

Form 11

Tax Return and Self-Assessment for the year 2013 (relating to taxes on income and capital gains for self-assessed individuals)



TAIN

GCD

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

Your PPS Number

Grid for PPS Number

Large empty box for TAIN/GCD details

Empty box for additional information

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

Revenue On-Line Service (ROS) allows you to file this form and to pay any tax (which will include Income Tax, Capital Gains Tax and Universal Social Charge) due electronically. It also provides an instant calculation of Income Tax liability. Access ROS at www.revenue.ie.

A "Guide to Completing 2013 Pay & File Self-Assessment Returns" is available on Revenue's website www.revenue.ie or from Revenue's Forms & Leaflets Service at LoCall 1890 306 706 (ROI only), +353 1 702 3050.

Return Address

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

RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE YEAR ENDED 31 DECEMBER 2013 CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2013 SELF-ASSESSMENT FOR THE YEAR ENDED 31 DECEMBER 2013

This tax return and self-assessment should be completed and returned to the above address on or before 31 October 2014. On that date you must also pay any balance of tax due for 2013. If you file the return on or before 31 August 2014 Revenue will complete the self-assessment for you. This will assist you in paying the correct amount by the due date. Where this return is submitted after 31 October 2014 a surcharge (5% where the return is submitted within two months, otherwise 10%) will be added to your tax liability. **Failure to submit your Local Property Tax return will result in a tax surcharge - please see note in the Form 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 [Grid]

Business Address [Grid]

Main Residence Address [Grid]

[Grid]

[Grid]

Telephone [Grid]

Telephone [Grid]

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 2013, and
- All disposals and acquisitions of chargeable assets and the amount of chargeable gains that accrued to me in the year 2013.

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 [Box]

Date [Grid]

Capacity of Signatory [Box]

Contact Details (in case of query about this return)

Agent's TAIN [Grid]

Contact Name [Box]

Client's Ref. [Box]

Telephone or E-mail [Box]

PPS Number

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(Entries on page 5 opposite ⇨)

B - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 157]*(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 8 and 9.
103. If you are employed by An Post as a sub-postmaster/sub-postmistress insert in the box. Where there is an entry at Line 103 there must be an entry at Line 107(a)
104. If this source of income ceased during the year 2013 state the date of cessation (DD/MM/YYYY)
105. If you are an RCT sub-contractor for the purposes of this trade and have changed your accounting period in 2013 insert in box

Profit assessable in 2013

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



(b) Amount of adjusted net loss for accounting period

107. (a) Enter the **assessable** profit even if this is the same as the adjusted net profit per Line 106(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 107(a) refer to **Stallion Fees**, enter that amount here(c) If any of the profits entered at Line 107(a) refer to **Greyhound Stud Fees**, enter that amount here**108. Start Your Own Business relief**

If you are claiming relief under S. 472AA for starting your own business:

(a) State the date of the commencement of the new business (DD/MM/YYYY)

(b) Insert in the box to confirm that you have been unemployed for 12 months immediately before the commencement date (see Form 11 Helpsheet for more information)**109. 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**110. Unused Capital Allowances from a prior year**

(a) Amount carried forward which is allowable as a deduction for USC, i.e. allowances under S. 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 2013 [111 - 114]111. Where a claim to tax relief on **property based incentive schemes** is included below, insert in the box and give details in Panel N on page 24

112. Machinery and Plant

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

(a) Amount which is allowable as a deduction for Universal Social Charge (USC), i.e. allowances under S. 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

114. Other

PPS Number

Primary Trade

Trade 2

Trade 3

Self Spouse or Civil Partner

Self Spouse or Civil Partner

Self Spouse or Civil Partner

101	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
102	<input type="text"/>		<input type="text"/>		<input type="text"/>		<input type="text"/>
103		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
104	<input type="text"/>		<input type="text"/>		<input type="text"/>		<input type="text"/>
105		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
106(a)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
106(b)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
107(a)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
107(b)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
107(c)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
108(a)	<input type="text"/>		<input type="text"/>		<input type="text"/>		<input type="text"/>
108(b)		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
109(a)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
109(b)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
110(a)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
110(b)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
110(c)(i)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
110(c)(ii)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
111		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
112	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
113(a)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
113(b)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
113(c)(i)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
113(c)(ii)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
114	<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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(Entries on page 7 opposite ⇨)

B - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 157]

(Including Farming & Partnership Income)

Losses [115 - 116]

- 115. (a) If you wish to **claim**, under S. 381, to set any loss made in the trade in the year 2013 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2015.
- (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 2013 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2015.
 - (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

- 116. (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

117. 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 2012 (Only complete this section if a review of 2012 is required)

- 118. (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 2013 (S. 67(1)(a)(ii)) insert in the box
- (c) Profits assessed in 2012 year of assessment
- (d) Revised profits assessable in 2012 year of assessment



Credit for Professional Services Withholding Tax (PSWT)

119. Gross withholding tax (before any interim refund) related to the basis period for 2013 on fees for Professional Services. Do not include credit for Relevant Contracts Tax paid

PRSI paid

120. If you are employed by An Post as a sub-postmaster/sub-postmistress enter the amount of PRSI, if any, paid direct to An Post in respect of this income

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

PPS Number

12 34 56 78 90 12 34 56 78 90

Primary Trade

Trade 2

Trade 3

Self

Spouse or Civil Partner

Self

Spouse or Civil Partner

Self

Spouse or Civil Partner

115(a)

00,000,000.00

00,000,000.00

00,000,000.00

115(b)(i)

00,000,000.00

00,000,000.00

00,000,000.00

115(b)(ii)(I)

00,000,000.00

00,000,000.00

00,000,000.00

115(b)(ii)(II)

00,000,000.00

00,000,000.00

00,000,000.00

115(c)

00,000,000.00

00,000,000.00

00,000,000.00

116(a)

00,000,000.00

00,000,000.00

00,000,000.00

116(b)(i)

00,000,000.00

00,000,000.00

00,000,000.00

116(b)(ii)

00,000,000.00

00,000,000.00

00,000,000.00

117

00,000,000.00

00,000,000.00

00,000,000.00

118(a)

0

0

0

118(b)

0

0

0

118(c)

00,000,000.00

00,000,000.00

00,000,000.00

118(d)

00,000,000.00

00,000,000.00

00,000,000.00

119

00,000,000.00

00,000,000.00

00,000,000.00

120

00,000,000.00

00,000,000.00

00,000,000.00

0

PPS Number

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	Primary Trade	Trade 2	Trade 3
Capital Account and Balance Sheet Items [138 - 149]			
138. 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
139. 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
140. (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
141. 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
142. 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
143. 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
144. 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
145. 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
146. 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
147. 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
148. 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
149. (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 [150 - 151]

Profit/Loss per Accounts [150 - 151]

150. 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
151. 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 [152 - 157]

152. 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
153. 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
154. 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
155. 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
156. 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
157. (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 property based incentive schemes is included at Lines 206(c) or 208(b) insert <input checked="" type="checkbox"/> in the box and give details in Panel N on page 24	<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 2013, 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. Expenses		
(a) Repairs	<input type="text"/>	<input type="text"/>
(b) Allowable interest	<input type="text"/>	<input type="text"/>
*(c) "Section 23" type relief where 2013 is the first 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 income after expenses but before Capital Allowances and losses (if a loss show 0.00)	<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 2013		
(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 2013	<input type="text"/>	<input type="text"/>
209. If you wish to elect under S. 305(1)(b) to set any unused Capital Allowances (not already ring-fenced), in respect of Buildings for 2013 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

404. Irish Dividends

(a)(i) Gross amount of Dividends from Irish Resident Companies (from which Dividend Withholding Tax was deducted), other than dividends received from a Real Estate Investment Trust (REIT)

