2024120S

Client's Reference RPC018818\_EN\_WB\_L\_1+

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



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
you are a mandatory e-Filer you a lectronically through Revenue's O ccordance with Section 917EA Tax OS is the quickest, most effective eturn and pay your tax. It also provour Income Tax liability. Access Re	nline Service (ROS) in tes Consolidation Act 1997 and secure way to file your vides an instant calculation of	Office of the Revenue Commissioners Collector-General's Division PO Box 354 Limerick
ETURN OF INCOME, CHARGES A LAIM FOR TAX CREDITS, ALLOW ELF-ASSESSMENT FOR THE YEA OTE:	ANCES AND RELIEFS FOR THE	EAR ENDED 31 DECEMBER 2024 YEAR ENDED 31 DECEMBER 2024
<ul> <li>A 'chargeable person' for self-asses person's account in respect of a characteristic and Self-Assessment for the year 2</li> </ul>	argeable period. A 'chargeable perso 024.	hargeable to tax on that person's own account or on anothe n' is required to complete a Form 11 or a Form 11S Tax Retu
		from all non-PAYE sources (including income subject to DIR ent and must file a Form 11 or a Form 11S for that year.
		n-PAYE income (including income subject to DIRT), of €5,00
more is regarded as a 'chargeable	person' for Self-Assessment and mu	et file a Form 11 or a Form 11S for that year.
An individual who opened a foreign chargeable person.	bank account in 2024 in a non-coop	erative, non-DAC2, non-CRS or non-FATCA country is a
- ·	ne tax gain on or after 1 January 202	as a result of the exercise, assignment or release of a shar
		tal gains on the disposal of shares acquired from a share op
continue to be taxed under self-ass	,	
A proprietary director is a chargeab	le person. ment system applies to all individuals	including directors
•		, including directors. Ities and criminal sanctions for the failure to make a return, t
naking of a false return, facilitating the n	naking of a false return, or claiming t	x credits, allowances or reliefs which are not due. In the eve
•		e liable to a fine not exceeding €126,970 and / or to a fine of
		ound to be due and / or to imprisonment. Revenue, enter the <b>new details</b> below
ature of Primary Trade, Business or		
usiness Address	,	Main Residence Address
ircode		Eircode
elephone		Telephone
OU MUST SIGN THIS DECLARATION	ON	
DECLARE that, to the best of my known		ns a correct return in accordance with the provisions of the
axes Consolidation Act 1997 of	a amount of income derived from	ach source in the year 2024, and
All the sources of my income and the All disposals and acquisitions of cha		ach source in the year 2024, and chargeable gains that accrued to me in the year 2024
DECLARE that, to the best of my kno	owledge and belief, all the particula	rs given as regards gifts and inheritances received, tax
redits, allowances and reliefs claimed	d and as regards outgoings and ch	arges are correctly stated
ignature		Date DD/MM/Y
apacity of Signatory		
ontact Details (in case of query abo	out this return)	
Agent's TAIN	<del></del>	

Telephone or E-mail

PAGE 1

2023120 PPSN	S ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTRY SHOULD BE LEFT BLANK
will assis your ow address the due	implete 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 in 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.
Legislat	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
	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
<b>Manda</b> 19	tory Disclosure 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 S		
	(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

2023120S

202312	0S ANY PANEL(S) OR SECTION(S) THA	T DO NOT REQUIRE AN ENT	TRY SHOULD BE LEFT BLANK
PPSN D PA		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)	, , , , , , , , , , , , , , , , , , , ,	,
223	(a) Employment		
	(g) Income in lieu of Social Welfare Payments		
	(h) Pension - Early Farm Retirement		
	(i) Pension - Employment pension		
224	(j) Pension - RAC or PRSA  (a) Net tax deducted / refunded in this employment		
224	(c) Insert ⊠ in the box if the tax figure above was a refund	,	,
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		
220 (a) (b)	Insert ⊠ in the box if the USC figure above was a refund		
228	Payment frequency  Weekly		
	Fortnightly	у	
	Four weel	kly	
	Monthly Other		
229.	Is relief due under S. 480B ("week 53")	Yes No	Yes No No
	YE / BIK / PENSIONS (2)		Spouse or
DAVE	LICC refunded during the year	Self	O' 11 D (
	USC refunded during the year		Civil Partner
233	PAYE Tax refunded by Revenue for the		Civil Partner
	PAYE Tax refunded by Revenue for the Income Tax year 2024 PAYE Tax underpaid (amount collected by Revenue		Civil Partner
233	PAYE Tax refunded by Revenue for the Income Tax year 2024		Civil Partner
233	PAYE Tax refunded by Revenue for the Income Tax year 2024 PAYE Tax underpaid (amount collected by Revenue		Civil Partner
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 Nature of employment(s)  Allowable Expenses incurred in Employment (i) Insert X in the box if you are entitled to Flat Rate		
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	, , , , , , , , , , , , , , , , , , ,	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		
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
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
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	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	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	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	Yes No

