

Income Tax Return and Self-Assessment for the year 2022 Form 11S (relating to taxes on income and capital gains for self-assessed individuals)



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GCD

Personal Public Service Number (PPSN)

Remember to quote your PPSN in any communication with your Revenue office

If submitting this return use any envelope and write "Freepost" above the Return Address

NO STAMP REQUIRED

Return Address

Office of the Revenue Commissioners
Collector-General's Division
PO Box 354
Limerick

If you are a mandatory e-Filer you are required to file this return electronically through Revenue's Online Service (ROS) in accordance with Section 917EA Taxes Consolidation Act 1997

ROS is the quickest, most effective and secure way to file your return and pay your tax. It also provides an instant calculation of your Income Tax liability. Access ROS at www.revenue.ie

RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE YEAR ENDED 31 DECEMBER 2022 CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2022 SELF-ASSESSMENT FOR THE YEAR ENDED 31 DECEMBER 2022

NOTE:

1. A 'chargeable person' for self-assessment purposes is a person who is chargeable to tax on that person's own account or on another person's account in respect of a chargeable period. A 'chargeable person' is required to complete a Form 11 or a Form 11S Tax Return and Self-Assessment for the year 2022.
2. An individual with a PAYE source of income and with total gross income from all non-PAYE sources (including income subject to DIRT), of €30,000 or more is regarded as a 'chargeable person' for Self-Assessment and must file a Form 11 or a Form 11S for that year.
3. An individual with a PAYE source of income and with net assessable non-PAYE income (including income subject to DIRT), of €5,000 or more is regarded as a 'chargeable person' for Self-Assessment and must file a Form 11 or a Form 11S for that year.
4. An individual who was granted share options or opened a foreign bank account in 2022 is a chargeable person.
5. A proprietary director is a chargeable person.
6. The Capital Gains Tax Self-Assessment system applies to all individuals, including directors.

Civil Penalties / Criminal Prosecution - Tax law provides for both civil penalties and criminal sanctions for the failure to make a return, the making of a false return, facilitating the making of a false return, or claiming tax credits, allowances or reliefs which are not due. In the event of a criminal prosecution, a person convicted on indictment of an offence may be liable to a fine not exceeding €126,970 and / or to a fine of up to double the difference between the declared tax due and the tax ultimately found to be due and / or to imprisonment.

If there are any **changes** under the following headings, not already notified to Revenue, enter the **new details** below

Nature of Primary Trade, Business or Activity

Business Address

Main Residence Address

Eircode

Eircode

Telephone

Telephone

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 the amount of income derived from each source in the year 2022, and

– All disposals and acquisitions of chargeable assets and the amount of chargeable gains that accrued to me in the year 2022

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

Signature

Date / /

Capacity of Signatory

Contact Details (in case of query about this return)

Agent's TAIN

Contact Name

Client's Reference

Telephone or E-mail

PPSN

If you complete and submit this tax return on or before **31 August 2023** Revenue will calculate the self-assessment for you. This will assist you in paying the correct amount by the due date. If you submit the return after the **31 August 2023** you must make your own self-assessment and calculate your own tax, PRSI and USC due. The due date for submission of this return to the above address is 31 October 2023. On that date you must also pay any balance of tax due for 2022. Where this return is submitted after the due date, a surcharge (5% where the return is submitted within two months, otherwise 10%) will be added to your tax liability.

Failure to submit your Local Property Tax return will result in a tax surcharge - please see note in the Form 11S Helpsheet

A 'Guide to Completing 2022 Pay & File Self-Assessment Returns' is available from Revenue's website www.revenue.ie, or from Revenue's Forms & Leaflets Service at +353 1 738 3675.

This return is only to be used for the 2022 tax year.

Legislative references relate to Sections of the Taxes Consolidation Act (TCA) 1997, unless otherwise stated.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on www.revenue.ie. Details of this policy are also available in hard copy upon request.

A PERSONAL DETAILS

2 State your civil status, i.e. single, married, in a civil partnership, widowed, surviving civil partner, married but living apart, in a civil partnership but living apart, divorced, a former civil partner

3 If your personal circumstances changed in **2022** enter date of change / /

AND

State previous civil status (i.e. single, married, etc.)

