

# Form 11

## Pay and File Income Tax Return for the year 2012

(for individuals chargeable under self-assessment)



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GCD

Remember to quote your PPS Number in any communication with your Revenue office

Your PPS Number

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If submitting this return use any envelope and write "Freepost" above the Return Address.  
**NO STAMP REQUIRED**

**Return Address**

Revenue On-Line Service (ROS) allows you to file this form and to pay any tax due electronically. It also provides an instant calculation of liability. Access ROS at [www.revenue.ie](http://www.revenue.ie).

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

A "Guide to Completing 2012 Pay & File Returns" is available on Revenue's website [www.revenue.ie](http://www.revenue.ie) or from Revenue's Forms & Leaflets Service at LoCall 1890 306 706 (ROI only), +353 1 702 3050.

**RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE YEAR ENDED 31 DECEMBER 2012  
CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2012**

This tax return should be completed and returned to the above address on or before 31 October 2013. On that date you must also pay any balance of Income Tax due for 2012. If you file the return on or before 31 August 2013 Revenue will calculate your Income Tax liability for you. This will assist you in paying the correct amount by the due date. Where this return is submitted after 31 October 2013 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 an income tax surcharge - please see note in the Form 11 Helpsheets.**

**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		<table border="1" style="width: 100%; height: 15px;"></table>	
Business Address	<table border="1" style="width: 100%; height: 15px;"></table>	Main Residence Address	<table border="1" style="width: 100%; height: 15px;"></table>
	<table border="1" style="width: 100%; height: 15px;"></table>		<table border="1" style="width: 100%; height: 15px;"></table>
	<table border="1" style="width: 100%; height: 15px;"></table>		<table border="1" style="width: 100%; height: 15px;"></table>
Telephone	<table border="1" style="width: 100%; height: 15px;"></table>	Telephone	<table border="1" style="width: 100%; height: 15px;"></table>

**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 2012, and
- All disposals and acquisitions of chargeable assets and the amount of chargeable gains that accrued to me in the year 2012.

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.

(DD/MM/YYYY)

Signature  Date  /  /

Capacity of Signatory

**Contact Details** (in case of query about this return)

Agent's TAIN	<table border="1" style="width: 100%; height: 20px;"></table>	Contact Name	<input style="width: 250px; height: 20px;" type="text"/>
Client's Ref.	<input style="width: 200px; height: 20px;" type="text"/>	Telephone or E-mail	<input style="width: 250px; height: 20px;" type="text"/>

PPS Number

When completing this return you should read the appropriate Helpsheet. If you have not received a copy of the Helpsheet you can get one from Revenue's website **www.revenue.ie** (under 'Taxes & Duties > Income Tax > Forms > Tax Return Forms'), or from Revenue's Forms & Leaflets Service by phoning LoCall 1890 306 706 (ROI only), +353 1 702 3050. This return is only to be used for the 2012 tax year.

**Bank Details**

Please provide the following bank details. These will **only** be used to make a repayment of tax due to you. (See Helpsheet for further information.)

Sort Code  Account Number

If you are married or in a civil partnership and have opted for Joint Assessment in 2012, please provide your spouse's or civil partner's Irish bank account details:

Sort Code  Account Number

It is not possible to make a refund directly to a foreign bank account.

**A - PERSONAL DETAILS [1 - 22]**

1. If you are completing this return on behalf of a deceased individual enter the date of death. / /   
 (Note: In the case of a married person or civil partner, only complete this section where the deceased was the assessable spouse or nominated civil partner in the period to which this return refers.) (DD/MM/YYYY)

2. Insert  in the box to indicate your civil status:

- (a) Single
- (b) Married
- (c) In a Civil Partnership
- (d) Married but living apart   
 If wholly or mainly maintaining your Spouse insert  in the box
- (e) In a Civil Partnership but living apart   
 If wholly or mainly maintaining your Civil Partner insert  in the box
- (f) Widowed
- (g) A Surviving Civil Partner
- (h) Divorced
- (i) A former Civil Partner

3. If your personal circumstances changed in **2012** insert  in the box to indicate your previous status and state date of change:

- Single  Married  In a Civil Partnership
- Widowed  Surviving Civil Partner
- Married but living apart  In a Civil Partnership but living apart
- Divorced  Former Civil Partner
- Date of Marriage or Civil Partnership (DD/MM/YYYY) / /
- Date of Separation or Divorce (DD/MM/YYYY) / /
- Spouse's or Civil Partner's date of death (DD/MM/YYYY) / /

4. If married or in a civil partnership, insert  in the box to indicate basis of assessment applicable for 2012:

Joint Assessment  Separate Assessment  Single Treatment

5. State the number of Dependent Children

6. 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) / /

7. Your Date of Birth (DD/MM/YYYY) / /

8. Insert  in the relevant box(es) to indicate for 2012 if you and/or your spouse or civil partner are/is subject to the Limitation on the Use of Reliefs by High Income Individuals (i.e. under Chapter 2A of Part 15 TCA 1997). If either you or your spouse or civil partner is so subject, Form RR1 2012 should be completed and also Panel J on page 19.

Self		Spouse or Civil Partner	
Yes <input type="checkbox"/>	No <input type="checkbox"/>	Yes <input type="checkbox"/>	No <input type="checkbox"/>

9. Spouse's or Civil Partner's Details:

(a) PPS No.

OR, if unknown

Surname (Pre-marriage or pre-Civil Partnership)

(b) Date of Birth (DD/MM/YYYY) / /

First name(s)

Insert  in the box(es) to indicate for 2012 if you and/or your spouse or civil partner were:

- |   | Self                     | Spouse or Civil Partner  |
|---|--------------------------|--------------------------|
| 10. Permanently Incapacitated   | <input type="checkbox"/> | <input type="checkbox"/> |
| 11. A Proprietary Director, i.e. owned/controlled more than 15% of the share capital of a company | <input type="checkbox"/> | <input type="checkbox"/> |
| 12. A holder of a 'full' Medical Card or having entitlement to one under EU Regulations           | <input type="checkbox"/> | <input type="checkbox"/> |

PPS Number

Grid for PPS Number

Self

Spouse or Civil Partner

Insert [X] in the box(es) to indicate for 2012 if you and/or your spouse or civil partner were:

13. Entitled to an exemption from PRSI (a) State reason - Self (b) State reason - Spouse or Civil Partner

14. Entitled to an exemption from Universal Social Charge (USC) (a) State reason - Self (b) State reason - Spouse or Civil Partner

15. A farmer

Residence status for the year 2012 [16 - 21]

See Guide to Completing 2012 Pay and File Returns for more information on the "Extent of Liability to Income Tax" of individuals who are either not resident or not domiciled in Ireland.

16. If you are a citizen of Ireland, resident but not ordinarily resident in the State, insert [X] in the box

Remittances

17. If you are resident but not domiciled in Ireland, insert [X] in the box

You are assessable to tax on your Irish income and foreign employment income attributable to the performance of the duties of that employment in the State and remittances of other foreign income.

Enter the amount of the remitted income in Panel E - Foreign Income.

Non-resident

18. (a) If you are non-resident, insert [X] in the box (b) Enter your country of residence (c) Enter your Tax Identification Number of that country (d) Enter your address in that country

19. If you are resident in another Member State of the European Communities, insert [X] in the box

20. A non-resident is not due any tax credits or reliefs except as provided for in S. 1032(2)

If you wish to claim a portion of the allowances/reliefs under S. 1032(2) state the amount of your:

(a) Income chargeable in the State (b) World income (includes income chargeable in the State)

In the case of married persons or civil partners where either or both parties are non-resident, they are both taxed as single individuals unless the income of both parties is fully chargeable to Irish tax.

