

## Tax Return and Self-Assessment for the year 2016 (relating to taxes on income and capital gains for self-assessed individuals)



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Your PPS Number

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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](http://www.revenue.ie).

A "Guide to Completing 2016 Pay & File Self-Assessment Returns" is available on Revenue's website [www.revenue.ie](http://www.revenue.ie) or from Revenue's Forms & Leaflets Service at LoCall 1890 306 706 (ROI only), +353 1 702 3050.

Return Address

<b>Office of the Revenue Commissioners, Collector-General's Division, PO Box 354, Limerick.</b>
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**RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE YEAR ENDED 31 DECEMBER 2016  
CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2016  
SELF-ASSESSMENT FOR THE YEAR ENDED 31 DECEMBER 2016**

If you complete and submit this tax return on or before **31 August 2017** 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 2017** 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 2017. On that date you must also pay any balance of tax due for 2016. 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

Business Address

Eircode

Telephone

Main Residence Address

Eircode

Telephone

**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 2016, and
- All disposals and acquisitions of chargeable assets and the amount of chargeable gains that accrued to me in the year 2016.

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

(DD/MM/YYYY)

Capacity of Signatory

Date 



 / 



 /

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

Agent's TAIN

Contact Name

Client's Ref.

Telephone or E-mail

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

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.

A - PERSONAL DETAILS [1 - 22]

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 2016 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 2016:

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 2016 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 2016 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)

Grid for Surname

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

First name(s)

Grid for First name(s)

PPS Number

Grid for PPS Number

Self

Spouse or Civil Partner

Insert [X] in the box(es) to indicate for 2016 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 2016 [16 - 21]

See Guide to Completing 2016 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 for income chargeable in the State

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

Grid for world income

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

Mandatory Disclosure

- 22. The number assigned to a transaction by the Revenue Commissioners under S. 817HB

(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 at issue in the entry fields provided on page 34)

PPS Number

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**B - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 157]***(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 2016 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 2016 insert  in box

**Farmers**

- 106 (a) Insert  in the box if you are a partner in a Registered Farm Partnership as defined by S. 667C
- (b) Your share of stock relief claimed under S. 667B
- (c) Your share of stock relief claimed under S. 667C
- (d) Insert  in the box if this trade relates wholly or in part to Share Farming
- (e) Insert  in the box if you wish to elect for income averaging for the year 2016 (and subsequent years)
- (f) Insert  in the box if the assessable profits for this year are computed in accordance with S. 657 (income averaging)
- (g) Insert  in the box if you wish to withdraw from income averaging for the year 2016
- (h) (i) Insert  in the box if you wish to temporarily elect out of income averaging for this year in accordance with S. 657(6A)  
(ii) Enter the amount of adjusted net profit which would be assessable for this year if you had not applied for income averaging

**Profit assessable in 2016**

- 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 2016 [112 - 113]**

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)



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="text"/> . <input type="text"/> (%)		<input type="text"/> . <input type="text"/> (%)		<input type="text"/> . <input type="text"/> (%)
106(c)		<input type="text"/> . <input type="text"/> (%)		<input type="text"/> . <input type="text"/> (%)		<input type="text"/> . <input type="text"/> (%)
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"/>
106(h)(i)		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>
106(h)(ii)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
107(a)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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"/>

PPS Number

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**B - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 157] contd.***(Including Farming & Partnership Income)***(Entries on page 7 opposite ⇨)**

114 (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:-

(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) In respect of any Aviation Services Facilities (S. 268(1)(n)) accelerated capital allowances provided for under S. 273(3)(k)(i) enter the amount of capital allowances and provide the following:

(I) The aggregate amount of specified capital expenditure incurred

(II) The address of building or structure, include Eircode (if known)

- (iv) 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 2016 (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 31/12/2018.



(b) If you wish to claim under S. 381 to set a relevant loss, as defined in S. 381B, made in the year 2016 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2018. **(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 2016 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2018.

(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 2016 and you wish to claim terminal loss relief for the years 2015, 2014, and 2013 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 2016 in respect of a loss made in a subsequent year state:

(i) Amount of the loss relief available for 2016

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

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

119. Gross withholding tax (before any interim refund) related to the basis period for 2016 on fees for Professional Services.