4 If married or in a civil partnership, insert in the box to indicate basis of assessment applicable for 2022

Joint assessment Separate assessment Single treatment

5 Spouse's or Civil Partner's Details

(a) PPSN

(b) Surname

(c) First name(s)

(d) Date of Birth / /

(e) Gender Male Female

(f) Date of Marriage or Civil Partnership / /

6 State the number of Dependent Children

7 If you wish to claim Widowed Person or Surviving Civil Partner with Dependent Child Tax Credit state date of death of your spouse or civil partner / /

8 Your Date of Birth / /

Insert in the box(es) to indicate for 2022 if you and/ or your spouse or civil partner were

Self

Spouse or Civil Partner

10 Permanently Incapacitated

12 A holder of a 'full' Medical Card or having entitlement to one under EU Regulations

13 Entitled to an exemption from PRSI

(a) State reason - Self

(b) State reason - Spouse or Civil Partner

Mandatory Disclosure

19 The number assigned to a transaction by the Revenue Commissioners under S. 817HB

20 Reportable cross-border arrangement reference number

Expression of Doubt: If you have a genuine doubt about the correct application of tax law to any item in the return, provide details of the point at issue in the entry fields provided on page 10

PPSN

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B SELF-EMPLOYED INCOME

	Primary Trade	Trade 2
101 State whether trade refers to self or spouse or civil partner		
102 Description of Trade (you must clearly describe the trade)		
127 Gross Income (Sales / Receipts)	, , .00	, , .00
139 Total Expenses	, , .00	, , .00
108 Net Profit (if a loss show 0.00)	, , .00	, , .00
Start Your Own Business relief		
109 If you are claiming relief under S. 472AA for starting your own business		
(a) State the date of the commencement of the new business	D / M / Y	D / M / Y
(b) Insert <input type="checkbox"/> in the box to confirm that you have been unemployed for 12 months immediately before the commencement date (see Form 11S Helpsheet for more information)	<input type="checkbox"/>	<input type="checkbox"/>
113 Total Capital Allowances	, , .00	, , .00
116 (d) Current year loss for offset against other income - claim under S. 381 / 392	, , .00	, , .00
117 (a) Loss Forward from a prior year - S. 382	, , .00	, , .00
Farmers		
119 (a) Relief for qualifying farmer under S. 667B used in 2022	, , .00	, , .00
(b) Relief for qualifying farmer under S. 667B used in prior years	, , .00	, , .00
(c) Insert <input type="checkbox"/> in the box if you are a partner in a Registered Farm Partnership as defined by S. 667C	<input type="checkbox"/>	<input type="checkbox"/>
(d) Relief for partner in Registered Farm Partnership under S. 667C used in 2022	, , .00	, , .00
(e) Relief for partner in Registered Farm Partnership under S. 667C used in 2021	, , .00	, , .00
(f) Relief for partner in Registered Farm Partnership under S. 667C used in 2020	, , .00	, , .00
(g) Insert <input type="checkbox"/> in the box if this trade relates wholly or in part to Share Farming	<input type="checkbox"/>	<input type="checkbox"/>
(h) Insert <input type="checkbox"/> in the box if you wish to elect for income averaging for the year 2022 (and subsequent years)	<input type="checkbox"/>	<input type="checkbox"/>
(i) Insert <input type="checkbox"/> in the box if the assessable profits for this year are computed in accordance with S. 657 (income averaging)	<input type="checkbox"/>	<input type="checkbox"/>
(j) Insert <input type="checkbox"/> in the box if you wish to withdraw from income averaging for the year 2022	<input type="checkbox"/>	<input type="checkbox"/>
(k) (i) Insert <input type="checkbox"/> in the box if you wish to temporarily elect out of income averaging for this year in accordance with S. 657(6A)	<input type="checkbox"/>	<input type="checkbox"/>
(ii) Enter the amount of adjusted net profit which would be assessable for this year if you had not applied for income averaging	, , .00	, , .00
121 Professional Services Withholding Tax (PSWT) withheld in the year (before any interim refund)	, , .	, , .
Do not include credit for Relevant Contracts Tax withheld		

C IRISH RENTAL INCOME

	Self	Spouse or Civil Partner
Residential Property		
204 Gross Rent Receivable	, , .00	, , .00
205 Expenses	, , .00	, , .00
206 Net Rental income after expenses (if a loss show 0.00)	, , .00	, , .00
Commercial property, land and all other sources of Irish rental income		
209 Gross Rent Receivable	, , .00	, , .00
210 Expenses	, , .00	, , .00
211 Net Rental income after expenses (if a loss show 0.00)	, , .00	, , .00
Capital Allowances		
213 (c) Wear and tear on fixtures and fittings	, , .00	, , .00
215 Unused losses from a prior year	, , .00	, , .00

PPSN

D PAYE / BIK / PENSIONS (1)

