Income Tax Return 2020 (incorporating Med 1) - Form 12S

This form is intended for customers with routine tax affairs who are unable to use our online services. Please state the reason you are unable to use our online services in the box provided.

Note: In joint assessed cases this form must be completed by the assessable spouse or civil partner. He or she is responsible for filing tax returns and paying any tax due. If you are not the assessable spouse, completing this form will deem you to be the assessable spouse for this tax year only.

You should return this form to your Revenue office. The address of your Revenue office can be found on any correspondence you have received from Revenue. Use any envelope and write ‘FREEPOST’ above the address. No stamp is required.

Revenue collects taxes, duties and implements customs controls. We need customers to provide certain personal data for these purposes and for other statutory functions as assigned by the Oireachtas. Your personal data may be shared with other Government Departments and agencies where required by law. Full details of our data protection policy are available on www.revenue.ie/privacy. Details of this policy are also available in paper form upon request.
Personal Details

Name

Address

Eircode

Date of Birth

Spouse’s or civil partner’s Date of Birth

If your marital or civil status changed in 2020, please enter date of change

Please provide reason for the change in the box below and include spouse / civil partner’s name, date of birth and PPSN.

Number of Dependent Children, if any
Employment / Pension Details

If you or your spouse or civil partner has more than 2 types of payment, please provide the additional details on pages 11 and 12.

Details - Self

Employer’s / Pension Company’s Name (1)

The following details are available from your final payslip for 2020.

Pay for income tax

Income tax paid

Pay for USC

USC paid

Employer’s / Pension Company’s Name (2)

The following details are available from your final payslip for 2020.

Pay for income tax

Income tax paid

Pay for USC

USC paid
Employment / Pension Details Continued

Details - Spouse or Civil Partner

Employer’s / Pension Company’s Name (1)

The following details are available from your final payslip for 2020.

Pay for income tax

Income tax paid

Pay for USC

USC paid

Employer’s / Pension Company’s Name (2)

The following details are available from your final payslip for 2020.

Pay for income tax

Income tax paid

Pay for USC

USC paid
## Payments from the Department of Social Protection

If you or your spouse or civil partner has more than 2 types of payment from the Department of Social Protection (DSP), please provide the additional details on pages 11 and 12.

Payments from DSP include -

- State pension (contributory)
- State pension (non-contributory)
- Survivor’s pension
- Blind pension
- Invalidity pension
- Illness benefit
- Carer’s allowance
- Occupational injury benefit
- Jobseeker’s benefit
- Pandemic Unemployment Payment (PUP)

### Details – Self

**Payment Type 1**

Total amount of payment received in 2020

### Payment Type 2

Total amount of payment received in 2020

### Details – Spouse or Civil Partner

**Payment Type 1**

Total amount of payment received in 2020

### Payment Type 2

Total amount of payment received in 2020
### Other Income not subject to PAYE

#### Details - Self

Untaxed Income arising in the State
(this **includes** income from Irish credit union dividends and Irish government stocks but **excludes** rental income)

<table>
<thead>
<tr>
<th>Gross Interest received - where Deposit Interest Retention Tax (DIRT) has been deducted</th>
<th>.00</th>
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#### Irish Deposit Interest

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#### Details – Spouse or Civil Partner

Untaxed Income arising in the State
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</table>
Foreign Pensions / Income

If you or your spouse or civil partner has more than one foreign pension or income, please provide the additional details on pages 11 and 12. Please enter all amounts in Euro.

**Details - Self**

<table>
<thead>
<tr>
<th>Country where paid from</th>
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| Gross amount (€) of State Welfare Pension(s) | 0.00 |
| Gross amount (€) of all Other Foreign Pension(s) (for example, occupational pension) | 0.00 |
| Gross amount (€) of other Foreign Income | 0.00 |

**Details – Spouse or Civil Partner**

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| Gross amount (€) of State Welfare Pension(s) | 0.00 |
| Gross amount (€) of all Other Foreign Pension(s) (for example, occupational pension) | 0.00 |
| Gross amount (€) of other Foreign Income | 0.00 |
Health Expenses Relief

If you or your spouse or civil partner wish to claim for an individual you maintain in an approved nursing home please provide the following details:

PPSN of Individual

Date of Birth of Individual

Amount paid for maintenance or treatment in an ‘approved’ nursing home

Nursing Home Name & Address

If the expenses listed below apply to individuals other than you or your spouse or civil partner, please provide details below. (Additional details can be supplied on pages 11 and 12.)

