

Form 12

Tax Return for the year 2011 (Employees, Pensioners & Non-Proprietary Directors)



Remember to quote this number in all correspondence
or when calling at your Revenue office

Your PPS Number

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Office Hours Monday – Friday 9.30 a.m. – 5.00 p.m.



This form is to be completed and returned to your local
Revenue office on or before 31 October 2012.

Return Address

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Use any envelope and write “**FREEPOST**”
above the address.

NO STAMP REQUIRED

If the Return Address of your Local Revenue office is not
shown on this page, check your Tax Credit Certificate to
find the address to which you should submit this form

RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE YEAR ENDED 31 DECEMBER 2011 CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2011

This Tax Return should be completed by a person whose source of income is from a PAYE employment or pension or by a non – proprietary company director who pays all his/her Income Tax under the PAYE system.

NOTICE: YOU ARE HEREBY REQUIRED, UNDER SECTION 879 TAXES CONSOLIDATION ACT 1997, BY THE INSPECTOR OF TAXES NAMED ABOVE TO PREPARE AND DELIVER, ON OR BEFORE 31 OCTOBER 2012, A TAX RETURN ON THIS PRESCRIBED FORM FOR THE YEAR 1 JANUARY 2011 TO 31 DECEMBER 2011.

NOTE:

Section 14 Finance Act 2005 amended the definition of a “chargeable person” for Self-Assessment purposes. An individual who is in receipt of income chargeable to tax under the PAYE system and who is also in receipt of significant non-PAYE income from other sources, such as trading, professional or rental income, which is covered or largely covered by losses, capital allowances and other reliefs is regarded as a ‘chargeable person’ within the self-assessment system if the **total gross** non-PAYE income is €50,000* or more. If the total gross non-PAYE income is less than €50,000* Revenue may have regard to the net amount of such income in determining whether an individual is a ‘chargeable person’ for the purposes of ‘Income Tax Self-Assessment’. If there is more than one source of non-PAYE income, the €50,000 limit applies to the gross income from **all** sources and not from each separate source. An individual who is a ‘chargeable person’ for the purposes of Self Assessment Income Tax should complete a Pay and File Income Tax Return **Form 11E or Form 11**. The Capital Gains Tax Self-Assessment system applies to all individuals, including directors.

*The person remains a chargeable person as long as the non-PAYE income continues to exist irrespective of the amount of the annual gross income.

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 2011, and
- All disposals and acquisitions of chargeable assets and the amount of chargeable gains that accrued to me in the year 2011.

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 stated correctly.

(DD/MM/YYYY)

Signature

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Date

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Capacity of Signatory (Insert ☒) Tax Payer ☐ Tax Advisor ☐ Other ☐ (Specify)

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Main Residence Address

Telephone Number

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Agent's Details

Tax Adviser Identification No. (TAIN)

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Client's Ref.

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PPS Number

This Form 12 is to be completed by a person whose main source of income is from a PAYE employment or pension or a non-proprietary company director who pays all his/her Income Tax under the PAYE system.

To assist you in completing this return, each section of the form has been separated into the different categories of income, tax credits, allowances and reliefs as set out below. For further information on the content of this form, you should refer to the *Guide to Completing 2011 Pay & File Returns* available from Revenue's website www.revenue.ie, or from Revenue's Forms & Leaflets Service at LoCall 1890 30 67 06 (ROI only) (+353 1 7023050 if calling from outside ROI).

Note: the rate charged for the use of 1890 (LoCall) numbers may vary among different service providers.

Bank Details

Please provide your Irish bank account details:

Sort Code

Account Number

If you are married or in a civil partnership and have opted for Joint Assessment in 2011, please provide your spouse's or civil partner's Irish bank account details:

Sort Code

Account Number

Tax Refunds will be paid to the accounts stated above. It is not possible to make a refund directly to a foreign bank account.

Panel

Page No.(s)

◆ Personal Details	3
◆ Income from Irish Employments, Offices (including Non-Proprietary Directorships), Pensions, etc. Income from Foreign Offices or Employments Attributable to the Duties of those Offices and Employments Exercised in the State	4
◆ Income from a Trade or Profession	5
◆ Income from Fees, Irish Rental Income, Covenants, Distributions, etc.	5
◆ Foreign Income (Dividends, Employments, Pensions, Rents, etc.)	7
◆ Annual payments, Charges and Interest paid	8
◆ Claim for Tax Credits, Allowances and Reliefs for the year 2011	11
◆ Capital Acquisitions in 2011	15
◆ Capital Gains and Chargeable Assets	15
◆ Property Based Incentives on which Relief is claimed in 2011	16

How to fill in this Tax Return

1. Use CAPITAL LETTERS. Write clearly and accurately within box(es).
2. Insert ☒ in box as required.
3. Any panel(s) or section(s) that do not require an entry should be left blank.
4. In date boxes enter the format of DD/MM/YYYY, see example of correct and incorrect entries below.
5. All monetary entries, including entries in the Foreign Income panels, should be in Euro denomination. Do not enter € symbol.
6. Enter figures in whole Euro - ignore cent. Round down your income to the nearest Euro, and round up your credits, allowances, reliefs, expenses and tax paid to the nearest Euro - it's to your benefit.
7. Legislative references relate to Sections of the Taxes Consolidation Act 1997, unless otherwise stated.

