> | T8 |
| | Balancing Allowance | € <input type="text"/> | S2 |
| Industrial Buildings | Annual Allowance | € <input type="text"/> | T5 |
| | Balancing Allowance | € <input type="text"/> | |
| Other Capital Allowances (give details) | <input type="text"/> | € <input type="text"/> | |
| Balancing Charges on the sale, etc. of assets. Include details for each disposal | <input type="text"/> | € <input type="text"/> | B1 |

Income from Securities and Possessions (Interest, Dividends, etc.) from which Irish tax was not deducted

Interest - List particulars of all interest on Government or other loans, deposit accounts, etc., wherever arising, payable without deduction of Irish income tax.

| | |
|----------------------|------------------------|
| <input type="text"/> | € <input type="text"/> |
|----------------------|------------------------|

D5

Give details of Income from securities and possessions outside the State not shown above.

| | |
|----------------------|------------------------|
| <input type="text"/> | € <input type="text"/> |
|----------------------|------------------------|

Distributions from Companies Resident in the State

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

€

DV1

Dividend Withholding Tax in respect of these distributions

€

DV2

Income from Land and Property in the State

| Location and Type of property (e.g. house, land, etc.) | Type of Income (rent, premium, etc.) | Statute Acreage, if land | Income less Expenses |
|--------------------------------------------------------|--------------------------------------|--------------------------|------------------------|
| | | | € <input type="text"/> |

Please attach an itemised list showing gross rent from each property and the expenses, etc. deducted in arriving at the income figure shown.

D7

Foreign Bank Accounts (Section 895 TCA 1997)

Give the following details for each foreign bank account opened in the period 6 April 2001 to 31 December 2001:

Attach itemised list if necessary.

| | |
|-----------------------------------------------------------------------|--------------------------------------------------------------------|
| (i) Name and address of deposit holder (bank, etc.) | <input type="text"/> |
| (ii) Date account was opened | <input type="text"/> / <input type="text"/> / <input type="text"/> |
| (iii) Amount of money deposited on opening the account | € <input type="text"/> |
| (iv) Name and address of intermediary through whom account was opened | <input type="text"/> |

Offshore Funds

Give the following details in respect of any material interest in an offshore fund in the EU or EEA or in a Member State of the OECD with which Ireland has a double taxation agreement:

- (i) Relevant payment taxable @ 20% (Section 747D(a)(i)(I) TCA 1997) ➡ € _____
- (iii) Non-Relevant payment taxable @ 23% (Section 747D(a)(i)(II) TCA 1997) ➡ € _____
- (iii) Gain taxable @ 23% (Section 747E(I) TCA 1997) ➡ € _____

And in respect of any such material interest acquired in the period 6 April 2001 to 31 December 2001, the following additional details:

- (iv) Name and address of offshore fund

- (v) Date material interest was acquired _____ / _____ / _____
- (vi) Amount of capital invested in (€) in acquiring the material interest
€ _____
- (vii) Name & Address of intermediary (if any) through whom the material interest was acquired

Other Offshore Funds

Give the following details for each material interest in an offshore fund acquired in the period 6 April 2001 to 31 December 2001 outside the EU or EEA or outside any Member State of the OECD with which Ireland has a double taxation agreement.

- (i) Name and address of offshore fund

- (ii) Date material interest was acquired _____ / _____ / _____
- (iii) Amount of payment made in acquiring the material interest
€ _____
- (iv) Name and address of intermediary (if any) through whom the material interest was acquired

Foreign Life Policies (Sections 730H, 730I, 730J, 730K TCA 1997)

Give the following details in respect of a policy issued in the period 6 April 2001 to 31 December 2001 from any Member State of the EU, EEA or Member of State of the OECD with which Ireland has a double taxation agreement.

- (i) Name & Address of person who commenced the foreign life policy

- (ii) Terms of the policy _____
- (iii) Annual premiums payable
€ _____
- (iv) Name & Address of the person through whom the foreign life policy was acquired

- (v) Relevant payment taxable @ 20% (Section 730J(a)(i)(I) TCA 1997) ➡ € _____
- (vi) Non-Relevant payment taxable @ 23% (Section 730J(a)(i)(II) TCA 1997) ➡ € _____
- (vii) Gain taxable @ 23% (Section 730K(I) TCA 1997) ➡ € _____

Surcharge on Undistributed Trust Income

Trust Income for the year ended 5 April 2000 € _____ (A)

Deduct:

- Allowable Trust Expenses - (Please attach a schedule) € _____
- Distributions of income arising in this year made on or before 5 October 2001 € _____

multiplied by ¹⁰⁰/₇₈ € _____ (B)

Undistributed Income (A) - (B) € _____

Surcharge @ 20% of Undistributed Income € _____ R9

Income from Sources Not Shown Elsewhere

| Give full details of source | |
|-----------------------------|---------|
| | € _____ |
| | € _____ |
| | € _____ |

Particulars of Charges on Income

Note: If there are no charges for the period 6 April 2001 to 31 December 2001 write 'NONE'. Do not leave this panel blank.

| | Payable to | Was tax deducted 'Yes' or 'No' | Amount payable for the period 6 April 2001 to 31 December 2001 |
|--------------------------------------------------------------------------------|------------|--------------------------------|----------------------------------------------------------------|
| Interest on debentures, mortgages or loans (including bank overdraft interest) | | | € _____ |
| Annuities | | | € _____ |
| Other annual charges, including patent royalties, etc. | | | € _____ |

A6