Employment / Pension 1

Employment / Pension 2

Employment / Pension, etc. subject to PAYE

Details entered at Lines 218 to 220 are relevant to Lines 221 to 227

		Self	Spouse or Civil Partner	Self	Spouse or Civil Partner
217	Insert <input type="checkbox"/> in the box to indicate to whom the income refers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
218	Employer's / Pension Provider's PAYE registered number	<input type="text"/>		<input type="text"/>	
219	Employer's / Pension Provider's name	<input type="text"/>		<input type="text"/>	
220	Gross amount of taxable income for this employment / pension (available from your final payslip for 2022)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00		<input type="text"/> , <input type="text"/> , <input type="text"/> .00	
221	Source of income (insert <input type="checkbox"/> in the relevant boxes)				
	(a) Employment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(g) Income in lieu of Social Welfare Payments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(h) Pension - Early Farm Retirement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(i) Pension - Employment pension	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	(j) Pension - RAC or PRSA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
222	(a) Net tax deducted / refunded in this employment	<input type="text"/> , <input type="text"/> , <input type="text"/> .00		<input type="text"/> , <input type="text"/> , <input type="text"/> .00	
	(b) Insert <input type="checkbox"/> in the box if the tax figure above was a refund	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
223	Gross income for Universal Social Charge (USC) from this employment (available from your final payslip for 2022)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00		<input type="text"/> , <input type="text"/> , <input type="text"/> .00	
224	(a) Net USC deducted / refunded in this employment	<input type="text"/> , <input type="text"/> , <input type="text"/> .00		<input type="text"/> , <input type="text"/> , <input type="text"/> .00	
	(b) Insert <input type="checkbox"/> in the box if the USC figure above was a refund	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
226	Payment frequency	Weekly <input type="checkbox"/>	Fortnightly <input type="checkbox"/>	Four weekly <input type="checkbox"/>	Monthly <input type="checkbox"/>
		Other <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
227	Is relief due under S. 480B ("week 53")	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Yes <input type="checkbox"/>	No <input type="checkbox"/>

E PAYE / BIK / PENSIONS (2)

PAYE / USC refunded during the year

		Self	Spouse or Civil Partner
231	PAYE Tax refunded by Revenue for the Income Tax year 2022	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
232	PAYE Tax underpaid (amount collected by Revenue by reducing your tax credits for 2022)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
233	Amount of USC refunded by Revenue for the year 2022	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
238	(b) Allowable Expenses incurred in Employment		
	(i) Flat Rate Expenses	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
	(ii) Expenses, other than Flat Rate Expenses, paid by the claimant wholly, exclusively and necessarily in the performance of the duties of the employment or office (Not including expenses claimed through real time at 238(b)(iv) below)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
	(iii) Remote Working (eWorking) expenses	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
	(iv) Remote Working Relief already claimed through Real Time Credits in 2022	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
241	Carer's Allowance paid by Department of Social Protection	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
243	Other taxable Social Welfare Payments, Benefits or Pensions (State Pension, Illness Benefit, Occupational Injury Benefit, Jobseeker's Benefit, Pre-Retirement Allowance, Maternity Benefit, Paternity Benefit, Parent's Benefit, Adoptive Benefit, Health & Safety Benefit, Pandemic Unemployment Payment (PUP)) (See Form 11S Helpsheet for more information)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

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F FOREIGN INCOME (enter amounts in €)

302 Foreign Pensions

	Self	Spouse or Civil Partner
(a) Amount of State Welfare Pension(s)	, .00	, .00
(b) Amount of all Other Pensions	, .00	, .00

G IRISH OTHER INCOME

402 Irish Income where tax not deducted at source

403 (a) Irish deposit interest where DIRT deducted	, .00	, .00
408 Irish income which suffered tax at the standard rate, other than Line 403(a) above	, .00	, .00
412 (a) Gross amount of income from sources not shown elsewhere	, .00	, .00
(b) Amount of tax deducted	, .	, .
(c) Details of income source(s) at Line 412(a)		

H EXEMPT INCOME

415 (a) Income received under Rent-a-Room Relief Scheme

416 Gross income from exempt Childcare Services

I CHARGES AND DEDUCTIONS

503 Maintenance payments where tax was not deducted (exclude any amounts in respect of children)

J PERSONAL TAX CREDITS

515 (a) Home Carer Tax Credit - Amount due for 2022

516 Employee Tax Credit - Insert in the box if claimed

517 Earned Income Tax Credit - Insert in the the box if claimed

518 (a) Blind Person's Tax Credit - Insert in the box if due

(b) **Guide Dog - Number of Guide Dogs maintained by you**

519 Assistance Dog - Number of Assistance Dogs maintained by you

520 (a) Dependent Relative Tax Credit - Amount claimed

(b) **Number of Dependent Relatives**

526 Tuition Fees

(a) **State the name of the student**

(b) **Amount paid per approved course** (do not include administration, exam, registration, capitation fees, etc.)

