

Income Tax Return and Self-Assessment for the year 2025

Form 11

(relating to taxes on income and capital gains for self-assessed individuals)



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GCD

Personal Public Service Number (PPSN)

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Remember to quote your PPSN in any communication with your Revenue office.

If submitting this return use any envelope and write "Freepost" above the Return Address.

NO STAMP REQUIRED

Return Address

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

If you are a mandatory e-File, required to file an electronic return in accordance with S. 917EA, you must file your return through Revenue Online Service (ROS), even though you have received this return form.

Even if you are not considered a mandatory e-File, 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 2025

CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2025

SELF-ASSESSMENT FOR THE YEAR ENDED 31 DECEMBER 2025

NOTE:

1. A 'chargeable person' for self-assessment purposes is a person who is chargeable to tax on that person's own account or on another person's account in respect of a chargeable period. A 'chargeable person' is required to complete a Form 11 Tax Return and Self-Assessment for the year 2025.
2. An individual with a PAYE source of income and with total gross income from all non-PAYE sources (including income subject to DIRT), of €30,000 or more is regarded as a 'chargeable person' for Self-Assessment and must file a Form 11 for that year.
3. An individual with a PAYE source of income and with net assessable non-PAYE income (including income subject to DIRT), of €5,000 or more is regarded as a 'chargeable person' for Self-Assessment and must file a Form 11 for that year.
4. An individual who opened a foreign bank account in 2025 in a non-cooperative, non-DAC2, non-CRS or non-FATCA country is a chargeable person.
5. An individual who realises an income tax gain in 2025 as a result of the exercise, assignment or release of a share option under Sec. 128 TCA 1997 is not a chargeable person. Capital gains on the disposal of shares acquired from a share option are taxed under self-assessment (see note 7).
6. A proprietary director is a chargeable person.
7. The Capital Gains Tax Self-Assessment system applies to all individuals, including directors.

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 2025, and
- All disposals and acquisitions of chargeable assets and the amount of chargeable gains that accrued to me in the year 2025

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

Date

DD	/	MM	/	YYYY
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Capacity of Signatory

Contact Details (in case of query about this return)

Agent's TAIN

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Contact Name

Client's Ref.

Telephone or E-mail

PPSN

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If you complete and submit this tax return on or before **31 August 2026** 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 2026** 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 2026. On that date you must also pay any balance of tax due for 2025. 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.**

When completing this return you should read the appropriate **Form 11 Helpsheets**. A copy of the **Form 11 Helpsheets** and a **“Guide to Completing 2025 Pay & File Self-Assessment Returns”** are available from Revenue’s website **www.revenue.ie**, or from Revenue’s Forms & Leaflets Service at +353 1 738 3675.

This return is only to be used for the 2025 tax year.

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

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue’s data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on **www.revenue.ie**. Details of this policy are also available in hard copy upon request.

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PPSN

Grid for PPSN entry

A - PERSONAL DETAILS [1 - 20]

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 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 entry

(c) Enter the date grant of probate or letter of administration was obtained

DD/MM/YYYY date grid

2. Your date of birth

DD/MM/YYYY date grid

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

- (a) Single []
(b) Married []
(c) In a Civil Partnership []
(d) Separated []
If wholly or mainly maintaining your Spouse or Civil Partner insert [X] in the box []
(e) Widowed or a Surviving Civil Partner []
(f) Divorced or a former Civil Partner []

4. If your personal circumstances changed in 2025 insert [X] in the box to indicate your previous status and state date of change

- Single [] Married [] In a Civil Partnership []
Widowed [] Separated [] Divorced []
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

5. If married or in a civil partnership, insert [X] in the box to indicate basis of assessment applicable for 2025

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

6. Spouse's or Civil Partner's Details

- (a) PPSN [] (d) Date of birth DD/MM/YYYY
(b) Surname [] (e) Gender Male [] Female []
(c) First name(s) [] (f) Date of Marriage or Civil Partnership DD/MM/YYYY

7. State the number of Dependent Children []

8. 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 grid

9. Insert [X] in the relevant box(es) to indicate for 2025 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 2025 should be completed and also Panel K on page 29

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

Insert [X] in the box(es) to indicate for 2025 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

(b) State reason - Spouse or Civil Partner

Grid for reasons for exemptions

PPSN

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Self

Spouse or
Civil Partner

Residence and Domicile Status for the year 2025 [14 - 18]

See **Guide to Completing 2025 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.

14. (a) Insert in the box to indicate if you are

Resident

or

Non-Resident (**Note:** If you are non-resident you must complete the Non-Resident section below)

(An individual is resident in Ireland if s/he spends 183 days or more in Ireland in the year, or 280 days or more in Ireland over the last two years)

(b) Insert in the box to indicate if you are

Ordinarily Resident

or

Not Ordinarily Resident

(Where an individual has been resident for tax purposes for three consecutive tax years they are considered to be "ordinarily resident". An individual ceases to be ordinarily resident in Ireland if they have been non-resident for tax purposes for three consecutive tax years)

(c) Insert in the box to indicate if you are

Domiciled in Ireland

or

Not Domiciled in Ireland

(Domicile is not defined in tax legislation but is a concept of general law. It may broadly be defined as meaning residence in a particular country with the intention of residing permanently in that country. Every individual acquires a 'domicile of origin' at birth, usually the domicile of the father. A person's domicile of origin will remain with him/her until such time as a new 'domicile of choice' is acquired.)

(d) Enter the country of which you are a national

Self

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Spouse or Civil Partner

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(A national is generally regarded as an individual who holds the nationality or citizenship of a particular State)

Non-Resident

Self

Spouse or Civil Partner

15. (a) Enter your country of residence

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(b) Enter your

Tax Identification Number of that country

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(c) Enter your address in that country

16. If you are resident in another Member State of the European Communities, insert in the box

17. 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

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

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18. 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

(a) Insert in the box if you are married or in a civil partnership and all of your own worldwide income, including foreign income, and your spouse's or civil partner's worldwide income, including foreign income, is chargeable to income tax in Ireland and you wish to claim the married person's or civil partner's tax credit

(b) Where all the income of both you and your spouse or civil partner is not chargeable to tax in the State additional relief, known as aggregation relief, may be due. If you wish to claim this relief you should include an application with this form. The application should provide details of the total income of both you and your spouse or civil partner, including income not chargeable to Irish tax

Mandatory Disclosure

Self

Spouse or
Civil Partner

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

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20. Reportable cross-border arrangement reference number (as defined by S. 817RA(1))

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(**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 36)

PPSN

Grid for PPSN entry

B - SELF-EMPLOYED INCOME [101 - 167]

(Including Farming & Partnership Income)

Note: If you and / or your Spouse or Civil Partner have / has more than one Trade, Profession or Vocation insert [X] in the box and complete Appendix 1 on pages 37 - 40

Primary Trade

Self Spouse or Civil Partner

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

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 9

103. Does the trade include relevant operations for the purposes of Relevant Contracts Tax (RCT)?

(Relevant operations mean operations in the construction, forestry and meat-processing sectors)

Yes [] No []

104. 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 [X] in the box

Where there is an entry at Line 104 there must be an entry at Line 108

105. If this source of income ceased during the year 2025 state the date of cessation

DD/MM/YYYY grid

106. If you are a farmer insert [X] in the box and complete Lines 119 and 120 on page 8, if applicable

Profit assessable

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

Profit grid 107(a)

(b) Amount of adjusted net loss for accounting period

Profit grid 107(b)

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 108

Leases agreed with Individual Lessees

109. (a) Confirm if you have made an election(s), or a joint election under section 299(3)(b) in respect of a relevant lease, or leases.

Yes [] No []

(b) Where such election(s) has/have been made, provide the following details

(i) Number of Leases subject to an election

Grid for number of leases

(ii) Are any Lessors Associated Enterprises for the purpose of Chapter 4 of Part 35C?

Grid for associated enterprises

(iii) Total Lease Payments deductible under Sec. 299(3)(c)

Profit grid 109(iii)

(iv) Total Actual Lease Payments payable

Profit grid 109(iv)

(v) Total Deemed Capital Expenditure

Profit grid 109(v)

(vi) Capital Allowances in Period

Profit grid 109(vi)

Balancing Charges

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

Profit grid 110(a)

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

Profit grid 110(b)

Unused Capital Allowances from a prior year

111. (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

Profit grid 111(a)

(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)

Profit grid 111(b)

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

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

Profit grid 111(c)

(ii) All other specified relief capital allowances

Profit grid 111(d)

Capital Allowances for the current year [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 O on pages 32 / 33

Claim box

113. Machinery and Plant

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

Profit grid 113(a)

(b) If any amount entered above refers to 'childcare and fitness centre equipment' under S. 285B enter that amount here

Profit grid 113(b)

(c) If any amount entered above refers to 'gas vehicles and refuelling equipment' under S. 285C enter that amount here

Profit grid 113(c)

(d) If any amount entered above refers to 'farm safety equipment' under S. 285D enter that amount here and complete Line 113(d)(i)

Profit grid 113(d)

PPSN

Grid for PPSN entry

B - SELF-EMPLOYED INCOME [101 - 167] contd. (Including Farming & Partnership Income)

113. Machinery and Plant

(d) (i) Enter the qualifying certificate number(s) issued by the Department of Agriculture, Food and the Marine and the amount(s) claimed from this certificate(s)

Certificate Number

Table for entering certificate numbers

Primary Trade

Amount claimed from this certificate

Table for entering amount claimed from certificate

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), 658(2)(b), 658A(2)(a) and 658A(2)(b)

(i) If any amount entered at (a) above refers to farm buildings under Sec. 658(2)(b), enter that amount here

(ii) If any amount entered at (a) above refers to slurry storage under Sec. 658A(2)(a), enter that amount here

(iii) If any amount entered at (a) above refers to slurry storage under Sec. 658A(2)(b), enter that amount here

(b) Amount which is not allowable as a deduction for USC, i.e. allowances other than those claimed under the Sections specified in (a) above, and are not specified relief capital allowances (as set out in Sch. 25B)

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

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

(i) Specified property relief capital allowances, as defined in S. 531AAE other than Living City Initiative and Aviation Services Facilities allowances entered at (ii) and (iii) below

(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.