2023120	OS ANY PANEL(S) OR SECTION(S) THA	T DO NOT REQUIRE AN ENTR	
PPSN		Self	Spouse or Civil Partner
G IRIS	SH OTHER INCOME		
402	Irish Income where tax not deducted at source	,	.00
403 (a)	Irish deposit interest where <b>DIRT</b> deducted		.00
409	Irish income which suffered tax at the standard rate, other than Line 403(a) above		.00
<sup>413</sup> (a)	Gross amount of income from sources not shown elsewhere	, .00	.00
(b)	Amount of tax deducted	<u> ,                                    </u>	
(c)	Details of income source(s) at Line 413(a)		
<b>H EXE</b> 416(a)	EMPT INCOME Income received under Rent-a-Room Relief Scheme	,	, , , ,
417	Gross income from exempt Childcare Services	, .00	,
I CH	ARGES AND DEDUCTIONS		
502	Maintenance payments where tax was not deducted (exclude any amounts in respect of children)	.00	, .00
<b>J PER</b> 515 (a)	SONAL TAX CREDITS  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 clair	med	
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		
(b) 526	Number of Dependent Relatives  Tuition Fees		
(a)	State the name of the student		
(b)	Amount paid per approved course (do not include		
(D)	administration, exam, registration, capitation fees, etc.)	00	00
(c)	Insert $\ensuremath{\boxtimes}$ in the box if a part-time course		
(d)	Insert $\ensuremath{\boxtimes}$ in the box if fees relate to a training course		
527 <b>Sin</b>	gle Person Child Carer Credit		
	re the primary claimant, complete section (a). If you are ary claimant, complete sections (a) & (b). If you are a se		
-	ish to claim Single Person Child Carer Credit provide the fol	=	
i nis sed	ction must be completed in respect of each child even if you	are relinquishing your claim in fat Child 1	our of another individual Child 2
(a) Sta	ate the nature of your relationship to the child(ren),	Gilliu I	
	Father, Mother, Grandparent, Legal Guardian, etc.		
(i) C	hild's First Name		
	Child's Surname		
	Child's Date of Birth	DD/MM/YYYY	
(iv) (	Child's PPSN		
(v) If	f the child is over 18 years old state name of place of full tim  Child 1	e instruction, or if the child is inca Chil	
			···
$\Box$			

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(viii)												nt chil State								per	sor	1				Ye	es			No		
(b) <b>Re</b>																							_				_					
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(c) <b>Cl</b> a																		min	a th	~ C	ino	lo D	orc	on i	≏hilo	۱ (۲	arar	Cro	dit c		rocui	ıl+
of the																			y ui	<del>C</del> C	onig	IE F	CIS	OII		ı C	al Ci	Cie	אונ כ	15 a	i <del>c</del> su	IL
(i) In	the	year	en	ded	31	Dec	embe					hild(re						side	wit	h y	ou					Ye	es			No		7
	r not							orn d	urinc	n the	2 1/25	ar of t	he r	rielr	th	וות ב	mhe	ar of	au.	alif\	/inc	day	/6									_
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												ı livin		ith a	noth	ner p	erso	on a	ıs a	COI	uple	•				Ye	es			No		٦
W :l (iii)	netr s this	ner n s cla	narr im i	iea, nade	ın a e in	resi	ı par oect	tners	nıp, non-	or c resi	cona dent	biting child	) d wh	o is	a ch	ild a	fas	sina	le p	ers	on											_
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2023120 PPSN	OS ANY PANEL(S	) OR SECTION(S)	THAT DO NOT R	EQUIRE AN	N ENTRY	SHOULD BE	LEFT BLANK
FFSN		Where the proper	rty is rented for	Self V	Vhere the	property is	rented for a
	lential Tenancies Board (RTB) tration number (if known)	or Spouse or Civi			hild in th	ird level edu	cation
(g) Addre	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	ΥY		DD/N	IM/YYY
(k) If the	tenancy ended in 2024, provide the	end date	D/MM/YY	YY	_	DD/N	IM/YYYY
(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					
provi	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 Assess	ment)	
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,					
F 4 4	Total Daductions (Numains Home	and Air access					
541	<b>Total Deductions</b> , (Nursing Home received from local authority, media			,	- 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 re	ental Expenses and			.00		
550	medical insurance, etc.  Net amount of Non-Routine Den  Health Expenses on which tax re	elief is claimed		,	-00		pouse or
	Additional tax credit or relief cla  State amount	imea not snown ei	sewnere	Self			ivil Partner
	Enter details		<u>,,</u> [			,	
	Littor dotallo						
L CAF	PITAL GAINS - Capital Gains fo	r the year 1 Janu	ary 2024 - 31 [	December	2024		
801	Description of Assets						
801 (I)	Total Consideration			<u> </u>	<u> </u>	- 00	
805 (f)	Claims to Relief - Self (specify rel	ief)					

