

PPS Number

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(Entries on page 5 opposite ⇨)

B - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 158]*(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 2014 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 2014 insert in box

Profit assessable in 2014

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 2014 [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 26

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

12 digit grid for PPS Number

Primary Trade

Trade 2

Trade 3

Self

Spouse or Civil Partner

Self

Spouse or Civil Partner

Self

Spouse or Civil Partner

Main grid of 14 rows (101-114) and 6 columns (Self/Spouse for Primary, Trade 2, Trade 3) with checkboxes and numeric input fields.

PPS Number

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(Entries on page 7 opposite ⇨)

B - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 158] contd.

(Including Farming & Partnership Income)

Losses [115 - 117]

115. (a) If you wish to **claim**, under S. 381, to set any loss made in the trade in the year 2014 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2016.
- (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 2014 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2016.
- (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))

Terminal Loss Relief

117. (a) If this trade ceased in 2014 and you wish to claim terminal loss relief for the years 2013, 2012, and 2011 state:
- (i) Amount of unused loss in the final 12 months to the date of cessation
 - (ii) Amount of unused capital allowances in the final 12 months to the date of cessation
- (b) If you wish to claim terminal loss relief for the year 2014 in respect of a loss made in a subsequent year state:
- (i) Amount of the loss relief available for 2014
 - (ii) The date the trade ceased (DD/MM/YYYY)

Profits or gains attributable to rezoning decisions/relevant planning decisions

118. 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 2013 (Only complete this section if a review of 2013 is required)

119. (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 2014 (S. 67(1)(a)(ii)) insert in the box
- (c) Profits assessed in 2013 year of assessment
- (d) Revised profits assessable in 2013 year of assessment



Credit for Professional Services Withholding Tax (PSWT)

120. Gross withholding tax (before any interim refund) related to the basis period for 2014 on fees for Professional Services. Do not include credit for Relevant Contracts Tax paid

PRSI paid

121. 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

PPS Number

□□□□□□□□□□

Primary Trade

Trade 2

Trade 3

Self

Spouse or Civil Partner

Self

Spouse or Civil Partner

Self

Spouse or Civil Partner

115(a)

□□, □□□□, □□□□.00

□□, □□□□, □□□□.00

□□, □□□□, □□□□.00

115(b)(i)

□□, □□□□, □□□□.00

□□, □□□□, □□□□.00

□□, □□□□, □□□□.00

115(b)(ii)(I)

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□□, □□□□, □□□□.00

115(b)(ii)(II)

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□□, □□□□, □□□□.00

115(c)

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116(a)

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116(b)(i)

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116(b)(ii)

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117(a)(i)

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117(a)(ii)

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□□, □□□□, □□□□.00

117(b)(i)

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□□, □□□□, □□□□.00

117(b)(ii)

□□ / □□ / □□□□

□□ / □□ / □□□□

□□ / □□ / □□□□

118

□□, □□□□, □□□□.00

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□□, □□□□, □□□□.00

119(a)

□

□

□

119(b)

□

□

□

119(c)

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□□, □□□□, □□□□.00

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119(d)