Do not include credit for Relevant Contracts Tax withheld

**PRSI paid**

120. 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

Grid for PPS Number: 10 empty boxes

Primary Trade

Trade 2

Trade 3

114(c)(i)

Grid for 114(c)(i) Primary Trade: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

Grid for 114(c)(i) Trade 2: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

Grid for 114(c)(i) Trade 3: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

114(c)(ii)

Grid for 114(c)(ii) Primary Trade: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

Grid for 114(c)(ii) Trade 2: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

Grid for 114(c)(ii) Trade 3: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

114(c)(ii)(I)

Grid for 114(c)(ii)(I) Primary Trade: 2 rows of 10 empty boxes

Grid for 114(c)(ii)(I) Trade 2: 2 rows of 10 empty boxes

Grid for 114(c)(ii)(I) Trade 3: 2 rows of 10 empty boxes

114(c)(ii)(II)

Grid for 114(c)(ii)(II) Primary Trade: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

Grid for 114(c)(ii)(II) Trade 2: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

Grid for 114(c)(ii)(II) Trade 3: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

114(c)(ii)(III)

Grid for 114(c)(ii)(III) Primary Trade: 2 rows of 10 empty boxes

Grid for 114(c)(ii)(III) Trade 2: 2 rows of 10 empty boxes

Grid for 114(c)(ii)(III) Trade 3: 2 rows of 10 empty boxes

114(c)(ii)(IV)

Grid for 114(c)(ii)(IV) Primary Trade: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

Grid for 114(c)(ii)(IV) Trade 2: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

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114(c)(iii)

Grid for 114(c)(iii) Primary Trade: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

Grid for 114(c)(iii) Trade 2: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

Grid for 114(c)(iii) Trade 3: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

114(c)(iii)(I)

Grid for 114(c)(iii)(I) Primary Trade: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

Grid for 114(c)(iii)(I) Trade 2: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

Grid for 114(c)(iii)(I) Trade 3: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

114(c)(iii)(II)

Grid for 114(c)(iii)(II) Primary Trade: 2 rows of 10 empty boxes

Grid for 114(c)(iii)(II) Trade 2: 2 rows of 10 empty boxes

Grid for 114(c)(iii)(II) Trade 3: 2 rows of 10 empty boxes

114(c)(iv)

Grid for 114(c)(iv) Primary Trade: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

Grid for 114(c)(iv) Trade 2: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

Grid for 114(c)(iv) Trade 3: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

115

Grid for 115 Primary Trade: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

Grid for 115 Trade 2: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

Grid for 115 Trade 3: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

116(a)

Grid for 116(a) Primary Trade: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

Grid for 116(a) Trade 2: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

Grid for 116(a) Trade 3: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

116(b)

Grid for 116(b) Primary Trade: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

Grid for 116(b) Trade 2: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

Grid for 116(b) Trade 3: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

116(c)(i)

Grid for 116(c)(i) Primary Trade: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

Grid for 116(c)(i) Trade 2: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

Grid for 116(c)(i) Trade 3: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

116(c)(ii)(I)

Grid for 116(c)(ii)(I) Primary Trade: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

Grid for 116(c)(ii)(I) Trade 2: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

Grid for 116(c)(ii)(I) Trade 3: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

116(c)(ii)(II)

Grid for 116(c)(ii)(II) Primary Trade: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

Grid for 116(c)(ii)(II) Trade 2: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

Grid for 116(c)(ii)(II) Trade 3: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

116(d)

Grid for 116(d) Primary Trade: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

Grid for 116(d) Trade 2: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

Grid for 116(d) Trade 3: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

117(a)

Grid for 117(a) Primary Trade: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

Grid for 117(a) Trade 2: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

Grid for 117(a) Trade 3: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

117(b)(i)

Grid for 117(b)(i) Primary Trade: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

Grid for 117(b)(i) Trade 2: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

Grid for 117(b)(i) Trade 3: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

117(b)(ii)

Grid for 117(b)(ii) Primary Trade: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

Grid for 117(b)(ii) Trade 2: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

Grid for 117(b)(ii) Trade 3: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

118(a)(i)

Grid for 118(a)(i) Primary Trade: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

Grid for 118(a)(i) Trade 2: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

Grid for 118(a)(i) Trade 3: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

118(a)(ii)

Grid for 118(a)(ii) Primary Trade: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

Grid for 118(a)(ii) Trade 2: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

Grid for 118(a)(ii) Trade 3: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

118(b)(i)

Grid for 118(b)(i) Primary Trade: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

Grid for 118(b)(i) Trade 2: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

Grid for 118(b)(i) Trade 3: [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

118(b)(ii)

Grid for 118(b)(ii) Primary Trade: [ ][ ] / [ ][ ] / [ ][ ][ ][ ]

Grid for 118(b)(ii) Trade 2: [ ][ ] / [ ][ ] / [ ][ ][ ][ ]

Grid for 118(b)(ii) Trade 3: [ ][ ] / [ ][ ] / [ ][ ][ ][ ]