21. Insert [X] in the box if you are married or in a civil partnership and all of your own income and your spouse's or civil partner's income is chargeable to income tax in Ireland and you wish to claim the married person's or civil partner's tax credit

Expression of Doubt

22. If you have a genuine doubt about the tax treatment of any item in the return, insert [X] in the box and enclose a letter setting out clearly the point at issue

Official use only

Table with 4 columns: Line, Self, Spouse or Civil Partner

PPS Number

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(Entries on page 5 opposite ⇨)

**B - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 154]****(Including Farming & Partnership Income)**

101. Insert  in the box(es) to indicate to whom the income in each column refers. In Trade 3 column enter the number of trades for which information is being included, if applicable
102. Description of Trade, Profession or Vocation (*you must clearly describe the trade*)  
*Do not submit accounts with this return. Instead you MUST give an extract of information from the accounts on pages 6 and 7.*
103. If this source of income ceased during the year 2012 state the date of cessation (DD/MM/YYYY)

104. If you are an RCT sub-contractor for the purposes of this trade and have changed your accounting period in 2012 insert  in box **Profit assessable in 2012**

105 (a) Amount of adjusted net profit for accounting period



(b) Amount of adjusted net loss for accounting period

106. (a) Enter the **assessable** profit even if this is the same as the adjusted net profit per Line 105(a) - (if a loss show **0.00**)  
This should include income assessable under S. 98A(4), (Reverse Premiums in trading situations) where appropriate

(b) If any of the profits entered at Line 106(a) refer to **Stallion Fees**, enter that amount here(c) If any of the profits entered at Line 106(a) refer to **Greyhound Stud Fees**, enter that amount here**107. Balancing Charges**

(a) Amount arising from capital allowances which were deductible in arriving at relevant income for USC

(b) Amount arising from capital allowances which were **not** deductible in arriving at relevant income for USC**108. Unused Capital Allowances from a prior year**

(a) Amount carried forward which is allowable as a deduction for USC, i.e. allowances under Sections 284(1), 272(3), 658(2)(b), and 659(2)(a) determined in accordance with subsections (3A), (3AA), (3B) or (3BA) of S. 659

(b) Amount carried forward which is not allowable as a deduction for USC, i.e. allowances other than those claimed under the Sections specified in (a) above, and are not specified relief capital allowances (as set out in Sch. 25B)

(c) Specified Relief Capital Allowances (as set out in Sch. 25B)

(i) Specified property relief capital allowances, as defined in S. 531AAE

(ii) All other specified relief capital allowances

**Capital Allowances for the year 2012 [109 - 112]**

109. Where a claim to tax relief on **property based incentive schemes** is included below, insert  in the box and give details in Panel O on page 22

110. Machinery and Plant

**111. Industrial Buildings and/or Farm Buildings Allowance**

(a) Amount which is allowable as a deduction for Universal Social Charge (USC), i.e. allowances under Sections 272(3), 658(2)(b), and 659(2)(a) determined in accordance with subsections (3A), (3AA), (3B) or (3BA) of S. 659

(b) Amount which is not allowable as a deduction for USC, i.e. allowances other than those claimed under the Sections specified in (a) above, and are not specified relief capital allowances (as set out in Sch. 25B)

(c) Specified Relief Capital Allowances (as set out in Sch. 25B)

(i) Specified property relief capital allowances, as defined in S. 531AAE

(ii) All other specified relief capital allowances

112. Other

**Losses [113 - 114]**

113. (a) If you wish to **claim**, under S. 381, to set any loss made in the trade in the year 2012 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2014.

(b) If there are no/insufficient profits and you wish to claim unused current year Capital Allowances in computing a loss made in the trade in the year 2012 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2014.

(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B)

(ii) Specified Relief Capital Allowances (as set out in Sch. 25B)

(I) Specified property relief capital allowances, as defined in S. 531AAE

(II) All other specified relief capital allowances

(c) Total loss for offset against other income (by virtue of S. 381 and/or S. 392)

**Unused losses from a prior year**

114. (a) Amount of unused losses from a prior year (S. 382) other than residential development land losses where the relevant claim was not made to and received by Revenue before 7/4/2009

(b) In respect of unused residential development land losses from a prior year where the relevant claim was not made to and received by Revenue before 7/4/2009, state:

(i) Amount of tax credit due in respect of these losses (S. 644AA(6) and (8))

(ii) Amount of tax payable on the profits or gains of the combined trade (S. 644AA(7))

**Profits or gains attributable to rezoning decisions/relevant planning decisions**

115. Enter the profits or gains attributable to rezoning decisions/relevant planning decisions liable to Income Tax at 80% (S. 644AB)

**Review of Income Tax Year 2011** (Only complete this section if a review of 2011 is required)116. (a) If there was a change in Accounting Date (S. 65(3)) insert  in the box(b) If a cessation of trade took place in 2012 (S. 67(1)(a)(ii)) insert  in the box

(c) Profits assessed in 2011 year of assessment



(d) Revised profits assessable in 2011 year of assessment

**Credit for Professional Services Withholding Tax (PSWT)**

117. Gross withholding tax (before any interim refund) related to the basis period for 2012 on fees for Professional Services.

Do not include credit for Relevant Contracts Tax paid

PPS Number

12 digit grid for PPS Number

Primary Trade
Self
Spouse or Civil Partner

Trade 2
Self
Spouse or Civil Partner

Trade 3
Self
Spouse or Civil Partner

Table with 17 rows (101-117) and 3 main columns (Primary Trade, Trade 2, Trade 3). Each row contains multiple grid boxes for data entry, including checkboxes for 'Self' and 'Spouse or Civil Partner' and numerical value boxes.

PPS Number

**EXTRACTS FROM ACCOUNTS [118 - 154]**

**Primary Trade**

**Trade 2**

**Trade 3**

**Accounts Information Period (must be completed)**

118. From (DD/MM/YYYY)	<input type="text"/>	<input type="text"/>	<input type="text"/>
119. To (DD/MM/YYYY)	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Extracts From Accounts, pages 6 and 7, must be completed in all cases where you or your spouse or civil partner are in receipt of trading or professional income, except where either Lines 120 or 121 apply.**

120. If you have previously submitted accounts information relating to this return state the income tax return with which accounts were submitted (YYYY)	<input type="text"/>	<input type="text"/>	<input type="text"/>
121. (a) Where the income arises from a partnership, enter the tax reference of the partnership	<input type="text"/>	<input type="text"/>	<input type="text"/>
(b) Insert <input checked="" type="checkbox"/> in the box if you are a non-active partner within the meaning of S. 409A	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(c) Insert <input checked="" type="checkbox"/> in the box if you are a partner in a Registered Farm Partnership as defined by S 667C	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(d) Insert <input checked="" type="checkbox"/> in the box if this trade relates in whole or in part to Share Farming	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Income [122 - 124]**

122. Sales/Receipts/Turnover	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
123. Receipts from Government Agencies (GMS, etc.)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
124. Other Income including tax exempt income	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Trading Account Items [125 - 126]**

125. Purchases	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
126. Gross Trading Profits	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Expenses and Deductions [127 - 134]**

127. Salaries/Wages, Staff costs	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
128. Sub-Contractors	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
129. Consultancy, Professional fees	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
130. Motor, Travel and Subsistence	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
131. Repairs/Renewals	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
132. Depreciation, Goodwill/Capital write-off	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
133. (a) Provisions including bad debts - positive	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(b) If negative, state amount here	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
134. Other Expenses (Total)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

PPS Number

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	Primary Trade	Trade 2	Trade 3
<b>Capital Account and Balance Sheet Items [135 - 146]</b>			
135. Cash/Capital introduced	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
136. Drawings (Net of Tax and Pension contributions)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
137. (a) Closing Capital Balance - positive	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) If negative, state amount here	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
138. Stock, Work in progress, Finished goods	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
139. Debtors and Prepayments	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
140. Cash/Bank (Debit)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
141. Bank/Loans/Overdraft (Credit)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
142. Client Account Balances (Debit)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
143. Client Account Balances (Credit)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
144. Creditors and Accruals	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
145. Tax Creditors	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
146. (a) Net Assets - positive	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) If negative, state amount here	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

**Extracts from Adjusted Net Profit/Loss Computation [147 - 154]**

**Profit/Loss per Accounts [147 - 148]**

147. Net Profit per Accounts	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
148. Net Loss per Accounts	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

**Adjustments made to Profit/Loss per Accounts [149 - 154]**

149. Motor Expenses	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
150. Donations (Political and Charitable)/ Entertainment	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
151. Light, Heat and Phone	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
152. Net gain on sale of fixed/chargeable assets	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
153. Net loss on sale of fixed/chargeable assets	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
154. (a) Stock relief claimed under S. 666	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Stock relief claimed under S. 667B	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Stock relief claimed under S. 667C	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