(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) In respect of building used for the purposes of providing childcare services or a fitness centre to employees (S. 843B) enter the amount of capital allowances

(v) All other specified relief capital allowances

115. Other Capital Allowances

Losses [116 - 118]

116. (a) If you wish to claim, under S. 381, to set any loss made in the trade in the year 2025 (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 31/12/2027

(b) If you wish to claim under S. 381 to set a relevant loss, as defined in S. 381B, made in the year 2025 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2027

(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 2025 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2027

(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)

Table for entering amount claimed from certificate

Table for entering amount claimed from certificate

Table for entering amount claimed from certificate

Table for entering amount claimed from certificate

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PPSN

Grid for PPSN entry

B - SELF-EMPLOYED INCOME [101 - 167] contd.

(Including Farming & Partnership Income)

Primary Trade

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

Grid for unused losses (a)

(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))

Grid for tax credit (i)

(ii) Amount of tax payable on the profits or gains of the combined trade (S. 644AA(7))

Grid for tax payable (ii)

Terminal Loss Relief

118. (a) If this trade ceased in 2025 and you wish to claim terminal loss relief for the years 2024, 2023, and 2022 state

(i) Amount of unused loss in the final 12 months to the date of cessation

Grid for unused loss (i)

(ii) Amount of unused capital allowances in the final 12 months to the date of cessation

Grid for capital allowances (ii)

(b) If you wish to claim terminal loss relief for the year 2025 in respect of a loss made in a subsequent year state

(i) Amount of the loss relief available for 2025

Grid for loss relief (i)

(ii) The date the trade ceased

Grid for trade ceased date (ii)

Farmers

119. (a) Relief for qualifying farmer under S. 667B used in 2025

Grid for relief (a)

(b) Relief for qualifying farmer under S. 667B used in prior years

Grid for relief (b)

(c) Insert [X] in the box if you are a partner in a Registered Farm Partnership as defined by S. 667C

Box for (c)

(d) Relief for partner in Registered Farm Partnership under S. 667C used in 2025

Grid for relief (d)

(e) Relief for partner in Registered Farm Partnership under S. 667C used in 2024

Grid for relief (e)

(f) Relief for partner in Registered Farm Partnership under S. 667C used in 2023

Grid for relief (f)

(g) Insert [X] in the box if this trade relates wholly or in part to Share Farming

Box for (g)

(h) Insert [X] in the box if you wish to elect for income averaging for the year 2025 (and subsequent years)

Box for (h)

(i) Insert [X] in the box if the assessable profits for this year are computed in accordance with S. 657 (income averaging)

Box for (i)

(j) Insert [X] in the box if you wish to withdraw from income averaging for the year 2025

Box for (j)

(k) (i) Insert [X] in the box if you wish to temporarily elect out of income averaging for this year in accordance with S. 657(6A)

Box for (k)

(ii) Enter the amount of adjusted net profit which would be assessable for this year if you had not applied for income averaging

Grid for adjusted net profit (k)

Succession Farm Partnership

120. (a) Succession Farm Partnership tax reference number

Grid for tax reference number (a)

(b) Date this Partnership was entered on the Register of Succession Farm Partnerships with the Department of Agriculture, Food and the Marine

Grid for date (b)

(c) Indicate if you are a "Farmer" or a "Successor" within the meaning of S. 667D(2)

Boxes for Farmer and Successor (c)

(d) Insert [X] in the box to confirm that no "Successor" in this partnership was aged over 40 at 1 January 2025

Box for (d)

(e) Your share of the profits as per the partnership agreement

Grid for share of profits (e)

(f) Amount of Succession Tax Credit due under S. 667D

Grid for Succession Tax Credit (f)

(g) Amount of Succession Tax Credit under S. 667D used in prior years

Grid for Succession Tax Credit (g)

Credit for Professional Services Withholding Tax (PSWT)

121. Gross withholding tax (before any interim refund) related to the basis period for 2025 on fees for Professional Services. Do not include credit for Relevant Contracts Tax withheld

Grid for gross withholding tax (121)

PRSI paid

122. 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 / Department of Social Protection in respect of this income

Grid for PRSI paid (122)

PPSN

Grid for PPSN entry

EXTRACTS FROM ACCOUNTS [123 - 167]

Accounts Information Period (must be completed)

123. From
124. To

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 127 or 128 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 [X] in the box if you are a non-active partner within the meaning of S. 409A
(c) If you are in partnership with your spouse / civil partner and the accounts information for that trade or profession have been submitted under their trade, enter the trade number (in this Form 11) under which the accounts information was supplied

Income [127 - 129]

127. Sales / Receipts / Turnover
128. Receipts from Government Agencies (GMS, etc.)
129. Other Trading Income including tax exempt income

Trading Account Items [130 - 131]

130. Purchases
131. Gross Trading Profits (including other Trade Receipts / income already listed in the previous section)

Expenses and Deductions [132 - 143]

132. Salaries / Wages
133. Additional Staff Costs
134. Sub-Contractors for the purposes of Relevant Contracts Tax (RCT)
135. Other Sub-Contractors
136. Consultancy, Professional fees
137. Motor, Travel and Subsistence
138. Repairs / Renewals
139. Rental Expenses
140. Depreciation, Goodwill / Capital write-off
141. (a) Provisions including bad debts - positive
(b) Provisions including bad debts - negative
142. Other Expenses
143. Other Expenses - negative / credit entries

Primary Trade

Capital Account and Balance Sheet Items [144 - 155]

144. Cash / Capital introduced
145. Drawings (Net of Tax and Pension contributions)
146. (a) Closing Capital Balance - positive
(b) If negative, state amount here
147. Stock, Work in progress, Finished goods
148. Debtors and Prepayments
149. Cash / Bank (Debit)
150. Bank / Loans/ Overdraft (Credit)
151. Client Account Balances (Debit)
152. Client Account Balances (Credit)
153. Creditors and Accruals
154. Tax Creditors
155. (a) Net Assets - positive
(b) If negative, state amount here

Extracts from Adjusted Net Profit / Loss Computation [156 - 167] Profit / Loss per Accounts [156 - 157]

156. Net Trade Profit per Accounts
157. Net Trade Loss per Accounts

Adjustments made to Net Profit / Loss per Accounts [158 - 167]

158. Where there are no adjustments required to the profit / loss per accounts, insert [X] in the box
159. Motor Expenses
160. Donations (Political and Charitable) / Entertainment
161. Light, Heat and Phone
162. Net gain on sale of fixed / chargeable assets
163. Net loss on sale of fixed / chargeable assets
164. (a) Deduction for stock relief under S. 666
(b) Deduction for stock relief under S. 667B
165. Deduction for increase in carbon tax under S. 664A
166. Other Addbacks
167. Other Deductions

If you have made any payment(s) during 2025 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')

PPSN

Grid for PPSN entry

C - IRISH RENTAL INCOME [201 - 218]

Self

Spouse or Civil Partner

201. *Where a claim to tax relief on property based incentives is included at Line 205(d) or 215(b) insert [X] in the box and give details in Panel O on pages 32 / 33

Residential Property

202. Where the registration requirements of Part 7 of the Residential Tenancies Act 2004 have been complied with in respect of all tenancies which existed in relation to residential premises in the year 2025, insert [X] in the box

203. Number of properties let

204. Gross Rent Receivable

205. Expenses

(a) Repairs

(b) Allowable interest as per S. 97(2J)

*(c) "Section 23" type relief where 2025 is the first year of claim

(d) Pre-letting expenditure on vacant properties allowed by S. 97A

(e) Other

206. Amount of chargeable profit / allowable loss after expenses but before Capital Allowances and losses forward

(a) Net profit on residential property

(b) Net loss on residential property

207. Residential Premises Rental Income Relief

(a) Insert [X] in the box to confirm that:

- You comply with the registration requirements of the RTB
The qualifying premises is not rented to a connected person(s)
You are compliant with the Local Property Tax Obligations in respect of all your qualifying premises
You have a valid eTax Clearance Certificate issued in accordance with sec. 1905

(b) Insert [X] in the relevant box to confirm that (i) The property is let to a public authority, or is a property to which Part II of the Housing (Private Rented Dwellings) Act 1982 applies

(ii) Where the premises is not occupied by a tenant, you are actively marketing the premises for rent

(c) Property Details of the residential rented premises with the highest net profit

(i) Enter the LPT ID of the property

(ii) Confirm the net rental income from property after Losses and Capital Allowances

(iii) Confirm your percentage of ownership of the qualifying premises

208. Retrofitting Rental Properties Relief (RRPR) Property 1

(a) Insert [X] in the box to confirm the following:

- You comply with the registration requirements of the RTB
You are compliant with the Local Property Tax Obligations in respect of all your qualifying premises
You have a valid Tax Clearance Certificate

(b) Property details

(i) Enter the date that the qualifying work was carried out on

(ii) Enter the LPT ID of the property where the qualifying work was carried out

(iii) Enter the VAT number of the Qualifying Contractor who carried out the qualifying work

(iv) Confirm your net rental income from your qualifying premises

(v) Confirm your percentage of ownership of the qualifying premises

(vi) Enter the total cost of the qualifying work carried out

(vii) Enter the value of the grant received

PPSN

Grid for PPSN entry

Self

Spouse or Civil Partner

Property 2

- (a) Insert [X] in the box to confirm the following:
• You comply with the registration requirements of the RTB
• You are compliant with the Local Property Tax Obligations in respect of all your qualifying premises
• You have a valid Tax Clearance Certificate
(b) Property details
(i) Enter the date that the qualifying work was carried out on
(ii) Enter the LPT ID of the property where the qualifying work was carried out
(iii) Enter the VAT number of the Qualifying Contractor who carried out the qualifying work
(iv) Confirm your net rental income from your qualifying premises
(v) Confirm your percentage of ownership of the qualifying premises
(vi) Enter the total cost of the qualifying work carried out
(vii) Enter the value of the grant received

