

Form 11

Tax Return and Self-Assessment for the year 2017

(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 "Freeport" above the Return Address.

NO STAMP REQUIRED

Return Address

<p>Office of the Revenue Commissioners, Collector-General's Division, PO Box 354, Limerick.</p>
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If you are a mandatory e-Filer, required to file an electronic return in accordance with S. 917EA, you must file your return through Revenue On-Line Service (ROS), even though you have received this return form.

Even if you are not considered a mandatory e-Filer, ROS is the quickest, easiest and most convenient way to file your return and pay your tax. It 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. ROS also provides an instant calculation of Income Tax liability. Access ROS at www.revenue.ie

RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE YEAR ENDED 31 DECEMBER 2017
CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2017
SELF-ASSESSMENT FOR THE YEAR ENDED 31 DECEMBER 2017

If you complete and submit this tax return on or before **31 August 2018** 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 2018** 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 2018. On that date you must also pay any balance of tax due for 2017. 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 Helpsheets.**

Civil Penalties / Criminal Prosecution - Tax law provides for both civil penalties and criminal sanctions for the failure to make a return, the making of a false return, facilitating the making of a false return, or claiming tax credits, allowances or reliefs which are not due. In the event of a criminal prosecution, a person convicted on indictment of an offence may be liable to a fine not exceeding €126,970 and / or to a fine of up to double the difference between the declared tax due and the tax ultimately found to be due and / or to imprisonment.

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 2017, and
- All disposals and acquisitions of chargeable assets and the amount of chargeable gains that accrued to me in the year 2017.

I DECLARE that, to the best of my knowledge and belief, all the particulars given as regards gifts and inheritances received, tax credits, allowances and reliefs claimed and as regards outgoings and charges are correctly stated.

Signature

(DD/MM/YYYY)

Capacity of Signatory

Date

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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

A - PERSONAL DETAILS [1 - 19]

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)

Date of death grid

(b) Enter the name and address, include Eircode (if known) of the personal representative (i.e. executor, administrator, etc.)

Grid for name and address

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

Date of grant grid

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 []
(e) In a Civil Partnership but living apart []
(f) Widowed []
(g) A Surviving Civil Partner []
(h) Divorced []
(i) A former Civil Partner []

3. If your personal circumstances changed in 2017 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 2017:

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

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

- (a) PPS No. [] (d) Gender Male [] Female []
(b) Date of birth (DD/MM/YYYY) [] (e) Surname (Pre-marriage or pre-Civil Partnership) []
(c) Date of Marriage or Civil Partnership (DD/MM/YYYY) [] (f) First name(s) []

6. State the number of Dependent Children []

7. 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)

Date of death grid

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

Date of birth grid

9. Insert [X] in the relevant box(es) to indicate for 2017 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 2017 should be completed and also Panel J on page 28.

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

Insert [X] in the box(es) to indicate for 2017 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 reason - Self

(b) State reason - Spouse or Civil Partner

Grid for reason - Spouse or Civil Partner

PPS Number

Grid for PPS Number

B - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 159] contd.
(Including Farming & Partnership Income)

Primary Trade

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)

Grid for (a) amount

(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)

Grid for (b) amount

(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 other than Living City Initiative and Aviation Services Facilities allowances entered at (ii) and (iii) below

Grid for (i) amount

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

Grid for (ii) amount

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

Grid for (I) address

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

Grid for (II) amount

(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.

Grid for (III) description

(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:

Grid for (iii) amount

(I) The aggregate amount of specified capital expenditure incurred

Grid for (I) amount

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

Grid for (II) address

(iv) All other specified relief capital allowances

Grid for (iv) amount

115. Other Capital Allowances

Grid for 115 amount

Losses [116 - 118]

116. (a) If you wish to claim, under S. 381, to set any loss made in the trade in the year 2017 (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 31/12/2019.

Grid for (a) amount

(b) If you wish to claim under S. 381 to set a relevant loss, as defined in S. 381B, made in the year 2017 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2019.

Grid for (b) amount

(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 2017 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2019.