(c) **Insert in the box if a part-time course**

(d) **Insert in the box if fees relate to a training course**

527 Single Person Child Carer Credit

If you are the primary claimant, complete section (a). If you are the primary claimant but relinquishing the credit to a secondary claimant, complete sections (a) & (b). If you are a secondary claimant, complete sections (a) & (c)

If you wish to claim Single Person Child Carer Credit provide the following information in respect of each child

This section must be completed in respect of each child even if you are relinquishing your claim in favour of another individual

	Child 1	Child 2
(a) State the nature of your relationship to the child(ren), i.e. Father, Mother, Grandparent, Legal Guardian, etc.	, .	, .
(i) Child's First Name	, .	, .
(ii) Child's Surname	, .	, .
(iii) Child's Date of Birth	DD/MM/YYYY	DD/MM/YYYY
(iv) Child's PPSN	, .	, .

(v) If the child is over 18 years old state name of place of full time instruction, or if the child is incapacitated state nature of incapacity

Child 1	Child 2

PPSN

- (vi) In the year ended 31 December 2022 did the child(ren) named above reside with you for the whole or greater part of the year, i.e. in excess of six months Yes No
 (Note: in the case of a child born during the year the length of time will be reduced on a pro-rata basis)
- (vii) In the year ended 31 December 2022 were you living with another person as a couple whether married, in a civil partnership, or cohabiting Yes No
- (viii) Is this claim made in respect of a non-resident child who is a child of a single person who lives outside the State but works in the State (e.g. cross-border worker) Yes No

(b) Relinquishing a Claim to Single Person Child Carer Credit

To be completed if you are an individual (the primary claimant) who is relinquishing the Single Person Child Carer Credit in favour of another individual. State

- (i) Name and address of the individual to whom you are relinquishing this tax credit, include Eircode (if known)
- (ii) His or her PPSN (if known)
- (iii) His or her Date of Birth (if known)

(c) Claim for Single Person Child Carer Credit - Secondary Claimant

To be completed if you are an individual (the secondary claimant) who is claiming the Single Person Child Carer Credit as a result of the primary claimant relinquishing his or her entitlement to the tax credit

- (i) In the year ended 31 December 2022 did the child(ren) named above reside with you for not less than 100 days Yes No
 (Note: in the case of a child born during the year of the claim, the number of qualifying days (in respect of the secondary claimant) will not be reduced on a pro-rata basis)
- (ii) In the year ended 31 December 2022 were you living with another person as a couple whether married, in a civil partnership, or cohabiting Yes No
- (iii) Is this claim made in respect of a non-resident child who is a child of a single person who lives outside the State but works in the State (e.g. cross-border worker) Yes No
- (iv) State the name and address of the individual who has relinquished his or her entitlement to the tax credit in your favour, include Eircode (if known)

- (v) His or her PPSN (if known)
- (vi) His or her Date of Birth (if known)

(Note: It is not possible to relinquish a credit in respect of one child that resides with you while retaining a credit for another child)

528 (a) **Incapacitated Child Tax Credit** - State number of incapacitated children

(Note: to qualify for this credit you should submit a completed form **ICC1** together with a form **ICC2** certified by a medical practitioner)

531 **Home Renovation Incentive (HRI) Tax credit due for 2022** based on your HRI online claim .00 .00

535. Rent Tax Credit

Note: Rent tax credit is **not** due where you are in receipt of Housing Assistance Payment (HAP) / Rental Accommodation Scheme (RAS) or any other State Housing Support Schemes in respect of the tenancy or where your landlord is a Government Minister or a Commissioner of Public Works who owns the property in an official capacity, or where your landlord is a Housing Authority or Housing Association. See www.revenue.ie for further information.

