## **Income Tax Return for the year 2023 - Form 12**



(Employees, Pension Recipients & Non-Proprietary Directors)

	Your PPSN
	Remember to quote this number in all correspondence or when calling at your Revenue office.
	This form is to be completed and returned to your Revenue office on or before 31 October 2024.
	Return Address
Use any envelope and write ' <b>FREEPOST</b> ' above the address. NO STAMP REQUIRED	
If the Return Address of your Revenue office is not shown on this page, check any recent correspondence from Revenue or visit the 'Contact us' page on <b>www.revenue.ie</b> to find the address to which you should submit this form.	
RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE	YEAR ENDED 31 DECEMBER 2023
CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR TI	
This Tax Return should be completed by a person whose main s non-proprietary company director who pays all his / her Income	
NOTICE: YOU ARE HEREBY REQUIRED, UNDER SECTION 879 T	AXES CONSOLIDATION ACT 1997, BY THE INSPECTOR OF FORE 31 OCTOBER 2024, A TAX RETURN ON THIS PRESCRIBED
NOTE:	
<ol> <li>An individual who is a 'chargeable person' for the purposes of Inco Self-Assessment for the year 2023.</li> </ol>	me Tax Self-Assessment should complete a Form 11 Tax Return and
2. An individual with a PAYE source of income and with total gross income sof €30,000 or more is regarded as a 'chargeable person' for Self-A	ssessment and must file a Form 11 for that year.
<ol><li>An individual with a PAYE source of income and with net assessab more is regarded as a 'chargeable person' for Self-Assessment an</li></ol>	le non-PAYE income (including income subject to DIRT), of €5,000 or d must file a Form 11 for that year.
	on-PAYE income less than €5,000 (after losses, capital allowances and edits or fully taxed at source, is not regarded as a 'chargeable person'.
The Capital Gains Tax Self-Assessment system applies to all individu	
making of a false return, facilitating the making of a false return, or cla	vil penalties and criminal sanctions for the failure to make a return, the aiming tax credits, allowances or reliefs which are not due. In the event nce may be liable to a fine not exceeding €126,970 and / or to a fine of 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 co Taxes Consolidation Act 1997 of: - all the sources of my income and the amount of income derived from	n each source in the year 2023, and
- all disposals and acquisitions of chargeable assets and the amount	
I DECLARE that, to the best of my knowledge and belief, all the partic allowances and reliefs claimed and as regards outgoings and charge	
Signature	Date DD/MM/YYYY
Capacity of Signatory (Insert ⊠) Tax Payer ☐ Tax Advisor ☐	Other (Specify)
Main Residence Address	
Eircode	Telephone Number
Agent's Details Tax Adviser Identification No. (TAIN)	Client's Ref.

REC017828 FN WB I 1

A non-assessable spouse or other civil partner electing to be the assessable spouse or nominated civil partner for the year 2023,

for the purposes of completing this Form 12, must include a letter to this effect with the completed Form 12.

P	PSN								А	ny pa	anel(s	) or s	sectio	n(s) t	hat d	o no	t req	uire	an e	entry	sho	uld l	oe le	it blar	ık	
	Income ension o		•	,			•		-	•													AYE	emp	oloyme	nt
allov to C	ssist you vances a <b>ompleti</b> enue's F	and relie ng 2023	fs as se  B Pay &	et out b	elow <b>elf-</b>	/. For <b>Asses</b>	furth <b>sme</b>	er in <b>nt R</b>	forma eturr	ation is av	on t vailal	he c	onte rom	ent o Rev	f this	s for e's v	m, veb	you site	sh w	ould <b>ww.</b>	d ref	fer t	o th	e <b>G</b> ı	ıide	lits
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Ban	k Detail	s																								
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Sing	gle Euro	Payme	nts Are	a (SE	PA)																					
state	· Internatements. not poss	Further	informa	tion ca	an be	found	d on	wwv	v.rev	enue	e.ie.							-			le o	n yo	our	bank	accou	nt
IBA	<b>N</b> (Maxim	num 34 cl	naracter	s)																						
BIC	(Maximu	m 11 cha	racters)			'											,									
If yo parti	u are ma	arried or nk accou	in a civ	ril partr ils:	nersh	nip and	d hav	ve op	oted f	or Jo	oint A	∖sse	essm	ent i	in 20	)23,	ple	ase	pre	ovid	le y	our	spo	use':	s or civ	il
IBA	<b>N</b> (Maxim	num 34 c	haracter	s)																						
BIC	(Maximu	m 11 cha	racters)																							
Any	tax refu	ınds wi	II be pa	id to t	he a	ccour	nts s	tate	d abo	ove.																
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Panel	Page No.(s)	Question No.(s)
Personal Details	4	1 - 3
<ul> <li>Income from Irish Employments, Offices (including Non-Proprietary Directorships), Pensions, etc. Income from Foreign Offices or Employments Attributable to the Duties of those Offices and Employments Exercised in the State</li> </ul>	5	4 - 13
Income from a Trade or Profession	7	14 - 15
<ul> <li>Income from Fees, Irish Rental Income, Covenants, Distributions, etc. and income chargeable under S. 811B</li> </ul>	7	16 - 23
Exempt Income	9	24 - 26
Property Relief Surcharge - S. 531AAE	9	27
• Foreign Income (Dividends, Employments, Pensions, Rents, etc.)	9	28 - 43
Annual payments, Charges and Interest paid	11	44 - 52
Claim for Tax Credits, Allowances and Reliefs for the year 2023	13	53 - 78
Capital Acquisitions in 2023	19	79
Capital Gains and Chargeable Assets	19	80
Property Based Incentives on which Relief is claimed in 2023	20	81

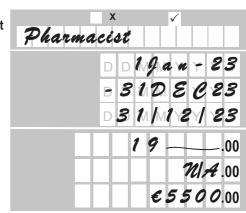
## How to fill in this Tax Return

- 1. Use CAPITAL LETTERS. Write clearly and accurately within box(es).
- 2. Insert ⊠ in box as required.
- 3. Any panel(s) or section(s) that do not require an entry should be left blank.
- 4. In date boxes enter the format of DD/MM/YYYY, see example of correct and incorrect entries below.
- 5. All monetary entries, including entries in the Foreign Income panels, should be in Euro denomination. Do not enter € symbol.
- 6. Where **.00** is shown in monetary panels, enter figures in whole Euro ignore cent. Round down your income to the nearest Euro, and round up your credits, allowances, reliefs, expenses and tax paid to the nearest Euro it's to your benefit. Where **.00** is not shown, cents should be entered.
- 7. Legislative references relate to Sections of the Taxes Consolidation Act 1997, unless otherwise stated.

## **CORRECT**

X					X			
PHARM	Α	С	1 8	3 1				
	0	1	0	11/1	2	Ø	2	3
	3	10	14/	2	2	Ø	2	3
	3	1	1/	2	2	Ø	2	3
	I		1	9	0	0	0	.00
								.00
				5	5	0	0	.00

Example of correct and incorrect entries.



INCORRECT

PPSN	Any panel(s) or section(s) that do not require an entry should be left blank
PERSONAL DETAILS	
If you are completing this return on behalf of a deceased ind (Note: in the case of a married person or civil partner, only comminated civil partner in the period to which this return reference.	complete this section where the deceased was the assessable spouse or
(a) Enter the date of death	
(b) Enter the name and address, include Eircode (if known)	
of the personal representative (i.e. executor, administrator, etc.)	
(c) Enter the date grant of probate or letter of administration	was obtained
2 - Insert ⊠ in the box to indicate your civil status:	If your personal circumstances changed in 2023 insert ⊠ in the box to indicate your previous status and state date of change:
(a) Single (b) Married	Single Married In a Civil Partnership
(c) In a Civil Partnership	Widowed Surviving Civil Partner
(d) Married but living apart	Married In a Civil Partnership
If wholly or mainly maintaining your	but living apart but living apart
Spouse insert ⊠ in the box  (e) In a Civil Partnership but living apart	Divorced Former Civil Partner
If wholly or mainly maintaining your Civil Partner insert ⊠ in the box	Date of Marriage
(f) Widowed	Date of Separation or Divorce
(g) A Surviving Civil Partner	Spouse's or Civil Partner's
(h) Divorced	date of death
(i) A former Civil Partner	
If married or in a civil partnership, insert ⊠ in the box to indicat	
Joint Assessment Separate Assessmen	t Single Treatment
If you wish to claim Widowed Person or Surviving Civil Partner Tax Credit state date of death of your spouse or civil partner	with Qualifying Child
State the number of Qualifying Children Spouse's or civil partner's details	
Name	PPSN
	Self Spouse or Civil Partner
State your / your spouse's or civil partner's Date(s) of Birth)	
Residence status for 2023	
In the year 2023, insert $\boxtimes$ in the box(es) if you or your spouse	
Non–resident Not ordinarily	
Not domiciled	
In 2023 if you and / or your spouse or civil partner were resident Member State of the European Communities (EC) insert ⊠ in the Non-Resident Aggregation Relief	
	your joint income is chargeable to tax in Ireland, additional relief, known as
Insert ⊠ in the box if you wish to claim NRAR:	
If yes, please provide spouse / civil partner details:	_
(a) Country of residence in 2023	
(b) Tax Identification Number in country of residence	
(c) State total world wide income in Euro and complete sec	ction on foreign income (panels 28-43)
Insert $\boxtimes$ in the box(es) if you or your spouse or civil partner we Card or had entitlement to one under EU Regulations at any time	re a holder of a Full Medical ene during the year (a <b>GP Only</b> Card does not qualify as a <b>Full</b> Medical Card)
_	4