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

Grid for (i) amount

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

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

Grid for (I) amount

(II) All other specified relief capital allowances

Grid for (II) amount

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

Grid for (d) amount

PPS Number

EXTRACTS FROM ACCOUNTS [123 - 159] Primary Trade

Accounts Information Period (must be completed)

123. From (DD/MM/YYYY) / /

124. To (DD/MM/YYYY) / /

Extracts From Accounts must be completed in all cases where you or your spouse or civil partner are in receipt of trading or professional income, except where either Lines 125 or 126 apply.

125. If you have previously submitted accounts information relating to this return state the income tax return with which accounts were submitted (YYYY)

126. (a) Where the income arises from a partnership, enter the tax reference of the partnership

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

Income [127 - 129]

127. Sales / Receipts / Turnover , , .00

128. Receipts from Government Agencies (GMS, etc.) , , .00

129. Other Income including tax exempt income , , .00

Trading Account Items [130 - 131]

130. Purchases , , .00

131. Gross Trading Profits , , .00

Expenses and Deductions [132 - 139]

132. Salaries / Wages, Staff costs , , .00

133. Sub-Contractors , , .00

134. Consultancy, Professional fees , , .00

135. Motor, Travel and Subsistence , , .00

136. Repairs / Renewals , , .00

137. Depreciation, Goodwill / Capital write-off , , .00

138. (a) Provisions including bad debts - positive , , .00

(b) If negative, state amount here , , .00

139. Other Expenses (Total) , , .00

Capital Account and Balance Sheet Items [140 - 151]

140. Cash / Capital introduced , , .00

141. Drawings (Net of Tax and Pension contributions) , , .00

142. (a) Closing Capital Balance - positive , , .00

(b) If negative, state amount here , , .00

143. Stock, Work in progress, Finished goods , , .00

144. Debtors and Prepayments , , .00

145. Cash / Bank (Debit) , , .00

146. Bank / Loans/ Overdraft (Credit) , , .00

147. Client Account Balances (Debit) , , .00

148. Client Account Balances (Credit) , , .00

149. Creditors and Accruals , , .00

150. Tax Creditors , , .00

151. (a) Net Assets - positive , , .00

(b) If negative, state amount here , , .00

Extracts from Adjusted Net Profit / Loss Computation [152 - 159]

Profit / Loss per Accounts [152 - 153]

152. Net Profit per Accounts , , .00

153. Net Loss per Accounts , , .00

Adjustments made to Profit / Loss per Accounts [154 - 159]

154. Motor Expenses , , .00

155. Donations (Political and Charitable) / Entertainment , , .00

156. Light, Heat and Phone , , .00

157. Net gain on sale of fixed / chargeable assets , , .00

158. Net loss on sale of fixed / chargeable assets , , .00

159. (a) Stock relief claimed under S. 666 , , .00

(b) Stock relief claimed under S. 667B , , .00

If you have made any payment(s) during 2017 in the course of this trade or profession for services provided, where the total amount paid to any one person was greater than €6,000, you must complete a Form 46G. You can access this form from the My Services page or from the ROS Offline Application. The form is also available on Revenue's website www.revenue.ie (under 'Self-assessment and self-employment>Third party returns')

PPS Number

Grid for PPS Number

Special Assignee Relief Programme (SARP)

If you are claiming SARP relief please state:

Employment / Pension, etc. No. 1

Employment / Pension, etc. No. 2

228. (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 228(a) No. 1

Grid for 228(a) No. 2

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

Grid for 228(b) No. 1

Grid for 228(b) No. 2

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

Grid for 228(c) No. 1

Grid for 228(c) No. 2

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

Yes/No checkboxes for No. 1

Yes/No checkboxes for No. 2

(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 228(e) No. 1

Grid for 228(e) No. 2

Research and Development

229. (a) Amount of research and development credit claimed under S. 472D for 2017

Grid for 229(a) No. 1

Grid for 229(a) No. 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 2016)