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□□, □□□□, □□□□.00

□□, □□□□, □□□□.00

120

□□, □□□□, □□□□.□□

□□, □□□□, □□□□.□□

□□, □□□□, □□□□.□□

121

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□□, □□□□, □□□□.□□

PPS Number

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	Primary Trade	Trade 2	Trade 3
Capital Account and Balance Sheet Items [139 - 150]			
139. Cash/Capital introduced	[][], [][][], [][][] .00	[][], [][][], [][][] .00	[][], [][][], [][][] .00
140. Drawings (Net of Tax and Pension contributions)	[][], [][][], [][][] .00	[][], [][][], [][][] .00	[][], [][][], [][][] .00
141. (a) Closing Capital Balance - positive	[][], [][][], [][][] .00	[][], [][][], [][][] .00	[][], [][][], [][][] .00
(b) If negative, state amount here	[][], [][][], [][][] .00	[][], [][][], [][][] .00	[][], [][][], [][][] .00
142. Stock, Work in progress, Finished goods	[][], [][][], [][][] .00	[][], [][][], [][][] .00	[][], [][][], [][][] .00
143. Debtors and Prepayments	[][], [][][], [][][] .00	[][], [][][], [][][] .00	[][], [][][], [][][] .00
144. Cash/Bank (Debit)	[][], [][][], [][][] .00	[][], [][][], [][][] .00	[][], [][][], [][][] .00
145. Bank/Loans/Overdraft (Credit)	[][], [][][], [][][] .00	[][], [][][], [][][] .00	[][], [][][], [][][] .00
146. Client Account Balances (Debit)	[][], [][][], [][][] .00	[][], [][][], [][][] .00	[][], [][][], [][][] .00
147. Client Account Balances (Credit)	[][], [][][], [][][] .00	[][], [][][], [][][] .00	[][], [][][], [][][] .00
148. Creditors and Accruals	[][], [][][], [][][] .00	[][], [][][], [][][] .00	[][], [][][], [][][] .00
1498. Tax Creditors	[][], [][][], [][][] .00	[][], [][][], [][][] .00	[][], [][][], [][][] .00
150. (a) Net Assets - positive	[][], [][][], [][][] .00	[][], [][][], [][][] .00	[][], [][][], [][][] .00
(b) If negative, state amount here	[][], [][][], [][][] .00	[][], [][][], [][][] .00	[][], [][][], [][][] .00

Extracts from Adjusted Net Profit/Loss Computation [151 - 158]

Profit/Loss per Accounts [151 - 152]

151. Net Profit per Accounts	[][], [][][], [][][] .00	[][], [][][], [][][] .00	[][], [][][], [][][] .00
152. Net Loss per Accounts	[][], [][][], [][][] .00	[][], [][][], [][][] .00	[][], [][][], [][][] .00

Adjustments made to Profit/Loss per Accounts [153 - 158]

153. Motor Expenses	[][], [][][], [][][] .00	[][], [][][], [][][] .00	[][], [][][], [][][] .00
154. Donations (Political and Charitable)/ Entertainment	[][], [][][], [][][] .00	[][], [][][], [][][] .00	[][], [][][], [][][] .00
155. Light, Heat and Phone	[][], [][][], [][][] .00	[][], [][][], [][][] .00	[][], [][][], [][][] .00
156. Net gain on sale of fixed/chargeable assets	[][], [][][], [][][] .00	[][], [][][], [][][] .00	[][], [][][], [][][] .00
157. Net loss on sale of fixed/chargeable assets	[][], [][][], [][][] .00	[][], [][][], [][][] .00	[][], [][][], [][][] .00
158. (a) Stock relief claimed under S. 666	[][], [][][], [][][] .00	[][], [][][], [][][] .00	[][], [][][], [][][] .00
(b) Stock relief claimed under S. 667B	[][], [][][], [][][] .00	[][], [][][], [][][] .00	[][], [][][], [][][] .00
(c) Stock relief claimed under S. 667C	[][], [][][], [][][] .00	[][], [][][], [][][] .00	[][], [][][], [][][] .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 26	<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 2014, 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"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>
204. Area in hectares, if applicable	<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"/>
205. Gross Rent Receivable	<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"/> <input type="text"/> . <input type="text"/> <input type="text"/>
206. Expenses		
(a) Repairs	<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"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(b) Allowable 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"/> <input type="text"/> . <input type="text"/> <input type="text"/>
*(c) "Section 23" type relief where 2014 is the first year of claim	<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"/> <input type="text"/> . <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"/> , <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"/> <input type="text"/>
(e) Other	<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"/> <input type="text"/> . <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"/> , <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"/> <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"/> , <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"/> <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"/> , <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"/> <input type="text"/>
(II) All other specified relief capital allowances	<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"/> <input type="text"/> . <input type="text"/> <input type="text"/>
*(b) Capital Allowances for the year 2014		
(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B)	<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"/> <input type="text"/> . <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"/> , <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"/> <input type="text"/>
(II) All other specified relief capital allowances	<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"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(c) Capital Allowances used against rental income in the year 2014	<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"/> <input type="text"/> . <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 2014 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"/> , <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"/> <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"/> , <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"/> <input type="text"/>
(II) All other specified relief capital allowances	<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"/> <input type="text"/> . <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"/> , <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"/> <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"/> , <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"/> <input type="text"/>
(II) All other specified relief capital allowances	<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"/> <input type="text"/> . <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"/> , <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"/> <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"/> , <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"/> <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) (if known)

