

PPSN

A 'Guide to Completing 2020 Pay & File Self-Assessment Returns' is available from Revenue's Forms & Leaflets Service at +353 1 738 3675

This return is only to be used for the 2020 tax year

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.

A PERSONAL DETAILS

2 State your civil status, i.e. single, married, in a civil partnership, widowed, surviving civil partner, married but living apart, in a civil partnership but living apart, divorced, a former civil partner

3 If your personal circumstances changed in **2020** enter date of change

AND

State previous civil status (i.e. single, married, etc.)

4 If married or in a civil partnership, insert in the box to indicate basis of assessment applicable for 2020

Joint assessment Separate assessment Single treatment

5 Spouse's or Civil Partner's Details

(a) PPSN (d) Date of Birth

(b) Surname (e) Gender Male Female

(c) First name(s) (f) Date of Marriage or Civil Partnership

6 State the number of Dependent Children

7 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

8 Your Date of Birth

Insert in the box(es) to indicate for 2020 if you and/or your spouse or civil partner were

10 Permanently Incapacitated Self Spouse or Civil Partner

12 A holder of a 'full' Medical Card or having entitlement to one under EU Regulations

13 Entitled to an exemption from PRSI

(a) State reason - Self

(b) State reason - Spouse or Civil Partner

Mandatory Disclosure

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

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B TRADE INCOME

	Primary Trade	Trade 2
101	State whether trade refers to self or spouse or civil partner	
102	Description of Trade (you must clearly describe the trade)	
127	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
139	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
108	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
Start Your Own Business relief		
109	If you are claiming relief under S. 472AA for starting your own business	
(a)	State the date of the commencement of the new business <input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
(b)	Insert <input checked="" type="checkbox"/> in the box to confirm that you have been unemployed for 12 months immediately before the commencement date (see Form 11S Helpsheet for more information)	<input type="checkbox"/>
113	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
116 (d)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
117 (a)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
Farmers		
119 (a)	Insert <input checked="" type="checkbox"/> in the box if you are a partner in a Registered Farm Partnership as defined by S. 667C	<input type="checkbox"/>
(b)	Your share of stock relief claimed under S. 667B <input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c)	Your share of stock relief claimed under S. 667C <input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(d)	Insert <input checked="" type="checkbox"/> in the box if this trade relates wholly or in part to Share Farming	<input type="checkbox"/>
(e)	Insert <input checked="" type="checkbox"/> in the box if you wish to elect for income averaging for the year 2020 (and subsequent years)	<input type="checkbox"/>
(f)	Insert <input checked="" type="checkbox"/> in the box if the assessable profits for this year are computed in accordance with S. 657 (income averaging)	<input type="checkbox"/>
(g)	Insert <input checked="" type="checkbox"/> in the box if you wish to withdraw from income averaging for the year 2020	<input type="checkbox"/>
(h)	(i) Insert <input checked="" type="checkbox"/> in the box if you wish to temporarily elect out of income averaging for this year in accordance with S. 657(6A)	<input type="checkbox"/>
	(ii) Enter the amount of adjusted net profit which would be assessable for this year if you had not applied for income averaging <input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
121	Professional Services Withholding Tax (PSWT) withheld in the year (before any interim refund) <input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

Do not include credit for Relevant Contracts Tax withheld

C IRISH RENTAL INCOME

	Self	Spouse or Civil Partner
Residential Property		
204	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
205	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
206	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
Commercial property, land and all other sources of Irish rental income		
209	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
210	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
211	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
Capital Allowances		
213 (c)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
215	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

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D EMPLOYMENT / PENSION
PART ONE