- | | Self | Spouse or Civil Partner |
|---|--------------------------|--------------------------|
| (a) I confirm that, in respect of this tenancy(ies), I am not in receipt of any rent support payment from a government scheme / body or agency (for example HAP / RAS). Insert <input checked="" type="checkbox"/> in the box(es) | <input type="checkbox"/> | <input type="checkbox"/> |
| (b) I confirm that the landlord is not a Government Minister or a Commissioner of Public Works who owns the property in an official capacity, and is not a Housing Authority, or Housing Association. Insert <input checked="" type="checkbox"/> in the box(es) | <input type="checkbox"/> | <input type="checkbox"/> |
| (c) I confirm that I paid rent under a tenancy(ies) in the tax year 2022. Insert <input checked="" type="checkbox"/> in the box(es) | <input type="checkbox"/> | <input type="checkbox"/> |

Please select (d) and / or (e) as appropriate in order to apply for this credit. If neither of the options below applies this disqualifies you from claiming the Rent Tax Credit. Insert in the box(es)

- (d) I confirm that the rented property is my or my spouse's / civil partner's principal private residence (PPR) in the year 2022, or the rented property is not my PPR but I use it for work or study, and
 - I am not related to my landlord as parent / child or child / parent, or
 - I am related to my landlord other than as parent / child or child / parent, (for example, siblings, grandparent / grandchild, aunt / uncle, niece / nephew, etc) and the property is registered with the Residential Tenancies Board (RTB) and is not a licence agreement such as the Rent-a-Room scheme
- (e) I confirm that the rented property is used by my child for work or study purposes in the year 2022 and he or she was aged under 23 years prior to commencing third level education; is not related to the landlord and the property is registered with the Residential Tenancies Board (RTB) and is not a Rent-a-Room scheme

PPSN

Where the property is rented for Self or Spouse or Civil Partner

Where the property is rented for a child in third level education

(f) Residential Tenancies Board (RTB) registration number (if known)	<input type="text"/>	<input type="text"/>
(g) Address of the rented property (include Eircode) (This property must be located within the State)	<input type="text"/>	<input type="text"/>
(h) Name of tenant	<input type="text"/>	<input type="text"/>
(i) PPSN of tenant	<input type="text"/>	<input type="text"/>
(j) Start date of tenancy	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
(k) If the tenancy ended in 2022, provide the end date	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
(l) Local Property Tax (LPT) Property ID (if known)	<input type="text"/>	<input type="text"/>
(m) Gross amount of rent paid in 2022	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
(n) Address of Landlord / Agency, if known (include Eircode)	<input type="text"/>	<input type="text"/>
(o) Insert <input checked="" type="checkbox"/> in the box if your landlord is non-resident	<input type="checkbox"/>	<input type="checkbox"/>
(p) If the rent was paid to an agent, please provide the landlord's name and address (if known)	<input type="text"/>	<input type="text"/>
(q) Landlord's PPSN (if known)	<input type="text"/>	<input type="text"/>

Health Expenses incurred by you (and your spouse or civil partner if you are taxed under Joint Assessment)

538 (a) Nursing Home expenses incurred in 2022	<input type="text"/> , <input type="text"/> .00
(b) PPSN of nursing home resident	<input type="text"/>
(c) Name and address of Nursing Home, include Eircode (if known)	<input type="text"/> <input type="text"/> <input type="text"/>
542 Total Deductions , (Nursing Home only) i.e. sums received from local authority, medical insurance, etc.	<input type="text"/> , <input type="text"/> .00
543 Net amount of Nursing Home expenses on which tax relief is claimed	<input type="text"/> , <input type="text"/> .00
544 Non-Routine Dental Expenses incurred in 2022 (per Med 2)	<input type="text"/> , <input type="text"/> .00
545 Real Time Health Expenses already claimed through Real Time Credits in 2022	<input type="text"/> , <input type="text"/> .00
546 'Other' Health Expenses incurred in 2022	<input type="text"/> , <input type="text"/> .00
550 Total Deductions (Non-Routine Dental Expenses and 'Other' Health Expenses only), i.e. sums received from local authority, medical insurance, etc.	<input type="text"/> , <input type="text"/> .00
551 Net amount of Non-Routine Dental Expenses and 'Other' Health Expenses on which tax relief is claimed	<input type="text"/> , <input type="text"/> .00
Additional tax credit or relief claimed not shown elsewhere	
State amount	<input type="text"/> Self <input type="text"/> Spouse or Civil Partner <input type="text"/>
Enter details	<input type="text"/> <input type="text"/>

L CAPITAL GAINS - Capital Gains for the year 1 January 2022 - 31 December 2022

801 Description of Assets	<input type="text"/>
801 (I) Total Consideration	<input type="text"/> , <input type="text"/> .00
805 (f) Claims to Relief - Self (specify relief)	<input type="text"/>

PPSN

Enter amount of consideration

806 (f)

