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A 'Guide to Completing 2024 Pay & File Self-Assessment Returns' is available from Revenue's website www.revenue.ie, or from Revenue's Forms & Leaflets Service at +353 1 738 3675.

Legislative references relate to Sections of the Taxes Consolidation Act (TCA) 1997, unless otherwise stated.

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.

2	Your Date of Birth	<div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px; text-align: center;">DD</div> <div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px; text-align: center;">/</div> <div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px; text-align: center;">MM</div> <div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px; text-align: center;">/</div> <div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px; text-align: center;">YY</div> <div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px; text-align: center;">YY</div>																																								
3	State your civil status, i.e. single, married, in a civil partnership, widowed, surviving civil partner, separated, in a civil partnership but separated, divorced, a former civil partner	<table border="1" style="border-collapse: collapse; width: 100%; height: 40px;"> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </table>																																								
4	If your personal circumstances changed in 2024 enter date of change	<div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px; text-align: center;">DD</div> <div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px; text-align: center;">/</div> <div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px; text-align: center;">MM</div> <div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px; text-align: center;">/</div> <div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px; text-align: center;">YY</div> <div style="border: 1px solid black; display: inline-block; width: 20px; height: 20px; text-align: center;">YY</div>																																								
	AND																																									
	State previous civil status (i.e. single, married, etc.)	<table border="1" style="border-collapse: collapse; width: 100%; height: 40px;"> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </table>																																								
5	If married or in a civil partnership, insert <input checked="" type="checkbox"/> in the box to indicate basis of assessment applicable for 2024																																									
	Joint assessment <input type="checkbox"/>	Separate assessment <input type="checkbox"/>																																								
	Single treatment <input type="checkbox"/>																																									

6		Spouse's or Civil Partner's Details			
(a)	PPSN	<input type="text"/>	(d)	Date of Birth	<input type="text"/>
(b)	Surname	<input type="text"/>	(e)	Gender	Male <input type="checkbox"/> Female <input type="checkbox"/>
(c)	First name(s)	<input type="text"/>	(f)	Date of Marriage or Civil Partnership	<input type="text"/>

7	State the number of Dependent Children	<input type="text"/>	<input type="text"/>
8	If you wish to claim Widowed Person or Surviving Civil Partner with Dependent Child Tax Credit state date of death of your spouse or civil partner	<input type="text"/>	<input type="text"/>

	Insert <input checked="" type="checkbox"/> in the box(es) to indicate for 2024 if you and/ or your spouse or civil partner were	Self	Spouse or Civil Partner
10	Permanently Incapacitated	<input type="checkbox"/>	<input type="checkbox"/>
12	A holder of a 'full' Medical Card or having entitlement to one under EU Regulations	<input type="checkbox"/>	<input type="checkbox"/>
13	Entitled to an exemption from PRSI	<input type="checkbox"/>	<input type="checkbox"/>
(a)	State reason - Self	<input type="text"/>	
(b)	State reason - Spouse or Civil Partner	<input type="text"/>	

19	The number assigned to a transaction by the Revenue Commissioners under S. 817HB	
20	Reportable cross-border arrangement reference number	

Expression of Doubt: If you have a genuine doubt about the correct application of tax law to any item in the return, provide details of the point at issue in the entry fields provided on page 10

PPSN **D PAYE / BIK / PENSIONS (1)****Employment / Pension, etc. subject to PAYE**

Details entered at Lines 220 to 222 are relevant to Lines 223 to 229

Employment / Pension 1**Employment / Pension 2****Self****Spouse or
Civil Partner****Self****Spouse or
Civil Partner**219 Insert ☐ in the box to indicate to whom the income refers

220 Employer's / Pension Provider's PAYE registered number

221 Employer's / Pension Provider's name

222 Gross amount of taxable income for this employment / pension (available from your final payslip for 2024)

223 Source of income (insert ☐ in the relevant boxes)

(a) Employment

(g) Income in lieu of Social Welfare Payments

(h) Pension - Early Farm Retirement

(i) Pension - Employment pension

(j) Pension - RAC or PRSA

224 (a) Net tax deducted / refunded in this employment

225 (c) Insert ☐ in the box if the tax figure above was a refund
Gross income for Universal Social Charge (USC) from this employment (available from your final payslip for 2024)

226 (a) Net USC deducted / refunded in this employment

(b) Insert ☐ in the box if the USC figure above was a refund

228 Payment frequency

Weekly

Fortnightly

Four weekly

Monthly

Other

229. Is relief due under S. 480B ("week 53")

Yes ☐ No ☐Yes ☐ No ☐**E PAYE / BIK / PENSIONS (2)****PAYE / USC refunded during the year**

