2024120S

Income Tax Return and Self-Assessment for the year 2024
Form 11S
(relating to taxes on income and capital gains for self-assessed individuals)

TAIN **GCD**

Personal Public Service Number (PPSN)

Remember to quote your PPSN in any communication with your Revenue office

If submitting this return use any envelope and write “Freepost” above the Return Address
NO STAMP REQUIRED

Return Address

Office of the Revenue Commissioners
Collector-General's Division
PO Box 354
Limerick

If you are a mandatory e-Filer you are required to file this return electronically through Revenue’s Online Service (ROS) in accordance with Section 917EA Taxes Consolidation Act 1997

ROS is the quickest, most effective and secure way to file your return and pay your tax. It also provides an instant calculation of your Income Tax liability. Access ROS at www.revenue.ie

RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE YEAR ENDED 31 DECEMBER 2024
CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2024
SELF-ASSESSMENT FOR THE YEAR ENDED 31 DECEMBER 2024

NOTE:

1. A ‘chargeable person’ for self-assessment purposes is a person who is chargeable to tax on that person’s own account or on another person’s account in respect of a chargeable period. A ‘chargeable person’ is required to complete a Form 11 or a Form 11S Tax Return and Self-Assessment for the year 2024.
2. An individual with a PAYE source of income and with total gross income from all non-PAYE sources (including income subject to DIRT), of €30,000 or more is regarded as a ‘chargeable person’ for Self-Assessment and must file a Form 11 or a Form 11S for that year.
3. An individual with a PAYE source of income and with net assessable non-PAYE income (including income subject to DIRT), of €5,000 or more is regarded as a ‘chargeable person’ for Self-Assessment and must file a Form 11 or a Form 11S for that year.
4. An individual who opened a foreign bank account in 2024 in a non-cooperative, non-DAC2, non-CRS or non-FATCA country is a chargeable person.
5. An individual who realises an income tax gain on or after 1 January 2024 as a result of the exercise, assignment or release of a share option under Sec. 128 TCA 1997 is no longer a chargeable person. Capital gains on the disposal of shares acquired from a share option continue to be taxed under self-assessment (see note 7).
6. A proprietary director is a chargeable person.
7. The Capital Gains Tax Self-Assessment system applies to all individuals, including directors.

Civil Penalties / Criminal Prosecution - Tax law provides for both civil penalties and criminal sanctions for the failure to make a return, the making of a false return, facilitating the making of a false return, or claiming tax credits, allowances or reliefs which are not due. In the event of a criminal prosecution, a person convicted on indictment of an offence may be liable to a fine not exceeding €126,970 and / or to a fine of up to double the difference between the declared tax due and the tax ultimately found to be due and / or to imprisonment.

If there are any **changes** under the following headings, not already notified to Revenue, enter the **new details** below

Nature of Primary Trade, Business or Activity

Business Address

Eircode

Telephone

Main Residence Address

Eircode

Telephone

YOU MUST SIGN THIS DECLARATION

I DECLARE that, to the best of my knowledge and belief, this form contains a correct return in accordance with the provisions of the Taxes Consolidation Act 1997 of
– All the sources of my income and the amount of income derived from each source in the year 2024, and
– All disposals and acquisitions of chargeable assets and the amount of chargeable gains that accrued to me in the year 2024

I DECLARE that, to the best of my knowledge and belief, all the particulars given as regards gifts and inheritances received, tax credits, allowances and reliefs claimed and as regards outgoings and charges are correctly stated

Signature

Date D D / M M / Y Y Y Y

Capacity of Signatory

Contact Details (in case of query about this return)

Agent's TAIN

Contact Name

Client's Reference

Telephone or E-mail

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

PPSN

If you complete and submit this tax return on or before **31 August 2025** Revenue will calculate the self-assessment for you. This will assist you in paying the correct amount by the due date. If you submit the return after the **31 August 2025** you must make your own self-assessment and calculate your own tax, PRSI and USC due. The due date for submission of this return to the above address is 31 October 2025. On that date you must also pay any balance of tax due for 2024. Where this return is submitted after the due date, a surcharge (5% where the return is submitted within two months, otherwise 10%) will be added to your tax liability.
Failure to submit your Local Property Tax return will result in a tax surcharge - please see note in the Form 11S Helpsheet

