²⁰²⁰¹²⁰ Income Tax Return and Self-Assessment for the year 2020 Form 11



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

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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 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

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 Helpsheet.**

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			
Capacity of Signatory			
Contact Details (in ca	se of query about this return)		
Agent's TAIN		Contact Name	
Client's Ref.		Telephone or E-mail	

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When completing this return you should read the appropriate Form 11 Helpsheet. A copy of the Form 11 Helpsheet 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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A - PERSONAL DETA	AILS [1 - 20]																								
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(b) Enter the name and add of the personal represe		rcoc	le (if	kno	wn)										_	1									_
(i.e. executor, administr																									
						_																			
(c) Enter the date grant of p	probate or letter	of a	dmin	istra	ation	was	s ob	otain	ed										D	D	M	M / 1	ΥY	Y	Y
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(a) Single]			bo	x to i	indio	cate	e yo	bur	pre	vio	us	stat	us	and	d sta	te d	late	of ch	nang	je	
(b) Married]			Sin	gle	\square			N	/larr	ied	Г	٦		l	n a (Civil	Pai	tner	ship	Г	
(c) In a Civil Partnership]				lowe	لت hد									ç	Survi	vinc	ı Civ	/il Pa	artne	∟ r ۲	
(d) Married but living apart]											L						-				
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If wholly or mainly main]																					
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(g) A Surviving Civil Partne	ſ] 1			Dat	te of	Sep	bar	atio	n c	or D	ivo	rce				D	D	Μ		ΥΥ	Y	Y
(h) Divorced] 1				ouse			ivil	Pai	rtne	r's					D		M	M	ΥY	Y	Y
(i) A former Civil Partner]	:			e of							-										
4. If married or in a civil partne Joint Assessment	-		e bo te As				bas	sis o	n as	se	ssm		i ap Sing	-				_							
5. Spouse's or Civil Partner's		Juiu			onio								, mig				0								
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(b) Surname													_						_						_
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(c) First name(s)							 				(f) D	ate	of	Ма	rria	ge	or			(b . a				/
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 If you wish to claim Widowe state date of death of your 			-	ivil l	Partr	ner v	vith	Dep	bend	der	t C	hilc	l Ta	x C	red	it			D	D	M	M / 1	Υ	Y	Y.
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or civil partner is so subject													on	pa	ge 2	28									
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(a) State reason - Self														Τ											
(b) State reason - Spouse	or Civil Partner																								
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	Not Ordinarily Resident																											
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	published guidance on this																											
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Non-F	Resident					Se	əlf											Sp	0	use	or	Civ	vil	Par	∙tne	ər		
15. (a)	Enter your country of resid	ence																					Τ					
	Enter your Tax Identification Number of that country																						T					
(C)	Enter your address in that country																						Ţ	\square				
16. lf y	ou are resident in another l	Memb	er Sta	ate of	the E	Europ	ean	Cor	mm	unitie	es,	inse	ert	\mathbf{X}	in	the	e b	ох]]
	on-resident is not due any ou wish to claim a portion o					-	-									unt	t o	f yc	our	-								
(a)	Income chargeable in the S	State																										.00
(b)	World income (includes inc	come	charg	eable	in th	e Sta	te)],[],[.00
	the case of married person lividuals unless the income											es a	are	e no	on-	-res	sid	ent	, tl	hey	are	e bo	oth	tax	ed	as	sing	gle
	Insert ⊠ in the box if you a income, and your spouse's Ireland and you wish to cla	s or ci	vil par	tner's	s worl	dwide	e inco	ome	e,in	cludi	ng	fore	eig															
	Where all the income of bo known as aggregation relie The application should pro chargeable to Irish tax	ef, ma	y be c	lue. It	f you	wish	to cla	aim	this	s reli	ef y	/ou	sh	nou	ld i	inc	luc	le a	an	app	olic	atio	'n۱	with	thi	s fo	orm.	

2020120 ANY	PANEL(S) OR SECTION	N(S) THAT DO NOT REQUIR	E AN ENTRY	SHOULD E	BE LEFT BLANK
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Mandatory Disclosure	action by the			Civil Part	ner
19. The number assigned to a trans Revenue Commissioners under					
20. Reportable cross-border arrang reference number					
(Expression of Doubt: If you have	a genuine doubt about	the correct application of tax la	aw to any iter	n in the retu	rn, provide
details of the point at issue in the er	ntry fields provided on pa	age 36)	-		•
B - INCOME FROM TRAD		NS OR VOCATIONS	101 - 167]		
(Including Farming & Partner Note: If you and / or your Spouse		/ has more than one Trade. I	Profession o	or Vocation	
insert \boxtimes in the box and complete					
				Primar	y Trade Spouse or
				Self	Civil Partner
101. Insert 🗵 in the box to indicate t	to whom the income refe	rs			
102. Description of Trade, Professio	n or Vocation (you must	clearly describe the trade)			
Do not submit accounts with th				e accounts c	on page 8
103. Does the trade include relevan (Relevant operations mean op				1	Yes 🗌 No 🗌
104. If you are employed by An Pos			tment of Soc	ial Protection	n
as a Social Welfare Branch Ma Where there is an entry at Line					
105. If this source of income ceased		-		DD	
			6		
106. If you are a farmer insert \boxtimes in Profit assessable	the box and complete Li	ines 119 and 120 on page 7, i	r applicable		
107. (a) Amount of adjusted net pro	ofit for accounting period				.00
(b) Amount of adjusted net los	s for accounting period				.00
108. Enter the assessable profit ev	• •	the adjusted net profit per Lin	e 107(a) - (if		┶─┘╷└──└──┘└──
This should include income as					
situations) where appropriate				,	, 00
Start Your Own Business relief	~ 0.472 A for starting w	aur awn businasa			
109. If you are claiming relief under (a) State the date of the comm	nencement of the new bu		31/12/2018)	DD	
(b) Insert ⊠ in the box to confi					
the commencement date (s			fieldiatery ber		
Balancing Charges	l allowanana which wara	deductible in arriving of			
110. (a) Amount arising from capital relevant income for USC		-		,	, 00
(b) Amount arising from capital relevant income for USC	I allowances which were	e not deductible in arriving at			.00
Unused Capital Allowances from a	a prior year			└ ↓],└↓	, (,) (
111. (a) Amount carried forward which	ch is allowable as a dedu	iction for USC,			
i.e. allowances under S. 284 accordance with subsections				,	,
(b) Amount carried forward which					
i.e. allowances other than th and are not specified relief c		sections specified in (a) above, t out in Sch. 25B)		,	,
(c) Specified Relief Capital Allo					
(i) Specified property reli					.00
(ii) All other specified reli	ief capital allowances				.00
Capital Allowances for the current	-			,	,
112. Where a claim to tax relief on p	property based incentiv		ν,		Г [—]
insert ⊠ in the box and give de	tails in Panel N on page	es 32 / 33			
113. Machinery and Plant	• • • • • • • •			<u> </u>	.00
 (a) If any amount entered above enter that amount here 			A	L,	, .00
(b) If any amount entered abov		nd fitness centre equipment'			.00
under S. 285B enter that ar (c) If any amount entered abov		and refuelling equipment'			
under S. 285C enter that a				└──,└─└	.00

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

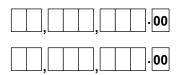
114. Industrial Buildings and / or Farm Buildings Allowance

- (a) Amount which is allowable as a deduction for Universal Social Charge (USC), i.e. allowances under S. 272(3) and 658(2)(b)
- (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)
- (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
 - (ii) In respect of any Living City Initiative (S. 372AAC) capital allowances, enter the amount of capital allowances and provide the following
 - The address of the qualifying premises in respect of which the qualifying expenditure was incurred, include Eircode (if known)
 - (II) Details of the aggregate of all qualifying expenditure incurred by the individual in respect of the qualifying premises
 - (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.
 - (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
 - (I) The aggregate amount of specified capital expenditure incurred
 - (II) The address of building or structure, include Eircode (if known)
 - (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
 - (v) All other specified relief capital allowances
- 115. Other Capital Allowances

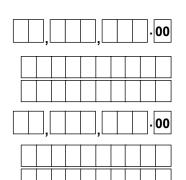
Losses [116 - 118]

- 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
 - (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 (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)
 - (ii) Specified Relief Capital Allowances (as set out in Sch. 25B)
 - (I) Specified property relief capital allowances, as defined in S. 531AAE
 - (II) All other specified relief capital allowances
 - (d) Total loss for offset against other income (by virtue of S. 381 and / or S. 392)

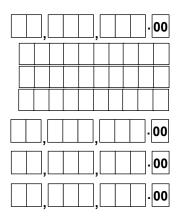
Primary Trade





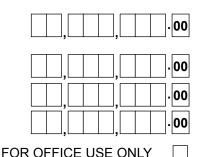












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B - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 167] contd. (Including Farming & Partnership Income)

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

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
- (ii) Amount of unused capital allowances in the final 12 months to the date of cessation
- (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
 - (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
- (c) Your share of stock relief claimed under S. 667C
- (d) Insert I 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

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)
- (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

Credit for Professional Services Withholding Tax (PSWT)

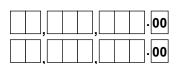
121. Gross withholding tax (before any interim refund) related to the basis period for 2020 on fees for Professional Services. Do not include credit for Relevant Contracts Tax withheld

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

Primary Trade

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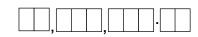


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EXTRACTS FROM ACC	OUNTS [123 - 167] Prima	ry Trade
Accounts Information Period	d (must be completed)	Capital Account and Bala
123. From		144. Cash / Capital introduc
124. To		145. Drawings (Net of Tax and Pension contribut
Extracts From Accounts must be you or your spouse or civil partn professional income, except whe 125. If you have previously submi	er are in receipt of trading or are either Lines 125 or 126 apply	146. (a) Closing Capital Balance - positive (b) If negative, state amount here
relating to this return state th which accounts were submitt	e income tax return with	147. Stock, Work in progres Finished goods 148. Debtors and Prepaym
126. (a) Where the income arises from a partnership, enter the tax reference of the p	r L l l l l l l l l l l	149. Cash / Bank (Debit)
and the accounts information have been submitted und		 150. Bank / Loans/ Overdraft (Credit) 151. Client Account Balances (Debit) 152. Client Account Balances (Credit) 153. Creditors and Accruals
Income [127 - 129]		154 Tax Oraditara
127. Sales / Receipts / Turnover	.00	154. Tax Creditors
128. Receipts from Government Agencies (GMS, etc.) 129. Other Trading Income		155. (a) Net Assets - positiv (b) If negative, state amount here
including tax exempt income Trading Account Items [130 - 131]		Extracts from Adjusted I
130. Purchases	·00	Profit / Loss per Accou 156. Net Trade Profit
131. Gross Trading Profits (including other Trade Receipts / income already listed in the previous sea	,,, 00	per Accounts 157. Net Trade Loss per Accounts
Expenses and Deductions [132 - 14	13]	
132. Salaries / Wages 133. Additional Staff Costs		
134. Sub-Contractors for the purpose		Adjustments made to Net 158. Where there are no ad
of Relevant Contracts Tax (RCT 135. Other Sub-Contractors		profit / loss per accoun 159. Motor Expenses
		160. Donations (Political an
136. Consultancy, Professional fees		Charitable) / Entertain 161. Light, Heat and Phone
137. Motor, Travel and Subsistence	,,,	162. Net gain on sale of
138. Repairs / Renewals	.00	fixed / chargeable ass 163. Net loss on sale of
139. Rental Expenses	,	fixed / chargeable ass
140. Depreciation, Goodwill / Capital write-off	.00	164. (a) Deduction for stock relief under S. 666
141. (a) Provisions including bad debts - positive	.00	(b) Deduction for sto relief under S. 66
(b) Provisions including bad debts - negative	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	165. Deduction for increase carbon tax under S. 66
142. Other Expenses		166. Other Addbacks
143. Other Expenses - negative / credit entries		167. Other Deductions