Commercial property, land and all other sources of Irish rental income

- 209. Number of properties let
210. Area in hectares if applicable
211. Gross rent receivable
212. Expenses
(a) Repairs
(b) Allowable interest
(c) Exempt rental income from the leasing of farmland, under S. 664
(d) Tick all the boxes that apply to the income you reported at (c) above:
(i) Tick this box if any income reported above includes lease income from land acquired on or after 1 January 2024 that was held for less than 7 years during the period to which this claim relates.
(ii) Tick this box if you are claiming the exemption from the 7-year holding requirement under Section 664(1D) TCA 1997 as a surviving spouse or civil partner, for any lease income reported above from land acquired on or after 1 January 2024.
(iii) Tick this box if you are claiming relief under Section 664 TCA 1997 in respect of any lease income reported above from land acquired otherwise than by purchase (e.g. by gift or inheritance) on or after 1 January 2024.
(e) Other
213. Amount of chargeable profit / allowable loss after expenses but before Capital Allowances and losses forward
(a) Net profit on commercial property
(b) Net loss on commercial property
214. Amount of chargeable profit from all sources, after expenses but before Capital Allowances and losses forward (Total of Line 206 and Line 213 - if a loss show 0.00)

Capital Allowances

- 215. (a) Capital Allowances brought forward from a prior year
(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B)
(ii) Specified Relief Capital Allowances (as set out in Sch. 25B)
(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) All other specified relief capital allowances
(b) Capital Allowances for the year 2025
(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 other than Living City Initiative and Aviation Services Facilities allowances entered at (b)(ii)(II), (III) and (IV)
(II) In respect of any Living City Initiative (S. 372AAC Commercial property) capital allowances, enter the amount of capital allowances and provide the following

PPSN

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Self

Spouse or
Civil Partner

215. *(b)(ii)(II) (A) The address of the qualifying premises in respect of which the qualifying expenditure was incurred, include Eircode (if known)		
(B) Details of the aggregate of all qualifying expenditure incurred by the individual in respect of the qualifying premises	00,000,000.00	00,000,000.00
(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.		
(III) In respect of any Living City Initiative (S. 372AAD Residential property) capital allowances, enter the amount of capital allowances and provide the following	00,000,000.00	00,000,000.00
(A) The address of the qualifying premises in respect of which the qualifying expenditure was incurred, include Eircode (if known)		
(B) Details of the aggregate of all eligible expenditure incurred by the individual in respect of the special qualifying premises	00,000,000.00	00,000,000.00
(C) Reference number supplied by the Local Authority with the Letter of Certification		
(D) The unique Identification Number (if any) assigned to the special qualifying premises under S. 27 Finance (LPT) Act 2012 (Property Identification for LPT purposes)		
(IV) 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	00,000,000.00	00,000,000.00
(A) The aggregate amount of specified capital expenditure incurred	00,000,000.00	00,000,000.00
(B) The address of building or structure, include Eircode (if known)		
(V) All other specified relief capital allowances	00,000,000.00	00,000,000.00
(c) Capital Allowances used against rental income in the year 2025	00,000,000.00	00,000,000.00
216. 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 2025 against your other income state the amount of unused Capital Allowance available for offset below		
(a) To which S. 409A applies (restricted to €31,750)		
(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B)	00,000,000.00	00,000,000.00
(ii) Specified Relief Capital Allowances (as set out in Sch. 25B)		
(I) Specified property relief capital allowances, as defined in S. 531AAE	00,000,000.00	00,000,000.00
(II) All other specified relief capital allowances	00,000,000.00	00,000,000.00
(b) To which S. 409A does not apply (no restriction applies)		
(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B)	00,000,000.00	00,000,000.00
(ii) Specified Relief Capital Allowances (as set out in Sch. 25B)		
(I) Specified property relief capital allowances, as defined in S. 531AAE	00,000,000.00	00,000,000.00
(II) All other specified relief capital allowances	00,000,000.00	00,000,000.00
217. Losses - Amount of unused losses from a prior year		
(a) Amount of loss arising from specified property relief within the meaning of S. 531AAE	00,000,000.00	00,000,000.00
(b) Amount of loss not arising from specified property relief, within the meaning of S. 531AAE	00,000,000.00	00,000,000.00
218. Non-resident Landlord Withholding Tax (NLWT) Note: Amount of NLWT claimed must not exceed 20% of the gross rent indicated.		
(a) Gross value of Rental Income subjected to NLWT for 2025	00,000,000.00	
(b) Gross value of NLWT deductions for 2025	00,000,000.00	

PPSN

Grid for PPSN entry

D - PAYE / BIK / PENSIONS (1) [219 - 232]

Note: If you and / or your Spouse or Civil Partner have / has more than two Employments/Pensions, etc., insert [X] in the box and complete Appendix 2 on pages 41 / 42

[]

Employment / Pension, etc. subject to PAYE

Details entered at Lines 220 to 222 are relevant to Lines 223 to 232

Employment / Pension, etc. No. 1, Employment / Pension, etc. No. 2, Self, Spouse / Civil Partner

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

[] []

220. Employer's / Pension Provider's PAYE registered number

Grid for Employer's PAYE registered number

Grid for Employer's PAYE registered number

221. Employer's / Pension Provider's name

Large grid for Employer's name

Large grid for Employer's name

222. Gross amount of taxable income for this employment / pension (available from your final payslip for 2025)

Grid for Gross amount of taxable income

Grid for Gross amount of taxable income

223. 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) Distribution from an ARF, (l) Distribution from a PRSA

Grid for source of income checkboxes

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

Grid for Net tax deducted / refunded

Grid for Net tax deducted / refunded

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

[] []

Director remuneration

(Note: in respect of Proprietary Directorships, only tax remitted to Revenue should be entered here)

(c) In arriving at the 'gross amount of taxable income for this employment / pension' and the 'Net tax deducted / refunded', state:

(i) Amount of taxable income paid in 2025 which was earned in the year 2024 and was brought back to that year

Grid for (i) amount of taxable income

Grid for (i) amount of taxable income

(ii) The amount of tax paid in respect of that amount of income brought back to 2024

Grid for (ii) amount of tax paid

Grid for (ii) amount of tax paid

(iii) The amount of gross income for USC purposes paid in 2025 which was earned in the year 2024 and was brought back to that year

Grid for (iii) amount of gross income

Grid for (iii) amount of gross income

(iv) The amount of USC paid in respect of that amount of income brought back to 2024

Grid for (iv) amount of USC paid

Grid for (iv) amount of USC paid

PPSN

Grid for PPSN entry

Self

Spouse or Civil Partner

- 224. (c) (v) The amount of income paid in the year 2026 which was earned in the year 2025 and has been brought back to 2025 and included in the Gross amount of taxable income above
(vi) The amount of tax paid in respect of that amount of income brought back to 2025
(vii) The amount of gross income for USC purposes paid in the year 2026 which was earned in the year 2025 and has been brought back to 2025 and included in the Gross income for Universal Social Charge (USC) from this employment above

(viii) The amount of USC paid in respect of that amount of income brought back to 2025

225. Gross income for Universal Social Charge (USC) from this employment (available from your final payslip for 2025)

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

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

227. 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

228. Payment frequency: Weekly, Fortnightly, Four weekly, Monthly, Other

229. Is relief due under S. 480B ("week 53")

Special Assignee Relief Programme (SARP)

If you are claiming SARP relief please state

Employment / Pension, etc. No. 1

Employment / Pension, etc. No. 2

230. (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)

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

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

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

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

Research and Development

231. (a) Amount of research and development credit claimed under S. 472D for 2025

(Note: enter the full amount surrendered by your employer to you under S. 766(2A)(a) or S. 766C(2) which is relevant to the employer's accounting period ending in the year 2024)

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

Foreign Tax

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

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

(c) Country where the non-refundable foreign tax withheld

(d) Amount of federal tax only of non-refundable foreign tax withheld

PPSN

Grid for PPSN number

Self

Spouse or Civil Partner

E - PAYE / BIK / PENSIONS (2) [233 - 249]

PAYE / USC refunded during the year

233. PAYE Tax refunded by Revenue for the Income Tax year 2025
234. PAYE Tax underpaid (amount collected by Revenue by reducing your tax credits for 2025)

235. Amount of USC refunded by Revenue for the year 2025

Irish employment / pension / taxable benefits and foreign employment not subject to PAYE

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

237. Other including BIK
Specify

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

239. Employment pension not subject to PAYE deductions

Allowable Deductions Incurred in Employment

240. (a) Nature of employment(s)

(b) Expenses

(i) Insert [x] in the box if you are entitled to Flat Rate Expenses and wish to claim them in 2025

(ii) Expenses, other than Flat Rate Expenses, paid by the claimant wholly, exclusively and necessarily in the performance of the duties of the employment or office (Not including expenses claimed through real time at 240(b)(iv) below)

(iii) Remote Working (eWorking) expenses

(iv) Remote Working Relief already claimed through Real Time Credits in 2025

(v) All other expenses

(c) Capital allowances

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

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

(f) Amount of total at (d) referring to employment income / salary

241. Pension Contribution Relief

Superannuation Contributions / AVC where not deducted by employer

Foreign Earnings Deduction

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

(a) Country

(b) Number of qualifying days spent there

(c) Amount of relief claimed

Social Welfare Payments, Benefits or Pensions received

243. Carer's Allowance paid by Department of Social Protection

244. Jobseeker's Benefit (self-employed)

245. Other taxable Social Welfare Payments, Benefits or Pensions (State Pension, Illness Benefit, Occupational Injury Benefit, Jobseeker's Benefit, Pre-Retirement Allowance, Maternity Benefit, Paternity Benefit, Parent's Benefit, Adoptive Benefit, Health & Safety Benefit) (See Form 11 Helpsheet for more information)

PPSN

Grid for PPSN entry

Self

Spouse or Civil Partner

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

Form for Lump sums from Relevant Pension Arrangements (S. 790AA) with rows (a) through (g) and sub-rows (i) and (ii) for each, including descriptions and input fields for Self and Spouse or Civil Partner.

