

# 2024 Tax Return - Helpsheet - Form 11S

## General Information

### What is Form 11S?

This 2024 Form 11S is the shorter Income Tax Return form for self-assessed individuals. It is based on the main personal Tax Return (Form 11). You have received this form as, based on your past circumstances, Revenue decided it is the most suitable return form that allows you to meet your tax obligations.

However, if you are not resident in Ireland, if you had additional sources of income in the year or you are claiming additional reliefs, allowances or tax credits, this form may not be suitable and you will have to complete the Form 11 available on [www.revenue.ie](http://www.revenue.ie) or from Revenue's Forms & Leaflets Service by phoning +353 1 738 3675

### I am not liable to Income Tax - Why did I get a 2024 Form 11S?

You may have a letter from Revenue stating you did not need to make a return of income in previous years unless asked to do so by your Revenue office. You are now being asked to return and complete this 2024 Form 11S. While your circumstances or income might not have changed, to such an extent that you are liable to Income Tax, you must complete the attached 2024 Form 11S. Completion of this Form 11S has important implications for your PRSI contributions, especially if you currently pay PRSI directly to the Department of Social Protection under that Department's special PRSI scheme for the self-employed.

### Can I file this Return Online?

An alternative way to completing this paper return is to file your return electronically through the **Revenue Online Service (ROS)**. The ROS Form 11 contains the panels appropriate to an individual who would use a Form 11S. You will only need to open and complete the panels relevant to your needs. ROS will provide you with an instant calculation of your tax liability, letting you know how much to pay on 31 October 2025. You can access ROS through [www.revenue.ie](http://www.revenue.ie).

### Why aren't the line numbers always sequential in my Form 11S?

This is deliberate. Lines omitted from the 2024 Form 11S appear in the 2024 Form 11.

### Local Property Tax Return

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%. 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 +353 1 738 3626.

### Bank Details

The bank details that you supply will only be used to make a repayment of tax due to you. No withdrawal will be made from this account by Revenue **unless** requested by you on the Single Debit Authority section of the accompanying payslip. If you are paying your tax liability by Single Debit Authority you must enter the relevant bank details on the payslip, even if you have already entered these details.

### Expression Of Doubt

The 2024 return provides a facility for a taxpayer to include an expression of doubt under Section 959P TCA 1997.

It is to indicate to Revenue a genuine doubt about the application of law or the treatment for tax purposes, of any matter contained in the return. You must have consulted all relevant Revenue leaflets and guidelines published on our website with a view to establishing the correct treatment of the point at issue.

Additional information can be found at Part 41A.03.00 of the Income Tax, Capital Gains Tax and Corporation Tax Manual. This manual is available on [www.revenue.ie](http://www.revenue.ie)>Tax Professionals>Tax and Duty Manuals>Income Tax Capital Gains Tax Corporation Tax>Part 41A.

The Expression of Doubt box is not for general comments and should be used only for the intended purpose.

### Where can I get further help?

The short notes on the following page will assist you in completing the various panels in this return.

You can also consult the larger and more detailed publication **Guide to Completing 2024 Pay & File Self-Assessment Returns** available on [www.revenue.ie](http://www.revenue.ie), or from Revenue's Forms & Leaflets Service by phoning +353 1 738 3675.

**Legislative references in this Form 11S relate to Sections of the Taxes Consolidation Act 1997, unless otherwise stated.**

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

## Note

### A PERSONAL DETAILS

- 2** It is important that you complete 'Date of Birth' boxes as certain age related exemptions, reliefs and allowances such as RACs, PRSAs and certain tax credits such as Age tax credit may be due.
- 3** This question must be completed in all cases.
- 4** This section should be completed only where your personal civil status at **Line 3** changed during 2024.
- 5** Complete **Line 5** if you were married or in a civil partnership before 1 January 2024.
- 6** These questions must always be completed where your basis of assessment at Line 5 above is Joint Assessment. (Note: Failure to complete this section may result in a delay in processing your Return.)
- 10** 'Permanently Incapacitated' means incapacitated by reason of mental or physical infirmity from maintaining oneself.

### B SELF-EMPLOYED INCOME

- 108** The net profit (adjusted for any non-allowable add backs) for your accounting period ending in the year 2024 is normally the assessable profit. However in some circumstances, e.g. where your trade commences or ceases in 2024 the assessable profit is the profit for the calendar year 2024.
- 121** If your accounting period ends on a date other than 31 December, credit for withholding tax is given by reference to the withholding tax deducted during the accounting period (i.e. the basis period for 2024). Do not include Relevant Contracts Tax or any other type of taxes at **Line 121**.