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')

144. Cash / Capital introduced		00
145. Drawings (Net of Tax and Pension contributions)		00
146. (a) Closing Capital Balance - positive	,	00
(b) If negative, state amount here	,	00
147. Stock, Work in progress, Finished goods	,	00
148. Debtors and Prepayments		00
149. Cash / Bank (Debit)		00
150. Bank / Loans/ Overdraft (Credit)	,	00
151. Client Account Balances (Debit)	,	00
152. Client Account Balances (Credit)	<u> </u>	00
153. Creditors and Accruals	,	00
154. Tax Creditors		00
155. (a) Net Assets - positive		00
(b) If negative, state amount here	Ĺ,	00

djusted Net Profit / Loss Computation [156 - 167] ---4571

Profit / Loss per Accounts	[156 - 157]	
156. Net Trade Profit		2
per Accounts		U
157. Net Trade Loss		2
per Accounts		v

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

158. Where there are no adjustr profit / loss per accounts, in		
159. Motor Expenses		0
160. Donations (Political and Charitable) / Entertainment	,	0
161. Light, Heat and Phone	.0	0
162. Net gain on sale of fixed / chargeable assets	,	0
163. Net loss on sale of fixed / chargeable assets	,	0
164. (a) Deduction for stock relief under S. 666	,	0
(b) Deduction for stock relief under S. 667B	,	0
165. Deduction for increase in carbon tax under S. 664A		0
166. Other Addbacks		0
167. Other Deductions		0

2020	120 ANY PANEL(S) OR SECTION(S) TH	AT DO NOT REQUIRE AN ENTRY SHOU	JLD BE LEFT BLANK
	PSN	Self	Spouse or Civil Partner
	IRISH RENTAL INCOME [201 - 216]		
	*Where a claim to tax relief on property based incentives is i 205(d) or 213(b) insert ⊠ in the box and give details in Panel I double Property.		
	dential Property Where the registration requirements of Part 7 of the Residentia	al Tenancies Act 2004	
	have been complied with in respect of all tenancies which exis residential premises in the year 2020, insert \boxtimes in the box		
203.	Number of properties let		
	Gross Rent Receivable		.00
205.	Expenses		.00
	(a) Repairs		
	(b) Allowable interest		
	(c) Amount of additional 'Relevant interest' claimed for the years 2017 and 2018 where a relevant undertaking under S. 97(2K) has been made		.00
*	(d) "Section 23" type relief where 2020 is the first year of claim		.00
	 (e) Pre-letting expenditure on vacant properties allowed by S. 97A 		00.
	(f) Other		
206	Amount of chargeable profit / allowable loss after expenses bu		
200.	(a) Net profit on residential property		
	(b) Net loss on residential property		
	mercial property, land and all other sources of Irish rental		
207.	Number of properties let		
208.	Area in hectares if applicable	,	,·
209.	Gross rent receivable		.00
	Expenses		
	(a) Repairs		
	(b) Allowable interest		
	(c) Exempt rental income from the leasing of farmland, under S. 664	,	.00
	(d) Other		.00
211.	Amount of chargeable profit / allowable loss after expenses bu	t before Capital Allowances and losses for	prward
	(a) Net profit on commercial property		.00
	(b) Net loss on commercial property		.00
	Amount of chargeable profit from all sources, after expenses but before Capital Allowances and losses forward (Total of Line 206 and Line 211 - if a loss show 0.00)	, , , , , , , , , , , , , , , , , , ,	,00
	tal Allowances		
-	(a) Capital Allowances brought forward from a prior year		
	 (i) Non-specified relief capital allowances (i.e. not included in Sch. 25B) 		
	(ii) Specified Relief Capital Allowances (as set out in Sch. 2	25B)	-
	(Note: As provided for in Part 12, Chapter 4A, passi capital allowances carried forward beyond 2014 or		
	 (I) Specified property relief capital allowances, as defined in S. 531AAE 		
	(II) All other specified relief capital allowances		
		_,,,,,	,

2020120 ANY PANEL(S) OR SECTION(S) T	HAT DO NOT REQUIRE AN ENTRY	Y SHOULD BE LEFT BLANK
PPSN	Self	Spouse or Civil Partner
213. *(b) Capital Allowances for the year 2020		
(i) Non-specified relief capital allowances(i.e. not included in Sch. 25B)		
(ii) Specified Relief Capital Allowances (as set out in Sch.	. 25B)	
(I) Specified property relief capital allowances, as defined in S. 531AAE other than Living City Initiativ	.00	.00
and Aviation Services Facilities allowances entered at (b)(ii)(II), (III) and (IV)		
(II) In respect of any Living City Initiative (S. 372AAC	Commercial property) capital allowa	nces,
enter the amount of capital allowances and provide the following	.00	.00
(A) The address of the qualifying premises in		
respect of which the qualifying expenditure was incurred, include Eircode (if known)		
(B) Details of the aggregate of all qualifying expenditure incurred by the individual in respect of the qualifying premises	. 00	.00
(C) 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.		
(III) In respect of any Living City Initiative (S. 372AAD enter the amount of capital allowances		
and provide the following	,,00	
(A) The address of the qualifying premises in		
respect of which the qualifying expenditure		
was incurred, include Eircode (if known)		
(B) Details of the aggregate of all eligible expenditure incurred by the individual in	.00	.00
respect of the special qualifying premises		
(C) Reference number supplied by the Local Authority with the Letter of Certification		
(D) The unique Identification Number (if any)		
assigned to the special qualifying premises under S. 27 Finance (LPT) Act 2012 (Dreparty Identification for LPT purpages)		
(Property Identification for LPT purposes)		
(IV) In respect of any Aviation Services Facilities (S. 2	68(1)(n)) accelerated capital allowa	nces provided for under
S. 273(3)(k)(i) enter the amount of capital allowances and provide the following		,
(A) The aggregate amount of specified capital expenditure incurred		.00
(B) The address of building or structure,		
include Eircode (if known)		
(V) All other specified relief capital allowances	.00	.00
(c) Capital Allowances used against rental income in the year 2020		,

2020120 ANY PANEL(S) OR SECTION(S)	THAT DO NOT REQUIRE AN ENTRY SHOULD	BE LEFT BLANK
PPSN	Self	Spouse or Civil Partner
214. If you wish to elect under S. 305(1)(b) to set any unused C Buildings for 2020 against your other income state the arr		
(a) To which S. 409A applies (restricted to €31,750)		
(i) Non-specified relief capital allowances(i.e. not included in Sch. 25B)		, . 00
(ii) Specified Relief Capital Allowances (as set out in Sc	h. 25B)	
 (I) Specified property relief capital allowances, as defined in S. 531AAE 	,,00	, .00
(II) All other specified relief capital allowances		, 00
(b) To which S. 409A does not apply (no restriction applies)	•	
(i) Non-specified relief capital allowances(i.e. not included in Sch. 25B)	,, 00	. 00
(ii) Specified Relief Capital Allowances (as set out in Sc	h. 25B)	
 (I) Specified property relief capital allowances, as defined in S. 531AAE 	,,00	.00
(II) All other specified relief capital allowances		, . 00
215. Losses - Amount of unused losses from a prior year		
(a) Amount of loss arising from specified property relief within the meaning of S. 531AAE		, . 00
(b) Amount of loss not arising from specified property relief, within the meaning of S. 531AAE	.00	, 00
216. Non-resident Landlord		
If you and / or your spouse or civil partner are a non-reside	nt landlord and your tenant has withheld tax fron	n the rent, state
 (a) PPSN / tax reference number of tenant(s) (this will be shown on the form R185 given to you by the tenant as proof of tax withheld; you will need to retain that form as proof of tax withheld) 		
(b) Amount of Irish tax withheld		
(c) As a non-resident landlord:		
(i) Insert \boxtimes in the box if this form is being completed by	a Collection Agent	
(ii) Insert ⊠ in the box if the tax was withheld by your te (Note you must submit a Form R185 to Revenue in sup		

2020	0120 ANY PANEL(S) OR SECTION(S) TH	IAT DO NOT R	REQUIRE AN ENT	RY SHOULD BE LEFT BLANK
Ρ	PSN SN			
D -	INCOME FROM IRISH EMPLOYMENTS, OFF ETC., INCOME FROM FOREIGN OFFICES O DUTIES OF THOSE OFFICES AND EMPLOY Note: If you and / or your Spouse or Civil Partner have / h insert I in the box and complete Appendix 2 on pages 4'	R EMPLOY MENTS EX	MENTS ATTI	RIBUTÁBLE TO THE THE STATE [217 - 250]
PA	RT ONE	Employme	nt / Pension, etc. No. 1	Employment / Pension, etc. No. 2
Em	ployment / Pension, etc. subject to PAYE	Self	Spouse /	Self Spouse /
Deta	ails entered at Lines 218 to 220 are relevant to Lines 223 to		Civil Partner	Civil Partner
217.	Insert $\ensuremath{\boxtimes}$ in the box to indicate to whom the income refers			
218.	Employer's / Pension Provider's PAYE registered number			
	Employer's / Pension Provider's name			
	Gross amount of taxable income for this employment /			
220.	pension (available from your final payslip for 2020)	,	, 00	.00
221.	Temporary Wage Subsidy Scheme Payments received for this employment		,	
222.	Direct Temporary Wage Subsidy received for this employment	ıt 🔄	.00	
223.	Source of income (insert ⊠ in the relevant boxes) (a) Employment	,	,	,,
	(b) Directorship			
	(c) Foreign employment exercised in Ireland			
	(d) Employment (SARP relief claimed)			
	(e) Public Sector employment - PRSI class B, C, or D			
	(f) Public Sector employment - Oireachtas, Judiciary, etc.			
	(g) Income in lieu of Social Welfare Payments			
	(h) Pension - Early Farm Retirement			
	(i) Pension - Employment pension			
	(j) Pension - RAC or PRSA			
	(k) Distribution from an ARF			
	(I) Distribution from an AMRF			
	(m) Distribution from a PRSA			
224.	(a) Net tax deducted / refunded in this employment	,,,_	•	,,
	(b) Insert $\ensuremath{\boxtimes}$ in the box if the tax figure above was a refund			
	Director remuneration (Note: in respect of Proprietary Directorships, only tax remitted	ed to Revenue	should be entered	here)
	(c) In arriving at the 'gross amount of taxable income for this	employment / p	pension' and the 'N	let 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	,,,_	•	,,

iv) The a	amount of US	SC paid in respe	ect of that
amou	int of income	brought back t	o 2019

2020120	ANY PANEL(S) OR SECTIO	N(S) THAT DO NOT REQUIRE AN EN	
PPSN		Self	Spouse or Civil Partner
	ount of income paid in the year 2021		
	as earned in the year 2020 and has bught back to 2020 and included in the		
Gross ar	nount of taxable income above		
amount	ount of tax paid in respect of that of income brought back to 2020	·	
	ount of gross income for USC purpose the year 2021 which was earned in the		
year 20	20 and has been brought back to 2020		
	luded in the Gross income for Universa Charge (USC) from this employment at		
	nount of USC paid in respect of that t of income brought back to 2020	,,	
	or Universal Social Charge (USC) from vailable from your final payslip for 2020		.00
226. (a) Net USC de	ducted / refunded in this employment		,,
(b) Insert ⊠ in t	the box if the USC figure above was a	refund	
specified institu	a performance-related bonus payment tion, in excess of €20,000 and have su of 45% on this payment, insert ⊠ in th	Iffered	
228. Payment freque	ency	Weekly	
		Fortnightly	
		Four weekly	
		Monthly	
		Other	
	der S. 480B ("week 53")	Yes 🗌 No 🗌	Yes 📃 No 🗌
Special Assignee	Relief Programme (SARP)	Employment / Pension, etc. No. 1	Employment / Pension, etc. No. 2
	SARP relief please state		
of SARP reli	ne from the employment before deduct ief (less amounts contributed to pensions not assessed to tax in the State)		
	SARP relief claimed through payroll or d on this Form 11		
(c) Amount of ir of SARP rel	ncome from employment after deductio lief claimed	on,,,00	.00
(d) Has SARP r your emplo	relief been granted through payroll by yer?	Yes 🗌 No 🗌	Yes 🗌 No 🗌
	yment was not for a full year, state the lays for which you were entitled to the	relief	
Research and De	velopment		
claimed und	esearch and development credit ler S. 472D for 2020	.00	.00
to you unde	r the full amount surrendered by your e r S. 766(2A(a)) which is relevant to the accounting period ending in the year 20)	
	nused credit carried forward under from previous year	.00	
Foreign Tax			
been subjec	ncome included above, if any, that has at to foreign tax in a Treaty State		
(b) Amount of n on this incor	ion-refundable foreign tax paid ne		

