



Tax Return and Self-Assessment for the year 2015 (relating to taxes on income and capital gains for self-assessed individuals)

TAIN

GCD

Empty box for TAIN and GCD details.

Your PPS Number

Grid for PPS Number

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

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, PRSI and Universal Social Charge (USC)) due electronically. It also provides an instant calculation of Income Tax liability. Access ROS at www.revenue.ie.

A "Guide to Completing 2015 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 2015 CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2015 SELF-ASSESSMENT FOR THE YEAR ENDED 31 DECEMBER 2015

If you complete and submit this tax return on or before 31 August 2016 Revenue will calculate the self-assessment for you. This will assist you in paying the correct amount by the due date. If you submit the return after the 31 August 2016 you must make your own self-assessment and calculate your own tax, PRSI and USC due. The due date for submission of this return to the above address is 31 October 2016. On that date you must also pay any balance of tax due for 2015. Where this return is submitted after the due date, 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 Helpsheet.

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

Postcode boxes for Business Address

Postcode boxes for Main Residence Address

Telephone grid for Business Address

Telephone grid for Main Residence Address

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 2015, and - All disposals and acquisitions of chargeable assets and the amount of chargeable gains that accrued to me in the year 2015.

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 outgoing and charges are correctly stated.

Signature line and date format (DD/MM/YYYY)

Capacity of Signatory line and date format (/ /)

Contact Details (in case of query about this return)

Agent's TAIN and Contact Name fields

Client's Ref. and Telephone or E-mail fields

PPS Number

Grid for PPS Number

When completing this return you should read the appropriate Helpsheet. If you have not received a copy of the Helpsheet you can get one from Revenue's website www.revenue.ie (under 'Taxes & Duties > Income Tax > Forms > Tax Return Forms'), or from Revenue's Forms & Leaflets Service by phoning LoCall 1890 306 706 (ROI only), +353 1 702 3050 (if calling from outside ROI). This return is only to be used for the 2015 tax year.

Legislative references relate to Sections of the Taxes Consolidation Act (TCA) 1997, unless otherwise stated.

The Revenue Commissioners will treat as confidential the information provided by you in this form. However, Revenue may, when permitted or requested to do so by legislation, disclose this information to other Public Bodies. Further details are available on www.revenue.ie

A - PERSONAL DETAILS [1 - 21]

1. If you are completing this return on behalf of a deceased individual:

(Note: in the case of a married person or civil partner, only complete this section where the deceased was the assessable spouse or nominated civil partner in the period to which this return refers.)

(a) Enter the date of death (DD/MM/YYYY)

Grid for date of death

(b) Enter the name of the personal representative (i.e. executor, administrator, etc.)

Grid for name of personal representative

(c) Enter the date grant of probate or letter of administration was obtained (DD/MM/YYYY)

Grid for date of grant

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

(a) Single []

(b) Married []

(c) In a Civil Partnership []

(d) Married but living apart []

If wholly or mainly maintaining your Spouse insert [X] in the box []

(e) In a Civil Partnership but living apart []

If wholly or mainly maintaining your Civil Partner insert [X] in the box []

(f) Widowed []

(g) A Surviving Civil Partner []

(h) Divorced []

(i) A former Civil Partner []

3. If your personal circumstances changed in 2015 insert [X] in the box to indicate your previous status and state date of change:

Single [] Married [] In a Civil Partnership []

Widowed [] Surviving Civil Partner []

Married but living apart [] In a Civil Partnership but living apart []

Divorced [] Former Civil Partner []

Date of Marriage or Civil Partnership (DD/MM/YYYY) []/[]/[]

Date of Separation or Divorce (DD/MM/YYYY) []/[]/[]

Spouse's or Civil Partner's date of death (DD/MM/YYYY) []/[]/[]

4. If married or in a civil partnership, insert [X] in the box to indicate basis of assessment applicable for 2015:

Joint Assessment [] Separate Assessment [] Single Treatment []

5. State the number of Dependent Children []

6. If you wish to claim Widowed Person or Surviving Civil Partner with Dependent Child Tax Credit state date of death of your spouse or civil partner (DD/MM/YYYY)

Grid for date of death

7. Your date of birth (DD/MM/YYYY)

Grid for date of birth

8. Insert [X] in the relevant box(es) to indicate for 2015 if you and/or your spouse or civil partner are/is subject to the Limitation on the Use of Reliefs by High Income Individuals (i.e. under Chapter 2A of Part 15 TCA 1997).

If either you or your spouse or civil partner is so subject, Form RR1 2015 should be completed and also Panel J on page 26

Self Spouse or Civil Partner Yes [] No [] Yes [] No []

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

(a) PPS No. []

OR, if unknown

Surname (Pre-marriage or pre-Civil Partnership) []

(b) Date of birth (DD/MM/YYYY) []/[]/[]

First name(s) []

PPS Number

Grid for PPS Number

Self

Spouse or Civil Partner

Insert [X] in the box(es) to indicate for 2015 if you and/or your spouse or civil partner were:

- 10. Permanently Incapacitated
11. A Proprietary Director, i.e. owned/controlled more than 15% of the share capital of a company
12. A holder of a 'full' Medical Card or having entitlement to one under EU Regulations
13. Entitled to an exemption from PRSI

(a) State reason - Self

Grid for state reason - Self

(b) State reason - Spouse or Civil Partner

Grid for state reason - Spouse or Civil Partner

- 14. Entitled to an exemption from Universal Social Charge (USC)

(a) State reason - Self

Grid for state reason - Self

(b) State reason - Spouse or Civil Partner

Grid for state reason - Spouse or Civil Partner

- 15. A farmer

Residence status for the year 2015 [16 - 21]

See Guide to Completing 2015 Pay & File Self-Assessment Returns for more information on the "Extent of Liability to Income Tax" of individuals who are either not resident or not domiciled in Ireland.

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

Remittances

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

You are assessable to tax on your Irish income and foreign employment income attributable to the performance of the duties of that employment in the State and remittances of other foreign income. Enter the amount of the remitted income in Panel E - Foreign Income.

Non-resident

- 18. (a) If you are non-resident, insert [X] in the box

(b) Enter your country of residence

Grid for country of residence

(c) Enter your Tax Identification Number of that country

Grid for Tax Identification Number

(d) Enter your address in that country

Grid for address in that country

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

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

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

(a) Income chargeable in the State [Grid] .00

(b) World income (includes income chargeable in the State) [Grid] .00

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

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

(Expression of Doubt: If you have a genuine doubt about the correct application of tax law to any item in the return, provide details of the point of issue in the entry fields provided on page 34)

PPS Number

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B - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 158]*(Including Farming & Partnership Income)***(Entries on page 5 opposite ⇨)**

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/postmistress, or by the Department of Social Protection as a Social Welfare Branch Manager, insert in the box. Where there is an entry at Line 103 there must be an entry at Line 108
104. If this source of income ceased during the year 2015 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 2015 insert in box

Farming

- 106 (a) Insert in the box if you are a partner in a Registered Farm Partnership as defined by S. 667C
- (b) Insert in the box if this trade relates wholly or in part to Share Farming
- (c) Insert in the box if you wish to elect for income averaging for the year 2015 (and subsequent years)
- (d) Insert in the box if the assessable profits for this year are computed in accordance with S. 657 (income averaging)
- (e) Insert in the box if you wish to withdraw from income averaging for the year 2015

Profit assessable in 2015

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



(b) Amount of adjusted net loss for accounting period

108. Enter the **assessable** profit even if this is the same as the adjusted net profit per Line 107(a) - (if a loss show **0.00**)
This should include income assessable under S. 98A(4), (Reverse Premiums in trading situations) where appropriate

109. 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)

110. 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

111. 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 2015 [112 - 115]**

112. 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 pages 30/31

113. Machinery and Plant

114. 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) and 658(2)(b)
- (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)

Note: As provided for in Part 12, Chapter 4A, passive investors should not include any excess accelerated capital allowances carried forward beyond 2014 or the tax life of the building or structure, if later.