Claims to Relief - Spouse or Civil Partner (specify relief)

Enter amount of consideration

816

Net Chargeable Gain

After Personal Exemption (max €1,270 per spouse or civil partner & not transferable)

Self

Spouse or Civil Partner

(Note: losses, including losses forward, must be used first)**N CAPITAL ACQUISITIONS**

825

If you received a gift or an inheritance in 2022, insert in the box

Self

Spouse or Civil Partner

(Note: 1. Where the value of a gift or an inheritance, when added to the value of prior aggregable benefits (if any) received on or after 5 December 1991 within the same group, exceeds 80% of the relevant threshold, a Capital Acquisitions Tax return must be made

2. A gift is treated as having been received on the date of the gift. An inheritance is treated as having been received on the date of death of a person)

P - SELF ASSESSMENT MADE UNDER CHAPTER 4 OF PART 41A

This return must include a Self-Assessment by the chargeable person to whom the return relates. An individual who fails to make a Self-Assessment may be liable to a penalty of €250

REMEMBER**You do not have to complete the Self-Assessment panel if you submit this return to Revenue on or before 31 August 2023****936 Self-Assessment – Income Tax**

(a) Amount of income or profits arising for this period

(Note: This is the amount of your total income for this year **before** taking account of any deductions, reliefs, or allowances. Total income includes sources of income from employments, pensions, Department of Social Protection payments, rental and investment income, as well as self employed income. Where you are in receipt of trading or professional income, it is the adjusted net profit after taking account of business expenses, but before losses forward or capital allowances)

(b) Amount of tax chargeable for this period

(i) Amount of income tax chargeable for this period

(Note: This is the amount of income tax charged on the above income, after taking account of deductions, reliefs, and allowances, but **before** any tax credits such as personal tax credit, medical expenses, tax deducted, etc)

(ii) Amount of USC chargeable for this period - self

(iii) Amount of USC chargeable for this period - spouse or civil partner

(Note: This is the amount of USC chargeable on all of your income (including employment and pension income where USC has been deducted at source))

(iv) Amount of PRSI chargeable for this period - self

(v) Amount of PRSI chargeable for this period - spouse or civil partner

(Note: This is the amount of PRSI chargeable on your trading and investment income only. Do not include PRSI due on your Irish employment income)

(vi) Total amount of tax chargeable for this period

(Note: This is the sum of income tax, USC, and PRSI chargeable)

(c) (i) Amount of tax payable for this period before refund / offset at (c)(iii) below

(ii) Amount of tax overpaid for this period before refund / offset at (c)(iii) below

(Note: This is the amount of tax payable or tax overpaid for the period, which is computed by reducing the amount of tax chargeable ((b)(vi) above) by the amount of any tax credits due. Credits include obvious items such as the personal tax credit or employee tax credit, but also less obvious items such as Dividend Withholding Tax (DWT) withheld / deducted, DIRT withheld at source, PAYE operated on Schedule E income and Professional Services Withholding Tax (PSWT). This is the amount of PSWT withheld / deducted, before any interim refunds already made by Revenue)

(iii) Amount of refund (or offset) of tax withheld at source

(Note: The amount of any tax withheld at source, refunded (e.g. interim refund of PSWT) or offset, should be entered here)

(d) Amount of tax payable for this period

(e) Amount of tax overpaid for this period

(Note: This is the amount of tax payable or tax overpaid, adjusted for any refund or offset of tax withheld at source already made by Revenue. Where there is no refund or offset made, the amount will be the same as (c)(i) or (c)(ii) above)

PPSN

(f) Amount of surcharge due under S. 1084 because of late filing of this return , , .00

(Note: If you are filing this return after the specified return date for the chargeable period, a late filing surcharge is due if your return is late the surcharge, which is added on to your tax due, is

- 5% of the tax due or €12,695, whichever is the lesser, where the return is submitted within two months of the due date
- 10% of the tax due or €63,485, whichever is the lesser, where the return is more than two months late)

(g) Amount of surcharge due under S. 1084 because of non-compliance with Local Property Tax (LPT) requirements , , .00

(Note: Failure to meet your LPT obligations to file and pay will result in a surcharge. Therefore the amount payable in your Self-Assessment should be increased by 10% subject to a maximum increased amount of €63,485. Where the LPT is subsequently brought up to date, the amount of the surcharge will be capped at the amount of the LPT liability payable)

(h) (i) Amount of tax paid directly to the Collector-General for this period , , .00

