

Income Tax Return and Self-Assessment for the year 2020

Form 11

(relating to taxes on income and capital gains for self-assessed individuals)



TAIN

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, required to file an electronic return in accordance with S. 917EA, you must file your return through Revenue Online Service (ROS), even though you have received this return form.

Even if you are not considered a mandatory e-Filer, ROS is the quickest, easiest and most convenient way to file your return and pay your tax. It allows you to file this form and to pay any tax (which will include Income Tax, Capital Gains Tax, PRSI and Universal Social Charge (USC)) due electronically. ROS also provides an instant calculation of Income Tax liability. Access ROS at www.revenue.ie

RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE YEAR ENDED 31 DECEMBER 2020
CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2020
SELF-ASSESSMENT FOR THE YEAR ENDED 31 DECEMBER 2020

If you complete and submit this tax return on or before **31 August 2021** 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 2021** 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 2021. On that date you must also pay any balance of tax due for 2020. 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 11 Helpsheets.**

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.

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 2020, and
- All disposals and acquisitions of chargeable assets and the amount of chargeable gains that accrued to me in the year 2020

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 Ref.

Telephone or E-mail

PPSN

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When completing this return you should read the appropriate **Form 11 Helpsheets**. A copy of the **Form 11 Helpsheets** and a **“Guide to Completing 2020 Pay & File Self-Assessment Returns”** are available from Revenue’s Forms & Leaflets Service at +353 1 738 3675.

This return is only to be used for the 2020 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.

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PPSN

Grid for PPSN entry

A - PERSONAL DETAILS [1 - 20]

1. If you are completing this return on behalf of a deceased individual

(Note: in the case of a married person or civil partner, only complete this section where the deceased was the assessable spouse or nominated civil partner in the period to which this return refers)

(a) Enter the date of death

DD/MM/YYYY date grid

(b) Enter the name and address, include Eircode (if known) of the personal representative (i.e. executor, administrator, etc.)

Large grid for name and address entry

(c) Enter the date grant of probate or letter of administration was obtained

DD/MM/YYYY date grid

2. Insert [X] in the box to indicate your civil status

- (a) Single []
(b) Married []
(c) In a Civil Partnership []
(d) Married but living apart []
(e) In a Civil Partnership but living apart []
(f) Widowed []
(g) A Surviving Civil Partner []
(h) Divorced []
(i) A former Civil Partner []

3. If your personal circumstances changed in 2020 insert [X] in the box to indicate your previous status and state date of change

- Single [] Married [] In a Civil Partnership []
Widowed [] Surviving Civil Partner []
Married but living apart [] In a Civil Partnership but living apart []
Divorced [] Former Civil Partner []
Date of Marriage or Civil Partnership DD/MM/YYYY
Date of Separation or Divorce DD/MM/YYYY
Spouse's or Civil Partner's date of death DD/MM/YYYY

4. If married or in a civil partnership, insert [X] in the box to indicate basis of assessment applicable for 2020

- Joint Assessment [] Separate Assessment [] Single Treatment []

5. Spouse's or Civil Partner's Details

Grids for (a) PPSN, (b) Surname, and (c) First name(s)

(d) Date of birth DD/MM/YYYY
(e) Gender Male [] Female []
(f) Date of Marriage or Civil Partnership DD/MM/YYYY

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

DD/MM/YYYY date grid

8. Your date of birth

DD/MM/YYYY date grid

9. Insert [X] in the relevant box(es) to indicate for 2020 if you and / or your spouse or civil partner are / is subject to the Limitation on the Use of Reliefs by High Income Individuals... Form RR1 2020 should be completed and also Panel J on page 28

Insert [X] in the box(es) to indicate for 2020 if you and / or your spouse or civil partner were

- 10. Permanently Incapacitated [] []
11. A Proprietary Director, i.e. owned / controlled more than 15% of the share capital of a company [] []
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

PPSN

Grid for PPSN entry

B - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 167] contd. (Including Farming & Partnership Income)

Primary Trade

114. Industrial Buildings and / or Farm Buildings Allowance

(a) Amount which is allowable as a deduction for Universal Social Charge (USC), i.e. allowances under S. 272(3) and 658(2)(b)

Grid for (a) entry

(b) Amount which is not allowable as a deduction for USC, i.e. allowances other than those claimed under the Sections specified in (a) above, and are not specified relief capital allowances (as set out in Sch. 25B)

Grid for (b) entry

(c) Specified Relief Capital Allowances (as set out in Sch. 25B)

(Note: As provided for in Part 12, Chapter 4A, passive investors should not include any excess accelerated capital allowances carried forward beyond 2014 or the tax life of the building or structure, if later)

(i) Specified property relief capital allowances, as defined in S. 531AAE other than Living City Initiative and Aviation Services Facilities allowances entered at (ii) and (iii) below

Grid for (i) entry

(ii) In respect of any Living City Initiative (S. 372AAC) capital allowances, enter the amount of capital allowances and provide the following

Grid for (ii) entry

(I) The address of the qualifying premises in respect of which the qualifying expenditure was incurred, include Eircode (if known)

Grid for (ii)(I) entry

(II) Details of the aggregate of all qualifying expenditure incurred by the individual in respect of the qualifying premises

Grid for (ii)(II) entry

(III) A brief description of the nature of the retail or other service which is provided or is to be provided in the qualifying premises, e.g. newsagent, grocer, doctor, dentist, legal services, restaurant / bar / cafe, etc.

Grid for (ii)(III) entry

(iii) In respect of any Aviation Services Facilities (S. 268(1)(n)) accelerated capital allowances provided for under S. 273(3)(k)(i) enter the amount of capital allowances and provide the following

Grid for (iii) entry

(I) The aggregate amount of specified capital expenditure incurred

Grid for (iii)(I) entry

(II) The address of building or structure, include Eircode (if known)

Grid for (iii)(II) entry

(iv) In respect of building used for the purposes of providing childcare services or a fitness centre to employees (S. 843B) enter the amount of capital allowances

Grid for (iv) entry

(v) All other specified relief capital allowances

Grid for (v) entry

115. Other Capital Allowances

Grid for 115 entry

Losses [116 - 118]

116. (a) If you wish to claim, under S. 381, to set any loss made in the trade in the year 2020 (other than a relevant loss as defined in S 381B) against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2022

Grid for 116(a) entry

(b) If you wish to claim under S. 381 to set a relevant loss, as defined in S. 381B, made in the year 2020 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2022

Grid for 116(b) entry

(Note: relief is restricted to a maximum of €31,750)

(c) If there are no / insufficient profits and you wish to claim unused current year Capital Allowances in computing a loss made in the trade in the year 2020 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2022

(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B)

Grid for 116(c)(i) entry

(ii) Specified Relief Capital Allowances (as set out in Sch. 25B)

(I) Specified property relief capital allowances, as defined in S. 531AAE

Grid for 116(c)(ii)(I) entry

(II) All other specified relief capital allowances

Grid for 116(c)(ii)(II) entry

(d) Total loss for offset against other income (by virtue of S. 381 and / or S. 392)

Grid for 116(d) entry

PPSN

Grid for PPSN entry

B - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 167] contd.
(Including Farming & Partnership Income)

Primary Trade

Unused losses from a prior year

- 117. (a) Amount of unused losses from a prior year... (b) In respect of unused residential development land losses... (i) Amount of tax credit due... (ii) Amount of tax payable...

Terminal Loss Relief

- 118. (a) If this trade ceased in 2020 and you wish to claim terminal loss relief... (i) Amount of unused loss... (ii) Amount of unused capital allowances... (b) If you wish to claim terminal loss relief for the year 2020... (i) Amount of the loss relief... (ii) The date the trade ceased

Farmers

- 119. (a) Insert [x] in the box if you are a partner in a Registered Farm Partnership... (b) Your share of stock relief claimed under S. 667B... (c) Your share of stock relief claimed under S. 667C... (d) Insert [x] in the box if this trade relates wholly or in part to Share Farming... (e) Insert [x] in the box if you wish to elect for income averaging... (f) Insert [x] in the box if the assessable profits for this year are computed in accordance with S. 657... (g) Insert [x] in the box if you wish to withdraw from income averaging... (h) (i) Insert [x] in the box if you wish to temporarily elect out of income averaging... (ii) Enter the amount of adjusted net profit...