- (i) Specified property relief capital allowances, as defined in S. 531AAE
- (ii) In respect of any Living City Initiative (S. 372AAC) capital allowances, enter the amount of capital allowances and provide the following:-

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"/>
102	<input type="text"/>		<input type="text"/>		<input type="text"/>	
103		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>
104	<input type="text"/>		<input type="text"/>		<input type="text"/>	
105		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>
106(a)		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>
106(b)		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>
106(c)		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>
106(d)		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>
106(e)		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>
107(a)	<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"/>
108	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
109(a)	<input type="text"/>		<input type="text"/>		<input type="text"/>	
109(b)		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>
110(a)	<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"/>
111(a)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
111(b)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
111(c)(i)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
111(c)(ii)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
112		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>
113	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
114(a)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
114(b)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
114(c)(i)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
114(c)(ii)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

PPS Number

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B - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 158] contd.*(Including Farming & Partnership Income)***(Entries on page 7 opposite ⇨)**

114 (c) (ii) (I) The address of the qualifying premises in respect of which the qualifying expenditure was incurred, include Eircode (if known)

(II) Details of the aggregate of all qualifying expenditure incurred by the individual in respect of the qualifying premises

(III) A brief description of the nature of the retail or other service which is provided or is to be provided in the qualifying premises, e.g. newsagent, grocer, doctor, dentist, legal services, restaurant/bar/cafe, etc.

(IV) Market value of the property prior to refurbishment/conversion

(iii) All other specified relief capital allowances



115. Other

Losses [116 - 118]

116. (a) If you wish to claim, under S. 381, to set any loss made in the trade in the year 2015 (other than a relevant loss as defined in S 381B) against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2017.

(b) If you wish to claim under S. 381 to set a relevant loss, as defined in S. 381B, made in the year 2015 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2017. **(Note:** relief is restricted to a maximum of €31,750)

(c) 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 2015 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2017.

(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

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

Unused losses from a prior year

117. (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

118. (a) If this trade ceased in 2015 and you wish to claim terminal loss relief for the years 2014, 2013, and 2012 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 2015 in respect of a loss made in a subsequent year state:

(i) Amount of the loss relief available for 2015

(ii) The date the trade ceased (DD/MM/YYYY)

Review of Income Tax Year 2014 (Only complete this section if a review of 2014 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 2015 (S. 67(1)(a)(ii)) insert in the box

(c) Profits assessed in 2014 year of assessment

(d) Revised profits assessable in 2014 year of assessment

Credit for Professional Services Withholding Tax (PSWT)

120. Gross withholding tax (before any interim refund) related to the basis period for 2015 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/postmistress, or by the Department of Social Protection as a Social Welfare Branch Manager, enter the amount of PRSI, if any, paid direct to An Post/Dept. of Social Protection in respect of this income



PPS Number

Primary Trade

Trade 2

Trade 3

114(c)(ii)(I)

114(c)(ii)(II)

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114(c)(ii)(III)

114(c)(ii)(IV)

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114(c)(iii)

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115

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116(a)

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116(b)

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116(c)(i)

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116(c)(ii)(I)

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116(c)(ii)(II)

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116(d)

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117(a)

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117(b)(i)

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117(b)(ii)

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118(a)(i)

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118(a)(ii)

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118(b)(i)

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118(b)(ii)

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119(a)

119(b)

119(c)

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119(d)

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120

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PPS Number

Grid for PPS Number

EXTRACTS FROM ACCOUNTS [122 - 158]

Primary Trade

Trade 2

Trade 3

Accounts Information Period (must be completed)

122. From (DD/MM/YYYY) Grids for Primary Trade, Trade 2, Trade 3

123. To (DD/MM/YYYY) Grids for Primary Trade, Trade 2, Trade 3

Extracts From Accounts, pages 8 and 9, must be completed in all cases where you or your spouse or civil partner are in receipt of trading or professional income, except where either Lines 124 or 125 apply.

124. If you have previously submitted accounts information relating to this return state the income tax return with which accounts were submitted (YYYY) Grids for Primary Trade, Trade 2, Trade 3

125. (a) Where the income arises from a partnership, enter the tax reference of the partnership Grids for Primary Trade, Trade 2, Trade 3

(b) Insert [X] in the box if you are a non-active partner within the meaning of S. 409A

Income [126 - 128]

126. Sales/Receipts/Turnover Grids for Primary Trade, Trade 2, Trade 3

127. Receipts from Government Agencies (GMS, etc.) Grids for Primary Trade, Trade 2, Trade 3

128. Other Income including tax exempt income Grids for Primary Trade, Trade 2, Trade 3

Trading Account Items [129 - 130]

129. Purchases Grids for Primary Trade, Trade 2, Trade 3

130. Gross Trading Profits Grids for Primary Trade, Trade 2, Trade 3

Expenses and Deductions [131 - 138]

131. Salaries/Wages, Staff costs Grids for Primary Trade, Trade 2, Trade 3

132. Sub-Contractors Grids for Primary Trade, Trade 2, Trade 3

133. Consultancy, Professional fees Grids for Primary Trade, Trade 2, Trade 3

134. Motor, Travel and Subsistence Grids for Primary Trade, Trade 2, Trade 3

135. Repairs/Renewals Grids for Primary Trade, Trade 2, Trade 3

136. Depreciation, Goodwill/Capital write-off Grids for Primary Trade, Trade 2, Trade 3

137. (a) Provisions including bad debts - positive Grids for Primary Trade, Trade 2, Trade 3

(b) If negative, state amount here Grids for Primary Trade, Trade 2, Trade 3

138. Other Expenses (Total) Grids for Primary Trade, Trade 2, Trade 3

PPS Number

	Primary Trade	Trade 2	Trade 3
Capital Account and Balance Sheet Items [139 - 150]			
139. 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
140. 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
141. (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
142. 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
143. 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
144. 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
145. 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
146. 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
147. 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
148. 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
149. 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
150. (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 [151 - 158]

Profit/Loss per Accounts [151 - 152]

151. 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
152. 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 [153 - 158]

153. 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
154. 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
155. 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
156. 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
157. 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
158. (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

Grid for PPS Number

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 [X] in the box and give details in Panel N on pages 30/31

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 2015, insert [X] in the box

203. Number of properties let

204. Area in hectares, if applicable

205. Gross Rent Receivable

206. Expenses

(a) Repairs

(b) Allowable interest

*(c) "Section 23" type relief where 2015 is the first year of claim

(d) Exempt rental income from the leasing of farm land, under S. 664

(e) Other

207. Amount of chargeable income after expenses but before Capital Allowances and losses (if a loss show 0.00)

208. (a) Capital Allowances brought forward from a prior year

(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

*(b) Capital Allowances for the year 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)

Note: As provided for in Part 12, Chapter 4A, passive investors should not include any excess accelerated capital allowances carried forward beyond 2014 or the tax life of the building or structure, if later.

