2024120S

Client's Reference RPC018818\_EN\_WB\_L\_2+

# Income Tax Return and Self-Assessment for the year 2024 **Form 11S**



TAIN	GCD	·	
		Personal Public Service Number (PPS	۱)
		Remember to quote your PPSN in any communication with your Revenue office	
		If submitting this return use any envelope write "Freepost" above the Return Addres	
		Return Address	
you are a mandatory e-Filer you are lectronically through Revenue's Onl ccordance with Section 917EA Taxe OS is the quickest, most effective a eturn and pay your tax. It also provid our Income Tax liability. Access RO	line Service (ROS) in s Consolidation Act 1997 nd secure way to file your des an instant calculation of	Office of the Revenue Commissioner Collector-General's Division PO Box 354 Limerick	s
ETURN OF INCOME, CHARGES AN LAIM FOR TAX CREDITS, ALLOWAI ELF-ASSESSMENT FOR THE YEAR OTE:	NCES AND RELIEFS FOR THE		
A 'chargeable person' for self-assessi person's account in respect of a charge and Self-Assessment for the year 202	geable period. A 'chargeable perso 24.	chargeable to tax on that person's own account or on and not is required to complete a Form 11 or a Form 11S Tax F	Retu
		from all non-PAYE sources (including income subject to ent and must file a Form 11 or a Form 11S for that year.	DIR.
An individual with a PAYE source of in	ncome and with net assessable no	n-PAYE income (including income subject to DIRT), of €5	,000
more is regarded as a 'chargeable pe	rson' for Self-Assessment and mu	st file a Form 11 or a Form 11S for that year.	
•	ank account in 2024 in a non-coop	erative, non-DAC2, non-CRS or non-FATCA country is a	
chargeable person.  An individual who realises an income	tax gain on or after 1 January 202	as a result of the exercise, assignment or release of a s	har
		ital gains on the disposal of shares acquired from a share	
continue to be taxed under self-asses	,		
A proprietary director is a chargeable The Capital Gains Tax Self-Assessme		including directors	
•		, including directors. Ities and criminal sanctions for the failure to make a retu	n, th
naking of a false return, facilitating the ma	king of a false return, or claiming t	ax credits, allowances or reliefs which are not due. In the	eve
·	-	e liable to a fine not exceeding €126,970 and / or to a fin	e of
there are any <b>changes</b> under the following		ound to be due and / or to imprisonment. Revenue, enter the <b>new details</b> below	
ature of Primary Trade, Business or A			
usiness Address		Main Residence Address	
			$\vdash$
ircode		Eircode	
elephone		Telephone	
OU MUST SIGN THIS DECLARATION		ing a correct return in accordance with the provisions	of th
axes Consolidation Act 1997 of	neage and belief, this form colle	ins a correct return in accordance with the provisions	oi li
All the sources of my income and the			
		chargeable gains that accrued to me in the year 2024 rs given as regards gifts and inheritances received, to	
redits, allowances and reliefs claimed			1.
ignature	5 5 5	Date Date	Υ
capacity of Signatory			
ontact Details (in case of query about	t this return)		
Agent's TAIN			

Telephone or E-mail

PAGE 1

2024120 <b>PPSN</b>	S ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTRY SHOULD BE LEFT BLANK
will assi your ow address the due	mplete and submit this tax return on or before <b>31 August 2025</b> Revenue will calculate the self-assessment for you. This st you in paying the correct amount by the due date. If you submit the return after the <b>31 August 2025</b> you must make a self-assessment and calculate your own tax, PRSI and USC due. The due date for submission of this return to the above is 31 October 2025. On that date you must also pay any balance of tax due for 2024. Where this return is submitted after date, a surcharge (5% where the return is submitted within two months, otherwise 10%) will be added to your tax liability. To submit your Local Property Tax return will result in a tax surcharge - please see note in the Form 11S Helpsheet
	e to Completing 2024 Pay & File Self-Assessment Returns' is available from Revenue's website www.revenue.ie, Revenue's Forms & Leaflets Service at +353 1 738 3675.
This ret	urn is only to be used for the 2024 tax year.
Legisla	ive references relate to Sections of the Taxes Consolidation Act (TCA) 1997, unless otherwise stated.
provide persona provide as infor	venue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your I data may be exchanged with other Government Departments and agencies in certain circumstances where this is d for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well mation regarding your rights as a data subject are available on our <b>Privacy</b> page on <b>www.revenue.ie</b> . Details of this re also available in hard copy upon request.
	RSONAL DETAILS
3	Your Date of Birth  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
4	If your personal circumstances changed in 2024 enter date of change
	AND State previous civil status (i.e. single, married, etc.)
5	If married or in a civil partnership, insert ⊠ in the box to indicate basis of assessment applicable for 2024
Ū	Joint assessment Separate assessment Single treatment
6	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
7	State the number of Dependent Children
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
	Insert ⊠ 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
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
Manda 19	The number assigned to a transaction by the Revenue Commissioners under S. 817HB
20	Reportable cross-border arrangement reference number
	ession of Doubt: If you have a genuine doubt about the correct application of tax law to any item in the n, provide details of the point at issue in the entry fields provided on page 10