233 PAYE Tax refunded by Revenue for the Income Tax year 2024

234 PAYE Tax underpaid (amount collected by Revenue by reducing your tax credits for 2024)

235 Amount of USC refunded by Revenue for the year 2024

240 (a) Nature of employment(s)

(b) Allowable Expenses incurred in Employment

(i) Insert X in the box if you are entitled to Flat Rate Expenses and want to claim this in 2024

(ii) Expenses, other than Flat Rate Expenses, paid by the claimant wholly, exclusively and necessarily in the performance of the duties of the employment or office (Not including expenses claimed through real time at 238(b)(iv) below)

(iii) Remote Working (eWorking) expenses

(iv) Remote Working Relief already claimed through Real Time Credits in 2024

243 Carer's Allowance paid by Department of Social Protection

245 Other taxable Social Welfare Payments, Benefits or Pensions (State Pension, Illness Benefit, Occupational Injury Benefit, Jobseeker's Benefit, Pre-Retirement Allowance, Maternity Benefit, Paternity Benefit, Parent's Benefit, Adoptive Benefit, Health & Safety Benefit) (See Form 11S Hellsheet for more information)

F FOREIGN INCOME (enter amounts in €)**302 Foreign Pensions**

(a) Amount of State Welfare Pension(s)

(b) Amount of all Other Pensions

(c) Amount of relief claimed

(d) Country where foreign pension is paid from

(vi) In the year ended 31 December 2024 did the child(ren) named above reside with you for the whole or greater part of the year, i.e. in excess of six months	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
(Note: in the case of a child born during the year the length of time will be reduced on a pro-rata basis)				
(vii) In the year ended 31 December 2024 were you living with another person as a couple whether married, in a civil partnership, or cohabiting	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
(viii) Is this claim made in respect of a non-resident child who is a child of a single person who lives outside the State but works in the State (e.g. cross-border worker)	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>

[illegible]

(ii) His or her PPSN (if known) (iii) His or her Date of Birth (if known) / /

(i) In the year ended 31 December 2024 did the child(ren) named above reside with you for not less than 100 days
(Note: in the case of a child born during the year of the claim, the number of qualifying days (in respect of the secondary claimant) will not be reduced on a pro-rata basis)

(ii) In the year ended 31 December 2024 were you living with another person as a couple whether married, in a civil partnership, or cohabiting

(iii) Is this claim made in respect of a non-resident child who is a child of a single person who lives outside the State but works in the State (e.g. cross-border worker)

(iv) State the name and address of the individual who has relinquished his or her entitlement to the tax credit in your favour, include Eircode (if known)

(v) His or her PPSN (if known) (vi) His or her Date of Birth (if known) / /

528 (a) Incapacitated Child Tax Credit - State number of incapacitated children					
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Note: Rent tax credit is **not** due where you are in receipt of Housing Assistance Payment (HAP) / Rental Accommodation Scheme (RAS) or any other State Housing Support Schemes in respect of the tenancy or where your landlord is a Government Minister or a Commissioner of Public Works who owns the property in an official capacity, or where your landlord is a Housing Authority or Housing Association. See www.revenue.ie for further information.

	Self	Spouse or Civil Partner
(a) I confirm that, in respect of this tenancy(ies), I am not in receipt of any rent support payment from a government scheme / body or agency (for example HAP / RAS). Insert <input type="checkbox"/> in the box(es)	<input type="checkbox"/>	<input type="checkbox"/>
(b) I confirm that the landlord is not a Government Minister or a Commissioner of Public Works who owns the property in an official capacity, and is not a Housing Authority, or Housing Association. Insert <input type="checkbox"/> in the box(es)	<input type="checkbox"/>	<input type="checkbox"/>
(c) I confirm that I paid rent under a tenancy(ies) in the tax year 2024 Insert <input type="checkbox"/> in the box(es)	<input type="checkbox"/>	<input type="checkbox"/>

• I am not related to my landlord as parent / child or child / parent, or ☐

• I am related to my landlord other than as parent / child or child / parent, (for example, siblings, grandparent / grandchild, aunt / uncle, niece / nephew, etc) and the property is registered with the Residential Tenancies Board (RTB) and is not a license agreement such as the Rent-a-Room scheme. ☐

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Where the property is rented for a child in third level education

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D	D	/	M	M	/	Y	Y	Y	Y
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Self

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PPSN (f) Amount of surcharge due under S. 1084 because of late filing of this return , , .00

(Note: If you are filing this return after the specified return date for the chargeable period, a late filing surcharge is due. If your return is late the surcharge, which is added on to your tax due, is