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

(II) In respect of any Living City Initiative (S. 372AAC) capital allowances, enter the amount of capital allowances and provide the following:

(A) The address of the qualifying premises in respect of which the qualifying expenditure was incurred, include Eircode (if known)

(B) Details of the aggregate of all qualifying expenditure incurred by the individual in respect of the qualifying premises

(C) A brief description of the nature of the retail or other service which is provided or is to be provided in the qualifying premises, e.g. newsagent, grocer, doctor, dentist, legal services, restaurant/bar/cafe, etc.

(D) Market value of the property prior to refurbishment/conversion

(III) All other specified relief capital allowances

(c) Capital Allowances used against rental income in the year 2015

PPS Number

Self

Spouse or Civil Partner

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 2015 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) ,,.00 ,,.00

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

(I) Specified property relief capital allowances, as defined in S. 531AAE ,,.00 ,,.00

(II) All other specified relief capital allowances ,,.00 ,,.00

(b) To which S. 409A does not apply (no restriction applies)

(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B) ,,.00 ,,.00

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

(I) Specified property relief capital allowances, as defined in S. 531AAE ,,.00 ,,.00

(II) All other specified relief capital allowances ,,.00 ,,.00

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 ,,.00 ,,.00

(b) Amount of loss not arising from specified property relief, within the meaning of S. 531AAE ,,.00 ,,.00

211. Non-resident Landlord

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)

(b) Amount of Irish tax withheld ,,.00 ,,.00

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 - 241]

212. Employment/Pension details

In respect of each Employment/pension which was liable to PAYE, provide the following information

Employer's / Pension Provider's PAYE Registered Number (available from your P60)	Payment Frequency			Does the P60 for this employment indicate there were 53 pay days in 2015?		Self	Spouse or Civil Partner
	Weekly <input type="checkbox"/>	Fortnightly <input type="checkbox"/>	Monthly <input type="checkbox"/>	Yes	No		
(a) <input type="text"/>	Weekly <input type="checkbox"/>	Fortnightly <input type="checkbox"/>	Monthly <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(b) <input type="text"/>	Weekly <input type="checkbox"/>	Fortnightly <input type="checkbox"/>	Monthly <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(c) <input type="text"/>	Weekly <input type="checkbox"/>	Fortnightly <input type="checkbox"/>	Monthly <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(d) <input type="text"/>	Weekly <input type="checkbox"/>	Fortnightly <input type="checkbox"/>	Monthly <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

You must also enter the employment /pension income, PAYE tax deducted, gross income for USC, and USC deducted in the appropriate section(s) in this return.

PPS Number

Grid for PPS Number

Self

Spouse or Civil Partner

213. (a) Gross amount of income from Irish employments, offices and non-Proprietary Directorships subject to PAYE (other than income at lines 213(b), 214(a), 215(a), 216 & 217)

Grid for 213(a) Self

Grid for 213(a) Spouse or Civil Partner

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

Grid for 213(b) Self

Grid for 213(b) Spouse or Civil Partner

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

Grid for 214(a) Self

Grid for 214(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

Yes box

No box

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

Year grid

Year grid

(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 214(c) Self

Grid for 214(c) Spouse or Civil Partner

215. Special Assignee Relief Programme (SARP)

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

(a) Gross income from the employment before deduction of SARP relief (less amounts contributed to pension and amounts not assessed to tax in the State)

Grid for 215(a) Self

Grid for 215(a) Spouse or Civil Partner

(b) Amount of SARP relief claimed through payroll or now claimed on this Form 11

Grid for 215(b) Self

Grid for 215(b) Spouse or Civil Partner

(c) Amount of income from employment after deduction of SARP relief claimed

Grid for 215(c) Self

Grid for 215(c) Spouse or Civil Partner

(d) Has SARP relief been granted through payroll by your employer?

Yes No

Yes No

Yes No

Yes No

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

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

Grid for 216 Self

Grid for 216 Spouse or Civil Partner

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

Grid for 217 Self

Grid for 217 Spouse or Civil Partner

218. 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 218(a) Self

Grid for 218(a) Spouse or Civil Partner

(b) Nature of payment(s)

Grid for 218(b) Self

Grid for 218(b) Spouse or Civil Partner

219. Allowable Deductions incurred in Employment

(a) Nature of employment(s)

Grid for 219(a) Self

Grid for 219(a) Spouse or Civil Partner

(b) Expenses

Grid for 219(b) Self

Grid for 219(b) Spouse or Civil Partner

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

Grid for 219(c) Self

Grid for 219(c) Spouse or Civil Partner

(d) Capital Allowances

Grid for 219(d) Self

Grid for 219(d) Spouse or Civil Partner

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

Grid for 219(e) Self

Grid for 219(e) Spouse or Civil Partner

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

Grid for 219(f) Self

Grid for 219(f) Spouse or Civil Partner

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

Grid for 219(g) Self

Grid for 219(g) Spouse or Civil Partner

PPS Number

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Self

Spouse or Civil Partner

220. Foreign Earnings Deduction

Where you are claiming relief under S. 823A, state the following:

(a)(i) Country	<input type="text"/>	<input type="text"/>
(ii) Number of qualifying days	<input type="text"/>	<input type="text"/>
(b)(i) Country	<input type="text"/>	<input type="text"/>
(ii) Number of qualifying days	<input type="text"/>	<input type="text"/>
(c) Amount of relief claimed	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00

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

(a) Personal Retirement Savings Account 'PRSA' <i>(Note to include this in Line 508(c) on page 20)</i>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Other	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
Specify	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>

222. Relief for key employees engaged in research and development activities

(a) Name of employer	<input type="text"/>	<input type="text"/>
(b) Employer's registered number	<input type="text"/>	<input type="text"/>
(c) Amount of emoluments from this employer for 2015 (Note: this income should also be included with employment income subject to PAYE and income liable to USC)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(d) Amount of research and development credit claimed under S. 472D for 2015	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(e) Amount of unused credit carried forward under S. 472D(4) from previous year	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

(Note: enter the full amount surrendered by your employer to you under S. 766(2A(a)) which is relevant to the employer's accounting period ending in the year 2014)

Social Welfare Payments, Benefits or Pensions received [223 - 224]

223. Carer's Allowance paid by Dept. of Social Protection	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
224. Other taxable Social Welfare Payments, Benefits or Pensions received in 2015, i.e. State Pension/Illness Benefit/Occupational Injury Benefit/ Jobseeker's Benefit/Carer's Allowance/ Pre-Retirement Allowance/Maternity Benefit/ Adoptive Benefit/Health & Safety Benefit, etc. (See Form 11 Helpsheets for more information)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

Social Welfare type payments

225. Income in lieu of Social Welfare Payments	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
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Irish Pensions received [226 - 230]

226. Early Farm Retirement Pension (subject to PAYE)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
227. Employment pension (subject to PAYE)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
228. Employment pension (not subjected to PAYE)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
229. Annuity Pension payable under an RAC or a PRSA	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

PPS Number

Self

Spouse or Civil Partner

Directorships

238. If you and/or your spouse or civil partner held proprietary directorships in the year 2015, state each company's tax number and the percentage shareholding in each company