2020120 ANY PANEL(S) OR SECTION(S) TH	AT DO NOT REQUIRE AN ENTRY SHOULD	BE LEFT BLANK				
	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		.00				
Irish employment / pension / taxable benefits not subject 236. (a) Income from Irish employment not subject to PAYE (include payments received on commencement /	t to PAYE	.00				
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		.00				
Allowable Deductions Incurred in Employment		,				
240. (a) Nature of employment(s)						
(b) Expenses (i) Flat Rate Expenses		.00				
 (ii) Expenses, other than Flat Rate Expenses, paid by the claimant wholly, exclusively and necessarily in the 						
performance of the duties of the employment or office (iii) Remote Working (eWorking) expenses						
		.00				
(iv) All other expenses						
(c) Capital allowances	, , , , , , , , , , , , , , , , , , ,	.00				
(d) Total of (b) and (c) above		,00				
(e) Amount of total at (d) referring to Proprietary Directorship income / salary		.00				
(f) Amount of total at (d) referring to employment income / salary 241. Pension Contribution Relief	/,,00	, .00				
Superannuation Contributions / AVC where not deducted by employer		.00				
Foreign Earnings Deduction 242. Where you are claiming relief under S. 823A, state the followin	a					
(a) Country						
(b) Number of qualifying days spent there						
(c) Amount of relief claimed						
Social Welfare Payments, Benefits or Pensions received		,00				
243. Carer's Allowance paid by Department of Social Protection		.00				
244. Jobseeker's Benefit (self-employed)						
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,		.00				
Maternity Benefit, Paternity Benefit, Parent's Benefit, Adoptive		Jnemployment				
Payment (PUP)) (See Form 11 Helpsheet for more informatio	n) A FOR OFFICE	USE ONLY				

2020120	А	NY PANEL(S) O	R SECTION(S) TH	IAT DO NOT R	EQUIRE AN EN	ITRY SHOULD E	E LEFT BLANK
PPSN					Self		pouse or ivil Partner
Lump sums	from Relevant	t Pension Arra	ngements (S. 79	90AA)		U	ivii Fartiler
	unt of lump sum(s 2005 and 31/12/2		ive	,	, 00)	,
(b) (i) A	mount of lump su	um(s) paid in 202	0	,	, · 00		, · 00
ur	mount of lump sunder the rules of a OPP) (S. 790AA	a Qualifying Over	vhich was paid rseas Pension Plar	ı,	,)	.00
(c) Tax fi	ree amount, if any	y, for 2020			00		.00
(d) Amou	unt of excess lum	np sum(s) for 202	0	,	, 00		.00
at the	on of amount at (e standard rate (S not include any a	S. 790AA(3)(a)(i)	or (3)(b)(i)(l))	,	,)	.00
(Not		ould also be incl		,	00],	 .00
	re amount at (d) i s of a Qualifying C		unt paid under the n Plan				
at	ortion of amount a t the standard rate . 790AA(3)(a)(i) c Do not include a	e determined in a or (3)(b)(i)(l)	accordance with	,	,)	.00
at	ortion of amount t the rates determ . 790AA(3)(a)(ii),	nined in accordar	nce with	,	,)	 .00
Convertible	Securities - Cl	hargeable ever	nt in 2020 (S. 12	8C)			
	t of the chargeab stem, enter that a		ot taxed under the		,		.00
Share Optio	ns exercised,	released or as	signed in 2020				
248. (a) Enter	total chargeable	amount		,	00		
	amount of Relev Option (RTSO)			,	,		.00
Election und	der S. 128A(4A) (SO3 Electio	n)				
	spouse or your ci ave now disposed		a "payment on acc state	count" under S.	128A(4A) again	ist the income tax	due on share
	alance of tax rem ich the election u			,	,		.00
of sha	aggregate of the r ares in 2020 lot include losses			,	,		.00
Directorship	S						
	d / or your spouse percentage share		neld proprietary dir company	ectorships in th	e year 2020, sta	ate each company	y's tax number
Company ⁻	Tax Number	%	Insert ⊠ in the box if Spouse or Civil Partner	Company ⁻	Tax Number	%	Insert ⊠ in the box if Spouse or Civil Partner

	15
PAGE	15

PPSN	Self	Spouse or Civil Partner
E - FOREIGN INCOME [301 - 324] (enter amounts in €	Ξ)	
Foreign tax deducted should only be entered below if it is available a deduction, the amount of income returned below should be net (or is refundable) by the foreign jurisdiction the gross amount of ir entered in this return. See Guide to Completing 2020 Pay & File of foreign income.	of this foreign tax. Where the foreign tax was noome should be returned below and the fore	s refunded eign tax should not be
301. Great Britain and Northern Ireland Dividends Net amount received302. Foreign Pensions	,	.00
(a) Amount of State Welfare Pension(s)		.00
(b) Amount of all Other Pension(s)		.00
303. UK Deposit Interest Gross amount of UK deposit interest		,
304. EU Deposit Interest (excluding UK interest) (a) Amount of EU Deposit Interest		.00
(a) Amount of EO Deposit interest		
(b) Savings Directive withholding tax credit		
(c) Foreign tax (other than (b) above) 305. UK 'Other' Interest		
Gross amount of UK 'other' interest		.00
306. EU 'Other' Interest (excluding UK interest)		
(a) Amount of EU 'Other' Interest		
(b) Savings Directive withholding tax credit		
(c) Foreign tax (other than (b) above)		,
307. Non-EU Deposit Interest (a) Amount of Non-EU deposit interest	,	.00
(b) Amount of foreign tax deducted		,
 308. Foreign Employments (a) Gross income from Foreign Employments attributable to the performance outside the State of such employments on which Transborder Relief is not claimed 		
(b) Foreign tax deducted (if any and not refundable)		
309. Gross income from Foreign Employment on which Transborder Relief is claimed		.00
(a) Country where the foreign employment is held		
(b) Name and address of the foreign employer		
(c) Employer's tax reference number in the jurisdiction where the employment is held		
(d) Individual's tax reference number in the foreign jurisdictio	n	
(e) Amount of foreign tax paid (and not refundable)		
(f) Number of weeks foreign employment held continuously ((in the year of assessment)	,
310. US Dividends - Enter gross amount		
(Enter the amount of Irish tax deducted, if any, on encashme		,
311. Canadian Dividends where Irish tax on encashment		.00
was withheld - Enter gross amount (Enter the amount of Irish tax deducted, if any, on encashme		,[]
312. Canadian Dividends where no Irish tax on encashment was withheld - Enter gross amount	,	.00

ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTRY SHOULD BE LEFT BLANK

				J				
313.	Income	from	Foreign	Trade	/ Profe	ssion	on w	hich
	no fore	ign ta	x was de	ducted				

2020120

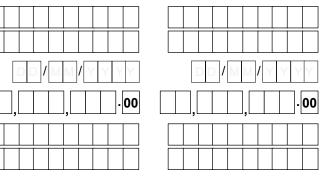
00

. 00

2020	120 ANY PANEL(S) OR SECTION(S) TH	IAT DO NOT REQUIRE AN EN	TRY SHOULD BE LEFT BLANK
PI	PSN	Self	Spouse or Civil Partner
314.	(a) Income from Foreign Trade / Profession on which foreign tax was deducted		
	(b) Amount of foreign tax deducted		
315.	Foreign Rental Income (a) Number of foreign properties let		
	(b) Income from Foreign Rents (enter gross amount receivable)(c) Expenses	· • • • • • • • • • • • • • • • • • • •	
	(i) Expenses relating to this income (excluding interest)	.00	
	(ii) Allowable Interest	.00	.00
	(d) Net profit on Foreign Rental properties		.00
	(e) Capital Allowances (including Capital Allowances forward)	.00	
	(f) Losses(i) Amount of unused losses from prior years	. 00	,
	(ii) Amount of losses in this year		
	(iii) Amount of losses carried forward to next year	.00	
	(g) Amount of foreign tax deducted		
316.	Foreign rental losses may be offset only against foreign rental Other UK Income		, <u> </u>
	Income from all other UK Non-Deposit Interest, Royalties, Anr Gross amount of UK Income from all Royalties, Annuities, Dividends , etc.		.00
Oth	er Foreign Income		
•	er the amount of Irish tax deducted, if any, on encashment of th	his income at Line 319)	
317.	(a) Foreign Patent Royalty income previously exempted under S. 234 on which no foreign tax deducted	.00	,
	(b) Income from all other Foreign Non-Deposit Interest, Royalties, Annuities, Dividends, etc. on which no foreign tax deducted		.00
318.	(a) (i) Foreign Patent Royalty income previously exempted under S. 234 on which foreign tax was deducted	.00	.00
	(ii) Amount of foreign tax deducted		
	(b) (i) Income from all other Foreign Non-Deposit Interest, Royalties, Annuities, Dividends, etc. on which foreign tax deducted		
	(ii) Amount of foreign tax deducted		
319.	Irish tax deducted on encashment		
320.	Foreign Bank Accounts (S. 895) Give the following details for your spouse or civil partner were the beneficial owner of the d		ened in 2020 of which you or
	(a) Name & address of deposit holder (bank, etc.), include Eircode (if known)		
	(b) Date account was opened		
	(c) Amount of money deposited on opening the account		
	(d) Name & address of intermediary through whom account was opened, include Eircode (if known)		

2020	120 ANY PANEL(S) OR SECTION(S) TH	AT DO NOT REQUIRE AN ENTRY SH	TRY SHOULD BE LEFT BLANK							
P	PSN	Self	Spouse or Civil Partner							
For	eign Life Policies / Offshore Funds / Other Offsh	nore Products [321 - 324]								
321.	Foreign Life Policies (S. 730H, 730I, 730J, 730K). Give the f of the EU or EEA, or from a Member State of the OECD wi									
	(a) Payment taxable at 41% (S. 730J(a)(i)(II))		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,							
	(b) Payment (personal portfolio) taxable at 60%(S. 730J(a)(i)(I))	.00	.00							
	(c) Gain (personal portfolio) taxable at 60% (S. 730K(1)(a)(i))		,							
	(d) Gain taxable at 41% (S. 730K(1)(a)(ii))	,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,							
	And in respect of any such policy issued in 2020 give the follo	wing additional details								
	(e) Name & address of person who commenced the foreign life policy, include Eircode (if known)									
	(f) Terms of the policy									
	(g) Annual premiums payable	,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,							
	(h) Name & address of the person through whom the foreign life policy was acquired, include Eircode (if known)									
322.	Offshore Funds (Part 27 Ch 4). Give the following details in r (those coming within S. 747B(2A)) in the EU or EEA, or in a Double Taxation Agreement									
	(a) Payment taxable at 41% (S. 747D(a)(i)(II))	.00	,							
	(b) Payment (personal portfolio) taxable at 60%(S. 747D(a)(i)(I))		,							
	(c) Gain taxable at 41% (S. 747E(1)(b)(ii))		,							
	(d) Gain (personal portfolio) taxable at 60% (S. 747E(1)(b)(i)(l))		,							
	And in respect of any such material interest acquired in 2020	give the following additional details								
	(e) Name & address of offshore fund(s)									
	(f) Date material interest was acquired									
	(g) Amount of capital invested in acquiring the material interest	.00	,							
	(h) Name & address of intermediary (if any) through whom the material interest was acquired, include Eircode (if known)									
323.	Other Offshore Products (S. 896). Give the following details products (including foreign life assurance policies) outside th which Ireland has a Double Taxation Agreement and in (ii) within the EU or EEA, or within any Member State of the C	e EU or EEA, or outside a Member S 'unregulated funds' (those not coming	state of the OECD with within S.747B(2A))							
	(a) Name & address of offshore product(s)									
	(b) Date material interest was acquired									