PPSN			
	F-EMPLOYED 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	Gross Income (Sales / Receipts)	.00	.00
143	Total Expenses	.00	.00
108	Net Profit (if a loss show 0.00)	,	.00
110	Total Capital Allowances	.00	00.
116 (d)	Current year loss for offset against other income - claim under S. 381 / 392	.00	.00
117 (a)	Loss Forward from a prior year - S. 382  Farmers	.00	)
118 (a)	Relief for qualifying farmer under S. 667B used in 20	24 .00	00-
(b)	Relief for qualifying farmer under S. 667B used in prior years	, 00	0 .00
(c)	Insert ⊠ in the box if you are a partner in a Registere Farm Partnership as defined by S. 667C	ed	
(d)	Relief for partner in Registered Farm Partnership under S. 667C used in 2024	.00	.00
(e)	Relief for partner in Registered Farm Partnership under S. 667C used in 2023		.00
(f)	Relief for partner in Registered Farm Partnership under S. 667C used in 2022	.00	00
(g)	Insert 🗵 in the box if this trade relates wholly or in pa	art to Share Farming	
(h)	Insert ⊠ in the box if you wish to elect for income ave for the year 2024 (and subsequent years)	L	
(i)	Insert $\boxtimes$ in the box if the assessable profits for this yeare computed in accordance with S. 657 (income average)	eraging)	
(j)	Insert ⊠ in the box if you wish to withdraw from incor for the year 2024		
(k)	(i) Insert ⊠ in the box if you wish to temporarily elect income averaging for this year in accordance with \$\frac{1}{2}\$		
	(ii) Enter the amount of adjusted net profit which woul year if you had not applied for income averaging	d be assessable for this	0.00
121	Professional Services Withholding Tax (PSWT)		
	withheld in the year (before any interim refund)  Do not include credit for Relevant Contracts Tax v	L,L,L withheld	
	H RENTAL INCOME	Self	Spouse or Civil Partner
204	utial Property Gross Rent Receivable	.00	
205	Expenses	-00	
206	Net Rental income after expenses (if a loss show 0.0	0)	
Comme	rcial property, land and all other sources of Irish re	ental income	
211	Gross Rent Receivable	.00	0 .00
212	Expenses	.00	0 .00
213 Capital	Net Rental income after expenses (if a loss show 0.0 <b>Allowances</b>	0),	
215 (c)	Wear and tear on fixtures and fittings	.00	0 .00
217	Unused losses from a prior year	.00	00 .00

ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTRY SHOULD BE LEFT BLANK

2024120S

202412	0S ANY PANEL(S) OR SECTION(S) THA	T DO NOT REQUIRE AN EN	ITRY SHOULD BE LEFT BLANK
PPSN D PA	YE / BIK / PENSIONS (1)	Employment / Pension 1	Employment / Pension 2
	yment / Pension, etc. subject to PAYE	Spouse or	Spouse or
Details	entered at Lines 220 to 222 are relevant to Lines 223 to 229	Self Civil Partner	Self Civil Partner
219	Insert $\ensuremath{\boxtimes}$ 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)  Source of income (insert ⊠ in the relevant boxes)	,	.00
220	(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		
224	(c) Insert ⊠ in the box if the tax figure above was a refund	└── <b>╎</b> └── <b>├</b> ── <b>├</b>	
225	Gross income for Universal Social Charge (USC) from this	-00	00.
226 (a)	employment (available from your final payslip for 2024)  Net USC deducted / refunded in this employment		
(b)	· · · · · · · · · · · · · · · · · · ·		] [,[,[,[
228	Payment frequency Weekly		
	Fortnightly	· =	
	Four weel Monthly	kly	
	Other	H	
229.	Is relief due under S. 480B ("week 53")	Yes No	Yes No
	YE / BIK / PENSIONS (2)	Self	Spouse or
	/ USC refunded during the year PAYE Tax refunded by Revenue for the	Jeii	Civil Partner
233	PAYE Tax refunded by Revenue for the Income Tax year 2024		Civil Partner
	PAYE Tax refunded by Revenue for the	,	Civil Partner  , , , , , , , , , , , , , , , , , , ,
233	PAYE Tax refunded by Revenue for the Income Tax year 2024 PAYE Tax underpaid (amount collected by Revenue	, , , , ,	
233 234 235 240 (a)	PAYE Tax refunded by Revenue for the Income Tax year 2024 PAYE Tax underpaid (amount collected by Revenue by reducing your tax credits for 2024)  Amount of USC refunded by Revenue for the year 2024 Nature of employment(s)		
233 234 235 240 (a)	PAYE Tax refunded by Revenue for the Income Tax year 2024 PAYE Tax underpaid (amount collected by Revenue by reducing your tax credits for 2024)  Amount of USC refunded by Revenue for the year 2024		
233 234 235 240 (a)	PAYE Tax refunded by Revenue for the Income Tax year 2024 PAYE Tax underpaid (amount collected by Revenue by reducing your tax credits for 2024)  Amount of USC refunded by Revenue for the year 2024 Nature of employment(s)  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		Yes No
233 234 235 240 (a)	PAYE Tax refunded by Revenue for the Income Tax year 2024 PAYE Tax underpaid (amount collected by Revenue by reducing your tax credits for 2024)  Amount of USC refunded by Revenue for the year 2024 Nature of employment(s)  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	Yes No	Yes No
233 234 235 240 (a)	PAYE Tax refunded by Revenue for the Income Tax year 2024 PAYE Tax underpaid (amount collected by Revenue by reducing your tax credits for 2024)  Amount of USC refunded by Revenue for the year 2024 Nature of employment(s)  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)	Yes No	Yes No
233 234 235 240 (a)	PAYE Tax refunded by Revenue for the Income Tax year 2024 PAYE Tax underpaid (amount collected by Revenue by reducing your tax credits for 2024)  Amount of USC refunded by Revenue for the year 2024 Nature of employment(s)  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	Yes No	Yes No
233 234 235 240 (a) (b)	PAYE Tax refunded by Revenue for the Income Tax year 2024 PAYE Tax underpaid (amount collected by Revenue by reducing your tax credits for 2024)  Amount of USC refunded by Revenue for the year 2024 Nature of employment(s)  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  Carer's Allowance paid by Department of Social Protection Other taxable Social Welfare Payments, Benefits or	Yes No	Yes No
233 234 235 240 (a) (b)	PAYE Tax refunded by Revenue for the Income Tax year 2024 PAYE Tax underpaid (amount collected by Revenue by reducing your tax credits for 2024)  Amount of USC refunded by Revenue for the year 2024 Nature of employment(s)  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  Carer's Allowance paid by Department of Social Protection	Yes No	Yes No
233 234 235 240 (a) (b) 243 245	PAYE Tax refunded by Revenue for the Income Tax year 2024 PAYE Tax underpaid (amount collected by Revenue by reducing your tax credits for 2024)  Amount of USC refunded by Revenue for the year 2024  Nature of employment(s)  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  Carer's Allowance paid by Department of Social Protection  Other taxable Social Welfare Payments, Benefits or Pensions (State Pension, Illness Benefit, Occupational Injury Benefit, Jobseeker's Benefit, Pre-Retirement Allowan	Yes No	Yes No
233 234 235 240 (a) (b) 243 245	PAYE Tax refunded by Revenue for the Income Tax year 2024  PAYE Tax underpaid (amount collected by Revenue by reducing your tax credits for 2024)  Amount of USC refunded by Revenue for the year 2024  Nature of employment(s)  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  Carer's Allowance paid by Department of Social Protection  Other taxable Social Welfare Payments, Benefits or Pensions (State Pension, Illness Benefit, Occupational Injury Benefit, Jobseeker's Benefit, Pre-Retirement Allowan Adoptive Benefit, Health & Safety Benefit) (See Form 11S FREIGN INCOME (enter amounts in €)	Yes No	Yes No
233 234 235 240 (a) (b) 243 245	PAYE Tax refunded by Revenue for the Income Tax year 2024 PAYE Tax underpaid (amount collected by Revenue by reducing your tax credits for 2024)  Amount of USC refunded by Revenue for the year 2024 Nature of employment(s)  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  Carer's Allowance paid by Department of Social Protection Other taxable Social Welfare Payments, Benefits or Pensions (State Pension, Illness Benefit, Occupational Injury Benefit, Jobseeker's Benefit, Pre-Retirement Allowan Adoptive Benefit, Health & Safety Benefit) (See Form 11S F  REIGN INCOME (enter amounts in €) Foreign Pensions	Yes No Occomply No	Yes No
233 234 235 240 (a) (b)  243 245  F FOI 302 (a)	PAYE Tax refunded by Revenue for the Income Tax year 2024 PAYE Tax underpaid (amount collected by Revenue by reducing your tax credits for 2024)  Amount of USC refunded by Revenue for the year 2024 Nature of employment(s)  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  Carer's Allowance paid by Department of Social Protection Other taxable Social Welfare Payments, Benefits or Pensions (State Pension, Illness Benefit, Occupational Injury Benefit, Jobseeker's Benefit, Pre-Retirement Allowan Adoptive Benefit, Health & Safety Benefit) (See Form 11S F  REIGN INCOME (enter amounts in €)  Foreign Pensions  Amount of State Welfare Pension(s)	Yes No Occomply No	Yes No
233 234 235 240 (a) (b)  243 245  F FOI 302 (a) (b)	PAYE Tax refunded by Revenue for the Income Tax year 2024 PAYE Tax underpaid (amount collected by Revenue by reducing your tax credits for 2024)  Amount of USC refunded by Revenue for the year 2024 Nature of employment(s)  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 Carer's Allowance paid by Department of Social Protection Other taxable Social Welfare Payments, Benefits or Pensions (State Pension, Illness Benefit, Occupational Injury Benefit, Jobseeker's Benefit, Pre-Retirement Allowan Adoptive Benefit, Health & Safety Benefit) (See Form 11S F REIGN INCOME (enter amounts in €) Foreign Pensions Amount of State Welfare Pension(s) Amount of all Other Pensions	Yes No Occombination No Coccombination No Coccom	Yes No