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

Grid for 229(b) No. 1

Grid for 229(b) No. 2

Foreign Tax

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

Grid for 230(a) No. 1

Grid for 230(a) No. 2

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

Grid for 230(b) No. 1

Grid for 230(b) No. 2

PPS Number

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PART TWO

PAYE / USC refunded during the year

Self

Spouse or
Civil Partner

231. PAYE Tax refunded by Revenue for the Income Tax year 2017	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>
232. PAYE Tax underpaid (amount collected by Revenue by reducing your tax credits for 2017)	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>
233. Amount of USC refunded by Revenue for the year 2017	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00

Irish employment / pension / taxable benefits not subject to PAYE

234. (a) Income from Irish employment not subject to PAYE (include payments received on commencement / cessation of employment, restrictive covenants, etc.)	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00
(b) Nature of payment(s)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
235. (a) Personal Retirement Savings Account 'PRSA' (Note to include this in Line 508(c) on page 22)	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00
(b) Other	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00
Specify	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
236. Income attributable to the performance in the State of the duties of foreign offices and foreign employments not subject to PAYE deduction	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00
237. Employment pension not subject to PAYE deductions	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00

Allowable Deductions Incurred in Employment

238. (a) Nature of employment(s)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
(b) Expenses (paid by the claimant wholly, exclusively and necessarily in the performance of the duties of the employment or office)	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00
(c) Capital allowances	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00
(d) Total of (b) and (c) above	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00
(e) Amount of total at (d) referring to Proprietary Directorship income / salary	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>
(f) Amount of total at (d) referring to employment income / salary	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00
239. Pension Contribution Relief Superannuation Contributions/AVC where not deducted by employer	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00

Foreign Earnings Deduction

240. Where you are claiming relief under S. 823A, state the following:		
(a) Country	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
(b) Number of qualifying days spent there	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
(c) Amount of relief claimed	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00

PPS Number

Grid for PPS Number

Self

Spouse or Civil Partner

E - FOREIGN INCOME [301 - 324] (enter amounts in €)

Foreign tax deducted should only be entered below if it is available as a credit against Irish Tax. If the foreign tax is only allowed as a deduction, the amount of income returned below should be net of this foreign tax. Where the foreign tax was refunded (or is refundable) by the foreign jurisdiction the gross amount of income should be returned below and the foreign tax should not be entered in this return. See Guide to Completing 2017 Pay & File Self-Assessment Returns for more information on the taxation of foreign income.

Main form area with rows 301-314 and columns for Self and Spouse or Civil Partner. Includes sub-questions (a), (b), (c) for various income types like Dividends, Pensions, Deposit Interest, and Foreign Employment.

PPS Number

Self

Spouse or
Civil Partner

315. Foreign Rental Income

(a) Number of foreign properties let	<input type="text"/>	<input type="text"/>
(b) Income from Foreign Rents (enter gross amount receivable)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Expenses		
(i) Expenses relating to this income (excluding interest)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(ii) Allowable Interest	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(d) Net profit on Foreign Rental properties	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(e) Capital Allowances (including Capital Allowances forward)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(f) Losses		
(i) Amount of unused losses from prior years	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(ii) Amount of losses in this year	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(iii) Amount of losses carried forward to next year	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(g) Amount of foreign tax deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

Foreign rental losses may be offset 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.**

	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
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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	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Income from all other Foreign Non-Deposit Interest, Royalties, Annuities, Dividends, etc. on which no foreign tax deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
318. (a) (i) Foreign Patent Royalty income previously exempted under S. 234 on which foreign tax was deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(ii) Amount of foreign tax deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) (i) Income from all other Foreign Non-Deposit Interest, Royalties, Annuities, Dividends, etc. on which foreign tax deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(ii) Amount of foreign tax deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
319. Irish tax deducted on encashment	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

320. Foreign Bank Accounts (S. 895) Give the following details for each foreign bank account opened in 2017 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)	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
(b) Date account was opened (DD/MM/YYYY)	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
(c) Amount of money deposited on opening the account	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(d) Name & address of intermediary through whom account was opened, include Eircode (if known)	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>

