Hi,

I am a PAYE retired person with one rented apartment. Every year I have to make a payment to you as the rental income and my wife's UK pension are not taken into account when you issue our Tax Free Allowances. I would like to see the TFAs lowered, so that I pay more tax by way of the PAYE system, and get rid of the annual reconciliation payment. Will the ad-hoc reconciliations as outlined in the document make this redundant?

I have tried to register for ROS on at least 2 occasions but have got bogged down on the "Certificate" which I am unable to access.

Is it possible for Revenue to run a simple training session on ROS? Say an hour or two!

Regards,

**Brendan Maguire**