CORRECT

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<div style="display: flex; justify-content: space-between;"> 0 1 0 1 2 0 1 1 </div>									
<div style="display: flex; justify-content: space-between;"> 3 1 1 2 2 0 1 1 </div>									
<div style="display: flex; justify-content: space-between;"> 3 1 1 2 2 0 1 1 </div>									
<div style="display: flex; justify-content: space-between;"> 1 9 0 0 0 0 0 0 </div>									
<div style="display: flex; justify-content: space-between;"> 0 0 0 0 0 0 0 0 </div>									
<div style="display: flex; justify-content: space-between;"> 5 5 0 0 0 0 0 0 </div>									

Example of correct and incorrect entries.

<div style="display: flex; justify-content: space-between;"> <input type="checkbox"/> x <input checked="" type="checkbox"/> </div> <i>Pharmacist</i>									
<div style="display: flex; justify-content: space-between;"> D 1 Jan - 11 </div>									
<div style="display: flex; justify-content: space-between;"> - 31 DEC 11 </div>									
<div style="display: flex; justify-content: space-between;"> 31 / 12 / 11 </div>									
<div style="display: flex; justify-content: space-between;"> 1 9 0 0 0 0 0 0 </div>									
<div style="display: flex; justify-content: space-between;"> N/A </div>									
<div style="display: flex; justify-content: space-between;"> € 5 5 0 0 0 0 0 0 </div>									

INCORRECT

PPS Number

Any panel(s) or section(s) that do not require an entry should be left blank.

PERSONAL DETAILS

1 - Insert ☒ in the box to indicate your civil status:

- (a) Single ☐
- (b) Married ☐
- (c) In a Civil Partnership ☐
- (d) Married but living apart ☐
If wholly or mainly maintaining your Spouse insert ☒ in the box
- (e) In a Civil Partnership but living apart ☐
If wholly or mainly maintaining your Civil Partner insert ☒ in the box
- (f) Widowed ☐
- (g) A Surviving Civil Partner ☐
- (h) Divorced ☐
- (i) A former Civil Partner ☐

If your personal circumstances changed in 2011 insert ☒ in the box to indicate your previous status and state date of change:

- Single ☐ Married ☐ In a Civil Partnership ☐
- Widowed ☐ Surviving Civil Partner ☐
- Married but living apart ☐ In a Civil Partnership but living apart ☐
- Divorced ☐ Former Civil Partner ☐
- Date of Marriage or Civil Partnership (DD/MM/YYYY)
- Date of Separation or Divorce (DD/MM/YYYY)
- Spouse's or Civil Partner's date of death (DD/MM/YYYY)

If married or in a civil partnership, insert ☒ in the box to indicate basis of assessment applicable for 2011:

Joint Assessment ☐ Separate Assessment ☐ Single Treatment ☐

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)

State the number of Dependent Children

Legally enforceable maintenance arrangements -

See Panel 16 on page 6, Panel 19 on page 7 and Panel 35 on page 9

Spouse's or civil partner's PPS No.

Self

Spouse or Civil Partner

State your/your spouse's or civil partner's Date(s) of Birth (DD/MM/YYYY)

In the year 2011, insert ☒ in the box(es) if you or your spouse or civil partner were:

Non – resident

☐

☐

Not ordinarily resident

☐

☐

Not domiciled

☐

☐

Insert ☒ in the box(es) if you or your spouse or civil partner held a Full Medical Card at any time during the year (a GP Only Card does not qualify as a Full Medical Card)

☐

☐

In 2011 if you and/or your spouse or civil partner were resident in another Member State of the European Communities (EC) insert ☒ in the box(es)

☐

☐

2 - Non-Proprietary Directorships

List all Non-Proprietary Directorships in respect of you and/or your spouse or civil partner and state the percentage shareholding in each Company

Self

(%)

Spouse or Civil Partner

(%)

<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

PPS Number

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Any panel(s) or section(s) that do not require an entry should be left blank.