PPS Number

Self

Spouse or Civil Partner

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))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Payment (personal portfolio) taxable at 60% (S. 730J(a)(i)(I))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Gain (personal portfolio) taxable at 60% (S. 730K(1)(a)(i))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(d) Gain taxable at 41% (S. 730K(1)(a)(ii))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

And in respect of any such policy issued in 2017 give the following additional details:

(e) Name & address of person who commenced the foreign life policy, include Eircode (if known)	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
(f) Terms of the policy	<input type="text"/>	<input type="text"/>
(g) Annual premiums payable	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(h) Name & address of the person through whom the foreign life policy was acquired, include Eircode (if known)	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>

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))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Payment (personal portfolio) taxable at 60% (S. 747D(a)(i)(I))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Gain taxable at 41% (S. 747E(1)(b)(ii))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(d) Gain (personal portfolio) taxable at 60% (S. 747E(1)(b)(i)(I))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

And in respect of any such material interest acquired in 2017 give the following additional details:

(e) Name & address of offshore fund(s)	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
(f) Date material interest was acquired (DD/MM/YYYY)	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
(g) Amount of capital invested in acquiring the material interest	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(h) Name & address of intermediary (if any) through whom the material interest was acquired, include Eircode (if known)	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>

323. **Other Offshore Products** (S. 896). Give the following details for each material interest acquired in 2017 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)	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
(b) Date material interest was acquired (DD/MM/YYYY)	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
(c) Amount of payment made in acquiring the material interest	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(d) Name & address of intermediary (if any) through whom the material interest was acquired, include Eircode (if known)	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>

PPS Number

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Self

Spouse or
Civil Partner

324. (a) Additional Double Taxation Relief due

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

Irish employment income subject to non-refundable foreign tax	<input type="checkbox"/>	<input type="checkbox"/>
Other	<input type="checkbox"/>	<input type="checkbox"/>

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

(ii) the country where the tax was withheld

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F - INCOME FROM FEES, COVENANTS, DISTRIBUTIONS, etc. [401 - 411]

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

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(b) Description of Income

402. Irish Untaxed Income

(a) Irish Government Stocks

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(b) Irish Exchequer Bills

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(c) Irish Credit Union Dividends

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(d) Other Loans and Investments arising in the State

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403. Irish Deposit Interest

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

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

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

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404. Irish Dividends

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

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(ii) Gross amount of dividends received from a REIT

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

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

<input type="checkbox"/>	<input type="checkbox"/>
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406. Settlement, Covenant, Estate Income, Maintenance Payments, etc.

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

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

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407. Patent Royalty income where tax was deducted at source

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

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(b) Gross amount of other Irish Patent Royalty income

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

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PPS Number

Self

Spouse or
Civil Partner

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. **Irish Real Estate Funds (IREF)**

(a) Amount of IREF taxable event , , .00 , , .00

(b) Withholding tax suffered under S. 739P , , .00 , , .00

(c) Withholding tax suffered under S. 739T , , .00 , , .00

(d) Refund of withholding tax under S. 739Q due to:
(i) Double tax relief under a treaty , , .00 , , .00

(ii) (I) Other , , .00 , , .00

(II) Reason

411. **Income chargeable under S. 811B**

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

INCOME FROM SOURCES NOT SHOWN ELSEWHERE

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

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

(c) Source(s) of income received

G - EXEMPT INCOME [413 - 418]

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

414. (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

415. (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

416. **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

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

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

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

PPS Number

Grid for PPS Number

Self

Spouse or Civil Partner

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

501. Gross amount of Rents, etc. payable to Non-Residents in 2017

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

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

503. (a) Gross amount of Maintenance Payments paid in 2017 where tax was not deducted (exclude any amounts in respect of children)

(b) Gross amount of Maintenance Payments paid in 2017 where tax was deducted (exclude any amounts in respect of children)

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

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

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

Pension Contributions [506 - 510]

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

507. Retirement Annuity Contracts (RACs)

(a) Amount of RACs paid in 2017 (for which relief has not been claimed or granted in 2016)