- 5% of the tax due or €12,695, whichever is the lesser, where the return is submitted within two months of the due date
- 10% of the tax due or €63,485, whichever is the lesser, where the return is more than two months late)

(g) Amount of surcharge due under S. 1084 because of non-compliance with Local Property Tax (LPT) requirements , , .00

(Note: Failure to meet your LPT obligations to file and pay will result in a surcharge. Therefore the amount payable in your Self-Assessment should be increased by 10% subject to a maximum increased amount of €63,485. Where the LPT is subsequently brought up to date, the amount of the surcharge will be capped at the amount of the LPT liability payable)

(h) (i) Amount of tax paid directly to the Collector-General for this period , , .00

(Note: this is the amount of tax already paid to the Collector-General, i.e. your 2024 Preliminary Tax paid. Do not include any balancing payments which are now due and will be paid at the time this return is being submitted)

(ii) amount of tax deferred under S. 657(6A) , , .00(i) (i) Balance of tax payable for this period , , .00

(Note: this is tax payable amount at (d) above, plus the amount of any surcharge due at (f) or (g), less the amount of tax already paid at (h) (i) and the amount of tax deferred at (h) (ii))

(ii) Balance of tax overpaid for this period , , .00

(Note: this is tax overpaid amount at (e) above, less the amount of any surcharge due at (f) or (g), plus the amount of tax already paid at (h) (i) and the amount of tax deferred at (h) (ii))

I DECLARE the above to be my Self-Assessment to Income Tax for the year 2024

Signature Date Capacity of Signatory **937 Self-Assessment – Capital Gains Tax**(a) Amount of chargeable gains arising for this period , , .00

(Note: This is the amount of chargeable gains for this period less any reliefs which reduce the chargeable gain)

(b) Amount of tax chargeable for this period , , .00

(Note: This is the amount of tax chargeable on the chargeable gain **after** taking account of any deductions, reliefs or allowances, e.g. personal allowance or transfer of business to a company)

(c) Amount of tax payable for this period , , .00

(Note: This is the amount of tax due after any Retirement Relief or Credit for Foreign Tax paid have been deducted from tax chargeable)

(d) Amount of surcharge due under S. 1084 because of late filing of this return , , .00

(Note: See 936(f))

(e) Amount of surcharge due under S. 1084 because of non-compliance with LPT requirements , , .00

(Note: See 936(g))

(f) Amount of tax paid directly to the Collector-General for this period , , .00

(Note: The amount entered here will be the amount of direct tax paid for the year plus any amounts that may have been credited to the year from another year or tax type)

(g) (i) Balance of tax payable for this period , , .00(ii) Balance of tax overpaid for this period , , .00

I DECLARE the above to be my Self-Assessment to Capital Gains Tax for the year 2024

Signature Date Capacity of Signatory

[illegible]

Bank Details

If you wish to have any refund paid directly to your bank account, please supply your bank account details

Single Euro Payments Area (SEPA)

Account numbers and sort codes have been replaced by International Bank Account Numbers (IBAN) and Bank Identifier Codes (BIC). These numbers 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)[illegible]

BIC (Maximum 11 characters)

[illegible]

If you are married or in a civil partnership and have opted for Joint Assessment in 2024, please provide your spouse's or civil partner's bank account details

IBAN (Maximum 34 characters)[illegible]

BIC (Maximum 11 characters)

[illegible]

(Note: Any subsequent Revenue refunds will be made to this bank account unless otherwise notified)

Expression of Doubt provided by S. 959P

If you have a genuine doubt about the correct application of tax law to any item in the return, insert ☒ in the box and provide details of the point at issue in the entry fields below

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(This section is only for genuine Expressions of Doubt as provided for by S. 959P. It should not be used for general notes or comments)

(a) Provide full details of the facts and circumstances of the matter to which the Expression of Doubt relates

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(b) Specify the doubt, the basis for the doubt and the tax law giving rise to the doubt.

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(c) Identify the amount of tax in doubt in respect of the chargeable period to which the Expression of Doubt relates

						.00
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(d) List the supporting documents that are being submitted in relation to the matter involved. These documents should accompany this return

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(e) Identify any published Revenue guidelines that you have consulted concerning the application of the law in similar circumstances

IMPORTANT

Methods of Payment

You can make a payment against a tax liability using one of the following:

1. Revenue Online Service (ROS)

ROS customers can make payments online through ROS. To access ROS or to register for ROS, click on the ROS link on the Revenue home page at www.revenue.ie.

2. myAccount

myAccount customers can make payments online by clicking on the **myAccount** link on the Revenue home page. You can register for **myAccount** on the "Register for **myAccount**" link on www.revenue.ie. You will need your PPSN and a password to make a payment.