2024120		
PPSN	N	ouse or vil Partner
G IRIS	RISH OTHER INCOME	
402	Irish Income where tax not deducted at source	.00
403 (a)		.00
409	Irish income which suffered tax at the standard rate, other than Line 403(a) above	-00
<sup>413</sup> (a)		.00
(b)	` ´	
(c)	c) Details of income source(s) at Line 413(a)	
<b>H EXE</b> 416(a)	EXEMPT INCOME  (a) Income received under Rent-a-Room Relief Scheme ,,,,	.00
417	Gross income from exempt Childcare Services	.00
I CH	CHARGES AND DEDUCTIONS	
502	Maintenance payments where tax was not deducted (exclude any amounts in respect of children).	, .00
<b>J PER</b> 515 (a)	ERSONAL TAX CREDITS a) Home Carer Tax Credit - Amount due for 2024 .00	
516	Employee Tax Credit - Insert ⊠ in the box if claimed	
517	Earned Income Tax Credit - Insert ⊠ in the the box if claimed	
518 (a)	a) Blind Person's Tax Credit - Insert ⊠ in the box if due	
(b)	b) Guide Dog - Number of Guide Dogs maintained by you	
519	Assistance Dog - Number of Assistance Dogs maintained by you	
520 (a)	a) Dependent Relative Tax Credit - Amount claimed	
(b) 526	b) Number of Dependent Relatives  Tuition Fees	
(a)	a) State the name of the student	
(b)		
	administration, exam, registration, capitation rees, etc.)	00
(c)		
(d)	d) Insert ⊠ in the box if fees relate to a training course	
	Single Person Child Carer Credit	
	u are the primary claimant, complete section (a). If you are the primary claimant but relinquishing th andary claimant, complete sections (a) & (b). If you are a secondary claimant, complete sections (a)	
-	u wish to claim Single Person Child Carer Credit provide the following information in respect of each child	
This sec	section must be completed in respect of each child even if you are relinquishing your claim in favour of ano	
(a) Sta	Child 1 State the nature of your relationship to the child(ren),	Child 2
	i.e. Father, Mother, Grandparent, Legal Guardian, etc.	
(i) C	i) Child's First Name	
	i) Child's First Name	
	ii) Child's Surname	
	iii) Child's Date of Birth  iv) Child's PPSN	2 / [M]M] / Y   Y   Y   Y
	v) If the child is over 18 years old state name of place of full time instruction, or if the child is incapacitated s	tate nature of incapaci
	Child 1 Child 2	

2024120	os				Α	NY P	ANE	L(S) C	OR S	ECT	LION	(S) T	HAT	DO	NO	T R	EQU	IRE	ΞΑΙ	N E	NTRY	'SF	IOU	ILD I	ВE	LEF	T BL	.AN	K
PPSN							]																						
(vi) l	n the	year	end	ed 3	1 De	eceml	ber 20	024 di	id the	e ch	ild(re	en) na	med	abo	ve	resid	le w	ith y	you				,	⁄es	Г	7	No		_
f	or the	who	ole or	gre	ater	part o	of the	year,	, i.e.	in ex	xces	s of s	x mo	onth	3										L		NO	' L	
-								luring		-		_								-	o-rat	a b	asis	)	_				
	whetl	ner n	narrie	ed, ii	n a c	ivil pa	artner	024 w ship,	or co	ohab	oiting				-								١	es/			No		
(viii)								non-r orks i										oers	son				١	⁄es			No		
(b) <b>Re</b>																												_	
To be of and			•			ı indiv	∕idua	(the	prim	ary o	claim	nant) v	who	is re	linq	uish	ing t	he	Sin	gle F	Perso	n C	hild	Car	er (	)red	it in 1	avo	ur
						indi	/idual	to wh	nom	you	are				П								П			П			
								Eirco				)	H	+	Н	+		$\dashv$	+	+		+	$\forall$		+	$\forall$	+	$\forall$	$\dashv$
													H	+	H	4			4	+		+	Щ	_	Ļ	Н	+	H	=
(ii) H	lis or	her F	PSN	l (if	knov	vn)							(i	ii) H	is o	r hei	Dat	e o	f Bi	rth (	if kno	wn	) [	DD	<b>/</b> M	M	YΥ	Y	Υ
(c) Cla																		_							_				
To be of the																imin	g the	e Si	ingl	e Pe	erson	Ch	ild C	Care	r Cr	edit	as a	resi	ult
								24 did								eside	e wit	h vo	ou				,	es/	Г	7	No	Г	$\neg$
fo	r not	less	than	100	day	'S					•							-						163			140	L	
								ıring t nt) wil										llify	ing	day	S								
								111) WII 124 We										cou	ıple					_	_	_		_	_
W	heth	er ma	arried	l, in	a civ	/il par	tners	hip, o	r col	habit	ting			-					-				ì	es/	L	╛	No	L	
								non-re rks in										erso	on				Υ	es/			No		
								indiv				g. ore			1 VV		' <i>)</i>			Т		1	П		$\top$	П		П	
Ì	nas re	linqu	iishe	d his	s or l	her er	ntitlen	nent t	o the	e tax								_	_	+		-	$\dashv$		$\downarrow$	$\vdash$	_	$\vdash$	_
(	credit	in yo	ur fa	vou	r, inc	lude	Eirco	de (if	knov	۷n)															L	Ш	$\perp$		
																									T				
(v) F	lis or	her F	PSN	J (if	knov	vn)							] (	 /i) H	is o	r he	r Da	te d	of Bi	rth (	if kno	- own			/M	M	YY	Y	Y
(Note: It							a cre	dit in	resp	ect o	of on	e chil	1 .	-									· L	dit fo	r ar	⊥' າoth	er ch	ild)	
528 (a)	Inca	арас	itate	d C	hild	Tax C	redi	t - Sta	ıte nı	umbe	er of	incapa	acitat	ed c	hild	ren	-					-							
Note: to	o qua	lify fo	r this	s cre	edit y	ou sh	nould	subm	nit a d	com	plete	d forr	n IC	C1 to	ge	ther	with	a f	orm	ICC	<b>2</b> ce	rtifie	ed b	уаг	nec	dical	prac	titio	 ner)
534. <b>Re</b>	nt Ta	x Cr	edit																										
Note: R																													
(RAS) o Commis																													
Associa												Office	ai ca	paci	Ly, \	)	1010	yo	ui ic	ai i ai	Sel		iou	Jing	, lui		ous		_
(a) I cor	ofirm t	hat	n rec	nec	t of	thic te	nanc	wies'	ادا ۱	m nc	nt in	racair	nt of	anv.	r_nt	eur	nort				_	•				Ci	vil P	artn	er
payr	ment f	rom	a go	vern	men	it sch	eme /	body the bo	or a	agen		receip	or or a	ану	CIII	. Ծաբ	ροιτ				Ш							L	
(b) I cor											ster c	or a C	omm	nissi	one	r of l	Publ	ic										Г	
Wor	ks wh	o ow	ns th	ne p	rope	rty in	an of	ficial	сара												Ш							L	
:Hou (c) I con								ox(es cy(ies		the f	tax y	ear 2	024															Γ	
	rt⊠ i			. ,																									
Please : disqual																	f nei	the	r o	f the	opti	ions	s be	low	apı	olies	s this	6	
(d) I con																													
	ience udy, a		≺) in	tne	year	2024	ı, or t	he rer	ntea	prop	berty	'is no	t my	PPF	ל טנ	it i u	se it	tor	wo	rĸ									
			ated	to r	ny la	ndlor	d as	paren	t / ch	nild c	or ch	ild / p	aren	t, or														Г	$\neg$
								nan as												:_	Ш							L	
								aunt / ancie																					
	-					m sch					, <u>-</u>	,				- 3	- 3												
(e) I con	ıfirm t	hat tl	ne re	ntec	l pro	perty	is us	ed by	my	child	d for	study	purp	ose	s in	the	year	20	24										
and	he or	she	was	age	d und	der 23	3 yea	rs pric	or to	com	nmen	ncing	hird	leve	l ec	luca	tion;	nei	ithe	r									
								l and t f tena										ıen	ual										
			`	,		ر-			,			5																	