- (c) Amount of payment made in acquiring the material interest
- (d) Name & address of intermediary (if any) through whom the material interest was acquired, include Eircode (if known)



2020	120				ANY F	ANEL	_(S) O	R SECT	TION(S) T	HAT I	DO	NO	R	EQL	IIRE		I EN	TRY	SHO	ULE) BE	LE	FT	BL/	ANK
PF	PSN [S	elf							pou ivil			ər
324.	(a) Ado	ditional	Doub	le Tax	ation	Relief	due],[].[],[].[
	. ,	licate th lich fore							Irish e to non							ect			ŗ						
									Other																
		ou hav			Other,	state				Γ													Π		
	(1)	the type		Joine						Ē													Ħ	\pm	\square
	(ii)	the cou	intry w	vhere	the ta	x was	withh	eld																	
F - I	NCC	OME F	RO	MF	EES,	COV	VEN	ANTS	, DISTI	RIBL	JTI	ON	IS,	ete	C. [401	- 411]							
401.	(a) Am	nount of	Inco	me fr	om Fe	es, Co	ommi	ssions,	etc.								.00								.00
	(b) De	scriptio	n of In	icome	;					Γ	Ţ	Π		Ť						,		Ť	П		
												\square											Ħ	\pm	+
402.	Irish l	Jntaxe	d Inco	me																				 	
	(a) Iris	sh Gove	ernmei	nt Sto	cks						□,			_,[.00			,		_,_			· 00
	(b) Iris	sh Exch	equer	Bills							□,],[.00			, 🗌],[.00
	(c) Otł	her Loa	ns and	d Inve	estmei	nts aris	sing in	the Stat	te		 ,],[.00			,],[· 00
403.	Irish E	Deposit	Inter	est / (Credit	Unior	n Divi	dends																	
	. ,	oss De ceived c						ividends	;		,],[.00			,],[.00
		oss Inte which I					cial S	avings /	Account((s)	□,],[.00			,],[.00
	. ,	oss inte ducted						is not 256(1B)			 ,],[.00			,],[.00
404.	lrish [Dividen	ds																						
	-			t of D i	viden	ds fro	om Iris	sh Resid	dent																
	v	-	lucted), othe	er thai	n divid	ends r	thholding received	•		,],[- 00			,],[.00
							-	, from a R	REIT								. 00						Τ		.00
	Ć		nies (f	rom v				s h Resid thholding			,			, ,[.00			, ,		_,,			.00
		are a 'q 153 inse				dent p	erson	' for the	purposes	6															
406.	Settle	ment, (Coven	ant, I	Estate) Incor	me, M	aintena	ince Payı	ments	, et	c.													
	• •	oss am					ole,							٦٢		\square	.00	Γ	\square			٦٢	Т	\top	00
		ere tax oss am					h				,			_,∟			.00			,□		_,∟			.00
	• •	ere tax				Cervab	ne,				,			_,_			.00			,		_,			.00
407.	Patent	t Royal	ty inc	ome	where) tax w	vas de	educted	at sourc	ce															
		oss am empted				nt Roy	alty in	come pr	reviously		,],[- 00			,],[.00
	(b) Gr	oss am	ount o	of othe	er Irish	Pater	nt Roy	alty inco	ome		 ,],[.00			,],[\Box	.00
								vhere Iris e, e.g. Ar			□,],[.00			,],[.00

2020120

ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTRY SHOULD BE LEFT BLANK

Self

00

00



409. Investment Undertakings (S. 739G(2A))

- (a) Gain on deemed disposal taxable at 41% (S. 739E(1)(b)(ii))
- (b) Gain on deemed disposal taxable at 60% (S. 739E(1)(ba))
- (c) Name & Address of the Investment Undertaking (S. 739E(2A)(b)), include Eircode (if known)

410. Irish Real Estate Funds (IREF)

- (a) Amount of IREF taxable event
- (b) Withholding tax suffered under S. 739P
- (c) Withholding tax suffered under S. 739T
- (d) Refund of withholding tax under S. 739Q due to (i) Double tax relief under a treaty
 - (ii) (I) Other

(II) Reason

411. Income chargeable under S. 811B

Enter amount of income chargeable under S. 811B

00 00 00 00 00 00

,,	00
,,	00
	00
,,	00
,,	00
,,	00
,,,	00

. 00

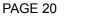
Spouse or

Civil Partner

INCOME FROM SOURCES NOT SHOWN ELSEWHERE [412]

			r - 1										
412.	(a) Gross amount of the income		,		,		.00],[_,[.0	0
	(b) Amount of tax deducted		, 🗌		,].[<u> </u>			,		
	(c) Source(s) of income received												
G -	EXEMPT INCOME [413 - 418]												_
413.	Profit disregarded by virtue of Artists Exemption granted under S. 195		_,],[. 00],[],[.0	0
414.	(a) Profit or gains from Woodlands		_,		,[- 00],[_,[· 0	0
	(b) If a loss, enter the amount of the loss],[,[. 00],[],[· 0	0
	(c) Distributions out of exempt profit or gains from Woodlands		_,		,[.00],[_,[.0	0
415.	(a) Income received under Rent-a-Room Relief Scheme				,[.00				_,[.0	0
	(b) If you do not wish to avail of Rent-a-Room Relief, insert ⊠ include details at Panel C and / or Line 401, as appropriate	in the I	box ar	nd									
416.	Childcare Services												
	I confirm that I have notified the relevant person recognised by the H Service Executive that I am providing Childcare Services and elect have the gross income , before expenses, in respect of these servic exempted from income tax (to elect enter the gross income receive	t to ces			,[.00],[.0	0
417.	Income not chargeable to tax but which is part of total income for the purposes of S. 188(1)		_,		,[- 00],[_,[. 0	0
418.	(a) Other Exempt Income		_,		,[- 00],[],[.0	0
	(b) Dotails of income sources									тт	-	пт	٦

(b) Details of income sources, e.g. exempt investment income received under S. 189



2020	ANY PANEL(S) OR SECTION(S) TH	AT DO NOT REQUIRE AN ENTRY SHO	ULD BE LEFT BLANK
PI	PSN	Self	Spouse or Civil Partner
Н-	ANNUAL PAYMENTS, CHARGES AND INTE	REST 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 pren 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) p	,,,,,,	
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		,,00
Pen	ision 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 ⊠ 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		,, 00
	(d) Amount paid in a prior year, for which relief has not been obtained),,00
508.	Personal Retirement Savings Accounts (PRSAs)		
	Only complete if you, or your employer on your behalf, made PRS	SA 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) 		,,00
	(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)	, , , , , , , , , , 00	,,00
	(d) PRSA contributions paid directly by you to a PRSA provider],,00
	(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),,00
	(f) Amount paid in a prior year, for which relief has not been obtained],,

PAGE	E 21

2020120 ANY PANEL(S) OR SECTION(S)	THAT DO NOT REQUIRE AN ENT	RY SHOULD BE LEFT BLANK
PPSN	Self	Spouse or Civil Partner
509. Qualifying Overseas Pension Plans (QOPPs)		
(Note: contributions to QOPPs that are made to occupation	nal schemes and relieved on that ba	sis should not be included below)
(a) Amount paid by 'relevant migrant member' in respect of a 'qualifying overseas pension plan' in 2020	.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	
(c) Amount paid in a prior year, for which relief has not been obtained	,	
510. Pension Contribution Relief		
Total amount of RAC / PRSA / QOPP relief claimed in 2020),,00	
511. Retirement Relief for Certain Sportspersons		
(a) Insert $oxtimes$ 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	,	
512. Interest Relief on certain unsecured home loans		
In respect of interest paid on unsecured home loans used <i>main residence</i> , taken out between 1/1/2004 and 31/12/20	012, and interest paid on unsecured	
for relief under Section 9 Finance Act 2013, complete the for	bilowing	
for relief under Section 9 Finance Act 2013, complete the formation (a) Insert ⊠ in the box to confirm interest claimed at (e) below a secured home loan (mortgage) taken out with a lending p	is not in respect of	
(a) Insert \boxtimes in the box to confirm interest claimed at (e) below	is not in respect of	
(a) Insert ⊠ in the box to confirm interest claimed at (e) below a secured home loan (mortgage) taken out with a lending p	is not in respect of	
 (a) Insert ⊠ in the box to confirm interest claimed at (e) below a secured home loan (mortgage) taken out with a lending p (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 	r is not in respect of provider in the State	
 (a) Insert ⊠ in the box to confirm interest claimed at (e) below a secured home loan (mortgage) taken out with a lending p (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 (d) Insert ⊠ in the box if you are entitled to first-time buyer reliant to the state of the state	r is not in respect of provider in the State	
 (a) Insert ⊠ in the box to confirm interest claimed at (e) below a secured home loan (mortgage) taken out with a lending p (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 (d) Insert ⊠ in the box if you are entitled to first-time buyer religive. in the first seven years of entitlement to relief) (e) State the amount of interest paid in 2020 	ef	
 (a) Insert ⊠ in the box to confirm interest claimed at (e) below a secured home loan (mortgage) taken out with a lending p (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 (d) Insert ⊠ in the box if you are entitled to first-time buyer religive. (i.e. in the first seven years of entitlement to relief) (e) State the amount of interest paid in 2020 (excluding interest at (c)) (f) State the number of tax years (1-6) prior to 2020 	r is not in respect of provider in the State	
 (a) Insert ⊠ in the box to confirm interest claimed at (e) below a secured home loan (mortgage) taken out with a lending p (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 (d) Insert ⊠ in the box if you are entitled to first-time buyer relig (i.e. in the first seven years of entitlement to relief) (e) State the amount of interest paid in 2020 (excluding interest at (c)) (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 log between 1/1/2004 and 31/12/2008 to purchase your first residence, or subsequent qualifying residence where yo qualifying residence was purchased on or after 1/1/2004 	r is not in respect of provider in the State	
 (a) Insert ⊠ in the box to confirm interest claimed at (e) below a secured home loan (mortgage) taken out with a lending p (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 (d) Insert ⊠ in the box if you are entitled to first-time buyer relig (i.e. in the first seven years of entitlement to relief) (e) State the amount of interest paid in 2020 (excluding interest at (c)) (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 loa between 1/1/2004 and 31/12/2008 to purchase your first residence, or subsequent qualifying residence where you were entitled to first at the paid in the paid on a load between 1/1/2004 and 31/12/2008 to purchase your first residence, or subsequent qualifying residence where you were entitled to first paid in the paid on a load between 1/1/2004 and 31/12/2008 to purchase your first residence where you were approximated to first paid to the paid on a load between 1/1/2004 and 31/12/2008 to purchase your first paid to the pa	r is not in respect of provider in the State	
 (a) Insert ⊠ in the box to confirm interest claimed at (e) below a secured home loan (mortgage) taken out with a lending p (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 (d) Insert ⊠ in the box if you are entitled to first-time buyer relig (i.e. in the first seven years of entitlement to relief) (e) State the amount of interest paid in 2020 (excluding interest at (c)) (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 loa between 1/1/2004 and 31/12/2008 to purchase your first residence, or subsequent qualifying residence where yo qualifying residence was purchased on or after 1/1/2004 513. Interest Relief on a Loan applied in acquiring an interest or provide the set of the set of the acquiring an interest or provide the set of the set of the acquiring an interest or provide the set of the set of the acquiring an interest or provide the set of th	r is not in respect of provider in the State	
 (a) Insert ⊠ in the box to confirm interest claimed at (e) below a secured home loan (mortgage) taken out with a lending p (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 (d) Insert ⊠ in the box if you are entitled to first-time buyer relig (i.e. in the first seven years of entitlement to relief) (e) State the amount of interest paid in 2020 (excluding interest at (c)) (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 loa between 1/1/2004 and 31/12/2008 to purchase your first residence, or subsequent qualifying residence where yo 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 farming partnership within the meaning of S. 598 	r is not in respect of provider in the State	
 (a) Insert ⊠ in the box to confirm interest claimed at (e) below a secured home loan (mortgage) taken out with a lending p (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 (d) Insert ⊠ in the box if you are entitled to first-time buyer relie (i.e. in the first seven years of entitlement to relief) (e) State the amount of interest paid in 2020 (excluding interest at (c)) (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 loo between 1/1/2004 and 31/12/2008 to purchase your first residence, or subsequent qualifying residence where yo 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 farming partnership within the meaning of S. 598 State amount of interest paid in 2020 514. Significant Buildings and Gardens (S. 482) Amount of qualifying expenditure incurred in 2020 	ris not in respect of provider in the State	