119

Grid for 119 Primary Trade: [ ][ ], [ ][ ][ ], [ ][ ][ ] . [ ][ ]

Grid for 119 Trade 2: [ ][ ], [ ][ ][ ], [ ][ ][ ] . [ ][ ]

Grid for 119 Trade 3: [ ][ ], [ ][ ][ ], [ ][ ][ ] . [ ][ ]

120

Grid for 120 Primary Trade: [ ][ ], [ ][ ][ ], [ ][ ][ ] . [ ][ ]

Grid for 120 Trade 2: [ ][ ], [ ][ ][ ], [ ][ ][ ] . [ ][ ]

Grid for 120 Trade 3: [ ][ ], [ ][ ][ ], [ ][ ][ ] . [ ][ ]





PPS Number

Primary Trade

Trade 2

Trade 3

**Capital Account and Balance Sheet Items [138 - 149]**

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

**Extracts from Adjusted Net Profit / Loss Computation [150 - 157]**

**Profit / Loss per Accounts [150 - 151]**

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

**Adjustments made to Profit / Loss per Accounts [152 - 157]**

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



PPS Number

Grid for PPS Number

Self

Spouse or Civil Partner

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

Amount input field for Self

Amount input field for Spouse or Civil Partner

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

Address input grid for Self

Address input grid for Spouse or Civil Partner

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

Amount input field for Self

Amount input field for Spouse or Civil Partner

(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.

Description input grid for Self

Description input grid for Spouse or Civil Partner

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

Amount input field for Self

Amount input field for Spouse or Civil Partner

(iii) In respect of any Aviation Services Facilities (S. 268(1)(n)) accelerated capital allowances provided for under S. 273(3)(k)(i) enter the amount of capital allowances and provide the following:

Amount input field for Self

Amount input field for Spouse or Civil Partner

(I) The aggregate amount of specified capital expenditure incurred

Amount input field for Self

Amount input field for Spouse or Civil Partner

(II) The address of building or structure, include Eircode (if known)

Address input grid for Self

Address input grid for Spouse or Civil Partner

(iv) All other specified relief capital allowances

Amount input field for Self

Amount input field for Spouse or Civil Partner

(c) Capital Allowances used against rental income in the year 2016

Amount input field for Self

Amount input field for Spouse or Civil Partner

213. 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 2016 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)

Amount input field for Self

Amount input field for Spouse or Civil Partner

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

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

Amount input field for Self

Amount input field for Spouse or Civil Partner

(II) All other specified relief capital allowances

Amount input field for Self

Amount input field for Spouse or Civil Partner

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

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

Amount input field for Self

Amount input field for Spouse or Civil Partner

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

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

Amount input field for Self

Amount input field for Spouse or Civil Partner

(II) All other specified relief capital allowances

Amount input field for Self

Amount input field for Spouse or Civil Partner

214. Losses - Amount of unused losses from a prior year

(a) Amount of loss arising from specified property relief within the meaning of S. 531AAE

Amount input field for Self

Amount input field for Spouse or Civil Partner

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

Amount input field for Self

Amount input field for Spouse or Civil Partner

215. 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)

PPS number input grid for Self

PPS number input grid for Spouse or Civil Partner

(b) Amount of Irish tax withheld

Amount input field for Self

Amount input field for Spouse or Civil Partner

PPS Number

Grid for PPS Number

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 [216 - 244]

PART ONE

Employment / Pension, subject to PAYE

Details entered at Lines 217 and 218 are relevant to Lines 219 to 228

Employment / Pension 1
Self Spouse / Civil Partner

Employment / Pension 2
Self Spouse / Civil Partner

216. Insert [X] in the box to indicate to whom the income refers

217. Employer's / Pension Provider's PAYE registered number (available from your P60 / P45)

218. Gross amount of taxable income for this employment / pension (available from your P60 / P45)

219. Source of income (insert [X] in the relevant boxes)

- (a) Employment
(b) Directorship
(c) Foreign employment exercised in Ireland
(d) Employment (SARP relief claimed)
(e) Public Sector employment - PRSI class B, C, or D
(f) Public Sector employment - Oireachtas, Judiciary, etc.
(g) Income in lieu of Social Welfare Payments
(h) Pension - Early Farm Retirement
(i) Pension - Employment pension
(j) Pension - RAC or PRSA
(k) Withdrawal of funds from AVC
(l) Distribution from an ARF
(m) Distribution from an AMRF
(n) Distribution from a PRSA

220. (a) Net tax deducted / refunded in this employment

(b) Insert [X] in the box if the tax figure above was a refund

221. Gross income for USC (before any deduction for superannuation, other pension contributions, or permanent health benefit) (available from your P60 / P45)

222. (a) Net USC deducted / refunded in this employment

(b) Insert [X] in the box if the USC figure above was a refund.