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 (INCL. DIRECTORSHIPS), PENSIONS, ETC., INCOME FROM FOREIGN OFFICES OR EMPLOYMENTS ATTRIBUTABLE TO THE DUTIES OF THOSE OFFICES AND EMPLOYMENTS EXERCISED IN THE STATE [212 - 240]

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 (YYYY)

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, 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. Allowable Deductions incurred in Employment

(a) Nature of employment(s)

Grid for 218(a) Self

Grid for 218(a) Spouse or Civil Partner

(b) Expenses

Grid for 218(b) Self

Grid for 218(b) Spouse or Civil Partner

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

Grid for 218(c) Self

Grid for 218(c) Spouse or Civil Partner

(d) Capital Allowances

Grid for 218(d) Self

Grid for 218(d) Spouse or Civil Partner

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

Grid for 218(e) Self

Grid for 218(e) Spouse or Civil Partner

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

Grid for 218(f) Self

Grid for 218(f) Spouse or Civil Partner

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

Grid for 218(g) Self

Grid for 218(g) Spouse or Civil Partner

PPS Number

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Self

Spouse or
Civil Partner

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 41% (S. 747D(a)(i)(I)(B))	□□, □□□□, □□□□.00	□□, □□□□, □□□□.00
(b) Relevant payment (personal portfolio) taxable at 60% (S. 747D(a)(i)(I)(A))	□□, □□□□, □□□□.00	□□, □□□□, □□□□.00
(c) Non-Relevant payment taxable at 41%(S. 747D(a)(i)(II)(B))	□□, □□□□, □□□□.00	□□, □□□□, □□□□.00
(d) Non-Relevant payment (personal portfolio) taxable at 60% (S. 747D(a)(i)(II)(A))	□□, □□□□, □□□□.00	□□, □□□□, □□□□.00
(e) Gain taxable at 41% (S. 747E(1)(b)(ii))	□□, □□□□, □□□□.00	□□, □□□□, □□□□.00
(f) Gain (personal portfolio) taxable at 60% (S. 747E(1)(b)(i))	□□, □□□□, □□□□.00	□□, □□□□, □□□□.00

And in respect of any such material interest acquired in 2014 give the following additional details:

(g) Name & address of offshore fund(s)	□□□□□□□□□□ □□□□□□□□□□	□□□□□□□□□□ □□□□□□□□□□
(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 2014 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	□□□□□□□□□□ □□□□□□□□□□	□□□□□□□□□□ □□□□□□□□□□

PPS Number

Grid for PPS Number

Self

Spouse or Civil Partner

513. Interest Relief on a Loan applied in acquiring an interest or share in a partnership

(a) Interest Relief on a Loan applied in acquiring an interest or share in a farming partnership within the meaning of S 598A

State amount of interest paid in 2014

Grid for interest paid in 2014 (Self)

Grid for interest paid in 2014 (Spouse or Civil Partner)

(b) Interest Relief on a Loan applied in acquiring an interest or share in a partnership (other than a farming partnership) (S. 253) where the loan was taken out on or before 15 October 2013, or if taken out after that date was a replacement for an existing loan taken out before that date.

State amount of interest paid in 2014

Grid for interest paid in 2014 (Self)

Grid for interest paid in 2014 (Spouse or Civil Partner)

514. Significant Buildings and Gardens (S. 482)

Amount of qualifying expenditure incurred in 2014

Grid for expenditure in 2014 (Self)

Grid for expenditure in 2014 (Spouse or Civil Partner)

I - CLAIM FOR TAX CREDITS, ALLOWANCES, RELIEFS AND HEALTH EXPENSES [515 - 544]

515. (a) Home Carer Tax Credit - Amount due for 2014

Grid for Home Carer Tax Credit (Self)

(b) If you qualify on the "look-back" year insert X in the box

Box for look-back year

516. PAYE Tax Credit - Insert X in the box if claimed

Box for PAYE Tax Credit (Self)