PPS Number

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Self

Spouse or  
Civil Partner

**C - IRISH RENTAL INCOME [201 - 211]**

201. *Where a claim to tax relief on <b>property based incentive schemes</b> is included at Lines 206(c) or 208(b) insert <input checked="" type="checkbox"/> in the box and give details in Panel O on page 22	<input type="checkbox"/>	<input type="checkbox"/>
202. Where the registration requirements of Part 7 of the Residential Tenancies Act 2004 have been complied with in respect of all tenancies which existed in relation to residential premises in the year 2012, insert <input checked="" type="checkbox"/> in the box	<input type="checkbox"/>	<input type="checkbox"/>
203. Number of properties let	<input type="text"/>	<input type="text"/>
204. Area in hectares, if applicable	<input type="text"/>	<input type="text"/>
205. Gross Rent Receivable	<input type="text"/>	<input type="text"/>
206. <b>Expenses</b>		
(a) Repairs	<input type="text"/>	<input type="text"/>
(b) Allowable interest	<input type="text"/>	<input type="text"/>
*(c) "Section 23" type relief where 2012 is the <b>first</b> year of claim	<input type="text"/>	<input type="text"/>
(d) Exempt rental income from the leasing of farm land, under S. 664	<input type="text"/>	<input type="text"/>
(e) Other	<input type="text"/>	<input type="text"/>
207. Amount of chargeable <b>income</b> after expenses <b>but</b> before Capital Allowances and losses (if a loss show <b>0.00</b> )	<input type="text"/>	<input type="text"/>
208. (a) Capital Allowances brought forward from a prior year		
(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B)	<input type="text"/>	<input type="text"/>
(ii) Specified Relief Capital Allowances (as set out in Sch. 25B)		
(I) Specified property relief capital allowances, as defined in S. 531AAE	<input type="text"/>	<input type="text"/>
(II) All other specified relief capital allowances	<input type="text"/>	<input type="text"/>
*(b) Capital Allowances for the year 2012		
(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B)	<input type="text"/>	<input type="text"/>
(ii) Specified Relief Capital Allowances (as set out in Sch. 25B)		
(I) Specified property relief capital allowances, as defined in S. 531AAE	<input type="text"/>	<input type="text"/>
(II) All other specified relief capital allowances	<input type="text"/>	<input type="text"/>
(c) Capital Allowances used against rental income in the year 2012	<input type="text"/>	<input type="text"/>
209. If you wish to <b>elect</b> under S. 305(1)(b) to set any unused Capital Allowances (not already ring-fenced), in respect of <b>Buildings</b> for 2012 against your other income state the amount of unused Capital Allowance available for offset below:		
(a) To which S. 409A applies (restricted to €31,750)		
(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B)	<input type="text"/>	<input type="text"/>
(ii) Specified Relief Capital Allowances (as set out in Sch. 25B)		
(I) Specified property relief capital allowances, as defined in S. 531AAE	<input type="text"/>	<input type="text"/>
(II) All other specified relief capital allowances	<input type="text"/>	<input type="text"/>
(b) To which S. 409A does not apply (no restriction applies)		
(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B)	<input type="text"/>	<input type="text"/>
(ii) Specified Relief Capital Allowances (as set out in Sch. 25B)		
(I) Specified property relief capital allowances, as defined in S. 531AAE	<input type="text"/>	<input type="text"/>
(II) All other specified relief capital allowances	<input type="text"/>	<input type="text"/>
210. Losses - Amount of unused losses from a prior year		
(a) Amount of loss arising from specified property relief within the meaning of S. 531AAE	<input type="text"/>	<input type="text"/>
(b) Amount of loss not arising from specified property relief, within the meaning of S. 531AAE	<input type="text"/>	<input type="text"/>



PPS Number

Grid for PPS Number

Self

Spouse or Civil Partner

Non-resident Landlord

211. If you and/or your spouse or civil partner are a non-resident landlord and your tenant has withheld tax from the rent, state:

(a) PPS number of tenant(s)

Grid for PPS number of tenant(s)

Grid for PPS number of tenant(s)

(b) Amount of Irish tax withheld

Grid for Irish tax withheld

Grid for Irish tax withheld

D - INCOME FROM IRISH EMPLOYMENTS, OFFICES (INCLUDING DIRECTORSHIPS), PENSIONS, ETC. INCOME FROM FOREIGN OFFICES OR EMPLOYMENTS ATTRIBUTABLE TO THE DUTIES OF THOSE OFFICES AND EMPLOYMENTS EXERCISED IN THE STATE [212 - 237]

212. (a) Gross amount of income from Irish employments, offices and non-Proprietary Directorships subject to PAYE (other than income at lines 212(b), 213(a), 214(a), 215 & 216)

Grid for 212(a) Self

Grid for 212(a) Spouse or Civil Partner

(b) Gross amount of income from Irish Proprietary Directorships subject to PAYE

Grid for 212(b) Self

Grid for 212(b) Spouse or Civil Partner

213. (a) Income attributable to the performance in the State of the duties of foreign offices and foreign employments subjected to PAYE deduction

Grid for 213(a) Self

Grid for 213(a) Spouse or Civil Partner

(b) (i) If you are resident and non-domiciled, and wish to apply to have tax computed in accordance with S. 825B include the amount on which you are liable to tax at (a) above and insert [X] in the box

Box for 213(b)(i) Self

Box for 213(b)(i) Spouse or Civil Partner

(ii) Enter the year in which you were first entitled to this relief

Grid for 213(b)(ii) Self

Grid for 213(b)(ii) Spouse or Civil Partner

(c) Income attributable to the performance in the State of the duties of foreign offices and foreign employments not subjected to PAYE deduction

Grid for 213(c) Self

Grid for 213(c) Spouse or Civil Partner

214. Special Assignee Relief Programme

If you are entitled to relief under S. 825C, please state:

(a) Gross income from the employment less amounts contributed to pension and amounts not taxed in the State

Grid for 214(a) Self

Grid for 214(a) Spouse or Civil Partner

(b) Amount of income relieved

Grid for 214(b) Self

Grid for 214(b) Spouse or Civil Partner

(c) If the relief referred to above has been granted through payroll by your employer insert [X] in the box

Box for 214(c) Self

Box for 214(c) Spouse or Civil Partner

If you have not been granted relief by your employer, and if you have not already done so, you must submit a SARP 1 in support of your claim

215. Gross amount of income from Public Sector employment where PRSI was paid under Class B, C, or D

Grid for 215 Self

Grid for 215 Spouse or Civil Partner

216. Gross amount of income from certain Public Sector employment (Members of the Oireachtas, Judiciary, etc.)

Grid for 216 Self

Grid for 216 Spouse or Civil Partner

217. Income from Irish employment not subjected to PAYE

(include payments received on commencement/cessation of employment, restrictive covenants, etc.)

(a) Amount chargeable to tax

Grid for 217(a) Self

Grid for 217(a) Spouse or Civil Partner

(b) Nature of payment(s)

Grid for 217(b) Self

Grid for 217(b) Spouse or Civil Partner

218. Amount of Top Slicing Relief (TSR) claimed in 2012

Grid for 218 Self

Grid for 218 Spouse or Civil Partner

219. Allowable Deductions incurred in Employment

(a) Nature of employment(s)

Grid for 219(a) Self

Grid for 219(a) Spouse or Civil Partner

(b) Expenses

Grid for 219(b) Self

Grid for 219(b) Spouse or Civil Partner

(c) Superannuation Contributions/AVC (where not deducted by Employer)

Grid for 219(c) Self

Grid for 219(c) Spouse or Civil Partner

(d) Capital Allowances

Grid for 219(d) Self

Grid for 219(d) Spouse or Civil Partner

(e) Total of (b), (c) and (d) above

Grid for 219(e) Self

Grid for 219(e) Spouse or Civil Partner

(f) Amount of total at (e) referring to Proprietary Directorship income/salary

Grid for 219(f) Self

Grid for 219(f) Spouse or Civil Partner

(g) Amount of total at (e) referring to Employment income/salary

Grid for 219(g) Self

Grid for 219(g) Spouse or Civil Partner

PPS Number

Grid for PPS Number

Self

Spouse or Civil Partner

220. Foreign Earnings Deduction

Where you are claiming relief under S. 823A, enter the number of qualifying days spent in the:

Table for Foreign Earnings Deduction with columns for Self and Spouse or Civil Partner, and rows for various countries and relief amount.

221. Taxable Benefits (not taxed at source under PAYE)

Table for Taxable Benefits with columns for Self and Spouse or Civil Partner, and rows for PRSAs and Other.

Social Welfare Payments, Benefits or Pensions received [222 - 223]

Table for Social Welfare Payments, Benefits or Pensions received with columns for Self and Spouse or Civil Partner, and rows for Carer's Allowance and other social welfare payments.

Social Welfare type payments

Table for Social Welfare type payments with columns for Self and Spouse or Civil Partner, and row for Income in lieu of Social Welfare Payments.

Irish Pensions received [225 - 228]

Table for Irish Pensions received with columns for Self and Spouse or Civil Partner, and rows for Early Farm Retirement Pension, Employment pension, and Pension payable under an Occupational Pension Scheme.

229. Distributions from Approved Retirement Funds, Approved Minimum Retirement Funds & PRSA (Part 30 Chs 2 & 2A)

Table for Distributions from Approved Retirement Funds, Approved Minimum Retirement Funds & PRSA with columns for Self and Spouse or Civil Partner, and rows for Distributions from an Approved Retirement Fund, Approved Minimum Retirement Fund, and PRSA.

230. Lump sums from Relevant Pension Arrangements (S. 790AA)

Table for Lump sums from Relevant Pension Arrangements with columns for Self and Spouse or Civil Partner, and rows for Amount of lump sum(s) paid between 7/12/2005 and 31/12/2011, both inclusive, and various amounts for 2012.