223. If you received a performance-related bonus payment from a specified institution, in excess of €20,000 and have suffered USC at the rate of 45% on this payment, insert [X] in the box

224. Payment frequency
Weekly
Fortnightly
Four weekly
Monthly
Other

225. Does the P60 for this employment indicate there were 53 pay days in 2016?

PPS Number

Grid for PPS Number

Special Assignee Relief Programme (SARP)

If you are claiming SARP relief please state:

226. (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 SARP relief (a) Employment / Pension 1

Grid for SARP relief (a) Employment / Pension 2

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

Grid for SARP relief (b) Employment / Pension 1

Grid for SARP relief (b) Employment / Pension 2

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

Grid for SARP relief (c) Employment / Pension 1

Grid for SARP relief (c) Employment / Pension 2

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

Yes/No checkboxes for Employment / Pension 1

Yes/No checkboxes for Employment / Pension 2

Note: 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

(e) If the employment was not for a full year, state the number of days for which you were entitled to the relief

Grid for number of days (Employment / Pension 1)

Grid for number of days (Employment / Pension 2)

Research and Development

227. (a) Amount of research and development credit claimed under S. 472D for 2016

Grid for R&D credit (a) Employment / Pension 1

Grid for R&D credit (a) Employment / Pension 2

(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 2015)

(b) Amount of unused credit carried forward under S. 472D(4) from previous year

Grid for R&D credit (b) Employment / Pension 1

Grid for R&D credit (b) Employment / Pension 2

Foreign Tax

228. (a) Amount of income included above, if any, that has been subject to foreign tax in a Treaty State

Grid for foreign tax (a) Employment / Pension 1

Grid for foreign tax (a) Employment / Pension 2

(b) Amount of non-refundable foreign tax paid on this income

Grid for foreign tax (b) Employment / Pension 1

Grid for foreign tax (b) Employment / Pension 2

PART TWO

PAYE / USC refunded during the year

229. PAYE Tax refunded by Revenue for the Income Tax year 2016

Grid for PAYE Tax refunded (229) Self

Grid for PAYE Tax refunded (229) Spouse or Civil Partner

230. PAYE Tax underpaid (amount collected by Revenue by reducing your tax credits for 2016)

Grid for PAYE Tax underpaid (230) Self

Grid for PAYE Tax underpaid (230) Spouse or Civil Partner

231. Amount of USC refunded by Revenue for the year 2016

Grid for USC refunded (231) Self

Grid for USC refunded (231) Spouse or Civil Partner

Irish employment / pension / taxable benefits not subject to PAYE

232. (a) Income from Irish employment not subject to PAYE (include payments received on commencement / cessation of employment, restrictive covenants, etc.)

Grid for Irish employment (a) Self

Grid for Irish employment (a) Spouse or Civil Partner

(b) Nature of payment(s)

Grid for Nature of payment(s) Self

Grid for Nature of payment(s) Spouse or Civil Partner

233. (a) Personal Retirement Savings Account 'PRSA' (Note to include this in Line 508(c) on page 20)

Grid for PRSA (233) Self

Grid for PRSA (233) Spouse or Civil Partner

(b) Other

Grid for Other (233) Self

Grid for Other (233) Spouse or Civil Partner

Specify

Grid for Specify Self

Grid for Specify Spouse or Civil Partner

234. Income attributable to the performance in the State of the duties of foreign offices and foreign employments not subject to PAYE deduction

Grid for foreign offices (234) Self

Grid for foreign offices (234) Spouse or Civil Partner

235. Employment pension not subject to PAYE deductions

Grid for employment pension (235) Self

Grid for employment pension (235) Spouse or Civil Partner

PPS Number

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Self

Spouse or  
Civil Partner

**Allowable Deductions Incurred in Employment**

236. (a) Nature of employment(s)



(b) Expenses

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

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

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

(d) Capital allowances

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

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

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

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

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

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

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

**Foreign Earnings Deduction**

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

(a) Country



(b) Number of qualifying days spent there

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--	--	--

(c) Amount of relief claimed

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

**Social Welfare Payments, Benefits or Pensions received**

238. Carer's Allowance paid by Dept. of Social Protection

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

239. Other taxable Social Welfare Payments, Benefits or Pensions

(State Pension, Illness Benefit, Occupational Injury Benefit,  
Jobseeker's Benefit, Carer's Allowance,  
Pre-Retirement Allowance, Maternity Benefit,  
Paternity Benefit, Adoptive Benefit and Health & Safety Benefit) (See Form 11 Helpsheets for more information)