Convertible Securities - Chargeable event in 2025 (S. 128C)

Form for Convertible Securities - Chargeable event in 2025 (S. 128C) with input fields for Self and Spouse or Civil Partner.

Election under S. 128A(4A) to defer income tax on the exercise of certain share options (SO3 Election)

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

Form for Election under S. 128A(4A) to defer income tax on the exercise of certain share options (SO3 Election) with rows (a) and (b) and input fields for Self and Spouse or Civil Partner.

Directorships

249. If you and / or your spouse or civil partner held proprietary directorships in the year 2025, state each company's tax number and the percentage shareholding in each company

Table for Directorships with columns for Company Tax Number, %, and Insert box if Spouse or Civil Partner, repeated for two sets of data.

PPSN

Grid for PPSN entry

Self

Spouse or Civil Partner

F - FOREIGN INCOME [301 - 325] (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 2025 Pay & File Self-Assessment Returns for more information on the taxation of foreign income.

Main form grid with rows 301-309 and columns for Self and Spouse or Civil Partner. Includes sub-sections for Dividends, Pensions, Lump sums, Deposit Interest, and Foreign Employments.

PPSN

Grid for PPSN entry

Self

Spouse or Civil Partner

310. Split Year Treatment

- (a) Are you claiming Split Year Treatment in 2025?
(b) Did you arrive in, or depart Ireland other than for a temporary reason in 2025?

Yes No

Yes No

(i) Arrived in Ireland to take up residence here in 2025

Date of Arrival grid

Date of Arrival grid

(ii) Departed Ireland to take up residence abroad in 2025

Date of Departure grid

Date of Departure grid

(c) Are you resident in Ireland in 2026

Yes No

Yes No

(Note: Individuals who arrived in or departed Ireland other than for a temporary reason refers to individuals who came to Ireland to take residence here or who left Ireland to take up residence abroad.)

311. US Dividends - Enter gross amount before credit for withholding tax

Amount grid

Amount grid

312. Canadian Dividends where Irish tax on encashment was withheld - Enter gross amount before credit for withholding tax

Amount grid

Amount grid

313. Canadian Dividends where no Irish tax on encashment was withheld - Enter gross amount before credit for withholding tax

Amount grid

Amount grid

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

Amount grid

Amount grid

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

Amount grid

Amount grid

(b) Amount of foreign tax deducted

Amount grid

Amount grid

316. Foreign Rental Income

(a) Number of foreign properties let

Number grid

Number grid

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

Amount grid

Amount grid

(c) Expenses

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

Amount grid

Amount grid

(ii) Allowable Interest

Amount grid

Amount grid

(d) Net profit on Foreign Rental properties

Amount grid

Amount grid

(e) Capital Allowances

(including Capital Allowances forward)

Amount grid

Amount grid

(f) Losses

(i) Amount of unused losses from prior years

Amount grid

Amount grid

(ii) Amount of losses in this year

Amount grid

Amount grid

(iii) Amount of losses carried forward to next year

Amount grid

Amount grid

(g) Amount of foreign tax deducted

Amount grid

Amount grid

Foreign rental losses may be offset only against foreign rental profits

317. 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.

Amount grid

Amount grid

Other Foreign Income

(Enter the amount of Irish tax deducted, if any, on encashment of this income at Line 320)

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

Amount grid

Amount grid

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

Amount grid

Amount grid

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

Amount grid

Amount grid

(ii) Amount of foreign tax deducted

Amount grid

Amount grid

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

Amount grid

Amount grid

(ii) Amount of foreign tax deducted

Amount grid

Amount grid

320. Irish tax deducted on encashment

Amount grid

Amount grid

PPSN

Grid for PPSN entry

Self

Spouse or Civil Partner

321. Foreign Bank Accounts (S. 895)

Give the following details for each relevant foreign bank account opened in 2025 of which you or your spouse or civil partner were the beneficial owner of the deposits held

Note: A relevant foreign bank account is a bank account opened in a foreign country that is considered a non-cooperative jurisdiction or is a non-DAC2, non-Common Reporting Standard (CRS) or non-Foreign Account Tax Compliance Act (FATCA) reporting jurisdiction (more details are available on www.revenue.ie)

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

Grid for name and address of deposit holder (Self)

Grid for name and address of deposit holder (Spouse or Civil Partner)

(b) Date account was opened

DD/MM/YYYY grid for date (Self)

DD/MM/YYYY grid for date (Spouse or Civil Partner)

(c) Amount of money deposited on opening the account

Amount grid (Self)

Amount grid (Spouse or Civil Partner)

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

Grid for intermediary name and address (Self)

Grid for intermediary name and address (Spouse or Civil Partner)

Foreign Life Policies / Offshore Funds / Other Offshore Products [322 - 325]

322. 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))

Payment grid (Self)

Payment grid (Spouse or Civil Partner)

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

Payment grid (Self)

Payment grid (Spouse or Civil Partner)

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

Gain grid (Self)

Gain grid (Spouse or Civil Partner)

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

Gain grid (Self)

Gain grid (Spouse or Civil Partner)

And in respect of any such policy issued in 2025 give the following additional details

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

Grid for name and address (Self)

Grid for name and address (Spouse or Civil Partner)

(f) Terms of the policy

Grid for terms (Self)

Grid for terms (Spouse or Civil Partner)

(g) Annual premiums payable

Annual premiums grid (Self)

Annual premiums grid (Spouse or Civil Partner)

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

Grid for acquirer name and address (Self)

Grid for acquirer name and address (Spouse or Civil Partner)

323. 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%

Payment grid (Self)

Payment grid (Spouse or Civil Partner)

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

Payment grid (Self)

Payment grid (Spouse or Civil Partner)

(c) Gain taxable at 41%

Gain grid (Self)

Gain grid (Spouse or Civil Partner)

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

Gain grid (Self)

Gain grid (Spouse or Civil Partner)

And in respect of any such material interest acquired in 2025 give the following additional details

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

Grid for fund name and address (Self)

Grid for fund name and address (Spouse or Civil Partner)

(f) Date material interest was acquired

DD/MM/YYYY grid for date (Self)

DD/MM/YYYY grid for date (Spouse or Civil Partner)

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

Capital invested grid (Self)

Capital invested grid (Spouse or Civil Partner)

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

Grid for intermediary name and address (Self)

Grid for intermediary name and address (Spouse or Civil Partner)

324. Other Offshore Products (S. 896). Give the following details for each material interest acquired in 2025 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 product name and address (Self)

Grid for product name and address (Spouse or Civil Partner)

(b) Date material interest was acquired

DD/MM/YYYY grid for date (Self)

DD/MM/YYYY grid for date (Spouse or Civil Partner)

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

Payment made grid (Self)

Payment made grid (Spouse or Civil Partner)

PPSN

Grid for PPSN entry

Self

Spouse or Civil Partner

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

Grid for intermediary name and address

Grid for intermediary name and address

325. (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
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 tax was withheld - Self

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

G - IRISH OTHER INCOME [401 - 412]

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) 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 / Credit Union Dividends

(a) Gross Deposit Interest / Credit Union Dividends received on which DIRT was deducted

Grid for Gross Deposit Interest / Credit Union Dividends received on which DIRT was deducted - Self

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

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

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

Grid for Gross Interest received from 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 in the box

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

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

Grid for Gross amount received / receivable, where tax was not deducted - Self

Grid for Gross amount received / receivable, where tax was not deducted - Spouse or Civil Partner

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

Grid for Gross amount received / receivable, where tax was deducted - Self

Grid for Gross amount received / receivable, where tax was deducted - Spouse or Civil Partner

407. Patent Royalty income where tax was deducted at source

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

Grid for Gross amount of Irish Patent Royalty income previously exempted under S. 234 - Self

Grid for Gross amount of Irish Patent Royalty income previously exempted under S. 234 - Spouse or Civil Partner

(b) Gross amount of other Irish Patent Royalty income

Grid for Gross amount of other Irish Patent Royalty income - Self

Grid for Gross amount of other Irish Patent Royalty income - Spouse or Civil Partner

408. Patent Rights - Transactions involving Capital Sums (S. 757)

(a) Resident person - Patent rights sold for capital sums in current year of assessment S. 757(1). Net proceeds

Grid for Resident person - Patent rights sold for capital sums in current year of assessment S. 757(1). Net proceeds - Self

Grid for Resident person - Patent rights sold for capital sums in current year of assessment S. 757(1). Net proceeds - Spouse or Civil Partner

(b) Non-resident person - Patent rights sold for capital sums in current year of assessment S. 757(2). Net proceeds

Grid for Non-resident person - Patent rights sold for capital sums in current year of assessment S. 757(2). Net proceeds - Self

Grid for Non-resident person - Patent rights sold for capital sums in current year of assessment S. 757(2). Net proceeds - Spouse or Civil Partner

(c) Patent rights acquired for capital sums in current year of assessment. Cost

Grid for Patent rights acquired for capital sums in current year of assessment. Cost - Self

Grid for Patent rights acquired for capital sums in current year of assessment. Cost - Spouse or Civil Partner

Amount chargeable to tax in year of assessment under S. 757

(d) Net Proceeds chargeable in current year from sales in this year of assessment

Grid for Net Proceeds chargeable in current year from sales in this year of assessment - Self

Grid for Net Proceeds chargeable in current year from sales in this year of assessment - Spouse or Civil Partner

(e) Net Proceeds chargeable in current year from sales in previous years of assessment

Grid for Net Proceeds chargeable in current year from sales in previous years of assessment - Self