Succession Farm Partnership

- 120. (a) Succession Farm Partnership tax reference number... (b) Date this Partnership was entered on the Register... (c) Indicate if you are a "Farmer" or a "Successor"... (d) Insert [x] in the box to confirm that no "Successor" in this partnership was aged over 40... (e) Your share of the profits as per the partnership agreement... (f) Amount of Succession Tax Credit due

Credit for Professional Services Withholding Tax (PSWT)

- 121. Gross withholding tax (before any interim refund) related to the basis period for 2020 on fees for Professional Services.

PRSI paid

- 122. If you are employed by An Post as a sub-postmaster / postmistress, or by the Department of Social Protection as a Social Welfare Branch Manager, enter the amount of PRSI, if any, paid direct to An Post / Department of Social Protection in respect of this income

PPSN

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Self

Spouse or
Civil Partner

224. (v) The amount of income paid in the year 2021 which was earned in the year 2020 and has been brought back to 2020 and included in the Gross amount of taxable income above ,,.
- (vi) The amount of tax paid in respect of that amount of income brought back to 2020 ,,.
- (vii) The amount of gross income for USC purposes paid in the year 2021 which was earned in the year 2020 and has been brought back to 2020 and included in the Gross income for Universal Social Charge (USC) from this employment above ,,.
- (viii) The amount of USC paid in respect of that amount of income brought back to 2020 ,,.
225. Gross income for Universal Social Charge (USC) from this employment (available from your final payslip for 2020) ,,.
226. (a) Net USC deducted / refunded in this employment ,,.
- (b) Insert in the box if the USC figure above was a refund
227. If you received a performance-related bonus payment from a specified institution, in excess of €20,000 and have suffered USC at the rate of 45% on this payment, insert in the box
228. Payment frequency
- | | | |
|-------------|--------------------------|--------------------------|
| Weekly | <input type="checkbox"/> | <input type="checkbox"/> |
| Fortnightly | <input type="checkbox"/> | <input type="checkbox"/> |
| Four weekly | <input type="checkbox"/> | <input type="checkbox"/> |
| Monthly | <input type="checkbox"/> | <input type="checkbox"/> |
| Other | <input type="checkbox"/> | <input type="checkbox"/> |

229. Is relief due under S. 480B ("week 53") Yes No Yes No

Special Assignee Relief Programme (SARP)

Employment / Pension, etc.
No.

Employment / Pension, etc.
No.

If you are claiming SARP relief please state

230. (a) Gross income from the employment before deduction of SARP relief (less amounts contributed to pension and amounts not assessed to tax in the State) ,,.
- (b) Amount of SARP relief claimed through payroll or now claimed on this Form 11 ,,.
- (c) Amount of income from employment after deduction of SARP relief claimed ,,.
- (d) Has SARP relief been granted through payroll by your employer? Yes No Yes No
- (e) If the employment was not for a full year, state the number of days for which you were entitled to the relief

Research and Development

231. (a) Amount of research and development credit claimed under S. 472D for 2020 ,,.
- (Note: enter the full amount surrendered by your employer to you under S. 766(2A(a)) which is relevant to the employer's accounting period ending in the year 2019)
- (b) Amount of unused credit carried forward under S. 472D(4) from previous year ,,.

Foreign Tax

232. (a) Amount of income included above, if any, that has been subject to foreign tax in a Treaty State ,,.
- (b) Amount of non-refundable foreign tax paid on this income ,,.

PPSN

Grid for PPSN number

Self

Spouse or Civil Partner

PART TWO

PAYE / USC refunded during the year

233. PAYE Tax refunded by Revenue for the Income Tax year 2020
234. PAYE Tax underpaid (amount collected by Revenue by reducing your tax credits for 2020)
235. Amount of USC refunded by Revenue for the year 2020

Irish employment / pension / taxable benefits not subject to PAYE

236. (a) Income from Irish employment not subject to PAYE (include payments received on commencement / cessation of employment, restrictive covenants, etc.)
(b) Nature of payment(s)

237. (a) Personal Retirement Savings Account 'PRSA' (Note: include this in Line 508(c) on page 21)
(b) Other
Specify

238. Income attributable to the performance in the State of the duties of foreign offices and foreign employments not subject to PAYE deduction

239. Employment pension not subject to PAYE deductions

Allowable Deductions Incurred in Employment

240. (a) Nature of employment(s)
(b) Expenses

(i) Flat Rate Expenses

(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

(iii) Remote Working (eWorking) expenses

(iv) All other expenses

(c) Capital allowances

(d) Total of (b) and (c) above

(e) Amount of total at (d) referring to Proprietary Directorship income / salary

(f) Amount of total at (d) referring to employment income / salary

241. Pension Contribution Relief
Superannuation Contributions / AVC where not deducted by employer

Foreign Earnings Deduction

242. Where you are claiming relief under S. 823A, state the following

(a) Country

(b) Number of qualifying days spent there

(c) Amount of relief claimed

Social Welfare Payments, Benefits or Pensions received

243. Carer's Allowance paid by Department of Social Protection

244. Jobseeker's Benefit (self-employed)

245. 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 11 Helpsheet for more information)

PPSN

Grid for PPSN entry

Self

Spouse or Civil Partner

E - FOREIGN INCOME [301 - 324] (enter amounts in €)

Foreign tax deducted should only be entered below if it is available as a credit against Irish Tax. If the foreign tax is only allowed as a deduction, the amount of income returned below should be net of this foreign tax. Where the foreign tax was refunded (or is refundable) by the foreign jurisdiction the gross amount of income should be returned below and the foreign tax should not be entered in this return. See Guide to Completing 2020 Pay & File Self-Assessment Returns for more information on the taxation of foreign income.

Main form area containing sections 301-310 with various sub-questions and input fields for amounts and tax details.

PPSN

Grid for PPSN number

Self

Spouse or Civil Partner

314. (a) Income from Foreign Trade / Profession on which foreign tax was deducted

Grid for Self income from Foreign Trade / Profession

Grid for Spouse or Civil Partner income from Foreign Trade / Profession

(b) Amount of foreign tax deducted

Grid for Self foreign tax deducted

Grid for Spouse or Civil Partner foreign tax deducted

315. Foreign Rental Income

(a) Number of foreign properties let

Grid for Self number of properties

Grid for Spouse or Civil Partner number of properties

(b) Income from Foreign Rents (enter gross amount receivable)

Grid for Self gross amount receivable

Grid for Spouse or Civil Partner gross amount receivable

(c) Expenses

(i) Expenses relating to this income (excluding interest)

Grid for Self expenses (i)

Grid for Spouse or Civil Partner expenses (i)

(ii) Allowable Interest

Grid for Self allowable interest

Grid for Spouse or Civil Partner allowable interest

(d) Net profit on Foreign Rental properties

Grid for Self net profit

Grid for Spouse or Civil Partner net profit

(e) Capital Allowances (including Capital Allowances forward)

Grid for Self capital allowances

Grid for Spouse or Civil Partner capital allowances

(f) Losses

(i) Amount of unused losses from prior years

Grid for Self unused losses (i)

Grid for Spouse or Civil Partner unused losses (i)

(ii) Amount of losses in this year

Grid for Self losses (ii)

Grid for Spouse or Civil Partner losses (ii)

(iii) Amount of losses carried forward to next year

Grid for Self losses (iii)

Grid for Spouse or Civil Partner losses (iii)

(g) Amount of foreign tax deducted

Grid for Self foreign tax deducted

Grid for Spouse or Civil Partner foreign tax deducted

Foreign rental losses may be offset only against foreign rental profits

316. Other UK Income

Income from all other UK Non-Deposit Interest, Royalties, Annuities, Dividends, etc.

Gross amount of UK Income from all Royalties, Annuities, Dividends, etc.