2020 Pl	D120 ANY PANEL(S) OR SECTION(S) THAT PSN	DO NOT REQUIRE AN ENTRY Self	SHOULD BE LEFT BLANK Spouse or Civil Partner
I - C	CLAIM FOR TAX CREDITS, ALLOWANCES, RE	LIEFS AND HEALTH E	
515.	(a) Home Carer Tax Credit - Amount due for 2020	-00	
	(b) If you qualify on the "look-back" year insert $oxtimes$ in the box	,	
	Employee Tax Credit - Insert ⊠ in the box if claimed (Note: This is also known as the PAYE tax credit)		
	Earned Income Tax Credit - Insert 🗵 in the box if claimed		
518.	(a) Blind Person's Tax Credit - Insert 🗵 in the box to indicate if due		
	(b) Guide Dog - Number of Guide Dogs maintained by you		
519.	Assistance Dog - Number of Assistance Dogs maintained by you		
520.	(a) Dependent Relative Tax Credit - Amount claimed	00	.00
	(b) Number of Dependent Relatives		
	Employing a Carer to care for an incapacitated individual - Amount claimed	.00	.00
522.	Stay and Spend Tax Credit		
	Total amount being claimed	· 00	.00
	Permanent Health Benefit (not health / medical insurance) - Amount paid (where not deducted from gross pay by employer) Start up Policif for Entropropours (SURE)	.00	.00
	Start-up Relief for Entrepreneurs (SURE) (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		
	(d) Date of the "Statement of Qualification (SURE)"		
	(e) Amount to be treated as a deduction from total income in 2020		
	(f) Amounts to be relieved against:		
	(i) 2019	,,	
	(ii) 2018	,,00	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	(iii) 2017	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,
	(iv) 2016	,,00	.00
	(v) 2015	_,,00	.00
	(vi) 2014	_,,00	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	(g) Amount to be carried forward to future periods Employment and Investment Incentive (EII)	_,,00	,,00
	(a) Employment and Investment Incentive – Shares issued before	e 8 October 2019	
	 (i) (I) Amount subscribed for eligible shares in the period 1 January 2019 and before 8 October 2019 through a designated fund in respect of which relief is now due 	, ,	,
	(II) Enter relevant EII 3 certificate number		
	 (ii) (I) Amount subscribed for shares in 2016 on which additional relief is now due 		
	(II) Enter relevant EII 3A certificate number		
	(iii) (I) Amount claimed in previous years and carried forward into 2020		

PAGE 23

(II) Amount claimed in 2020 but unused and
carried forward into 2021

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202012	O ANY PANEL(S) OR SECTION(S) THA	AT DO NOT REQUIRE AN ENTR	Y SHOULD BE LEFT BLANK
PPSI		Self	Spouse or Civil Partner
(b)	Employment and Investment Incentive – Shares issued on c	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 (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 subscr 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)	_,,	_,,
	(vii) Deduction from total income under S. 502(2A)		
	(viii) Amount to be carried forward to future periods	,,	,,
(c)	Employment and Investment Incentive – Shares issued in 20 shares held for less than seven years	020 where an undertaking is not	made under S. 502(3)(b) -
	(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 subscr 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
	(vii) Deduction from total income under S. 502(2A)	_,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	(viii) Amount to be carried forward to future periods	_,,	00
(d)	Employment and Investment Incentive - Shares issued in 20 shares held for a minimum of seven years	020 where an undertaking is mad	le under S. 502(3)(b) -
	(i) Amount subscribed for eligible shares in 2020	,,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 subscr 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)	,	·
	(vii) Deduction from total income under S. 502(2A)	.00	
	(viii) Amount to be carried forward to future periods		
526. St a	art-up Capital Incentive (SCI)	,,	,,
(a)	Amount subscribed for eligible shares in 2020	00	•••••
(b)	Name of company in which investment was made		
	Tax reference number of company in which investment was made		

2020120	ANY PANEL(S) OR SECTION(S)	THAT DO NOT REQUIRE AN ENTRY S	HOULD BE LEFT BLANK
PPSN		Self	Spouse or Civil Partner
(d) D	Date of the "Statement of Qualification (SCI)"		
• • •	mount of investment which qualifies for relief nder S. 502(2)(a)	.00	.00
(f) De	eduction from total Income under S. 502(2)(a)		.00
(g) A	mount to be carried forward to future periods	,	,
527. Tuitio (a) S	on Fees State the name of the student		
(c	mount paid per approved course do not include administration, exam, egistration, capitation fees, etc.)	.00	.00
(c) Ir	nsert $oxtimes$ in the box if a part-time course		
528. Single	nsert ⊠ in the box if fees relate to a training course e Person Child Carer Credit		
	the primary claimant, complete section (a). If you y claimant, complete sections (a) & (b). If you are		
•	h to claim Single Person Child Carer Credit provide th on must be completed in respect of each child even if	•	
		Child 1	Child 2
	e the nature of your relationship to the child(ren), Father, Mother, Grandparent, Legal Guardian, etc.		

(i) Child's First Name

(ii) Child's Surname

(iv) Child's PPSN

(iii) Child's Date of Birth

of incapacity				
Child 1			Child 2	
(vi) In the year ended 31 December 2020 for the whole or greater part of the ye (Note : in the case of a child born durin	ar, i.e. in excess of six r	nonths		Yes No
(vii) In the year ended 31 December 2020 whether married, in a civil partnershi	, ,	nother person	as a couple	Yes No
(viii) Is this claim made in respect of a no who lives outside the State but work			•	Yes No
 (b) Relinquishing a Claim to Single Perso To be completed if you are an individual (the of another individual. State (i) Name and address of the individual to 	primary claimant) who	is relinquishin	g the Single Person Ch	nild Carer Credit in favour
relinquishing this tax credit, include Eir	rcode (if known)			
(ii) His or her PPSN (if known)		(iii) His or her	Date of Birth (if known)) DD/MM/YYYY
			FOR OFF	FICE USE ONLY

(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

2020120	ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTRY SHOULD BE LEFT BLANK
PPSN	

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

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

 (i) In the year ended 31 December 2020 did the child(ren) named above reside with you for not less than 100 days 	Yes		No	
(Note : in the case of a child born during the year of the claim, the number of qualifying days (in respect of the secondary claimant) will not be reduced on a pro-rata basis)				
 (ii) In the year ended 31 December 2020 were you living with another person as a couple whether married, in a civil partnership, or cohabiting 	Yes		No	
(iii) Is this claim made in respect of a non-resident child who is a child of a single person who lives outside the State but works in the State (e.g. cross-border worker)	Yes		No	
(iv) State the name and address of the individual who has relinquished his or her entitlement to the tax				
credit in your favour, include Eircode (if known)				
(v) His or her PPSN (if known)	vn) 🛛	/MM		ΥY

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

529. Incapacitated Child Tax Credit

(a) To claim this tax credit state the number of incapacitated children

(b) Date of Birth and PPSN of each incapacitated child

Date of Birth									
D	D	/	M	M	/	Y	Y	Y	Y
D	D	/	M	M	/	Y	Y	Y	Y
D	D	/	M	M]/[Y	Y	Y	Y

	Ρ	PS	N		
			. 00)	

(c) Amount of tax credit being claimed

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

530. Medical Insurance Premiums - Paid by your employer

Self

(a) If your Employer paid premiums on your behalf, to an authorised insurer, in 2020 state, in respect of each such premium

(i)	(ii)	(iii)	(iv)	(V)
Name of person covered by policy	Amount of the Gross premium attributable to this individual	If this individual is a 'child' insert ⊠	Amount of any contribution towards this premium made by you to your employer	No. of months in 2020 where the policy was active
	.00		.00	
	, . 00		,	
	.00		.00	
Spouse or Civil Partner (b) If your spouse's or civil partner's employer paid premiur such premium (i)	ms on their behalf, to a (ii)	n authorised i (iii)	nsurer, in 2020 state, in (iv)	respect of each (v)
Name of person covered by policy	Amount of the Gross premium attributable to this individual	If this individual is a 'child' insert ⊠	Amount of any contribution towards this premium made by you to your employer	No. of months in 2020 where the policy was active
	.00		.00	
	.00		.00	
	, 00		,	

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2020	120 ANY PANEL(S) OR SECTION(S) TH	AT DO NOT REQUIRE AN ENTRY SHO	ULD BE LEFT BLANK
PI	PSN	Self	Spouse or Civil Partner
	 (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 (b) Living City Initiative 		.00
	Where there is a claim for Owner Occupier Relief in respe	ct of Living City Initiative (S. 372AAB) state	е
	(i) Amount due in 2020		.00
	 (ii) The address of the qualifying premises in respect of which the qualifying expenditure was incurred, include Eircode (if known) 		
	 (iii) The unique Identification Number (if any) assigned to the qualifying premises under S. 27 Finance (LPT) Act 2012 (Property Identification for LPT purposes) 		
	 (iv) Details of the aggregate of all qualifying expenditure incurred by the individual in respect of the qualifying premises 	,	, 00
	 (v) Reference number supplied by the Local Authority with the Letter of Certification 		
	(c) Property based incentive scheme - Where you are claim at Line 531, insert ⊠ in the box and give details in Panel N		
532.	Home Renovation Incentive (HRI) Tax credit due for 2020 based on your HRI online claim	,	
533.	Fisher Tax Credit		
	To claim this credit enter the number of days spent at sea on a vessel registered on the European Community fishing fleet re		
	Number of days		
	(b) Fisher Tax Credit – amount claimed		.00
534.	Seafarer Allowance	,	,
	(a) Number of days out of the State		
	(b) Amount of salary for this employment		
	(c) Amount claimed		,,00
535.	Sea-Going Naval Personnel Credit		
	To claim this credit, you must be a permanent member of the and have spent at least 80 days at sea in 2019 on board an Ir		
	Number of days spent at sea on board an Irish naval vessel		
536.	Year of Marriage Review		
	(a) To claim for relief under S. 1020 insert \square in the box		
	(b) Amount of spouse's income for 2020	,	
	(c) Amount of repayment claimed in respect of self	,	
	(d) Amount of repayment claimed in respect of spouse		
	Your spouse will have to make a separate claim for relief und	er S. 1020 in his / her return	
537.	Approved Sports Bodies (a) Amount of Donations made in 2020		.00
	(b) Name and address of Approved Sports Body / Bodies, include Eircode (if known)		