Grid for Net Proceeds chargeable in current year from sales in previous years of assessment - Spouse or Civil Partner

(f) Total chargeable under S. 757 in current year of assessment

Grid for Total chargeable under S. 757 in current year of assessment - Self

Grid for Total chargeable under S. 757 in current year of assessment - Spouse or Civil Partner

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

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

Grid for Gross amount of Other Income received where Irish Standard Rate Tax was deducted at source, e.g. Annuities - Spouse or Civil Partner

PPSN

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Self

Spouse or
Civil Partner

410. **Investment Undertakings** (S. 739G(2A))

(a) Gain on deemed disposal taxable at 41% (S. 739E(1)(b)(ii))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Gain on deemed disposal taxable at 60% (S. 739E(1)(ba))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Name & Address of the Investment Undertaking (S. 739E(2A)(b)), include Eircode (if known)	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>

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

(a) Amount of IREF taxable event	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Withholding tax suffered under S. 739P	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Withholding tax suffered under S. 739T	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(d) Refund of withholding tax under S. 739Q due to		
(i) Double tax relief under a treaty	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(ii) (I) Other	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(II) Reason	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>

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

Enter amount of income chargeable under S. 811B	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
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INCOME FROM SOURCES NOT SHOWN ELSEWHERE [413]

413. (a) Gross amount of the income	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Amount of tax deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Source(s) of income received	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>

H - EXEMPT INCOME [414 - 419]

414. Profit disregarded by virtue of Artists Exemption granted under S. 195	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
415. (a) Profit or gains from Woodlands	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) If a loss, enter the amount of the loss	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Distributions out of exempt profit or gains from Woodlands	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
416. (a) Income received under Rent-a-Room Relief Scheme	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) If you do not wish to avail of Rent-a-Room Relief, insert <input checked="" type="checkbox"/> in the box and include details at Panel C and / or Line 401, as appropriate	<input type="checkbox"/>	<input type="checkbox"/>

417. **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)

	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
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418. Income not chargeable to tax but which is part of total income for the purposes of S. 188(1)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
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419. (a) Other Exempt Income	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Details of income sources, e.g. exempt investment income received under S. 189	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>

PPSN

Grid for PPSN entry

Self

Spouse or Civil Partner

I - CHARGES AND DEDUCTIONS [501 - 514]

501. 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

Input fields for TRS amount

(Note: do not enter the amount of the insurance premium(s) paid)

502. Amount of Maintenance Payments paid in 2025

(exclude any amounts in respect of children)

Input fields for maintenance payments

(a) Name of spouse or civil partner

Input fields for spouse name

(b) PPSN of spouse or civil partner (if known)

Input fields for spouse PPSN

(c) Date of legally enforceable maintenance agreement

Input fields for date (DD/MM/YYYY)

503. (a) Gross amount of Deed(s) of Covenant in favour of

Permanently Incapacitated individual(s)

Input fields for deed amount (a)

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

Input fields for deed amount (b)

504. Gross amount of payment of other Charges / Annuity(ies)

where tax was deducted

Input fields for charges/annuity

Interest paid under deduction of Income Tax at a reduced rate or WITHOUT the deduction of Income Tax

505. If you have applied the practice set out in Paragraph 9 of Tax and Duty Manual 08-03-06 to make a payment of interest to a non-resident

(a) at a reduced rate of income tax, please state the DTA relied on

Input fields for DTA

(i) Enter the amount of the interest paid

Input fields for interest paid (i)

(ii) Enter the amount of income tax deducted

Input fields for income tax deducted (ii)

(b) without the deduction of income tax, please state the DTA relied on

Input fields for DTA (b)

(i) the amount of interest paid without the deduction of income tax

Input fields for interest paid (b)

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

Input fields for pension sources

507. Retirement Annuity Contracts (RACs)

(a) Amount of RACs paid in 2025 (for which relief has not been claimed or granted in 2024)

Input fields for RACs (a)

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

Input boxes for once off payment

(c) Amount paid between 1/1/2026 and 31/10/2026 for which relief has not already been granted and for which relief is being claimed in 2025

Input fields for RACs (c)

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

Input fields for RACs (d)

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 1/1/2025 - 31/12/2025, (for which no further relief is due)

Input fields for PRSA (a)

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

Input fields for PRSA (b)

(c) PRSA contributions made on your behalf by your employer

Input fields for PRSA (c)

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

Input fields for PRSA (d)

(e) Amount paid between 1/1/2026 and 31/10/2026 for which relief has not already been granted and for which relief is being claimed in 2025

Input fields for PRSA (e)

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

Input fields for PRSA (f)

PPSN

Grid for PPSN entry

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 2025

(b) Amount paid between 1/1/2026 and 31/10/2026 for which relief has not already been granted and for which relief is being claimed in 2025

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

510. Pension Contribution Relief

Total amount of RAC / PRSA / QOPP relief claimed in 2025

511. Retirement Relief for Certain Sportspeople

(a) Insert [X] in the box to claim relief

(b) Date of permanent cessation of the specific occupation or profession

(c) Amount of relief claimed for the year 2025

512. Mortgage Interest Tax Credit

Note: Mortgage interest tax credit is due only in respect of a qualifying property which is registered for LPT and is located within the State. Further information is available in the Guide to Completing 2025 Pay & File Self-Assessment Returns. For a claim to be valid, you must have an LPT Property ID and you must attach the following required documentation to prove that qualifying interest was paid on the qualifying mortgage:

- A document confirming the value of the mortgage on the qualifying property as at 31/12/2022
• A copy of the interest certificate for 2022
• A copy of the interest certificate for 2025

All fields must be completed.

Where you are claiming Mortgage Interest Tax Credit in respect of more than two properties used as sole or main residences – for example, for self and a former spouse or civil partner or for self and a dependent relative, please submit all the information requested below, for all qualifying properties, on a separate sheet.

Qualifying property

(i) Use of qualifying property

- Insert [X] in the box(es) to confirm that the qualifying property on which this claim is made is
- a residential property used as my sole or main residence
or
- a residential property used as the sole or main residence of a former or separated spouse, or a former civil partner or a civil partner from whom I am living separately in circumstances where reconciliation is unlikely
or
- a residential property used as the sole or main residence of a dependent relative, and is provided rent-free and without any other consideration to that dependent relative

(ii) (a) Local Property Tax (LPT) ID

(b) Insert [X] in the box(es) to confirm the claim is in respect of a qualifying property in accordance with section 473C(7) of the Taxes Consolidation Act 1997 and is compliant with the provisions of LPT, the planning and development acts and such other requirements as set out in section 473C(7)

Qualifying loan

(iii) Value of the qualifying loan on 31 December 2022

(Note: The value must be greater than €80,000 and less than €500,000)

Qualifying interest paid on qualifying loan 2025

(iv) Total amount of qualifying interest paid for the year 2025

Amount of qualifying interest YOU paid for the year 2025

Number of days for which you paid interest on the qualifying loan in 2025

Amount of qualifying interest 2nd mortgage payer paid for the year 2025

Number of days for which 2nd mortgage payer paid interest on the qualifying loan in 2025

Amount of qualifying interest 3rd mortgage payer paid for the year 2025

Number of days for which 3rd mortgage payer paid interest on the qualifying loan in 2025

Qualifying interest paid on qualifying loan 2022

Total amount of qualifying interest paid for the year 2022

Amount of qualifying interest YOU paid for the year 2022

Number of days for which you paid interest on the qualifying loan in 2022

Amount of qualifying interest 2nd mortgage payer paid for the year 2022

Number of days for which 2nd mortgage payer paid interest on the qualifying loan in 2022

Amount of qualifying interest 3rd mortgage payer paid for the year 2022

Number of days for which 3rd mortgage payer paid interest on the qualifying loan in 2022

PPSN

Grid for PPSN entry

Self

Spouse or Civil Partner

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 2025

Grid for interest relief amount (Self)

Grid for interest relief amount (Spouse or Civil Partner)

514. Significant Buildings and Gardens (S. 482)

Amount of qualifying expenditure incurred in 2025

Grid for significant buildings and gardens amount (Self)

Grid for significant buildings and gardens amount (Spouse or Civil Partner)

J - PERSONAL TAX CREDITS [515 - 550]

515. (a) Home Carer Tax Credit - Amount due for 2025

Grid for home carer tax credit amount (Self)

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

Box for look-back year indicator (Self)

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

(Note: This is also known as the PAYE tax credit)

Box for employee tax credit indicator (Self)

Box for employee tax credit indicator (Spouse or Civil Partner)

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

Box for earned income tax credit indicator (Self)

Box for earned income tax credit indicator (Spouse or 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 indicator (Self)

Box for blind person's tax credit indicator (Spouse or Civil Partner)

(b) Guide Dog - Number of Guide Dogs maintained by you

Grid for guide dogs (Self)

Grid for guide dogs (Spouse or Civil Partner)

519. Assistance Dog - Number of Assistance Dogs maintained by you

Grid for assistance dogs (Self)

Grid for assistance dogs (Spouse or Civil Partner)

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

Grid for dependent relative tax credit amount (Self)

Grid for dependent relative tax credit amount (Spouse or Civil Partner)

(b) Number of Dependent Relatives

Grid for number of dependent relatives (Self)

Grid for number of dependent relatives (Spouse or Civil Partner)

521. 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 or Civil Partner)

522. Permanent Health Benefit

Also known as Income Continuance (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 or Civil Partner)

523. Start-up Relief for Entrepreneurs (SURE)

(a) Amount subscribed for eligible shares in 2025

(i) Investment Amount

Grid for investment amount (Self)

Grid for investment amount (Spouse or Civil Partner)

(ii) Deduction Amount

Grid for deduction amount (Self)

Grid for deduction amount (Spouse or Civil Partner)

(b) Amount carried forward from previous periods

Grid for amount carried forward (Self)

Grid for amount carried forward (Spouse or Civil Partner)

(c) Name of company in which investment was made

Grid for company name (Self)