PPSN	ny panel(s) or section(s) that do not require ar	Tentry should be left blank
List all Non-Proprietary Directorships in respect of you and / or your s  Self (%)	spouse or civil partner and state the percenta Spouse or Civil	-
Gen (70)	Opouse of Olvin	(70)
INCOME FROM IRISH EMPLOYMENTS, OFFICE PENSIONS, ETC. INCOME FROM FOREIGN OF DUTIES OF THOSE OFFICES AND EMPLOYMENTS (Write the name of the employer or the source of the pension open 4 - Employments subject to PAYE (including income substate of the duties of foreign employments)	FFICES OR EMPLOYMENTS A ENTS EXERCISED IN THE STA posite the corresponding income)	TTRIBUTABLE TO THE
otate of the daties of foreign employments,	Self	Spouse or Civil Partner
Employer's Name		
Employer's PAYE Registered Number		
The following details are available from your final payslip for 2 Pay for USC	2023	, .00
USC paid		
Pay for income tax	, .00	, .00
Income tax paid		
If any of the above employment income has been subjected non-refundable foreign tax, insert $\boxtimes$ in the box(es)	to	
Foreign Tax Amounts  Amount of income included above that has been subjected to non-refundable foreign tax	0.00	, .00
Amount of non-refundable foreign tax paid on the income		
Foreign jurisdiction where the employment was exercised		
Note: If the tax is refundable by the foreign jurisdiction, a claim		
If you received a performance-related bonus payment from a of €20,000 and have suffered USC at the rate of 45% on this		
If you are related to your employer by marriage or otherwise, state relationship		
5 - Pension(s) / Annuities (subject to PAYE) Name of Payer(s)		
Pension Company PAYE Registered Number		
The following details are available from your final payslip for Pension / income for USC		
USC paid		, .00
Pension / income for income tax	.00	.00
Income tax paid 6 - Withdrawal of funds from AVC		
Amounts of funds withdrawn from an AVC under S. 782A	.00	.00
Amount of tax deducted		
7 - Lump sums from Relevant Pension Arrangements (	(S. 790AA)	, ,
(a) Amount of lump sum(s) paid between 7/12/2005 and 31/12/2022, both dates inclusive	.00	, .00
(b) (i) Amount of lump sum(s) paid in 2023	.00	.00
(ii) Amount of lump sum paid in 2023 which was paid undo of a Qualifying Overseas Pension Plan (QOPP) (S. 79	er the rules	, .00

PPSN Any	panel(s) or section(s) that do not require an er	ntry should be left blank
	Self	Spouse or Civil Partner
(c) Tax free amount, if any, for 2023	, .00	.00
(d) Amount of excess lump sum(s) for 2023	, .00	, .00
<ul><li>(e) Portion of amount at (d) chargeable under Case IV at the standard rate (S. 790AA(3)(a)(i) or (3)(b)(i)(I))</li><li>(Do not include any amount entered at (g)(i))</li></ul>	.00	.00
<ul> <li>(f) Portion of amount at (d) chargeable under Schedule E</li> <li>(Note: this income should also be included with employment income subject to PAYE and income liable to USC)</li> </ul>	, .00	, .00
(g) Where amount at (d) includes an amount paid under the rule	s of a QOPP:	
<ul> <li>(i) Portion of amount at (d) chargeable under Case IV at the rate determined in accordance with S. 790AA(3)(a)(i) or ( (Do not include any amount entered at (e))</li> </ul>		.00
<ul><li>(ii) Portion of amount at (d) chargeable under Case IV at the rate determined in accordance with S. 790AA(3)(a)(ii), (3)(b)(i)(II)</li></ul>		, .00
The Social Welfare Consolidation Act 2005 provides for the payr beneficiary has an adult dependant. For tax purposes, the State the increased adult dependant payment in the relevant field on t credit. Their spouse or civil partner is not entitled to the Employ Enter details of any State Pension / Illness Benefit / Occupationa Pre-Retirement Allowance / Maternity Benefit / Paternity Benefit in 2023.	e pension recipient should include the total the return. The State pension recipient will ree tax credit in respect of the adult dependal Injury Benefit / Jobseeker's Benefit / Car	amount of the pension and be due the Employee tax dant payment.  rer's Allowance /
Type of payment		
Taxable amount of payment in 2023	, .00	.00
9 - Distributions from Approved Retirement Funds, Appro	oved Minimum Retirement Funds &	PRSA (Part 30 Chs 2 & 2A)
(a) Distributions from an Approved Retirement Fund (S. 784A)	.00	.00
(i) Amount of USC deducted in 2023		
(ii) Amount of tax deducted in 2023		
(b) Distributions from an Approved Minimum Retirement Fund (S	S. 784C) .00	.00
(c) Distributions from a PRSA (S. 787G)	.00	.00
10 - Other Payments (for example, Payments received on change in conditions of employment, or lump sum pa		
Name of Payer(s)		
Gross amount of payment(s)	, .00	, .00
Nature of Benefit(s)		
Amount chargeable to tax  11 - Foreign Earnings Deduction Where you are claiming relief under S. 823A, state the following (a) (i) Country	J:	, .00
(ii) Number of qualifying days spent there		
(b) (i) Country		
(ii) Number of qualifying days spent there		
(c) Amount of relief claimed	.00	
Please attach a statement from your employer showing the date: the duties of your employment were performed while abroad.		and and the location(s) at which
12 - Benefits from Employments / Non-Proprietary Direct	•	
Most benefits-in-kind are taxed at source, however, some payme Any taxable benefits not taxed at source should be entered here Nature of Benefit		
Taxable benefits: (not taxed at source under PAYE)	<u> </u>	
13 - Employments / Offices / Pensions not subject to PAY	/F deductions	.00
Description of Income		
Amount of Income		
	,     ,    .00	

Г	PPSN An	y panel(s) or	section	(s) that	do not r	equire a	an entry should be left blank
IN	COME FROM A TRADE OR PROFESSION						
14	- Income from a Trade or Profession		TRA	DE 1 /	,		TRADE 2 /
	Only use this form if your Total Gross non-PAYE income from al ources is within income thresholds - see note on page 1)	II	PRO	FESS	ION 1		PROFESSION 2
lr	nsert $oxtimes$ in the box(es) to indicate to whom the income in each colur	mn refers. S	elf _	Spc Civil F	ouse or Partner		Self Spouse or Civil Partner
	Description of Trade or Profession – you must clearly describe ne trade						
I1	f sharefarming in the year 2023 insert ⊠ in the box						
C	Commencement Date	D D	/ M	M/Y	YY	Y	
A	accounting Period End Date	D D	/ M	M / Y	YY	Y	D D / M M / Y Y Y Y
C	Gross Income					.00	.00
A	djusted / Assessable Net Profit					.00	.00
A	djusted Net Loss					.00	.00
ι	Inused Capital Allowances from a prior year			Τİ		.00	.00
C	Capital Allowances for year 2023					.00	.00
(	a) If you wish to claim under S. 381, to set any loss in the trade 2023 (other than a relevant loss as defined in S. 381B) again other income, enter the amount of the loss. Claim to be made before 31/12/2025.	nst your				.00	, .00
(	b) If you wish to claim under S. 381 to set a relevant loss, as defin S. 381B, made in the year 2023 against your other income the amount of the loss. Claim to be made on or before 31/12 (Note: relief is restricted to a maximum of €31,750)	e, enter				.00	.00
(	c) If there are no / insufficient profits, and you wish to <b>claim</b> unucurrent year Capital Allowances in computing a loss made in trade in the year 2023 (S. 392), enter the amount of unused Allowances. Claim to be made on or before 31/12/2025.	the				.00	.00
(0	d) Total loss for offset against other income (by virtue of S. 381 ar S. 392)	nd / or				.00	.00
15	- Credit for Professional Services Withholding Tax (P	•					
	Gross withholding tax (before any interim refund) related to the period for 2023 on fees for Professional Services	e basis		,	<u> </u>		
	COME FROM FEES, IRISH RENTAL INCOMI ID INCOME CHARGEABLE UNDER S. 811B	•	NAN	TS,	DISTI	RIBU	TIONS, ETC.
16	<ul> <li>Fees, Commissions, etc. not included elsewhere</li> <li>Fees, commissions, S. 811B income, etc. from sources other</li> <li>(Emoluments from employments, etc. should be shown of</li> </ul>			s or dir		ps	Spouse or Civil Partner
	Description of Income						
	Total amount of Income					.00	.00
17-	- Rent-a-Room Relief If you wish to avail of Rent-a-Room relief, state the amount of rental income received in the year 2023 for room(s) in a 'Qual Residence'. <b>Do not</b> include this amount in Panel 18 below.					.00	.00
	If you <b>do not</b> wish to avail of Rent-a-Room relief, insert ⊠ in the include the income in Panel 18 under Gross Rent Receivable.		ind				
18	- Rental Income from Land and Property in the State * Where a claim to tax relief on property based incentives is below, insert ☑ in the box(es) and give details in Panel 81 on		this ret	urn			
	Where the registration requirements of Part 7 of the Residenti Act 2004 have been complied with in respect of all tenancies in relation to residential premises in the year 2023, insert $\boxtimes$ in	which existe	d				
	Number of Properties let						
	Number of Tax Incentive Properties						
	Area in hectares, if applicable					+	
L		7					