PPS Number

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Self

Spouse or  
Civil Partner

### Universal Social Charge - Gross Income from Employment/Pension

Gross amount of all employment and occupational pension **income**, before any deduction for superannuation, other pension contributions, or permanent health benefit. This is the *Gross Income for USC* as shown on the P60, as appropriate, for 2012.

231. Gross income for USC for the year 2012	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
232. Amount of USC deducted in 2012	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

### PAYE Tax deducted/refunded

233. (a) Total of all PAYE tax deducted per P60(s)/P45(s) include amount of tax deducted from distributions received from an Approved Retirement Fund, Approved Minimum Retirement Fund & PRSA. <i>Note: In respect of Proprietary Directorships, only tax remitted to Revenue should be entered here</i>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(b) PAYE Tax refunded for the Income Tax year 2012	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(c) PAYE Tax underpaid (amount collected by reducing your tax credits for 2012)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

### Directorships

234. If you and/or your spouse or civil partner held proprietary directorships in the year 2012, state each company's tax number and the percentage shareholding in each company

Company Tax Number	%	Insert <input type="checkbox"/> in the box if Spouse or Civil Partner	Company Tax Number	%	Insert <input type="checkbox"/> in the box if Spouse or Civil Partner
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>
<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>

### Convertible Securities

235. Chargeable event in 2012 (S. 128C) If any part of the chargeable amount was not taxed under the PAYE system, enter that amount	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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### Share Options [236 - 237]

236. Share options exercised, released or assigned in 2012	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(a) Enter total chargeable amount	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(b) Enter amount of Relevant Tax on a Share Option (RTSO) paid	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

### 237. Election under S. 128A(4A) (SO3 Election)

If you or your spouse or your civil partner made a "payment on account" under S. 128A(4A) against the income tax due on share options and have now disposed of any shares, state:

(a) The balance of tax remaining on the share option(s) to which the election under S. 128A(4A) was made	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(b) The aggregate of the net gain arising on the disposal of shares in 2012. Do not include losses in the aggregate net gain	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

### E - FOREIGN INCOME [301 - 321] (enter amounts in €)

Foreign tax deducted should only be entered below if it is available as a credit against Irish Tax. If the foreign tax is only allowed as a deduction, the amount of income returned below should be net of this foreign tax. Where the foreign tax was refunded (or is refundable) by the foreign jurisdiction the gross amount of income should be returned below and the foreign tax should not be entered in this return. See *Guide to Completing 2012 Pay and File Returns* for more information on the taxation of foreign income.

301. Great Britain and Northern Ireland Dividends Net amount received	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
302. Foreign Pensions	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(a) Amount of State Welfare Pension(s)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(b) Amount of all Other Pension(s)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
303. EU Deposit Interest paid/credited in 2012	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(a) Amount of EU Deposit Interest	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(b) Savings Directive withholding tax credit	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(c) Foreign tax (other than (b) above)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

PPS Number

	Self	Spouse or Civil Partner
<b>304. EU 'Other' Interest paid/credited in 2012</b>		
(a) Amount of EU 'Other' Interest	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Savings Directive withholding tax credit	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Foreign tax (other than (b) above)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
<b>305. Non-EU Deposit Interest</b>		
(a) (i) Amount of Non-EU deposit interest paid or credited in the period 1/1/2012 to 7/2/2012	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(ii) Foreign tax	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) (i) Amount of Non-EU deposit interest paid or credited on or after 8/2/2012	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(ii) Foreign tax	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
<b>306. Foreign Employments</b>		
(a) Gross income from <b>Foreign Employments</b> attributable to the performance <b>outside</b> the State of such employments on which Transborder Relief is not claimed	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Foreign tax deducted (if any and not refundable)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
307. Gross income from Foreign Employment on which <b>Transborder Relief</b> is claimed	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
308. <b>US Dividends</b> - Enter gross amount (Enter the amount of Irish tax deducted, if any, on encashment of these dividends at Line 316 below)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
309. <b>Canadian Dividends which suffered Irish tax on encashment</b> - Enter gross amount (Enter the amount of Irish tax deducted, if any, on encashment of these dividends at Line 316 below)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
310. <b>Canadian Dividends which did not suffer Irish tax on encashment</b> - Enter gross amount	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
311. Income from <b>Foreign Trade/Profession</b> on which no foreign tax was deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
312. (a) Income from <b>Foreign Trade/Profession</b> on which foreign tax was deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Amount of foreign tax deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
<b>313. Foreign Rental Income</b>		
(a) Number of foreign properties let	<input type="text"/>	<input type="text"/>
(b) Income from <b>Foreign Rents</b> (enter gross amount receivable)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Expenses		
(i) Expenses relating to this income (excluding interest)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(ii) Allowable Interest	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(d) Net profit on Foreign Rental properties	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(e) Capital Allowances (including Capital Allowances forward)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(f) Losses		
(i) Amount of unused losses from prior years	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(ii) Amount of losses in this year	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(iii) Amount of losses carried forward to next year	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(g) Amount of foreign tax deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
Foreign rental losses may be offset <b>only</b> against foreign rental profits		
<b>Income from all other Foreign non-Deposit Interest, Royalties, Annuities, Dividends, etc.</b> (Enter the amount of Irish tax deducted, if any, on encashment of this income at the appropriate section below)		
314. (a) Foreign Patent Royalty income previously exempted under S. 234 on which no foreign tax deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Income from all other Foreign non-Deposit Interest, Royalties, Annuities, Dividends, etc. on which no foreign tax deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

PPS Number

Grid for PPS Number

Self

Spouse or Civil Partner

315. (a) (i) Foreign Patent Royalty income previously exempted under S. 234 on which foreign tax was deducted

Grid for Self (a)(i)

Grid for Spouse or Civil Partner (a)(i)

(ii) Amount of foreign tax deducted

Grid for Self (a)(ii)

Grid for Spouse or Civil Partner (a)(ii)

(b) (i) Income from all other Foreign non-Deposit Interest, Royalties, Annuities, Dividends, etc. on which foreign tax deducted

Grid for Self (b)(i)

Grid for Spouse or Civil Partner (b)(i)

(ii) Amount of foreign tax deducted

Grid for Self (b)(ii)

Grid for Spouse or Civil Partner (b)(ii)

316. Irish tax deducted on encashment

Grid for Self (316)

Grid for Spouse or Civil Partner (316)

317. Foreign Bank Accounts (S. 895) Give the following details for each foreign bank account opened in 2012 of which you or your spouse or civil partner were the beneficial owner of the deposits held

(a) Name & address of deposit holder (bank, etc.)

Grid for Self (a)

Grid for Spouse or Civil Partner (a)

(b) Date account was opened (DD/MM/YYYY)

Grid for Self (b)

Grid for Spouse or Civil Partner (b)

(c) Amount of money deposited on opening the account

Grid for Self (c)

Grid for Spouse or Civil Partner (c)

(d) Name & address of intermediary through whom account was opened

Grid for Self (d)

Grid for Spouse or Civil Partner (d)

Foreign Life Policies/Offshore Funds/Other Offshore Products [318 - 320]

318. Foreign Life Policies (S. 730H, 730I, 730J, 730K). Give the following details in respect of any policy from any Member State of the EU or EEA, or from a Member State of the OECD with which Ireland has a Double Taxation Agreement

(a) Relevant payment taxable at 30% (S. 730J(a)(i)(I))

Grid for Self (a)

Grid for Spouse or Civil Partner (a)

(b) Non-Relevant payment taxable at 33% (S. 730J(a)(i)(II)(B))

Grid for Self (b)

Grid for Spouse or Civil Partner (b)

(c) Non-Relevant payment (personal portfolio) taxable at 53% (S. 730J(a)(i)(II)(A))

Grid for Self (c)

Grid for Spouse or Civil Partner (c)

(d) Gain (personal portfolio) taxable at 53% (S. 730K(1)(a))

Grid for Self (d)

Grid for Spouse or Civil Partner (d)

(e) Gain taxable at 33% (S. 730K(1)(b))

Grid for Self (e)

Grid for Spouse or Civil Partner (e)

And in respect of any such policy issued in 2012 give the following additional details:

(f) Name & address of person who commenced the foreign life policy

Grid for Self (f)

Grid for Spouse or Civil Partner (f)

(g) Terms of the policy

Grid for Self (g)

Grid for Spouse or Civil Partner (g)

(h) Annual premiums payable

Grid for Self (h)

Grid for Spouse or Civil Partner (h)

(i) Name & address of the person through whom the foreign life policy was acquired

Grid for Self (i)

Grid for Spouse or Civil Partner (i)

319. Offshore Funds (Part 27 Ch 4). Give the following details in respect of any material interest in 'regulated offshore fund(s)' (those coming within S. 747B(2A)) in the EU or EEA, or in a Member State of the OECD with which Ireland has a Double Taxation Agreement