(Note: this is the amount of tax already paid to the Collector-General, i.e. your 2022 Preliminary Tax paid. Do not include any balancing payments which are now due and will be paid at the time this return is being submitted)

(ii) amount of tax deferred under S. 657(6A) , , .00

(i) (i) Balance of tax payable for this period , , .00

(Note: this is tax payable amount at (d) above, plus the amount of any surcharge due at (f) or (g), less the amount of tax already paid at (h) (i) and the amount of tax deferred at (h) (ii))

(ii) Balance of tax overpaid for this period , , .00

(Note: this is tax overpaid amount at (e) above, less the amount of any surcharge due at (f) or (g), plus the amount of tax already paid at (h) (i) and the amount of tax deferred at (h) (ii))

I DECLARE the above to be my Self-Assessment to Income Tax for the year 2022

Signature Date / /

Capacity of Signatory

937 **Self-Assessment – Capital Gains Tax**

(a) Amount of chargeable gains arising for this period , , .00

(Note: This is the amount of chargeable gains for this period less any reliefs which reduce the chargeable gain)

(b) Amount of tax chargeable for this period , , .00

(Note: This is the amount of tax chargeable on the chargeable gain **after** taking account of any deductions, reliefs or allowances, e.g. personal allowance or transfer of business to a company)

(c) Amount of tax payable for this period , , .00

(Note: This is the amount of tax due after any Retirement Relief or Credit for Foreign Tax paid have been deducted from tax chargeable)

(d) Amount of surcharge due under S. 1084 because of late filing of this return , , .00

(Note: See 936(f))

(e) Amount of surcharge due under S. 1084 because of non-compliance with LPT requirements , , .00

(Note: See 936(g))

(f) Amount of tax paid directly to the Collector-General for this period , , .00

(Note: The amount entered here will be the amount of direct tax paid for the year plus any amounts that may have been credited to the year from another year or tax type)

(g) (i) Balance of tax payable for this period , , .00

(ii) Balance of tax overpaid for this period , , .00

I DECLARE the above to be my Self-Assessment to Capital Gains Tax for the year 2022

Signature Date / /

Capacity of Signatory

PPSN

Bank Details

If you wish to have any refund paid directly to your bank account, please supply your bank account details

Single Euro Payments Area (SEPA)

Account numbers and sort codes have been replaced by International Bank Account Numbers (IBAN) and Bank Identifier Codes (BIC). These numbers are generally available on your bank account statements. Further information on SEPA can be found on www.revenue.ie

It is not possible to make a refund directly to a foreign bank account that is not a member of SEPA

IBAN (Maximum 34 characters)

BIC (Maximum 11 characters)

If you are married or in a civil partnership and have opted for Joint Assessment in 2022, please provide your spouse's or civil partner's bank account details

IBAN (Maximum 34 characters)

BIC (Maximum 11 characters)

(Note: Any subsequent Revenue refunds will be made to this bank account unless otherwise notified)

Expression of Doubt provided by S. 959P

If you have a genuine doubt about the correct application of tax law to any item in the return, insert in the box and provide details of the point at issue in the entry fields below

(This section is only for genuine Expressions of Doubt as provided for by S. 959P. It should not be used for general notes or comments)

(a) Provide full details of the facts and circumstances of the matter to which the Expression of Doubt relates

(b) Specify the doubt, the basis for the doubt and the tax law giving rise to the doubt

(c) Identify the amount of tax in doubt in respect of the chargeable period to which the Expression of Doubt relates

, , .00

(d) List the supporting documents that are being submitted in relation to the matter involved. These documents should accompany this return

(e) Identify any published Revenue guidelines that you have consulted concerning the application of the law in similar circumstances

PAY AND FILE - 31 OCTOBER 2023

Please read the important information on this page before completing the payslip overleaf

IMPORTANT

Methods of Payment

You can make a payment against a tax liability using one of the following:

1. Revenue Online Service (ROS)

ROS customers can make payments online through ROS. To access ROS or to register for ROS, click on the ROS link on the Revenue home page at www.revenue.ie.

2. myAccount

myAccount customers can make payments online by clicking on the **myAccount** link on the Revenue home page. You can register for **myAccount** on the "Register for **myAccount**" link on www.revenue.ie. You will need your PPSN and a password to make a payment.

You can make payments online using:

- a debit card or a credit card
- a once off debit - a 'Single Debit Instruction' - using a bank account.

3. Direct Debit

For information on how to pay Preliminary Income Tax by monthly Direct Debit, visit the Revenue website at www.revenue.ie or phone the helpline at **01 738 3663**. Please note that the Direct Debit facility applies **only** to Preliminary Tax and all Direct Debit applications should be made online through **ROS** using the Direct Debit link on **My Services** screen.