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

This return is only to be used for the 2024 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 Your Date of Birth DD/MM/YYYY

3 State your civil status, i.e. single, married, in a civil partnership, widowed, surviving civil partner, separated, in a civil partnership but separated, divorced, a former civil partner

4 If your personal circumstances changed in **2024** enter date of change DD/MM/YYYY

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

Joint assessment ☐ Separate assessment ☐ Single treatment ☐

6 Spouse's or Civil Partner's Details

(a) PPSN

(b) Surname

(c) First name(s)

(d) Date of Birth DD/MM/YYYY

(e) Gender Male ☐ Female ☐

(f) Date of Marriage or Civil Partnership DD/MM/YYYY

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 DD/MM/YYYY

	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		

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

PPSN

B SELF-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	.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	.00	.00
	Farmers		
118 (a)	Relief for qualifying farmer under S. 667B used in 2024	.00	.00
(b)	Relief for qualifying farmer under S. 667B used in prior years	.00	.00
(c)	Insert ☒ in the box if you are a partner in a Registered Farm Partnership as defined by S. 667C	☐	☐
(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	.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 part to Share Farming	☐	☐
(h)	Insert ☒ in the box if you wish to elect for income averaging for the year 2024 (and subsequent years)	☐	☐
(i)	Insert ☒ in the box if the assessable profits for this year are computed in accordance with S. 657 (income averaging)	☐	☐
(j)	Insert ☒ in the box if you wish to withdraw from income averaging for the year 2024	☐	☐
(k)	(i) Insert ☒ in the box if you wish to temporarily elect out of income averaging for this year in accordance with S. 657(6A)	☐	☐
	(ii) Enter the amount of adjusted net profit which would be assessable for this year if you had not applied for income averaging	.00	.00
121	Professional Services Withholding Tax (PSWT) withheld in the year (before any interim refund) **Do not include credit for Relevant Contracts Tax withheld**	.	.

C IRISH RENTAL INCOME

		Self	Spouse or Civil Partner
	Residential Property		
204	Gross Rent Receivable	.00	.00
205	Expenses	.00	.00
206	Net Rental income after expenses (if a loss show 0.00)	.00	.00
	Commercial property, land and all other sources of Irish rental income		
211	Gross Rent Receivable	.00	.00
212	Expenses	.00	.00
213	Net Rental income after expenses (if a loss show 0.00)	.00	.00
	Capital Allowances		
215 (c)	Wear and tear on fixtures and fittings	.00	.00
217	Unused losses from a prior year	.00	.00

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

PPSN

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

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

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

		Employment / Pension 1	Employment / Pension 2
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)	.00	.00
223	Source of income (insert ☒ in the relevant boxes)		
	(a) Employment		
	(g) Income in lieu of Social Welfare Payments		
	(h) Pension - Early Farm Retirement		
	(i) Pension - Employment pension		
	(j) Pension - RAC or PRSA		
224	(a) Net tax deducted / refunded in this employment		
	(c) Insert ☒ 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 2024)	.00	.00
226 (a)	Net USC deducted / refunded in this employment		
(b)	Insert ☒ in the box if the USC figure above was a refund		
228	Payment frequency: Weekly		
	Fortnightly		
	Four weekly		
	Monthly		
	Other		
229.	Is relief due under S. 480B ("week 53")	Yes No	Yes No

E PAYE / BIK / PENSIONS (2)
PAYE / USC refunded during the year

		Self	Spouse or Civil Partner
233	PAYE Tax refunded by Revenue for the Income Tax year 2024		
234	PAYE Tax underpaid (amount collected by Revenue by reducing your tax credits for 2024)		
235	Amount of USC refunded by Revenue for the year 2024	.00	.00
240 (a)	Nature of employment(s)		
(b)	Allowable Expenses incurred in Employment		
	(i) Insert X in the box if you are entitled to Flat Rate Expenses and want to claim this in 2024	Yes No	Yes No
	(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)	.00	.00
	(iii) Remote Working (eWorking) expenses	.00	.00
	(iv) Remote Working Relief already claimed through Real Time Credits in 2024	.00	.00
243	Carer's Allowance paid by Department of Social Protection	.00	.00
245	Other taxable Social Welfare Payments, Benefits or Pensions (State Pension, Illness Benefit, Occupational Injury Benefit, Jobseeker's Benefit, Pre-Retirement Allowance, Maternity Benefit, Paternity Benefit, Parent's Benefit, Adoptive Benefit, Health & Safety Benefit) (See Form 11S Helpsheet for more information)	.00	.00