Non-resident landlord (where the rent is paid directly to the landlord or to the	ne landlor	d's bank	account	either in	the S	State	or abro	oad)
Note: Amount of NLWT claimed must not exceed 20% of the gross ren								
	S	elf						
(a) Gross value of Rental Income subjected to NLWT for 2023			.00					
(b) Gross value of NLWT deductions for 2023			.00					
If you and / or your spouse or civil partner are a non-resident landlor 1 January 2023 to 30 June 2023 under the previous non-resident wi								
	5	Self			Spo	use (	or Civi	l Partı
(c) State the PPSN 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)								
(d) State the amount of Irish tax withheld in the period from 01/01/2023 to 30/06/2023  (Note you must submit a Form R185 to Revenue in support of			.00					
your claim for a credit for this tax)								_
Gross Rent Receivable			.00		Ļ	Щ		_
Add Clawback of Section 23 Relief			.00					
Less: Repairs			.00					
Allowable interest as per S. 97(2J)			.00			П		
Pre-letting expenditure on vacant properties allowed by S. 97A		Ť	.00			Ħ		Ť
Other					H	Ħ		$\pm$
* Rented Residential Relief (Section 23) where 2023 is the <b>first</b> year of clai	im	,	.00				,	
Net Rental Income (after expenses but before Capital Allowances)			.00			П		
Net Rental Loss (after expenses but before Capital Allowances)			.00			$\Box$	1	
Capital Allowances brought forward from a prior year			.00			$\Box$		
Note: As provided for in Part 12, Chapter 4A, passive investors should carried forward beyond 2014 or the tax life of the building or structure	d not incl	ude any		acceler	ated	capit	al allo	wance
* Capital / Balancing Allowances for the year 2023			.00			П		
In respect of any Living City Initiative (S. 372AAC) capital allowances, enter the amount of capital allowances. (Note, your first claim for relief in respect of Living City Initiative must be made on the online Form 12.)		, ,	.00					İ
Capital Allowances used against rental income in the year 2023			.00			П		
Capital Allowances available for carry forward or offset		1	.00			$\Box$	1	
Excess Case V Capital Allowances		1	.00			$\forall$	1	
			g-fenced)					
If you wish to <b>elect</b> under S. 305(1)(b) to set any unused Capital Allowance for 2023 against your other income, state the amount of unused Capital Allowance	JWallCES a		.00			П		
	Jwances a		.00			$\forall$	$\dashv \dashv$	
for 2023 against your other income, state the amount of unused Capital Allo	Jwances a	+++	00		-	+	11	
for 2023 against your other income, state the amount of unused Capital Allo (a) To which S. 409A applies (restricted to €31,750)	Jwances		.00				,	_
for 2023 against your other income, state the amount of unused Capital Allo (a) To which S. 409A applies (restricted to €31,750) (b) To which S. 409A does not apply (no restriction applies) Losses - Amount of unused losses from a prior year		ment fr	.00	h Irish	Tax	was	not d	educ
for 2023 against your other income, state the amount of unused Capital Allo (a) To which S. 409A applies (restricted to €31,750) (b) To which S. 409A does not apply (no restriction applies) Losses - Amount of unused losses from a prior year  - Payments received under a Legally Enforceable Maintenance A		ment fr	om whic	h Irish	Тах	was	not d	educ
for 2023 against your other income, state the amount of unused Capital Allo (a) To which S. 409A applies (restricted to €31,750) (b) To which S. 409A does not apply (no restriction applies) Losses - Amount of unused losses from a prior year  - Payments received under a Legally Enforceable Maintenance A Gross amounts (exclude any amounts in respect of children)		ment fr	.00	h Irish	Tax	was	not d	educ
for 2023 against your other income, state the amount of unused Capital Allo (a) To which S. 409A applies (restricted to €31,750) (b) To which S. 409A does not apply (no restriction applies) Losses - Amount of unused losses from a prior year  - Payments received under a Legally Enforceable Maintenance A Gross amounts (exclude any amounts in respect of children)  - Untaxed Income arising in the State		ment fr	om whic	h Irish	Tax	was	not d	educ
for 2023 against your other income, state the amount of unused Capital Allo (a) To which S. 409A applies (restricted to €31,750) (b) To which S. 409A does not apply (no restriction applies) Losses - Amount of unused losses from a prior year  - Payments received under a Legally Enforceable Maintenance A Gross amounts (exclude any amounts in respect of children)  - Untaxed Income arising in the State Irish Government Stocks		ment fr	om whic	h Irish	Tax	was	not d	educ
for 2023 against your other income, state the amount of unused Capital Allo (a) To which S. 409A applies (restricted to €31,750) (b) To which S. 409A does not apply (no restriction applies) Losses - Amount of unused losses from a prior year  - Payments received under a Legally Enforceable Maintenance A Gross amounts (exclude any amounts in respect of children)  - Untaxed Income arising in the State		ment fr	om whic	h Irish	Tax	was	not d	educ

	PPSN Any panel(s) or so	ection(s)	that	do r	not red	quire a	n entry	shoul	d be le	eft bl	ank		-
	- Irish Deposit Interest / Credit Union Dividends			Se	lf			Spor	use o	r Ci	vil Pa	artne	r
-1	Number of ordinary Deposit Accounts held				Г								
			_		L	붜		_				뿌	
	Gross Deposit Interest / Credit Union Dividends received (on which <b>DIRT was not deducted</b> )		_			.00		L		Ш			.00
	Gross Deposit Interest / Credit Union Dividends received on which <b>DIRT</b> was deducted			ļ		.00							.00
	Gross Interest received from <b>Special Savings Account(s)</b> on which <b>DIRT was deducted</b>			,		.00			$\perp$				.00
	If you are exempt from income tax and you or your spouse or civil par 65 or over, or you are permanently incapacitated insert $\boxtimes$ in the box(e		e eit	her									
22	- Income from which Irish tax was deducted (State gross amount)												
	(a) Annuities		П			.00							.00
	(b) Covenant		T			.00							.00
	(c) Settlements		Т			.00			$\top$	П		$\Box$	.00
	(d) Legally Enforceable Maintenance Arrangement (exclude any amounts in respect of children)					.00			士			$\Box$	.00
	(e) Estate Income					.00							.00
	(f) Patent royalty income		Ť						丁	П		П	.00
	(including income previously exempted under S. 234)  Total Irish taxed Income [(a) to (f) inclusive]		†			.00			+	H	$\top$	$\forall$	
22	- Irish Dividends			,		.00							.00
23	(a)(i) Gross amount of <b>Dividends from Irish Resident</b>												
	Companies (from which Dividend Withholding Tax was deducted), other than dividends received from			ļ		.00							.00
	a Real Estate Investment Trust (REIT)  (ii) Gross amount of dividends received from a REIT		Т					ТТ	$\neg$				
	(b) Gross amount of <b>Dividends from Irish Resident Companies</b>	-	+			.00	H		<del>-</del>		_		.00
	(from which Dividend Withholding Tax was <b>not</b> deducted)					.00							.00
25	An individual in receipt of income from Childcare Services is regarded as a Form 11 for that year.  - Exempt Income  Source of Income	'charge	eable	e pe	rson'	for Se	lf-Asse	essme	ent an	ıd m	ust fil	e a	
	A require of leasures		_			$\overline{}$			$\overline{}$			$\overline{}$	
26 -	Amount of Income  Exempt Income from Personal Injury		<u> </u>		<u>_</u>	.00		Ļ	<del></del>	$\sqsubseteq$	<u></u>	4	.00
	Amount of gross income			,		.00							.00
	Tax deducted, if any, on income					.00		Г	$\top$			$\Box$	.00
	Please attach supporting documentation detailing any tax deducted from yo	our pers	onal	iniu	rv co		sation	pavm	ent a	nd /	or inc	come	
PR	OPERTY RELIEF SURCHARGE - S. 531AAE			,	,			1 3					
27	- (a) If your aggregate income for the 2023 tax year is €100,000 or more,												
	insert ⊠ in the box(es) and complete line (b)  (b) Amount of specified property reliefs used in 2023							Г	$\overline{}$				
				, 		.00		L		,			.00
All a	PREIGN INCOME (DIVIDENDS, EMPLOYMENTS, PEN amounts should be in Euro. Include details of any scrip dividends received from the control of the		•			•	-	appr	opriat	te pa	anel.		
28	- Great Britain & Northern Ireland Dividends		_					Г	_				
29	Net Dividend(s) Received - US Dividends			,		.00		L		<u> </u>			.00
25	Amount of gross US Dividends					.00							.00
30	Foreign tax deducted (if any, and not refundable)  - Canadian Dividends			,		.00			$\perp$	,			.00
	Amount of net Canadian Dividends		I			.00							.00
	Foreign tax deducted (if any, and not refundable)			,		.00							.00
31	- Other Foreign Dividends  Amount of gross Other Foreign Dividends		T			.00		Ī	T				.00
	Foreign tax deducted (if any, and not refundable)	+	÷			$\overline{\Box}$		Г	$\mp$	$\exists$	$\mp$	卄	
	. oroign tax doddotod (ii diry, dild flot foldilddblo)			ļ		.00		L					.00