Grid for company name (Spouse or Civil Partner)

(d) Tax reference number of company in which investment was made

Grid for tax reference number (Self)

Grid for tax reference number (Spouse or Civil Partner)

(e) Date of the "Statement of Qualification (SURE)"

Grid for date of statement (Self)

Grid for date of statement (Spouse or Civil Partner)

(f) Amount to be treated as a deduction from total income in 2025

(i) Investment Amount

Grid for investment amount (Self)

Grid for investment amount (Spouse or Civil Partner)

(ii) Deduction Amount

Grid for deduction amount (Self)

Grid for deduction amount (Spouse or Civil Partner)

(g) Amounts to be relieved against:

(i) 2024

(A) Investment Amount

Grid for investment amount (Self)

Grid for investment amount (Spouse or Civil Partner)

(B) Deduction Amount

Grid for deduction amount (Self)

Grid for deduction amount (Spouse or Civil Partner)

(ii) 2023

(A) Investment Amount

Grid for investment amount (Self)

Grid for investment amount (Spouse or Civil Partner)

(B) Deduction Amount

Grid for deduction amount (Self)

Grid for deduction amount (Spouse or Civil Partner)

(iii) 2022

(A) Investment Amount

Grid for investment amount (Self)

Grid for investment amount (Spouse or Civil Partner)

(B) Deduction Amount

Grid for deduction amount (Self)

Grid for deduction amount (Spouse or Civil Partner)

(iv) 2021

(A) Investment Amount

Grid for investment amount (Self)

Grid for investment amount (Spouse or Civil Partner)

(B) Deduction Amount

Grid for deduction amount (Self)

Grid for deduction amount (Spouse or Civil Partner)

(v) 2020

(A) Investment Amount

Grid for investment amount (Self)

Grid for investment amount (Spouse or Civil Partner)

(B) Deduction Amount

Grid for deduction amount (Self)

Grid for deduction amount (Spouse or Civil Partner)

(vi) 2019

(A) Investment Amount

Grid for investment amount (Self)

Grid for investment amount (Spouse or Civil Partner)

(B) Deduction Amount

Grid for deduction amount (Self)

Grid for deduction amount (Spouse or Civil Partner)

(h) Amount to be carried forward to future periods

(i) Investment Amount

Grid for investment amount (Self)

Grid for investment amount (Spouse or Civil Partner)

(ii) Deduction Amount

Grid for deduction amount (Self)

Grid for deduction amount (Spouse or Civil Partner)

524. Employment Investment Incentive (EII)

(a) Amount claimed in previous years and carried forward into 2025

Grid for amount claimed (Self)

Grid for amount claimed (Spouse or Civil Partner)

(b) Amount claimed in 2025 but unused and carried forward into 2026

Grid for amount claimed (Self)

Grid for amount claimed (Spouse or Civil Partner)

(c) Amount subscribed for eligible shares in 2025

Grid for amount subscribed (Self)

Grid for amount subscribed (Spouse or Civil Partner)

Box for office use only

PPSN

Grid for PPSN entry

Self

Spouse or Civil Partner

- (d) Name of company in which investment was made
(e) Tax reference number of company in which investment was made
(f) Date of 'EII5' (Managers Certificate) where the amount subscribed for eligible shares was through an investment fund
(g) Date of the "Statement of Qualification (EII)"
(h) Amount of investment which qualifies for relief under S. 502(2A)
(i) Deduction from total income under S. 502(2A)
(j) Amount invested for less than 7 years in previous years and carried forward into 2025
(k) Amount to be carried forward to future periods

Form fields for Self column corresponding to items (d) through (k)

Form fields for Spouse or Civil Partner column corresponding to items (d) through (k)

525. Start-up Capital Incentive (SCI)

- (a) Amount subscribed for eligible shares in 2025
(b) Name of company in which investment was made
(c) Tax reference number of company in which investment was made
(d) Date of the "Statement of Qualification (SCI)"
(e) Amount of investment which qualifies for relief under S. 502(2A)
(f) Deduction from total income under S. 502(2A)
(g) Amount invested for less than 7 years in previous years and carried forward into 2025
(h) Amount to be carried forward to future periods

Form fields for Self column corresponding to items (a) through (h)

Form fields for Spouse or Civil Partner column corresponding to items (a) through (h)

526. Tuition Fees

- (a) State the name of the student
(b) Amount paid per approved course (do not include administration, exam, registration, capitation fees, etc.)
(c) Insert [x] in the box if a part-time course
(d) Insert [x] in the box if fees relate to a training course

Form fields for Self column corresponding to items (a) through (d)

Form fields for Spouse or Civil Partner column corresponding to items (a) through (d)

527. Single Person Child Carer Credit

If you are the primary claimant, complete section (a). If you are the primary claimant but relinquishing the credit to a secondary claimant, complete sections (a) & (b). If you are a secondary claimant, complete sections (a) & (c)
If you wish to claim Single Person Child Carer Credit provide the following information in respect of each child.

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

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

Form fields for Child 1 corresponding to item (a) and (i) through (v)

Form fields for Child 2 corresponding to item (a) and (i) through (v)

(i) Child's First Name

(ii) Child's Surname

(iii) Child's Date of Birth

(iv) Child's PPSN

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

Grid for Child 1 details (i) through (v)

Grid for Child 2 details (i) through (v)

(vi) In the year ended 31 December 2025 did the child(ren) named above reside with you for the whole or greater part of the year, i.e. in excess of six months (Note: in the case of a child born during the year the length of time will be reduced on a pro-rata basis)

(vii) In the year ended 31 December 2025 were you living with another person as a couple whether married, in a civil partnership, or cohabiting

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

PPSN

Grid for PPSN entry

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

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

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

Grid for name and address of individual

(ii) His or her PPSN (if known)

Grid for PPSN of individual

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

Grid for Date of Birth (DD/MM/YYYY)

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

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

(i) In the year ended 31 December 2025 did the child(ren) named above reside with you for not less than 100 days

Yes No

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

(ii) In the year ended 31 December 2025 were you living with another person as a couple whether married, in a civil partnership, or cohabiting

Yes No

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

Yes No

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

Grid for name and address of individual

(v) His or her PPSN (if known)

Grid for PPSN of individual

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

Grid for Date of Birth (DD/MM/YYYY)

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

528. Incapacitated Child Tax Credit

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

Grid for number of children

(b) Date of Birth and PPSN of each incapacitated child

Grid for Date of Birth (DD/MM/YYYY)

PPSN

Grid for PPSN

(c) Amount of tax credit being claimed

(Note: to qualify for this credit you should submit a completed Form ICC1 together with a Form ICC2 certified by a medical practitioner)

Grid for amount of tax credit (XX,XXX.XX)

529. Medical Insurance Premiums - Paid by your employer Self

(a) If your Employer paid premiums (including dental insurance premiums) on your behalf, to an authorised insurer, in 2025 state, in respect of each such premium

Table with 5 columns: (i) Name of person covered by policy, (ii) Amount of the Gross premium attributable to this individual, (iii) If this individual is a 'child' insert [X], (iv) Amount of any contribution towards this premium made by you to your employer, (v) No. of months in 2025 where the policy was active. Includes grid for entries.

Spouse or Civil Partner

(b) If your spouse's or civil partner's employer paid premiums (including dental insurance premiums) on their behalf, to an authorised insurer, in 2025 state, in respect of each such premium

Table with 5 columns: (i) Name of person covered by policy, (ii) Amount of the Gross premium attributable to this individual, (iii) If this individual is a 'child' insert [X], (iv) Amount of any contribution towards this premium made by you to your employer, (v) No. of months in 2025 where the policy was active. Includes grid for entries.

PPSN

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Self

Spouse or
Civil Partner

(c) I confirm that I paid rent under a tenancy(ies) in the tax year 2025
Insert in the box(es)

Please select (d) and / or (e) as appropriate in order to apply for this credit. If neither of the options below applies this disqualifies you from claiming the Rent Tax Credit.

Insert in the box(es)

(d) I confirm that the rented property is my or my spouse's / civil partner's principal private residence (PPR) in the year 2025, or the rented property is not my PPR but I use it for work or study, and

- I am not related to my landlord as parent / child or child / parent, or
- I am related to my landlord other than as parent / child or child / parent, (for example, siblings, grandparent / grandchild, aunt / uncle, niece / nephew, etc) and the property is registered with the Residential Tenancies Board (RTB) and is not a license agreement such as the Rent-a-Room scheme.

(e) I confirm that the rented property is used by my child for study purposes in the year 2025 and he or she was aged under 23 years prior to commencing third level education; neither I nor my child is related to the landlord and the property is registered with the Residential Tenancies Board (RTB) if it is a type of tenancy for which registration is required.