(a) Relevant payment taxable at 30% (S. 747D(a)(i)(I)(B))

Grid for Self (a)

Grid for Spouse or Civil Partner (a)

(b) Relevant payment (personal portfolio) taxable at 53% (S. 747D(a)(i)(I)(A))

Grid for Self (b)

Grid for Spouse or Civil Partner (b)

(c) Non-Relevant payment taxable at 33% (S. 747D(a)(i)(II)(B))

Grid for Self (c)

Grid for Spouse or Civil Partner (c)

(d) Non-Relevant payment (personal portfolio) taxable at 53% (S. 747D(a)(i)(II)(A))

Grid for Self (d)

Grid for Spouse or Civil Partner (d)

(e) Gain taxable at 33% (S. 747E(1)(b)(ii))

Grid for Self (e)

Grid for Spouse or Civil Partner (e)

(f) Gain (personal portfolio) taxable at 53% (S. 747E(1)(b)(i))

Grid for Self (f)

Grid for Spouse or Civil Partner (f)

And in respect of any such material interest acquired in 2012 give the following additional details:

(g) Name & address of offshore fund(s)

Grid for Self (g)

Grid for Spouse or Civil Partner (g)

PPS Number

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Self

Spouse or Civil Partner

(h) Date material interest was acquired (DD/MM/YYYY)

		/			/				
--	--	---	--	--	---	--	--	--	--

		/			/				
--	--	---	--	--	---	--	--	--	--

(i) Amount of capital invested in acquiring the material interest

		,			,					.00
--	--	---	--	--	---	--	--	--	--	-----

		,			,					.00
--	--	---	--	--	---	--	--	--	--	-----

(j) Name & address of intermediary (if any) through whom the material interest was acquired



320. **Other Offshore Products** (S. 896). Give the following details for each material interest acquired in 2012 in (i) other offshore products (including foreign life assurance policies) **outside the EU or EEA, or outside a Member State of the OECD with which Ireland has a Double Taxation Agreement** and in (ii) 'unregulated funds' (those not coming within S.747B(2A)) **within the EU or EEA, or within any Member State of the OECD with which Ireland has a Double Taxation Agreement**

(a) Name & address of offshore product(s)



(b) Date material interest was acquired (DD/MM/YYYY)

		/			/				
--	--	---	--	--	---	--	--	--	--

		/			/				
--	--	---	--	--	---	--	--	--	--

(c) Amount of payment made in acquiring the material interest

		,			,					.00
--	--	---	--	--	---	--	--	--	--	-----

		,			,					.00
--	--	---	--	--	---	--	--	--	--	-----

(d) Name & address of intermediary (if any) through whom the material interest was acquired



321. (a) Additional Double Taxation Relief due

		,			,					.	
--	--	---	--	--	---	--	--	--	--	---	--

		,			,					.	
--	--	---	--	--	---	--	--	--	--	---	--

(b) Details of income sources on which Double Taxation Relief due



**F - INCOME FROM FEES, COVENANTS, DISTRIBUTIONS, etc. [401 - 409]**

401. (a) Amount of **Income from Fees, Commissions, etc.**

		,			,					.00
--	--	---	--	--	---	--	--	--	--	-----

		,			,					.00
--	--	---	--	--	---	--	--	--	--	-----

(b) Description of Income



402. **Irish Untaxed Income**

(a) Irish Government Stocks

		,			,					.00
--	--	---	--	--	---	--	--	--	--	-----

		,			,					.00
--	--	---	--	--	---	--	--	--	--	-----

(b) Irish Exchequer Bills

		,			,					.00
--	--	---	--	--	---	--	--	--	--	-----

		,			,					.00
--	--	---	--	--	---	--	--	--	--	-----

(c) Irish Credit Union Dividends

		,			,					.00
--	--	---	--	--	---	--	--	--	--	-----

		,			,					.00
--	--	---	--	--	---	--	--	--	--	-----

(d) Other Loans and Investments arising in the State

		,			,					.00
--	--	---	--	--	---	--	--	--	--	-----

		,			,					.00
--	--	---	--	--	---	--	--	--	--	-----

403. **Irish Deposit Interest**

(a) Gross Deposit Interest received on which **DIRT** was deducted

(i) Taxable at 30%

		,			,					.00
--	--	---	--	--	---	--	--	--	--	-----

		,			,					.00
--	--	---	--	--	---	--	--	--	--	-----

(ii) Taxable at 33%

		,			,					.00
--	--	---	--	--	---	--	--	--	--	-----

		,			,					.00
--	--	---	--	--	---	--	--	--	--	-----

(b) Gross Interest received from **Special Share Account(s)/Special Term Share Account(s)/Special Savings Account(s)** on which **DIRT** was deducted

		,			,					.00
--	--	---	--	--	---	--	--	--	--	-----

		,			,					.00
--	--	---	--	--	---	--	--	--	--	-----

(c) Gross interest received where **DIRT** was **not** deducted by virtue of S. 256(1A) or S. 256(1B)

		,			,					.00
--	--	---	--	--	---	--	--	--	--	-----

		,			,					.00
--	--	---	--	--	---	--	--	--	--	-----

404. (a) Gross amount of **Dividends from Irish Resident Companies** (from which Dividend Withholding Tax was deducted)

		,			,					.00
--	--	---	--	--	---	--	--	--	--	-----

		,			,					.00
--	--	---	--	--	---	--	--	--	--	-----

(b) Gross amount of **Dividends from Irish Resident Companies** (from which Dividend Withholding Tax was **not** deducted)

		,			,					.00
--	--	---	--	--	---	--	--	--	--	-----

		,			,					.00
--	--	---	--	--	---	--	--	--	--	-----

405. **Settlement, Covenant, Estate Income, Maintenance Payments, etc.**

(a) Gross amount received/receivable, where tax was **not** deducted

		,			,					.00
--	--	---	--	--	---	--	--	--	--	-----

		,			,					.00
--	--	---	--	--	---	--	--	--	--	-----

(b) Gross amount received/receivable, where tax was deducted

		,			,					.00
--	--	---	--	--	---	--	--	--	--	-----

		,			,					.00
--	--	---	--	--	---	--	--	--	--	-----

PPS Number

Form for PPS Number entry (10 boxes)

Self

Spouse or Civil Partner

406. Patent Royalty income where tax was deducted at source

(a) Gross amount of Irish Patent Royalty income previously exempted under S. 234

Form for 406(a) Self column

Form for 406(a) Spouse or Civil Partner column

(b) Gross amount of other Irish Patent Royalty income

Form for 406(b) Self column

Form for 406(b) Spouse or Civil Partner column

407. Gross amount of Other Income received where Irish Standard Rate Tax was deducted at source, e.g. Annuities

Form for 407 Self column

Form for 407 Spouse or Civil Partner column

408. Investment Undertakings (S. 739G(2A))

(a) Gain on deemed disposal taxable at 33% (S. 739E(1)(b))

Form for 408(a) Self column

Form for 408(a) Spouse or Civil Partner column

(b) Gain on deemed disposal taxable at 53% (S. 739E(1)(ba))

Form for 408(b) Self column

Form for 408(b) Spouse or Civil Partner column

(c) Name & Address of the Investment Undertaking (S. 739E(2A)(b))

Form for 408(c) Self name and address

Form for 408(c) Spouse or Civil Partner name and address

INCOME FROM SOURCES NOT SHOWN ELSEWHERE

409. (a) Gross amount of the income

Form for 409(a) Self column

Form for 409(a) Spouse or Civil Partner column

(b) Amount of tax deducted

Form for 409(b) Self tax deducted

Form for 409(b) Spouse or Civil Partner tax deducted

(c) Source(s) of income received

Form for 409(c) Self source

Form for 409(c) Spouse or Civil Partner source

G - EXEMPT INCOME [410 - 415]

410. Profit disregarded by virtue of Artists Exemption granted under S. 195

Form for 410 Self column

Form for 410 Spouse or Civil Partner column

411. (a) Profit or gains from Woodlands

Form for 411(a) Self column

Form for 411(a) Spouse or Civil Partner column

(b) If a loss, enter the amount of the loss

Form for 411(b) Self column

Form for 411(b) Spouse or Civil Partner column

(c) Distributions out of exempt profit or gains from Woodlands

Form for 411(c) Self column

Form for 411(c) Spouse or Civil Partner column

412. (a) Income received under Rent-a-Room Relief Scheme

Form for 412(a) Self column

Form for 412(a) Spouse or Civil Partner column

(b) If you do not wish to avail of Rent-a-Room Relief, insert X in the box and include the income and expenses at Lines 205 - 210 on page 8

Box for 412(b) Self

Box for 412(b) Spouse or Civil Partner

413. Childcare Services

I confirm that I have notified the relevant person recognised by the Health Service Executive that I am providing Childcare Services and elect to have the gross income, before expenses, in respect of these services exempted from income tax (to elect enter the gross income received)