33 - In the state of the state	PPSN	el(s) or section(s) that do not require an er	try should be left blank  Spouse or Civil Partner
33 - Foreign Pensions Gross amount of State Welfare Pension(s) Gross amount of State Welfare Pension(s) Gross amount of State Welfare Pension(s) Gross amount of State Welfare Pension(s) Gross amount of State Welfare Pension(s) (a) Name of foreign pension arrangement (b) Name and address of administrator of the foreign pension arrangement (c) Date on which the individual became a member of the foreign pension arrangement (d) Amount of tump sum(s) pad in 2023 under the rules of S. 200A (e) Tax free amount. If any, for 2023 (g) Portion of amount at Line 34ff; chargeable under Case III at the standard rate of income tax as the state of S. 200A (e) Tax free amount. If any, for 2023 (g) Portion of amount at Line 34ff; chargeable under Case III at the higher rate of Income tax as the state of S. 200A  55 - Income from Foreign employments attributable to the performance OUTSIDE the State of such employments Gross amount of foreign sally, Gross amount of foreign sally, Foreign tax deducted (if any, and not refundable by foreign tax authorities)  56 - Foreign Proceign properties let Income from Foreign Rents (enter gross amount receivable) Amount of Foreign properties let Income from Foreign Rents (enter gross amount receivable) Amount of Allowable Interest Net profit on Foreign Rents (enter gross amount receivable) Amount of Foreign properties - Amount of Incoses carried forward to next year - Amount of Incoses carried forward to next year - Amount of Incoses carried forward to next year Amount of Foreign tax (other than (b) above)  37 - UK Opter Interest (a) Amount of EU Deposit Interest (b) Savings Directive withholding tax credit (c) Foreign tax (other than (b) above)  39 - UK 'Chire' Interest (c) Savings Directive withholding tax credit (c) Foreign tax (other than (b) above) Foreign Tax deducted (if any, and not refundable by Foreign Tax authorities) Foreign Tax deducted (if any, and not refundable by Foreign Tax authorities)  41 - Foreign Tax deducted (if any, and not refundable by Foreign Tax authorities)  52 - Ot	32 - Irish Tax Deducted on Foreign Income		
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- Amount of unused losses from prior years - Amount of losses in this year - Amount of losses carried forward to next year Amount of Foreign tax deducted Foreign rental losses may be offset only against foreign rental profits  37 - UK Deposit Interest Gross amount of UK Deposit Interest  (a) Amount of EU Deposit Interest  (b) Savings Directive withholding tax credit (c) Foreign tax (other than (b) above)  39 - UK 'Other' Interest Gross amount of UK other' interest  (a) Amount of EU 'other' interest  (b) Savings Directive withholding tax credit (c) Foreign tax (other than (b) above)  40 - EU 'Other' Interest (a) Amount of EU 'other' interest (b) Savings Directive withholding tax credit (c) Foreign tax (other than (b) above)  41 - Foreign Annuities / Royalties / Dividends / Non-Deposit Interest Amount of gross Foreign Income including income previously exempted under S. 234 (enter amount net of any allowable deductions) Foreign Tax deducted (if any, and not refundable by Foreign Tax authorities)  42 - Other UK Income UK income from Royalties, Annuities, Dividends, Non-Deposit Interest, etc.	Capital Allowances (including Capital Allowances forward)	, .00	, .00
- Amount of losses in this year - Amount of losses carried forward to next year Amount of Foreign tax deducted Foreign rental losses may be offset only against foreign rental profits  37 - UK Deposit Interest Gross amount of UK Deposit Interest  (a) Amount of EU Deposit Interest  (b) Savings Directive withholding tax credit (c) Foreign tax (other than (b) above)  39 - UK 'Other' Interest  (a) Amount of EU 'other' interest  (b) Savings Directive withholding tax credit (c) Foreign tax (other than (b) above)  40 - EU 'Other' Interest (a) Amount of EU 'other' interest (b) Savings Directive withholding tax credit (c) Foreign tax (other than (b) above)  41 - Foreign Annuities / Royalties / Dividends / Non-Deposit Interest Amount of gross Foreign Income including income previously exempted under S. 234 (enter amount net of any allowable deductions) Foreign Tax deducted (if any, and not refundable by Foreign Tax authorities)  42 - Other UK Income UK income from Royalties, Annuities, Dividends, Non-Deposit Interest, etc.			
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Amount of Foreign tax deducted Foreign rental losses may be offset only against foreign rental profits  37 - UK Deposit Interest Gross amount of UK Deposit Interest  (a) Amount of EU Deposit Interest (b) Savings Directive withholding tax credit (c) Foreign tax (other than (b) above)  39 - UK 'Other' Interest Gross amount of UK 'other' interest  (a) Amount of EU 'other' interest (b) Savings Directive withholding tax credit (c) Foreign tax (other than (b) above)  40 - EU 'Other' Interest (a) Amount of EU 'other' interest (b) Savings Directive withholding tax credit (c) Foreign tax (other than (b) above)  41 - Foreign Annuities / Royalties / Dividends / Non-Deposit Interest Amount of gross Foreign Income including income previously exempted under S. 234 (enter amount net of any allowable deductions) Foreign Tax deducted (if any, and not refundable by Foreign Tax authorities)  42 - Other UK Income UK income from Royalties, Annuities, Dividends, Non-Deposit Interest, etc.	- Amount of losses in this year	, .00	, .00
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Gross amount of UK Deposit Interest  (a) Amount of EU Deposit Interest  (b) Savings Directive withholding tax credit  (c) Foreign tax (other than (b) above)  39 - UK 'Other' Interest  Gross amount of UK 'other' interest  (a) Amount of EU 'other' interest  (a) Amount of EU 'other' interest  (b) Savings Directive withholding tax credit  (c) Foreign tax (other than (b) above)  41 - Foreign Annuities / Royalties / Dividends / Non-Deposit Interest  Amount of gross Foreign Income including income previously exempted under S. 234 (enter amount net of any allowable deductions)  Foreign Tax deducted (if any, and not refundable by Foreign Tax authorities)  42 - Other UK Income  UK income from Royalties, Annuities, Dividends, Non-Deposit Interest, etc.	Foreign rental losses may be offset only against foreign rental profi	its .00	, .00
38 - EU Deposit Interest  (a) Amount of EU Deposit Interest  (b) Savings Directive withholding tax credit (c) Foreign tax (other than (b) above)  39 - UK 'Other' Interest Gross amount of UK 'other' interest  (a) Amount of EU 'other' interest  (b) Savings Directive withholding tax credit (c) Foreign tax (other than (b) above)  41 - Foreign Annuities / Royalties / Dividends / Non-Deposit Interest Amount of gross Foreign Income including income previously exempted under S. 234 (enter amount net of any allowable deductions) Foreign Tax deducted (if any, and not refundable by Foreign Tax authorities)  42 - Other UK Income UK income from Royalties, Annuities, Dividends, Non-Deposit Interest, etc.	•	00	.00
(b) Savings Directive withholding tax credit (c) Foreign tax (other than (b) above)  39 - UK 'Other' Interest Gross amount of UK 'other' interest  (a) Amount of EU 'other' interest (b) Savings Directive withholding tax credit (c) Foreign tax (other than (b) above)  41 - Foreign Annuities / Royalties / Dividends / Non-Deposit Interest Amount of gross Foreign Income including income previously exempted under S. 234 (enter amount net of any allowable deductions) Foreign Tax deducted (if any, and not refundable by Foreign Tax authorities)  42 - Other UK Income UK income from Royalties, Annuities, Dividends, Non-Deposit Interest, etc.	38 - EU Deposit Interest	, , , , , , , , , , , , , , , , , , , ,	, , , , , , , , , , , , , , , , , , , ,
(b) Savings Directive withholding tax credit (c) Foreign tax (other than (b) above)  39 - UK 'Other' Interest Gross amount of UK 'other' interest  (a) Amount of EU 'other' interest (b) Savings Directive withholding tax credit (c) Foreign tax (other than (b) above)  41 - Foreign Annuities / Royalties / Dividends / Non-Deposit Interest Amount of gross Foreign Income including income previously exempted under S. 234 (enter amount net of any allowable deductions) Foreign Tax deducted (if any, and not refundable by Foreign Tax authorities)  42 - Other UK Income UK income from Royalties, Annuities, Dividends, Non-Deposit Interest, etc.	(a) Amount of EU Deposit Interest	.00	.00
(c) Foreign tax (other than (b) above)  39 - UK 'Other' Interest Gross amount of UK 'other' interest  40 - EU `Other' Interest  (a) Amount of EU 'other' interest  (b) Savings Directive withholding tax credit  (c) Foreign tax (other than (b) above)  41 - Foreign Annuities / Royalties / Dividends / Non-Deposit Interest Amount of gross Foreign Income including income previously exempted under S. 234 (enter amount net of any allowable deductions) Foreign Tax deducted (if any, and not refundable by Foreign Tax authorities)  42 - Other UK Income  UK income from Royalties, Annuities, Dividends, Non-Deposit Interest, etc.	(b) Savings Directive withholding tax credit		
Gross amount of UK 'other' interest  40 - EU `Other' Interest  (a) Amount of EU 'other' interest  (b) Savings Directive withholding tax credit  (c) Foreign tax (other than (b) above)  41 - Foreign Annuities / Royalties / Dividends / Non-Deposit Interest  Amount of gross Foreign Income including income previously exempted under S. 234 (enter amount net of any allowable deductions)  Foreign Tax deducted (if any, and not refundable by Foreign Tax authorities)  42 - Other UK Income  UK income from Royalties, Annuities, Dividends, Non-Deposit Interest, etc.	(c) Foreign tax (other than (b) above)		, .00
40 - EU `Other' Interest  (a) Amount of EU 'other' interest  (b) Savings Directive withholding tax credit  (c) Foreign tax (other than (b) above)  41 - Foreign Annuities / Royalties / Dividends / Non-Deposit Interest Amount of gross Foreign Income including income previously exempted under S. 234 (enter amount net of any allowable deductions) Foreign Tax deducted (if any, and not refundable by Foreign Tax authorities)  42 - Other UK Income UK income from Royalties, Annuities, Dividends, Non-Deposit Interest, etc.			
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(b) Savings Directive withholding tax credit (c) Foreign tax (other than (b) above)  41 - Foreign Annuities / Royalties / Dividends / Non-Deposit Interest Amount of gross Foreign Income including income previously exempted under S. 234 (enter amount net of any allowable deductions) Foreign Tax deducted (if any, and not refundable by Foreign Tax authorities)  42 - Other UK Income UK income from Royalties, Annuities, Dividends, Non-Deposit Interest, etc.	(a) Amount of EU 'other' interest	.00	.00
(c) Foreign tax (other than (b) above)  41 - Foreign Annuities / Royalties / Dividends / Non-Deposit Interest Amount of gross Foreign Income including income previously exempted under S. 234 (enter amount net of any allowable deductions) Foreign Tax deducted (if any, and not refundable by Foreign Tax authorities)  42 - Other UK Income UK income from Royalties, Annuities, Dividends, Non-Deposit Interest, etc.	(b) Savings Directive withholding tax credit		
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Foreign Tax deducted (if any, and not refundable by Foreign Tax authorities)  42 - Other UK Income  UK income from Royalties, Annuities, Dividends, Non-Deposit Interest, etc.	41 - Foreign Annuities / Royalties / Dividends / Non-Deposit Amount of gross Foreign Income including income previously exem	Interest opted	
42 - Other UK Income  UK income from Royalties, Annuities, Dividends, Non-Deposit Interest, etc.		a viting)	
Cross arrayint of LIK Income from all Dayaltics Arrayities Dividends ato	42 - Other UK Income	, , , , , , , , , , , , , , , , , , , ,	, .00
		le ete	