### C IRISH RENTAL INCOME

**Information on rents received and expenses incurred is captured under two separate headings.**

- Residential property
- Commercial property, land and all other sources of Irish rental income.

- 204-217** Where there is more than one let property, separate computations of rental income for each property should be prepared and retained by you. Do not include income exempt under the Rent-a-Room scheme, entered at **Line 415(a)**. Where a claw-back of 'Section 23' Relief arises, the claw-back will be the full 'Section 23' Relief granted and should be included as 'Gross Rent Receivable' at **Line 204**.

### D PAYE / BIK / PENSIONS (1)

In this section you return all of your income that has been subject to PAYE.

- 222** Pay in respect of employment, for example, gross pay less any superannuation contributions allowable for income tax purposes, should be entered at **Line 222**.
- 223** You must select one of the categories listed ((a), (g), (h), (i) or (j)). It is important to select the correct source of Income, as this will impact on what reliefs you can claim elsewhere in the return.
- 224(c)** You must insert ☒ in this box if your employer made a refund of tax deducted from an earlier employment. A refund of PAYE made by Revenue should be entered at **Line 233**.

### E PAYE / BIK / PENSIONS (2)

In this section you return income paid by Department of Social Protection, employment expenses and details of PAYE tax and USC refunded during the year.

- 233** Tax refunded means any repayment of PAYE tax made to you, between 1 January 2024 and 31 December 2024, by the **Revenue Commissioners** that relates to the year of assessment 2024. 'Refunds' made through payroll should not be entered here. They should be entered at **Line 224**.
- 234** PAYE tax underpaid refers to any amount of tax underpaid for earlier year(s) that has resulted in your tax credits for 2024 being reduced. This information can be obtained from your Tax Credit Certificate. Enter the amount at **Line 234**.
- 240(b)** Expenses claimed here must have been wholly, exclusively and necessarily incurred in the performance of your duties. If, for example, you use your car you may be entitled to claim for running costs. The amount of expenses allowed cannot exceed PAYE income.
- 243** Carer's Allowance should be entered at **Line 243**.

- 245** All other taxable social welfare payments should be added together and returned as a single figure at **Line 245**. Social Welfare pensions include a basic amount plus an increase where the claimant has an adult dependant.
- Enter the total amount (basic amount plus adult dependant increase):
- In the 'Self' column where your spouse or civil partner is the dependant; in this case you are due the PAYE credit.
  - In the 'Spouse or Civil Partner' column where you are the dependant; in this case your spouse or civil partner is due the PAYE credit.
- F FOREIGN INCOME**
- If you have Foreign Income sources other than foreign pensions you should file online via ROS or complete a Form 11.
- G IRISH OTHER INCOME**
- 402** Include Irish Government Stocks, Exchequer Bills and other loans and investments arising in the State.
- H EXEMPT INCOME**
- 415(a)** Where you are availing of Rent-a-Room Relief state the gross Rental Income received in 2024 for room(s) in a "Qualifying Residence". Sums arising to an individual in respect of the letting, for residential purposes, of a room or rooms in his / her home, including, for example, sums arising from lettings to students for an academic year, and the provision of meals or other services supplied in connection with the letting, may be exempt from income tax where they meet the conditions and are below the annual limit of €14,000 for 2024. Income from the provision of guest accommodation to occasional visitors for short periods is not exempt. Detailed information on the conditions attaching to the relief can be found on the revenue website at [www.revenue.ie](http://www.revenue.ie) at 'Personal tax credits, reliefs and exemptions - Exempt incomes,
- 416** If Your gross income (before expenses) for 2024 from the provision of Childcare Services is less than €15,000, the income is exempt from tax. Completion of this line is an election for exemption for 2024 and must be made on or before the 31 October 2025.
- I CHARGES AND DEDUCTIONS**
- 502** Maintenance payments here refers to payments made by a separated / divorced person for the benefit of a spouse or civil partner under a legally enforceable arrangement, i.e. Deed of Separation / Rule of Court, etc.
- J PERSONAL TAX CREDITS**
- 515(a)** Home Carer tax credit is a max of €1,800 for 2024. This amount is reduced by one half of the amount of home carer's income that exceeds €7,200. Accordingly, no credit is due if the home carer's income exceeds €10,800.
- 516** An employee tax credit may be claimed by employees and non-proprietary directors who pay tax under the PAYE system. In addition, individuals in receipt of an Irish social welfare pension, a social security pension received from another EU Member State by an Irish resident, and, Irish residents who work abroad and pay tax under a PAYE type system, qualify for the employee tax credit. Even if you get the benefit of the employee tax credit from your employer, you must insert an ☒ in the box if you are claiming this credit.
- 517** Earned Income tax credit can be claimed by self-employed individuals and proprietary directors who are ineligible for the Employee tax credit.
- 518** You can claim Blind Person's Tax Credit if you or your spouse or civil partner are blind at any time during 2024.
- 519** An individual who requires a trained service dog or assistance dog may claim this credit. You will need a statement from the organisation which supplied the dog to accompany your first claim. Please see [www.revenue.ie](http://www.revenue.ie) for more information.
- 520** You may claim a maximum tax credit of €245 if you maintain a dependent relative. No relief is due where the relative's income exceeds €17,404 in 2024 or if another person is claiming this tax credit in full.
- 526** Qualifying Tuition Fees paid in the 2024 academic year to Approved Colleges for Approved Courses or Approved Training Courses. The 2024 academic year is the year of study commencing on or after 1 August 2024. **Do not include registration, administration or exam fees.**
- 527** If you wish to make a claim for more than two children, please attach the required information for each additional child.
- 534** Enter the details requested if you are claiming a Rent Tax Credit in respect of rent paid for private rented accommodation. See [www.revenue.ie](http://www.revenue.ie) for further information.
- 541 & 549** Deduct sums received / receivable, such as amounts reclaimed from your local Health Office in relation to Prescribed Drugs / Medicines, under a health insurance policy from an authorised medical insurer and / or under the terms of a compensation claim, etc.