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

Convertible Securities

239. Chargeable event in 2015 (S. 128C)

If any part of the chargeable amount was not taxed under the PAYE system, enter that amount

, , .00 , , .00

Share Options [240 - 241]

240. Share options exercised, released or assigned in 2015

(a) Enter total chargeable amount

, , .00 , , .00

(b) Enter amount of Relevant Tax on a Share Option (RTSO) paid

, , .00 , , .00

241. Election under S. 128A(4A) (SO3 Election)

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

(a) The balance of tax remaining on the share option(s) to which the election under S. 128A(4A) was made

, , .00 , , .00

(b) The aggregate of the net gain arising on the disposal of shares in 2015.
Do not include losses in the aggregate net gain

, , .00 , , .00

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

Foreign tax deducted should only be entered below if it is available as a credit against Irish Tax. If the foreign tax is only allowed as a deduction, the amount of income returned below should be net of this foreign tax. Where the foreign tax was refunded (or is refundable) by the foreign jurisdiction the gross amount of income should be returned below and the foreign tax should not be entered in this return. See *Guide to Completing 2015 Pay & File Self-Assessment Returns* for more information on the taxation of foreign income.

301. Great Britain and Northern Ireland Dividends
Net amount received

, , .00 , , .00

302. Foreign Pensions

(a) Amount of State Welfare Pension(s)

, , .00 , , .00

(b) Amount of all Other Pension(s)

, , .00 , , .00

303. EU Deposit Interest

(a) Amount of EU Deposit Interest

, , .00 , , .00

(b) Savings Directive withholding tax credit

, , . , , .

(c) Foreign tax (other than (b) above)

, , . , , .

304. EU 'Other' Interest

(a) Amount of EU 'Other' Interest

, , .00 , , .00

(b) Savings Directive withholding tax credit

, , . , , .

(c) Foreign tax (other than (b) above)

, , . , , .

305. Non-EU Deposit Interest

(a) Amount of Non-EU deposit interest

, , .00 , , .00

(b) Amount of foreign tax deducted

, , . , , .

PPS Number

Grid for PPS Number

Self

Spouse or Civil Partner

306. Foreign Employments

(a) Gross income from Foreign Employments attributable to the performance outside the State of such employments on which Transborder Relief is not claimed

(b) Foreign tax deducted (if any and not refundable)

307. Gross income from Foreign Employment on which Transborder Relief is claimed

308. US Dividends - Enter gross amount (Enter the amount of Irish tax deducted, if any, on encashment of these dividends at Line 316)

309. Canadian Dividends where Irish tax on encashment was withheld - Enter gross amount (Enter the amount of Irish tax deducted, if any, on encashment of these dividends at Line 316)

310. Canadian Dividends where no Irish tax on encashment was withheld - Enter gross amount

311. Income from Foreign Trade/Profession on which no foreign tax was deducted

312. (a) Income from Foreign Trade/Profession on which foreign tax was deducted

(b) Amount of foreign tax deducted

313. Foreign Rental Income

(a) Number of foreign properties let

(b) Income from Foreign Rents (enter gross amount receivable)

(c) Expenses

(i) Expenses relating to this income (excluding interest)

(ii) Allowable Interest

(d) Net profit on Foreign Rental properties

(e) Capital Allowances (including Capital Allowances forward)

(f) Losses

(i) Amount of unused losses from prior years

(ii) Amount of losses in this year

(iii) Amount of losses carried forward to next year

(g) Amount of foreign tax deducted

Foreign rental losses may be offset only against foreign rental profits

Income from all other Foreign non-Deposit Interest, Royalties, Annuities, Dividends, etc.

(Enter the amount of Irish tax deducted, if any, on encashment of this income at Line 316)

314. (a) Foreign Patent Royalty income previously exempted under S. 234 on which no foreign tax deducted

(b) Income from all other Foreign non-Deposit Interest, Royalties, Annuities, Dividends, etc. on which no foreign tax deducted

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

(ii) Amount of foreign tax deducted

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

(ii) Amount of foreign tax deducted

316. Irish tax deducted on encashment

PPS Number

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Self

Spouse or
Civil Partner

317. **Foreign Bank Accounts** (S. 895) Give the following details for each foreign bank account opened in 2015 of which you or your spouse or civil partner were the beneficial owner of the deposits held

(a) Name & address of deposit holder (bank, etc.), include Eircode (if known)

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

		/			/				
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		/			/				
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(c) Amount of money deposited on opening the account

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		,			,			.	00
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(d) Name & address of intermediary through whom account was opened, include Eircode (if known)

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

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

(a) Payment taxable at 41% (S. 730J(a)(i)(II))

		,			,			.	00
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		,			,			.	00
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(b) Payment (personal portfolio) taxable at 60% (S. 730J(a)(i)(I))

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		,			,			.	00
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(c) Gain (personal portfolio) taxable at 60% (S. 730K(1)(a)(i))

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(d) Gain taxable at 41% (S. 730K(1)(a)(ii))

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And in respect of any such policy issued in 2015 give the following additional details:

(e) Name & address of person who commenced the foreign life policy, include Eircode (if known)

(f) Terms of the policy

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(g) Annual premiums payable

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		,			,			.	00
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(h) Name & address of the person through whom the foreign life policy was acquired, include Eircode (if known)

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) Payment taxable at 41% (S. 747D(a)(i)(II))

		,			,			.	00
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		,			,			.	00
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(b) Payment (personal portfolio) taxable at 60% (S. 747D(a)(i)(I))

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(c) Gain taxable at 41% (S. 747E(1)(b)(ii))

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(d) Gain (personal portfolio) taxable at 60% (S. 747E(1)(b)(i)(I))

		,			,			.	00
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		,			,			.	00
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And in respect of any such material interest acquired in 2015 give the following additional details:

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

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

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		/			/				
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(g) Amount of capital invested in acquiring the material interest

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		,			,			.	00
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(h) Name & address of intermediary (if any) through whom the material interest was acquired, include Eircode (if known)

PPS Number

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Self

Spouse or
Civil Partner

320. **Other Offshore Products** (S. 896). Give the following details for each material interest acquired in 2015 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)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																					<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																				
(b) Date material interest was acquired (DD/MM/YYYY)	<table border="1"><tr><td></td><td></td><td>/</td><td></td><td></td><td>/</td><td></td><td></td><td></td><td></td></tr></table>			/			/					<table border="1"><tr><td></td><td></td><td>/</td><td></td><td></td><td>/</td><td></td><td></td><td></td><td></td></tr></table>			/			/																								
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(c) Amount of payment made in acquiring the material interest	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00																				
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(d) Name & address of intermediary (if any) through whom the material interest was acquired, include Eircode (if known)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																					<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																				
321. (a) Additional Double Taxation Relief due	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																														
(b) Indicate the income source on which foreign tax was deducted	Irish employment income subject to non-refundable foreign tax <input type="checkbox"/>	<input type="checkbox"/>																																								
	Other <input type="checkbox"/>	<input type="checkbox"/>																																								
(c) If you have selected Other, state:																																										
(i) the type of income	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																					<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																				
(ii) the country where the tax was withheld	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																														