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

(c) Amount paid between 1/1/2018 and 31/10/2018 for which relief has not already been granted and for which relief is being claimed in 2017

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

508. Personal Retirement Savings Accounts (PRSAs)

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

(a) If you are a member of an Occupational or Statutory Pension scheme state the amount of contributions to that scheme from 1/1/2017 - 31/12/2017, (for which no further relief is due)

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

(c) PRSA contributions made on your behalf by your employer (Note to include this in Line 235(a) on page 14)

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

(e) Amount paid between 1/1/2018 and 31/10/2018 for which relief has not already been granted and for which relief is being claimed in 2017

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

PPS Number

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Self

Spouse or
Civil Partner

509. Qualifying Overseas Pension Plans (QOPPs)

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

- (a) Amount paid by 'relevant migrant member' in respect of a 'qualifying overseas pension plan' in 2017 [][], [][][], [][][] .00 [][], [][][], [][][] .00
- (b) Amount paid between 1/1/2018 and 31/10/2018 for which relief has not already been granted and for which relief is being claimed in 2017 [][], [][][], [][][] .00 [][], [][][], [][][] .00
- (c) Amount paid in a prior year, for which relief has not been obtained [][], [][][], [][][] .00 [][], [][][], [][][] .00

510. Pension Contribution Relief

Total amount of RAC / PRSA / QOPP relief claimed in 2017 [][], [][][], [][][] .00 [][], [][][], [][][] .00

511. Retirement Relief for Certain Sportspersons

- (a) Insert in the box to claim relief
- (b) Date of permanent cessation of the specific occupation or profession (DD/MM/YYYY) [][] / [][] / [][][][] [][] / [][] / [][][][]
- (c) Amount of relief claimed for the year 2017 [][][], [][][] .00 [][][], [][][] .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 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
- (b) Enter date loan taken out (DD/MM/YYYY) [][] / [][] / [][][][] [][] / [][] / [][][][]
- (c) If you received Tax Relief at Source (TRS) in respect of another loan in 2017, state the amount of interest on which TRS granted [][][], [][][][], [][][][] .00 [][][], [][][][], [][][][] .00
- (d) Insert in the box if you are entitled to first-time buyer relief (i.e. in the first seven years of entitlement to relief)
- (e) State the amount of interest paid in 2017 (excluding interest at (c)) [][][], [][][][], [][][][] .00 [][][], [][][][], [][][][] .00
- (f) State the number of tax years (1-6) prior to 2017 you were entitled to first-time buyer relief
- (g) Insert 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

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

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

State amount of interest paid in 2017 [][][], [][][][], [][][][] .00 [][][], [][][][], [][][][] .00

514. Significant Buildings and Gardens (S. 482)

Amount of qualifying expenditure incurred in 2017 [][][], [][][][], [][][][] .00 [][][], [][][][], [][][][] .00

PPS Number

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Self

Spouse or
Civil Partner

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

515. (a) **Home Carer Tax Credit** - Amount due for 2017 □□,□□□□.00

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

516. **Employee Tax Credit** - Insert in the box if claimed □ □
 (Note: This is also known as the PAYE tax credit)

517. **Earned Income Tax Credit** - Insert in the box if claimed □ □

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

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

519. (a) **Dependent Relative Tax Credit** - Amount claimed □□,□□□□.00 □□,□□□□.00

(b) Number of Dependent Relatives □□ □□

520. **Employing a Carer to care for an incapacitated individual** - Amount claimed □□,□□□□.00 □□,□□□□.00

521. **Permanent Health Benefit** (not health / medical insurance) - Amount paid (where not deducted from gross pay by employer) □□□□,□□□□.00 □□□□,□□□□.00

522. Employment and Investment Incentive (EII) / Start-up Refunds for Entrepreneurs (SURE)

(a) Amount of relief claimed in 2017 □,□□□□,□□□□.00 □,□□□□,□□□□.00
 (Note: if you are claiming relief for prior years you should submit full details to your Revenue office)

(b) (i) **Employment and Investment Incentive** - Amount subscribed for eligible shares in 2017 □,□□□□,□□□□.00 □,□□□□,□□□□.00