Where the property is rented for Self or Spouse or Civil Partner

Where the property is rented for a child in third level education

(f) Residential Tenancies Board (RTB) registration number (if known)

(g) Address of the rented property (include Eircode) (This property must be located within the State)

(h) Name of tenant

(i) PPSN of tenant

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

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

(j) Start date of tenancy

DD	/	MM	/	YYYY
----	---	----	---	------

DD	/	MM	/	YYYY
----	---	----	---	------

(k) If the tenancy ended in 2025, provide the end date

DD	/	MM	/	YYYY
----	---	----	---	------

DD	/	MM	/	YYYY
----	---	----	---	------

(l) Local Property Tax (LPT) Property ID (if known)

(m) Gross amount of rent paid in 2025

		,										.00
--	--	---	--	--	--	--	--	--	--	--	--	-----

		,										.00
--	--	---	--	--	--	--	--	--	--	--	--	-----

(n) Address of Landlord / Agency, if known (include Eircode)

(o) Insert in the box if your landlord is non-resident

(p) If the rent was paid to an agent, please provide the landlord's name and address (if known)

(q) Landlord's PPSN (if known)

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

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535. Year of Marriage Review

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

(b) Amount of spouse's income for 2025

		,			,							.00
--	--	---	--	--	---	--	--	--	--	--	--	-----

(c) Amount of repayment claimed in respect of self

		,			,							.00
--	--	---	--	--	---	--	--	--	--	--	--	-----

(d) Amount of repayment claimed in respect of spouse

		,			,							.00
--	--	---	--	--	---	--	--	--	--	--	--	-----

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

PPSN

Grid for PPSN entry

K - RESTRICTION OF RELIEFS [601 - 603]

601. Excess Relief forward to 2025 under S. 485F

Self and Spouse or Civil Partner input fields for 601

Amounts at Lines 602 / 603 should be transferred from a completed 2025 High-Income Individuals Statement: Form RR1

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

Self and Spouse or Civil Partner input fields for 602

603. Recalculated Taxable Income for 2025

Self and Spouse or Civil Partner input fields for 603

L - CAPITAL GAINS - Capital Gains for the year 1 January 2025 - 31 December 2025 [801 - 826]

801. Description of Assets

No. of Disposals, Aggregate Area in Hectares, Aggregate Consideration

- (a) Shares / Securities - Quoted
(b) Shares / Securities - Unquoted
(c) Agricultural Land / Buildings
(d) Development Land
(e) Foreign Life Policies (S. 594) chargeable at 40%
(f) Offshore Funds (S. 747A) chargeable at 40%
(g) Commercial Premises
(h) Residential Premises
(i) Shares or Securities exchanged (S. 913(5))
(j) Venture Fund Gains (S. 541C(2)(a))
(k) Other Assets

Grid for asset descriptions and values

(l) Total Consideration

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

- 802. If any disposal was between connected parties or otherwise not at arm's length
803. (a) If any disposal was of assets comprised in a relevant disposal...

Self and Spouse or Civil Partner checkboxes for 802 and 803(a)

(b) Amount of tax due under S. 599(4A)(d)(i)

Self and Spouse or Civil Partner input fields for 803(b)

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

Self and Spouse or Civil Partner checkboxes for 804

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

806. Claim to Reliefs - Self

(a) Disposal of Principal Private Residence: enter amount of consideration

Self and Spouse or Civil Partner input fields for 806(a)

(b) Retirement Relief - under S.599:

(i) Enter the consideration amount, as provided for in S. 599(1)(b) on the disposal of qualifying assets

Self and Spouse or Civil Partner input fields for 806(b)(i)

(ii) Date of disposal

Date input fields for 806(b)(ii)

(c) Retirement Relief - under S. 598:

(i) Enter consideration on disposal of qualifying assets

Self and Spouse or Civil Partner input fields for 806(c)(i)

(ii) Date of disposal

Date input fields for 806(c)(ii)

(d) Disposal of a site to a child: enter amount of consideration

Self and Spouse or Civil Partner input fields for 806(d)

(e) If you wish to claim relief for farm restructuring under S. 604B, insert [X] in the box and complete the Farm Restructuring Relief claim form which is available on www.revenue.ie

Self and Spouse or Civil Partner checkboxes for 806(e)

(f) Other (specify)

Grid for other asset specifications

enter amount of consideration

Self and Spouse or Civil Partner input fields for 806(f)

PPSN

Grid for PPSN entry

807. Claim to Reliefs - Spouse or Civil Partner

(a) Disposal of Principal Private Residence: enter amount of consideration

Amount of consideration grid

(b) Retirement Relief - under S. 599:

(i) Enter the consideration amount, as provided for in S. 599(1)(b) on the disposal of qualifying assets

Amount of consideration grid

(ii) Date of disposal

Date of disposal grid (DD/MM/YYYY)

(c) Retirement Relief - under S. 598:

(i) Enter consideration on disposal of qualifying assets

Amount of consideration grid

(ii) Date of disposal

Date of disposal grid (DD/MM/YYYY)

(d) Disposal of a site to a child: enter amount of consideration

Amount of consideration grid

(e) If you wish to claim relief for farm restructuring under S. 604B, insert [X] in the box and complete the Farm Restructuring Relief claim form which is available on www.revenue.ie

(f) Other (specify)

Grid for other considerations

enter amount of consideration

Amount of consideration grid

808. Claim to defer payment under S. 599(4A)(c) – Self

If you wish to make a claim under S. 599(4A)(c) to defer payment of the capital gains tax chargeable in respect of a relevant disposal (as defined in section 599(4A)(a)), provide the following information in respect of each relevant disposal:

(a) Enter the amount of deferred capital gains tax (as defined in S. 599(4A)(a))

Amount of deferred capital gains tax grid

(b) Date of the relevant disposal (as defined in section 599(4A)(a))

Date of disposal grid (DD/MM/YYYY)

(c) Description of the qualifying asset(s)

Description of asset grid

809. Claim to defer payment under S. 599(4A)(c) – Spouse or Civil Partner

If you wish to make a claim under S. 599(4A)(c) to defer payment of the capital gains tax chargeable in respect of a relevant disposal (as defined in section 599(4A)(a)), provide the following information in respect of each relevant disposal:

(a) Enter the amount of deferred capital gains tax (as defined in S. 599(4A)(a))

Amount of deferred capital gains tax grid

(b) Date of the relevant disposal (as defined in section 599(4A)(a))

Date of disposal grid (DD/MM/YYYY)

(c) Description of the qualifying asset(s)

Description of asset grid

Gains / Losses / Net chargeable gains

810. Chargeable gains in the year before S. 604A relief

Self: Chargeable gains grid

Spouse or Civil Partner: Chargeable gains grid

811. Losses in the year before S. 604A relief

Self: Losses grid

Spouse or Civil Partner: Losses grid

812. If any of the losses at Line 811 refer to a loss to a connected person, give the following details

(a) Name of connected person

Self: Name of connected person grid

Spouse or Civil Partner: Name of connected person grid

(b) Tax Reference Number of connected person

Self: Tax Reference Number grid

Spouse or Civil Partner: Tax Reference Number grid

(c) Amount of loss

Self: Amount of loss grid

Spouse or Civil Partner: Amount of loss grid

813. Amount of gain relieved under S. 604A

Self: Amount of gain relieved grid

Spouse or Civil Partner: Amount of gain relieved grid

814. Chargeable Gain(s) net of allowable current year losses and S. 604A relief (excluding Foreign Life Policies)

Self: Chargeable Gain(s) net grid

Spouse or Civil Partner: Chargeable Gain(s) net grid

815. Previous Gain(s) Rolled-over (now chargeable)

Self: Previous Gain(s) Rolled-over grid

Spouse or Civil Partner: Previous Gain(s) Rolled-over grid

816. Current year losses arising in 2025 available for offset against previous gains rolled over

Self: Current year losses grid

Spouse or Civil Partner: Current year losses grid

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

Self: Amount of unused Loss(es) grid

Spouse or Civil Partner: Amount of unused Loss(es) grid

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

Self: Personal Exemption grid

Spouse or Civil Partner: Personal Exemption grid

PPSN

Grid for PPSN entry

N - CAPITAL ACQUISITIONS

828. If you received a gift or an inheritance in 2025, insert [X] in the box

Input box

Input box

Note: A Capital Acquisitions Tax (CAT) return (Form IT 38) must be made where:

- the value of a gift or an inheritance, when added to the value of prior aggregable benefits (if any) received on or after 5 December 1991 within the same group, exceeds 80% of the relevant threshold;
• you are claiming CAT Agricultural Relief or CAT Business Relief on a gift or inheritance;
• you have taken a deemed gift in respect of certain interest-free loans; or
• you are requested by Revenue by notice in writing to file a CAT return.

The due date for filing a CAT return will depend on the valuation date of the gift or inheritance. For more information see www.revenue.ie

The information given above does not satisfy a requirement to file a CAT return (Form IT 38). A CAT return can be filed on ROS (Revenue Online Service) and this is the quickest and most efficient method of filing.

O - PROPERTY BASED INCENTIVES [901 - 935]

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 columns for Residential Property, Owner Occupier, and Investor - Lessor. Rows include Urban Renewal, Town Renewal, Seaside Resort, Rural Renewal, Living over the Shop, Park and Ride, Student Accommodation, and Living City Initiative.

Industrial Buildings Allowance

Table with columns for Industrial Buildings Allowance, Owner Occupier, and Investor - Lessor. Rows include Urban Renewal, Town Renewal, Seaside Resort, Rural Renewal, Multi-storey Car Parks, Living over the Shop (Commercial Premises Only), Enterprise Areas, Park and Ride, Hotels, Holiday Cottages, Holiday Hostels, Guest Houses, Nursing Homes, Housing for the Elderly / Infirm, Convalescent Homes, Qualifying Hospitals, Qualifying Mental Health Centres, Qualifying Sports Injury Clinics, and Buildings used for certain Childcare Purposes.

PPSN

Grid for PPSN entry

(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: Failure to meet your LPT obligations to file and pay will result in a surcharge. 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 2025 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 2025

Signature

Signature line

Date

Date grid [] [] / [] [] / [] [] [] []

Capacity of Signatory

Capacity of Signatory line

937. Self-Assessment – Capital Gains Tax

(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 deferred under S. 599(4A)(c) for this period [] [] [] , [] [] [] , [] [] [] .00

(Note: this is the amount claimed in this return under S. 599(4A)(c), to defer payment of the tax chargeable in respect of a relevant disposal (as defined in S. 599(4A)(a))

(d) Amount of deferred tax due under S. 599(4A)(d)(i) for this period [] [] [] , [] [] [] , [] [] [] .00

(Note: this is the amount of tax due on the disposal of assets comprised in a relevant disposal (as defined in S. 599(4A)(a)), in respect of which a claim under S. 599(4A)(c) was previously made, and the deferred tax is now due under S. 599(4A)(d)(i))

(e) Amount of tax payable for this period [] [] [] , [] [] [] , [] [] [] .00

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

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

(Note: see 936(f))

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

(Note: see 936(g))

(h) 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)

(i) (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 2025

Signature

Signature line

Date

Date grid [] [] / [] [] / [] [] [] []

Capacity of Signatory

Capacity of Signatory line

PPSN

Grid for PPSN entry

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)

International Bank Account Numbers (IBAN) and Bank Identifier Codes (BIC) 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.