PAGE 27

2020120			A	NY P	ANEL	.(S) (OR S	ECTI	ON(S)	TH4	T D	O N	ОТ	REC	UII	RE	AN	EN	TRY	SHO	UL	D BE	: LEI	FT B		NK
PPSN						Self						Spouse or Civil Partner														
Health	Expens	es (N	lursing	g Hon	ne Exp	bense	es, N	on-R	outine	Dent	al E	хре	nses	s and	9 'O	the	r He	ealth	ı Exp	oense	es) [[538	- 55	0]		
Health Ex	xpenses i	ncurre	d by y	vou (a	nd yoı	ur spo	ouse	or civ	vil part	ner if	you	are	e tax	ed u	nde	er Jo	oint	Ass	ess	ment).					
Nursing	g Home B	Exper	ises	[538 -	543]	- Ent	er de	etails	in rela	tion t	o ma	ainte	enar	ice /	trea	atm	ent	in 2	020							
538. (a) A	Amount of	exper	ises									Γ					-	00								
(b) F	PPSN of r	nursing	j hom	e resi	dent							Γ								7						
	Name and				ng Ho	me,				Γ			T		T	T					\top					
I	include Ei	rcode	(if knc	wn)											Ť						╈	\pm	+		+	\square
															Ť						+					\square
Deducti	ions [539	- 542	(Sun	ns rec	eived	/ rec	eivat	ole in	respe	ct of I	Nurs	ing	Hon	ne E	xpe	ense	s)	L						I	_	
539. Fron	m any pub	lic / lo	cal au	Ithority	y (e.g.	Неа	Ith S	ervice	e Exec	utive)							00								
	ler any po g. VHI, LA						alth, e	etc.)										00								
541. Othe	er (e.g. Co	ompen	satior	ı clain	n)			,										00								
542. Tota	al Deduct	ions (Nursir	ng Ho	me E>	pens	ses o	nly)										00								
	amount o ich tax rel				Expe	nses	s on								,			00								
Non-Ro	outine De	ntal I	Expe	nses	and	ʻOth	er' I	lealt	h Exp	oens	es i	ncı	urre	d [5	44	- 55	0]									
544. Amc	ount paid f	or No	า-Rou	tine D)ental	Expe	enses	s (per	Med 2	2)					,			00								
545. Amc	ount paid f	or 'Otl	ıer' Q	ualifyi	ing He	alth I	Expe	enses							,			00								
Deducti	ions [546	- 549] (Sur	ns rec	eived	/ rec	eivat	ole in	respe	ct of	Non	-Ro	utine	e De	ntal	l Ex	pen	ses	and	ʻOth	er' I	Healt	th Ex	pen	ses	only)
546. Fror	m any pub	lic / lo	cal au	uthority	y (e.g.	Hea	lth S	ervice	e Exec	utive)							00								
	ler any po g. VHI, LA`						alth. e	etc.)							,			00								
	er (e.g. Co						- , -	,				ſ						00								
	al Deduct 'Other' H	•				tal E	xpen	ses							,			00								
	amount o her' Healt									l					,			00								
J - HIG	SH-INC	ОМЕ	IND	VIVIE	JUAI	∟S:	LIN	IITA		1 01	U V	SE	0	FR	EL	.IE	FS	6] 6	01 -	603]						
														Se	f							pou: ivil F				
601. Exce	ess Relief	forwa	rd to 2	2020 (under	S. 48	35F],[,			00],[],[00
Amounts	s at Lines	602 /	603 ຮ	shoul	d be t	ranst	ferre	d fro	m a co	ompl	etec	1 20	20 H	ligh	-Inc	com	e Ir	ndiv	vidua	als S	tate	men	it: Fo	>rm	RR′	1
	able Incon							'],[,			00],[],[•	00
603. Rec	alculated	Taxab	le Inco	ome f	or 202	20						_],[_].	00],[,[_			00
K - CA	PITAL	ACQ	UIS	ΙΤΙΟ	NS I	N 2	020																			
701. lf yo	ou receive	d a gif	t or ar	ו inhe	ritanco	e in 2	2020,	inser	t⊠ in	the b	юх]							[
(Noto: 1)	Mhoro tho	alua o	fanift	orani	inheritr	nco	when	appe	d to the		o of r	nior	2001	anak		ono	fite	(if or	nv) re		d or		ftor			

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

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

ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTRY SHOULD BE LEFT BLANK

PPSN 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 onsideratio	
	(a) Shares / Securities - Quoted			,	,	. 00
	(b) Shares / Securities - Unquoted					. 00
	(c) Agricultural Land / Buildings					.00
	(d) Development Land					.00
	(e) Foreign Life Policies (S. 594) chargeable at 40%					.00
	(f) Offshore Funds (S. 747A) chargeable at 40%					.00
	(g) Commercial Premises				Ш.́П	.00
	(h) Residential Premises					.00
	(i) Shares or Securities exchanged (S. 913(5))					.00
	(j) Venture Fund Gains (S. 541C(2)(a))					.00
	(k) Other Assets					.00
	(I) Total Consideration				Ш,	.00
Inse	ert $oxtimes$ in the box(es) to indicate			Self		use or I Partner
802.	If any disposal was between connected parties or otherwise	se not at arm'	s length			
803.	If any of the original acquisitions were between connected	d parties or ot	nerwise not at arm's lengt	n 🗌		
	If the market value has been substituted for the cost of ac Claim to Reliefs - Self	quisition of ar	y assets disposed of			
	(a) Disposal of Principal Private Residence: enter amount	of considerat	ion			.00
	(b) Retirement Relief - Within the Family: enter considerat	ion on dispos	al of qualifying assets			.00
	(c) Retirement Relief - Outside the Family: enter consideration	ation on dispo	sal of qualifying assets			.00
	(d) Disposal of a site to a child: enter amount of considera	ation				.00
	(e) If you wish to claim relief for farm restructuring under S complete the Farm Restructuring Relief claim form whi			,	,	
	(f) Other	enter a	mount of consideration			.00
	(specify)			·		
806	Claim to Reliefs - Spouse or Civil Partner					
	(a) Disposal of Principal Private Residence: enter amount	of considerat	ion		,[.00
	(b) Retirement Relief - Within the Family: enter considerat	ion on dispos	al of qualifying assets		,	.00
	(c) Retirement Relief - Outside the Family: enter consideration	ation on dispo	sal of qualifying assets	,	,	- 00
	(d) Disposal of a site to a child: enter amount of considera			[], []	,	.00
	(e) If you wish to claim relief for farm restructuring under S complete the Farm Restructuring Relief claim form whi					
	(f) Other	enter a	mount of consideration			. 00

(f) Other (specify)

2020120 ANY PANEL(S) OR SECTION(S)	ECTION(S) THAT DO NOT REQUIRE AN ENTRY SHOULD BE LEFT BLANK									
PPSN	Self	Spouse or Civil Partner								
Gains / Losses / Net chargeable gains										
807. Chargeable gains in the year before S. 604A relief	.00	.00								
808. Losses in the year before S. 604A relief	.00	.00								
809. If any of the losses at Line 808 refer to a loss to a connect	ed person, give the following details									
(a) Name of connected person										
(b) Tax Reference Number of connected person										
(c) Amount of loss										
810. Amount of gain relieved under S. 604A										
811. Chargeable Gain(s) net of allowable current year losses and S. 604A relief (excluding Foreign Life Policies)	,	,								
812. Previous Gain(s) Rolled-over (now chargeable)	.00									
813. Current year losses arising in 2020 available for offset										
against previous gains rolled over 814. Amount of unused Loss(es) from prior year(s) available for, and offset against chargeable gains above	.00									
 815. Personal Exemption (max €1,270 per spouse or civil partner & not transferable (Note: losses, including losses forward, must be used first 		.00								
816. Net Chargeable Gain (excluding Foreign Life Policies)	,,									
817. Chargeable Gain on Foreign Life Policies	.00	.00								
818. Unused Loss(es) for carry forward to 2021	.00	.00								
If you have an overall CGT loss in 2020 there is no need to	complete Lines 819 or 820									
819. In respect of net chargeable gains that arose in the pe	riod 1 January 2020 - 30 November	2020								
(a) Enter amount of net gain to be charged at 33%		.00								
(b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies)										
(c) Enter amount of net gain on Foreign Life Policies to be charged at 40%		.00								
(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	.00									
(e) Enter amount of net gain in respect of Venture Fund Capital to be charged at 15%		.00								
(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)										

(ii) Date of disposal

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2020120	ANY PANEI	L(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENT	TRY SHOULD BE LEFT BLANK
PPSN		Self	Spouse or Civil Partner

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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%
- (b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies)
- (c) Enter amount of net gain on Foreign Life Policies to be charged at 40%
- (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
- (e) Enter amount of net gain in respect of Venture Fund Capital to be charged at 15%
- (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)

(ii) Date of disposal

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

Amount of foreign tax

Country	Amount of gain	for which relief is now claimed
	.00	,,
	.00	

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 Number of Assets	Self Consideration	Spouse or Civil Partner Consideration
(a) Shares (quoted and unquoted)			.00
(b) Residential Premises			.00
(c) Commercial Premises),,
(d) Agricultural Land),,00
(e) Development Land),,00
(f) Business Assets),,
(g) Antiques / Works of Art		· • • • • • • • • • • • • • • • • • • •),,00
(h) Other		·•••),,00
	PA	GE 31	FOR OFFICE USE ONLY

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PPSN

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
901. Urban Renewal	S. 372 AP & AR	.00	· 00
902. Town Renewal	S. 372 AP & AR	.00	·00
903. Seaside Resort	S. 372 AU		·00
904. Rural Renewal	S. 372 AP & AR	.00	·00
905. Living over the Shop	S. 372 AP & AR	.00	·00
906. Park and Ride	S. 372 AP & AR	.00	·00
907. Student Accommodation	S. 372 AP		·00
908. Living City Initiative	S. 372AAB	.00	
Industrial Buildings Allowance		Owner Occupier	Investor - Lessor
909. Urban Renewal	S. 372C & D	.00	.00
910. Town Renewal	S. 372AC & AD	.00	
911. Seaside Resort	S. 352 & S.353	.00	·00
912. Rural Renewal	S. 372M & N	.00	·00
042 Multi storey Car Darks			
913. Multi-storey Car Parks	S. 344	.00	.00
913. Multi-storey Car Parks914. Living over the Shop (Commercial Premises Only)	S. 344 S. 372D	·•••	· 00

916. Park and Ride

S. 372V & W

00

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

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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 subr on or before 31 August 2021	nit this return to Revenue
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 an Total income includes sources of income from employments, pensions, Department of and investment income, as well as self employed income. Where you are in receipt of the adjusted net profit after taking account of business expenses, but before losses for	Focial Protection payments, rental trading or professional income, it is
(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 acc allowances, but before any tax credits such as personal tax credit, medical expenses	
(ii) Amount of USC chargeable for this period - self	
(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 employn has been deducted at source))	nent and pension income where USC
(iv) Amount of PRSI chargeable for this period - self	
(v) Amount of PRSI chargeable for this period - spouse or civil partner	
(Note: this is the amount of PRSI chargeable on your trading and investment income your Irish employment income)	only. Do not include PRSI due on
(vi) Total amount of tax chargeable for this period	
(Note: this is the sum of income tax, USC, and PRSI chargeable)	, ,
(c) (i) Amount of tax payable for this period before refund / offset at (c)(iii) below	.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 compu- chargeable ((b)(vi) above) by the amount of any tax credits due. Credits include obvio credit or employee tax credit, but also less obvious items such as Dividend Withholdir DIRT withheld at source, PAYE operated on Schedule E income and Professional Ser This is the amount of PSWT withheld / deducted, before any interim refunds already r	nus items such as the personal tax ng Tax (DWT) withheld / deducted, rvices Withholding Tax (PSWT).
(iii) Amount of refund (or offset) of tax withheld at source	