2024120 PPSN	OS ANY PANEL(S	) OR SECTION(S)	THAT DO NOT F	REQUIRE A	N ENTRY	SHOULD	BE LEFT BLA	λΝΚ
FFSN		Where the proper	rty is rented for	Self '	Where the	property	is rented for	а
(f) Resid	lential Tenancies Board (RTB)	or Spouse or Civ			child in th	ird level	education	
	ration number (if known)							
Eirco	ess of the rented property (include ode) (This property must be located in the State)							
(h) Nam	e of tenant							
(i) PPSN	I of tenant							
(j) Start	date of tenancy	D	D/MM/YY	YY		DD	/MM/YY	ΥY
(k) If the	tenancy ended in 2024, provide the	end date	D/MM/YY	YY		DD	/MM/YY	YY
(I) Local	Property Tax (LPT) Property ID (if kr	nown)						
(m) Gros	ss amount of rent paid in 2024			-00			,	-00
	ess of Landlord / Agency, if known ude Eircode)							
(o) Inser	t ⊠ in the box if your landlord is non-	-resident			<u> </u>			
prov	e rent was paid to an agent, please ide the landlord's name and ess (if known)							
(q) Land	llord's PPSN (if known)							
Health E	Expenses incurred by you (and your	spouse or civil part	ner if you are tax	ed under Jo	int Asses	sment)		
537 (a)	Nursing Home expenses incurre	d in 2024			-00			
(b)	PPSN of nursing home resident							
(c)	Name and address of Nursing Hor include Eircode (if known)	ne,						
								$\perp$
541	Total Deductions, (Nursing Home	only) i a sums				1		
J <del>4</del> I	received from local authority, medi-	cal insurance, etc.		,	- 00			
542	Net amount of Nursing Home ex which tax relief is claimed	penses on			- 00			
543	Non-Routine Dental Expenses in	curred in 2024 (pe	er Med 2)		.00			
544	Real Time Health Expenses alrea	ady claimed throug	gh Real Time		.00			
545	Credits in 2024 'Other' Health Expenses incurred	d in 2024			.00			
549	<b>Total Deductions</b> (Non-Routine D Health Expenses only), i.e. sums not be a sum of the s	•		,	.00			
550	medical insurance, etc.  Net amount of Non-Routine Den  Health Expenses on which tax re	elief is claimed			-00		Spouse or	
	Additional tax credit or relief cla  State amount	imed not shown el	sewhere	Self			Civil Partne	r T
			<u> </u>			,	,	
	Enter details							
L CAF	PITAL GAINS - Capital Gains fo	r the year 1 Janu	ary 2024 - 31 I	December	2024			
801	Description of Assets							
801 (I)	Total Consideration					-0	0	
805 (f)	Claims to Relief - Self (specify rel	ief)		•	·			