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

(c) (i) **Employment and Investment Incentive** - Amount subscribed for eligible shares in 2013 on which additional relief is now due □,□□□□,□□□□.00 □,□□□□,□□□□.00

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

523. Tuition Fees

(a) Total amount paid in respect of approved courses (do not include administration, exam, registration, capitation fees, etc.) □□,□□□□.00 □□,□□□□.00

(b) Number of approved full-time courses □□ □□

(c) Number of approved part-time courses □□ □□

(d) Insert in the box if fees relate to a training course □ □

PPS Number

Grid for PPS Number

Self

Spouse or Civil Partner

528. Home Renovation Incentive (HRI)

Tax credit due for 2017 based on your HRI online claim

Self tax credit amount grid

Spouse tax credit amount grid

529. Fisher Tax Credit

To claim this credit enter the number of days spent at sea on a fishing vessel registered on the European Community fishing fleet register

(a) Number of days

Self days grid

Spouse days grid

(b) Fisher Tax Credit – amount claimed

Self amount grid

Spouse amount grid

530. Seafarer Allowance

(a) Number of days out of the State

Self days grid

Spouse days grid

(b) Amount of salary for this employment

Self salary grid

Spouse salary grid

(c) Amount claimed

Self amount grid

Spouse amount grid

531. Rent Tax Credit

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

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

Self confirmation box

Spouse confirmation box

(b) Amount of rent paid if under 55 years of age in 2017

Self amount grid

Spouse amount grid

(c) Amount of rent paid if 55 years of age or over in 2017

Self amount grid

Spouse amount grid

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

Address grid

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

Landlord name and address grid

(f) PPS Number of landlord (if known)

Landlord PPS Number grid

532. Year of Marriage Review

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

Self relief box

(b) Amount of spouse's income for 2017

Spouse income grid

(c) Amount of repayment claimed in respect of self

Self repayment grid

(d) Amount of repayment claimed in respect of spouse

Spouse repayment grid

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

533. Approved Sports Bodies

(a) Amount of Donations made in 2017

Self donations grid

Spouse donations grid

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

Self sports body name and address grid

Spouse sports body name and address grid

PPS Number

L - CAPITAL GAINS - Capital Gains for the year 1 January 2017 - 31 December 2017 [801 - 820]

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

Insert in the box(es) to indicate:

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

805. Claim to Reliefs - Self

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

806. Claim to Reliefs - Spouse or Civil Partner

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

PPS Number

Self

Spouse or
Civil Partner

Gains / Losses / Net chargeable gains

807. Chargeable gains in the year , , .00 , , .00

808. Losses in the year , , .00 , , .00

809. If any of the losses at Line 808 refer to a loss to a connected person, give the following details:

(a) Name of connected person

(b) Tax Reference Number of connected person

(c) Amount of loss , , .00 , , .00

810. Chargeable Gain(s) (excluding Foreign Life Policies) net of allowable current year losses , , .00 , , .00

811. Previous Gain(s) Rolled-over (now chargeable) , , .00 , , .00

812. Current year losses arising in 2017 available for offset against previous gains rolled over , , .00 , , .00

813. Amount of unused Loss(es) from prior year(s) available for offset against chargeable gains above , , .00 , , .00

814. Personal Exemption (max €1,270 per spouse or civil partner & not transferable) , .00 , .00
Note: losses, including losses forward, must be used first

815. Net Chargeable Gain (excluding Foreign Life Policies) , , .00 , , .00

816. Chargeable Gain on Foreign Life Policies , , .00 , , .00

817. Unused Loss(es) for carry forward to 2018 , , .00 , , .00

If you have an overall CGT loss in 2017 there is no need to complete Lines 818 or 819.