IBAN (Maximum 34 characters)

Grid for IBAN entry

BIC (Maximum 11 characters)

Grid for BIC entry

If you are married or in a civil partnership and have opted for Joint Assessment in 2025, please provide your spouse's or civil partner's bank account details.

IBAN (Maximum 34 characters)

Grid for IBAN entry

BIC (Maximum 11 characters)

Grid for BIC entry

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

Expression of Doubt provided by S. 959P

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 S. 959P

(This section is only for genuine Expressions of Doubt as provided for by S. 959P. It should not be used for general notes or comments)

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

Large text box for (a)

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

Large text box 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 box for (d)

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

Large text box for (e)

Input box for office use only

PPSN

PPSN grid

Appendix 1

B - SELF-EMPLOYED INCOME [101 - 167] contd. (Including Farming & Partnership Income)

Note: If you and / or your Spouse or Civil Partner have / has more than two Trades, Professions or Vocations 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
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 page 40.

103. Does the trade include relevant operations for the purposes of Relevant Contracts Tax (RCT)? (Relevant operations mean operations in the construction, forestry and meat-processing sectors) Yes [] No []

104. 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 [X] in the box Where there is an entry at Line 104 there must be an entry at Line 108

105. If this source of income ceased during the year 2025 state the date of cessation

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

Profit assessable

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

Leases agreed with Individual Lessees

109. (a) Confirm if you have made an election(s), or a joint election under section 299(3)(b) in respect of a relevant lease, or leases.

(b) Where such election(s) has/have been made, provide the following details

(i) Number of Leases subject to an election

(ii) Are any Lessors Associated Enterprises for the purpose of Chapter 4 of Part 35C?

(iii) Total Lease Payments deductible under Sec. 299(3)(c)

(iv) Total Actual Lease Payments payable

(v) Total Deemed Capital Expenditure

(vi) Capital Allowances in Period

Balancing Charges

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

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

Unused Capital Allowances from a prior year

111. (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 current year [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 O on pages 32 / 33

113. Machinery and Plant

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

(b) If any amount entered above refers to 'childcare and fitness centre equipment' under S. 285B enter that amount here

(c) If any amount entered above refers to 'gas vehicles and refuelling equipment' under S. 285C enter that amount here

PPSN

Grid for PPSN entry

Appendix 1

B - SELF-EMPLOYED INCOME [101 - 167] contd.

(Including Farming & Partnership Income)

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), 658(2)(b), 658A(2)(a) and 658A(2)(b)

(i) If any amount entered at (a) above refers to farm buildings under Sec. 658(2)(b), enter that amount here

(ii) If any amount entered at (a) above refers to slurry storage under Sec. 658A(2)(a), enter that amount here

(iii) If any amount entered at (a) above refers to slurry storage under Sec. 658A(2)(b), enter that amount here

(b) Amount which is not allowable as a deduction for USC, i.e. allowances other than those claimed under the Sections specified in (a) above, and are not specified relief capital allowances (as set out in Sch. 25B)

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

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

(i) Specified property relief capital allowances, as defined in S. 531AAE other than Living City Initiative and Aviation Services Facilities allowances entered at (ii) and (iii) below

(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.

(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) In respect of building used for the purposes of providing childcare services or a fitness centre to employees (S. 843B) enter the amount of capital allowances

(v) All other specified relief capital allowances

115. Other Capital Allowances

Losses [116 - 118]

116. (a) If you wish to claim, under S. 381, to set any loss made in the trade in the year 2025 (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 31/12/2027

(b) If you wish to claim under S. 381 to set a relevant loss, as defined in S. 381B, made in the year 2025 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2027

(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 2025 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2027

(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)

Trade No. []

Grid for Trade No. entry

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PPSN

Grid for PPSN entry

Appendix 1

EXTRACTS FROM ACCOUNTS [123 - 167]

Trade No. []

Accounts Information Period (must be completed)

123. From []/[]/[]

124. To []/[]/[]

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 []

(c) If you are in partnership with your spouse / civil partner and the accounts information for that trade or profession have been submitted under their trade, enter the trade number (in this Form 11) under which the accounts information was supplied []

Income [127 - 129]

127. Sales / Receipts / Turnover [] [] [] .00

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

129. Other Trading Income including tax exempt income [] [] [] .00

Trading Account Items [130 - 131]

130. Purchases [] [] [] .00

131. Gross Trading Profits (including other Trade Receipts / income already listed in the previous section) [] [] [] .00

Expenses and Deductions [132 - 143]

132. Salaries / Wages [] [] [] .00

133. Additional Staff Costs [] [] [] .00

134. Sub-Contractors for the purposes of Relevant Contracts Tax (RCT) [] [] [] .00

135. Other Sub-Contractors [] [] [] .00

136. Consultancy, Professional fees [] [] [] .00

137. Motor, Travel and Subsistence [] [] [] .00

138. Repairs / Renewals [] [] [] .00

139. Rental Expenses [] [] [] .00

140. Depreciation, Goodwill / Capital write-off [] [] [] .00

141. (a) Provisions including bad debts - positive [] [] [] .00

(b) Provisions including bad debts - negative [] [] [] .00

142. Other Expenses [] [] [] .00

143. Other Expenses - negative / credit entries [] [] [] .00

Capital Account and Balance Sheet Items [144 - 155]

144. Cash / Capital introduced [] [] [] .00

145. Drawings (Net of Tax and Pension contributions) [] [] [] .00

146. (a) Closing Capital Balance - positive [] [] [] .00

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

147. Stock, Work in progress, Finished goods [] [] [] .00

148. Debtors and Prepayments [] [] [] .00

149. Cash / Bank (Debit) [] [] [] .00

150. Bank / Loans/ Overdraft (Credit) [] [] [] .00

151. Client Account Balances (Debit) [] [] [] .00

152. Client Account Balances (Credit) [] [] [] .00

153. Creditors and Accruals [] [] [] .00

154. Tax Creditors [] [] [] .00

155. (a) Net Assets - positive [] [] [] .00

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

Extracts from Adjusted Net Profit / Loss Computation [156 - 167] Profit / Loss per Accounts [156 - 157]

156. Net Trade Profit per Accounts [] [] [] .00

157. Net Trade Loss per Accounts [] [] [] .00

Adjustments made to Net Profit / Loss per Accounts [158 - 167]

158. Where there are no adjustments required to the profit / loss per accounts, insert [] in the box []

159. Motor Expenses [] [] [] .00

160. Donations (Political and Charitable) / Entertainment [] [] [] .00

161. Light, Heat and Phone [] [] [] .00

162. Net gain on sale of fixed / chargeable assets [] [] [] .00

163. Net loss on sale of fixed / chargeable assets [] [] [] .00

164. (a) Deduction for stock relief under S. 666 [] [] [] .00

(b) Deduction for stock relief under S. 667B [] [] [] .00

165. Deduction for increase in carbon tax under S. 664A [] [] [] .00

166. Other Addbacks [] [] [] .00

167. Other Deductions [] [] [] .00

If you have made any payment(s) during 2025 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')

PPSN

Grid for PPSN entry

Appendix 2

D - PAYE / BIK / PENSIONS (1) [219 - 232]

Note: If you and / or your Spouse or Civil Partner have / has more than four Employments / Pensions, etc., insert [X] in the box and photocopy Appendix 2 (pages 41 - 42) to complete and submit

Employment / Pension, etc. subject to PAYE

Details entered at Lines 220 to 222 are relevant to Lines 223 to 232

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

220. Employer's / Pension Provider's PAYE registered number

221. Employer's / Pension Provider's name

222. Gross amount of taxable income for this employment / pension (available from your final payslip for 2025)

223. 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) Distribution from an ARF
(l) Distribution from a PRSA

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

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

Director remuneration

(Note: in respect of Proprietary Directorships, only tax remitted to Revenue should be entered here)

(c) In arriving at the 'gross amount of taxable income for this employment / pension' and the 'Net tax deducted / refunded', state:

(i) Amount of taxable income paid in 2025 which was earned in the year 2024 and was brought back to that year

(ii) The amount of tax paid in respect of that amount of income brought back to 2024

(iii) The amount of gross income for USC purposes paid in 2025 which was earned in the year 2024 and was brought back to that year

(iv) The amount of USC paid in respect of that amount of income brought back to 2024

Employment / Pension, etc. No. Self Spouse / Civil Partner

Form grid for employment/pension details including checkboxes and input boxes for registration numbers, names, and taxable income.

PPSN

Grid for PPSN entry

Appendix 2

Self

Spouse or Civil Partner

224. (c) (v) The amount of income paid in the year 2026 which was earned in the year 2025 and has been brought back to 2025 and included in the Gross amount of taxable income above

(vi) The amount of tax paid in respect of that amount of income brought back to 2025

(vii) The amount of gross income for USC purposes paid in the year 2026 which was earned in the year 2025 and has been brought back to 2025 and included in the Gross income for Universal Social Charge (USC) from this employment above

(viii) The amount of USC paid in respect of that amount of income brought back to 2025

225. Gross income for Universal Social Charge (USC) from this employment (available from your final payslip for 2025)

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

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

227. 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

228. Payment frequency: Weekly, Fortnightly, Four weekly, Monthly, Other

229. Is relief due under S. 480B ("week 53")

Special Assignee Relief Programme (SARP)

Employment / Pension, etc. No.

Employment / Pension, etc. No.

If you are claiming SARP relief please state

230. (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)

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

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

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

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

Research and Development

231. (a) Amount of research and development credit claimed under S. 472D for 2025

(Note: enter the full amount surrendered by your employer to you under S. 766(2A(a)) or S. 766C(2) which is relevant to the employer's accounting period ending in the year 2024)

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

Foreign Tax

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

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