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

401. (a) Amount of Income from Fees, Commissions, etc.	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00																				
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(b) Description of Income	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																					<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																				
402. Irish Untaxed Income																																										
(a) Irish Government Stocks	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00																				
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(b) Irish Exchequer Bills	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00																				
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(c) Irish Credit Union Dividends	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00																				
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(d) Other Loans and Investments arising in the State	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00																				
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403. Irish Deposit Interest																																										
(a) Gross Deposit Interest received on which DIRT was deducted	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00																				
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(b) Gross Interest received from Special Share Account(s)/Special Term Share Account(s)/Special Savings Account(s) on which DIRT was deducted	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00																				
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(c) Gross interest received where DIRT was not deducted by virtue of S. 256(1A) or S. 256(1B)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00																				
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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)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00																				
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(ii) Gross amount of dividends received from a REIT	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00																				
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(b) Gross amount of Dividends from Irish Resident Companies (from which Dividend Withholding Tax was not deducted)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00																				
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405. Settlement, Covenant, Estate Income, Maintenance Payments, etc.																																										
(a) Gross amount received/receivable, where tax was not deducted	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00																				
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(b) Gross amount received/receivable, where tax was deducted	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00																				
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PPS Number

Self

Spouse or
Civil Partner

406. Patent Royalty income where tax was deducted at source

(a) Gross amount of Irish Patent Royalty income previously exempted under S. 234 , , .00 , , .00

(b) Gross amount of other Irish Patent Royalty income , , .00 , , .00

407. Gross amount of **Other Income** received where Irish Standard Rate Tax was deducted at source, e.g. Annuities , , .00 , , .00

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

(a) Gain on deemed disposal taxable at 41% (S. 739E(1)(b)(ii)) , , .00 , , .00

(b) Gain on deemed disposal taxable at 60% (S. 739E(1)(ba)) , , .00 , , .00

(c) Name & Address of the Investment Undertaking (S. 739E(2A)(b)), include Eircode (if known)

409. Income chargeable under S. 811B

Enter amount of income chargeable under S. 811B , , .00 , , .00

INCOME FROM SOURCES NOT SHOWN ELSEWHERE

410. (a) Gross amount of the income , , .00 , , .00

(b) Amount of tax deducted , , . , , .

(c) Source(s) of income received

G - EXEMPT INCOME [411 - 416]

411. Profit disregarded by virtue of **Artists Exemption** granted under S. 195 , , .00 , , .00

412. (a) Profit or gains from **Woodlands** , , .00 , , .00

(b) If a loss, enter the amount of the loss , , .00 , , .00

(c) Distributions out of exempt profit or gains from **Woodlands** , , .00 , , .00

413. (a) Income received under **Rent-a-Room Relief Scheme** , .00 , .00

(b) If you **do not** wish to avail of Rent-a-Room Relief, insert in the box and include details at Panel C and / or Line 401, as appropriate

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) , .00 , .00

415. Income not chargeable to tax but which is part of **total income** for the purposes of S. 188(1) , , .00 , , .00

416. (a) **Other Exempt Income** , , .00 , , .00

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

PPS Number

Grid for PPS Number

Self

Spouse or Civil Partner

H - ANNUAL PAYMENTS, CHARGES AND INTEREST PAID [501 - 514]

501. Gross amount of Rents, etc. payable to Non-Residents in 2015

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

If you are an employer and have paid medical insurance premiums to an authorised insurer on behalf of your employees enter the amount of tax relief at source granted to you in respect of these premiums (Note: do not enter the amount of the insurance premium(s) paid)

503. (a) Gross amount of Maintenance Payments paid in 2015 where tax was not deducted

(b) Gross amount of Maintenance Payments paid in 2015 where tax was deducted

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

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

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

Pension Contributions [506 - 510]

506. If you are claiming relief in respect of RACs/PRSAs/QOPPs state the source(s) of your earnings for which the relief is claimed

507. Retirement Annuity Contracts (RACs)

(a) Amount of RACs paid in 2015 (for which relief has not been claimed or granted in 2014)

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

(c) Amount paid between 1/1/2016 and 31/10/2016 for which relief has not already been granted and for which relief is being claimed in 2015

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

508. Personal Retirement Savings Accounts (PRSAs)

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

(a) If you are a member of an Occupational or Statutory Pension scheme state the amount of contributions to that scheme from 1/1/2015 - 31/12/2015, (for which no further relief is due)

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

(c) PRSA contributions made on your behalf by your employer (Note to include this in Line 221(a) on page 13)

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

(e) Amount paid between 1/1/2016 and 31/10/2016 for which relief has not already been granted and for which relief is being claimed in 2015

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

PPS Number

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Self

Spouse or
Civil Partner

509. Qualifying Overseas Pension Plans (QOPPs)

(Note: contributions to QOPPs that are made to occupational schemes and relieved on that basis should not be included below)

- | | | |
|---|--|--|
| (a) Amount paid by 'relevant migrant member' in respect of a 'qualifying overseas pension plan' in 2015 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |
| (b) Amount paid between 1/1/2016 and 31/10/2016 for which relief has not already been granted and for which relief is being claimed in 2015 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |
| (c) Amount paid in a prior year, for which relief has not been obtained | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |

510. Pension Contribution Relief

Total amount of RAC/PRSA/QOPP relief claimed in 2015 ,,.00 ,,.00

511. Retirement Relief for Certain Sportspersons

- | | | |
|---|--|--|
| (a) Insert <input checked="" type="checkbox"/> in the box to claim relief | <input type="checkbox"/> | <input type="checkbox"/> |
| (b) Date of permanent cessation of the specific occupation or profession (DD/MM/YYYY) | <input type="text"/> / <input type="text"/> / <input type="text"/> | <input type="text"/> / <input type="text"/> / <input type="text"/> |
| (c) Amount of relief claimed for the year 2015 | <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> .00 |

512. Interest Relief on certain unsecured home loans

In respect of **interest paid** on unsecured home loans used for the purchase, repair, development or improvement of your **main residence**, taken out between 1/1/2004 and 31/12/2012, and interest paid on unsecured home loans which qualifies for relief under Section 9 Finance Act 2013, complete the following:

- | | | |
|--|--|--|
| (a) Insert <input checked="" type="checkbox"/> in the box to confirm interest claimed at (e) below is not in respect of a secured home loan (mortgage) taken out with a lending provider in the State | <input type="checkbox"/> | <input type="checkbox"/> |
| (b) Enter date loan taken out (DD/MM/YYYY) | <input type="text"/> / <input type="text"/> / <input type="text"/> | <input type="text"/> / <input type="text"/> / <input type="text"/> |
| (c) If you received Tax Relief at Source (TRS) in respect of another loan in 2015, state the amount of interest on which TRS granted | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |
| (d) Insert <input checked="" type="checkbox"/> in the box if you are entitled to first-time buyer relief (i.e. in the first seven years of entitlement to relief) | <input type="checkbox"/> | <input type="checkbox"/> |
| (e) State the amount of interest paid in 2015 (excluding interest at (c)) | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |
| (f) State the number of tax years (1-6) prior to 2015 you were entitled to first-time buyer relief | <input type="text"/> | <input type="text"/> |
| (g) Insert <input checked="" type="checkbox"/> in the box if the interest at (e) was paid on a loan taken out between 1/1/2004 and 31/12/2008 to purchase your first qualifying residence, or subsequent qualifying residence where your first qualifying residence was purchased on or after 1/1/2004 | <input type="checkbox"/> | <input type="checkbox"/> |

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 2015 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |
| (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 2015 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |

514. Significant Buildings and Gardens (S. 482)

Amount of qualifying expenditure incurred in 2015 ,,.00 ,,.00

PPS Number

Grid for PPS Number

Self

Spouse or Civil Partner

I - CLAIM FOR TAX CREDITS, ALLOWANCES, RELIEFS AND HEALTH EXPENSES [515 - 545]

515. (a) Home Carer Tax Credit - Amount due for 2015

Amount due for 2015 (Self)

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

Look-back box

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

Self box

Spouse box

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

Self box

Spouse box

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

Self box

Spouse box

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

Self amount

Spouse amount

(b) Number of Dependent Relatives

Self number

Spouse number

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

Self amount

Spouse amount

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

Self amount

Spouse amount

521. Seed Capital Scheme/Start-up Refunds for Entrepreneurs (SURE)

(a) Amount of relief claimed in 2015 (Note: if you are claiming relief for prior years you should submit full details to your Revenue office)

Self amount

Spouse amount

(b) (i) Business Expansion Scheme Relief - Amount of relief claimed in 2015

Self amount

Spouse amount

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

Self reference

Spouse reference

(c) (i) Employment and Investment Incentive - Amount subscribed for eligible shares in 2015

Self amount

Spouse amount

(ii) Enter relevant EII 3 certificate number, or if appropriate, the Designated Fund's reference number

Self reference

Spouse reference

(d) (i) Employment and Investment Incentive - Amount subscribed for eligible shares in 2011 on which additional relief is now due

Self amount

Spouse amount

(ii) Enter relevant EII 3A certificate number, or if appropriate, the Designated Fund's reference number

Self reference

Spouse reference

522. Film Relief

(a) Amount of investment on which relief is claimed in 2015

Self amount

Spouse amount

(b) Enter all relevant Film 3 certificate numbers

Self numbers

Spouse numbers

523. Tuition Fees

(a) State the name of the student

Self name

Spouse name

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

Self amount

Spouse amount

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

Self box

Spouse box

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

Self box

Spouse box

PPS Number

[Grid for PPS Number]

524. Single Person Child Carer Credit

If you are the primary claimant, complete section (a). If you are the primary claimant but relinquishing the credit to a secondary claimant, complete sections (a) & (b). If you are a secondary claimant, complete sections (a) & (c).

If you wish to claim Single Person Child Carer Credit provide the following information in respect of each child.

This section must be completed in respect of each child even if you are relinquishing your claim in favour of another individual.

Child 1

Child 2

(a) State the nature of your relationship to the child(ren), i.e. Father, Mother, Grandparent, Legal Guardian, etc.

[Grid for relationship - Child 1]

[Grid for relationship - Child 2]

(i) Child's First Name

[Grid for first name - Child 1]

[Grid for first name - Child 2]

(ii) Child's Surname

[Grid for surname - Child 1]

[Grid for surname - Child 2]

(iii) Child's Date of Birth (DD/MM/YYYY)

[Grid for date of birth - Child 1]

[Grid for date of birth - Child 2]

(iv) Child's PPS No.

[Grid for PPS No. - Child 1]

[Grid for PPS No. - Child 2]

(v) If the child is over 18 years old state name of place of full time instruction, or if the child is incapacitated state nature of incapacity

Child 1

Child 2

[Grid for place of instruction/incapacity - Child 1]

[Grid for place of instruction/incapacity - Child 2]

(vi) In the year ended 31 December 2015 did the child(ren) named above reside with you for the whole or greater part of the year, i.e. in excess of six months

Yes [] No []

(Note: in the case of a child born during the year the length of time will be reduced on a pro-rata basis)

(vii) In the year ended 31 December 2015 were you living with another person as a couple whether married, in a civil partnership, or cohabiting

Yes [] No []

(viii) Is this claim made in respect of a non-resident child who is a child of a single person who lives outside the State but works in the State (e.g. cross-border worker)

Yes [] No []

(b) Relinquishing a Claim to Single Person Child Carer Credit

To be completed if you are an individual (the primary claimant) who is relinquishing the Single Person Child Carer Credit in favour of another individual. State:

(i) Name and address of the individual to whom you are relinquishing this tax credit, include Eircode (if known)

[Grid for name and address]

(ii) His or her PPS No. (if known)

[Grid for PPS No.]

(iii) His or her Date of Birth (if known)

[Grid for date of birth]

(c) Claim for Single Person Child Carer Credit - Secondary Claimant

To be completed if you are an individual (the secondary claimant) who is claiming the Single Person Child Carer Credit as a result of the primary claimant relinquishing his or her entitlement to the tax credit.

(i) In the year ended 31 December 2015 did the child(ren) named above reside with you for not less than 100 days

Yes [] No []

(Note: in the case of a child born during the year of the claim, the number of qualifying days (in respect of the secondary claimant) will not be reduced on a pro-rata basis)

(ii) In the year ended 31 December 2015 were you living with another person as a couple whether married, in a civil partnership, or cohabiting

Yes [] No []

(iii) Is this claim made in respect of a non-resident child who is a child of a single person who lives outside the State but works in the State (e.g. cross-border worker)

Yes [] No []

(iv) State the name and address of the individual who has relinquished his or her entitlement to the tax credit in your favour, include Eircode (if known)

[Grid for name and address]

(v) His or her PPS No. (if known)

[Grid for PPS No.]

(vi) His or her Date of Birth (if known)

[Grid for date of birth]

(Note: it is not possible to relinquish a credit in respect of one child that resides with you while retaining a credit for another child)

PPS Number

525. Incapacitated Child Tax Credit

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

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

Date of Birth	PPS Number
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

(c) Amount of tax credit being claimed

, .00

(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 2015 state, in respect of each such premium:

(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 <input type="checkbox"/>	(iv) Amount of any contribution towards this premium made by you to your employer	(v) No. of months in 2015 where the policy was active
<input type="text"/>	<input type="text"/> , <input type="text"/> .00	<input type="checkbox"/>	<input type="text"/> , <input type="text"/> .00	<input type="text"/>
<input type="text"/>	<input type="text"/> , <input type="text"/> .00	<input type="checkbox"/>	<input type="text"/> , <input type="text"/> .00	<input type="text"/>
<input type="text"/>	<input type="text"/> , <input type="text"/> .00	<input type="checkbox"/>	<input type="text"/> , <input type="text"/> .00	<input type="text"/>

Spouse or Civil Partner

(b) If your spouse's or civil partner's employer paid premiums on their behalf, to an authorised insurer, in 2015 state, in respect of each such premium:

(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 <input type="checkbox"/>	(iv) Amount of any contribution towards this premium made by you to your employer	(v) No. of months in 2015 where the policy was active
<input type="text"/>	<input type="text"/> , <input type="text"/> .00	<input type="checkbox"/>	<input type="text"/> , <input type="text"/> .00	<input type="text"/>
<input type="text"/>	<input type="text"/> , <input type="text"/> .00	<input type="checkbox"/>	<input type="text"/> , <input type="text"/> .00	<input type="text"/>
<input type="text"/>	<input type="text"/> , <input type="text"/> .00	<input type="checkbox"/>	<input type="text"/> , <input type="text"/> .00	<input type="text"/>

527. (a) Owner Occupier Relief on a Residential Property in a Designated Area other than a claim in respect of Living City Initiative - Amount due in 2015

Self	Spouse or Civil Partner
<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

