Form 54 Claims

Income Tax - Repayment Claim for the year 2020 (Claim for Repayment of Deposit Interest Retention Tax for the year 2020)



Name and address	Personal Public Service Number (PPSN)
	Remember to quote your PPSN in any communication with your Revenue office
If you have completed Declaration form(s) to claim DIRT Exempt status in relation to DIRT-free deposit account(s) in 2020 insert ⊠ in the box	 Return address
Use any envelope and write "Freepost" above the Return Address You do not need to attach a stamp	

Notes

- 1. This form should be used to claim a repayment of income tax deducted from income at source (e.g. annuities, covenants, deposit interest retention tax (DIRT), dividend withholding tax (DWT), etc.). If you need any help in completing the form you should contact your Revenue office
- 2. If you have already made a claim for the year ended 31 December 2020 there is no need to return this form
- 3. This form may be used by:
 - an individual
 - a person acting under the authority of an individual (tax adviser, etc.)
 - an executor or administrator of a deceased individual (in finalising pre-death tax affairs), or
 - a committee, guardian, trustee, etc. of a minor (child under 18) or an incapacitated person

Where the return is made on behalf of another (e.g. as agent, guardian, trustee, etc.) state the capacity on the DECLARATION on page 6

- 4. You can claim a refund of Deposit Interest Retention Tax (DIRT) if you and / or your spouse or civil partner were either
 - aged 65 years or over before 1 January 2021 and you were exempt from tax for the year 2020, or
 - if under 65, permanently incapacitated by mental or physical infirmity from maintaining yourself **and** your tax credits / reliefs exceeded your income tax liability in the year 2020

Exemption Limits: You are exempt from tax for the year 2020 if you are **65 years of age or over** and if your total income (i.e. gross income less certain deductions) is below the following amounts

Single, Widowed or a Surviving Civil Partner €18,000

Married Couple or Civil Partners (Combined Income) €36,000

These limits are increased by €575 each for the first and second dependent child and €830 for each subsequent dependent child

Where income is not greatly above the exemption limit marginal relief may apply. Note that the marginal relief tax rate only applies to persons 65 years of age or over

- 5. This form is suitable for persons under 65 years of age where their tax liability is covered by their personal tax credits
- 6. If you have completed Declaration form(s) in relation to DIRT-free deposit account(s) in 2020 you may be entitled to a refund of DIRT deducted in the period 1 January 2020 to the date your account(s) became DIRT-free account(s)

7. Time Limit for Repayment Claims

You must make a claim for a repayment of tax within 4 years after the end of the tax year to which the claim relates. For example, claims for 2017 must be made by 31 December 2021

Statement of Income for the year 2020

INCOME		
cribe each source of income in detail, for example te Pension, Widow's, Widower's or Surviving Civil Partner's Pension, ss Benefit, Jobseeker's Benefit, Foreign Pensions (e.g. UK DWP sion, US Pension), Annuity / Covenant, Deposit Interest, Rents duding rents eligible for "Rent-a-Room Relief"), Farming, Fees, ntenance Payments (under enforceable arrangements), etc. arried or in a civil partnership and jointly assessed, include the income oth yourself and your spouse or civil partner and specify whether the rce applies to "Self", "Spouse" or "Civil Partner"	Gross Income before tax (For distributions show the total of the distribution and the dividend withholding tax)	Tax deducted or dividend withholding tax as appropriate
	€	€
AL		
AL must keep any certificates or vouchers of tax deducted (such as DIRT of nterfoils, etc.) for six years as you may be asked to send them in if your		

examination.

*Social Welfare Payments, Benefits or Pensions

Social Welfare pensions include a basic amount plus an increase where the claimant has an adult dependant Enter the total amount (i.e. basic amount plus adult dependant increase)

- under "Self" where your spouse or civil partner is the dependant for social welfare purposes. In this case you are due the PAYE credit
- under "Spouse or Civil Partner" where you are the dependant for social welfare purposes. In this case your spouse or civil partner is due the PAYE credit

Claim for Tax Credits for the year 2020

Widowed

Personal Tax Credit

Married

Single

Insert I in the appropriate box to indicate for 2020 if you were

In a Civil Partnership A Surviving Civil Partner	In a Civil Partnership but living apart	A Former	Civil Partner
If married or in a civil partnership, state spouse's or civil partnership, state spouse's or civil partnership, if living with you or maintained by you)	partner's		
Date of marriage or civil partnership, if after 31 December	er 2019	DDIMM	
If widowed or a surviving civil partner, state date of spous	se's or civil partner's death	DDIMM	
If separated, divorced or in a civil partnership which has date of separation, divorce or dissolution of the civil partr			
Increased Exemption / Dependent Chi	ildren		
(see Note 4 on page 1)			
State number of Dependent Children			
Permanently Incapacitated		SELF	SPOUSE or CIVIL PARTNEF
Insert \boxtimes in the box(es) to indicate for 2020 if you and / or partner were Permanently Incapacitated (if this is your fir attach a medical certificate outlining the nature and external exter	st claim under this heading		
Age Tax Credit			
If either you or your spouse or civil partner were born before 1 January 1956 state date of birth			// Y Y Y Y
Rent-a-Room Relief Scheme			
Rent-a-Room Relief may be due where a room (or room accommodation and the gross income arising does not e		020	as residential
If you are due Rent-a-Room Relief state the amount of gross rental income received in the year 2020	€	€	
Do not include this amount in any rental income figure of	n page 2		
Childcare Services			
An exemption may be claimed in respect of Childcare S €15,000, and certain conditions are met	ervices where the income re SELF		loes not exceed or CIVIL PARTNER
Income received for Childcare Services before expenses (Section 216C TCA 1997)	€	€	
Insert ⊠ in the box if you wish to claim an exemption for Childcare Services income		[
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Married but living apart