	120S ANY PANEL(S) OR SECTION(S)	THAT DO NOT REQUIRE A	N ENTRY	SHO	JLD E	BE LE	FT BL	ANK
PPS	Enter amount of consideration				. 00			
806			,_		00			
000	Spouse or Civil Partner (specify relief)							
	Enter amount of consideration				- 00			
040	Not Charmachia Cain	∟⊥∟,∟ Self	,∟		لنتا لـ	Spou	se or	
816	Net Chargeable Gain After Personal Exemption (max €1,270 per spouse or	Seii				Civil	Partn	er
N	civil partner & not transferable) (Note: losses, including losses forward, must be used	first)	.00	<u></u> ,	,	<u></u>		.00
	CAPITAL ACQUISITIONS	71.00			S	pouse	or	
825	If you received a gift or an inheritance in 2024, insert E	☑ in the box Self			С	ivil Pa	artner	
	<ul> <li>(Note: 1. Where the value of a gift or an inheritance, w or after 5 December 1991 within the same gr return must be made</li> <li>2. A gift is treated as having been received on the date of death of a person)</li> </ul>	roup, exceeds 80% of the re	levant thre	eshold	, a Ca	pital A	cquisi	tions Tax
P - S	SELF ASSESSMENT MADE UNDER CHAPTER 4 OF	F PART 41A						
This	return must include a Self-Assessment by the chargeable p Assessment may be liable to a penalty of €250		elates. An	individ	ual wh	no fails	s to ma	ake a
	REM	EMBER						
	You do not have to complete the Self-Assess on or before	ment panel if you sub 31 August 2025	omit this	s retu	rn to	Rev	/enu	Э
936	Self-Assessment – Income Tax							
	(a) Amount of income or profits arising for this period			إلللا	,Ш	<u></u> ,∟		. 00
	( <b>Note:</b> This is the amount of your total income for this your total income includes sources of income from employment and investment income, as well as self employed incomente adjusted net profit after taking account of business of the self-employed incoments.	nents, pensions, Department ne. Where you are in receipt	t of Social of trading	Proted or pro	ction p	oayme onal in	nts, re	ental
	(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 allowances, but <b>before</b> any tax credits such as persona						fs, an	d —
	(ii) Amount of USC chargeable for this period - self	•	· $\square$					. 00
	•			₩,	$\vdash$	<b>⊢</b> ,⊢	++	11
	(iii) Amount of USC chargeable for this period - spouse ( Note: This is the amount of USC chargeable on all of y	•	oyment ar	nd pen	sion ir	,_ ncome	where	]. <b>00</b>
	USC has been deducted at source))  (iv) Amount of PRSI chargooble for this period, solf							
	(iv) Amount of PRSI chargeable for this period - self			Щ,	Щ	<u> </u>	$\perp \perp$	-00
	(v) Amount of PRSI chargeable for this period - spouse	or civil partner						- 00
	(Note: This is the amount of PRSI chargeable on your to	rading and investment incor	me only. [	Do not	includ	le PRS	SI due	on
	your Irish employment income)							
	<ul><li>(vi) Total amount of tax chargeable for this period</li><li>(Note: This is the sum of income tax, USC, and PRSI ch</li></ul>	hargeable)		Ш,		∟,∟		. 00
	(c) (i) Amount of tax payable for this period before refund /	<del>-</del>						. 00
	(ii) Amount of tax overpaid for this period before refund /			₩,		<del> </del>	++	.00
				, 		∟,∟ 		
	( <b>Note:</b> This is the amount of tax payable or tax overpaid chargeable ((b)(vi) above) by the amount of any tax credit or employee tax credit, but also less obvious item DIRT withheld at source, PAYE operated on Schedule E is the amount of PSWT withheld / deducted, before any	dits due. Credits include obvins such as Dividend Withhold income and Professional S	vious item ding Tax ( Services W	s such DWT) Vithholo	as the	e pers eld / de	onal ta	ax ed,
	(iii) Amount of refund (or offset) of tax withheld at source	e						. 00
	( <b>Note:</b> The amount of any tax withheld at source, refund		لـــا SWT) or o	offset s	should	∟ا,∟ I be er	ntered	
	•	(o.g. momm rotatia of t		JOI, 3				<u>ا</u> ا
	(d) Amount of tax payable for this period			<u> </u>	$\vdash$	<b>∐,</b> ⊨	+	-00
	(e) Amount of tax overpaid for this period			Ш,	Ш	$\sqcup$ , $\sqcup$		- 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)

