

Form 54 Claims

Income Tax - Repayment Claim for the year 2025

(Claim for Repayment of Deposit Interest Retention Tax for the year 2025)



Personal Public Service Number (PPSN) Remember to quote your PPSN in any communication with your Revenue office

Name and address

If you have completed Declaration form(s) to claim DIRT Exempt status in relation to DIRT-free deposit account(s) in 2025 insert x in the box

Use any envelope and write "Freepost" above the Return Address You do not need to attach a stamp

Return address

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 2025 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 2026 **and** you were exempt from tax for the year 2025, 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 2025.

Exemption Limits: You are exempt from tax for the year 2025 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 2025 you may be entitled to a refund of DIRT deducted in the period 1 January 2025 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 2022 must be made by 31 December 2026.

Statement of Income for the year 2025

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 certificates, Form R185, dividend counterfoils, etc.)

for six years as you may be asked to send them in if your claim is chosen for a detailed 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 2025

Personal Tax Credit

Insert x in the appropriate box to indicate for 2025 if you were

Single **Married** **Widowed** **Seperated** **Divorced** **In a Civil Partnership**

A Surviving Civil Partner **In a Civil Partnership but separated** **A Former Civil Partner**

If married or in a civil partnership, state spouse's or civil partner's name (if living with you or maintained by you)

Date of marriage or civil partnership, if after 31 December 2024

If widowed or a surviving civil partner, state date of spouse's or civil partner's death

If separated, divorced or in a civil partnership which has been dissolved, state date of separation, divorce or dissolution of the civil partnership

Increased Exemption / Dependent Children

(see Note 4 on page 1)

State number of Dependent Children

Permanently Incapacitated

Insert x in the box(es) to indicate for 2025 if you and / or your spouse or civil partner were Permanently Incapacitated (if this is your first claim under this heading attach a medical certificate outlining the nature and extent of your incapacity) **SELF** **SPOUSE or CIVIL PARTNER**

Age Tax Credit

If either you or your spouse or civil partner were born before 1 January 1961 state date of birth

SELF **SPOUSE or CIVIL PARTNER**

Rent-a Room Relief Scheme

Rent-a-Room Relief may be due where a room (or rooms) in your sole or main residence is (are) let as residential accommodation and the gross income arising does not exceed €14,000 in the year 2025

If you are due Rent-a-Room Relief state the amount of gross rental income received in the year 2025

SELF € **SPOUSE or CIVIL PARTNER €**

Do not include this amount in any rental income figure on page 2.

Childcare Services

An exemption may be claimed in respect of **Childcare Services** where the income received in 2025 does not exceed €15,000, and certain conditions are met.

Income received for Childcare Services before expenses (Section 216C TCA 1997)

SELF € **SPOUSE or CIVIL PARTNER €**

Insert x in the box if you wish to claim an exemption for Childcare Services income

SELF **SPOUSE or CIVIL PARTNER**

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 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 Expenses 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-Routine 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 x 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 2025

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 €

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 2025 based on your HRI online claim €

Capital Gains

Capital Gains for the year 1 January 2025 - 31 December 2025

If you or your spouse or civil partner disposed of any chargeable assets in the year 2025 give the following information

1. Description of Asset (see Note 1 below)

SELF

SPOUSE or CIVIL PARTNER

2. Sale proceeds

SELF €

SPOUSE or CIVIL PARTNER €

3. Insert x in the box if asset was your Principal Private Residence

SELF

SPOUSE or CIVIL PARTNER

4. Insert x in the box if you are claiming full relief from Capital Gains Tax on the disposal of a Principal Private Residence **SELF** **SPOUSE or CIVIL PARTNER**

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 2025, and all disposals of chargeable assets in the year 2025.

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 2025, please provide your spouse's or civil partner's bank account details

IBAN (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

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