Grid for Self gross amount of UK Income

Grid for Spouse or Civil Partner gross amount of UK Income

Other Foreign Income

(Enter the amount of Irish tax deducted, if any, on encashment of this income at Line 319)

317. (a) Foreign Patent Royalty income previously exempted under S. 234 on which no foreign tax deducted

Grid for Self foreign patent royalty (a)

Grid for Spouse or Civil Partner foreign patent royalty (a)

(b) Income from all other Foreign Non-Deposit Interest, Royalties, Annuities, Dividends, etc. on which no foreign tax deducted

Grid for Self other foreign non-deposit interest (b)

Grid for Spouse or Civil Partner other foreign non-deposit interest (b)

318. (a) (i) Foreign Patent Royalty income previously exempted under S. 234 on which foreign tax was deducted

Grid for Self foreign patent royalty (a)(i)

Grid for Spouse or Civil Partner foreign patent royalty (a)(i)

(ii) Amount of foreign tax deducted

Grid for Self foreign tax deducted (a)(ii)

Grid for Spouse or Civil Partner foreign tax deducted (a)(ii)

(b) (i) Income from all other Foreign Non-Deposit Interest, Royalties, Annuities, Dividends, etc. on which foreign tax deducted

Grid for Self other foreign non-deposit interest (b)(i)

Grid for Spouse or Civil Partner other foreign non-deposit interest (b)(i)

(ii) Amount of foreign tax deducted

Grid for Self foreign tax deducted (b)(ii)

Grid for Spouse or Civil Partner foreign tax deducted (b)(ii)

319. Irish tax deducted on encashment

Grid for Self Irish tax deducted

Grid for Spouse or Civil Partner Irish tax deducted

320. Foreign Bank Accounts (S. 895) Give the following details for each foreign bank account opened in 2020 of which you or your spouse or civil partner were the beneficial owner of the deposits held

(a) Name & address of deposit holder (bank, etc.), include Eircode (if known)

Grid for Self name and address (a)

Grid for Spouse or Civil Partner name and address (a)

(b) Date account was opened

Grid for Self date account opened (b)

Grid for Spouse or Civil Partner date account opened (b)

(c) Amount of money deposited on opening the account

Grid for Self amount deposited (c)

Grid for Spouse or Civil Partner amount deposited (c)

(d) Name & address of intermediary through whom account was opened, include Eircode (if known)

Grid for Self intermediary name and address (d)

Grid for Spouse or Civil Partner intermediary name and address (d)

PPSN

Self

Spouse or
Civil Partner

Foreign Life Policies / Offshore Funds / Other Offshore Products [321 - 324]

321. **Foreign Life Policies** (S. 730H, 730I, 730J, 730K). Give the following details in respect of any policy from **any Member State of the EU or EEA, or from a Member State of the OECD with which Ireland has a Double Taxation Agreement**

(a) Payment taxable at 41% (S. 730J(a)(i)(II))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Payment (personal portfolio) taxable at 60% (S. 730J(a)(i)(I))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Gain (personal portfolio) taxable at 60% (S. 730K(1)(a)(i))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(d) Gain taxable at 41% (S. 730K(1)(a)(ii))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

And in respect of any such policy issued in 2020 give the following additional details

(e) Name & address of person who commenced the foreign life policy, include Eircode (if known)	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
(f) Terms of the policy	<input type="text"/>	<input type="text"/>
(g) Annual premiums payable	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(h) Name & address of the person through whom the foreign life policy was acquired, include Eircode (if known)	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>

322. **Offshore Funds** (Part 27 Ch 4). Give the following details in respect of any material interest in 'regulated offshore fund(s)' (those coming within S. 747B(2A)) **in the EU or EEA, or in a Member State of the OECD with which Ireland has a Double Taxation Agreement**

(a) Payment taxable at 41% (S. 747D(a)(i)(II))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Payment (personal portfolio) taxable at 60% (S. 747D(a)(i)(I))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Gain taxable at 41% (S. 747E(1)(b)(ii))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(d) Gain (personal portfolio) taxable at 60% (S. 747E(1)(b)(i)(I))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

And in respect of any such material interest acquired in 2020 give the following additional details

(e) Name & address of offshore fund(s)	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
(f) Date material interest was acquired	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
(g) Amount of capital invested in acquiring the material interest	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(h) Name & address of intermediary (if any) through whom the material interest was acquired, include Eircode (if known)	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>

323. **Other Offshore Products** (S. 896). Give the following details for each material interest acquired in 2020 in (i) other offshore products (including foreign life assurance policies) **outside the EU or EEA, or outside a Member State of the OECD with which Ireland has a Double Taxation Agreement** and in (ii) 'unregulated funds' (those not coming within S.747B(2A)) **within the EU or EEA, or within any Member State of the OECD with which Ireland has a Double Taxation Agreement**

(a) Name & address of offshore product(s)	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
(b) Date material interest was acquired	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
(c) Amount of payment made in acquiring the material interest	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(d) Name & address of intermediary (if any) through whom the material interest was acquired, include Eircode (if known)	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>

PPSN

Self

Spouse or
Civil Partner

324. (a) Additional Double Taxation Relief due , , . , , .

(b) Indicate the income source on which foreign tax was deducted
 Irish employment income subject to non-refundable foreign tax
 Other

(c) If you have selected Other, state
 (i) the type of income

 (ii) the country where the tax was withheld

F - INCOME FROM FEES, COVENANTS, DISTRIBUTIONS, etc. [401 - 411]

401. (a) Amount of **Income from Fees, Commissions, etc.** , , . .00 , , . .00
 (b) Description of Income

402. **Irish Untaxed Income**
 (a) Irish Government Stocks , , . .00 , , . .00
 (b) Irish Exchequer Bills , , . .00 , , . .00
 (c) Other Loans and Investments arising in the State , , . .00 , , . .00

403. **Irish Deposit Interest / Credit Union Dividends**
 (a) Gross Deposit Interest / Credit Union Dividends received on which **DIRT** was deducted , , . .00 , , . .00
 (b) Gross Interest received from **Special Savings Account(s)** on which **DIRT** was deducted , , . .00 , , . .00
 (c) Gross interest received where **DIRT** was **not** deducted by virtue of S. 256(1A) or S. 256(1B) , , . .00 , , . .00

404. **Irish Dividends**
 (a)(i) Gross amount of **Dividends from Irish Resident Companies** (from which Dividend Withholding Tax was deducted), other than dividends received from a Real Estate Investment Trust (REIT) , , . .00 , , . .00
 (ii) Gross amount of dividends received from a REIT , , . .00 , , . .00
 (b) Gross amount of **Dividends from Irish Resident Companies** (from which Dividend Withholding Tax was **not** deducted) , , . .00 , , . .00

405. If you are a 'qualifying non-resident person' for the purposes of S. 153 insert in the box

406. **Settlement, Covenant, Estate Income, Maintenance Payments, etc.**
 (a) Gross amount received / receivable, where tax was **not** deducted , , . .00 , , . .00
 (b) Gross amount received / receivable, where tax was deducted , , . .00 , , . .00

407. **Patent Royalty income where tax was deducted at source**
 (a) Gross amount of Irish Patent Royalty income previously exempted under S. 234 , , . .00 , , . .00
 (b) Gross amount of other Irish Patent Royalty income , , . .00 , , . .00

408. Gross amount of **Other Income** received where Irish Standard Rate Tax was deducted at source, e.g. Annuities , , . .00 , , . .00

PPSN

Grid for PPSN number

Self

Spouse or Civil Partner

H - ANNUAL PAYMENTS, CHARGES AND INTEREST PAID [501 - 514]

501. Gross amount of Rents, etc. payable to Non-Residents in 2020

502. Clawback of Employers' Tax Relief at Source (TRS)

If you are an employer and have paid medical insurance premiums to an authorised insurer on behalf of your employees enter the amount of tax relief at source granted to you in respect of these premiums (Note: do not enter the amount of the insurance premium(s) paid)

503. Amount of Maintenance Payments paid in 2020 (exclude any amounts in respect of children)

(a) Name of spouse or civil partner

(b) PPSN of spouse or civil partner (if known)

(c) Date of legally enforceable maintenance agreement

504. (a) Gross amount of Deed(s) of Covenant in favour of Permanently Incapacitated individual(s)

(b) Gross amount of Deed(s) of Covenant in favour of person(s) aged 65 or over

505. Gross amount of payment of other Charges / Annuity(ies) where tax was deducted

Pension Contributions [506 - 510]

506. If you are claiming relief in respect of RACs / PRSAs / QOPPs state the source(s) of your earnings for which the relief is claimed

507. Retirement Annuity Contracts (RACs)

(a) Amount of RACs paid in 2020 (for which relief has not been claimed or granted in 2019)

(b) Insert [X] in the box if a once off payment

(c) Amount paid between 1/1/2021 and 31/10/2021 for which relief has not already been granted and for which relief is being claimed in 2020

(d) Amount paid in a prior year, for which relief has not been obtained

508. Personal Retirement Savings Accounts (PRSAs)

Only complete if you, or your employer on your behalf, made PRSA contributions.