INCOME FROM IRISH EMPLOYMENTS, OFFICES (INCLUDING NON-PROPRIETARY DIRECTORSHIPS), PENSIONS, ETC. INCOME FROM FOREIGN OFFICES OR EMPLOYMENTS ATTRIBUTABLE TO THE DUTIES OF THOSE OFFICES AND EMPLOYMENTS EXERCISED IN THE STATE

(Write the name of the employer or the source of the pension opposite the corresponding income)

3 - Employments subject to PAYE Tax (including income subjected to PAYE attributable to the performance in the State of the duties of foreign employments)

Employer's Name

Employer's PAYE Registered Number

Gross income for Universal Social Charge (USC) for the year 2011

Amount of USC deducted in 2011 (available from your P60)

Gross amount of Taxable income (available from your P60)

Gross amount of Tax Deducted

If you are related to your employer by marriage or otherwise, state relationship

Self

Spouse or
Civil Partner

4 - Pension(s)/Annuities (Subject to PAYE Tax)

Name of Payer(s)

Pension Company PAYE Registered Number

Gross income for USC for the year 2011

Amount of USC deducted in 2011

Gross amount of Taxable Income (available from your P60)

Gross amount of Tax Deducted

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

(a) Amount of lump sum(s) paid between 7/12/2005 and 31/12/2010, both inclusive

(b) (i) Amount of lump sum(s) paid in 2011

(ii) Amount of lump sum paid in 2011 which was paid under the rules of a Qualifying Overseas Pension Plan (QOPP) (S. 790AA(17))

(c) Tax free amount, if any, for 2011

(d) Amount of excess lump sum(s) for 2011

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

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

(g) Where amount at (d) includes an amount paid under the rules of a QOPP:

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

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

6 - Payments from Department of Social Protection

Social Welfare pensions include a basic amount plus an increase where the claimant has an adult dependant. Enter the total amount (i.e. basic amount plus adult dependant increase):

- In the "Self" column where your spouse or civil partner is the dependant for social welfare purposes. In this case you are due the PAYE credit.
- In the "Spouse or Civil Partner" column where you are the dependant for social welfare purposes. In this case your spouse or civil partner is due the PAYE credit.

State Pension/Illness Benefit/Occupations Injury Benefit/Jobseeker's Benefit/Carer's Allowance/Pre-Retirement Allowance etc.

Type of payment

Taxable amount of payment in 2011

7 - Distributions from Approved Retirement Funds, Approved Minimum Retirement Funds & PRSA (Part 30 Chs 2 & 2A)

(a) Distributions from an Approved Retirement Fund (S. 784A)

(b) Distributions from an Approved Minimum Retirement Fund (S. 784C)

(c) Distributions from a PRSA (S. 787G)

8 - Other Payments (e.g. Payments received on commencement of employment, or in consideration of change in conditions of employment)

Name of Payer(s)

Gross amount of payment(s)

Nature of Benefit(s)

Amount chargeable to tax

If you wish to claim Top Slicing Relief (TSR) in relation to any lump sum(s) you and/ or your spouse or civil partner received on Redundancy/Retirement in 2011 insert ☒ in the box(es)

9 - Benefits from Employments/Non-Proprietary Directorships

Most benefits-in-kind are now taxed at source, however, payments under PRSAs and certain Shares/Securities are not. Any taxable benefits from these sources should be entered here.

Nature of Benefit

Taxable benefits: (not taxed at source under PAYE)

10 - Employments/Offices/Pensions not subject to PAYE deductions

Description of Income

Amount of Income

11- Credit for Professional Services Withholding Tax (PSWT)

Gross amount of withholding tax on fees for professional services in basis period for 2011

INCOME FROM A TRADE or PROFESSION

12 - Income from a Trade or Profession

(Only use this form if your Total Gross non-PAYE income from all sources is within income thresholds - see note on Page 1)

Insert ☒ in the box(es) to indicate to whom the income in each column refers. Self ☐ Spouse or ☐ Civil Partner ☐

Description of Trade or Profession – you must clearly describe the trade

If sharefarming in the year 2011 insert ☒ in the box.

Commencement Date (DD/MM/YYYY)

Accounting Period End Date (DD/MM/YYYY)

Gross Income

Adjusted/Assessable Net Profit

Adjusted Net Loss

Capital Allowances for year 2011

If you wish to claim under S. 381, to set any loss in the trade in the year 2011 against your other income, enter the amount of the loss.

Claim to be made on or before 31/12/2013.

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 2011 (S. 392), enter the amount of unused Capital Allowances.

Claim to be made on or before 31/12/2013.

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

INCOME FROM FEES, IRISH RENTAL INCOME, COVENANTS, DISTRIBUTIONS, ETC.