PPSN Any pan	el(s) or section(s) that do not require	an entry should be left blank
43 - Other Foreign Income		
Source of other Foreign Income		
Gross amount of Foreign Income	<u> </u>	<u> </u>
Amount of Foreign Tax deducted (if any, and not refundable by Foreign tax authorities)	, .00	, .00
ANNUAL PAYMENTS, CHARGES AND INTEREST	ΡΔΙΟ	
44 - Rent paid to Non-Resident Landlord Gross amount of rent paid in the year 2023 from which income	Self	Spouse or Civil Partner
tax at the standard rate of tax was deducted	, .00	,
45 - Retainable Charges (for example, Annuities)		
Gross amount of Annual payment	, .00	, .00
Date of Payment		
46 - Payments made under Legally Enforceable Maintenance	e Arrangements	
(a) Name of spouse or civil partner		
(b) PPSN of spouse or civil partner, if known		
(c) Insert $\boxtimes$ in the box(es) if spouse or civil partner is non-resident		
(d) Date of the <b>legally</b> enforceable maintenance agreement		DD/MM/YYYY
<ul> <li>(e) From which no tax was deducted prior to payment Gross amount of annual payment (exclude any amounts in respect of children)</li> </ul>	, .00	.00
(f) From which tax was deducted prior to payment Gross Amount of annual payment (exclude any amounts in respect of children) 47 - Deeds of Covenant	.00	.00
Insert ⊠ in the box(es) to indicate who the covenant is in respect of:  Permanently Incapacitated Minor (Other than parent to own child	)	П
Permanently Incapacitated Adult		
Adult aged 65 or over*	Ī	
Name of Covenantee		
Relationship to the Covenantee		
Original date of the Deed of Covenant	D D / M M / Y Y Y Y	DD/MM/YYYY
Gross amount of the Annual Payment  *Restricted amount (5% of Total Income in respect of covenants to adults aged 65 or over)	, .00	.00
48 - Additional Voluntary Contributions (AVCs)		
If you have made Additional Voluntary Contributions to your supera insert ⊠ in the box(es) to indicate the type of payment and give the		
- PRSA AVC		П
- Other	Ħ	
State the name of the employment where your Superannuation fund is held		
If you are a Specified Sportsperson (Schedule 23A) insert $\boxtimes$ in the	ne box(es)	
If you are a member of a Pre-Approved Pension Scheme insert №	in the box(es)	
Total Amount paid in 2023 (for which relief has not been claimed or granted in 2022)	.00	.00
Amount of AVC Contributions already relieved under the net pay arrangement in 2023	, .00	, .00
Amount of ordinary contributions already relieved under the net pay arrangement for 2023	.00	, .00
mount carried forward from a prior year, for which relief has ot been obtained	.00	.00
Amount paid between 1/1/2024 and 31/10/2024 for which relief has ralready been granted and for which relief is being claimed for 2023		.00
Total amount of AVC Relief claimed in 2023		

- ,	PPSN Any panel(s) or s	section(s	) that	do not r <b>Self</b>	equire an			ık ivil Partne
49	Personal Retirement Savings Accounts (PRSAs) / Pan-Europe Only complete Panel 49 if you, or your employer on your behalf, made PR If you have made PRSA / PEPP contributions, insert ⊠ in the box(es) to in of Certificate received from the Provider and give the details requested bel PRSA 1 Certificate	SA / PE dicate th	PP cc	ntribut	sion Pro ions.	ducts (PEF	PPS)	
	PRSA 1 (Net Pay) Certificate				H			-
	PEPP				H			
	If you are a Specified Sportsperson (Schedule 23A) insert ⊠ in the box(es)	`			H			
	If you are a member of a pre-Approved pension scheme insert ⊠ in the box				H			<u> </u>
	Total amount paid in 2023 (for which relief has not been	(00)						<del></del>
	claimed or granted in 2022)				.00			.00
	Amount of PRSA / PEPP contributions already relieved under the net pay arrangement in 2023				.00			.00
	Amount carried forward from a prior year,						T	
	for which relief has not been obtained Amount paid between 1/1/2024 and 31/10/2024 for which relief has not				.00			.00
	already been granted and for which relief is being claimed for 2023				.00			.00
	Amount contributed by your employer on your behalf to a PRSA / PEPP				.00			.00
50	Total amount of PRSA / PEPP Relief claimed in 2023 Retirement Annuity Contracts (RACs)				.00			.00
	If you are claiming relief in respect of RACs							
	state the source(s) of your non-pensionable earnings If you are a Specified Sportsperson (Schedule 23A) insert ⊠ in the box(es	2)						
	If you are a member of a Pre-Approved Pension Scheme insert ⊠ in the box	•			H			
	Total amount paid in 2023 (for which relief has not been claimed	)OX(ES)	_					<del></del>
	or granted in 2022)				.00			.00
	Amount of RAC Contributions already relieved under the net pay arrangement in 2023				.00			.00
	Amount carried forward from a prior year, for which relief has not							
	been obtained Amount paid between 1/1/2024 and 31/10/2024 for which relief has not		+		.00			.00
	already been granted and for which relief is being claimed for 2023	$\vdash$	+		.00			.00
51	Total amount of RAC Relief claimed in 2023  · Qualifying Overseas Pension Plans (QOPPs)				.00			.00
01	Note: Contributions to QOPPs that are made to occupational schemes an	nd reliev	ed on	that ba	asis shou	ld not be incli	uded belo	OW.
	Amount paid by 'relevant migrant member' in respect of a 'qualifying overseas pension plan' in 2023				.00			.00
	Amount paid between 1/1/2024 and 31/10/2024 for which relief has not		+					
	already been granted and for which relief is being claimed in 2023  Amount carried forward from a prior year, for which relief has		+		.00			.00
	not been obtained				.00			.00
	Total amount of QOPPs Relief claimed in 2023				00			1 00
52	· Mortgage Interest Tax Credit				.00			.00
	Note: Mortgage interest tax credit is due only in respect of a qualifying prothe State. Further information is available in the Guide to Completing 2023 valid, you must have an LPT Property ID and you must attach the following was paid on the qualifying mortgage:  • A document confirming the value of the mortgage on the qualifying.  • A copy of the interest certificate for 2022.  • A copy of the interest certificate for 2023.	g requir	ed do	cumen	tation to p	LPT and is loo Returns. For prove that qua	cated wit a claim alifying in	hin to be iterest
	All fields must be completed. Where you are claiming Mortgage Interest Tax Credit in respect of more the for example, for self and a former spouse or civil partner or for self and a crequested below, for all qualifying properties, on a separate sheet.  Qualifying property  (i) Use of qualifying property  Insert ☒ in the box(es) to confirm that the qualifying property on which	depende	ent rela	ative, p	lease sul	le or main re omit all the in	sidences formatior	_ 1
	- a residential property used as my sole or main residence		-					
	<ul> <li>a residential property used as the sole or main residence of a forme spouse, or a former civil partner or a civil partner from whom I am li- circumstances where reconciliation is unlikely</li> </ul>							
	<ul> <li>a residential property used as the sole or main residence of a depe is provided rent-free and without any other consideration to that dependent</li> </ul>	endent re pendent	elative relativ	, and /e				
	<ul> <li>(ii) (a) Local Property Tax (LPT) ID</li> <li>(b) Insert ⊠ in the box(es) to confirm the claim is in respect of a qualifying property in accordance with section 473C(7) of the Taxes Consolidation Act 1997 and is compliant with the provisions of LPT, the planning and development acts and such other requirements as set out in section 473C(7)</li> </ul>							
	<ul> <li>Qualifying loan</li> <li>(iii) Value of the qualifying loan on 31 December 2022</li> <li>(Note: The value must be greater than €80,000 and less than €500,0</li> </ul>	000)			.00			.00

PPSN Any pane	el(s) or section(s) that do not require an entry should be left Self Spouse or Civil	blank Partner
Qualifying interest paid on qualifying loan 2023	Opouse of Sivil	i di tiloi
(iv) Total amount of qualifying interest paid for the year 2023	.00	.00
Amount of qualifying interest <b>YOU</b> paid for the year 2023	.00	.00
Number of days for which you paid interest on the qualifying loan in	2023	
Amount of qualifying interest 2nd mortgage payer paid for the year 2	2023	.00
Number of days for which 2nd mortgage payer paid interest on the qual	lifying loan in 2023	
Amount of qualifying interest 3rd mortgage payer paid for the year 2	023	.00
Number of days for which 3rd mortgage payer paid interest on the quali	ifying loan in 2023	
Qualifying interest paid on qualifying loan 2022		
Total amount of qualifying interest paid for the year 2022	.00	.00
Amount of qualifying interest <b>YOU</b> paid for the year 2022	.00	.00
Number of days for which you paid interest on the qualifying loan in		
Amount of qualifying interest 2nd mortgage payer paid for the year 2	2022	.00
Number of days for which 2nd mortgage payer paid interest on the qual		
Amount of qualifying interest 3rd mortgage payer paid for the year 2	, .00	.00
Number of days for which 3rd mortgage payer paid interest on the qual	, ,	
CLAIM FOR TAX CREDITS, ALLOWANCES AND R (Note: All tax credits, allowances and reliefs you are entitled to for 2023 must		
53 - Home Carer Tax Credit Insert ⊠ in the appropriate box to indicate the dependant (other than the	e spouse or civil partner of the claimant) for whom care is	heina provided:
	ncapacitated Individual	being provided.
Individual aged 65 or over Dependent rela	ative living within 2km of claimant	
54 - Employee (PAYE) Tax Credit Insert ⊠ in the box(es) if claimed	Self Spouse	or Civil Partner
55 - Earned Income Tax Credit		
Insert ⊠ in the box(es) if claimed		
56 - Allowable Deductions incurred in Employment Nature of Employment		
Flat Rate Expenses		.00
(see www.revenue.ie for a full list of 'Flat Rate Expenses') Other Unreimbursed Employment Expenses	,	, .00
(these must be incurred wholly, exclusively and necessarily		
in the performance of the duties of your employment) Amount	.00	.00
Superannuation Contributions (where not deducted by employer)		
Remote Working Relief		, .00
Remote Working Relief is granted in respect of additional costs as Insert ⊠ in the box(es) if your employer paid you up to €3.20 per d		1 working remote
costs of working from home without deducting tax, PRSI and USC	from the amount	
State the total amount you received from your employer in 2023	.00	, .00
If your employer did <b>not</b> make this payment you can claim relief in See <b>www.revenue.ie</b> for further information on how to calculate y		
Amount claimed for Heat / Electricity (Not including expenses	.00	.00
claimed through Real Time Credits below)  Amount claimed for Broadband (Not including expenses claimed	,	,
through Real Time Credits below) Remote Working Relief already claimed through Real Time Credits	.00	, .00
in 2023	.00	, .00
Number of days worked remotely in 2023		
Total of all allowable deductions incurred in employment	.00	.00
Note: Expenses, etc. relating only to employments should be show	vn here. Reimbursed expenses not treated as pay for	tax purposes
should be excluded. 57 - Blind Person's Tax Credit		
Insert ⊠ in the box(es) if you wish to claim Blind Person's Tax Cred		
To qualify for this tax credit, you must hold a certificate from an Opl have impaired vision to the extent that your central visual acuity do		
the widest diameter of the visual field subtends an angle no greate		
your claim.		
58 - Guide Dog Allowance Number of Guide Dogs maintained by you		
To qualify for this allowance you must hold a letter from the Irish G		
of this letter should accompany your first claim. The relief may be	granted each year thereafter during which you mainta	มท the dog(s).
<u></u>		