Box for PAYE Tax Credit (Spouse or Civil Partner)

517. (a) Blind Person's Tax Credit - Insert X in the box to indicate if due

Box for Blind Person's Tax Credit (Self)

Box for Blind Person's Tax Credit (Spouse or Civil Partner)

(b) Guide Dog - Insert X in the box to indicate if self and/or spouse or civil partner has a Guide Dog

Box for Guide Dog (Self)

Box for Guide Dog (Spouse or Civil Partner)

518. (a) Dependent Relative Tax Credit - Amount claimed

Grid for Dependent Relative Tax Credit (Self)

Grid for Dependent Relative Tax Credit (Spouse or Civil Partner)

(b) Number of Dependent Relatives

Grid for Number of Dependent Relatives (Self)

Grid for Number of Dependent Relatives (Spouse or Civil Partner)

519. Employing a Carer to care for an incapacitated individual - Amount claimed

Grid for Employing a Carer (Self)

Grid for Employing a Carer (Spouse or Civil Partner)

520. Permanent Health Benefit (not health/medical insurance) - Amount paid (where not deducted from gross pay by employer)

Grid for Permanent Health Benefit (Self)

Grid for Permanent Health Benefit (Spouse or Civil Partner)

521. (a) Seed Capital Scheme - Amount of relief claimed in 2014 (Note: if you are claiming relief for prior years you should submit full details to your Revenue office)

Grid for Seed Capital Scheme (Self)

Grid for Seed Capital Scheme (Spouse or Civil Partner)

(b) (i) Business Expansion Scheme Relief - Amount of relief claimed in 2014

Grid for Business Expansion Scheme Relief (Self)

Grid for Business Expansion Scheme Relief (Spouse or Civil Partner)

(ii) Enter relevant RICT3 certificate number, or, if appropriate, the Designated Fund's reference number

Grid for RICT3 certificate number (Self)

Grid for RICT3 certificate number (Spouse or Civil Partner)

(c) (i) Employment and Investment Incentive - Amount subscribed for eligible shares in 2014

Grid for Employment and Investment Incentive (Self)

Grid for Employment and Investment Incentive (Spouse or Civil Partner)

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

Grid for EII certificate number (Self)

Grid for EII certificate number (Spouse or Civil Partner)

522. (a) Film Relief

- Amount of investment on which relief is claimed in 2014

Grid for Film Relief (Self)

Grid for Film Relief (Spouse or Civil Partner)

(b) Enter all relevant Film 3 certificate numbers

Grid for Film 3 certificate numbers (Self)

Grid for Film 3 certificate numbers (Spouse or Civil Partner)

523. Tuition Fees

(a) State the name of the student

Grid for student name (Self)

Grid for student name (Spouse or Civil Partner)

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

Grid for amount paid (Self)

Grid for amount paid (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)

Box for office use only

PPS Number

Grid for PPS Number

525. Incapacitated Child Tax Credit

(a) To claim this tax credit state the number of incapacitated children

Grid for number of children

(b) Date of Birth and PPS Number of each incapacitated child

Grids for Date of Birth and PPS Number

(c) Amount of tax credit being claimed

Grid for amount of tax credit

(Note: to qualify for this credit you must hold a certificate from a medical practitioner confirming that the child is permanently incapacitated)

526. Medical Insurance Premiums - Paid by your employer

Self

(a) If your Employer paid premiums on your behalf, to an authorised insurer, in 2014 state, in respect of each such premium:

Table with 5 columns: (i) Name of person covered by policy, (ii) Amount of the Gross premium attributable to this individual, (iii) If this individual is a 'child' insert [X], (iv) Amount of any contribution towards this premium made by you to your employer, (v) No. of months in 2014 where the policy was active.

Spouse or Civil Partner

(b) If your spouse's or civil partner's employer paid premiums on their behalf, to an authorised insurer, in 2014 state, in respect of each such premium:

Table with 5 columns: (i) Name of person covered by policy, (ii) Amount of the Gross premium attributable to this individual, (iii) If this individual is a 'child' insert [X], (iv) Amount of any contribution towards this premium made by you to your employer, (v) No. of months in 2014 where the policy was active.