You can make payments online using:

- a debit card or a credit card
- a once off debit - a 'Single Debit Instruction' - using a bank account.

3. Direct Debit

For information on how to pay Preliminary Income Tax by monthly Direct Debit, visit the Revenue website at www.revenue.ie or phone the helpline at **01 738 3663**. Please note that the Direct Debit facility applies **only** to Preliminary Tax and all Direct Debit applications should be made online through **ROS** using the Direct Debit link on **My Services** screen.

4. Cheque

- Complete the Statement of Net Liabilities on the payslip to ensure your cheque payment is allocated to the correct tax years.
- Ensure the cheque amount equals the total in the 'Total Net Amount' box on the payslip.
- Make your cheque payable to the **Collector-General**.
- Forward the completed payslip and your cheque to **Collector-General, PO Box 354, Limerick**.
- Please note that cheque payments can take longer to process and update to your customer record.
- Paying online using ROS or **myAccount** is the fastest and most secure way to make your payment.

Importance of Prompt Payments

- Ensure that you allow sufficient time - at least three working days - for your payment to reach the Collector-General by the due date.
- Late payment of tax carries an interest charge.
- Failure to pay tax, or to pay it on time, can result in enforced collection through the Sheriff, Court proceedings or a Notice of Attachment.

Enforcement carries costs, additional to any interest charged.

ENQUIRIES

Any enquiry regarding liability should be addressed to your local Revenue Office.

Any enquiry regarding payment should be addressed to the Collector-General, Sarsfield House, Francis Street, Limerick, V94 R972.

SEE PAYSLIP ON REVERSE

Name

PPSN

PAY AND FILE
31 OCTOBER 2025

IMPORTANT

Please read the information below and overleaf to assist you in submitting your return and payment.

In accordance with the Taxes Consolidation Act 1997, you are obliged to submit the following return and payment on or before **31 October 2025**:

Preliminary Tax for the year of assessment 2025 including Universal Social Charge contributions

Payment of any balance of Income Tax due for the year of assessment 2024

Return of Income and Capital Gains for the year of assessment 2024

How to complete the payslip

Please see overleaf the payment options that are available to you. Please note that paying online using ROS or **myAccount** is the quickest and most secure way to make your Income Tax payment. If you pay online you do not need to complete the below payslip. If you are paying by Cheque, please complete the below payslip and Statement of Net Liabilities to ensure your Income Tax payment is promptly allocated to the correct tax years. Once completed, forward the payslip to the **Collector-General, PO Box 354, Limerick**.
Please enter an amount in the relevant space on the Statement of Net Liabilities for the following:

1. Preliminary Tax 2025

The minimum Preliminary Tax payment you are obliged to make is an amount equal to the lesser of 90% of your final Income Tax liability for 2025 or 100% of your final liability for 2024. If you are paying your 2025 Preliminary Tax by monthly Direct Debit, leave this box blank.

2. Balancing Amount 2024

Insert any outstanding balance of Income Tax for the year of assessment 2024. Tax already paid for this year should be taken into consideration when calculating the amount of the balance outstanding.

If you have calculated that there is a credit due to you for this year, enter the amount and tick the box (x) to indicate that the value is a credit.

The credit will be automatically offset against any liabilities for other years on the Statement of Net Liabilities.

3. TOTAL NET AMOUNT

The Total Net Amount figure should match the sum total of declarations that you are making for the above periods.

If you have calculated that you have no Preliminary Tax 2025 or Balancing Amount 2024, enter a single '0' in the appropriate box for that category on the Statement of Net Liabilities.

The Total Net Amount should also match the amount of your cheque payment.

IMPORTANT NOTE:

If you file this return on time, but at the date of filing, you have failed to submit your Local Property Tax (LPT) return or have failed to either pay the LPT due or enter into an agreed payment arrangement, a surcharge should be added to the final liability. Therefore, the amount payable in your Self-Assessment should be increased by 10%. Where the LPT is subsequently brought up to date, the amount of the surcharge will be capped at the amount of the LPT liability involved. For assistance, you may wish to call the **LPT Branch on 01 738 3626** (ROI only) or **+353 1 738 3626** (outside ROI).

Form 11S

€ Payslip

€ Statement of Net Liabilities
Whole Euro only - DO NOT ENTER CENT

Income Tax Preliminary Tax 2025

1 5 5 5 5 5 5 5 5 00

X

Place X in the box above if Income Tax 2024 is a credit

Income Tax Balancing Amount 2024

2 2 2 2 2 2 2 2 2 00

TOTAL NET AMOUNT
1 + 2 ABOVE

3 3 3 3 3 3 3 3 3 00

P&F
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