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

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

240. (a) Amount of lump sum(s) paid between  
7/12/2005 and 31/12/2015, both inclusive

										.00
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										.00
--	--	--	--	--	--	--	--	--	--	-----

(b) (i) Amount of lump sum(s) paid in 2016

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

(ii) Amount of lump sum paid in 2016 which was paid  
under the rules of a Qualifying Overseas Pension Plan  
(QOPP) (S. 790AA(17))

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

(c) Tax free amount, if any, for 2016

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

(d) Amount of excess lump sum(s) for 2016

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

(e) Portion of amount at (d) chargeable under Case IV  
at the standard rate (S. 790AA(3)(a)(i) or (3)(b)(i)(I))  
**(Do not include any amount entered at (g)(i))**

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

(f) Portion of amount at (d) chargeable under Schedule E  
**(Note: this income should also be included with  
employment income subject to PAYE and income liable to  
USC)**

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

(g) Where amount at (d) includes an amount paid under the  
rules of a Qualifying Overseas Pension Plan:

(i) Portion of amount at (d) chargeable under Case IV  
at the standard rate determined in accordance with  
S. 790AA(3)(a)(i) or (3)(b)(i)(I)  
**(Do not include any amount entered at (e))**

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

(ii) Portion of amount at (d) chargeable under Case IV  
at the rates determined in accordance with  
S. 790AA(3)(a)(ii), (3)(b)(i)(II) or (3)(b)(ii)

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----

**Convertible Securities - Chargeable event in 2016 (S. 128C)**

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

										.00
--	--	--	--	--	--	--	--	--	--	-----

										.00
--	--	--	--	--	--	--	--	--	--	-----



PPS Number

Grid for PPS Number

Self

Spouse or Civil Partner

308. 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)

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

310. US Dividends - Enter gross amount (Enter the amount of Irish tax deducted, if any, on encashment of these dividends at Line 319)

311. 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 319)

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

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

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

(b) Amount of foreign tax deducted

315. 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

316. Other UK Income

Income from all other UK Non-Deposit Interest, Royalties, Annuities, Dividends, etc.

Gross amount of UK Income from all Royalties, Annuities, Dividends, etc.

Other Foreign Income

(Enter the amount of Irish tax deducted, if any, on encashment of this income at Line 319)

317. (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

318. (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

319. Irish tax deducted on encashment



PPS Number

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Self

Spouse or  
Civil Partner

320. **Foreign Bank Accounts** (S. 895) Give the following details for each foreign bank account opened in 2016 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)	<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 account was opened (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 money deposited on opening the account	<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 through whom account was opened, 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>																				

**Foreign Life Policies / Offshore Funds / Other Offshore Products [321 - 324]**

321. **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))	<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) Payment (personal portfolio) taxable at 60% (S. 730J(a)(i)(I))	<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) Gain (personal portfolio) taxable at 60% (S. 730K(1)(a)(i))	<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) Gain taxable at 41% (S. 730K(1)(a)(ii))	<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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And in respect of any such policy issued in 2016 give the following additional details:

(e) Name & address of person who commenced the foreign life policy, 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>																				
(f) Terms of the policy	<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>																														
(g) Annual premiums payable	<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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(h) Name & address of the person through whom the foreign life policy 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>																				

322. **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))	<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) Payment (personal portfolio) taxable at 60% (S. 747D(a)(i)(I))	<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) Gain taxable at 41% (S. 747E(1)(b)(ii))	<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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									.00													
(d) Gain (personal portfolio) taxable at 60% (S. 747E(1)(b)(i)(I))	<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
									.00													
									.00													

And in respect of any such material interest acquired in 2016 give the following additional details:

(e) Name & address of offshore fund(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>																				
(f) 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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		/			/																																					
(g) Amount of capital invested 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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(h) 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>																				

PPS Number

Grid for PPS Number

Self

Spouse or Civil Partner

323. Other Offshore Products (S. 896). Give the following details for each material interest acquired in 2016 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)

Grid for Name & address of offshore product(s) - Self

Grid for Name & address of offshore product(s) - Spouse or Civil Partner

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

Grid for Date material interest was acquired - Self

Grid for Date material interest was acquired - Spouse or Civil Partner

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

Grid for Amount of payment made in acquiring the material interest - Self

Grid for Amount of payment made in acquiring the material interest - Spouse or Civil Partner

