



Form 8B-A

Return of Third Party Information by Financial Institutions

Tax Reference Number

Remember to quote this number in all correspondence or when calling at your

<table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> <td style="width: 20px; height: 20px;"> </td> </tr> </table>									<p>Completed forms should be returned to the company's local Revenue office. If you are unsure of the correct return address use the Contact Locator on Revenue's website www.revenue.ie</p>

Return Address:

Use any envelope and write "Freeport" above the address

NO STAMP REQUIRED

Read the explanatory notes on page 4 before completing this form.
You can submit the return electronically if you wish - see explanatory notes on page 4.

Return by Financial Institutions Paying or Crediting Interest

Notice

In accordance with the requirements of Sections 891 and 894 Taxes Consolidation Act 1997 this return should be completed by:

- Companies for their accounting period and returned to the address shown above not later than nine months from the end of the accounting period.

COMPANY ACCOUNTING PERIOD: **FROM** (DD/MM/YYYY) **TO** (DD/MM/YYYY)

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- Persons other than companies for the year of assessment 2007 (1 January 2007 to 31 December 2007) and returned to the address shown above not later than 31 October 2007.

Where the accounts are normally made up to a date other than 31 December, the return may be made by reference to the date in the basis period to which the accounts are prepared.

YOU MUST SIGN THIS DECLARATION

I DECLARE that, to the best of my knowledge and belief, all the particulars given on this form are correctly stated.

Signature Date

(DD/MM/YYYY)

Capacity of Signatory Telephone No.

Name of Financial Institution

Branch/Business Address, if different from above

Tax Reference Number

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**RETURN OF ALL INTEREST PAID OR CREDITED WITHOUT DEDUCTION
OF TAX IN EXCESS OF €635 TO ANY ONE PERSON**

Read the notes on page 4 before completing this form

COMPLETE IN BLOCK LETTERS - DETAILS IN RELATION TO THE PERSONS TO WHOM THE INTEREST PAID CREDITED BELONGS

<p>NAME <i>(Enter - full title of Company, Firm, etc. or Surname of Individual - if a Joint Account, enter the first named only)</i></p>		
<p>FIRST NAME <i>(Individual only)</i></p>		
<p>TICK <input checked="" type="checkbox"/> THE BOX IF JOINT ACCOUNT</p>	<input type="checkbox"/>	<input type="checkbox"/>
<p>ADDRESS <i>(Registered Office, Business or Private address)</i></p>		
<p>TAX REFERENCE NUMBER</p>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>
<p>CHARITY NUMBER (CHY) assigned by Revenue</p>	<p>CHY <input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/></p>	<p>CHY <input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/></p>
<p>AMOUNT OF INTEREST PAID OR CREDITED DURING THE YEAR</p>	<p>€ <input type="checkbox"/><input type="checkbox"/>, <input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/>, <input type="checkbox"><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/>.00</input></p>	<p>€ <input type="checkbox"/><input type="checkbox"/>, <input type="checkbox"/><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/>, <input type="checkbox"><input type="checkbox"/><input type="checkbox"/><input type="checkbox"/>.00</input></p>

NOTES

Form 8B-A should be completed by any person who in the ordinary course of the operations of a trade or business (including in particular any person carrying on a trade or business of banking), receives or retains any money in such circumstances that interest thereon is paid or credited without deduction of Income Tax.

Particulars are **not** required :

- In respect of payments to persons by whom “non-resident”, “charitable” or “pension fund” declarations have been made in a form required by the Revenue Commissioners
- Where the total interest paid or credited to any person does not exceed €635
- Where deposit interest retention tax (DIRT) has been deducted.

Returns by intermediaries who act in, or in connection with, the opening of Foreign Accounts with deposit holders should be made on Form 8B-B, which is available on Revenue’s website www.revenue.ie, from Revenue's Forms and Leaflets Service at LoCall 1890 306 706 (Republic of Ireland only) or from any Revenue office.

Electronic Filing/Specifications

This return can be submitted electronically. A spreadsheet template is available on Revenue’s website www.revenue.ie which can be submitted by secure email to **OPED-3rdPartyReturns@revenue.ie**.

Additional information is included on Revenue’s website - see *Third Party Returns - A guide to the submission of returns in electronic form* at www.revenue.ie/forms/tpr_guide.doc which provides technical specifications for the submission of returns in electronic format and includes information on secure email.

Audit

- This return may be subject to an Audit by Revenue
- The law provides that Revenue may make enquiries or take such actions as are considered necessary to verify the accuracy of a return

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

**These include -
PENALTIES from €950
FINES up to €126,970
and/or
IMPRISONMENT**