Form 54 Claims

Income Tax - Repayment Claim for the year 2022 (Claim for Repayment of Deposit Interest Retention Tax for the year 2022)



Name and address	Personal Public Service Number (PPSN)							
	 Remember to quote your PPSN in any							
	communication with y	your	Reve	enue	e offi	ce		
If you have completed Declaration form(s) to claim DIRT Exempt status in relation to DIRT-free deposit account(s) in 2022 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 (for example, 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 2022 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 (for example, 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 2023 and you were exempt from tax for the year 2022, 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 2022.

Exemption Limits: You are exempt from tax for the year 2022 if you are **65 years of age or over** and if your total income (that is, 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 2022 you may be entitled to a refund of DIRT deducted in the period 1 January 2022 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 four years after the end of the tax year to which the claim relates. For example, claims for 2019 must be made by 31 December 2023.

Statement of Income for the year 2022

INCOME							
Describe each source of income in detail, for example *State Pension, Widow's, Widower's or Surviving Civil Partner's Pension, Illness Benefit, Jobseeker's Benefit, Foreign Pensions (for example, UK DWP Pension, US Pension), Annuity / Covenant, Deposit Interest, Rents (excluding rents eligible for "Rent-a-Room Relief"), Farming, Fees, Maintenance Payments (under enforceable arrangements), etc. If married or in a civil partnership and jointly assessed, include the income of both yourself and your spouse or civil partner and specify whether the source 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					
	€	€					
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
TOTAL							
You must keep any certificates or vouchers of tax deducted (such as DIRT counterfoils, 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 (that is, 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 Employee Tax 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 Employee Tax Credit.

Claim for Tax Credits for the year 2022

Personal Tax Credit

Insert ⊠ in the appropriate box to indicate for 2022 if you v	vere					
Single Married Widowed	Married but living apart		Divorced			
In a Civil Partnership A Surviving Civil Partner	In a Civil Partnership but living apart	A Former Civ	vil Partner			
If married or in a civil partnership, state spouse's or civil parame (if living with you or maintained by you)	artner's					
Date of marriage or civil partnership, if after 31 December	2021		YYYY			
If widowed or a surviving civil partner, state date of spouse	e's or civil partner's death					
If separated, divorced or in a civil partnership which has be date of separation, divorce or dissolution of the civil partnership			YYYY			
Increased Exemption / Dependent Chil	dren					
(see Note 4 on page 1)						
State number of Dependent Children						
Permanently Incapacitated		SELF	SPOUSE or CIVIL PARTNER			
Insert \boxtimes in the box(es) to indicate for 2022 if you and / or y partner were Permanently Incapacitated (if this is your first attach a medical certificate outlining the nature and extent	t claim under this heading					
Age Tax Credit						
If either you or your spouse or civil partner were born before 1 January 1958 state date of birth			YYYY			
Rent-a-Room Relief Scheme						
Rent-a-Room Relief may be due where a room (or rooms accommodation and the gross income arising does not ex			residential			
	SELF		CIVIL PARTNER			
If you are due Rent-a-Room Relief state the amount of gross rental income received in the year 2022	€	€				
Do not include this amount in any rental income figure on	page 2.					
Childcare Services						
An exemption may be claimed in respect of Childcare Se	rvices where the income red	ceived in 2022 doe	es not exceed			
€15,000, and certain conditions are met.	SELF	SPOUSE 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						

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 'appro	oved' nursing home
Amount of expenses	
PPSN of nursing home resident	
Name and address of Nursing Home, include Eircode (if known)	
Deductions (Sums received / receivable in respect of Nursing	Home Expenses)
From any public / local authority (for example, Health Service Executive)	.00
Under any policy of medical insurance (for example, VHI, LAYA Healthcare, Irish Life Health, etc.)	.00
Other (for example, 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 Expe	enses 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-Ro	utine Dental Expenses and 'Other' Health Expenses only)
From any public / local authority (for example, Health Service Executive)	.00
Under any policy of medical insurance (for example, VHI, LAYA Healthcare, Irish Life Health, etc.)	.00
Other (for example, 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 ⊠ in the box if tax de	educted 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 yea	r 2022	
If you wish to claim any other tax credit(s) / relief(s) listed belo You must keep any supporting documents for six years, as yo 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		€
Rent Paid for Private Residential Accommodation		€
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		€
Home Renovation Incentive (HRI) - Tax credit due for 2022 bas	sed on your HRI online claim	€

Capital Gains

Capital Gains for the year 1 January 2022 - 31 December 2022

If y	ou or your spouse or civil partner disposed	of any charg	eable assets in		22 give the follo	
1.	Description of Asset (see Note 1 below)		<u>JELI</u>			
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 from Capital Gains Tax on the disposal of Principal Private Residence					
Са	pital Gains Notes					
(If the chargeable asset was not your Princip disposed of land or shares during the year) (see Note 2 below).		•		•	-
	Form CG1 is available on Revenue's websit by phoning +353 1 738 3675.	e www.reve	enue.ie or from	Revenue's F	orms & Leaflets	service
Fur	ther information on Capital Gains Tax is ava	ailable on w v	ww.revenue.ie			
,	YOU MUST SIGN THIS DECLARAT	ION				
pro	ECLARE that, to the best of my knowledge visions of the Taxes Consolidation Act (TCA m each source in the year 2022, and all dis	A) 1997 of al	I the sources of	f my income	and the amount	
	ECLARE that, to the best of my knowledge imed and as regards outgoings are correctly		all the particular	s given as re	egards tax credit	s and reliefs
Sig	nature			Date	DDIM	M / Y Y Y Y
Ad	dress			Telephone		
Eir	code					
	pacity in which the return is de (see Note 3 on page 1)		for			
lf th	ne claim is on behalf of a minor, state minor	's date of bir	th		D J M	MIYYY

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.

BAN (Maximum 34 characters)
BIC (Maximum 11 characters)
f you are married or in a civil partnership and have opted for Joint Assessment in 2022, please provide your spouse's o civil partner's bank account details
BAN (Maximum 34 characters)
BIC (Maximum 11 characters)

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		