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

Grid for Name & address of intermediary - Self

Grid for Name & address of intermediary - Spouse or Civil Partner

324. (a) Additional Double Taxation Relief due

Grid for Additional Double Taxation Relief due - Self

Grid for Additional Double Taxation Relief due - Spouse or Civil Partner

(b) Indicate the income source on which foreign tax was deducted

Irish employment income subject to non-refundable foreign tax

Input box for Irish employment income

Input box for Irish employment income

Other

Input box for Other

Input box for Other

(c) If you have selected Other, state: (i) the type of income

Grid for type of income - Self

Grid for type of income - Spouse or Civil Partner

(ii) the country where the tax was withheld

Grid for country where the tax was withheld - Self

Grid for country where the tax was withheld - Spouse or Civil Partner

F - INCOME FROM FEES, COVENANTS, DISTRIBUTIONS, etc. [401 - 410]

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

Grid for Amount of Income from Fees, Commissions, etc. - Self

Grid for Amount of Income from Fees, Commissions, etc. - Spouse or Civil Partner

(b) Description of Income

Grid for Description of Income - Self

Grid for Description of Income - Spouse or Civil Partner

402. Irish Untaxed Income

(a) Irish Government Stocks

Grid for Irish Government Stocks - Self

Grid for Irish Government Stocks - Spouse or Civil Partner

(b) Irish Exchequer Bills

Grid for Irish Exchequer Bills - Self

Grid for Irish Exchequer Bills - Spouse or Civil Partner

(c) Irish Credit Union Dividends

Grid for Irish Credit Union Dividends - Self

Grid for Irish Credit Union Dividends - Spouse or Civil Partner

(d) Other Loans and Investments arising in the State

Grid for Other Loans and Investments arising in the State - Self

Grid for Other Loans and Investments arising in the State - Spouse or Civil Partner

403. Irish Deposit Interest

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

Grid for Gross Deposit Interest received on which DIRT was deducted - Self

Grid for Gross Deposit Interest received on which DIRT was deducted - Spouse or Civil Partner

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

Grid for Gross Interest received from Special Share Account(s) / Special Term Share Account(s) / Special Savings Account(s) on which DIRT was deducted - Self

Grid for Gross Interest received from Special Share Account(s) / Special Term Share Account(s) / Special Savings Account(s) on which DIRT was deducted - Spouse or Civil Partner

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

Grid for Gross interest received where DIRT was not deducted by virtue of S. 256(1A) or S. 256(1B) - Self

Grid for Gross interest received where DIRT was not deducted by virtue of S. 256(1A) or S. 256(1B) - Spouse or Civil Partner

404. Irish Dividends

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

Grid for 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) - Self

Grid for 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) - Spouse or Civil Partner

(ii) Gross amount of dividends received from a REIT

Grid for Gross amount of dividends received from a REIT - Self

Grid for Gross amount of dividends received from a REIT - Spouse or Civil Partner

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

Grid for Gross amount of Dividends from Irish Resident Companies (from which Dividend Withholding Tax was not deducted) - Self

Grid for Gross amount of Dividends from Irish Resident Companies (from which Dividend Withholding Tax was not deducted) - Spouse or Civil Partner

405. If you are a 'qualifying non-resident person' for the purposes of S. 153 insert [X] in the box

Input box for 405

Input box for 405

Input box for FOR OFFICE USE ONLY

PPS Number

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Self

Spouse or  
Civil Partner

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

- (a) Gross amount received / receivable, where tax was **not** deducted [ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .00 [ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .00
- (b) Gross amount received / receivable, where tax was deducted [ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .00 [ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .00

407. 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

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

409. 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)
- |  |  |
|--|--|
|  |  |
|  |  |

410. Income chargeable under S. 811B

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

**INCOME FROM SOURCES NOT SHOWN ELSEWHERE**

411. (a) Gross amount of the income [ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .00 [ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .00
- (b) Amount of tax deducted [ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] . [ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .
- (c) Source(s) of income received
- |  |  |
|--|--|
|  |  |
|  |  |

**G - EXEMPT INCOME [412 - 417]**

412. Profit disregarded by virtue of **Artists Exemption** granted under S. 195 [ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .00 [ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .00

413. (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

414. (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

415. **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

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

417. (a) **Other Exempt Income** [ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .00 [ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .00

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




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 2016                                     | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |
| (b) Amount paid between 1/1/2017 and 31/10/2017 for which relief has not already been granted and for which relief is being claimed in 2016 | <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 2016  ,  ,  .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 2016  | <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 2016, 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 2016 (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 2016 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<br>State amount of interest paid in 2016   | <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.<br>State amount of interest paid in 2016 | <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 2016  ,  ,  .00  ,  ,  .00

PPS Number

Grid for PPS Number

Self

Spouse or Civil Partner

I - CLAIM FOR TAX CREDITS, ALLOWANCES, RELIEFS AND HEALTH EXPENSES [515 - 546]