Name 1

Name 2

Amount paid for non routine dental treatment

Amount of Other Qualifying Expenses

Total Health Expenses (1 + 2 + 3)

Deductions (see ‘Deductions’ section on page 15) - if none write ‘NONE’

(i) from any public or local authority, for example, Health Service Executive

(ii) under any policy of insurance, for example, VHI, Laya Healthcare, Irish Life Health, etc.

(iii) other, for example, compensation claim

Total Deductions

Amount on which tax relief is claimed (Total Health Expenses less Total Deductions)
Tax Credits, Allowances and Reliefs

Please note, tax credits such as the home renovation incentive (HRI), personal tax credit, age tax credit and the employee (PAYE) tax credit will be automatically granted if they are due to you or your spouse or civil partner.

**Home Carer Tax Credit**
To claim the Home Carer Tax Credit you must care for a dependent person. You must also be married or in a civil partnership and be jointly assessed for Income Tax.

The dependent person you care for must be either:

- a child for whom you receive the child benefit payment from the Department of Social Protection (DSP)
- a person aged 65 years or over
- a person who is permanently incapacitated due to mental or physical disability.

**Blind Person’s Tax Credit**
If you are blind or you have impaired vision during the tax year, you can claim the Blind Tax Credit. If you are married or in a civil partnership and you are both blind, you can both claim the Blind Tax Credit.

**Guide Dog Allowance**
If you are blind or visually impaired, you can claim a tax credit if you own a trained guide dog.

**Assistance Dogs for Adults and Children**
You can claim a tax credit if you require a trained assistance dog.

**Details - Self**

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Flat-rate expenses are available to a wide range of trades and professions. If you think you are entitled to them please state the nature of your trade or profession in the box below.

**Details – Spouse or Civil Partner**

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Flat-rate expenses are available to a wide range of trades and professions. If you think your spouse or civil partner is entitled to them please state the nature of his or her trade or profession in the box below.

**Stay and Spend Tax Credit**
The Stay and Spend scheme allows you to claim for qualifying expenditure incurred between 1 October and 31 December 2020. See note on page 15.

Total amount being claimed
(You must attach receipts for the full amount claimed)

**Self**

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**Spouse or Civil Partner**

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Declaration

I declare that, to the best of my knowledge and belief, all the particulars given in this form are stated correctly.

If I am the non-assessable spouse, I hereby elect to be the assessable spouse for the 2020 tax year.

Any person who knowingly makes a false statement in completing this return is liable to heavy penalties. (See page 16)

Signature ___________________________ Date ___________________________

Relationship to Signatory (If not signed by taxpayer, for example, Agent, Personal Representative)

In case of query about this Return, please provide the following details:

Contact Name ___________________________

Contact Telephone ___________________________

Refunds

It is quicker to receive payments electronically than by cheque. If you wish to have any refund paid directly to your bank account, please provide your bank account details. Any subsequent Revenue refunds will be made to this bank account until otherwise notified.

Bank Details – Self

IBAN (Maximum 34 characters)

Bank Details – Spouse or Civil Partner

If you are married or in a civil partnership and have opted for Joint Assessment in 2020, please provide your spouse’s or civil partner’s bank account details.

IBAN (Maximum 34 characters)
Additional Information

Please use this page to provide additional details on any section in the form if needed.
Additional Information

Please use this page to provide additional details on any section in the form if needed.
What is this Form 12S?
The Form 12S is a simplified return for certain PAYE taxpayers. If you are claiming other tax credits or have other sources of income not included on this form; for example, remote working credit or rental income, you should complete the income tax return (Form 12). If you were in receipt of the Temporary Wage Subsidy Scheme (TWSS) or the Employer Refund Scheme (ERS) in 2020, you should complete the income tax return (Form 12) or the online income tax return (Form 12). You must declare all taxable income that you received in 2020.

Completing the Form 12S
When completing this form please use BLOCK CAPITALS and a blue pen where possible. Please insert Euro (€) figures only.