Self

Spouse or Civil Partner

527. (a) Owner Occupier Relief on a Residential Property in a Designated Area - Amount due in 2014

Grids for amount due in 2014

(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 26

Grids for incentive scheme

528. Job Assist Allowance - Amount claimed

Grids for Job Assist Allowance

(Note: this scheme has ended for all employments commencing on or after 1 July 2013)

529. Seafarer Allowance

(a) Number of days out of the State

Grids for number of days out of the State

(b) Amount of salary for this employment

Grids for amount of salary

(c) Amount claimed

Grids for 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

Grids for tenancy confirmation

(b) Amount of rent paid if under 55 years of age in 2014

Grids for rent paid under 55

(c) Amount of rent paid if 55 years of age or over in 2014

Grids for rent paid 55 or over

(d) Address of Rented Property

Grid for address of rented property

PPS Number

Grid for PPS Number

Self

Spouse or Civil Partner

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

Grid for landlord/agency name and address

(f) PPS Number of landlord (if known)

Grid for PPS Number of landlord

531. 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 claim

(b) Amount of spouse's or civil partner's income for 2014

Income grid for spouse/civil partner

(c) Amount of repayment claimed in respect of self

Repayment grid for self

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

Repayment grid for spouse/civil partner

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

532. Approved Sports Bodies

(a) Amount of Donations made in 2014

Donation grid for self

Donation grid for spouse/civil partner

(b) Name and address of Approved Sports Body/Bodies

Grid for name and address of sports body

Grid for name and address of sports body

Health Expenses [533 - 544] 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 [533 - 538] - Enter details in relation to maintenance/treatment in 2014

533. (a) Amount of expenses

Expense grid

(b) Name and address of Nursing Home

Grid for name and address of nursing home

Deductions [534 - 537] (Sums received/receivable in respect of Nursing Home expenses)

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

Deduction grid 534

535. Under any policy of medical insurance

Deduction grid 535

536. Compensation claim, etc.

Deduction grid 536

537. Total Deductions (Nursing Home expenses only)

Total deduction grid 537

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

Net amount grid 538

'Other' Health Expenses incurred [539 - 544]

539. Enter total of 'Other' Health Expenses incurred in 2014

Total other health expenses grid

Deductions [540 - 543] (Sums received/receivable in respect of 'Other' Health Expenses only)

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

Deduction grid 540

541. Under any policy of medical insurance

Deduction grid 541

542. Compensation claim, etc.

Deduction grid 542

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

Total deduction grid 543

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

Net amount grid 544

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

601. Excess Relief forward to 2014 under S. 485F

Excess relief grid 601

Excess relief grid 601

Amounts at Lines 602/603 should be transferred from a completed 2014 High-Income Individuals Statement: Form RR1

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

Taxable income grid 602

Taxable income grid 602

603. Recalculated Taxable Income for 2014

Recalculated taxable income grid 603

Recalculated taxable income grid 603

K - CAPITAL ACQUISITIONS IN 2014

701. If you received a gift or an inheritance in 2014, insert [X] in the box

Self

Spouse or Civil Partner

(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

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L - CAPITAL GAINS - Capital Gains for the year 1 January 2014 - 31 December 2014 [801 - 817]

801. Description of Assets	No. of Disposals	Aggregate Area in Hectares	Aggregate Consideration			
(a) Shares/Securities - Quoted						.00
(b) Shares/Securities - Unquoted						.00
(c) Agricultural Land/Buildings						.00
(d) Development Land						.00
(e) Foreign Life Policies (S. 594) chargeable at 40%						.00
(f) Offshore Funds (S. 747A) chargeable at 40%						.00
(g) Commercial Premises						.00
(h) Residential Premises						.00
(i) Shares or Securities exchanged (S. 913(5))						.00
(j) Venture Fund Gains (S. 541C(2)(a))						.00
(k) Other Assets						.00
(l) Total Consideration						.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						.00
(b) Retirement Relief - Within the Family: enter consideration on disposal of qualifying assets						.00
(c) Retirement Relief - Outside the Family: enter consideration on disposal of qualifying assets						.00
(d) Disposal of a site to a child: enter amount of consideration						.00
(e) Other (specify)						.00