515. (a) Home Carer Tax Credit - Amount due for 2016

Grid for Home Carer Tax Credit amount

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

Box for look-back year

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

Box for Employee Tax Credit

Box for Spouse/Civil Partner

517. Earned Income Tax Credit - Insert [X] in the box if claimed

Box for Earned Income Tax Credit

Box for Spouse/Civil Partner

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

Box for Blind Person's Tax Credit

Box for Spouse/Civil Partner

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

Box for Guide Dog

Box for Spouse/Civil Partner

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

Grid for Dependent Relative Tax Credit amount (Self)

Grid for Dependent Relative Tax Credit amount (Spouse/Civil Partner)

(b) Number of Dependent Relatives

Grid for Number of Dependent Relatives (Self)

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

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

Grid for Employing a Carer amount (Self)

Grid for Employing a Carer amount (Spouse/Civil Partner)

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

Grid for Permanent Health Benefit amount (Self)

Grid for Permanent Health Benefit amount (Spouse/Civil Partner)

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

(a) Amount of relief claimed in 2016 (Note: if you are claiming relief for prior years you should submit full details to your Revenue office)

Grid for SURE relief amount (Self)

Grid for SURE relief amount (Spouse/Civil Partner)

(b) (i) Business Expansion Scheme Relief - Amount of relief claimed in 2016

Grid for Business Expansion Scheme Relief (Self)

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

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

Grid for RICT3 certificate number (Self)

Grid for RICT3 certificate number (Spouse/Civil Partner)

(c) (i) Employment and Investment Incentive - Amount subscribed for eligible shares in 2016

Grid for Employment and Investment Incentive (Self)

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

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

Grid for EII 3 certificate number (Self)

Grid for EII 3 certificate number (Spouse/Civil Partner)

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

Grid for Employment and Investment Incentive (Self)

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

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

Grid for EII 3A certificate number (Self)

Grid for EII 3A certificate number (Spouse/Civil Partner)

523. Film Relief

(a) Amount of investment on which relief is claimed in 2016

Grid for Film Relief amount (Self)

Grid for Film Relief amount (Spouse/Civil Partner)

(b) Enter all relevant Film 3 certificate numbers

Grid for Film 3 certificate numbers (Self)

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

524. Tuition Fees

(a) State the name of the student

Grid for student name (Self)

Grid for student name (Spouse/Civil Partner)

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

Grid for Tuition Fees amount (Self)

Grid for Tuition Fees amount (Spouse/Civil Partner)

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

Box for part-time course (Self)

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

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

Box for training course (Self)

Box for training course (Spouse/Civil Partner)



PPS Number

526. 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"/>
<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 have a medical practitioner sign a separate form (claim for incapacitated child tax credit) and retain it for six years, following each year in which the credit is claimed (in line with S. 886A)

527. Medical Insurance Premiums - Paid by your employer  
Self

(a) If your Employer paid premiums on your behalf, to an authorised insurer, in 2016 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 2016 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 2016 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 2016 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"/>

528. (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 2016

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 2016	<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"/> , <input type="text"/> .00	<input type="text"/> , <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 528(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

529. Home Renovation Incentive

Tax credit due for 2016 based on your HRI online claim

Self amount input

Spouse or Civil Partner amount input

530. 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)

531. 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

532. 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 2016

Self rent input

Spouse or Civil Partner rent input

(c) Amount of rent paid if 55 years of age or over in 2016

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

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

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

Self claim box

(b) Amount of spouse's or civil partner's income for 2016

Spouse or Civil Partner 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.

534. Approved Sports Bodies

(a) Amount of Donations made in 2016

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	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 2016	[ ][ ], [ ][ ][ ], [ ][ ][ ] .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) <b>Note: losses, including losses forward, must be used first</b>	[ ], [ ][ ][ ] .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 2017	[ ][ ], [ ][ ][ ], [ ][ ][ ] .00	[ ][ ], [ ][ ][ ], [ ][ ][ ] .00

If you have an overall CGT loss in 2016 there is no need to complete Lines 815 or 816.