(a) If you are a member of an Occupational or Statutory Pension scheme state the amount of contributions to that scheme from 1/1/2020 - 31/12/2020, (for which no further relief is due)

(b) PRSA contributions deducted by your employer from your salary, (for which no further relief is due)

(c) PRSA contributions made on your behalf by your employer (Note: include this in Line 237(a) on page 14)

(d) PRSA contributions paid directly by you to a PRSA provider

(e) Amount paid between 1/1/2021 and 31/10/2021 for which relief has not already been granted and for which relief is being claimed in 2020

(f) Amount paid in a prior year, for which relief has not been obtained

PPSN

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Self

Spouse or
Civil Partner

509. Qualifying Overseas Pension Plans (QOPPs)

(Note: contributions to QOPPs that are made to occupational schemes and relieved on that basis should not be included below)

- (a) Amount paid by 'relevant migrant member' in respect of a 'qualifying overseas pension plan' in 2020 [][], [][][], [][][] .00 [][], [][][], [][][] .00
- (b) Amount paid between 1/1/2021 and 31/10/2021 for which relief has not already been granted and for which relief is being claimed in 2020 [][], [][][], [][][] .00 [][], [][][], [][][] .00
- (c) Amount paid in a prior year, for which relief has not been obtained [][], [][][], [][][] .00 [][], [][][], [][][] .00

510. Pension Contribution Relief

Total amount of RAC / PRSA / QOPP relief claimed in 2020 [][], [][][], [][][] .00 [][], [][][], [][][] .00

511. Retirement Relief for Certain Sportspersons

- (a) Insert in the box to claim relief
- (b) Date of permanent cessation of the specific occupation or profession [][] / [][] / [][][][] [][] / [][] / [][][][]
- (c) Amount of relief claimed for the year 2020 [][], [][][] .00 [][], [][][] .00

512. Interest Relief on certain unsecured home loans

In respect of **interest paid** on unsecured home loans used for the purchase, repair, development or improvement of your **main residence**, taken out between 1/1/2004 and 31/12/2012, and interest paid on unsecured home loans which qualifies for relief under Section 9 Finance Act 2013, complete the following

- (a) Insert in the box to confirm interest claimed at (e) below is not in respect of a secured home loan (mortgage) taken out with a lending provider in the State
- (b) Enter date loan taken out [][] / [][] / [][][][] [][] / [][] / [][][][]
- (c) If you received Tax Relief at Source (TRS) in respect of another loan in 2020, state the amount of interest on which TRS granted [][], [][][], [][][] .00 [][], [][][], [][][] .00
- (d) Insert in the box if you are entitled to first-time buyer relief (i.e. in the first seven years of entitlement to relief)
- (e) State the amount of interest paid in 2020 (excluding interest at (c)) [][], [][][], [][][] .00 [][], [][][], [][][] .00
- (f) State the number of tax years (1-6) prior to 2020 you were entitled to first-time buyer relief
- (g) Insert in the box if the interest at (e) was paid on a loan taken out between 1/1/2004 and 31/12/2008 to purchase your first qualifying residence, or subsequent qualifying residence where your first qualifying residence was purchased on or after 1/1/2004

513. Interest Relief on a Loan applied in acquiring an interest or share in a partnership

Interest Relief on a Loan applied in acquiring an interest or share in a farming partnership within the meaning of S. 598A

State amount of interest paid in 2020 [][], [][][], [][][] .00 [][], [][][], [][][] .00

514. Significant Buildings and Gardens (S. 482)

Amount of qualifying expenditure incurred in 2020 [][], [][][], [][][] .00 [][], [][][], [][][] .00

PPSN

Grid for PPSN number

Self

Spouse or Civil Partner

I - CLAIM FOR TAX CREDITS, ALLOWANCES, RELIEFS AND HEALTH EXPENSES [515 - 550]

Main form area containing questions 515 through 525 with input fields for amounts, dates, and checkboxes.

PPSN

Self

Spouse or
Civil Partner

(b) Employment and Investment Incentive – Shares issued on or after 8 October 2019 and on or before 31 December 2019

- (i) Amount subscribed for eligible shares on or after 8 October 2019 and on or before 31 December 2019 , , .00 , , .00
- (ii) Name of company in which investment was made
- (iii) Tax reference number of company in which investment was made
- (iv) Date of 'EII5' (Managers Cert) where the amount subscribed for eligible shares was through a designated fund / /
- (v) Date of the "Statement of Qualification (EII)" / /
- (vi) Amount of investment which qualifies for relief under S. 502(2A) , , .00 , , .00
- (vii) Deduction from total income under S. 502(2A) , , .00 , , .00
- (viii) Amount to be carried forward to future periods , , .00 , , .00

(c) Employment and Investment Incentive – Shares issued in 2020 where an undertaking is not made under S. 502(3)(b) - shares held for less than seven years

- (i) Amount subscribed for eligible shares in 2020 , , .00 , , .00
- (ii) Name of company in which investment was made
- (iii) Tax reference number of company in which investment was made
- (iv) Date of 'EII5' (Managers Cert) where the amount subscribed for eligible shares was through a designated fund / /
- (v) Date of the "Statement of Qualification (EII)" / /
- (vi) Amount of investment which qualifies for relief under S. 502(2A) , , .00 , , .00
- (vii) Deduction from total income under S. 502(2A) , , .00 , , .00
- (viii) Amount to be carried forward to future periods , , .00 , , .00

(d) Employment and Investment Incentive - Shares issued in 2020 where an undertaking is made under S. 502(3)(b) - shares held for a minimum of seven years

- (i) Amount subscribed for eligible shares in 2020 , , .00 , , .00
- (ii) Name of company in which investment was made
- (iii) Tax reference number of company in which investment was made
- (iv) Date of 'EII5' (Managers Cert) where the amount subscribed for eligible shares was through a designated fund / /
- (v) Date of the "Statement of Qualification (EII)" / /
- (vi) Amount of investment which qualifies for relief under S. 502(2A) , , .00 , , .00
- (vii) Deduction from total income under S. 502(2A) , , .00 , , .00
- (viii) Amount to be carried forward to future periods , , .00 , , .00

526. Start-up Capital Incentive (SCI)

- (a) Amount subscribed for eligible shares in 2020 , , .00 , , .00
- (b) Name of company in which investment was made
- (c) Tax reference number of company in which investment was made

PPSN

Self

Spouse or Civil Partner

(d) Date of the "Statement of Qualification (SCI)"

/ /

/ /

(e) Amount of investment which qualifies for relief under S. 502(2)(a)

, , .00

, , .00

(f) Deduction from total Income under S. 502(2)(a)

, , .00

, , .00

(g) Amount to be carried forward to future periods

, , .00

, , .00

527. Tuition Fees

(a) State the name of the student

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

, .00

, .00

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

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

528. 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

/ /

/ /

(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

(vi) In the year ended 31 December 2020 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 2020 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)

/ /

PPSN

Grid for PPSN entry

Self

Spouse or Civil Partner

531. (a) Owner Occupier Relief on a Residential Property in a Designated Area other than a claim in respect of Living City Initiative - Amount due in 2020

Grid for Self amount due in 2020

Grid for Spouse or Civil Partner amount due in 2020

(b) Living City Initiative

Where there is a claim for Owner Occupier Relief in respect of Living City Initiative (S. 372AAB) state

(i) Amount due in 2020

Grid for Self amount due in 2020

Grid for Spouse or Civil Partner amount due in 2020

(ii) The address of the qualifying premises in respect of which the qualifying expenditure was incurred, include Eircode (if known)

Grid for Self address

Grid for Spouse or Civil Partner address

(iii) The unique Identification Number (if any) assigned to the qualifying premises under S. 27 Finance (LPT) Act 2012 (Property Identification for LPT purposes)

Grid for Self ID number

Grid for Spouse or Civil Partner ID number

(iv) Details of the aggregate of all qualifying expenditure incurred by the individual in respect of the qualifying premises

Grid for Self aggregate expenditure

Grid for Spouse or Civil Partner aggregate expenditure

(v) Reference number supplied by the Local Authority with the Letter of Certification

Grid for Self reference number

Grid for Spouse or Civil Partner reference number

(c) Property based incentive scheme - Where you are claiming relief at Line 531, insert [X] in the box and give details in Panel N on pages 32 / 33

Self checkbox

Spouse or Civil Partner checkbox

532. Home Renovation Incentive (HRI)

Tax credit due for 2020 based on your HRI online claim

Grid for Self HRI tax credit

Grid for Spouse or Civil Partner HRI tax credit

533. Fisher Tax Credit

To claim this credit enter the number of days spent at sea on a fishing vessel registered on the European Community fishing fleet register

Number of days

Self number of days

Spouse or Civil Partner number of days

(b) Fisher Tax Credit – amount claimed

Self amount claimed

Spouse or Civil Partner amount claimed

534. Seafarer Allowance

(a) Number of days out of the State

Self number of days

Spouse or Civil Partner number of days

(b) Amount of salary for this employment

Self amount of salary

Spouse or Civil Partner amount of salary

(c) Amount claimed

Self amount claimed

Spouse or Civil Partner amount claimed

535. Sea-Going Naval Personnel Credit

To claim this credit, you must be a permanent member of the Irish Naval Service and have spent at least 80 days at sea in 2019 on board an Irish naval vessel

