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Enquiries: 01 1234567

27th Aug 2025

Your Preliminary End of Year Statement and PAYE Income Tax Return for 2023

Important: Your Preliminary End of Year Statement for 2023 suggests you may have an underpayment of tax, this means that you may owe Revenue money.

Dear (Placeholder1)

I am writing to you about your Preliminary End of Year Statement for the year 2023 which indicates you may not have paid enough tax in 2023. This may be due to a number of reasons including:

- ☐ untaxed income from other sources such as the Department of Social Protection,
- ☐ incorrectly assigned tax credits or reliefs,
- ☐ incorrect rate of USC.

To finalise your tax position, you are now required, under Section 879 of the Taxes Consolidation Act, 1997, to complete and submit a PAYE Income Tax Return for 2023, before **01 October 2025**.

As a PAYE taxpayer, the quickest and easiest way to submit your PAYE Income Tax Return is by using Revenue's myAccount online services. You can logon to myAccount using your verified MyGovID or visit www.revenue.ie to register.

Please note, **if you do not file a return by 01 October 2025**, Revenue will issue you with a Statement of Liability, based on the information available to us. To minimise the impact on you, any underpayment of tax will be collected by reducing your tax credits over four years from 1 January 2026. You will not be required to pay the full amount immediately.

You can submit a PAYE Income Tax Return for 2023 at any time before 31 December 2027 to claim any additional tax credits you may be entitled to. This may reduce your existing liability, or even result in a refund of tax.

Further information on the Preliminary End of Year Statement, how to file a PAYE Income Tax Return and how to claim tax credits and reliefs, is available in the following pages.

If you have filed a PAYE Income Tax Return for 2023 in the last two weeks,
ignore this letter.

Yours sincerely,

Aisling Ni Mhaoileoin

What is a Preliminary End of Year Statement?

At the end of every year, Revenue makes a Preliminary End of Year Statement available to all employees. This sets out your provisional tax position, based on information available to us. It will show whether you have paid too much, not enough, or the right amount of Income Tax and Universal Social Charge (USC) for that year. This is based on the income declared by your employer or pension provider.

Where can I see my Preliminary End of Year Statement and file a PAYE Income Tax Return?

The Preliminary End of Year Statement is easy to access and understand. When you log into to myAccount your Preliminary End of Year Statement will be in the Review Your Tax for the previous 4 years section, under PAYE Services.

- Sign into myAccount on www.revenue.ie
- In the 'PAYE Services' section, select 'Review your tax for the previous 4 years'
- Select the tax year you wish to review
- 'Request' your Preliminary End of Year Statement
- Choose 'Complete Income Tax Return' at the bottom of the screen
- Declare additional income, such as rental income
- Claim your additional expenses, tax credits and other reliefs
- Click 'Submit' when it is complete.

To make it easier, Revenue pre-fills the PAYE Income Tax Return to include the information from the Preliminary End of Year Statement. This reduces the chances of making a mistake and makes the return easier to complete.

The statement will show whether you are in an overpayment, underpayment, or balanced position according to the details Revenue has about your pay and tax for that year.

- **Overpayment** – You may have paid too much tax and may be due a refund from Revenue.
- **Underpayment** – You may have underpaid tax meaning you might owe this money to Revenue.
- **Balanced** – You may have paid the correct amount of tax.

Once you have looked at your Preliminary End of Year Statement the next step is to submit a PAYE Income Tax Return to finalise your tax position. The quickest and easiest way to do this is online by choosing the 'Complete Income Tax Return' button at the end of the Preliminary End of Year Statement. You can complete a return for all years from 2021 to 2024.

How can I claim additional tax credits, reliefs or declare additional income?

Once you complete and submit a PAYE Income Tax Return tax position may change, depending on any additional details provided by you.

It is easy to claim additional credits and reliefs as part of the PAYE Income Tax Return for instance:

- health expenses
- qualifying fees that you have paid on third-level education courses (including the student contribution)
- the new rent tax credit.

You can amend your PAYE Income Tax Return or claim additional tax credits or relief for the tax year 2023 up until **31 December 2027**. Claims made after this date cannot be refunded.

Claiming additional tax credits that you are entitled to may increase a potential refund already due or reduce the amount of an underpayment that is on record for that year.

Declaring additional income may reduce the amount of overpayment on record or increase the amount of tax that is underpaid.

Why am I being required to file a PAYE Income Tax Return?

Revenue's aim is to collect the correct amount of tax due in line with our [Customer Charter](#). As your Preliminary End of Year Statement for 2023 suggests you may have an underpayment of tax, you are now required to file a PAYE Income Tax Return to confirm your correct tax position.

Section 879 of the Taxes Consolidation Act, 1997, specifies that Revenue must give you a notice to complete and submit a tax return in the format and within the timeframe they give you.

If I am due a refund, how long will it take and how will I receive it?

Once a return has been submitted, a Statement of Liability will issue shortly afterwards. This will show your final tax and USC position for the year. You can make a change to a PAYE Income Tax Return after filing. For example, if you made a mistake or forgot to claim a credit. In this instance a new statement will issue. If a refund is due, this will be processed within 3 to 5 working days to the bank account details that are on your Revenue record. You can check which bank details are on record and make any changes necessary in the My Details section under My Profile in myAccount.

If you already have an underpayment for another year and owe tax, the refund will be used to reduce the amount owed.

What do I do if I have an underpayment?

If you have an underpayment of tax after completing your PAYE Income Tax Return, please be assured that you will not have to make a payment immediately. Revenue will automatically collect the underpayment by reducing your future tax credits over four years. This means that you will pay more tax during those years.

If you want, you can choose to make a full or partial payment to cover underpaid tax through our myAccount online service.

Alternatively, should you wish to discuss repayment options that best suit your circumstances, you can contact us.

Where can I find more information?

For more detail on anything outlined above, please see www.revenue.ie. Here you can find information about tax credits and reliefs to help you manage your taxes, ensuring you claim any refunds you are owed and receive everything you are due going forward.

You can also find information on how to claim tax credits and reliefs in real time in myAccount. This means you will no longer have to wait until the end of the year to claim certain credits like the rent tax credit or qualifying college fees and can reduce the amount of tax you have to pay in each pay period throughout the year.

If you have a question about your own tax position or circumstances, you can submit a query via Revenue's online MyEnquiries service. You can access MyEnquiries in myAccount.