Employment / Pension, etc. subject to PAYE

Details entered at Lines 218 to 220 are relevant to Lines 223 to 229

	Employment / Pension 1		Employment / Pension 2	
	Self	Spouse or Civil Partner	Self	Spouse or Civil Partner
217	Insert <input type="checkbox"/> in the box to indicate to whom the income refers			
218	Employer's / Pension Provider's PAYE registered number		Employer's / Pension Provider's PAYE registered number	
219	Employer's / Pension Provider's name		Employer's / Pension Provider's name	
220	Gross amount of taxable income for this employment / pension (available from your final payslip for 2020)		Gross amount of taxable income for this employment / pension (available from your final payslip for 2020)	
221	Temporary Wage Subsidy Scheme Payments received for this employment		Temporary Wage Subsidy Scheme Payments received for this employment	
222	Direct Temporary Wage Subsidy received for this employment		Direct Temporary Wage Subsidy received for this employment	
223	Source of income (insert <input type="checkbox"/> in the relevant boxes)			
	(a) Employment	<input type="checkbox"/>	(a) Employment	<input type="checkbox"/>
	(g) Income in lieu of Social Welfare Payments	<input type="checkbox"/>	(g) Income in lieu of Social Welfare Payments	<input type="checkbox"/>
	(h) Pension - Early Farm Retirement	<input type="checkbox"/>	(h) Pension - Early Farm Retirement	<input type="checkbox"/>
	(i) Pension - Employment pension	<input type="checkbox"/>	(i) Pension - Employment pension	<input type="checkbox"/>
	(j) Pension - RAC or PRSA	<input type="checkbox"/>	(j) Pension - RAC or PRSA	<input type="checkbox"/>
224	(a) Net tax deducted / refunded in this employment		(a) Net tax deducted / refunded in this employment	
	(b) Insert <input type="checkbox"/> in the box if the tax figure above was a refund		(b) Insert <input type="checkbox"/> in the box if the tax figure above was a refund	
225	Gross income for Universal Social Charge (USC) from this employment (available from your final payslip for 2020)		Gross income for Universal Social Charge (USC) from this employment (available from your final payslip for 2020)	
226	(a) Net USC deducted / refunded in this employment		(a) Net USC deducted / refunded in this employment	
	(b) Insert <input type="checkbox"/> in the box if the USC figure above was a refund		(b) Insert <input type="checkbox"/> in the box if the USC figure above was a refund	
228	Payment frequency		Payment frequency	
	Weekly	<input type="checkbox"/>	Weekly	<input type="checkbox"/>
	Fortnightly	<input type="checkbox"/>	Fortnightly	<input type="checkbox"/>
	Four weekly	<input type="checkbox"/>	Four weekly	<input type="checkbox"/>
	Monthly	<input type="checkbox"/>	Monthly	<input type="checkbox"/>
	Other	<input type="checkbox"/>	Other	<input type="checkbox"/>
229.	Is relief due under S. 480B ("week 53")		Is relief due under S. 480B ("week 53")	
	Yes <input type="checkbox"/>	No <input type="checkbox"/>	Yes <input type="checkbox"/>	No <input type="checkbox"/>

PART TWO

PAYE / USC refunded during the year

	Self	Spouse or Civil Partner
233	PAYE Tax refunded by Revenue for the Income Tax year 2020	PAYE Tax refunded by Revenue for the Income Tax year 2020
234	PAYE Tax underpaid (amount collected by Revenue by reducing your tax credits for 2020)	PAYE Tax underpaid (amount collected by Revenue by reducing your tax credits for 2020)
235	Amount of USC refunded by Revenue for the year 2020	Amount of USC refunded by Revenue for the year 2020
240	(b) Allowable Expenses incurred in Employment	
	(i) Flat Rate Expenses	
	(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	
	(iii) Remote Working (eWorking) expenses	
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, Pandemic Unemployment Payment (PUP)) (See Form 11S Helpsheet for more information)	

E FOREIGN INCOME (enter amounts in €)

302	Foreign Pensions	
(a)	Amount of State Welfare Pension(s)	Amount of State Welfare Pension(s)
(b)	Amount of all Other Pensions	Amount of all Other Pensions

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Self

Spouse or
Civil Partner

F OTHER INCOME

402	Irish Income where tax not deducted at source	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
403 (a)	Irish deposit interest where DIRT deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
408	Irish income which suffered tax at the standard rate, other than Line 403(a) above	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
412 (a)	Gross amount of income from sources not shown elsewhere	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b)	Amount of tax deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c)	Details of income source(s) at Line 412(a)	<input type="text"/>	<input type="text"/>