Number of days spent at sea on board an Irish naval vessel

Self number of days

Spouse or Civil Partner number of days

536. Year of Marriage Review

(a) To claim for relief under S. 1020 insert [X] in the box

Self checkbox

(b) Amount of spouse's income for 2020

Self spouse's income

(c) Amount of repayment claimed in respect of self

Self amount of repayment

(d) Amount of repayment claimed in respect of spouse

Spouse's amount of repayment

Your spouse will have to make a separate claim for relief under S. 1020 in his / her return

537. Approved Sports Bodies

(a) Amount of Donations made in 2020

Self amount of donations

Spouse or Civil Partner amount of donations

(b) Name and address of Approved Sports Body / Bodies, include Eircode (if known)

Grid for Self name and address

Grid for Spouse or Civil Partner name and address

PPSN

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L - CAPITAL GAINS - Capital Gains for the year 1 January 2020 - 31 December 2020 [801 - 821]

801. Description of Assets	No. of Disposals	Aggregate Area in Hectares	Aggregate Consideration
(a) Shares / Securities - Quoted			<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Shares / Securities - Unquoted			<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Agricultural Land / Buildings	<input type="text"/>	<input type="text"/> , <input type="text"/> . <input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(d) Development Land	<input type="text"/>	<input type="text"/> , <input type="text"/> . <input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(e) Foreign Life Policies (S. 594) chargeable at 40%	<input type="text"/>		<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(f) Offshore Funds (S. 747A) chargeable at 40%	<input type="text"/>		<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(g) Commercial Premises	<input type="text"/>		<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(h) Residential Premises	<input type="text"/>		<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(i) Shares or Securities exchanged (S. 913(5))	<input type="text"/>		<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(j) Venture Fund Gains (S. 541C(2)(a))			<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(k) Other Assets	<input type="text"/>		<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(l) Total Consideration			<input type="text"/> , <input type="text"/> , <input type="text"/> .00

Insert in the box(es) to indicate

	Self	Spouse or Civil Partner
802. If any disposal was between connected parties or otherwise not at arm's length	<input type="checkbox"/>	<input type="checkbox"/>
803. If any of the original acquisitions were between connected parties or otherwise not at arm's length	<input type="checkbox"/>	<input type="checkbox"/>
804. If the market value has been substituted for the cost of acquisition of any assets disposed of	<input type="checkbox"/>	<input type="checkbox"/>

805. Claim to Reliefs - Self

(a) Disposal of Principal Private Residence: enter amount of consideration	<input type="text"/> , <input type="text"/> , <input type="text"/> .00																																																															
(b) Retirement Relief - Within the Family: enter consideration on disposal of qualifying assets	<input type="text"/> , <input type="text"/> , <input type="text"/> .00																																																															
(c) Retirement Relief - Outside the Family: enter consideration on disposal of qualifying assets	<input type="text"/> , <input type="text"/> , <input type="text"/> .00																																																															
(d) Disposal of a site to a child: enter amount of consideration	<input type="text"/> , <input type="text"/> , <input type="text"/> .00																																																															
(e) If you wish to claim relief for farm restructuring under S. 604B, insert <input checked="" type="checkbox"/> in the box and complete the Farm Restructuring Relief claim form which is available on www.revenue.ie	<input type="checkbox"/>																																																															
(f) Other (specify) <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> enter amount of consideration																																																																<input type="text"/> , <input type="text"/> , <input type="text"/> .00

806. Claim to Reliefs - Spouse or Civil Partner

(a) Disposal of Principal Private Residence: enter amount of consideration	<input type="text"/> , <input type="text"/> , <input type="text"/> .00																																																															
(b) Retirement Relief - Within the Family: enter consideration on disposal of qualifying assets	<input type="text"/> , <input type="text"/> , <input type="text"/> .00																																																															
(c) Retirement Relief - Outside the Family: enter consideration on disposal of qualifying assets	<input type="text"/> , <input type="text"/> , <input type="text"/> .00																																																															
(d) Disposal of a site to a child: enter amount of consideration	<input type="text"/> , <input type="text"/> , <input type="text"/> .00																																																															
(e) If you wish to claim relief for farm restructuring under S. 604B, insert <input checked="" type="checkbox"/> in the box and complete the Farm Restructuring Relief claim form which is available on www.revenue.ie	<input type="checkbox"/>																																																															
(f) Other (specify) <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> enter amount of consideration																																																																<input type="text"/> , <input type="text"/> , <input type="text"/> .00

PPSN

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Self

Spouse or
Civil Partner

820. In respect of net chargeable gains that arose in the period 1 December 2020 - 31 December 2020

(a) Enter amount of net gain to be charged at 33%	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"><input type="text"/><input type="text"/><input type="text"/>.00</input>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"><input type="text"/><input type="text"/><input type="text"/>.00</input>
(b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies)	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"><input type="text"/><input type="text"/><input type="text"/>.00</input>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"><input type="text"/><input type="text"/><input type="text"/>.00</input>
(c) Enter amount of net gain on Foreign Life Policies to be charged at 40%	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"><input type="text"/><input type="text"/><input type="text"/>.00</input>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"><input type="text"/><input type="text"/><input type="text"/>.00</input>
(d) Enter amount of net gain on disposal of chargeable business asset(s) by a relevant individual to be charged at 10% under S. 597AA	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"><input type="text"/><input type="text"/><input type="text"/>.00</input>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"><input type="text"/><input type="text"/><input type="text"/>.00</input>
(e) Enter amount of net gain in respect of Venture Fund Capital to be charged at 15%	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"><input type="text"/><input type="text"/><input type="text"/>.00</input>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"><input type="text"/><input type="text"/><input type="text"/>.00</input>
(f) (i) Enter amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2020 by virtue of S. 542(1)(d)	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"><input type="text"/><input type="text"/><input type="text"/>.00</input>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"><input type="text"/><input type="text"/><input type="text"/>.00</input>
(ii) Date of disposal	<input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Double Taxation Relief

821. If you wish to claim relief for foreign tax in respect of a disposal that gives rise to a liability to capital gains tax shown above, provide the following information in respect of each such foreign disposal

Country	Amount of gain	Amount of foreign tax for which relief is now claimed
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"><input type="text"/><input type="text"/><input type="text"/>.00</input>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"><input type="text"/></input>
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"><input type="text"/><input type="text"/><input type="text"/>.00</input>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"><input type="text"/></input>

M - CHARGEABLE ASSETS ACQUIRED IN 2020

822. Enter the number of assets acquired and the consideration given

Description of Assets	Self	Spouse or Civil Partner	Self Consideration	Spouse or Civil Partner Consideration
	Number of Assets			
(a) Shares (quoted and unquoted)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"><input type="text"/><input type="text"/><input type="text"/>.00</input>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"><input type="text"/><input type="text"/><input type="text"/>.00</input>
(b) Residential Premises	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"><input type="text"/><input type="text"/><input type="text"/>.00</input>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"><input type="text"/><input type="text"/><input type="text"/>.00</input>
(c) Commercial Premises	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"><input type="text"/><input type="text"/><input type="text"/>.00</input>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"><input type="text"/><input type="text"/><input type="text"/>.00</input>
(d) Agricultural Land	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"><input type="text"/><input type="text"/><input type="text"/>.00</input>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"><input type="text"/><input type="text"/><input type="text"/>.00</input>
(e) Development Land	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"><input type="text"/><input type="text"/><input type="text"/>.00</input>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"><input type="text"/><input type="text"/><input type="text"/>.00</input>
(f) Business Assets	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"><input type="text"/><input type="text"/><input type="text"/>.00</input>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"><input type="text"/><input type="text"/><input type="text"/>.00</input>
(g) Antiques / Works of Art	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"><input type="text"/><input type="text"/><input type="text"/>.00</input>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"><input type="text"/><input type="text"/><input type="text"/>.00</input>
(h) Other	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"><input type="text"/><input type="text"/><input type="text"/>.00</input>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"><input type="text"/><input type="text"/><input type="text"/>.00</input>

PPSN

Grid for PPSN entry

N - PROPERTY BASED INCENTIVES ON WHICH RELIEF IS CLAIMED IN 2020 [901 - 935]

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 are the "specified details" referred to in S. 1052(1)(aa) and S. 1084(1)(b)(ib) and that any failure to fully and correctly complete this panel may leave you liable to penalties under S. 1052 and / or a surcharge under S. 1084.