806. Claim to Reliefs - Spouse or Civil Partner

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

	Self	Spouse or Civil Partner				
807. Chargeable Gain(s) (excluding Foreign Life Policies)						.00
808. Previous Gain(s) Rolled-over (now chargeable)						.00
809. Net Loss(es) in 2014						.00
810. Amount of unused Loss(es) from prior year(s) available for offset against chargeable gains above						.00
811. Personal Exemption (max €1,270 per spouse or civil partner & not transferable)						.00

Note: losses, including losses forward, must be used first

PPS Number

N - PROPERTY BASED INCENTIVES ON WHICH RELIEF IS CLAIMED IN 2014 [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	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
902. Town Renewal	S. 372 AP & AR	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
903. Seaside Resort	S. 372 AU		<input type="text"/> , <input type="text"/> , <input type="text"/> .00
904. Rural Renewal	S. 372 AP & AR	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
905. Living over the Shop	S. 372 AP & AR	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
906. Park and Ride	S. 372 AP & AR	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
907. Student Accommodation	S. 372 AP		<input type="text"/> , <input type="text"/> , <input type="text"/> .00
908. Living City Initiative	S. 372AAB	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	

Industrial Buildings Allowance		Owner Occupier	Investor - Lessor
909. Urban Renewal	S. 372C & D	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
910. Town Renewal	S. 372AC & AD	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
911. Seaside Resort	S. 352 & S.353	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
912. Rural Renewal	S. 372M & N	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
913. Multi-storey Car Parks	S. 344	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
914. Living over the Shop (Commercial Premises Only)	S. 372D	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
915. Enterprise Areas	S. 343	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
916. Park and Ride	S. 372V & W	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

PPS Number

N - PROPERTY BASED INCENTIVES ON WHICH RELIEF IS CLAIMED IN 2014 [901 - 933] contd.

Industrial Buildings Allowance

Owner Occupier

Investor - Lessor

917. Hotels	S. 268(1)(d)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
918. Holiday Cottages	S. 268(3)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
919. Holiday Hostels	S. 268(2C)(b)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
920. Guest Houses	S. 268(2C)(a)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
921. Nursing Homes	S. 268(1)(g)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
922. Housing for the Elderly/Infirm	S. 268(3A)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
923. Convalescent Homes	S. 268(1)(i)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
924. Qualifying Hospitals	S. 268(2A)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
925. Qualifying Mental Health Centres	S. 268(1C)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
926. Qualifying Sports Injury Clinics	S. 268(2B)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
927. Buildings used for Certain Childcare Purposes	S. 843A	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
928. Specialist Palliative Care Units	S. 268(1)(m)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
929. Building or Structures in Registered Caravan & Camping Sites	S. 268(2D)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
930. Mid-Shannon Corridor Tourism Infrastructure Investment Scheme	S. 372AW	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
931. Living City Initiative	S. 372AAC	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
932. Aviation Services Facilities	S. 268(1)(n)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00

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).

,,-00

PPS Number

(f) Amount of surcharge due under S. 1084 because of late filing of this return , , .00
(Note: if you are filing this return after the specified return date for the chargeable period, a late filing surcharge is due. If your return is late the surcharge, which is added on to your tax due, is:

- 5% of the tax due or €12,695, whichever is the lesser, where the return is submitted within two months of the due date,
- 10% of the tax due or €63,485, whichever is the lesser, where the return is more than two months late)

(g) Amount of surcharge due under S. 1084 because of non-compliance with Local Property Tax (LPT) requirements , , .00

(Note: if you file this return on time, but at the date of filing, you have failed to submit your 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 as if this return was filed late by two months or more. Therefore the amount payable in your Self-Assessment should be increased by 10% subject to a maximum increased amount of €63,485. 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.)

(h) Amount of tax paid directly to the Collector-General for this period , , .00

(Note: this is the amount of tax already paid to the Collector-General, i.e. your 2014 Preliminary Tax paid. Do not include any balancing payments which are now due and will be paid at the time this return is being submitted.)