Divorced

Health Expenses

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

Nursing Home Expenses

Enter details in relation to maintenance or treatment in an 'approved' nursing home

Amount of expenses	.00
PPSN of nursing home resident	
Name and address of Nursing Home, include Eircode (if known)	
Deductions (Sums received / receivable in respect of Nursing He	ome Expenses)
From any public / local authority (e.g. Health Service Executive)	.00
Under any policy of medical insurance (e.g. VHI, LAYA Healthcare, Irish Life Health, etc.)	
Other (e.g. Compensation claim)	.00
Total Deductions (Nursing Home Expenses only)	.00
Net amount of Nursing Home Expenses on which tax relief is claimed	.00
Non-Routine Dental Expenses and 'Other' Health Expen	nses incurred
Amount paid for Non-Routine Dental Expenses (per Med 2)	- 00
Amount paid for 'Other' Qualifying Health Expenses	.00
Deductions (Sums received / receivable in respect of Non-Rout	ine Dental Expenses and 'Other' Health Expenses only)
From any public / local authority (e.g. Health Service Executive)	· 00
Under any policy of medical insurance (e.g. VHI, LAYA Healthcare, Irish Life Health, etc.)	.00
Other (e.g. Compensation claim)	.00
Total Deductions (Non-Routine Dental Expenses and 'Other' Health Expenses only)	. 00

Net amount of Non-Routine Dental Expenses and 'Other' Health Expenses on which tax relief is claimed

00

NOTES:

Non-Routine Dental Expenses

You must have a completed Form Med 2 (Dental), signed and certified by the dental practitioner when making a claim for non-routine dental expenses. A full list of qualifying treatments is listed on the reverse of the Form Med 2 (Dental) which is available from your dental practitioner. You do not have to submit the Form Med 2 (Dental) with this Return. However, you must keep the Form Med 2 (Dental) for six years as you may be asked to send it in if your claim is chosen for a detailed examination

Receipts for expenses claimed

You should only make a claim for amounts that you have receipts for. You must keep the receipts for six years as you may be asked to send them in if your claim is chosen for a detailed examination

Charges, etc. on Income (Annuities, Maintenance Payments, Covenants, etc.) or Rent Payable to a Non-Resident

€

Type of payment	Insert \boxtimes in the box if tax deducted by you
To whom paid (Name & Address, include Eircode (if known))	Relationship, if any, to you

Gross Amount Paid (before deduction of tax, if applicable)

Other Tax Credits / Reliefs for the year 2020

If you wish to claim any other tax credit(s) / relief(s) listed below insert the amount being claimed in the appropriate box. You must keep any supporting documents for six years, as you may be asked to send them in if your claim is chosen for a detailed examination

Dependent Relative Tax Credit	€
Incapacitated Person - Relief for Employing a Carer	€
Incapacitated Child Tax Credit	€
Single Person Child Carer Credit	€
Home Carer Tax Credit	€
Widowed Person or Surviving Civil Partner Tax Credit	€
Blind Person's Tax Credit	€
Guide Dog Allowance	€
Assistance Dogs for Adults and Children	€
Permanent Health Benefit	€
Retirement Annuity Contract (RAC)	€
Personal Retirement Savings Account (PRSA)	€
Tuition Fees	€
Main residence loan interest where Tax Relief at Source (TRS) has not been granted	€
Home Renovation Incentive (HRI) - Tax credit due for 2020 based on your HRI online claim	€
Stay and Spend Tax Credit	€

Capital Gains for the year 1 January 2020 - 31 December 2020

If you or your spouse or civil partner disposed of any chargeable assets in the year 2020 give the following information

			SELF		SPOUSE or CIVIL PARTNER
1.	Description of Asset (see Note 1 below)				
2.	Sale proceeds	€]	€
3.	Insert ⊠ in the box if asset was your Principal Private Residence				
4.	Insert ⊠ in the box if you are claiming full r from Capital Gains Tax on the disposal of a Principal Private Residence				

Capital Gains Notes

- 1. If the chargeable asset was not your Principal Private Residence (example, if you or your spouse or civil partner disposed of land or shares during the year) and a chargeable gain arose, you should complete **Form CG1** (see Note 2 below)
- 2. Form CG1 is available on Revenue's website **www.revenue.ie** or from Revenue's Forms & Leaflets service by phoning +353 1 738 3675

Further information on Capital Gains Tax is available on www.revenue.ie

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 (TCA) 1997 of all the sources of my income and the amount of income derived from each source in the year 2020, and all disposals of chargeable assets in the year 2020

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

Signature		Date	
Address		Telephone	
Eircode			
Capacity in which the return is made (see Note 3 on page 1)	for		
If the claim is on behalf of a minor, state minor's date of birth			

Bank Details

Please supply your bank account details to enable Revenue to transfer your repayment to your bank account

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)

BIC (Maximum 11 characters)

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)

BI	BIC (Maximum 11 characters)																						
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Note: Any subsequent Revenue refunds will be made to this bank account unless otherwise notified

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.

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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Calculation of Tax Repayment