Form for 413 Self column

Form for 413 Spouse or Civil Partner column

414. Income not chargeable to tax but which is part of total income for the purposes of S. 188(1)

Form for 414 Self column

Form for 414 Spouse or Civil Partner column

415. (a) Other Exempt Income

Form for 415(a) Self column

Form for 415(a) Spouse or Civil Partner column

(b) Details of income sources, e.g. exempt investment income received under S. 189

Form for 415(b) Self details

Form for 415(b) Spouse or Civil Partner details

H - ANNUAL PAYMENTS, CHARGES AND INTEREST PAID [501 - 513]

501. Gross amount of Rents, etc. payable to Non-Residents in 2012

Form for 501 Self column

Form for 501 Spouse or Civil Partner column

502. Clawback of Employers' Tax Relief at Source (TRS)

If you are an employer and have paid medical insurance premiums on behalf of employees, enter amount of Medical Insurance premiums paid, (excluding contributions made by employees and net of age-related tax credit)

Form for 502 Self column

Form for 502 Spouse or Civil Partner column

503. (a) Gross amount of Maintenance Payments paid in 2012 where tax was not deducted

Form for 503(a) Self column

Form for 503(a) Spouse or Civil Partner column

(b) Gross amount of Maintenance Payments paid in 2012 where tax was deducted

Form for 503(b) Self column

Form for 503(b) Spouse or Civil Partner column

PPS Number

Grid for PPS Number

Self

Spouse or Civil Partner

504. (a) Gross amount of Deed(s) of Covenant in favour of Permanently Incapacitated individual(s)

Grid for 504(a) Self

Grid for 504(a) Spouse or Civil Partner

(b) Gross amount of Deed(s) of Covenant in favour of person(s) aged 65 or over

Grid for 504(b) Self

Grid for 504(b) Spouse or Civil Partner

505. Gross amount of payment of other Charges/Annuity(ies) where tax was deducted

Grid for 505 Self

Grid for 505 Spouse or Civil Partner

Pension Contributions

If you are claiming relief in respect of RACs/PRSAs/QOPPs state the source(s) of your non-pensionable earnings

Grid for Pension Contributions Source(s) Self

Grid for Pension Contributions Source(s) Spouse or Civil Partner

506. Retirement Annuity Contracts (RACs)

(a) Amount of RACs paid in 2012 (for which relief has not been claimed or granted in 2011)

Grid for 506(a) Self

Grid for 506(a) Spouse or Civil Partner

(b) Insert [X] in the box if a once off payment

Box for 506(b) Self

Box for 506(b) Spouse or Civil Partner

(c) Amount paid between 1/1/2013 and 31/10/2013 for which relief has not already been granted and for which relief is being claimed in 2012

Grid for 506(c) Self

Grid for 506(c) Spouse or Civil Partner

(d) Amount paid in a prior year, for which relief has not been obtained

Grid for 506(d) Self

Grid for 506(d) Spouse or Civil Partner

507. Personal Retirement Savings Accounts (PRSAs)

Only complete if you, or your employer on your behalf, made PRSA contributions.

(a) If you are a member of an Occupational or Statutory Pension scheme state the amount of contributions to that scheme from 1/1/2012 - 31/12/2012, (for which no further relief is due)

Grid for 507(a) Self

Grid for 507(a) Spouse or Civil Partner

(b) PRSA contributions deducted by your employer from your salary, (for which no further relief is due)

Grid for 507(b) Self

Grid for 507(b) Spouse or Civil Partner

(c) PRSA contributions made on your behalf by your employer (Note to include this in Line 221(a) on page 10)

Grid for 507(c) Self

Grid for 507(c) Spouse or Civil Partner

(d) PRSA contributions paid directly by you to a PRSA provider

Grid for 507(d) Self

Grid for 507(d) Spouse or Civil Partner

(e) Amount paid between 1/1/2013 and 31/10/2013 for which relief has not already been granted and for which relief is being claimed in 2012

Grid for 507(e) Self

Grid for 507(e) Spouse or Civil Partner

(f) Amount paid in a prior year, for which relief has not been obtained

Grid for 507(f) Self

Grid for 507(f) Spouse or Civil Partner

508. Qualifying Overseas Pension Plans (QOPPs)

Note: Contributions to QOPPs that are made to occupational schemes and relieved on that basis should not be included below.

(a) Amount paid by 'relevant migrant member' in respect of a 'qualifying overseas pension plan' in 2012

Grid for 508(a) Self

Grid for 508(a) Spouse or Civil Partner

(b) Amount paid between 1/1/2013 and 31/10/2013 for which relief has not already been granted and for which relief is being claimed in 2012

Grid for 508(b) Self

Grid for 508(b) Spouse or Civil Partner

(c) Amount paid in a prior year, for which relief has not been obtained

Grid for 508(c) Self

Grid for 508(c) Spouse or Civil Partner

509. Pension Contribution Relief

Total amount of RAC/PRSA/QOPP relief claimed in 2012

Grid for 509 Self

Grid for 509 Spouse or Civil Partner

510. Retirement Relief for Certain Sportspersons

(a) Insert [X] in the box to claim relief

Box for 510(a) Self

Box for 510(a) Spouse or Civil Partner

(b) Date of permanent cessation of the specific occupation or profession (DD/MM/YYYY)

Grid for 510(b) Self

Grid for 510(b) Spouse or Civil Partner

(c) Amount of relief claimed for the year 2012

Grid for 510(c) Self

Grid for 510(c) Spouse or Civil Partner

511. Interest Relief on Certain Unsecured Home Loans

In respect of interest paid on unsecured Home Loans used for the purchase, repair, development or improvement of your main residence, taken out on or after 1/1/2004, complete the following:

(a) Insert [X] in the box to confirm interest claimed at (e) below is not in respect of a secured home loan (mortgage) taken out with a lending provider in the State

Box for 511(a) Self

Box for 511(a) Spouse or Civil Partner

(b) Enter date loan taken out (DD/MM/YYYY)

Grid for 511(b) Self

Grid for 511(b) Spouse or Civil Partner

(c) If you received Tax Relief at Source (TRS) in respect of another loan in 2012, state the amount of interest on which TRS granted

Grid for 511(c) Self

Grid for 511(c) Spouse or Civil Partner



PPS Number

Grid for PPS Number

Self

Spouse or Civil Partner

- (d) Insert [x] in the box if you are entitled to first-time buyer relief (i.e. in the first seven years of entitlement to relief)
(e) State the amount of interest paid in 2012 (excluding interest at (c))
(f) State the number of tax years (0-6) prior to 2012 you were a first-time buyer
(g) Insert [x] in the box if the interest at (e) was paid on a loan taken out between 1/1/2004 and 31/12/2008 to purchase your first qualifying residence...

512. Interest Relief on a Loan applied in acquiring an interest or share in certain companies or partnerships, etc. (S. 248 - 250A & S. 253)

- (a) Interest Relief on a Loan applied in acquiring an interest or share in certain companies, etc. (S. 248-250A). State the amount of interest paid in 2012 on a loan, taken out on or before 6 December 2010, applied in acquiring an interest in unquoted trading companies, etc.
(b) Interest Relief on a Loan applied in acquiring an interest or share in a partnership (S. 253). State amount of interest paid in 2012 on a loan applied in acquiring an interest in a partnership

513. Significant Buildings and Gardens (S. 482)

Amount of qualifying expenditure incurred in 2012

I - CLAIM FOR TAX CREDITS, ALLOWANCES, RELIEFS AND HEALTH EXPENSES [514 - 545]

- 514. (a) Home Carer Tax Credit - Amount due for 2012
(b) If you qualify on the "look-back" year insert [x] in the box
515. PAYE Tax Credit - Insert [x] in the box if claimed
516. (a) Blind Person's Tax Credit - Insert [x] in the box to indicate if due
(b) Guide Dog - Insert [x] in the box to indicate if self and/or spouse or civil partner has a Guide Dog
517. (a) Dependent Relative Tax Credit - Amount claimed
(b) Number of Dependent Relatives
518. Employing a Carer to care for an incapacitated individual - Amount claimed
519. Permanent Health Benefit (not health/medical insurance) - Amount paid (where not deducted from gross pay by employer)
520. (a) Seed Capital Scheme - Amount of relief claimed in 2012
Note: If you are claiming relief for prior years you should submit full details to your Revenue office
(b) (i) Business Expansion Scheme Relief - Amount of relief claimed in 2012
(ii) Enter relevant RICT3 certificate number, or, if appropriate, the Designated Fund's reference number
(c) (i) Employment and Investment Incentive - Amount subscribed for eligible shares in 2012
(ii) Enter relevant EII certificate number, or if appropriate, the Designated Fund's reference number
521. (a) Film Relief - Amount of investment on which relief is claimed in 2012
(b) Enter all relevant Film 3 certificate numbers