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

Owner Occupier

Investor - Lessor

Table with 3 columns: Description, Section, and Amount. Rows include Urban Renewal, Town Renewal, Seaside Resort, Rural Renewal, Living over the Shop, Park and Ride, Student Accommodation, and Living City Initiative.

Industrial Buildings Allowance

Owner Occupier

Investor - Lessor

Table with 3 columns: Description, Section, and Amount. Rows include Urban Renewal, Town Renewal, Seaside Resort, Rural Renewal, Multi-storey Car Parks, Living over the Shop (Commercial Premises Only), Enterprise Areas, and Park and Ride.

PPSN

N - PROPERTY BASED INCENTIVES ON WHICH RELIEF IS CLAIMED IN 2020 [901 - 935] contd.

Industrial Buildings Allowance

		Owner Occupier	Investor - Lessor
917. Hotels	S. 268(1)(d)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
918. Holiday Cottages	S. 268(3)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
919. Holiday Hostels	S. 268(2C)(b)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
920. Guest Houses	S. 268(2C)(a)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
921. Nursing Homes	S. 268(1)(g)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
922. Housing for the Elderly / Infirm	S. 268(3A)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
923. Convalescent Homes	S. 268(1)(i)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
924. Qualifying Hospitals	S. 268(2A)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
925. Qualifying Mental Health Centres	S. 268(1C)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
926. Qualifying Sports Injury Clinics	S. 268(2B)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
927. Buildings used for certain Childcare Purposes	S. 843A	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
928. Buildings used for the purposes of providing Childcare Services or a Fitness Centre to employees	S. 843B	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	
929. Specialist Palliative Care Units	S. 268(1)(m)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
930. Building or Structures in Registered Caravan & Camping Sites	S. 268(2D)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
931. Mid-Shannon Corridor Tourism Infrastructure Investment Scheme	S. 372AW	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
932. Living City Initiative	S. 372AAC	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
933. Living City Initiative (Investor only)	S. 372AAD		<input type="text"/> , <input type="text"/> , <input type="text"/> -00
934. Aviation Services Facilities	S. 268(1)(n)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00

935. Where the scheme(s) on which you are claiming relief is / are not listed at **Lines 901 - 934** state the name of the Incentive Scheme(s), quote the relevant Section and enter the amount of relief claimed in the year (Owner Occupier, Investor-Lessor)

,,-00

PPSN

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O - SELF-ASSESSMENT MADE UNDER CHAPTER 4 OF PART 41A [936 - 937]

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 panels if you submit this return to Revenue on or before 31 August 2021

936. Self-Assessment – Income Tax

(a) Amount of income or profits arising for this period [][][][] , [][][][] , [][][][] .00

(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 [][][][] , [][][][] , [][][][] .00

(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 [][][][] , [][][][] , [][][][] .00

(iii) Amount of USC chargeable for this period - spouse or civil partner [][][][] , [][][][] , [][][][] .00

(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 [][][][] , [][][][] , [][][][] .00

(v) Amount of PRSI chargeable for this period - spouse or civil partner [][][][] , [][][][] , [][][][] .00

(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 [][][][] , [][][][] , [][][][] .00

(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 [][][][] , [][][][] , [][][][] .00

(ii) Amount of tax overpaid for this period before refund / offset at (c)(iii) below [][][][] , [][][][] , [][][][] .00

(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 [][][][] , [][][][] , [][][][] .00

(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 [][][][] , [][][][] , [][][][] .00

(e) Amount of tax overpaid for this period [][][][] , [][][][] , [][][][] .00

(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: if you file this return on time, but at the date of filing, you have failed to submit your 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 as if this return was filed late by two months or more. 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, including Preliminary 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 2020 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 2020

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 2020

Signature Date / /

Capacity of Signatory

PPSN

Grid for PPSN entry

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)

International Bank Account Numbers (IBAN) and Bank Identifier Codes (BIC) 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)

Grid for IBAN entry

BIC (Maximum 11 characters)

Grid for BIC entry

If you are married or in a civil partnership and have opted for Joint Assessment in 2020, please provide your spouse's or civil partner's bank account details.

IBAN (Maximum 34 characters)

Grid for IBAN entry

BIC (Maximum 11 characters)

Grid for BIC entry

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

Expression of Doubt

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

Input box for Expression of Doubt

(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

Large text box for (a)

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

Large text box for (b)

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

Grid for amount of tax in doubt

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

Large text box for (d)

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

Large text box for (e)

Input box for Office Use Only

PPSN

Grid for PPSN entry

Appendix 1

B - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 167] contd.

(Including Farming & Partnership Income)

Note: If you and / or your Spouse or Civil Partner have / has more than two Trades, Professions or Vocations insert [X] in the box and photocopy Appendix 1 (pages 37 - 40) to complete and submit

Trade No. Self Spouse or Civil Partner

101. Insert [X] in the box to indicate to whom the income refers

102. Description of Trade, Profession or Vocation (you must clearly describe the trade)

Grid for trade description

Do not submit accounts with this return. Instead you MUST give an extract of information from the accounts on page 40

103. Does the trade include relevant operations for the purposes of Relevant Contracts Tax (RCT)? Yes No

104. If you are employed by An Post as a sub-postmaster / postmistress, or by the Department of Social Protection as a Social Welfare Branch Manager, insert [X] in the box

Where there is an entry at Line 104 there must be an entry at Line 108

105. If this source of income ceased during the year 2020 state the date of cessation

Grid for date of cessation

106. If you are a farmer insert [X] in the box and complete Lines 119 and 120 on page 39, if applicable

Profit assessable

107. (a) Amount of adjusted net profit for accounting period

Grid for profit amount

(b) Amount of adjusted net loss for accounting period

Grid for loss amount

108. Enter the assessable profit even if this is the same as the adjusted net profit per Line 107(a) - (if a loss show 0.00)

This should include income assessable under S. 98A(4), (Reverse Premiums in trading situations) where appropriate

Grid for assessable profit

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 (Note: This relief is only available to businesses which commenced on or before 31/12/2018)

Grid for business start date

(b) Insert [X] in the box to confirm that you have been unemployed for 12 months immediately before the commencement date (see Form 11 Helpsheet for more information)

Balancing Charges

110. (a) Amount arising from capital allowances which were deductible in arriving at relevant income for USC

Grid for deductible allowances

(b) Amount arising from capital allowances which were not deductible in arriving at relevant income for USC

Grid for non-deductible allowances

Unused Capital Allowances from a prior year

111. (a) Amount carried forward which is allowable as a deduction for USC, i.e. allowances under S. 284(1), 272(3), 658(2)(b), and 659(2)(a) determined in accordance with subsections (3A), (3AA), (3B) or (3BA) of S. 659

Grid for allowable carry forward

(b) Amount carried forward which is not allowable as a deduction for USC, i.e. allowances other than those claimed under the Sections specified in (a) above, and are not specified relief capital allowances (as set out in Sch. 25B)

Grid for non-allowable carry forward

(c) Specified Relief Capital Allowances (as set out in Sch. 25B) (i) Specified property relief capital allowances, as defined in S. 531AAE

Grid for property relief allowances

(ii) All other specified relief capital allowances

Grid for other relief allowances

Capital Allowances for the current year [112 - 115]

112. Where a claim to tax relief on property based incentive schemes is included below, insert [X] in the box and give details in Panel N on pages 32 / 33

113. Machinery and Plant

(a) If any amount entered above refers to 'energy-efficient equipment' under S. 285A enter that amount here

Grid for energy-efficient equipment

(b) If any amount entered above refers to 'childcare and fitness centre equipment' under S. 285B enter that amount here

Grid for childcare and fitness equipment

(c) If any amount entered above refers to 'gas vehicles and refuelling equipment' under S. 285C enter that amount here

Grid for gas vehicles and refuelling equipment

PPSN

Grid for PPSN entry

Appendix 1

B - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 167] contd.