**815. In respect of net chargeable gains that arose in the period 1 January 2016 - 30 November 2016**

(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 on disposal of chargeable business asset(s) by a relevant individual to be charged at 20% under S. 597AA	[ ][ ], [ ][ ][ ], [ ][ ][ ] .00	[ ][ ], [ ][ ][ ], [ ][ ][ ] .00
(e) Enter amount of net gain in respect of Venture Fund Capital to be charged at 15%	[ ][ ], [ ][ ][ ], [ ][ ][ ] .00	[ ][ ], [ ][ ][ ], [ ][ ][ ] .00
(f) (i) Enter amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2016 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 2016 - 31 December 2016**

(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 on disposal of chargeable business asset(s) by a relevant individual to be charged at 20% under S. 597AA	[ ][ ], [ ][ ][ ], [ ][ ][ ] .00	[ ][ ], [ ][ ][ ], [ ][ ][ ] .00
(e) Enter amount of net gain in respect of Venture Fund Capital to be charged at 15%	[ ][ ], [ ][ ][ ], [ ][ ][ ] .00	[ ][ ], [ ][ ][ ], [ ][ ][ ] .00
(f) (i) Enter amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2016 by virtue of S. 542(1)(d)	[ ][ ], [ ][ ][ ], [ ][ ][ ] .00	[ ][ ], [ ][ ][ ], [ ][ ][ ] .00
(ii) Date of disposal (DD/MM/YYYY)	[ ][ ] / [ ][ ] / [ ][ ][ ][ ]	[ ][ ] / [ ][ ] / [ ][ ][ ][ ]



PPS Number

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**N - PROPERTY BASED INCENTIVES ON WHICH RELIEF IS CLAIMED IN 2016 [901 - 933]**

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

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

**Residential Property**

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

**Industrial Buildings Allowance**

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



PPS Number

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**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 2017**

**934. Self-Assessment – Income Tax 2016**

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

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

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

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

(e) Amount of tax overpaid for this period [ ][ ][ ][ ] , [ ][ ][ ][ ] , [ ][ ][ ][ ] .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 2016 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 2016

Signature  Date  (DD/MM/YYYY)

Capacity of Signatory

935. Self-Assessment – Capital Gains Tax 2016

(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 2016

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 2016, 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 area for (a)

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

Large text area for (b)

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

Grid for amount of tax in doubt

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

Large text area for (d)

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

Large text area for (e)

Input box for Office Use Only

# PAY AND FILE - 31 OCTOBER 2017

Please read the important information on this page before completing the payslip overleaf

## IMPORTANT

## Methods of Payment

You can make a payment against a tax liability using one of the following:

### 1. Revenue On-Line Service (ROS)

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

### 2. myAccount

**myAccount** customers can make payments online by clicking on the **myAccount** link on the Revenue home page. You can register for **myAccount** on the "Register for **myAccount**" link on [www.revenue.ie](http://www.revenue.ie). You will need your PPSN and a password to make a payment.

You can make payments online using:

- a debit card or a credit card
- a once off debit - a 'Single Debit Instruction' - using a bank account.

### 3. Direct Debit

For information on how to pay Preliminary Income Tax by monthly Direct Debit, visit the Revenue website at [www.revenue.ie](http://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.

### 4. Single Debit Authority

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

**Please note that the bank account must be within the Single Euro Payments Area (SEPA) and must be provided in the SEPA format.**

- Simply provide your bank details and the amount you wish to have debited from your account.
- Please remember to give a breakdown on the Statement of Net Liabilities on how much is to be allocated against each liability.
- Forward the completed mandate to the **Collector-General** at the address below.
- A once-off deduction will be taken from your account no earlier than 31 October 2017 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's Division, Sarsfield House, Francis Street, Limerick, V94 R972.

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

# SEE PAYSリップ 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 2017**

**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 2017**:

**Preliminary Tax for the year of assessment 2017 including Universal Social Charge contributions**

**Payment of any balance of Income Tax due for the year of assessment 2016**

**Return of Income and Capital Gains for the year of assessment 2016**

**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 or **myAccount** 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 2017**

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 2017 or 100% of your final liability for 2016. If you are paying your 2017 Preliminary Tax by monthly Direct Debit, leave this box blank.

**2. Balancing Amount 2016**

Insert any outstanding balance of Income Tax for the year of assessment 2016. 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 2017 or Balancing Amount 2016, 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: 12-09-2017

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 2017 with the single amount specified.

**DEBIT AMOUNT**

3 3 , 3 3 3 , 3 3 3 00

**Income Tax Preliminary Tax 2017**

1 5 5 , 5 5 5 , 5 5 5 00

Place X in the box above if Income Tax 2016 is a credit

**Income Tax Balancing Amount 2016**

2 2 2 , 2 2 2 , 2 2 2 00

**International Bank Account Number (IBAN)**

SEE YOUR BANK STATEMENT FOR IBAN

**Bank Identifier Code (BIC)**

AND BIC

**TOTAL NET AMOUNT**  
1 + 2 ABOVE

3 3 , 3 3 3 , 3 3 3 00

**P&F**  
**G**