4. Cheque

- Complete the Statement of Net Liabilities on the payslip to ensure your cheque payment is allocated to the correct tax years.
- Ensure the cheque amount equals the total in the 'Total Net Amount' box on the payslip.
- Make your cheque payable to the **Collector-General**.
- Forward the completed payslip and your cheque to **Collector-General, PO Box 354, Limerick**.
- Please note that cheque payments can take longer to process and update to your customer record.
- Paying online using ROS or **myAccount** is the fastest and most secure way to make your payment.

Importance of Prompt Payments

- Ensure that you allow sufficient time - at least three working days - for your payment to reach the Collector-General by the due date.
- Late payment of tax carries an interest charge.
- Failure to pay tax, or to pay it on time, can result in enforced collection through the Sheriff, Court proceedings or a Notice of Attachment.

Enforcement carries costs, additional to any interest charged.

ENQUIRIES

Any enquiry regarding liability should be addressed to your local Revenue Office.

Any enquiry regarding payment should be addressed to the Collector-General, Sarsfield House, Francis Street, Limerick, V94 R972.

SEE PAYSLIP ON REVERSE

Name

PPSN

PAY AND FILE
31 OCTOBER 2023

IMPORTANT

Please read the information below and overleaf before completing the Statement of Net Liabilities

In accordance with the Taxes Consolidation Act 1997, you are obliged to submit the following return and payment on or before 31 October 2023:

Preliminary Tax for the year of assessment 2023 including Universal Social Charge contributions

Payment of any balance of Income Tax due for the year of assessment 2022

Return of Income and Capital Gains for the year of assessment 2022

How to complete the payslip

Please complete the Statement of Net Liabilities on the payslip below to ensure your Income Tax payment is promptly allocated to the correct tax years. You must complete the Statement of Net Liabilities whether you are using one of our online payment facilities on ROS or myaccount or if you are paying by Direct Debit or Cheque. Please see overleaf the payment options that are available to you. Please note that paying online using ROS or myaccount is the quickest and most secure way to make your Income Tax payment. Once completed, forward the payslip to the Collector-General, PO Box 354, Limerick.

Please enter an amount in the relevant space on the Statement of Net Liabilities for the following:

1. Preliminary Tax 2023

The minimum Preliminary Tax payment you are obliged to make is an amount equal to the lesser of 90% of your final Income Tax liability for 2023 or 100% of your final liability for 2022. If you are paying your 2023 Preliminary Tax by monthly Direct Debit, leave this box blank.

2. Balancing Amount 2022

Insert any outstanding balance of Income Tax for the year of assessment 2022. Tax already paid for this year should be taken into consideration when calculating the amount of the balance outstanding.

If you have calculated that there is a credit due to you for this year, enter the amount and tick the box (x) to indicate that the value is a credit. The credit will be automatically offset against any liabilities for other years on the Statement of Net Liabilities.

3. TOTAL NET AMOUNT

The Total Net Amount figure should match the sum total of declarations that you are making for the above periods.

If you have calculated that you have no Preliminary Tax 2023 or Balancing Amount 2022, enter a single '0' in the appropriate box for that category on the Statement of Net Liabilities.

IMPORTANT NOTE:

If you file this return on time, but at the date of filing, you have failed to submit your Local Property Tax (LPT) return or have failed to either pay the LPT due or enter into an agreed payment arrangement, a surcharge should be added to the final liability. Therefore, the amount payable in your Self-Assessment should be increased by 10%. Where the LPT is subsequently brought up to date, the amount of the surcharge will be capped at the amount of the LPT liability involved. For assistance, you may wish to call the LPT Branch on 01 738 3626 (ROI only) or +353 1 738 3626 (outside ROI).

Form 11S

€ Payslip

€ Statement of Net Liabilities

Whole Euro only - DO NOT ENTER CENT

PPSN: 0000000AB

Name: A. N. OTHER

Signature: A.N. OTHER Date: 12-09-2023

If you are paying by cheque, the cheque amount should equal the total in the 'Total Net Amount'

Income Tax Preliminary Tax 2023

1 5 5 5 5 5 5 5 5 00

X

Place X in the box above if Income Tax 2022 is a credit

Income Tax Balancing Amount 2022

2 2 2 2 2 2 2 2 2 00

TOTAL NET AMOUNT
1 + 2 ABOVE

3 3 3 3 3 3 3 3 3 00

P&F
U