818. In respect of net chargeable gains that arose in the period 1 January 2017 - 30 November 2017

(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 10% 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 2017 by virtue of S. 542(1)(d) , , .00 , , .00

(ii) Date of disposal (DD/MM/YYYY) / / / /

PPS Number

Self

Spouse or Civil Partner

819. In respect of net chargeable gains that arose in the period 1 December 2017 - 31 December 2017

(a) Enter amount of net gain to be charged at 33%	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Enter amount of net gain on Foreign Life Policies to be charged at 40%	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(d) Enter amount of net gain on disposal of chargeable business asset(s) by a relevant individual to be charged at 10% under S. 597AA	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(e) Enter amount of net gain in respect of Venture Fund Capital to be charged at 15%	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(f) (i) Enter amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2017 by virtue of S. 542(1)(d)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(ii) Date of disposal (DD/MM/YYYY)	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>

Double Taxation Relief

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

Country	Amount of gain	Amount of foreign tax for which relief is now claimed
<input type="text"/>	<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"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

M - CHARGEABLE ASSETS ACQUIRED IN 2017

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

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

PPS Number

Grid for PPS Number

N - PROPERTY BASED INCENTIVES ON WHICH RELIEF IS CLAIMED IN 2017 [901 - 934]

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

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

Residential Property

Table with 3 columns: Residential Property, Owner Occupier, Investor - Lessor. Rows 901-908.

Industrial Buildings Allowance

Table with 3 columns: Industrial Buildings Allowance, Owner Occupier, Investor - Lessor. Rows 909-916.

PPS Number

Grid for PPS Number

N - PROPERTY BASED INCENTIVES ON WHICH RELIEF IS CLAIMED IN 2017 [901 - 934] contd.

Industrial Buildings Allowance

Owner Occupier

Investor - Lessor

Table with 3 columns: Incentive Description, Owner Occupier, Investor - Lessor. Rows include 917. Hotels, 918. Holiday Cottages, 919. Holiday Hostels, 920. Guest Houses, 921. Nursing Homes, 922. Housing for the Elderly / Infirm, 923. Convalescent Homes, 924. Qualifying Hospitals, 925. Qualifying Mental Health Centres, 926. Qualifying Sports Injury Clinics, 927. Buildings used for Certain Childcare Purposes, 928. Specialist Palliative Care Units, 929. Building or Structures in Registered Caravan & Camping Sites, 930. Mid-Shannon Corridor Tourism Infrastructure Investment Scheme, 931. Living City Initiative, 932. Living City Initiative (Investor only), 933. Aviation Services Facilities.

934. Where the scheme(s) on which you are claiming relief is / are not listed at Lines 901 - 933 state the name of the Incentive Scheme(s), quote the relevant Section and enter the amount of relief claimed in the year (Owner Occupier, Investor-Lessor).

Grid for section 934 entry

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) (i) Amount of tax, including Preliminary 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 2017 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.)

(ii) Amount of tax deferred under S. 657(6A) , , .00

(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)(i) and the amount of tax deferred at (h)(ii))

(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) and the amount of tax deferred at (h)(ii))

I DECLARE the above to be my Self-Assessment to Income Tax for the year 2017

(DD/MM/YYYY)

Signature Date / /

Capacity of Signatory

936. Self-Assessment – Capital Gains Tax 2017

(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 935(f))

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

(Note: see 935(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 2017

(DD/MM/YYYY)

Signature Date / /

Capacity of Signatory

PPS Number

Grid for PPS Number

Appendix 1

B - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 159] contd.
(Including Farming & Partnership Income)

Note: If you and / or your Spouse or Civil Partner have / has more than two Trades, Professions or Occupations insert [X] in the box and photocopy Appendix 1 (pages 37 - 40) to complete and submit

Trade No.