Grid for (a)(i) Self

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

(ii) Gross amount of dividends received from a REIT

Grid for (ii) Self

Grid for (ii) Spouse or Civil Partner

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

Grid for (b) Self

Grid for (b) Spouse or Civil Partner

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

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

Grid for (a) Self

Grid for (a) Spouse or Civil Partner

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

Grid for (b) Self

Grid for (b) 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

Grid for (a) Self

Grid for (a) Spouse or Civil Partner

(b) Gross amount of other Irish Patent Royalty income

Grid for (b) Self

Grid for (b) Spouse or Civil Partner

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

Grid for 407 Self

Grid for 407 Spouse or Civil Partner

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

(a) Gain on deemed disposal taxable at 36% (S. 739E(1)(b))

Grid for (a) Self

Grid for (a) Spouse or Civil Partner

(b) Gain on deemed disposal taxable at 56% (S. 739E(1)(ba))

Grid for (b) Self

Grid for (b) Spouse or Civil Partner

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

Grid for (c) Self

Grid for (c) Spouse or Civil Partner

409. Income chargeable under S. 811B

Enter amount of income chargeable under S. 811B

Grid for 409 Self

Grid for 409 Spouse or Civil Partner

INCOME FROM SOURCES NOT SHOWN ELSEWHERE

410. (a) Gross amount of the income

Grid for 410(a) Self

Grid for 410(a) Spouse or Civil Partner

(b) Amount of tax deducted

Grid for 410(b) Self

Grid for 410(b) Spouse or Civil Partner

(c) Source(s) of income received

Grid for 410(c) Self

Grid for 410(c) Spouse or Civil Partner

G - EXEMPT INCOME [411 - 416]

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

Grid for 411 Self

Grid for 411 Spouse or Civil Partner

412. (a) Profit or gains from Woodlands

Grid for 412(a) Self

Grid for 412(a) Spouse or Civil Partner

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

Grid for 412(b) Self

Grid for 412(b) Spouse or Civil Partner

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

Grid for 412(c) Self

Grid for 412(c) Spouse or Civil Partner

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

Grid for 413(a) Self

Grid for 413(a) Spouse or Civil Partner

(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 10

Box for 413(b) Self

Box for 413(b) Spouse or Civil Partner

414. 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)

Grid for 414 Self

Grid for 414 Spouse or Civil Partner

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

Grid for 415 Self

Grid for 415 Spouse or Civil Partner

416. (a) Other Exempt Income

Grid for 416(a) Self

Grid for 416(a) Spouse or Civil Partner

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

Grid for 416(b) Self

Grid for 416(b) Spouse or Civil Partner

PPS Number

Grid for PPS Number

Self

Spouse or Civil Partner

(c) (i) Employment and Investment Incentive

- Amount subscribed for eligible shares in 2013

Grid for Self Employment and Investment Incentive

Grid for Spouse or Civil Partner Employment and Investment Incentive

(ii) Enter relevant EII certificate number, or if appropriate, the Designated Fund's reference number

Grid for Self EII certificate number

Grid for Spouse or Civil Partner EII certificate number

522. (a) Film Relief

- Amount of investment on which relief is claimed in 2013

Grid for Self Film Relief

Grid for Spouse or Civil Partner Film Relief

(b) Enter all relevant Film 3 certificate numbers

Grid for Self Film 3 certificate numbers

Grid for Spouse or Civil Partner Film 3 certificate numbers

523. Tuition Fees

(a) State the name of the student

Grid for Self name of student

Grid for Spouse or Civil Partner name of student

(b) Amount paid per approved course (do not include administration, exam, registration, capitation fees, etc.)

Grid for Self amount paid per course

Grid for Spouse or Civil Partner amount paid per course

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

Box for Self part-time course

Box for Spouse or Civil Partner part-time course

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

Box for Self training course

Box for Spouse or Civil Partner training course

524. One-Parent Family Tax Credit - Insert [X] in the box to claim

Box for One-Parent Family Tax Credit

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

Grid for Incapacitated Child Tax Credit

(b) Date of birth of each incapacitated child

Grid for Self date of birth 1

Grid for Self date of birth 2

Grid for Self date of birth 3

(c) Amount of tax credit being claimed

Grid for Self amount of tax credit

526. Medical Insurance Premiums - Paid by your employer

If your Employer paid premiums on your behalf, to an authorised insurer, in 2013 state:

(a) Relievable amount of the gross premium

Grid for Self relievable amount

Grid for Spouse or Civil Partner relievable amount

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

Grid for Self age-related tax credit

Grid for Spouse or Civil Partner age-related tax credit

(c) Amount of any contribution made by you

Grid for Self contribution

Grid for Spouse or Civil Partner contribution

527. (a) Owner Occupier Relief on a Residential Property in a Designated Area - Amount due in 2013

Grid for Self Owner Occupier Relief

Grid for Spouse or Civil Partner Owner Occupier Relief

(b) Property based incentive scheme - Where you are claiming relief at Line 527(a), insert [X] in the box and give details in Panel N on page 24

Box for Self property based incentive scheme

Box for Spouse or Civil Partner property based incentive scheme

528. Job Assist Allowance - Amount claimed

Grid for Self Job Assist Allowance

Grid for Spouse or Civil Partner Job Assist Allowance

529. Seafarer Allowance

(a) Number of days out of the State

Grid for Self days out of state

Grid for Spouse or Civil Partner days out of state

(b) Amount of salary for this employment

Grid for Self salary

Grid for Spouse or Civil Partner salary

(c) Amount claimed

Grid for Self amount claimed

Grid for Spouse or Civil Partner amount claimed

530. 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 Self tenancy confirmation

Box for Spouse or Civil Partner tenancy confirmation

(b) Amount of rent paid if under 55 years of age in 2013

Grid for Self rent paid under 55

Grid for Spouse or Civil Partner rent paid under 55

(c) Amount of rent paid if 55 years of age or over in 2013

Grid for Self rent paid 55+

Grid for Spouse or Civil Partner rent paid 55+

(d) Address of Rented Property

Grid for Address of Rented Property

PPS Number

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N - PROPERTY BASED INCENTIVES ON WHICH RELIEF IS CLAIMED IN 2013 [901 - 933]

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

		Owner Occupier				Investor - Lessor			
901. Urban Renewal	S. 372 AP & AR				.00				.00
902. Town Renewal	S. 372 AP & AR				.00				.00
903. Seaside Resort	S. 372 AU								.00
904. Rural Renewal	S. 372 AP & AR				.00				.00
905. Living over the Shop	S. 372 AP & AR				.00				.00
906. Park and Ride	S. 372 AP & AR				.00				.00
907. Student Accommodation	S. 372 AP								.00
908. Living City Initiative	S. 372AAB				.00				

Industrial Buildings Allowance

		Owner Occupier				Investor - Lessor			
909. Urban Renewal	S. 372C & D				.00				.00
910. Town Renewal	S. 372AC & AD				.00				.00
911. Seaside Resort	S. 352 & S.353				.00				.00
912. Rural Renewal	S. 372M & N				.00				.00
913. Multi-storey Car Parks	S. 344				.00				.00
914. Living over the Shop (Commercial Premises Only)	S. 372D				.00				.00
915. Enterprise Areas	S. 343				.00				.00
916. Park and Ride	S. 372V & W				.00				.00
917. Hotels	S. 268(1)(d)				.00				.00
918. Holiday Cottages	S. 268(3)				.00				.00
919. Holiday Hostels	S. 268(2C)(b)				.00				.00
920. Guest Houses	S. 268(2C)(a)				.00				.00
921. Nursing Homes	S. 268(1)(g)				.00				.00
922. Housing for the Elderly/Infirm	S. 268(3A)				.00				.00
923. Convalescent Homes	S. 268(1)(i)				.00				.00
924. Qualifying Hospitals	S. 268(2A)				.00				.00
925. Qualifying Mental Health Centres	S. 268(1C)				.00				.00
926. Qualifying Sports Injury Clinics	S. 268(2B)				.00				.00
927. Buildings used for Certain Childcare Purposes	S. 843A				.00				.00
928. Specialist Palliative Care Units	S. 268(1)(m)				.00				.00
929. Building or Structures in Registered Caravan & Camping Sites	S. 268(2D)				.00				.00
930. Mid-Shannon Corridor Tourism Infrastructure Investment Scheme	S. 372AW				.00				.00
931. Living City Initiative	S. 372AAC				.00				.00
932. Aviation Services Facilities	S. 268(1)(n)				.00				.00

PPS Number

Grid for PPS Number

933. Where the scheme(s) on which you are claiming relief is/are not listed at Lines 901 - 932 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).