PPS Number

Grid for PPS Number

Self

Spouse or Civil Partner

522. Tuition Fees

(a) Name of Student

Grid for Name of Student (Self)

Grid for Name of Student (Spouse or Civil Partner)

(b) Amount paid per approved course Do not include exam fees

Amount paid per approved course (Self)

Amount paid per approved course (Spouse or Civil Partner)

(c) Insert [x] in the box if a part-time course

Box for part-time course (Self)

Box for part-time course (Spouse or Civil Partner)

(d) Insert [x] in the box if fees relate to a training course

Box for training course (Self)

Box for training course (Spouse or Civil Partner)

523. One-Parent Family Tax Credit - Insert [x] in the box to claim

Box for One-Parent Family Tax Credit

524. (a) Incapacitated Child Tax Credit - To claim this tax credit state the number of incapacitated children

Number of incapacitated children

(b) Amount of tax credit being claimed

Amount of tax credit being claimed (Self)

525. Medical Insurance Premiums - Paid by your employer

If your Employer paid premiums on your behalf, to an authorised insurer, in 2012 state:

(a) Amount of the gross premium

Amount of the gross premium (Self)

Amount of the gross premium (Spouse or Civil Partner)

(b) Amount of age-related tax credit in respect of this premium

Amount of age-related tax credit (Self)

Amount of age-related tax credit (Spouse or Civil Partner)

(c) Amount of any contribution made by you

Amount of any contribution made by you (Self)

Amount of any contribution made by you (Spouse or Civil Partner)

526. (a) Owner Occupier Relief on a Residential Property in a Designated Area - Amount due in 2012

Amount due in 2012 (Self)

Amount due in 2012 (Spouse or Civil Partner)

(b) Property based incentive scheme - Where you are claiming relief at Line 526(a), insert [x] in the box and give details in Panel O on page 22

Box for property based incentive scheme (Self)

Box for property based incentive scheme (Spouse or Civil Partner)

527. Job Assist Allowance - Amount claimed

Amount claimed (Self)

Amount claimed (Spouse or Civil Partner)

528. Seafarer Allowance

(a) Number of days out of the State

Number of days out of the State (Self)

Number of days out of the State (Spouse or Civil Partner)

(b) Amount of salary for this employment

Amount of salary for this employment (Self)

Amount of salary for this employment (Spouse or Civil Partner)

(c) Amount claimed

Amount claimed (Self)

Amount claimed (Spouse or Civil Partner)

529. Rent Tax Credit

No relief is due unless the claimant was, on 7/12/2010, paying rent under a tenancy

(a) I confirm that I was paying rent under a tenancy on the 7/12/2010

Box for tenancy confirmation (Self)

Box for tenancy confirmation (Spouse or Civil Partner)

(b) Amount of rent paid if under 55 years of age in 2012

Amount of rent paid if under 55 years of age (Self)

Amount of rent paid if under 55 years of age (Spouse or Civil Partner)

(c) Amount of rent paid if 55 years of age or over in 2012

Amount of rent paid if 55 years of age or over (Self)

Amount of rent paid if 55 years of age or over (Spouse or Civil Partner)

(d) Address of Rented Property

Grid for Address of Rented Property

(e) Name and address of landlord/agency rent is paid to

Grid for Name and address of landlord/agency

(f) PPS Number of landlord

Grid for PPS Number of landlord

530. Year of Marriage or Registration of a Civil Partnership Review

(a) To claim for relief under S. 1020/1030E insert [x] in the box

Box for relief under S. 1020/1030E (Self)

(b) Amount of spouse's or civil partner's income for 2012

Amount of spouse's or civil partner's income (Self)

(c) Amount of repayment claimed in respect of self

Amount of repayment claimed in respect of self (Self)

(d) Amount of repayment claimed in respect of spouse or civil partner

Amount of repayment claimed in respect of spouse or civil partner (Self)

Your spouse or civil partner will have to make a separate claim for relief under S. 1020/1030E in his/her return.

Box for office use only

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

PPS Number

Grid for PPS Number

Self

Spouse or Civil Partner

531. Approved Sports Bodies - Amount of Donations made in 2012

532. Approved Charities - Amount of Donations made in 2012

533. Other Approved Bodies - Amount of Donations made in 2012

Health Expenses [534 - 545] Health Expenses incurred by you (and your spouse or civil partner if you are taxed under Joint Assessment). Complete and retain Form Med 1

Nursing Home expenses [534 - 539] - Enter details in relation to maintenance/treatment in 2012

534. (a) Amount of expenses

(b) Name and address of Nursing Home

Grid for Nursing Home details

Deductions [535 - 538] (Sums received/receivable in respect of Nursing Home expenses)

535. From any public/local authority (e.g. Local Health Office)

536. Under any policy of medical insurance

537. Compensation claim, etc.

538. Total Deductions (Nursing Home expenses only)

539. Net amount of Nursing Home expenses on which tax relief is claimed

'Other' Health Expenses incurred [540 - 545]

540. Enter total of 'Other' Health Expenses incurred in 2012

Deductions [541 - 544] (Sums received/receivable in respect of 'Other' Health Expenses only)

541. From any public/local authority (e.g. Local Health Office)

542. Under any policy of medical insurance

543. Compensation claim, etc.

544. Total Deductions ('Other' Health Expenses only)

545. Net amount of 'Other' Health Expenses on which tax relief is claimed

J - HIGH-INCOME INDIVIDUALS: LIMITATION ON USE OF RELIEFS [601 - 603]

601. Excess Relief forward to 2012 under S. 485F

Amounts at Lines 602/603 should be transferred from a completed 2012 High-Income Individuals Statement: Form RR1

602. Taxable Income calculated on the basis that Limitation on the Use of Reliefs does not apply

603. Recalculated Taxable Income for 2012

K - REQUEST FOR SHORT NOTICE OF ASSESSMENT FOR 2012 [701 - 703]

Complete this Statement of Income Tax Liability for 2012 if you require a short notice of assessment. If the Inspector does not accept your calculation or if the return is filed late, a long notice of assessment showing the Inspector's calculation will issue to you.

701. Tax liability per your computation (before preliminary tax)

702. Preliminary tax paid for 2012

703. Balance payable/repayable (this is the amount that should be entered on your payslip)

L - CAPITAL ACQUISITIONS IN 2012

704. If you received a gift or an inheritance in 2012, insert [X] in the box

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.

PPS Number

**M - CAPITAL GAINS - Capital Gains for the year 1 January 2012 - 31 December 2012 [801 - 816]**

801. Description of Assets	No. of Disposals	Aggregate Area in Hectares	Aggregate Consideration
(a) Shares/Securities - Quoted			<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Shares/Securities - Unquoted			<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Agricultural Land/Buildings	<input type="text"/>	<input type="text"/> , <input type="text"/> . <input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(d) Development Land	<input type="text"/>	<input type="text"/> , <input type="text"/> . <input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(e) Foreign Life Policies (S. 594) chargeable at 40%	<input type="text"/>		<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(f) Offshore Funds (S. 747A) chargeable at 40%	<input type="text"/>		<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(g) Commercial Premises	<input type="text"/>		<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(h) Residential Premises	<input type="text"/>		<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(i) Shares and Securities exchanged (S. 913(5))	<input type="text"/>		<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(j) Venture Fund Gains (S. 541C(2)(a))			<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(k) Other Assets	<input type="text"/>		<input type="text"/> , <input type="text"/> , <input type="text"/> .00
<b>(l) Total Consideration</b>			<input type="text"/> , <input type="text"/> , <input type="text"/> .00

Insert  in the box(es) to indicate:

	Self	Spouse or Civil Partner
802. If any disposal was between connected parties or otherwise not at arm's length	<input type="checkbox"/>	<input type="checkbox"/>
803. If any of the original acquisitions were between connected parties or otherwise not at arm's length	<input type="checkbox"/>	<input type="checkbox"/>
804. If the market value has been substituted for the cost of acquisition of any assets disposed of	<input type="checkbox"/>	<input type="checkbox"/>

**805. Claim to Reliefs - Self**

(a) Disposal of Principal Private Residence: enter amount of consideration	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
(b) Retirement Relief - Within the Family: enter consideration on disposal of qualifying assets	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
(c) Retirement Relief - Outside the Family: enter consideration on disposal of qualifying assets	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
(d) Disposal of a site to a child: enter amount of consideration	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
(e) Other (specify) <input type="text"/>	enter amount of consideration		<input type="text"/>	.00
	<input type="text"/>	<input type="text"/>	<input type="text"/>	
	<input type="text"/>	<input type="text"/>	<input type="text"/>	