F FOREIGN INCOME (enter amounts in €)

302 **Foreign Pensions**

(a)	Amount of State Welfare Pension(s)	.00	.00
(b)	Amount of all Other Pensions	.00	.00
(c)	Amount of relief claimed	.00	.00
(d)	Country where foreign pension is paid from		

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

PPSN

	Self	Spouse or Civil Partner

G IRISH OTHER INCOME

		Self	Spouse or Civil Partner
402	Irish Income where tax not deducted at source	, , .00	, , .00
403 (a)	Irish deposit interest where **DIRT** deducted	, , .00	, , .00
409	Irish income which suffered tax at the standard rate, other than Line 403(a) above	, , .00	, , .00
413 (a)	Gross amount of income from sources not shown elsewhere	, , .00	, , .00
(b)	Amount of tax deducted	, , .	, , .
(c)	Details of income source(s) at Line 413(a)		

H EXEMPT INCOME

		Self	Spouse or Civil Partner
416 (a)	Income received under **Rent-a-Room Relief Scheme**	, , .00	, , .00
417	Gross income from exempt **Childcare Services**	, , .00	, , .00

I CHARGES AND DEDUCTIONS

		Self	Spouse or Civil Partner
502	**Maintenance payments** where tax was **not** deducted (exclude any amounts in respect of children)	, , .00	, , .00

J PERSONAL TAX CREDITS

		Self	Spouse or Civil Partner
515 (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)	**Blind Person's Tax Credit** - Insert ☒ in the box if due	☐	☐
(b)	**Guide Dog** - Number of Guide Dogs maintained by you		
519	**Assistance Dog -** Number of Assistance Dogs maintained by you		
520 (a)	**Dependent Relative Tax Credit** - Amount claimed	, .00	, .00
(b)	Number of Dependent Relatives		
526	**Tuition Fees**		
(a)	State the name of the student		
(b)	Amount paid per approved course (do not include administration, exam, registration, capitation fees, etc.)	, .00	, .00
(c)	Insert ☒ in the box if a part-time course	☐	☐
(d)	Insert ☒ in the box if fees relate to a training course	☐	☐

527 **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.		
(i) Child's First Name		
(ii) Child's Surname		
(iii) Child's Date of Birth	DD/MM/YYYY	DD/MM/YYYY
(iv) Child's PPSN		

(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

PPSN ☐☐☐☐☐☐☐☐☐

(vi) In the year ended 31 December 2024 did the child(ren) named above reside with you for the whole or greater part of the year, i.e. in excess of six months **Yes** ☐ **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 2024 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) ☐☐☐☐☐☐☐☐☐ (iii) His or her Date of Birth (if known) DD/MM/YYYY

(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 2024 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 2024 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) ☐☐☐☐☐☐☐☐☐ (vi) His or her Date of Birth (if known) DD/MM/YYYY

(**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)

528 (a) **Incapacitated Child Tax Credit** - State number of incapacitated children ☐☐ ☐☐

(**Note**: to qualify for this credit you should submit a completed form **ICC1** together with a form **ICC2** certified by a medical practitioner)

534. **Rent Tax Credit**

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

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

Please select (d) and / or (e) as appropriate in order to apply for this credit. If neither of the options below applies this disqualifies you from claiming the Rent Tax Credit. Insert ☒ in the box(es)

(d) I confirm that the rented property is my or my spouse's / civil partner's principal private residence (PPR) in the year 2024, or the rented property is not my PPR but I use it for work or study, and • I am not related to my landlord as parent / child or child / parent, or • I am related to my landlord other than as parent / child or child / parent, (for example, siblings, grandparent / grandchild, aunt / uncle, niece / nephew, etc) and the property is registered with the Residential Tenancies Board (RTB) and is not a license agreement such as the Rent-a-Room scheme.	☐	☐
(e) I confirm that the rented property is used by my child for study purposes in the year 2024 and he or she was aged under 23 years prior to commencing third level education; neither I nor my child is related to the landlord and the property is registered with the Residential Tenancies Board (RTB) if it is a type of tenancy for which registration is required.	☐	☐