G EXEMPT INCOME

415 (a)	Income received under Rent-a-Room Relief Scheme	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
416	Gross income from exempt Childcare Services	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

H CHARGES AND DEDUCTIONS

503	Maintenance payments where tax was not deducted (exclude any amounts in respect of children)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
512	Interest Relief on certain unsecured home loans		
(a)	Insert <input type="checkbox"/> in the box to confirm unsecured home loan (i.e. not a mortgage)	<input type="checkbox"/>	<input type="checkbox"/>
(b)	Enter date loan taken out	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
(c)	If Tax Relief at Source (TRS) granted on other loan in 2020, enter amount of interest paid on that loan	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(d)	Insert <input type="checkbox"/> in the box if you are entitled to first time buyer relief (i.e. in the first seven years of entitlement to relief)	<input type="checkbox"/>	<input type="checkbox"/>
(e)	Amount of interest paid in 2020 (excluding interest at (c))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(f)	State the number of tax years (1-6) prior to 2020 you were entitled to first-time buyer relief	<input type="text"/>	<input type="text"/>
(g)	Insert <input type="checkbox"/> in the box if the interest at (e) was paid on a loan taken out between 1/1/2004 and 31/12/2008 to purchase your first qualifying residence, or subsequent qualifying residence where your first qualifying residence was purchased on or after 1/1/2004	<input type="checkbox"/>	<input type="checkbox"/>

I CLAIM FOR TAX CREDITS, ALLOWANCES, RELIEFS, etc

515 (a)	Home Carer Tax Credit - Amount due for 2020	<input type="text"/> , <input type="text"/> .00	
516	Employee Tax Credit - Insert <input type="checkbox"/> in the box if claimed	<input type="checkbox"/>	<input type="checkbox"/>
517	Earned Income Tax Credit - Insert <input type="checkbox"/> in the the box if claimed	<input type="checkbox"/>	<input type="checkbox"/>
518 (a)	Blind Person's Tax Credit - Insert <input type="checkbox"/> in the box if due	<input type="checkbox"/>	<input type="checkbox"/>
(b)	Guide Dog - Number of Guide Dogs maintained by you	<input type="text"/>	<input type="text"/>
519	Assistance Dog - Number of Assistance Dogs maintained by you	<input type="text"/>	<input type="text"/>
520 (a)	Dependent Relative Tax Credit - Amount claimed	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
(b)	Number of Dependent Relatives	<input type="text"/>	<input type="text"/>
522	Stay and Spend Tax Credit Total amount being claimed	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
527	Tuition Fees		
(a)	State the name of the student	<input type="text"/>	<input type="text"/>
(b)	Amount paid per approved course (do not include administration, exam, registration, capitation fees, etc.)	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
(c)	Insert <input type="checkbox"/> in the box if a part-time course	<input type="checkbox"/>	<input type="checkbox"/>
(d)	Insert <input type="checkbox"/> in the box if fees relate to a training course	<input type="checkbox"/>	<input type="checkbox"/>

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528 Single Person Child Carer Credit

If you are the primary claimant, complete section (a). If you are the primary claimant but relinquishing the credit to a secondary claimant, complete sections (a) & (b). If you are a secondary claimant, complete sections (a) & (c)

If you wish to claim Single Person Child Carer Credit provide the following information in respect of each child

This section must be completed in respect of each child even if you are relinquishing your claim in favour of another individual

	Child 1	Child 2																																																
(a) State the nature of your relationship to the child(ren), i.e. Father, Mother, Grandparent, Legal Guardian, etc.	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>																									<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>																								
(i) Child's First Name	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>													<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>																																				
(ii) Child's Surname	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>													<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>																																				
(iii) Child's Date of Birth	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>													<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>																																				
(iv) Child's PPSN	<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>													<table border="1" style="width: 100%; border-collapse: collapse;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>																																				
(v) If the child is over 18 years old state name of place of full time instruction, or if the child is incapacitated state nature of incapacity																																																		