39. Assistance Dogs for Adults and Children Number of Assistance Dogs maintained by you To qualify for this allowance, you must prove that you maintain a trained dog which has been supplied by an organisation accredited by Assistance Dogs Europe (ADQs). A statement from the organisation which supplied the dog must be submitted with your first claim. The relief may be granted each year thereafter during which you maintain the dog(s).  30. Dependent Relative Tax Credit Number of Dependent Relative tax credit is not due if your relative's income exceeded £16,780 in the year 2023 or if this tax credit is being claimed in full by another person. See 'Dependent Relative Tax Credit on www.revenue.le for qualifying information.  15. Single Person Child Carer Credit, Widowed Person or Surviving Civil Partner, incapacitated Child, Increased Exemption - Qualifying Children (b) Widowed Person or Surviving Civil Partner, with Qualifying Child Tax Credit (c) Increased Exemption for Qualifying Children (d) Incapacitated Child Tax Credit (e) Increased Exemption for Qualifying Children (d) Incapacitated Child Tax Credit (e) Increased Exemption for Qualifying Children (d) Incapacitated Child Tax Credit (e) Increased Exemption for Qualifying Children (d) Incapacitated Child Tax Credit (e) Increased Exemption for Qualifying Children (d) Incapacitated Child Tax Credit (e) Increased Exemption for Qualifying Children (d) Incapacitated Child Tax Credit (e) Increased Exemption for Qualifying Children (d) Incapacitated Child Tax Credit (e) Increased Exemption for Qualifying Children (d) Incapacitated Child Tax Credit (e) Increased Exemption for Qualifying Children (d) Incapacitated Child Tax Credit (e) Increased Exemption for Qualifying Children (d) Incapacitated Child Tax Credit (e) Increased Exemption for Qualifying Children (d) Incapacitated Child Tax Credit (e) Increased Exemption for Qualifying Children (e) Increased Exemption for Qualifying Children (f) Increased Exemption for Qualifying Children (h) Increased Exemption for Qualif	PI	PSN	Any pane	el(s) or section(s)	that do not require an	entry should be left blank  Spouse or Civil Partner
To qualify for this allowance, you must prove that you maintain a trained dog which has been supplied by an organisation accordited by Assistance Dogs Europe (ADEU). A statement from the organisation which supplied the dog must be submitted with your first claim. The relief may be granted each year thereafter during which you maintain the dog(s).  9 - Dependent Relative Tax Credit Number of Dependent Relative tax credit is not due if your relative's income exceeded £16.780 in the year 2023 or if this tax credit is being claimed in full by another person. See 'Dependent Relative Tax Credit on www.revenue.ie for qualifying information.  15 - Single Person Child Carer Credit, Widowed Person or Surviving Civil Partner, Incapacitated Child, Increased Exemption - Qualifying Children   You wish to aliam any of these tax credits, insert Idl in the appropriate box(es) and enter the details requested below   (a) Single Person Child Carer Credit   (b) Widowed Person or Surviving Civil Partner with Qualifying Child Tax Credit   The Child's Name   Date of Birth   PPSN    - Single Person Child Carer Credit may not be claimed by a person qualifying for the married person or civil partner with Qualifying Children   Child's Name   Date of Birth   PPSN    - Single Person Child Carer Credit may not be claimed by a person qualifying for the married person or civil partner tax credit, or a co-habiting couple. Claimants must complete Form SPCC1 or SPCC2 with a first claim. See www.revenue.is for further information.  - The date magnetizated thic forced at a form ICC1 must be completed by the claimant in respect of each qualifying didling, the Medical Pracitioner must complete a form (ICC2. Both forms must be submitted with a first claim and retained for a period of 6 years, following each year in which the recdit is claimed (in line with S. 886A). See www.revenue.is of further information.  52 Employing a Carer    17 You day in space and careful a first mice (in line with S. 886A). See www.revenue.is of further information.  9 Sp						
30 - Dependent Relative Tax Credit   Number of Dependent Relatives   Dependent Relatives   Dependent Relatives   Dependent Relative tax credit is not due if your relative's income exceeded €16,780 in the year 2023 or if this tax credit is being claimed in full by another person. See Topendent Relative Tax Credit on www.revenue.ie for qualifying information.   11 - Single Person Child Carer Credit	7	To qualify for this allowance, you must pro Assistance Dogs Europe (ADEu). A stater	ove that you maintain a tra ment from the organisation	n which supplied		
Dependent Relative tax credit is not due if your relative's income exceeded 616,780 in the year 2023 or if this tax credit is being claimed in full by another person. See Dependent Relative Tax Credit on www.revenue.le for qualifying information.  11 - Single Person Child Carer Credit, Widowed Person or Surviving Civil Partner, Incapacitated Child, Increased Exemption - Qualifying Children  If you wish to claim any of these tax credits, insert is in the appropriate box(es) and enter the details requested below  (a) Single Person Child Carer Credit	0 - I	Dependent Relative Tax Credit	<b>3</b>	3 (1)		
Increased Exemption - Qualifying Children  If you wish to claim any of these tax credits, insert is in the appropriate box(es) and enter the details requested below  (a) Single Person Child Carer Credit		ependent Relative tax credit is not due if				
(a) Single Person Child Carer Credit	I	ncreased Exemption - Qualifying C	Children	_	-	
(c) Increased Exemption for Qualifying Children   (d) Incapacitated Child Tax Credit*   Child's Name   Date of Birth   PPSN    "Single Person Child Carer Credit may not be claimed by a person qualifying for the manied person or civil partner tax credit, or a co-habiting couple. Claimants must complete Form SPCC1 or SPCC2 with a first claim. See www.ravenue. for further information.  "To claim incapacitated child credit a form ICC1 must be completed by the claimant in respect of each qualifying child. In addition, the Medical Practitioner must complete a form ICC2. Both forms must be submitted with a first claim and retained for a period of 6 years, following each year in which the credit is claimed (in line with S. 886A). See www.ravenue.ie for further information.  12. Employing a Carer   1 you, your spouse or civil partner or a relative were permanently incapacitated by reason of mental or physical infirmity and you employed a carer in the year 2023 (after deducting any payments received from Health Service Executive, etc.)  13. Permanent Health Insurance (Income Continuance) - if not deducted from Gross Pay by Employer Note that this is not Health / Medical Insurance Permitume on your behalf or on behalf of your dependents to an authorised misurer (for example VHI. Lays Healthcare, Irish Life Health, etc.) Insert® in the box(es) to confirm that your employer paid a premium to an authorised medical insurance previder on your behalf or on behalf of your dependents to an authorised medical insurance previder on your behalf or on behalf of your dependents to an authorised medical insurance previder on your behalf or on behalf of your dependents to an authorised medical insurance previder on your behalf or on behalf of your dependents to an authorised medical insurance previder on your behalf or on behalf of your dependents to an authorised medical insurance previder on your behalf or on behalf of your dependents to an authorised medical insurance previder on your behalf or on behalf of your dependents to an auth						
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co-habiting couple. Claimants must complete Form SPCC1 or SPCC2 with a first claim. See www.revenue.le for further information.  **To claim incapacitated child credit a form ICC1 must be completed by the claimant in respect of each qualifying child. In addition, the Medical Practitioner must complete a form ICC2. Both forms must be submitted with a first claim and retained for a period of 6 years, following each year in which the credit is claimed (in line with S. 886A). See www.revenue.le for further information.  12 - Employing a Carer   If you, your spouse or civil partner or a relative were permanently incapacitated by reason of mental or physical infirmity and you employed a carer insert 8 in the appropriate box(es).  For whom was the carer employed? Self   Spouse or Civil Partner   Relative   Souse or Civil Partner   Relative   Spouse or Civil Partner   Net contains   Self   Spouse or Civil Partner   Relative   Spouse   Relative   Spouse   Relative   Relative   Relative   Relative   Relative   Relative   Relative   Relative		Child's Name		Da	te of Birth	PPSN
co-habiting couple. Claimants must complete Form SPCC1 or SPCC2 with a first claim. See www.revenue.le for further information.  **To claim incapacitated child credit a form ICC1 must be completed by the claimant in respect of each qualifying child. In addition, the Medical Practitioner must complete a form ICC2. Both forms must be submitted with a first claim and retained for a period of 6 years, following each year in which the credit is claimed (in line with S. 886A). See www.revenue.le for further information.  12 - Employing a Carer   If you, your spouse or civil partner or a relative were permanently incapacitated by reason of mental or physical infirmity and you employed a carer insert ® in the appropriate box(es).  For whom was the carer employed? Self Spouse or Civil Partner Relative Spouse or Civil Partner Net on the management of the property of the policy of t	-			D D / M	M/YYYY	
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Child(ren) (if any) covered by the policy A child for the purposes of this tax relief means an individual under the age of 18 years or, if over 18 years and under the age of 23 years receiving full-time education and in respect of whom a child premium is paid.  Child's Name  Date of Birth Amount  Child's Name  Date of Birth Amount  Amount  Amount  Amount  Amount  Amount  Date of Birth Amount  Date of Birth Amount  Date of Birth Amount			, .00			
Child(ren) (if any) covered by the policy A child for the purposes of this tax relief means an individual under the age of 18 years or, if over 18 years and under the age of 23 years is receiving full-time education and in respect of whom a child premium is paid.  Child's Name  Date of Birth  Amount  Child's Name  Date of Birth  Amount  Amount  Amount  Amount  Amount  Amount  Date of Birth  Amount  Date of Birth  Amount		Name	Amount			
A child for the purposes of this tax relief means an individual under the age of 18 years or, if over 18 years and under the age of 23 years receiving full-time education and in respect of whom a child premium is paid.  Child's Name  Date of Birth  Amount  Child's Name  Date of Birth  Amount  Amount  Amount  Amount  Amount  Amount  Date of Birth  Amount  Date of Birth  Amount			.00			
is receiving full-time education and in respect of whom a child premium is paid.  Child's Name  Date of Birth  Amount  Child's Name  Date of Birth  Amount  Amount  Amount  Amount  Amount  Amount  Date of Birth  Amount  Date of Birth  Amount				than and af 40	:f 10 ··	
Child's Name  Date of Birth  Child's Name  Date of Birth  Amount  Amount  Amount  Amount of any personal contribution					ears or, ir over 16 y	ears and under the age of 25 years
Child's Name  Date of Birth  Amount  Amount of any personal contribution  Date of Birth  Amount  .00		-	•	-	nount	
Child's Name  Date of Birth  Amount  Amount of any personal contribution  Date of Birth  Amount  .00			DD/MM/Y	YYY		00
Amount of any personal contribution	C	hild's Name	Date of Birth	Ar		
Amount of any personal contribution	Ī		DD/MM/Y	7 7 7		00
						UU .
Date in 2023 the policy was renewed or entered into	1	Amount of any personal contribution			.00	, .00
- 5.5 5-5 the point may renormed at entered line		Date in 2023 the policy was renewed or e	entered into	D D / M N	1/Y Y Y Y	DD/MM/YYYY