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

- (d) Amount of tax payable for this period
- (e) Amount of tax overpaid for this period

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

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2020120	ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENT	rry s	но	JLC) BE	LEF	TBL	_AN	n
PPSN		· · · ·		i					
	arge due under S. 1084 because of late filing of this return		Ш,],[0
If your return is I	filing this return after the specified return date for the chargeable period, ate the surcharge, which is added on to your tax due, is							e.	
of the	the tax due or €12,695, whichever is the lesser, where the return is subm due date								
	of the tax due or €63,485, whichever is the lesser, where the return is mor	e thar	n two	o mo	onths	s late	e) 		
Local Property T	arge due under S. 1084 because of non-compliance with ax (LPT) requirements this return on time, but at the date of filing, you have failed to submit your		L, retur	n o	r hav	, ve fai	iled t		0
either pay the LI as if this return v increased by 10	PT due or enter into an agreed payment arrangement, a surcharge should vas filed late by two months or more. Therefore the amount payable in you % subject to a maximum increased amount of €63,485. Where the LPT is t of the surcharge will be capped at the amount of the LPT liability payable	be ao ur Sel subse	dded f-As	l to ses:	the fi smer	inal I nt sh	iabili ould	ty be	
for this period	, including Preliminary Tax, paid directly to the Collector-General		\square ,],[)0
	e amount of tax already paid to the Collector-General, i.e. your 2020 Prelin ayments which are now due and will be paid at the time this return is bein				id. D	o no	t incl	lude	
(ii) Amount of ta	x deferred under S. 657(6A)		<u> </u>],[.0	0
(i) (i) Balance of ta	x payable for this period							. (00
	payable amount at (d) above, plus the amount of any surcharge due at (h)(i) and the amount of tax deferred at (h)(ii))	f) or (g	g), le	sst	the a	mou	nt of	tax	
(ii) Balance of ta	x overpaid for this period							. ()0
already paid at (a overpaid amount at (e) above, less the amount of any surcharge due at (h)(i) and the amount of tax deferred at (h)(ii)) be my Self-Assessment to Income Tax for the year 2020	(f) or (g), p	olus	the a	amoi	unt o	f tax	C
Signature		Dat	e	DD		м	YY	Υ	Y
			L						
Capacity of Signatory									
Capacity of Signatory 937. Self-Assessment -	· Capital Gains Tax								
937. Self-Assessment -	• Capital Gains Tax eable gains arising for this period								00
937. Self-Assessment - (a) Amount of charg	-	the cł	L,	eab	le ga],[.(00
937. Self-Assessment – (a) Amount of charg (Note: this is the	eable gains arising for this period	the ch	L, narge	eab	le ga],[00
937. Self-Assessment – (a) Amount of charg (Note: this is the (b) Amount of tax ch (Note: this is the	eable gains arising for this period amount of chargeable gains for this period less any reliefs which reduce		□,],[s or	 	
937. Self-Assessment – (a) Amount of charg (Note: this is the (b) Amount of tax ch (Note: this is the allowances, e.g.	eable gains arising for this period amount of chargeable gains for this period less any reliefs which reduce hargeable for this period amount of tax chargeable on the chargeable gain after taking account of		□,],[s or	(
937. Self-Assessment - (a) Amount of charg (Note: this is the (b) Amount of tax ch (Note: this is the allowances, e.g. (c) Amount of tax pa	eable gains arising for this period amount of chargeable gains for this period less any reliefs which reduce argeable for this period amount of tax chargeable on the chargeable gain after taking account of personal allowance or transfer of business to a company) hyable for this period amount of tax due after any Retirement Relief or Credit for Foreign Tax p	any o	, dedu		ons, r],[relief],[(00
 937. Self-Assessment - (a) Amount of charge (Note: this is the (b) Amount of tax charge (Note: this is the allowances, e.g. (c) Amount of tax particular (Note: this is the from tax charges (d) Amount of surch 	eable gains arising for this period amount of chargeable gains for this period less any reliefs which reduce hargeable for this period amount of tax chargeable on the chargeable gain after taking account of personal allowance or transfer of business to a company) hyable for this period amount of tax due after any Retirement Relief or Credit for Foreign Tax p able) arge due under S. 1084 because of late filing of this return	any o	, dedu		ons, r],[relief],[(00
 937. Self-Assessment - (a) Amount of charge (Note: this is the (b) Amount of tax charge (b) Amount of tax charge (c) Amount of tax particles (c) Amount of tax particles (c) Amount of tax particles (d) Amount of surch (Note: see 936((e) Amount of surch 	eable gains arising for this period amount of chargeable gains for this period less any reliefs which reduce hargeable for this period amount of tax chargeable on the chargeable gain after taking account of personal allowance or transfer of business to a company) hyable for this period amount of tax due after any Retirement Relief or Credit for Foreign Tax p able) arge due under S. 1084 because of late filing of this return	any o	, dedu		ons, r],[relief],[].[].[].[00
 937. Self-Assessment - (a) Amount of charge (Note: this is the (b) Amount of tax charge (b) Amount of tax charge (c) Amount of tax particles (c) Amount of tax particles (c) Amount of tax particles (d) Amount of surched (Note: see 936(eable gains arising for this period amount of chargeable gains for this period less any reliefs which reduce hargeable for this period amount of tax chargeable on the chargeable gain after taking account of personal allowance or transfer of business to a company) hyable for this period amount of tax due after any Retirement Relief or Credit for Foreign Tax p able) arge due under S. 1084 because of late filing of this return f)) arge due under S. 1084 because of non-compliance with LPT	any o	, dedu		ons, r],[relief],[].[].[].[00
 937. Self-Assessment - (a) Amount of charge (Note: this is the (b) Amount of tax charge (b) Amount of tax charge (c) Amount of tax particle (c) Amount of tax particle (c) Amount of tax particle (d) Amount of surch (Note: see 936((e) Amount of surch requirements (Note: see 936(eable gains arising for this period amount of chargeable gains for this period less any reliefs which reduce hargeable for this period amount of tax chargeable on the chargeable gain after taking account of personal allowance or transfer of business to a company) hyable for this period amount of tax due after any Retirement Relief or Credit for Foreign Tax p able) arge due under S. 1084 because of late filing of this return f)) arge due under S. 1084 because of non-compliance with LPT	any o	, dedu		ons, r],[relief],[].[].[].[00
 937. Self-Assessment - (a) Amount of charge (Note: this is the (b) Amount of tax charge (b) Amount of tax charge (c) Amount of tax para (Note: this is the from tax charges (d) Amount of surch (Note: see 936((e) Amount of surch requirements (Note: see 936((f) Amount of tax para (Note: the amount of tax para) 	eable gains arising for this period a amount of chargeable gains for this period less any reliefs which reduce hargeable for this period a amount of tax chargeable on the chargeable gain after taking account of personal allowance or transfer of business to a company) hyable for this period a amount of tax due after any Retirement Relief or Credit for Foreign Tax p able) arge due under S. 1084 because of late filing of this return f)) arge due under S. 1084 because of non-compliance with LPT g))	any of an	□ , , , , , , , , , , , , , , , , , , ,],[],[],[],[],[],[],[],[],[],[]],[],[]],[],[]],[],[]],[_]],[_]],[_]],[_]],[_]],[_]],[_]],[_]],[_]],[_]]],[_]],[]],[ed].[].[].[].[)0)0)0
 937. Self-Assessment - (a) Amount of charge (Note: this is the (b) Amount of tax charge (b) Amount of tax charge (c) Amount of tax particles (c) Amount of tax particles (c) Amount of tax particles (c) Amount of surch from tax charges (d) Amount of surch requirements (Note: see 936) (e) Amount of surch requirements (Note: see 936) (f) Amount of tax particles (Note: the amound credited to the year) 	eable gains arising for this period a amount of chargeable gains for this period less any reliefs which reduce hargeable for this period a amount of tax chargeable on the chargeable gain after taking account of personal allowance or transfer of business to a company) hyable for this period a amount of tax due after any Retirement Relief or Credit for Foreign Tax p able) arge due under S. 1084 because of late filing of this return f)) arge due under S. 1084 because of non-compliance with LPT g)) aid directly to the Collector-General for this period ant entered here will be the amount of direct tax paid for the year plus any	any of an	□ , , , , , , , , , , , , , , , , , , ,],[],[],[],[],[],[],[],[],[],[]],[],[]],[],[]],[],[]],[_]],[_]],[_]],[_]],[_]],[_]],[_]],[_]],[_]],[_]]],[_]],[]],[ed].[].[].[].[en)0)0)0
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 937. Self-Assessment - (a) Amount of charge (Note: this is the (b) Amount of tax charge (b) Amount of tax charge (c) Amount of tax parallowances, e.g. (d) Amount of surch requirements (Note: see 936((e) Amount of surch requirements (Note: see 936((f) Amount of tax parallowances, e.g. (g) (i) Balance of tax parallowances, e.g. 	eable gains arising for this period a amount of chargeable gains for this period less any reliefs which reduce argeable for this period a amount of tax chargeable on the chargeable gain after taking account of personal allowance or transfer of business to a company) hyable for this period a amount of tax due after any Retirement Relief or Credit for Foreign Tax p able) arge due under S. 1084 because of late filing of this return f)) arge due under S. 1084 because of non-compliance with LPT g)) aid directly to the Collector-General for this period unt entered here will be the amount of direct tax paid for the year plus any ear from another year or tax type) x payable for this period	any of an	□ , , , , , , , , , , , , , , , , , , ,],[],[],[],[],[],[],[],[],[],[]],[],[]],[],[]],[],[]],[_]],[_]],[_]],[_]],[_]],[_]],[_]],[_]],[_]],[_]]],[_]],[]],[ed].[].[].[].[en	
 937. Self-Assessment - (a) Amount of charge (Note: this is the (b) Amount of tax charge (b) Amount of tax charge (c) Amount of tax parallowances, e.g. (d) Amount of surch requirements (Note: see 936((e) Amount of surch requirements (Note: see 936((f) Amount of tax parallowances, e.g. (g) (i) Balance of tax parallowances, e.g. 	eable gains arising for this period a mount of chargeable gains for this period less any reliefs which reduce hargeable for this period a amount of tax chargeable on the chargeable gain after taking account of personal allowance or transfer of business to a company) hyable for this period a amount of tax due after any Retirement Relief or Credit for Foreign Tax p able) arge due under S. 1084 because of late filing of this return f)) arge due under S. 1084 because of non-compliance with LPT g)) aid directly to the Collector-General for this period ant entered here will be the amount of direct tax paid for the year plus any ear from another year or tax type) x payable for this period and comparison of this period	any of an	□, dedu □, ave I □, , , , , , , , , ,],[],[],[],[],[],[],[],[],[],[]],[],[]],[],[]],[],[]],[_]],[_]],[_]],[_]],[_]],[_]],[_]],[_]],[_]],[_]]],[_]],[]],[ed].[].[].[].[en	

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Bank Details

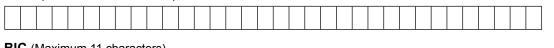
If you wish to have any refund paid directly to your bank account, please supply your bank account details.