Grid for Incentive Scheme details and amount

O - SELF-ASSESSMENT MADE UNDER CHAPTER 4 OF PART 41A [934 - 935]

This return must include a Self-Assessment by the chargeable person to whom the return relates. An individual who fails to make a self-assessment will be liable to a penalty of €250.

934. Self-Assessment – Income Tax 2013

- (a) Amount of income or profits arising for this period
(b) Amount of tax chargeable for this period
(i) Amount of income tax chargeable for this period
(ii) Amount of USC chargeable for this period - self
(iii) Amount of USC chargeable for this period - spouse or civil partner
(iv) Amount of PRSI chargeable for this period - self
(v) Amount of PRSI chargeable for this period - spouse or civil partner
(vi) Total amount of tax chargeable for this period
(c) (i) Amount of tax payable for this period before refund/offset at (c)(iii) below
(ii) Amount of tax overpaid for this period before refund/offset at (c)(iii) below
(iii) Amount of refund (or offset) made out of tax withheld at source
(d) Amount of tax payable for this period
(e) Amount of tax overpaid for this period
(f) Amount of surcharge due under S. 1084 because of late filing of this return
(g) Amount of surcharge due under S. 1084 because of non-compliance with LPT requirements
(h) Amount of tax paid directly to the Collector-General for this period
(i) (i) Balance of tax payable for this period
(ii) Balance of tax overpaid for this period

I DECLARE the above to be my Self-Assessment to Income Tax for the year 2013

(DD/MM/YYYY)

Signature

Signature box

Date

Date box

Capacity of Signatory

Capacity of Signatory box

935. Self-Assessment – Capital Gains Tax 2013

- (a) Amount of chargeable gains arising for this period
(b) Amount of tax chargeable for this period
(c) Amount of tax payable for this period
(d) Amount of surcharge due under S. 1084 because of late filing of this return
(e) Amount of surcharge due under S. 1084 because of non-compliance with LPT requirements
(f) Amount of tax paid directly to the Collector-General for this period
(g) (i) Balance of tax payable for this period
(ii) Balance of tax overpaid for this period

I DECLARE the above to be my Self-Assessment to Capital Gains Tax for the year 2013

(DD/MM/YYYY)

Signature

Signature box

Date

Date box

Capacity of Signatory

Capacity of Signatory box

PPS Number

Grid for PPS Number

Refunds

If you wish to have any refund paid directly to your bank account, please supply your bank account details.

Single Euro Payments Area (SEPA)

From 1 February 2014, account numbers and sort codes have been replaced by International Bank Account Numbers (IBAN) and Bank Identifier Codes (BIC). These numbers are generally available on your bank account statements. Further information on SEPA can be found on www.revenue.ie.

It is not possible to make a refund directly to a foreign bank account that is not a member of SEPA.

International Bank Account Number (IBAN) (Maximum 34 characters)

Grid for International Bank Account Number (IBAN)

Bank Identifier Code (BIC) (Maximum 11 characters)

Grid for Bank Identifier Code (BIC)

If you are married or in a civil partnership and have opted for Joint Assessment in 2013, please provide your spouse's or civil partner's Irish bank account details:

International Bank Account Number (IBAN) (Maximum 34 characters)

Grid for International Bank Account Number (IBAN)

Bank Identifier Code (BIC) (Maximum 11 characters)

Grid for Bank Identifier Code (BIC)

Note: Any subsequent Revenue refunds will be made to this bank account unless otherwise notified.

A - PERSONAL DETAILS cont'd.