(Including Farming & Partnership Income)

Trade No. []

114. Industrial Buildings and / or Farm Buildings Allowance

(a) Amount which is allowable as a deduction for Universal Social Charge (USC), i.e. allowances under S. 272(3) and 658(2)(b)

[][], [][][], [][][] .00

(b) Amount which is not allowable as a deduction for USC, i.e. allowances other than those claimed under the Sections specified in (a) above, and are not specified relief capital allowances (as set out in Sch. 25B)

[][], [][][], [][][] .00

(c) Specified Relief Capital Allowances (as set out in Sch. 25B)

Note: As provided for in Part 12, Chapter 4A, passive investors should not include any excess accelerated capital allowances carried forward beyond 2014 or the tax life of the building or structure, if later

(i) Specified property relief capital allowances, as defined in S. 531AAE other than Living City Initiative and Aviation Services Facilities allowances entered at (ii) and (iii) below

[][], [][][], [][][] .00

(ii) In respect of any Living City Initiative (S. 372AAC) capital allowances, enter the amount of capital allowances and provide the following

[][], [][][], [][][] .00

(I) The address of the qualifying premises in respect of which the qualifying expenditure was incurred, include Eircode (if known)

Grid for address and Eircode

(II) Details of the aggregate of all qualifying expenditure incurred by the individual in respect of the qualifying premises

[][], [][][], [][][] .00

(III) A brief description of the nature of the retail or other service which is provided or is to be provided in the qualifying premises, e.g. newsagent, grocer, doctor, dentist, legal services, restaurant / bar / cafe, etc.

Grid for description of service

(iii) In respect of any Aviation Services Facilities (S. 268(1)(n)) accelerated capital allowances provided for under S. 273(3)(k)(i) enter the amount of capital allowances and provide the following

[][], [][][], [][][] .00

(I) The aggregate amount of specified capital expenditure incurred

[][], [][][], [][][] .00

(II) The address of building or structure, include Eircode (if known)

Grid for address and Eircode

(iv) In respect of building used for the purposes of providing childcare services or a fitness centre to employees (S. 843B) enter the amount of capital allowances

[][], [][][], [][][] .00

(v) All other specified relief capital allowances

[][], [][][], [][][] .00

115. Other Capital Allowances

[][], [][][], [][][] .00

Losses [116 - 118]

116. (a) If you wish to claim, under S. 381, to set any loss made in the trade in the year 2020 (other than a relevant loss as defined in S 381B) against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2022

[][], [][][], [][][] .00

(b) If you wish to claim under S. 381 to set a relevant loss, as defined in S. 381B, made in the year 2020 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2022

[][], [][][], [][][] .00

(Note: relief is restricted to a maximum of €31,750)

(c) If there are no / insufficient profits and you wish to claim unused current year Capital Allowances in computing a loss made in the trade in the year 2020 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2022

(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B)

[][], [][][], [][][] .00

(ii) Specified Relief Capital Allowances (as set out in Sch. 25B)

(I) Specified property relief capital allowances, as defined in S. 531AAE

[][], [][][], [][][] .00

(II) All other specified relief capital allowances

[][], [][][], [][][] .00

(d) Total loss for offset against other income (by virtue of S. 381 and / or S. 392)

[][], [][][], [][][] .00

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Appendix 1

B - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 167] contd.

(Including Farming & Partnership Income)

Trade No.

Unused losses from a prior year

117. (a) Amount of unused losses from a prior year (S. 382) other than residential development land losses where the relevant claim was not made to and received by Revenue before 7/4/2009 , , .00

(b) In respect of unused residential development land losses from a prior year where the relevant claim was not made to and received by Revenue before 7/4/2009, state

(i) Amount of tax credit due in respect of these losses (S. 644AA(6) and (8)) , , .00

(ii) Amount of tax payable on the profits or gains of the combined trade (S. 644AA(7)) , , .00

Terminal Loss Relief

118. (a) If this trade ceased in 2020 and you wish to claim terminal loss relief for the years 2019, 2018, and 2017 state

(i) Amount of unused loss in the final 12 months to the date of cessation , , .00

(ii) Amount of unused capital allowances in the final 12 months to the date of cessation , , .00

(b) If you wish to claim terminal loss relief for the year 2020 in respect of a loss made in a subsequent year state

(i) Amount of the loss relief available for 2020 , , .00

(ii) The date the trade ceased / /

Farmers

119. (a) Insert in the box if you are a partner in a Registered Farm Partnership as defined by S. 667C

(b) Your share of stock relief claimed under S. 667B , , .00

(c) Your share of stock relief claimed under S. 667C , , .00

(d) Insert in the box if this trade relates wholly or in part to Share Farming

(e) Insert in the box if you wish to elect for income averaging for the year 2020 (and subsequent years)

(f) Insert in the box if the assessable profits for this year are computed in accordance with S. 657 (income averaging)

(g) Insert in the box if you wish to withdraw from income averaging for the year 2020

(h) (i) Insert in the box if you wish to temporarily elect out of income averaging for this year in accordance with S. 657(6A)

(ii) Enter the amount of adjusted net profit which would be assessable for this year if you had not applied for income averaging , , .00

Succession Farm Partnership

120. (a) Succession Farm Partnership tax reference number

(b) Date this Partnership was entered on the Register of Succession Farm Partnerships with the Department of Agriculture, Food and the Marine / /

(c) Indicate if you are a "Farmer" or a "Successor" within the meaning of S. 667D(2) Farmer
Successor

(d) Insert in the box to confirm that no "Successor" in this partnership was aged over 40 at 1 January 2020

(e) Your share of the profits as per the partnership agreement . (%)

(f) Amount of Succession Tax Credit due , , .00

Credit for Professional Services Withholding Tax (PSWT)

121. Gross withholding tax (before any interim refund) related to the basis period for 2020 on fees for Professional Services. Do not include credit for Relevant Contracts Tax withheld , , .

PRSI paid

122. If you are employed by An Post as a sub-postmaster / postmistress, or by the Department of Social Protection as a Social Welfare Branch Manager, enter the amount of PRSI, if any, paid direct to An Post / Department of Social Protection in respect of this income , , .

PPSN

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Appendix 1

EXTRACTS FROM ACCOUNTS [123 - 167]

Trade No.

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Accounts Information Period (must be completed)

123. From

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124. To

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Extracts From Accounts must be completed in all cases where you or your spouse or civil partner are in receipt of trading or professional income, except where either Lines 125 or 126 apply

125. If you have previously submitted accounts information relating to this return state the income tax return with which accounts were submitted (YYYY)

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126. (a) Where the income arises from a partnership, enter the tax reference of the partnership

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(b) Insert in the box if you are a non-active partner within the meaning of S. 409A

(c) If you are in partnership with your spouse / civil partner and the accounts information for that trade or profession have been submitted under their trade, enter the trade number (in this Form 11) under which the accounts information was supplied

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Income [127 - 129]

127. Sales / Receipts / Turnover

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128. Receipts from Government Agencies (GMS, etc.)

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129. Other Trading Income including tax exempt income

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Trading Account Items [130 - 131]

130. Purchases

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131. Gross Trading Profits (including other Trade Receipts / income already listed in the previous section)

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Expenses and Deductions [132 - 143]

132. Salaries / Wages

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133. Additional Staff Costs

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134. Sub-Contractors for the purposes of Relevant Contracts Tax (RCT)

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135. Other Sub-Contractors

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136. Consultancy, Professional fees

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137. Motor, Travel and Subsistence

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138. Repairs / Renewals

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139. Rental Expenses

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140. Depreciation, Goodwill / Capital write-off

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141. (a) Provisions including bad debts - positive

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(b) Provisions including bad debts - negative

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142. Other Expenses

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143. Other Expenses - negative / credit entries

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If you have made any payment(s) during 2020 in the course of this trade or profession for services provided, where the total amount paid to any one person was greater than €6,000, you must complete a Form 46G. You can access this form from the My Services page or from the ROS Offline Application. The form is also available on Revenue's website www.revenue.ie (under 'Self-assessment and self-employment>Third party returns')

Capital Account and Balance Sheet Items [144 - 155]

144. Cash / Capital introduced

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145. Drawings (Net of Tax and Pension contributions)

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146. (a) Closing Capital Balance - positive

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(b) If negative, state amount here

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147. Stock, Work in progress, Finished goods

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148. Debtors and Prepayments

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149. Cash / Bank (Debit)

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150. Bank / Loans/ Overdraft (Credit)

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151. Client Account Balances (Debit)

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152. Client Account Balances (Credit)

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153. Creditors and Accruals

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154. Tax Creditors

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155. (a) Net Assets - positive

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(b) If negative, state amount here

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Extracts from Adjusted Net Profit / Loss Computation [156 - 167] Profit / Loss per Accounts [156 - 157]

156. Net Trade Profit per Accounts

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157. Net Trade Loss per Accounts

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Adjustments made to Net Profit / Loss per Accounts [158 - 167]

158. Where there are no adjustments required to the profit / loss per accounts, insert in the box

159. Motor Expenses

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160. Donations (Political and Charitable) / Entertainment

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161. Light, Heat and Phone

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162. Net gain on sale of fixed / chargeable assets

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163. Net loss on sale of fixed / chargeable assets

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164. (a) Deduction for stock relief under S. 666

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(b) Deduction for stock relief under S. 667B

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165. Deduction for increase in carbon tax under S. 664A

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166. Other Addbacks

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167. Other Deductions

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PPSN

Grid for PPSN entry

Appendix 2

D - INCOME FROM IRISH EMPLOYMENTS, OFFICES (INCL. DIRECTORSHIPS) PENSIONS, ETC., INCOME FROM FOREIGN OFFICES OR EMPLOYMENTS ATTRIBUTABLE TO THE DUTIES OF THOSE OFFICES AND EMPLOYMENTS EXERCISED IN THE STATE [217 - 232]

Note: If you and / or your Spouse or Civil Partner have / has more than four Employments / Pensions, etc., insert [X] in the box and photocopy Appendix 2 (pages 41 - 42) to complete and submit

PART ONE

Employment / Pension, etc. subject to PAYE

Details entered at Lines 218 to 220 are relevant to Lines 223 to 230

Main form area for employment details including fields for No., Self, Spouse/Civil Partner, and source of income (a-m).