Accessibility
If you are a person with a disability and have any difficulties in completing this form the Revenue Access Officer can be contacted at PerAccessOfficer@revenue.ie or by phone at (01) 424 4229 or (047) 62145.

Payments from the Department of Social Protection
The Social Welfare Consolidation Act 2005 provides for the payment of an increase in the amount of the State pension where the recipient has an adult dependent. For tax purposes, the State pension recipient should include the total amount of the pension and the increased adult dependent payment in the relevant field on the return. The State pension recipient will be due the employee tax credit. Their spouse or civil partner is not entitled to the employee tax credit in respect of the adult dependent payment.
Qualifying Health Expenses
The headings under which expenses qualify include, but are not limited to -

- Services of a doctor or consultant
- Total cost of prescribed drugs or medicines for the year (where supplied on the prescription of a qualifying practitioner)
- Educational Psychological Assessment for a dependent child
- Speech and Language Therapy for a dependent child
- Orthoptic or similar treatment (on referral from a doctor or other qualifying practitioner)
- Diagnostic procedures (X-rays, etc.)
- Physiotherapy or similar treatment (on referral from a doctor or other qualifying practitioner)
- Maintenance or treatment in a hospital
- Expenses incurred on any medical, surgical or nursing appliance
- Non-Routine Dental Treatment.

Nursing Homes
Nursing Homes must provide qualified nursing care on-site on a 24 hour per day basis.

Consumable products
Relief can be claimed for the costs incurred on products manufactured specifically for coeliacs and diabetics where this expenditure is incurred on the advice of a qualifying medical practitioner.

Non-Routine Dental Expenses
You must have a completed Form Med 2 (Dental), signed and certified by the dental practitioner when making a claim for non-routine dental expenses. A full list of qualifying treatments is listed on the reverse of the Form Med 2 (Dental) which is available from your dental practitioner. You do not have to submit the Form Med 2 (Dental) with this Return. However, you must keep the Form Med 2 (Dental) for six years as you may be asked to send it in if your claim is chosen for a detailed examination.
Health Expenses that do not qualify

• Cost of sight testing and provision and maintenance of spectacles and contact lenses.

• Routine dental treatment which is defined as ‘the extraction, scaling and filling of teeth and the provision and repair of artificial teeth and dentures’.

• Cosmetic surgery unless the surgery or procedure is necessary as a result of a physical deformity arising from, or directly related to a congenital abnormality, personal injury or a disfiguring disease.

Receipts for expenses claimed
You should only make a claim for amounts that you have receipts for. You must keep the receipts for six years as you may be asked to send them to Revenue if your claim is chosen for a detailed examination.

Deductions for sums received or receivable in respect of Health Expenses
You cannot claim relief in respect of refunds already received or due to be received from

• Any public or local authority, for example, Health Service Executive

• Any policy of insurance

• Any other source, for example, a compensation claim.

You must give details of such amounts and deduct them from the amount claimed on the claim form.

Stay and Spend Tax Credit
The Stay and Spend scheme allows you to claim for qualifying expenditure incurred between 1 October and 31 December 2020. Qualifying expenditure relates to amounts spent by you on accommodation and ‘eat in’ food with registered service providers.

The minimum spend is €25 per transaction. Alcoholic drinks or drinks provided without food do not qualify for the credit.

You must attach receipts for the full amount claimed.

See www.revenue.ie for further information.
Notes on completing the Form 12S

Capital Gains Tax
If you, or your spouse or civil partner, have disposed of any chargeable assets, for example, land, shares, paintings, antiques, etc. in the year 2020, you must complete Form CG1. Please contact your Revenue office if you need a Form CG1.

Penalties / 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 penalty of up to double the difference between the declared tax due and the tax ultimately found to be due and / or to imprisonment.

Time Limit for Repayment Claims
You must make a claim for a repayment of tax within four years after the end of the tax year to which the claim relates. For example, claims for 2017 must be made by 31 December 2021. You must have paid income tax during the year of your claim in order to receive a repayment. If you owe income tax to Revenue for an earlier year, your repayment may be reduced by this amount.

Further information
You can get further information by contacting your Revenue office on 01 738 3636.
If you are calling from outside the Republic of Ireland, please telephone +353 1 738 3636.

The information in these notes 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.