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)



יום	6	ivia	XIII	iun	11	I CI	ara	acto	ers)

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)

BIC	• /	M-1	vin	 - 1·	1 04	h	act	ore	`												

BIC (Waximum Tr characters)										

(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 \boxtimes in the box and provide details of the point at issue in the entry fields below

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

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

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

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

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

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

2020120 ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN EN	TRY SHOULD BE LEFT BLANK
PPSN	Appendix 1
B - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 167 (Including Farming & Partnership Income)	7] contd.
Note: If you and / or your Spouse or Civil Partner have / has more than two Trades, Pro insert $oxtimes$ in the box and photocopy Appendix 1 (pages 37 - 40) to complete and submit	ofessions or Vocations
	Trade No.
	Spouse or
	Self Civil Partner
101. Insert ⊠ in the box to indicate to whom the income refers	
102. Description of Trade, Profession or Vocation (you must clearly describe the trade)	
Do not submit accounts with this return. Instead you MUST give an extract of information from	n the accounts on page 40
103. Does the trade include relevant operations for the purposes of Relevant Contracts Tax (RCT) (Relevant operations mean operations in the construction, forestry and meat-processing sect	
104. If you are employed by An Post as a sub-postmaster / postmistress, or by the Department of as a Social Welfare Branch Manager, insert ⊠ in the box Where there is an entry at Line 104 there must be an entry at Line 108	Social Protection
105. If this source of income ceased during the year 2020 state the date of cessation	
106. If you are a farmer insert ⊠ in the box and complete Lines 119 and 120 on page 39, if applica Profit assessable	able
107. (a) Amount of adjusted net profit for accounting period	.00
Tor. (a) Amount of adjusted net profit for accounting period	
(b) Amount of adjusted net loss for accounting period	,,,
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	,,,00
Start Your Own Business relief	
109. If you are claiming relief under S. 472AA for starting your own business	
 (a) State the date of the commencement of the new business (Note: This relief is only available to businesses which commenced on or before 31/12/20 	
(b) Insert ⊠ in the box to confirm that you have been unemployed for 12 months immediately the commencement date (see Form 11 Helpsheet for more information)	before
Balancing Charges	
 (a) Amount arising from capital allowances which were deductible in arriving at relevant income for USC 	.00
(b) Amount arising from capital allowances which were not deductible in arriving at relevant income for USC	.00
Unused Capital Allowances from a prior year	
 (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 	
(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)	
(c) 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	
Capital Allowances for the current year [112 - 115]	
112. Where a claim to tax relief on property based incentive schemes is included below, insert ⊠ in the box and give details in Panel N on pages 32 / 33	
113. Machinery and Plant	.00
(a) If any amount entered above refers to 'energy-efficient equipment' under S. 285A enter that amount here	
 (b) If any amount entered above refers to 'childcare and fitness centre equipment' under S. 285B enter that amount here 	

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

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PAGE 37

2020120	ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN EN	ITRY SHOULD BE LEFT BLANK
PPSN		Appendix 1
	OME FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 16	7] contd.
•	uding Farming & Partnership Income) strial Buildings and / or Farm Buildings Allowance	Trade No.
(a)	Amount which is allowable as a deduction for Universal Social Charge (USC), i.e. allowances under S. 272(3) and 658(2)(b)	
ť	Amount which is not allowable as a deduction for USC, i.e. allowances other nan those claimed under the Sections specified in (a) above, and are not pecified relief capital allowances (as set out in Sch. 25B)	
	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 	
	 (ii) In respect of any Living City Initiative (S. 372AAC) capital allowances, enter the amount of capital allowances and provide the following 	
	 (I) The address of the qualifying premises in respect of which the qualifying expenditure was incurred, include Eircode (if known) 	
	(II) Details of the aggregate of all qualifying expenditure incurred by the individual in respect of the qualifying premises	
	(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.	
	(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	
	(I) The aggregate amount of specified capital expenditure incurred	
	(II) The address of building or structure, include Eircode (if known)	
	(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	
	(v) All other specified relief capital allowances	
115. Other	Capital Allowances	,
Losses [1	-	· ·
	you wish to claim, under S. 381, to set any loss made in the trade in the year 020 (other than a relevant loss as defined in S 381B) against your other income,	

- 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
 - (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 (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)
 - (ii) Specified Relief Capital Allowances (as set out in Sch. 25B)
 - (I) Specified property relief capital allowances, as defined in S. 531AAE
 - (II) All other specified relief capital allowances

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

FOR OFFICE USE ONLY

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2020120 ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENT	RY SHOULD BE LEFT BLANK
PPSN	Appendix 1
B - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 167] (Including Farming & Partnership Income)	contd.
Unused losses from a prior year	Trade No.
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))	,,,
(ii) Amount of tax payable on the profits or gains of the combined trade (S. 644AA(7))	
Terminal Loss Relief	, , ,
118. (a) If this trade ceased in 2020 and you wish to claim terminal loss relief for the years 2019, 20	
(i) Amount of unused loss in the final 12 months to the date of cessation	
 (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 \boxtimes in the box if you are a partner in a Registered Farm Partnership as defined by S. 6	67C
(b) Your share of stock relief claimed under S. 667B	.00
(c) Your share of stock relief claimed under S. 667C	
(d) Insert $oxtimes$ 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 	
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
(d) Insert 🗵 in the box to confirm that no "Successor" in this partnership was aged over 40 at 1	
(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. 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 PPSN		Appendix 1	
EXTRACTS FROM ACCOUNTS [123 - 167] Trad	e No.		
Accounts Information Period (must be completed)	Capital Account and Balance		
23. From	144. Cash / Capital introduced		00
	145. Drawings (Net of Tax		00
extracts From Accounts must be completed in all cases where	and Pension contributions 146. (a) Closing Capital		
ou or your spouse or civil partner are in receipt of trading or rofessional income, except where either Lines 125 or 126 apply	Balance - positive		00
25. If you have previously submitted accounts information	(b) If negative, state amount here		00
relating to this return state the income tax return with	147. Stock, Work in progress, Finished goods		00
which accounts were submitted (YYYY)	148. Debtors and Prepayments		00
26. (a) Where the income arises from a partnership, enter	149. Cash / Bank (Debit)		
the tax reference of the partnership		·	00
(b) Insert ⊠ in the box if you are a non-active partner within the meaning of S. 409A	150. Bank / Loans/ Overdraft (Credit)		00
(c) If you are in partnership with your spouse / civil partner	151. Client Account		
and the accounts information for that trade or profession	Balances (Debit)	·	00
have been submitted under their trade, enter the trade	152. Client Account		00
number (in this Form 11) under which the accounts	Balances (Credit)		
information was supplied	153. Creditors and Accruals		00
acome [127 - 129] 27. Sales / Receipts / Turnover	154. Tax Creditors		00
	155. (a) Net Assets - positive		00
28. Receipts from Government Agencies (GMS, etc.)	(b) If negative,		
29. Other Trading Income	state amount here	· , ,	00
rading Account Items [130 - 131]		Profit / Loss Computation [1	56
30. Purchases	Profit / Loss per Accounts	; [156 - 157]	
	156. Net Trade Profit per Accounts		00
other Trade Receipts / income,,,,	157. Net Trade Loss		00
already listed in the previous section)	per Accounts		<u> </u>
Expenses and Deductions [132 - 143] 32. Salaries / Wages			
33. Additional Staff Costs	-	ofit / Loss per Accounts [158 -	16
34. Sub-Contractors for the purposes	158. Where there are no adjust profit / loss per accounts, i		
25 Other Sub Contractors	159. Motor Expenses		00
	160. Donations (Political and		00
36. Consultancy, Professional fees	Charitable) / Entertainmer	nt,,,,,	00
37. Motor, Travel and Subsistence	161. Light, Heat and Phone		00
	162. Net gain on sale of		00
	fixed / chargeable assets 163. Net loss on sale of		
39. Rental Expenses	fixed / chargeable assets	•	00
40. Depreciation,	164. (a) Deduction for stock relief under S. 666		00
	(b) Deduction for stock		00
bad debts - positive	relief under S. 667B 165. Deduction for increase in		
bad debts - negative	carbon tax under S. 664A	、 <u>└</u> ──,└──,└──,└──,└──,	00
42. Other Expenses	166. Other Addbacks		00
143. Other Expenses - negative / credit entries	167. Other Deductions		00

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')

ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTRY SHOULD BE LEFT BLA	NK
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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 ⊠ in the box and photocopy Appendix 2 (pages 41 - 42) to complete and submit

PART ONE		t / Pension, etc.						
Employment / Pension, etc. subject to PAYE	Self	No. Spouse /						
Details entered at Lines 218 to 220 are relevant to Lines 223 to		Civil Partner	Self Spouse / Civil Partner					
217. Insert \boxtimes in the box to indicate to whom the income refers								
218. Employer's / Pension Provider's PAYE registered number								
219. Employer's / Pension Provider's name								
220. Gross amount of taxable income for this employment / pension (available from your final payslip for 2020)	,	,	,					
221. Temporary Wage Subsidy Scheme Payments received for this employment	,	, 00	.00					
222. Direct Temporary Wage Subsidy received for this employment	ıt,	, .00	.00					
223. Source of income (insert ⊠ in the relevant boxes)(a) Employment	Г	_						
(b) Directorship								
(c) Foreign employment exercised in Ireland								
(d) Employment (SARP relief claimed)								
(e) Public Sector employment - PRSI class B, C, or D								
(f) Public Sector employment - Oireachtas, Judiciary, etc.		\neg						
(g) Income in lieu of Social Welfare Payments		7						
(h) Pension - Early Farm Retirement	Γ	_						
(i) Pension - Employment pension								
(j) Pension - RAC or PRSA								
(k) Distribution from an ARF								
(I) Distribution from an AMRF								
(m) Distribution from a PRSA								
224. (a) Net tax deducted / refunded in this employment	,,,	· ·	,,					
(b) Insert $oxtimes$ in the box if the tax figure above was a refund								
Director remuneration	ad ta Davanua a	hauld ha antarad	l horo)					
(Note: in respect of Proprietary Directorships, only tax remitte								
(c) In arriving at the 'gross amount of taxable income for this	employment / pe	ension and the r	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	,,	·	,,					

2020120		AN	PAN	EL(S) OR SECTION	S) THAT DO NOT	REQUIRE AN	N ENTRY SHOU	D BE LEFT BLANK
PPSN							Арр	endix 2
224 (a) (b)				in the year 2021		Self		Spouse or Civil Partner
224. (C) (V	which was e	earned in t ht back to	he yea 2020	in the year 2021 ar 2020 and has and included in the come above	,),		,
(v				espect of that back to 2020	,	,		,
(v	paid in the year 2020 and include	year 2021 and has be ed in the (whicl een bi Gross	ne for USC purposes in was earned in the rought back to 2020 income for Universal this employment abo	, ve],	,	,·
(v				n respect of that back to 2020	,	,		,
				Charge (USC) from ti nal payslip for 2020)	his,	,)0,[.00
226. (a) No	et USC deduc	cted / refur	nded i	n this employment	,	,	,	,
• • •				igure above was a re				
speci	fied institution	n, in exces	s of €	ted bonus payment fr 20,000 and have suffo ment, insert ⊠ in the	ered			
228. Paym	nent frequenc	у		W	/eekly			
				Fo	ortnightly			
				Fo	our weekly			
				М	onthly			
				0	ther			
229. Is reli	ief due under	S. 480B ("	week	53")	Ye	es 🗌 No [Yes No
Special A	Assignee Re	elief Prog	gram	me (SARP)		t / Pension, et	c. Employm	ent / Pension, etc.
lf you are	claiming SA	RP relief	pleas	e state		No.		No.
of	SARP relief	(less amoι	unts co	ment before deduction ontributed to pension ax in the State)	n,	,	00	.00
nc	ow claimed or	n this Form	n 11	through payroll or	,	,	00,	,
of	f SARP relief	claimed		ment after deduction	,	,	00	,
	as SARP relie our employer?		anted	through payroll by	Ye	es 📄 No 🛛		Yes No
				a full year, state the were entitled to the re	lief			
Researc	h and Deve	lopment						
	mount of rese aimed under s				,	,	0,	,
to	you under S.	. 766(2A(a)) whi	rrendered by your em ch is relevant to the ending in the year 201				
• • •	mount of unus . 472D(4) fron			d forward under	,		00,[, .00
Foreign								
be	een subject to	o foreign ta	x in a	-	,		00	,
	mount of non- n this income	-retundable	e torei	gn tax paid	,	,	,	,

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 PAYSLIP 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.

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).

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