Child 1	Child 2																																																
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(vi) In the year ended 31 December 2020 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 No

(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 2020 were you living with another person as a couple whether married, in a civil partnership, or cohabiting Yes No

(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 No

(b) Relinquishing a Claim to Single Person Child Carer Credit

To be completed if you are an individual (the primary claimant) who is relinquishing the Single Person Child Carer Credit in favour of another individual. State

(i) Name and address of the individual to whom you are relinquishing this tax credit, include Eircode (if known)

(ii) His or her PPSN (if known)

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 (iii) His or her Date of Birth (if known)

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(c) Claim for Single Person Child Carer Credit - Secondary Claimant

To be completed if you are an individual (the secondary claimant) who is claiming the Single Person Child Carer Credit as a result of the primary claimant relinquishing his or her entitlement to the tax credit

(i) In the year ended 31 December 2020 did the child(ren) named above reside with you for not less than 100 days Yes No

(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 2020 were you living with another person as a couple whether married, in a civil partnership, or cohabiting Yes No

(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) Yes No

(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)

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 (vi) His or her Date of Birth (if known)

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(Note: It is not possible to relinquish a credit in respect of one child that resides with you while retaining a credit for another child)

PPSN **O - SELF ASSESSMENT MADE UNDER CHAPTER 4 OF PART 41A**

This return must include a Self-Assessment by the chargeable person to whom the return relates. An individual who fails to make a Self-Assessment may be liable to a penalty of €250

REMEMBER

You do not have to complete the Self-Assessment panel if you submit this return to Revenue on or before 31 August 2021

936 Self-Assessment – Income Tax

(a) Amount of income or profits arising for this period , , .00

(Note: This is the amount of your total income for this year **before** taking account of any deductions, reliefs, or allowances. Total income includes sources of income from employments, pensions, Department of Social Protection payments, rental and investment income, as well as self employed income. Where you are in receipt of trading or professional income, it is the adjusted net profit after taking account of business expenses, but before losses forward or capital allowances)

(b) Amount of tax chargeable for this period

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

(Note: This is the amount of income tax charged on the above income, after taking account of deductions, reliefs, and allowances, but **before** any tax credits such as personal tax credit, medical expenses, tax deducted, etc)

(ii) Amount of USC chargeable for this period - self , , .00

(iii) Amount of USC chargeable for this period - spouse or civil partner , , .00

(Note: This is the amount of USC chargeable on all of your income (including employment and pension income where USC has been deducted at source))

(iv) Amount of PRSI chargeable for this period - self , , .00

(v) Amount of PRSI chargeable for this period - spouse or civil partner , , .00

(Note: This is the amount of PRSI chargeable on your trading and investment income only. Do not include PRSI due on your Irish employment income)

(vi) Total amount of tax chargeable for this period , , .00

(Note: This is the sum of income tax, USC, and PRSI chargeable)

(c) (i) Amount of tax payable for this period before refund / offset at (c)(iii) below , , .00

(ii) Amount of tax overpaid for this period before refund / offset at (c)(iii) below , , .00

(Note: This is the amount of tax payable or tax overpaid for the period, which is computed by reducing the amount of tax chargeable ((b)(vi) above) by the amount of any tax credits due. Credits include obvious items such as the personal tax credit or employee tax credit, but also less obvious items such as Dividend Withholding Tax (DWT) withheld / deducted, DIRT withheld at source, PAYE operated on Schedule E income and Professional Services Withholding Tax (PSWT). This is the amount of PSWT withheld / deducted, before any interim refunds already made by Revenue)

(iii) Amount of refund (or offset) of tax withheld at source , , .00

(Note: The amount of any tax withheld at source, refunded (e.g. interim refund of PSWT) or offset, should be entered here)

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

(e) Amount of tax overpaid for this period , , .00

(Note: This is the amount of tax payable or tax overpaid, adjusted for any refund or offset of tax withheld at source already made by Revenue. Where there is no refund or offset made, the amount will be the same as (c)(i) or (c)(ii) above)