	PPSN Any pa	nel(s) o	r se	ction	(s) th	nat d	o not	require	an entr	y sho	ould b	oe lef	t blank		-
						5	elf				Spo	use (	or Civi	l Part	ner
65	- Start-up Relief for Entrepreneurs (SURE) (a) Amount subscribed for eligible shares in 2023					ļ		.00							.00
	(b) Amount carried forward from previous periods					ļ		.00							.00
	(c) Name of company in which investment was made														$\exists$
	(d) Tax reference number of company in which investment was made			I	I										
	(e) Date of the "Statement of Qualification (SURE)"	D	D	M	М	/ Y	Y	Y		) D	/ /	л M	/ Y	Y	Υ
	(f) Amount to be treated as a deduction from total income in 2023 (g) Amounts to be relieved against: (i) 2022			Ţ	T	Ţ 		.00							.00
	(ii) 2021			Ť	÷	Ť	Ħ			F	Ħ	$\pm$			П
	(iii) 2020		•	÷	÷	÷	H	.00		F		_	$\div$		.00
			-	+	+	-	H	.00		F		+	++	₩	.00
	(iv) 2019		_	+	+	<u>.                                    </u>	H	.00		F	<u>.                                    </u>	_	++	₩	.00
	(v) 2018			+	+		Н	.00		F		_	+		.00
	(vi) 2017		,			,		.00		L	,			Ш	.00
	(h) Amount to be carried forward to future periods					ļ		.00							.00
66 -	- Employment Investment Incentive (EII)														
	<ul> <li>(a) Employment Investment Incentive – Shares issued before 8 O</li> <li>(i) (I) Amount subscribed for shares in 2019 on which additional relief is now due</li> <li>(II) Date of "Statement of Qualification - Second Stage Relief</li> <li>(ii) (I) Amount claimed in previous years and</li> </ul>		201	9       	M	/ Y	Y	.00		D	/ N	1 M	]/[Y]	ΥΥ	.00 Y
	carried forward into 2023 (II) Amount claimed in 2023 but unused and carried forward into 2024		ļ	İ	İ	,		.00			,				.00
	(b) Employment Investment Incentive – Shares issued in 2023 wh is not made under S. 502(3)(b) - shares held for less than several seve			lerta	king	J									
	(i) Amount subscribed for eligible shares in 2023		ļ,			,		.00					,		.00
	(ii) Name of company in which investment was made														
	(iii) Tax reference number of company in which investment was made			I											
	(iv) Date of 'EII5' (Managers Cert) where the amount subscribe for eligible shares was through an investment fund	ed	D	/ M	М	/ Y	Y	ΥΥ		) D	/ 1	Л M	/ Y	ΥΥ	Υ
	(v) Date of the "Statement of Qualification (EII)"	D	D	M	М	/ Y	Y	Y		D D	) / N	И М	/ Y	ΥΥ	Υ
	<ul><li>(vi) Amount of investment which qualifies for relief under S. 502(2A)</li></ul>			T	T	Ţ		.00					T		.00
	(vii) Deduction from total income under S. 502(2A)			Ť	Ť	İ	Ħ	.00						$\Box$	.00
	(viii) Amount to be carried forward to future periods		i	Ť	Ť	ĺ	П	.00			Ħ				.00
	(c) Employment Investment Incentive - Shares issued in 2023 who undertaking is made under S. 502(3)(b) - shares held for a mi		n of s	seve	n ye	ars		100					,		
	(i) Amount subscribed for eligible shares in 2023					ļ		.00			,				.00
	(ii) Name of company in which investment was made														$\neg$
	(iii) Tax reference number of company in which investment			T									$\overline{1}$	$\Box$	ī
	was made (iv) Date of 'EII5' (Managers Cert) where the amount subscribe for eligible shares was through an investment fund	ed 🕝	D /	M	М	/ Y	Υ	ΥΥ	Ī	) D	/ N	1 M	/ Y	ΥΥ	Υ
	(v) Date of the "Statement of Qualification (EII)"	D	D	M	М	/ Y	Υ	YY		) D	/ N	1 M	/ Y	Y	Υ
	<ul><li>(vi) Amount of investment which qualifies for relief under S. 502(2A)</li></ul>		ļ			,		.00							.00
	(vii) Deduction from total income under S. 502(2A)		ļ			ļ		.00					,		.00
	(viii) Amount to be carried forward to future periods		Ţ			ļ		.00							.00

□ PPSN	Any panel(s) or section(s) that do not require an entry should be left blank
67 - Start-up Capital Incentive (SCI)	Self Spouse or Civil Partner
(a) Start-up Capital Incentive (SCI) - Shares issued in 20 made under S. 502(3)(b) - shares held for a minimun	
(i) Amount subscribed for eligible shares in 2023	, , .00
(ii) Name of company in which investment was made	
(iii) Tax reference number of company in which invest was made	ment
(iv) Date of the "Statement of Qualification (SCI)"	
(v) Amount of investment which qualifies for relief under S. 502(2A)	, , .00
(vi) Deduction from Total Income under S. 502(2A)	.00
(vii) Amount to be carried forward to future periods	.00
(b) Start-up Capital Incentive (SCI) - Shares issued in 20 made under S. 502(3)(b) - shares held for less than s	
(i) Amount subscribed for eligible shares in 2023	, ,
(ii) Name of company in which investment was made	
<ul><li>(iii) Tax reference number of company in which invest was made</li></ul>	ment
(iv) Date of the "Statement of Qualification (SCI)"	
(v) Amount of investment which qualifies for relief under S. 502(2A)	.00
(vi) Deduction from Total Income under S. 502(2A)	.00
(vii) Amount to be carried forward to future periods	.00
68 - Tuition Fees	
Name of Student  Amount of tuition fees paid, including student contribution per approved course.	tion,
(Do not include administration, exam, registration, ca	oitation fees, etc.)
Insert ⊠ in the box(es) if a part-time course	느
Insert ⊠ in the box(es) if fees relate to an information tech	nnology or foreign language training course
69 - Amount of Owner Occupier Relief on a Resid	ential Property in a Designated Area due in 2023
Where you are claiming relief under this incentive sch also insert these details in Panel 81 on page 20 of thi	
The Living City Initiative Your first claim for relief in respect of Living City Initia through myAccount on www.revenue.ie.	ive must be made on the online Form 12. This is available in PAYE Services
70 - Retirement Relief for Certain Sportspersons	
	il partner ceased permanently to be engaged in a 'specified occupation' or to carry and you wish to claim relief under S. 480A, insert ⊠ in the box(es) and give the
What specific occupation or profession does this clair	n relate to
Date of Permanent Cessation from specified occupation	n / profession DD/MM/YYYY DD/MM/YYYY
Amount of relief claimed for the year 2023	.00
Note: If you are claiming relief for prior years you sho	
71 - Fisher Tax Credit	
	sea on a fishing vessel registered on the European Community fishing fleet register
(a) Number of days	
(b) Fisher Tax Credit – amount claimed	, .00 , .00

				S	elf				Sno	use c	or Ci	vil P	artn	er
<b>72</b> ·	- Seafarer Allowance								Оро	u36 C	,, 01	VII I	ai tii	
	Name of employer													
	Number of days spent at sea in 2023													
73 -	- Sea-Going Naval Personnel Credit (Naval Credit)  To claim this credit, you must be a permanent member of the Irish Na board an Irish naval vessel  Number of days spent at sea on board an Irish naval vessel	ıval Servi	ice a	ınd h	ave :	spent	at lea	ıst 80	days a	at sea	a in 2	2022	on	
74 -	Transborder Relief To claim Transborder Relief an individual must be an Irish Resident, h weeks in a country with which Ireland has a Double Taxation Agreeme in each of those weeks.  Gross income from Foreign Employment on which Transborder Relief is claimed Country where the foreign employment is held													
	Name and address of the Foreign Employer													_
	Employer's tax reference number in the jurisdiction where the employment is held													
	Individual's tax reference number in the foreign jurisdiction													
	Amount of foreign tax paid (and not refundable)			T			.00							.00
	Number of weeks foreign employment held continuously (in the year	of asses	smer	nt)			П							П
	If you are claiming Split-Year Treatment insert ⊠ in the box(es)						$\Box$							
	www.revenue.ie). You cannot claim relief in respect of refunds alread for example, Health Service Executive, from any policy of insurance of must deduct any such amounts from the amount claimed. There is no your receipts (including completed form Med 2) for a period of six year Maintenance or treatment in an approved nursing home	or from a	ny ot nent	ther to s	sourc ubmi	ce, for	exan	nple, o	ompe Med 2	nsations 2 but	on cl you	aim.	You	ı
	PPSN of nursing home resident													
	Name of nursing home													
	Non-Routine Dental Expenses			T			.00		Т			T		.00
	Real Time Health Expenses already claimed through Real Time Credits in 2023	[					.00							.00
	Other Health Expenses			T			.00							.00
	Amount received or receivable in respect of any of the above expense (for example, from any public or local authority, under a policy of medical insurance, or from a compensation claim)	es					.00				ļ			.00
76 -	Rent Tax Credit													
	Note: Rent tax credit is <b>not</b> due where you are in receipt of Housing A (RAS) or any other State Housing Support Schemes in respect of the Commissioner of Public Works who owns the property in an official ca Association. See <b>www.revenue.ie</b> for further information.	tenancy	or w	here	you	r land	lord is	a Go	vernn	nent N	<b>Vinis</b>	ter o	r a	g
	I confirm that, in respect of this tenancy(ies), I am not in receipt of any	v rent				Se	elf		;	Spou	se o	r Civ	/il P	artne
	support payment from a government scheme / body or agency (for ex HAP / RAS). Insert ⊠ in the box(es)													
	I confirm that the landlord is not a Government Minister or a Commiss Public Works who owns the property in an official capacity, and is not Authority, or Housing Association. Insert ⊠ in the box(es)													
	I confirm that I paid rent under a tenancy(ies) in the tax year 2023 Insert ⊠ in the box(es)													