224. (a) Net tax deducted / refunded in this employment. (b) Insert [X] in the box if the tax figure above was a refund

Director remuneration

(Note: in respect of Proprietary Directorships, only tax remitted to Revenue should be entered here)

(c) In arriving at the 'gross amount of taxable income for this employment / pension' and the 'Net tax deducted / refunded', state: (i) Amount of taxable income paid in 2020 which was earned in the year 2019 and was brought back to that year. (ii) The amount of tax paid in respect of that amount of income brought back to 2019. (iii) The amount of gross income for USC purposes paid in 2020 which was earned in the year 2019 and was brought back to that year. (iv) The amount of USC paid in respect of that amount of income brought back to 2019

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Appendix 2

	Self	Spouse or Civil Partner
224. (c) (v) The amount of income paid in the year 2021 which was earned in the year 2020 and has been brought back to 2020 and included in the Gross amount of taxable income above	□□, □□□□, □□□□.□□	□□, □□□□, □□□□.□□
(vi) The amount of tax paid in respect of that amount of income brought back to 2020	□□, □□□□, □□□□.□□	□□, □□□□, □□□□.□□
(vii) The amount of gross income for USC purposes paid in the year 2021 which was earned in the year 2020 and has been brought back to 2020 and included in the Gross income for Universal Social Charge (USC) from this employment above	□□, □□□□, □□□□.□□	□□, □□□□, □□□□.□□
(viii) The amount of USC paid in respect of that amount of income brought back to 2020	□□, □□□□, □□□□.□□	□□, □□□□, □□□□.□□
225. Gross income for Universal Social Charge (USC) from this employment (available from your final payslip for 2020)	□□, □□□□, □□□□.00	□□, □□□□, □□□□.00
226. (a) Net USC deducted / refunded in this employment	□□, □□□□, □□□□.□□	□□, □□□□, □□□□.□□
(b) Insert <input checked="" type="checkbox"/> in the box if the USC figure above was a refund	<input type="checkbox"/>	<input type="checkbox"/>
227. If you received a performance-related bonus payment from a specified institution, in excess of €20,000 and have suffered USC at the rate of 45% on this payment, insert <input checked="" type="checkbox"/> in the box	<input type="checkbox"/>	<input type="checkbox"/>
228. Payment frequency		
Weekly	<input type="checkbox"/>	<input type="checkbox"/>
Fortnightly	<input type="checkbox"/>	<input type="checkbox"/>
Four weekly	<input type="checkbox"/>	<input type="checkbox"/>
Monthly	<input type="checkbox"/>	<input type="checkbox"/>
Other	<input type="checkbox"/>	<input type="checkbox"/>

229. Is relief due under S. 480B ("week 53") Yes No Yes No

Special Assignee Relief Programme (SARP)

	Employment / Pension, etc. No. <input type="checkbox"/>	Employment / Pension, etc. No. <input type="checkbox"/>
If you are claiming SARP relief please state		
230. (a) Gross income from the employment before deduction of SARP relief (less amounts contributed to pension and amounts not assessed to tax in the State)	□□, □□□□, □□□□.00	□□, □□□□, □□□□.00
(b) Amount of SARP relief claimed through payroll or now claimed on this Form 11	□□, □□□□, □□□□.00	□□, □□□□, □□□□.00
(c) Amount of income from employment after deduction of SARP relief claimed	□□, □□□□, □□□□.00	□□, □□□□, □□□□.00
(d) Has SARP relief been granted through payroll by your employer?	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
(e) If the employment was not for a full year, state the number of days for which you were entitled to the relief	□□□□	□□□□

Research and Development

231. (a) Amount of research and development credit claimed under S. 472D for 2020	□□, □□□□, □□□□.00	□□, □□□□, □□□□.00
(Note: enter the full amount surrendered by your employer to you under S. 766(2A(a)) which is relevant to the employer's accounting period ending in the year 2019)		
(b) Amount of unused credit carried forward under S. 472D(4) from previous year	□□, □□□□, □□□□.00	□□, □□□□, □□□□.00

Foreign Tax

232. (a) Amount of income included above, if any, that has been subject to foreign tax in a Treaty State	□□, □□□□, □□□□.00	□□, □□□□, □□□□.00
(b) Amount of non-refundable foreign tax paid on this income	□□, □□□□, □□□□.□□	□□, □□□□, □□□□.□□

PAY AND FILE - 31 OCTOBER 2021

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. Single Debit Authority

You can now pay Income Tax directly from your bank account by completing the Single Debit Authority overleaf.

Please note that the bank account must be within the Single Euro Payments Area (SEPA) and must be provided in the SEPA format.

- Simply provide your bank details and the amount you wish to have debited from your account.
- Please remember to give a breakdown on the Statement of Net Liabilities on how much is to be allocated against each liability.
- Forward the completed mandate to the **Collector-General** at the address below.
- A once off deduction will be taken from your account no earlier than 31 October 2021 and credited against your tax liabilities as specified on the Statement of Net Liabilities.

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.

Please return completed Single Debit Authority to:

COLLECTOR-GENERAL, PO BOX 354, LIMERICK

SEE PAYSリップ ON REVERSE

Legal Text

By signing this mandate form, you authorise (A) the Revenue Commissioners to send instructions to your bank to debit your account and (B) your bank to debit your account in accordance with the instruction from the Revenue Commissioners.

As part of your rights, you are entitled to a refund from your bank under the terms and conditions of your agreement with your bank. A refund must be claimed within 8 weeks starting from the date on which your account was debited. Your rights are explained in a statement that you can obtain from your bank.

Name

PPSN

PAY AND FILE
31 OCTOBER 2021

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 2021:

Preliminary Tax for the year of assessment 2021 including Universal Social Charge contributions

Payment of any balance of Income Tax due for the year of assessment 2020

Return of Income and Capital Gains for the year of assessment 2020

How to complete the payslip

You can ensure that your Income Tax payments are promptly and properly processed by completing the payslip below and forwarding it to the Collector-General, PO Box 354, Limerick. You must complete the Statement of Net Liabilities whether you are making your payment by Revenue Online Service or myaccount Debit Instruction, Credit Card, Debit Card, Direct Debit or Single Debit Authority (see overleaf for details on how to make a payment).

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

1. Preliminary Tax 2021

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 2021 or 100% of your final liability for 2020. If you are paying your 2021 Preliminary Tax by monthly Direct Debit, leave this box blank.

2. Balancing Amount 2020

Insert any outstanding balance of Income Tax for the year of assessment 2020. 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 2021 or Balancing Amount 2020, 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 11

€ Payslip

PPSN: 0000000AB

Signature: A.N. OTHER Date: 12-09-2021

Name: A. N. OTHER

€ Statement of Net Liabilities
Whole Euro only - DO NOT ENTER CENT

Single Debit Authority

Please debit my account no earlier than 31 October 2021 with the single amount specified.

DEBIT AMOUNT

3 3 3 3 3 3 3 3 00

Income Tax Preliminary Tax 2021

1 5 5 5 5 5 5 5 00

X

Place X in the box above if Income Tax 2020 is a credit

Income Tax Balancing Amount 2020

2 2 2 2 2 2 2 2 00

International Bank Account Number (IBAN)

SEE YOUR BANK STATEMENT FOR IBAN

Bank Identifier Code (BIC)

AND BIC

TOTAL NET AMOUNT
1 + 2 ABOVE

3 3 3 3 3 3 3 3 00

P&F
U