(b) Living City Initiative

Where there is a claim for Owner Occupier Relief in respect of Living City Initiative (S. 372AAB) state:

(i) Amount due in 2015	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(ii) The address of the qualifying premises in respect of which the qualifying expenditure was incurred, include Eircode (if known)	<input type="text"/>	<input type="text"/>
(iii) The unique Identification Number (if any) assigned to the qualifying premises under S. 27 F(LPT) Act 2012 [Property Identification for LPT purposes]	<input type="text"/>	<input type="text"/>
(iv) Details of the aggregate of all qualifying expenditure incurred by the individual in respect of the qualifying premises	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
(v) Reference number supplied by the Local Authority with the Letter of Certification	<input type="text"/>	<input type="text"/>
(vi) Market value of the property prior to refurbishment/conversion	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

(c) Property based incentive scheme - Where you are claiming relief at Line 527(a), insert in the box and give details in Panel N on pages 30/31

PPS Number

Grid for PPS Number

Self

Spouse or Civil Partner

528 Home Renovation Incentive

Tax credit due for 2015 based on your HRI online claim

Self amount input

Spouse or Civil Partner amount input

529. Job Assist Allowance - Amount claimed

Self amount input

Spouse or Civil Partner amount input

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

530. Seafarer Allowance

(a) Number of days out of the State

Self days input

Spouse or Civil Partner days input

(b) Amount of salary for this employment

Self salary input

Spouse or Civil Partner salary input

(c) Amount claimed

Self amount claimed input

Spouse or Civil Partner amount claimed input

531. 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

Self confirmation box

Spouse or Civil Partner confirmation box

(b) Amount of rent paid if under 55 years of age in 2015

Self rent input

Spouse or Civil Partner rent input

(c) Amount of rent paid if 55 years of age or over in 2015

Self rent input

Spouse or Civil Partner rent input

(d) Address of Rented Property, include Eircode (if known)

Address input grid

(e) Name and address of landlord/agency rent is paid to, include Eircode (if known)

Name and address input grid

(f) PPS Number of landlord (if known)

Landlord PPS Number input

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

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

Self claim box

(b) Amount of spouse's or civil partner's income for 2015

Self income input

(c) Amount of repayment claimed in respect of self

Self repayment input

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

Spouse or Civil Partner repayment input

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

533. Approved Sports Bodies

(a) Amount of Donations made in 2015

Self donations input

Spouse or Civil Partner donations input

(b) Name and address of Approved Sports Body/Bodies, include Eircode (if known)

Self name and address input grid

Spouse or Civil Partner name and address input grid

PPS Number

Grid for PPS Number

L - CAPITAL GAINS - Capital Gains for the year 1 January 2015 - 31 December 2015 [801 - 817]

801. Description of Assets

No. of Disposals

Aggregate Area in Hectares

Aggregate Consideration

Table with 4 columns: Description of Assets, No. of Disposals, Aggregate Area in Hectares, and Aggregate Consideration. Rows include (a) Shares/Securities - Quoted, (b) Shares/Securities - Unquoted, (c) Agricultural Land/Buildings, (d) Development Land, (e) Foreign Life Policies (S. 594) chargeable at 40%, (f) Offshore Funds (S. 747A) chargeable at 40%, (g) Commercial Premises, (h) Residential Premises, (i) Shares or Securities exchanged (S. 913(5)), (j) Venture Fund Gains (S. 541C(2)(a)), (k) Other Assets, and (l) Total Consideration.

Insert [X] in the box(es) to indicate:

802. If any disposal was between connected parties or otherwise not at arm's length

Self

Spouse or Civil Partner

[]

[]

803. If any of the original acquisitions were between connected parties or otherwise not at arm's length

[]

[]

804. If the market value has been substituted for the cost of acquisition of any assets disposed of

[]

[]

If an election for CGT (rather than income tax) treatment on a return of value by Standard Life plc was received after the deadline set by the company, due to delays in the postal system

[]

[]

(For audit purposes, the person concerned should retain the letter issued by Standard Life plc to that person, confirming the position)

805. Claim to Reliefs - Self

Table for 805. Claim to Reliefs - Self. Rows include (a) Disposal of Principal Private Residence, (b) Retirement Relief - Within the Family, (c) Retirement Relief - Outside the Family, (d) Disposal of a site to a child, and (e) Other (specify) with a grid for amount of consideration.

806. Claim to Reliefs - Spouse or Civil Partner

Table for 806. Claim to Reliefs - Spouse or Civil Partner. Rows include (a) Disposal of Principal Private Residence, (b) Retirement Relief - Within the Family, (c) Retirement Relief - Outside the Family, (d) Disposal of a site to a child, and (e) Other (specify) with a grid for amount of consideration.

PPS Number	Self	Spouse or Civil Partner
807. Chargeable Gain(s) (excluding Foreign Life Policies)	□□, □□□□, □□□□.00	□□, □□□□, □□□□.00
808. Previous Gain(s) Rolled-over (now chargeable)	□□, □□□□, □□□□.00	□□, □□□□, □□□□.00
809. Net Loss(es) in 2015	□□, □□□□, □□□□.00	□□, □□□□, □□□□.00
810. Amount of unused Loss(es) from prior year(s) available for offset against chargeable gains above	□□, □□□□, □□□□.00	□□, □□□□, □□□□.00
811. Personal Exemption (max €1,270 per spouse or civil partner & not transferable) Note: losses, including losses forward, must be used first	□, □□□□.00	□, □□□□.00
812. Net Chargeable Gain (excluding Foreign Life Policies)	□□, □□□□, □□□□.00	□□, □□□□, □□□□.00
813. Chargeable Gain on Foreign Life Policies	□□, □□□□, □□□□.00	□□, □□□□, □□□□.00
814. Unused Loss(es) for carry forward to 2016	□□, □□□□, □□□□.00	□□, □□□□, □□□□.00

If you have an overall CGT loss in 2015 there is no need to complete Lines 815 or 816.

815. In respect of net chargeable gains that arose in the period 1 January 2015 - 30 November 2015

(a) Enter amount of net gain to be charged at 33%	□□, □□□□, □□□□.00	□□, □□□□, □□□□.00
(b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies)	□□, □□□□, □□□□.00	□□, □□□□, □□□□.00
(c) Enter amount of net gain on Foreign Life Policies to be charged at 40%	□□, □□□□, □□□□.00	□□, □□□□, □□□□.00
(d) Enter amount of net gain in respect of Venture Fund Capital to be charged at 15%	□□, □□□□, □□□□.00	□□, □□□□, □□□□.00
(e) (i) Enter amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2015 by virtue of S. 542(1)(d)	□□, □□□□, □□□□.00	□□, □□□□, □□□□.00
(ii) Date of disposal (DD/MM/YYYY)	□□/□□/□□□□	□□/□□/□□□□

816. In respect of net chargeable gains that arose in the period 1 December 2015 - 31 December 2015

(a) Enter amount of net gain to be charged at 33%	□□, □□□□, □□□□.00	□□, □□□□, □□□□.00
(b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies)	□□, □□□□, □□□□.00	□□, □□□□, □□□□.00
(c) Enter amount of net gain on Foreign Life Policies to be charged at 40%	□□, □□□□, □□□□.00	□□, □□□□, □□□□.00
(d) Enter amount of net gain in respect of Venture Fund Capital to be charged at 15%	□□, □□□□, □□□□.00	□□, □□□□, □□□□.00
(e) (i) Enter amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2015 by virtue of S. 542(1)(d)	□□, □□□□, □□□□.00	□□, □□□□, □□□□.00
(ii) Date of disposal (DD/MM/YYYY)	□□/□□/□□□□	□□/□□/□□□□