(i) (i) Balance of tax payable for this period , , .00

(Note: this is tax payable amount at (d) above, plus the amount of any surcharge due at (f) or (g), less the amount of tax already paid at (h))

(ii) Balance of tax overpaid for this period , , .00

(Note: this is tax overpaid amount at (e) above, less the amount of any surcharge due at (f) or (g), plus the amount of tax already paid at (h))

I DECLARE the above to be my Self-Assessment to Income Tax for the year 2014

Signature Date (DD/MM/YYYY)

Capacity of Signatory

935. Self-Assessment – Capital Gains Tax 2014

(a) Amount of chargeable gains arising for this period , , .00

(Note: this is the amount of chargeable gains for this period less any reliefs which reduce the chargeable gain)

(b) Amount of tax chargeable for this period , , .00

(Note: this is the amount of tax chargeable on the chargeable gain after taking account of any deductions, reliefs and allowances, e.g. personal allowance or transfer of business to a company)

(c) Amount of tax payable for this period , , .00

(Note: this is the amount of tax due after Retirement Relief or Credit for Foreign Tax paid have been deducted from tax chargeable)

(d) Amount of surcharge due under S. 1084 because of late filing of this return , , .00

(Note: see 934(f))

(e) Amount of surcharge due under S. 1084 because of non-compliance with LPT requirements , , .00

(Note: see 934(g))

(f) Amount of tax paid directly to the Collector-General for this period , , .00

(Note: the amount entered here will be the amount of direct tax paid for the year plus any amounts that may have been offset into the year from another year or tax type)

(g) (i) Balance of tax payable for this period , , .00

(ii) Balance of tax overpaid for this period , , .00

I DECLARE the above to be my Self-Assessment to Capital Gains Tax for the year 2014

Signature Date (DD/MM/YYYY)

Capacity of Signatory

PPS Number

Bank Details

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

Single Euro Payments Area (SEPA)

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

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

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

Bank Identifier Code (BIC) (Maximum 11 characters)

If you are married or in a civil partnership and have opted for Joint Assessment in 2014, please provide your spouse's or civil partner's Irish bank account details:

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

Bank Identifier Code (BIC) (Maximum 11 characters)

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

Expression of Doubt

If you have a genuine doubt about the correct application of tax law to any item in the return, insert in the box and provide details of the point at issue in the entry fields below:

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

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

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

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

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

PAY AND FILE - 31 OCTOBER 2015

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. 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 27 37 47**.

3. Debit Card

For details on how to make a tax payment by debit card, visit the Revenue website at www.revenue.ie or phone **1890 27 37 47**.

4. 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.

5. 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 2015 and credited against your tax liabilities as specified on the Statement of Net Liabilities.

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 completed Single Debit Authority to:
COLLECTOR-GENERAL, PO BOX 354, LIMERICK

SEE PAYSLIP ON REVERSE

Legal Text

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 2015

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 2015**:

Preliminary Tax for the year of assessment 2015 including Universal Social Charge contributions

Payment of any balance of Income Tax due for the year of assessment 2014

Return of Income and Capital Gains for the year of assessment 2014

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, Credit Card, Debit Card, Direct Debit or Single Debit Authority (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 2015

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 2015 or 100% of your final liability for 2014. If you are paying your 2015 Preliminary Tax by monthly Direct Debit, leave this box blank.

2. Balancing Amount 2014

Insert any outstanding balance of Income Tax for the year of assessment 2014. 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 2015 or Balancing Amount 2014, 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: 12-09-2015

Name: **A. N. OTHER**

€ Statement of Net Liabilities

Whole Euro only - **DO NOT ENTER CENT**

Single Debit Authority

Please debit my account no earlier than **31 October 2015** with the single amount specified.

DEBIT AMOUNT

3 3 , 3 3 3 , 3 3 3 . 00

Income Tax Preliminary Tax 2015

1 2 2 , 2 2 2 , 2 2 2 . 00

Place X in the box above if Income Tax 2014 is a credit

Income Tax Balancing Amount 2014

2 4 4 , 4 4 4 , 4 4 4 . 00

International Bank Account Number (IBAN)

SEE YOUR BANK STATEMENT FOR IBAN

Bank Identifier Code (BIC)

AND BIC

TOTAL NET AMOUNT
1 + 2 ABOVE

6 6 , 6 6 6 , 6 6 6 . 00

P&F
C