Expression of Doubt

22. If you have a genuine doubt about the correct application of tax law to any item in the return, insert [X] in the box provided on page 3 and provide details of the point of issue in the entry fields below:

(a) Provide full details of the facts and circumstances of the matter to which the Expression of Doubt relates

Large text box for details of facts and circumstances

(b) Specify the doubt, the basis for the doubt and the tax law giving rise to the doubt

Large text box for specifying the doubt and tax law

(c) Identify the amount of tax in doubt in respect of the chargeable period to which the Expression of Doubt relates

Grid for amount of tax in doubt

(d) List the supporting documents that are being submitted in relation to the matter involved. These documents should accompany this return

Large text box for listing supporting documents

(e) Identify any published Revenue guidelines that you have consulted concerning the application of the law in similar circumstances

Large text box for identifying Revenue guidelines

PAY AND FILE - 31 OCTOBER 2014

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 or phone **1890 20 11 06**.

2. Direct Debit

For information on how to pay Preliminary Income Tax by monthly Direct Debit, visit the Revenue website at www.revenue.ie or phone **1890 33 84 48**. Please note that the Direct Debit facility applies **only** to Preliminary Tax and all Direct Debit applications should be made on-line through **ROS** using the Direct Debit link on **My Services** screen.

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 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 Single Euro Payments Area (SEPA) and must be provided in the SEPA format.

- 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 2014 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

- Ensure 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 Notice of Attachment.

Enforcement carries costs, additional to any interest charged.

ENQUIRIES

Any enquiry regarding liability should be addressed to your local Revenue Office.

Any enquiry regarding payment should be addressed to the Collector-General, Sarsfield House, Limerick.

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

COLLECTOR-GENERAL, PO BOX 354, LIMERICK

SEE PAYSリップ ON REVERSE

Bank Guarantee

By signing this mandate form, you authorise (A) the Revenue Commissioners to send instructions to your bank to debit your account and (B) your bank to debit your account in accordance with the instruction from the Revenue Commissioners.

As part of your rights, you are entitled to a refund from your bank under the terms and conditions of your agreement with your bank. A refund must be claimed within 8 weeks starting from the date on which your account was debited. Your rights are explained in a statement that you can obtain from your bank.

Name

PPS Number

PAY AND FILE
31 OCTOBER 2014

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 2014**:

Preliminary Tax for the year of assessment 2014 including Universal Social Charge contributions

Payment of any balance of Income Tax due for the year of assessment 2013

Return of Income and Capital Gains for the year of assessment 2013

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 2014

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 2014 or 100% of your final liability for 2013. If you are paying your 2014 Preliminary Tax by monthly Direct Debit, leave this box blank.

2. Balancing Amount 2013

Insert any outstanding balance of Income Tax for the year of assessment 2013. 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 2014 or Balancing Amount 2013, enter a single '0' in the appropriate box for that category on the Statement of Net Liabilities.

IMPORTANT NOTE:

If you file this return on time, but at the date of filing, you have failed to submit your Local Property Tax (LPT) return or have failed to either pay the LPT due or enter into an agreed payment arrangement, a surcharge should be added to the final liability. Therefore, the amount payable in your Self-Assessment should be increased by 10%. Where the LPT is subsequently brought up to date, the amount of the surcharge will be capped at the amount of the LPT liability involved. For assistance, you may wish to call the **LPT Branch on 1890 20 02 55 (ROI only) or +353 1 702 3049 (outside ROI)**.

Form 11

€ Payslip

PPS No.: 0000000AB

Signature A.N. OTHER Date: 12-09-2014

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 2014, with the single amount specified.

DEBIT AMOUNT

3 3 3 3 3 3 3 3 00

International Bank Account Number (IBAN)

SEE YOUR BANK STATEMENT FOR IBAN

Bank Identifier Code (BIC)

AND BIC

Income Tax Preliminary Tax 2014
1 2 2 2 2 2 2 2 00

Place X in the box above if Income Tax 2013 is a credit

Income Tax Balancing Amount 2013
2 4 4 4 4 4 4 4 00

TOTAL NET AMOUNT
1 + 2 ABOVE

6 6 6 6 6 6 6 00

P&F
A