Double Taxation Relief

817. If you wish to claim relief for foreign tax in respect of a disposal that gives rise to a liability to capital gains tax shown above, provide the following information in respect of each such foreign disposal

Country	Amount of gain	Amount of foreign tax for which relief is now claimed
□□□□□□□□□□□□□□□□	□□, □□□□, □□□□.00	□□, □□□□, □□□□.□□
□□□□□□□□□□□□□□□□	□□, □□□□, □□□□.00	□□, □□□□, □□□□.□□

PPS Number

--	--	--	--	--	--	--	--	--	--

M - CHARGEABLE ASSETS ACQUIRED IN 2015

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

Description of Assets	Self Spouse or Civil Partner		Self Consideration	Spouse or Civil Partner Consideration
	Number of Assets			
(a) Shares (quoted and unquoted)			<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"><input type="text"/>.00</input>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"><input type="text"/>.00</input>
(b) Residential Premises	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"><input type="text"/>.00</input>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"><input type="text"/>.00</input>
(c) Commercial Premises	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"><input type="text"/>.00</input>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"><input type="text"/>.00</input>
(d) Agricultural Land	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"><input type="text"/>.00</input>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"><input type="text"/>.00</input>
(e) Development Land	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"><input type="text"/>.00</input>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"><input type="text"/>.00</input>
(f) Business Assets	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"><input type="text"/>.00</input>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"><input type="text"/>.00</input>
(g) Antiques/Works of Art	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"><input type="text"/>.00</input>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"><input type="text"/>.00</input>
(h) 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"/>.00</input>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"><input type="text"/>.00</input>

PPS Number

N - PROPERTY BASED INCENTIVES ON WHICH RELIEF IS CLAIMED IN 2015 [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

Grid for PPS Number

N - PROPERTY BASED INCENTIVES ON WHICH RELIEF IS CLAIMED IN 2015 [901 - 933] contd.

Industrial Buildings Allowance

Owner Occupier

Investor - Lessor

Table with 3 columns: Description, Owner Occupier, Investor - Lessor. Rows include: 917. Hotels, 918. Holiday Cottages, 919. Holiday Hostels, 920. Guest Houses, 921. Nursing Homes, 922. Housing for the Elderly/Infirm, 923. Convalescent Homes, 924. Qualifying Hospitals, 925. Qualifying Mental Health Centres, 926. Qualifying Sports Injury Clinics, 927. Buildings used for Certain Childcare Purposes, 928. Specialist Palliative Care Units, 929. Building or Structures in Registered Caravan & Camping Sites, 930. Mid-Shannon Corridor Tourism Infrastructure Investment Scheme, 931. Living City Initiative, 932. Aviation Services Facilities.

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 section 933 entry

PPS Number

Grid for PPS Number

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 may be liable to a penalty of €250

REMEMBER

You do not have to complete the Self-Assessment panel if you submit this return to Revenue on or before 31 August 2016

934. Self-Assessment – Income Tax 2015

(a) Amount of income or profits arising for this period [Grid] .00

(Note: this is the amount of your total income for this year before taking account of any deductions, reliefs, or allowances. Total income includes sources of income from employments, pensions, Dept. of Social Protection payments, rental and investment income, as well as self employed income. Where you are in receipt of trading or professional income, it is the adjusted net profit after taking account of business expenses, but before losses forward or capital allowances.)

(b) Amount of tax chargeable for this period

(i) Amount of income tax chargeable for this period [Grid] .00

(Note: this is the amount of income tax charged on the above income, after taking account of deductions, reliefs, and allowances, but before any tax credits such as personal tax credit, medical expenses, tax deducted per P60, etc.)

(ii) Amount of USC chargeable for this period - self [Grid] .00

(iii) Amount of USC chargeable for this period - spouse or civil partner [Grid] .00

(Note: this is the amount of USC chargeable on all of your income (including employment and pension income where USC has been deducted at source))

(iv) Amount of PRSI chargeable for this period - self [Grid] .00

(v) Amount of PRSI chargeable for this period - spouse or civil partner [Grid] .00

(Note: this is the amount of PRSI chargeable on your trading and investment income only. Do not include PRSI due on your Irish employment income.)

(vi) Total amount of tax chargeable for this period [Grid] .00

(Note: this is the sum of income tax, USC, and PRSI chargeable)

(c) (i) Amount of tax payable for this period before refund/offset at (c)(iii) below [Grid] .00

(ii) Amount of tax overpaid for this period before refund/offset at (c)(iii) below [Grid] .00

(Note: this is the amount of tax payable or tax overpaid for the period, which is computed by reducing the amount of tax chargeable ((b)(vi) above) by the amount of any tax credits due. Credits include obvious items such as the personal tax credit or employee tax credit, but also less obvious items such as Dividend Withholding Tax (DWT) withheld/deducted, DIRT withheld at source, PAYE operated on Schedule E income and Professional Services Withholding Tax (PSWT). This is the amount of PSWT withheld/deducted, before any interim refunds already made by Revenue.)

(iii) Amount of refund (or offset) of tax withheld at source [Grid] .00

(Note: the amount of any tax withheld at source, refunded (e.g. interim refund of PSWT) or offset, should be entered here)

(d) Amount of tax payable for this period [Grid] .00

(e) Amount of tax overpaid for this period [Grid] .00

(Note: this is the amount of tax payable or tax overpaid, adjusted for any refund or offset of tax withheld at source already made by Revenue. Where there is no refund or offset made, the amount will be the same as (c)(i) or (c)(ii) above.)

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 payable.)

(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 2015 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 2015

Signature Date (DD/MM/YYYY)

Capacity of Signatory

935. Self-Assessment – Capital Gains Tax 2015

(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 or 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 any 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 credited to 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 2015

Signature Date (DD/MM/YYYY)

Capacity of Signatory

PPS Number

Grid for 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)

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 2015, please provide your spouse's or civil partner's 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.

Expression of Doubt

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

Input box for Expression of Doubt

(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 the matter

(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

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

Grid for tax amount with .00

(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 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 Revenue guidelines

Input box for Office Use Only

PAY AND FILE - 31 OCTOBER 2016

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 2016 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 2016

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 2016**:

Preliminary Tax for the year of assessment 2016 including Universal Social Charge contributions

Payment of any balance of Income Tax due for the year of assessment 2015

Return of Income and Capital Gains for the year of assessment 2015

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 2016

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 2016 or 100% of your final liability for 2015. If you are paying your 2016 Preliminary Tax by monthly Direct Debit, leave this box blank.

2. Balancing Amount 2015

Insert any outstanding balance of Income Tax for the year of assessment 2015. 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 2016 or Balancing Amount 2015, 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: 12-09-2016

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 2016** with the single amount specified.

DEBIT AMOUNT

3 3 , 3 3 3 , 3 3 3 3 : 00

Income Tax Preliminary Tax 2016

1 2 2 , 2 2 2 , 2 2 2 2 : 00

Place X in the box above if Income Tax 2015 is a credit

Income Tax Balancing Amount 2015

2 4 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 6 : 00

P&F
E