2024120S PPSN	ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN EN	TRY SHOULD BE LEFT BLANK
(f) Amount of surc	harge due under S. 1084 because of late filing of this return	-00
	e filing this return after the specified return date for the chargeable period late the surcharge, which is added on to your tax due, is	, a late filing surcharge is due
	of the tax due or €12,695, whichever is the lesser, where the return is sub e due date	mitted within two months
• 10%	of the tax due or €63,485, whichever is the lesser, where the return is mo	ore than two months late)
	arge due under S. 1084 because of non-compliance with fax (LPT) requirements	, , ,
Self-Assessmer	o meet your LPT obligations to file and pay will result in a surcharge. Then the should be increased by 10% subject to a maximum increased amount of the surcharge will be capped at the surcharge will b	of €63,485. Where the LPT is
(h) (i) Amount of ta	x paid directly to the Collector-General for this period	,
	e amount of tax already paid to the Collector-General, i.e. your 2024 Preli ayments which are now due and will be paid at the time this return is bein	
(ii) amount of ta	x deferred under S. 657(6A)	.00
(i) (i) Balance of ta	x payable for this period	.00
	x payable amount at (d) above, plus the amount of any surcharge due at (h) (i) and the amount of tax deferred at (h) (ii))	(f) or (g), less the amount of tax
(ii) Balance of ta	ax overpaid for this period	.00
	c overpaid amount at (e) above, less the amount of any surcharge due at (h) (i) and the amount of tax deferred at (h) (ii))	(f) or (g), plus the amount of tax
I DECLARE the above to	be my Self-Assessment to Income Tax for the year 2024	
Signature		
0		Date DD/MM/YYYYY
Capacity of Signatory		Date // // // // //
Capacity of Signatory 937 Self-Assessment -	•	
Capacity of Signatory  937 Self-Assessment -  (a) Amount of charg	eable gains arising for this period	.00
Capacity of Signatory  937 Self-Assessment -  (a) Amount of charg  (Note: This is the	eable gains arising for this period e amount of chargeable gains for this period less any reliefs which reduce	e the chargeable gain)
Capacity of Signatory  937 Self-Assessment -  (a) Amount of charg  (Note: This is th  (b) Amount of tax ch	eable gains arising for this period e amount of chargeable gains for this period less any reliefs which reduce pargeable for this period	e the chargeable gain)
Capacity of Signatory  937 Self-Assessment -  (a) Amount of charg  (Note: This is th  (b) Amount of tax ch  (Note: This is th	eable gains arising for this period e amount of chargeable gains for this period less any reliefs which reduce	e the chargeable gain)
Capacity of Signatory  937 Self-Assessment -  (a) Amount of charg  (Note: This is th  (b) Amount of tax ch  (Note: This is th	eable gains arising for this period e amount of chargeable gains for this period less any reliefs which reduce largeable for this period e amount of tax chargeable on the chargeable gain after taking account of personal allowance or transfer of business to a company)	e the chargeable gain)
Capacity of Signatory  937 Self-Assessment -  (a) Amount of charg  (Note: This is th  (b) Amount of tax ch  (Note: This is th  allowances, e.g.  (c) Amount of tax page	eable gains arising for this period e amount of chargeable gains for this period less any reliefs which reduce targeable for this period e amount of tax chargeable on the chargeable gain after taking account of personal allowance or transfer of business to a company) tyable for this period e amount of tax due after any Retirement Relief or Credit for Foreign Tax	e the chargeable gain)  of any deductions, reliefs or  onumber 1.00
Capacity of Signatory  937 Self-Assessment -  (a) Amount of charg  (Note: This is th  (b) Amount of tax ch  (Note: This is th  allowances, e.g.  (c) Amount of tax pa  (Note: This is th  from tax charges	eable gains arising for this period e amount of chargeable gains for this period less any reliefs which reduce targeable for this period e amount of tax chargeable on the chargeable gain after taking account of personal allowance or transfer of business to a company) tyable for this period e amount of tax due after any Retirement Relief or Credit for Foreign Tax table) arge due under S. 1084 because of late filing of this return	e the chargeable gain)  of any deductions, reliefs or  onumber 1.00
Capacity of Signatory  937 Self-Assessment -  (a) Amount of charg  (Note: This is th  (b) Amount of tax ch  (Note: This is th  allowances, e.g.  (c) Amount of tax pa  (Note: This is th  from tax charges  (d) Amount of surch  (Note: See 936)	eable gains arising for this period e amount of chargeable gains for this period less any reliefs which reduce targeable for this period e amount of tax chargeable on the chargeable gain after taking account of personal allowance or transfer of business to a company) tyable for this period e amount of tax due after any Retirement Relief or Credit for Foreign Tax table) arge due under S. 1084 because of late filing of this return	e the chargeable gain)  of any deductions, reliefs or  paid have been deducted
Capacity of Signatory  937 Self-Assessment -  (a) Amount of charg  (Note: This is th  (b) Amount of tax ch  (Note: This is th  allowances, e.g.  (c) Amount of tax pa  (Note: This is th  from tax chargea  (d) Amount of surch  (Note: See 936)  (e) Amount of surch  requirements  (Note: See 936)	eable gains arising for this period e amount of chargeable gains for this period less any reliefs which reduce targeable for this period e amount of tax chargeable on the chargeable gain after taking account of personal allowance or transfer of business to a company) hyable for this period e amount of tax due after any Retirement Relief or Credit for Foreign Tax hable) arge due under S. 1084 because of late filling of this return f(f)) arge due under S. 1084 because of non-compliance with LPT	e the chargeable gain)  of any deductions, reliefs or  paid have been deducted  of any deducted  of any deductions, reliefs or
Capacity of Signatory  937 Self-Assessment -  (a) Amount of charg  (Note: This is th  (b) Amount of tax ch  (Note: This is th  allowances, e.g.  (c) Amount of tax pa  (Note: This is th  from tax charges  (d) Amount of surch  (Note: See 936)  (e) Amount of surch  requirements  (Note: See 936)  (f) Amount of tax pa	eable gains arising for this period e amount of chargeable gains for this period less any reliefs which reduce hargeable for this period e amount of tax chargeable on the chargeable gain after taking account of personal allowance or transfer of business to a company) hyable for this period e amount of tax due after any Retirement Relief or Credit for Foreign Tax hable) harge due under S. 1084 because of late filling of this return harge due under S. 1084 because of non-compliance with LPT  harge due under S. 1084 because of non-compliance with LPT  harge due under S. 1084 because of non-compliance with LPT  harden derivative deriv	e the chargeable gain)  of any deductions, reliefs or  paid have been deducted  of any deductions, reliefs or