**806. Claim to Reliefs - Spouse or Civil Partner**

(a) Disposal of Principal Private Residence: enter amount of consideration	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
(b) Retirement Relief - Within the Family: enter consideration on disposal of qualifying assets	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
(c) Retirement Relief - Outside the Family: enter consideration on disposal of qualifying assets	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
(d) Disposal of a site to a child: enter amount of consideration	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00
(e) Other (specify) <input type="text"/>	enter amount of consideration		<input type="text"/>	.00
	<input type="text"/>	<input type="text"/>	<input type="text"/>	
	<input type="text"/>	<input type="text"/>	<input type="text"/>	

	Self	Spouse or Civil Partner
807. Chargeable Gain(s) (excluding Foreign Life Policies)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
808. Previous Gain(s) Rolled-over (now chargeable)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
809. Net Loss(es) in 2012	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
810. Amount of unused Loss(es) from prior year(s) available for offset against chargeable gains above	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

PPS Number

Self

Spouse or Civil Partner

811. Personal Exemption  
(max €1,270 per spouse or civil partner & not transferable)  
**Note: losses, including losses forward, must be used first**

812. Net Chargeable Gain (excluding Foreign Life Policies)

813. Chargeable Gain on Foreign Life Policies

814. Unused Loss(es) for carry forward to 2013

If you have an overall CGT loss in 2012 there is no need to complete Lines 815 or 816.

815. In respect of net chargeable gains that arose in the period 1 January 2012 - 30 November 2012

- (a) Enter amount of net gain to be charged at 30%
- (b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies)
- (c) Enter amount of net gain on Foreign Life Policies to be charged at 40%
- (d) Enter amount of net gain in respect of Venture Fund Capital to be charged at 15%
- (e) (i) Enter amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2012 by virtue of S. 542(1)(d)
- (ii) Date of disposal (DD/MM/YYYY)
- (f) Enter the amount of net gain on windfall gains attributable to rezoning/relevant planning decisions to be charged at 80% (S. 649B)

816. In respect of net chargeable gains that arose in the period 1 December 2012 - 31 December 2012

- (a) (i) Enter amount of net gain to be charged at 30% - disposal between 1/12/2012 and 5/12/2012
- (ii) Enter amount of net gain to be charged at 33% - disposal between 6/12/2012 and 31/12/2012
- (b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies)
- (c) Enter amount of net gain on Foreign Life Policies to be charged at 40%
- (d) Enter amount of net gain in respect of Venture Fund Capital to be charged at 15%
- (e) (i) Enter amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2012 by virtue of S. 542(1)(d)
- (ii) Date of disposal (DD/MM/YYYY)
- (f) Enter the amount of net gain on windfall gains attributable to rezoning/relevant planning decisions to be charged at 80% (S. 649B)

**N - CHARGEABLE ASSETS ACQUIRED IN 2012**

817. Enter the number of assets acquired and the consideration given

Description of Assets	Self Spouse or Civil Partner		Self		Spouse or Civil Partner	
	Number of Assets		Consideration		Consideration	
(a) Shares (quoted and unquoted)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(b) Residential Premises	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(c) Commercial Premises	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(d) Agricultural Land	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(e) Development Land	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(f) Business Assets	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(g) Antiques/Works of Art	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(h) Other	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

PPS Number

Form for PPS Number: 10 columns of boxes.

**O - PROPERTY BASED INCENTIVES ON WHICH RELIEF IS CLAIMED IN 2012 [901 - 930]**

You are required to provide the following information in support of your claim to any of the following reliefs.

You should note that the details required are the "specified details" referred to in S. 1052(1)(aa) and S. 1084(1)(b)(ib) and that any failure to fully and correctly complete this panel may leave you liable to penalties under S. 1052 and/or a surcharge under S. 1084.

Enter the amount of the annual cost of the relief, that is the amount claimed in the year, excluding amounts carried forward into the year either as losses or capital allowances, and before deducting any amount of unused losses and/or capital allowances which will be carried forward to subsequent years.

**Residential Property**

Table for Residential Property. Columns: Description, Section, Owner Occupier S. 372 AR, Investor - Lessor S. 372 AP/AU. Rows 901-907.

**Industrial Buildings Allowance**

Table for Industrial Buildings Allowance. Columns: Description, Section, Owner Occupier, Investor - Lessor. Rows 908-929.

930. Where the scheme(s) on which you are claiming relief is/are not listed at Lines 901 - 929 above state the name of the Incentive Scheme(s), quote the relevant Section and enter the amount of relief claimed in the year (Owner Occupier, Investor-Lessor).

Form for line 930: 20 columns of boxes for name and section, followed by a box for amount and a box for -00.

# PAY AND FILE - 31 OCTOBER 2013

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 On-Line Service (ROS)

For details on how to make payments and submit returns using the Revenue On-Line Service visit the Revenue website at [www.revenue.ie](http://www.revenue.ie) or phone **1890 20 11 06**.

### 2. Direct Debit

For information on how to pay preliminary Income Tax by monthly Direct Debit please see separate leaflet CG9, which is available on the Revenue website [www.revenue.ie](http://www.revenue.ie) or contact the Helpline at **1890 20 30 70**.

**Please note that the Direct Debit facility applies only to Preliminary Tax.**

### 3. Credit Card

For details on how to make a tax payment by credit card (VISA or MasterCard), visit the Revenue website at [www.revenue.ie](http://www.revenue.ie) or phone **1890 22 63 36**.

### 4. Single Debit Authority

**You can now pay Income Tax directly from your bank account by completing the Single Debit Authority overleaf.**

Please note that the bank account must be within the State and must be a current account denominated in Euro.

- Simply provide your bank details and the amount you wish to have debited from your account.
- Please remember to give a breakdown on the Statement of Net Liabilities on how much is to be allocated against each liability.
- Forward the completed mandate to the **Collector-General** at the address below.
- A once-off deduction will be taken from your account no earlier than 31 October 2013 and credited against your tax liabilities as specified on the Statement of Net Liabilities.

***Do not enclose a cheque if you are making a payment by Single Debit Authority.***

### 5. Cheque

All cheques should be made payable to the Collector-General and forwarded to the address below, with the completed payslip. Do not enclose cash.

**Do not complete the Single Debit Authority if you are making a payment by cheque.**

## Importance of Prompt Payments

- Make sure 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 a tax liability, or failure to pay on time, can result in enforced collection through the Sheriff, Court proceedings or 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, Limerick.

Please return the payslip, with a payment or completed Single Debit Authority to:

**COLLECTOR-GENERAL, PO BOX 354, LIMERICK**

# SEE PAYSLIP ON REVERSE

Name

PPS Number

PAY AND FILE  
31 OCTOBER 2013

## IMPORTANT

Please read the information below and overleaf before completing the Statement of Net Liabilities

In accordance with the Taxes Consolidation Act 1997, you are obliged to submit the following return and payment on or before 31 October 2013:

Preliminary Tax for the year of assessment 2013 including Universal Social Charge contributions

Payment of any balance of Income Tax due for the year of assessment 2012

Return of Income and Capital Gains for the year of assessment 2012

## How to complete the payslip

You can ensure that your Income Tax payments are promptly and properly processed by completing the payslip below and forwarding it to the **Collector-General, PO Box 354, Limerick**. You must complete the Statement of Net Liabilities whether you are making your payment by Revenue On-Line Service Debit Instruction, Direct Debit, Credit Card, Single Debit Authority or Cheque (see overleaf for details on how to make a payment).

Please enter an amount in the relevant space on the Statement of Net Liabilities for the following:

## 1. Preliminary Tax 2013

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 2013 or 100% of your final liability for 2012. If you are paying your 2013 Preliminary Tax by monthly Direct Debit, leave this box blank.

## 2. Balancing Amount 2012

Insert any outstanding balance of Income Tax for the year of assessment 2012. 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 2013 or Balancing Amount 2012, enter a single '0' in the appropriate box for that category on the Statement of Net Liabilities.

Form 11

## € Payslip

PPS No.: 00000000AB

Signature: A.N. OTHER Date: 12-09-2013

Name: A. N. OTHER

## € Statement of Net Liabilities

## Single Debit Authority

Do not complete this authority if you are making payment by cheque.

Please debit my account no earlier than 31 October 2013 with the single amount specified.

Branch Sort Code

3 3 3 3 3 3

Current Account Number

3 3 3 3 3 3 3

DEBIT AMOUNT

4 4 , 4 4 4 , 4 4 4 .00

Income Tax Preliminary Tax 2013

2 2 , 2 2 2 , 2 2 2 .00

Income Tax Balancing Amount 2012

2 2 , 2 2 2 , 2 2 2 .00 X

TOTAL NET AMOUNT

4 4 , 4 4 4 , 4 4 4 .00

Place x in the box above if Income Tax 2012 is a credit

P&F  
W