PPSN

	Where the property is rented for Self or Spouse or Civil Partner	**Where the property is rented for a child in third level education**
(f) Residential Tenancies Board (RTB) registration number (if known)		
(g) Address of the rented property (include Eircode) (This property must be located within the State)		
(h) Name of tenant		
(i) PPSN of tenant		
(j) Start date of tenancy	DD/MM/YYYY	DD/MM/YYYY
(k) If the tenancy ended in 2024, provide the end date	DD/MM/YYYY	DD/MM/YYYY
(l) Local Property Tax (LPT) Property ID (if known)		
(m) Gross amount of rent paid in 2024	, .00	, .00
(n) Address of Landlord / Agency, if known (include Eircode)		
(o) Insert ☒ in the box if your landlord is non-resident	☐	☐
(p) If the rent was paid to an agent, please provide the landlord's name and address (if known)		
(q) Landlord's PPSN (if known)		

Health Expenses incurred by you (and your spouse or civil partner if you are taxed under Joint Assessment)

537 (a) **Nursing Home expenses incurred in 2024** , .00

(b) PPSN of nursing home resident

(c) Name and address of Nursing Home, include Eircode (if known)

541 **Total Deductions**, (Nursing Home only) i.e. sums received from local authority, medical insurance, etc. , .00

542 **Net amount of Nursing Home expenses on which tax relief is claimed** , .00

543 **Non-Routine Dental Expenses incurred in 2024 (per Med 2)** , .00

544 **Real Time Health Expenses already claimed through Real Time Credits in 2024** , .00

545 **'Other' Health Expenses incurred in 2024** , .00

549 **Total Deductions** (Non-Routine Dental Expenses and 'Other' Health Expenses only), i.e. sums received from local authority, medical insurance, etc. , .00

550 **Net amount of Non-Routine Dental Expenses and 'Other' Health Expenses on which tax relief is claimed** , .00

Additional tax credit or relief claimed not shown elsewhere

	Self	**Spouse or Civil Partner**
State amount	, , .	, , .
Enter details		

L CAPITAL GAINS - Capital Gains for the year 1 January 2024 - 31 December 2024

801 **Description of Assets**

801 (l) **Total Consideration** , , .00

805 (f) **Claims to Relief - Self** (specify relief)

PPSN

Enter amount of consideration .00

806 (f) **Claims to Relief - Spouse or Civil Partner** (specify relief)

Enter amount of consideration .00

816 **Net Chargeable Gain** — **Self** / **Spouse or Civil Partner**

After Personal Exemption (max €1,270 per spouse or civil partner & not transferable) .00 .00

(**Note**: losses, including losses forward, must be used first)

N CAPITAL ACQUISITIONS

825 If you received a gift or an inheritance in 2024, insert ☒ in the box **Self** ☐ **Spouse or Civil Partner** ☐

(**Note**: 1. Where the value of a gift or an inheritance, when added to the value of prior aggregable benefits (if any) received on or after 5 December 1991 within the same group, exceeds 80% of the relevant threshold, a Capital Acquisitions Tax return must be made

2. A gift is treated as having been received on the date of the gift. An inheritance is treated as having been received on the date of death of a person)

P - 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 2025

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)

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

PPSN

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

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

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

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

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

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

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

(ii) amount of tax deferred under S. 657(6A) ,, .00

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

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

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

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

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

Signature Date DD/MM/YYYY

Capacity of Signatory

937 **Self-Assessment – Capital Gains Tax**

(a) Amount of chargeable gains arising for this period ,, .00

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

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

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

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

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

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

(**Note:** See 936(f))

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

(**Note:** See 936(g))

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

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

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

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

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

Signature Date DD/MM/YYYY

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 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 ☒ 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 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

Name	PPSN

PAY AND FILE
31 OCTOBER 2025

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

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

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

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

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

How to complete the payslip

Please see overleaf the payment options that are available to you. Please note that paying online using ROS or my**Account** 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).

RPC019189_EN_PR_L_1_Form 11S_sample

Form 11S

€ Payslip

PPSN: 0000000AB

Name: **A. N. OTHER**

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

Income Tax Preliminary Tax **2025**

1 55,555,555·**00** X

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

Income Tax Balancing Amount **2024**

2 22,222,222·**00**

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 33,333,333·**00**

P&F
U