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

If you disposed of chargeable assets during 2024 give the required details in Panel L. Notwithstanding that the Capital Gains Tax due on gains made on these disposals should already have been paid, you must complete this section of the Return.

## **P SELF-ASSESSMENT MADE UNDER CHAPTER 4 OF PART 41A**

You must, in addition to completing your annual return of income form – Form 11S – make a self-assessment for the year 2024. You make this self-assessment by completing the self-assessment section of the Form 11S. If you do not make this self-assessment you may be liable to a penalty of €250.

However, you do not have to make a self-assessment if you return the completed Form 11S to the address shown on page 1 on or before 31 August 2025. If you file your completed return on or before that date Revenue will make the self-assessment on your behalf.

If you make your own self-assessment, you must, in addition to signing the declaration on page 1 of the form, sign the declaration in the self-assessment panel. If you do not sign this declaration you will not have made a self-assessment.

When completing the self-assessment panel you should note the following:

- 936(a)** This is the amount of Total Income for this period before deductions or allowances.
- 936(b)(i)** This is the amount of Income Tax chargeable after taking account of any deductions, reliefs and allowances.
- 936(b)(ii)&(iii)** This is the amount of USC chargeable; note USC for self and spouse or civil partner should be recorded separately.
- 936(b)(iv)&(v)** This is the amount of PRSI chargeable; note PRSI for self and spouse or civil partner should be recorded separately.
- 936(b)(vi)** This is the sum of Income Tax, USC, and PRSI chargeable.
- 936(c)(i)** This is the amount of tax payable for the period, which is computed by reducing the amount of tax chargeable by the amount of any tax credits due, but before taking account of any refund or offset of tax withheld at source already made by Revenue.
- 936(c)(iii)** The amount of any refund of tax withheld at source (e.g. interim refund of PSWT) should be entered here.
- 936(d)&(e)** This is the amount of tax payable, adjusted for any refund or offset of tax withheld at source already made by Revenue.
- 936(f)** If you file this return after the 31 October 2025 you must include a late filing surcharge with your self-assessment. This surcharge is 5% of your tax liability where the return is submitted within two months, otherwise it is 10%. The surcharge is calculated on the amount of tax payable above.
- 936(g)** Failure to meet your LPT obligations to file and pay will result in a surcharge.
- 936(h)(i)** In general, this is the amount of preliminary tax paid for 2024.
- 936(i)(i)&(ii)** Enter any balance of tax payable / overpaid for this period in the appropriate field.

**Remember:** You do not have to complete the self-assessment panel if you submit this return to Revenue on or before 31 August 2025. If you do not submit the Form 11S by that date, you may be liable to a penalty of €250 if you do not complete the self-assessment section in that form.