

Form 54 Claims

Income Tax - Repayment Claim for Year Ended 5 April 1999



Your RSI Number

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

INCOME TAX YEAR 1998/99

OFFICE HOURS

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

Tick (✓) if first claim

All amounts returned on this form **MUST** be expressed in IR£

Use any envelope and write "Freepost" above the address

NO STAMP REQUIRED

Return Address

Notes

1. This form should be used to claim a repayment of income tax deducted from income at source (e.g. annuities, covenants, deposit interest retention tax, tax credit on dividends etc.). It is not suitable for a taxpayer whose income sources include salaries, wages, pensions etc. to which PAYE applies or who is subject to tax by annual assessment.
2. **If you have already made a claim for 1998/99 there is no need to return this form.**
3. A simpler form (Form 54D) is available where the claim to repayment of income tax is **solely** in respect of Deposit Interest Retention Tax but this form may be used if you wish.
4. This form may be used by
 - an individual
 - a person acting under the authority of an individual (tax adviser etc.)
 - an executor or administrator of a deceased individual (pre-death only), or
 - committee, guardian, trustee etc. of a minor (child under 18) or incapacitated person.

Where the return is made on behalf of another (e.g. as agent, guardian etc.) the capacity should be stated on the declaration below.

5. Exemption Limits.

Persons with total income (i.e. gross income less certain deductions) for 1998/99 below the following amounts are not liable for Income Tax

	Under 65	65 - 74	75 Upwards
Single or Widowed	£4,100	£5,000	£5,500
Married Couple (Combined Incomes)	£8,200	£10,000	£11,000

These limits are increased by £450 each for the first and second dependent child and £650 for each subsequent dependent child.

Where income is not greatly above the exemption limit marginal relief may apply. Further details can be obtained from any tax office or by contacting the Central Telephone Information Office at telephone number (01) 8780000.

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 of:

- all the sources of my income and of the amount of income derived from each source in the year ended 5 April 1999, 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 1999.

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

Signature

Date

Address

Telephone No.

Capacity in which return is made
(see Note 4 above)

for

If the claim is on behalf of a minor state minor's date of birth

Statement of Income and Chargeable Gains for Year Ended 5 April 1999

INCOME			
Describe each source of income in detail, for example: Old Age Contributory Pension, Disability/Unemployment Benefit, Annuity/Covenant, Deposit Interest etc. and attach certificates or vouchers of tax deducted or tax credits where applicable e.g. certificates of Deposit Interest Retention Tax, Form R185, dividend counterfoils etc. If married and jointly assessed, include the income of both yourself and your spouse and specify whether the source applies to "Self" or "Spouse".	Gross Income before tax. (For distributions show the total of the distribution and corresponding tax credit.)	Tax deducted or tax credit, as appropriate	
	£	£	p
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10			
TOTAL			
Please ensure you attach DIRT certificates, Form R185, dividend counterfoils etc., as appropriate.			

CAPITAL GAINS TAX

If you require information on Capital Gains Tax you can get an explanatory leaflet from your tax office.

1. In the year ended 5 April 1999 did you or your spouse acquire or dispose of any chargeable assets?

Tick (✓) relevant box

YES

or

NO

2. If the answer is "YES" please state:

(a) Description of asset

(b) Date of acquisition

(c) Cost or acquisition value

(d) Date of disposal

(e) Disposal price

Attach computation of the chargeable gain/loss.

In the case of a disposal enter the amount of chargeable gain/loss here. £

Claim for Allowances and Reliefs for Year Ended 5 April 1999

Personal Allowance

Please indicate for 1998/99 whether you were:

(Tick (✓) appropriate box) **Single** **Married** **Widowed** **Married but living apart**

If married, state spouse's name (if living with you or maintained by you)

Date of marriage, if after 5 April 1998 / /

If widowed, state date of spouse's death / /

If separated/divorced, state date of separation/divorce / /

Age Allowance

If either you or your spouse were born before 6 April 1934 please state date of birth:

Self / /

Spouse / /

Increased Exemption / Dependent Children

See Note 5 on page 1 before completion

Child's Name	Date of Birth	Child's Income 1998/99	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.

Complete the following only if your Gross Income is above your Exemption Limit

Medical Insurance

Name of Authorised Insurer (e.g. VHI, BUPA)

Amount of premium paid in year ended 5 April 1998 **Self** £

Spouse £

Main Residence Loan Interest

Interest paid on a loan used for the purchase, repair, development, or improvement of your main residence.

Lender's Name and Address

Loan Account Number Amount of Loan £

If loan was taken out since 6 April 1998, state date of first payment of interest / /

Amount of interest paid in year ended 5 April 1999 **Self** £

Spouse £

Other Charges etc. on Income (Annuities, Maintenance Payments, Covenants etc.) or Rent Payable to a Non-Resident

Type of payment Tick (✓) if tax deducted by you

To whom paid (Name & Address) Relationship, if any

Gross Amount Paid (before deduction of tax, if applicable) £

Claim for additional Allowances and Reliefs for year ended 5 April 1999 may be made overleaf

Additional Allowances / Reliefs for Year Ended 5 April 1999

Tick (✓) if you wish to claim an allowance / relief for any of the following

- | | | | |
|--------------------------|---|--------------------------|---|
| <input type="checkbox"/> | Unreimbursed Medical Expenses | <input type="checkbox"/> | Widowed Parent Allowance |
| <input type="checkbox"/> | Rent paid for private residential accommodation | <input type="checkbox"/> | Blind Allowance |
| | State whether 55 or over <input type="checkbox"/> Under 55 <input type="checkbox"/> | <input type="checkbox"/> | Tax Relief for Service Charges |
| | <i>(Tick (✓) as appropriate)</i> | <input type="checkbox"/> | Permanent Health Insurance |
| <input type="checkbox"/> | Dependent Relative Allowance | <input type="checkbox"/> | Retirement Annuity Relief |
| <input type="checkbox"/> | Dependence on the services of your son or daughter by reason of old age or illness of yourself or your spouse | <input type="checkbox"/> | Incapacitated Person - Allowance for Employing a Carer |
| <input type="checkbox"/> | Incapacitated Child Allowance | <input type="checkbox"/> | Urban Renewal Relief/Investment in Corporate Trades |
| <input type="checkbox"/> | One-Parent Family Allowance | <input type="checkbox"/> | Tuition Fees paid to an Approved College or for an Approved Training Course |

Penalties

The law provides for heavy 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 ranging from **£750** to **£10,000**
AND
DOUBLE the **TAX** in question
AND
IMPRISONMENT

For Official Use Only

Calculation of Tax Repayment