(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)

PPSN

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

(Note: If you file this return on time, but at the date of filing, you have failed to submit your 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 as if this return was filed late by two months or more. 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 2020 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 2020

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 2020

Signature Date

Capacity of Signatory

PPSN

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)

BIC (Maximum 11 characters)

If you are married or in a civil partnership and have opted for Joint Assessment in 2020, 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)

Expression of Doubt

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

(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

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

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

, , .00

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

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

PAY AND FILE - 31 OCTOBER 2021

Please read the important information on this page before completing the payslip overleaf

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. Single Debit Authority

You can now pay Income Tax directly from your bank account by completing the Single Debit Authority overleaf.

Please note that the bank account must be within the Single Euro Payments Area (SEPA) and must be provided in the SEPA format.

- Simply provide your bank details and the amount you wish to have debited from your account.
- Please remember to give a breakdown on the Statement of Net Liabilities on how much is to be allocated against each liability.
- Forward the completed mandate to the **Collector-General** at the address below.
- A once off deduction will be taken from your account no earlier than 31 October 2021 and credited against your tax liabilities as specified on the Statement of Net Liabilities.

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.

Please return completed Single Debit Authority to:

COLLECTOR-GENERAL, PO BOX 354, LIMERICK

SEE PAYSリップ ON REVERSE

Legal Text

By signing this mandate form, you authorise (A) the Revenue Commissioners to send instructions to your bank to debit your account and (B) your bank to debit your account in accordance with the instruction from the Revenue Commissioners.

As part of your rights, you are entitled to a refund from your bank under the terms and conditions of your agreement with your bank. A refund must be claimed within 8 weeks starting from the date on which your account was debited. Your rights are explained in a statement that you can obtain from your bank.

Name

PPSN

PAY AND FILE
31 OCTOBER 2021

IMPORTANT

Please read the information below and overleaf before completing the Statement of Net Liabilities

In accordance with the Taxes Consolidation Act 1997, you are obliged to submit the following return and payment on or before 31 October 2021:

Preliminary Tax for the year of assessment 2021 including Universal Social Charge contributions

Payment of any balance of Income Tax due for the year of assessment 2020

Return of Income and Capital Gains for the year of assessment 2020

How to complete the payslip

You can ensure that your Income Tax payments are promptly and properly processed by completing the payslip below and forwarding it to the Collector-General, PO Box 354, Limerick. You must complete the Statement of Net Liabilities whether you are making your payment by Revenue Online Service or myaccount Debit Instruction, Credit Card, Debit Card, Direct Debit or Single Debit Authority (see overleaf for details on how to make a payment).

Please enter an amount in the relevant space on the Statement of Net Liabilities for the following:

1. Preliminary Tax 2021

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 2021 or 100% of your final liability for 2020. If you are paying your 2021 Preliminary Tax by monthly Direct Debit, leave this box blank.

2. Balancing Amount 2020

Insert any outstanding balance of Income Tax for the year of assessment 2020. 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 2021 or Balancing Amount 2020, enter a single '0' in the appropriate box for that category on the Statement of Net Liabilities.

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

PPSN: 0000000AB

Signature: A.N. OTHER Date: 12-09-2021

Name: A. N. OTHER

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

Single Debit Authority

Please debit my account no earlier than 31 October 2021 with the single amount specified.

DEBIT AMOUNT

3 3 3 3 3 3 3 3 00

Income Tax Preliminary Tax 2021

1 5 5 5 5 5 5 5 00

X

Place X in the box above if Income Tax 2020 is a credit

Income Tax Balancing Amount 2020

2 2 2 2 2 2 2 2 00

International Bank Account Number (IBAN)

SEE YOUR BANK STATEMENT FOR IBAN

Bank Identifier Code (BIC)

AND BIC

TOTAL NET AMOUNT
1 + 2 ABOVE

3 3 3 3 3 3 3 3 00

P&F
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