2023120	S ANY PANEL(S) OR SECTION(S) TH	HAT DO NOT REQUIRE AN ENTRY SHOULD BE LEFT BLANK
PPSN		
	Enter amount of consideration	
306 (f)	Claims to Relief - Spouse or Civil Partner (specify relief)	
	Enter amount of consideration	Spouse or
316	Net Chargeable Gain After Personal Exemption (max €1,270 per spouse or	Self Civil Partner
N CAI	civil partner & not transferable)  (Note: losses, including losses forward, must be used fir PITAL ACQUISITIONS	st) -00 -00
325	If you received a gift or an inheritance in 2024, insert ⊠	in the box Self Spouse or Civil Partner
P - SEL	or after 5 December 1991 within the same ground return must be made	en added to the value of prior aggregable benefits (if any) received up, exceeds 80% of the relevant threshold, a Capital Acquisitions Tale date of the gift. An inheritance is treated as having been received
This ret	urn must include a Self-Assessment by the chargeable per	rson to whom the return relates. An individual who fails to make a
Self-Ass	sessment may be liable to a penalty of €250	
	REME	MBER
Yo	•	nent panel if you submit this return to Revenue 1 August 2025
	If-Assessment – Income Tax	
(a)	Amount of income or profits arising for this period	00
	Total income includes sources of income from employme	ar <b>before</b> taking account of any deductions, reliefs, or allowances. Ints, pensions, Department of Social Protection payments, rental . Where you are in receipt of trading or professional income, it is spenses, but before losses forward or capital allowances)
(b)	Amount of tax chargeable for this period	
	(i) Amount of income tax chargeable for this period	
	( <b>Note:</b> This is the amount of income tax charged on the a allowances, but <b>before</b> any tax credits such as personal	above income, after taking account of deductions, reliefs, and 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
	( <b>Note:</b> This is the amount of USC chargeable on all of yo USC has been deducted at source))	ur income (including employment and pension income where
	(iv) Amount of PRSI chargeable for this period - self	-00
	(v) Amount of PRSI chargeable for this period - spouse or	civil partner .00
	( <b>Note:</b> This is the amount of PRSI chargeable on your trayour Irish employment income)	ding and investment income only. Do not include PRSI due on
	(vi) Total amount of tax chargeable for this period ( <b>Note:</b> This is the sum of income tax, USC, and PRSI cha	irgeable)
(c)	(i) Amount of tax payable for this period before refund / or	ffset at (c)(iii) below
	(ii) Amount of tax overpaid for this period before refund / o	offset at (c)(iii) below
	chargeable ((b)(vi) above) by the amount of any tax credit credit or employee tax credit, but also less obvious items	for the period, which is computed by reducing the amount of tax ts due. Credits include obvious items such as the personal tax such as Dividend Withholding Tax (DWT) withheld / deducted, ncome and Professional Services Withholding Tax (PSWT). This 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, refunde	d (e.g. interim refund of PSWT) or offset, should be entered here)
(d	) Amount of tax payable for this period	.00
(0	) Amount of tax overpaid for this period	, , , , , , , , , , , , , , , , , , , ,

(**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)

2023120S PPSN	ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN EN	ITRY 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	d, 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 me	ore than two months late)
	arge due under S. 1084 because of non-compliance with fax (LPT) requirements	, .00
Self-Assessmer	o meet your LPT obligations to file and pay will result in a surcharge. Then it should be increased by 10% subject to a maximum increased amount of ought up to date, the amount of the surcharge will be capped at the amount of the surcharge will be capped at the amount of the surcharge will be capped at the amount of the surcharge will be capped at the amount of the surcharge will be capped at the amount of the surcharge will be capped at the amount of the surcharge will be capped at the amount of the surcharge will be capped at the amount of the surcharge will be capped at the amount of the surcharge will be capped at the amount of the surcharge will be capped at the amount of the surcharge.	of €63,485. Where the LPT is
(h) (i) Amount of ta	x paid directly to the Collector-General for this period	.00
	e amount of tax already paid to the Collector-General, i.e. your 2024 Prel ayments which are now due and will be paid at the time this return is beir	
(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		Date DD/MM/YYYY
Capacity of Signatory		
937 Self-Assessment -	•	
937 <b>Self-Assessment</b> - (a) Amount of charg	eable gains arising for this period	
937 <b>Self-Assessment</b> -  (a) Amount of charg  ( <b>Note:</b> 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)
937 Self-Assessment - (a) Amount of charg (Note: This is th	eable gains arising for this period e amount of chargeable gains for this period less any reliefs which reduct argeable for this period	e the chargeable gain)
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)
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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 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  .00
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 a 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  .00
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)	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 a 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
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2023120S 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 🗵 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

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

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

Income Tax Preliminary Tax 2025

5 **Q0** 

Income Tax Balancing Amount 2024

2 2 2 **100**  Place X in the box above if Income Tax 2024 is a

X

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

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