٠,	PPSN								Any	pane	el(s) or	section	n(s) th	at do r	ot requ	ire an	entry s	should	be le	t blanl	(	_
	Please s	elect	(a) and	d / or ( n claii	b) as ming	appro	priate	e in ord	der to app it. Insert l	ly fo ⊠ in t	r this d	credit x(es)	. If ne	ither	of the	optio	ns be	low a	pplie	s this	i	
		,			3							(,				Self	•	Spc	ouse	or Civ	ıl Pa	rtner
(a)	residence work or s • I am • I am sibli	e (PP study, n not re n relate ngs, g	R) in thand elated ed to mandpa	to my land arent /	r 2023 landlo llord o grand	3, or the ord as pother the lichild,	e rent parent nan as aunt /	ted prop t / child s parent uncle,	e's / civil p perty is no or child / p t / child or niece / ne ard (RTB)	t my I caren child phew	PPR b t, or / pare v, etc) a	ut I us nt, (foi and th	e it fo exan e prop	r nple,						[		
(b)	I confirm the year level edu	that t 2023 ucation	he rent and he n; is no	ted pro or she t relate	perty e was	aged the lan	d by r under dlord	my child 23 yea and the	d for work ars prior to property tt-a-Room	comi	mencii jistere	ng thir	d							[		
										is	Vhere s rente spouse	d for	Self	or	·		rent	ere the ed foi d leve	r a ch	ild in		
	Resident (if known		ancies	s Boar	TA) b	B) regi	stratio	on numl	ber													
	Address (This pro																					
	Name of	tenan	t																			_
	PPSN of									L							<u> </u>		_			
	Start date											MIN		Y	ΥΥ	L		) / M	I M	/ Y	YY	Y
	If the ten	ancy e	ended	in 202	3, pro	vide th	e end	l date			D D /	M	4 / Y	Υ	YY		D [	/ M	I M	/ Y	Y	Υ
	Local Pro	operty	Tax (L	PT) Pr	opert	y ID (if	know	n)														
	Gross an	nount	of rent	paid ii	n 202	3							,		.00							.00
	Address	of Lar	dlord /	Agen	cy, if k	known	(inclu	de Eirco	ode)													
	Insert ⊠	in the	box if	your la	ndlor	d is no	n-resi	dent		L												
	If the ren					lease	provic	de the la	andlord's													
	Landlord	's PPS	SN (if k	nown)																		
_										18												_

PSN	Any panel(s) or	section(s) that do not requ	uire an entry should be left blank  Spouse or Civil Par	- tner
	me Renovation Incentive (HRI)	56	opoulou or envir a	
	credit due for 2023 based on your HRI online claim  p to Buy (HTB) Incentive		.00	.00
A cl	aim for a refund in respect of the Help to Buy (HTB) incentive for pu 31 December 2023 must be made online. See <b>www.revenue.ie</b> fo		dential property between 1 Januar	y 20
	AL ACQUISITIONS IN 2023			
•	u received a gift or an inheritance in 2023, insert ⊠ in the box(es)			
	e: A Capital Acquisitions Tax (CAT) return (Form IT 38) must be ma		<b>6</b>	
	the value of a gift or an inheritance, when added to the value of prices. December 1991 within the same group, exceeds 80% of the relevance.	ant threshold;	t any) received on or aπer	
	you are claiming CAT Agricultural Relief or CAT Business Relief on			
	you have taken a deemed gift in respect of certain interest-free loar			
	you are requested by Revenue by notice in writing to file a CAT retu			
	lue date for filing a CAT return will depend on the valuation date of revenue.ie	the gift or inheritance. Fo	or more information see	
(Reve	nformation given above does not satisfy a requirement to file a CAT enue Online Service) and this is the quickest and most efficient met		CAT return can be filed on ROS	
	AL GAINS AND CHARGEABLE ASSETS			
-	oital Gains Tax for the year 1 January 2023 – 31 December			
	e details of all disposals (by sale, exchange, gift or otherwise) of chamade by you or your spouse or civil partner in the year 2023.	argeable assets, for exa	mple, land, shares, paintings, anti	ques
Cic.	made by you or your spouse or civil partiter in the year 2025.	Self	Spouse or Civil Pa	artne
Cha	rgeable Gain(s) (excluding Foreign Life Policies) before S. 604A re	lief	.00	.00
Pre	vious Gain(s) Rolled-over (now chargeable)			T
Net	Loss(es) in 2023 before S. 604A relief		.00	.00
	sed Losses from prior year(s)		.00	.00
	bunt of Gain relieved under S. 604A		.00	.00
AIII	out of Gain relieved under 3. 004A		.00	.00
	sonal Exemption (max €1,270 per spouse or civil partner & non trar e: losses, including losses forward must be used first	nsferable)	.00	.00
Net	Chargeable Gain (excluding Foreign Life Policies)		.00	.00
Net	Chargeable Gain on Foreign Life Policies		.00	.00
Unu	sed Losses for carry forward to 2024			
you ha	ve an overall Capital Gains Tax loss in 2023 there is no need to			.00
respe	ct of net chargeable gains that arose in the period 1 January 20	023 to 30 November 20	23	
(a)	Enter amount of net gain to be charged @ 33%		.00	.00
(b)	Enter amount of net gain to be charged @ 40%			_
(5)	(excluding Foreign Life Policies)		.00	.00
(c)	Enter amount of net gain on Foreign Life Policies to be charged @ 40%		.00	.00
respe	ct of net chargeable gains that arose in the period 1 December	2023 to 31 December 2	2023	
(a)	Enter amount of net gain to be charged @ 33%		.00	.00
(b)	Enter amount of net gain to be charged @ 40% (excluding Foreign Life Policies)		.00	.00
(c)	Enter amount of net gain on Foreign Life Policies to be charged @ 40%		.00	.00
you wis	Taxation Relief the to claim relief for foreign tax in respect of a disposal that gives rise information in respect of each such foreign disposal. All amoun		gains tax shown above, provide	
U IUIIUW			Amount of foreign tax	
	Country	Amount of gain	which relief is now clai	med
		, .00		.00
		.00		.00

PPSN	Any panel(s) or s	occion(s) (n	at uo not redul	ie ali eliliy	anoulu de leit D	ailk
81 - PROPERTY BASED INCENTIVES ON WHICH REL	IEF IS CLAIM	ED IN 202	23			
You are required to provide the following information in suppo details required by this panel are the 'specified details' referre fully and correctly complete this panel may leave you liable to	d to in S. 1052(1)	(aa) and S	i. 1084(1)(b)(il	b) TCA 199	7 and that any	/ failure to
Enter the amount of the annual cost of the relief, that is the amount as losses or capital allowances, and before deducting any amount subsequent years.						
Residential Property		Owr	ner Occupier		Investor	- Lessor
Urban Renewal S.3	72AP & AR			.00		.00
Town Renewal S.3	72AP & AR			.00		.00
Seaside Resort	S.372AU		, , , ,	100		.00
Rural Renewal S.3	72AP & AR			.00		.00
Living over the Shop S.3	72AP & AR			.00		.00
Park and Ride S.3	72AP & AR			.00		.00
Student Accommodation	S.372AP	, ,	, ,	.00		.00
Living City Initiative	S.372AAB			.00	, , , , ,	
Industrial Buildings Allowance		Owr	ner Occupier		Investor	- Lessor
•	s.372C & D					
Town Renewal S.3	72AC & AD		-	.00		.00
Seaside Resort S.3	352 & S.353			.00		.00
Rural Renewal	S.372M & N			.00		.00
Multi-storey Car Parks	S.344			.00		.00
Living over the Shop (Commercial Premises Only)	S.372D			.00		.00
Enterprise Areas	S.343	+++		.00		.00
Park and Ride	6.372V & W			.00		.00
Hotels	S.268(1)(d)			.00		.00
Holiday Cottages	S.268(3)			.00		.00
	.268(2C)(b)			.00		.00
	.268(2C)(a)			.00		.00
	S.268(1)(g)			.00		.00
Housing for elderly / infirm	S.268(3A)		,	.00		.00
Convalescent Homes	S.268(1)(i)			.00		.00
Qualifying Hospitals	S.268(2A)			.00		.00
Qualifying Mental Health Centres	S.268(1C)			.00		.00
Qualifying Sports Injury Clinics	S.268(2B)			.00		.00
Buildings used for certain childcare purposes	S.843A			.00		.00
Buildings used for the purposes of providing Childcare Services or a Fitness Centre to employees	S.843B			.00	· , · · · · ·	
Specialist Palliative Care Units	S.268(1)(m)			.00		.00
Buildings or Structures in registered caravan & camping sites	S.268(2D)			.00		.00
Mid-Shannon Corridor Tourism Infrastructure Investment Scheme	S.372AW			.00		.00
Living City Initiative	S.372AAC			.00		.00
Living City Initiative	S.372AAD		. ,			.00
	S.268(1)(n)			.00		.00

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