Capacity of Signatory  937 Self-Assessment -  (a) Amount of charg  (Note: This is th  (b) Amount of tax ch  (Note: This is th  allowances, e.g.  (c) Amount of tax pa  (Note: This is th  from tax charges  (d) Amount of surch  (Note: See 936)  (e) Amount of surch  requirements  (Note: See 936)  (f) Amount of tax pa  (Note: The amount of tax pa	eable gains arising for this period e amount of chargeable gains for this period less any reliefs which reduce targeable for this period e amount of tax chargeable on the chargeable gain after taking account of personal allowance or transfer of business to a company) hyable for this period e amount of tax due after any Retirement Relief or Credit for Foreign Tax hable) arge due under S. 1084 because of late filling of this return f(f)) arge due under S. 1084 because of non-compliance with LPT	e the chargeable gain)  of any deductions, reliefs or  paid have been deducted  of any deductions, reliefs or
Capacity of Signatory  937 Self-Assessment -  (a) Amount of charg  (Note: This is th  (b) Amount of tax ch  (Note: This is th  allowances, e.g.  (c) Amount of tax pa  (Note: This is th  from tax chargea  (d) Amount of surch  (Note: See 936(  (e) Amount of surch  requirements  (Note: See 936(  (f) Amount of tax pa  (Note: The amount of the year)	eable gains arising for this period e amount of chargeable gains for this period less any reliefs which reduce hargeable for this period e amount of tax chargeable on the chargeable gain after taking account of personal allowance or transfer of business to a company) hyable for this period e amount of tax due after any Retirement Relief or Credit for Foreign Tax hable) arge due under S. 1084 because of late filling of this return f(f)) arge due under S. 1084 because of non-compliance with LPT  g)) haid directly to the Collector-General for this period unt entered here will be the amount of direct tax paid for the year plus any	e the chargeable gain)  of any deductions, reliefs or  paid have been deducted  ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Capacity of Signatory  937 Self-Assessment -  (a) Amount of charg  (Note: This is th  (b) Amount of tax ch  (Note: This is th  allowances, e.g.  (c) Amount of tax pa  (Note: This is th  from tax chargea  (d) Amount of surch  (Note: See 936)  (e) Amount of surch  requirements  (Note: See 936)  (f) Amount of tax pa  (Note: The amount o	eable gains arising for this period e amount of chargeable gains for this period less any reliefs which reduce largeable for this period e amount of tax chargeable on the chargeable gain after taking account of personal allowance or transfer of business to a company) layable for this period e amount of tax due after any Retirement Relief or Credit for Foreign Tax lable) large due under S. 1084 because of late filling of this return f(f)) large due under S. 1084 because of non-compliance with LPT  g(f)) laid directly to the Collector-General for this period lunt entered here will be the amount of direct tax paid for the year plus any lear from another year or tax type) lax payable for this period lax overpaid for this period	e the chargeable gain)  of any deductions, reliefs or  paid have been deducted  of any deductions, reliefs or  and the chargeable gain)  of any deductions, reliefs or  of any deductions, reliefs or  and the chargeable gain)  of any deductions, reliefs or  of any deductions, reliefs or  and the chargeable gain)  of any deductions, reliefs or  of any deductions, reliefs or  and the chargeable gain)  of any deductions, reliefs or  of any deductions, relief or any deductions, relief or any deductions, relief or any deductions
Capacity of Signatory  937 Self-Assessment -  (a) Amount of charg  (Note: This is th  (b) Amount of tax ch  (Note: This is th  allowances, e.g.  (c) Amount of tax pa  (Note: This is th  from tax charges  (d) Amount of surch  (Note: See 936)  (e) Amount of surch  requirements  (Note: See 936)  (f) Amount of tax pa  (Note: The amount of tax pa  (I) Balance of tax  (ii) Balance of tax  I DECLARE the above to	eable gains arising for this period e amount of chargeable gains for this period less any reliefs which reduce targeable for this period e amount of tax chargeable on the chargeable gain after taking account of personal allowance or transfer of business to a company) tyable for this period e amount of tax due after any Retirement Relief or Credit for Foreign Tax table) arge due under S. 1084 because of late filling of this return f()) arge due under S. 1084 because of non-compliance with LPT  g)) aid directly to the Collector-General for this period unt entered here will be the amount of direct tax paid for the year plus any ear from another year or tax type) x payable for this period	e the chargeable gain)  of any deductions, reliefs or  paid have been deducted  of any deducted  of any deductions, reliefs or  and have been deducted  of any deductions, reliefs or  of
Capacity of Signatory  937 Self-Assessment -  (a) Amount of charg  (Note: This is th  (b) Amount of tax ch  (Note: This is th  allowances, e.g.  (c) Amount of tax pa  (Note: This is th  from tax chargea  (d) Amount of surch  (Note: See 936)  (e) Amount of surch  requirements  (Note: See 936)  (f) Amount of tax pa  (Note: The amount o	eable gains arising for this period e amount of chargeable gains for this period less any reliefs which reduce largeable for this period e amount of tax chargeable on the chargeable gain after taking account of personal allowance or transfer of business to a company) layable for this period e amount of tax due after any Retirement Relief or Credit for Foreign Tax lable) large due under S. 1084 because of late filling of this return f(f)) large due under S. 1084 because of non-compliance with LPT  g(f)) laid directly to the Collector-General for this period lunt entered here will be the amount of direct tax paid for the year plus any lear from another year or tax type) lax payable for this period lax overpaid for this period	e the chargeable gain)  of any deductions, reliefs or  paid have been deducted  ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,

2024120S ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTRY SHOULD BE LEFT BLANK 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 2024, 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 provided by S. 959P
If you have a genuine doubt about the correct application of tax law to any item in the return, insert $\boxtimes$ 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
(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 2025**

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. 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

RPC019189\_EN\_PR\_L\_1\_Form 11S\_sample

**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** 

PPSN: 0000000AB

Name: **A. N. OTHER** 

Whole Euro only - **DO NOT ENTER CENT**Income Tax Preliminary Tax 2025

1 5 5 5 5 5 5 5 5 00

2

2

Income Tax Balancing Amount 2024

2

€ Statement of Net Liabilities

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

2 100

Signature: A.N. OTHER Date: 12-09-2025

If you are paying by cheque, the cheque amount should equal the total in the 'Total Net Amount'

TOTAL NET AMOUNT 1 + 2 ABOVE