Self

Spouse or Civil Partner

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

Self checkbox

Spouse or Civil Partner checkbox

102. Description of Trade, Profession or Vocation (you must clearly describe the trade)

Grid for trade description

Do not submit accounts with this return. Instead you MUST give an extract of information from the accounts on page 40

103. If you are employed by An Post as a sub-postmaster / postmistress, or by the Department of Employment Affairs and Social Protection as a Social Welfare Branch Manager, insert [X] in the box. Where there is an entry at Line 103 there must be an entry at Line 108

Checkbox

104. If this source of income ceased during the year 2017 state the date of cessation (DD/MM/YYYY)

Date grid

105. If you are an RCT sub-contractor for the purposes of this trade and have changed your accounting period in 2017 insert [X] in the box

Checkbox

106 If you are a farmer insert [X] in the box and complete Lines 119 and 120 on page 39, if applicable

Checkbox

Profit assessable in 2017

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

Profit grid

(b) Amount of adjusted net loss for accounting period

Loss grid

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

Profit grid

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)

Date grid

(b) Insert [X] 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)

Checkbox

110. Balancing Charges

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

Grid

(b) Amount arising from capital allowances which were not deductible in arriving at relevant income for USC

Grid

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

Grid

(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)

Grid

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

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

Grid

(ii) All other specified relief capital allowances

Grid

Capital Allowances for the year 2017 [112 - 115]

112. Where a claim to tax relief on property based incentive schemes is included below, insert [X] in the box and give details in Panel N on pages 32 / 33

Checkbox

113. (a) Machinery and Plant

Grid

(b) If any amount entered above refers to 'energy-efficient equipment' under S. 285A enter that amount here

Grid

Checkbox

PPS Number

Grid for PPS Number

Appendix 2

Special Assignee Relief Programme (SARP)

If you are claiming SARP relief please state:

Employment / Pension, etc. No.

Employment / Pension, etc. No.

228. (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 228(a) left column

Grid for 228(a) right column

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

Grid for 228(b) left column

Grid for 228(b) right column

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

Grid for 228(c) left column

Grid for 228(c) right column

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

Yes/No checkboxes for 228(d) left

Yes/No checkboxes for 228(d) right

(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 228(e) left

Grid for 228(e) right

Research and Development

229. (a) Amount of research and development credit claimed under S. 472D for 2017

Grid for 229(a) left column

Grid for 229(a) right column

(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 2016)

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

Grid for 229(b) left column

Grid for 229(b) right column

Foreign Tax

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

Grid for 230(a) left column

Grid for 230(a) right column

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

Grid for 230(b) left column

Grid for 230(b) right column

PAY AND FILE - 31 OCTOBER 2018

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 Online Service (ROS)

ROS customers can make payments online through ROS. To access ROS or to register for ROS, click on the ROS link on the Revenue home page at www.revenue.ie.

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. 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 or phone the helpline at **1890 33 84 48**. Please note that the Direct Debit facility applies **only** to Preliminary Tax and all Direct Debit applications should be made online 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 2018 and credited against your tax liabilities as specified on the Statement of Net Liabilities.

Importance of Prompt Payments

- Ensure that 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 tax, or to pay it on time, can result in enforced collection through the Sheriff, Court proceedings or a Notice of Attachment.

Enforcement carries costs, additional to any interest charged.

ENQUIRIES

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

Any enquiry regarding payment should be addressed to the Collector-General, Sarsfield House, Francis Street, Limerick, V94 R972.

Please return completed Single Debit Authority to:

COLLECTOR-GENERAL, PO BOX 354, LIMERICK

SEE PAYSLIP ON REVERSE

Legal Text

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

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

Name

PPS Number

PAY AND FILE
31 OCTOBER 2018

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 2018:

Preliminary Tax for the year of assessment 2018 including Universal Social Charge contributions

Payment of any balance of Income Tax due for the year of assessment 2017

Return of Income and Capital Gains for the year of assessment 2017

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 Online 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 2018

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 2018 or 100% of your final liability for 2017. If you are paying your 2018 Preliminary Tax by monthly Direct Debit, leave this box blank.

2. Balancing Amount 2017

Insert any outstanding balance of Income Tax for the year of assessment 2017. 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 2018 or Balancing Amount 2017, 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: 12-09-2018

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 2018 with the single amount specified.

DEBIT AMOUNT

3 3 3 3 3 3 3 3 00

Income Tax Preliminary Tax 2018

1 5 5 5 5 5 5 5 00

X

Place X in the box above if Income Tax 2017 is a credit

Income Tax Balancing Amount 2017

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
J