13 - Fees, Commissions, etc. not included elsewhere

Fees, commissions, etc. from sources other than employments or directorships
(Emoluments from employments, etc. should be shown on page 4/5)

Description of Income

Total amount of Income

PPS Number

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Any panel(s) or section(s) that do not require an entry should be left blank.

14 - Rent-a-Room Relief

If you wish to avail of Rent-a-Room relief, state the amount of gross rental income received in the year 2011 for room(s) in a "Qualifying Residence". **Do not** include this amount in Panel 15 below.

If you **do not** wish to avail of Rent-a-Room relief, insert ☒ in the box(es) and include the income in Panel 15 under Gross Rent Receivable.

Self

									.00
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Spouse or Civil Partner

									.00
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15 - Rental Income from Land and Property in the State

Where a claim to tax relief on **property based incentive schemes** is included below, insert ☒ in the box and give details in Panel 69 on page 16 of this return

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 2011, insert ☒ in the box(es)

Number of Properties let

Number of Tax Incentive Properties

Area in hectares, if applicable

Non-resident landlord (where the rent is paid directly to the landlord or to the landlord's bank account either in the State or abroad)

(a) State the PPS number of tenants(s)

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(b) State the amount of Irish tax withheld

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									.00
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Gross Rent Receivable

									.00
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									.00
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Add Clawback of Section 23 Relief

									.00
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									.00
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Less: Repairs

									.00
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Allowable interest

									.00
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									.00
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Other

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									.00
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* Rented Residential Relief (Section 23) where 2011 is the **first** year of claim

Net Rental Income (**after** expenses **but before** Capital Allowances)

									.00
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									.00
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Net Rental Loss (**after** expenses **but before** Capital Allowances)

									.00
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									.00
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Capital Allowances brought forward from a prior year

									.00
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									.00
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* Capital/Balancing Allowances for the year 2011

									.00
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									.00
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Capital Allowances used against rental income in the year 2011

									.00
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Capital Allowances available for carry forward or offset

									.00
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Excess Case V Capital Allowances

									.00
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									.00
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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 2011 against your other income state, the amount of unused Capital Allowances available for offset against other income:

(a) To which S. 409A applies (restricted to €31,750)

									.00
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									.00
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(b) To which S. 409A does not apply (no restriction applies)

									.00
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Losses - Amount of unused losses from a prior year

									.00
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									.00
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16 - Payments received under a Legally Enforceable Maintenance Arrangement from which Irish Tax was not deducted

Gross amounts (Exclude any amounts in respect of children)

									.00
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									.00
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17 - Untaxed Income Arising in the State

Irish Government Stocks

									.00
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									.00
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Irish Exchequer Bills

									.00
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Irish Credit Union Dividends

									.00
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									.00
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Other Investments

									.00
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									.00
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Total untaxed income arising in the State

									.00
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									.00
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25 - Irish Tax Deducted on Foreign Income

Irish tax deducted on encashment (from 23 & 24), if any

									.00

**Spouse or
Civil Partner**

									.00

26 - Foreign Pensions

Gross amount of State Welfare Pension(s)

									.00

									.00

Gross amount of all Other Pension(s)

									.00

									.00

27 - Income from Foreign employments attributable to the performance OUTSIDE the State of such employments

(on which Transborder Relief is not claimed)

Gross amount of foreign salary

									.00

									.00

Foreign tax deducted (if any, and not refundable by foreign tax authorities)

									.00

									.00

28 - Foreign Rental Income

Number of Foreign properties let

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Income from **Foreign Rents** (Enter gross amount receivable)

									.00

									.00

Amount of expenses relating to this income (excluding interest)

									.00

									.00

Amount of Allowable Interest

									.00

									.00

Net profit on Foreign Rental properties

									.00

									.00

Capital Allowances (including Capital Allowances forward)

									.00

									.00

Losses - Amount of unused losses from a prior year

									.00

									.00

Amount of Foreign tax deducted

									.00

									.00

29 - Other Foreign Income

Source of other Foreign Income

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Gross amount of Foreign Income

									.00

									.00

Amount of Foreign tax deducted

(if any, and not refundable by Foreign tax authorities)

									.00

									.00

30 - Interest/Annuities/Royalties/Dividends

Amount of gross Foreign Income including income previously exempted under S. 234

(enter amount net of any allowable deductions)

									.00

									.00

Foreign Tax deducted (if any, and not refundable by Foreign Tax authorities)

									.00

									.00

31 - Exempt Income

Source of Income

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Amount of Income

									.00

									.00

32 - Exempt Income from Personal Injury

Amount of gross income

									.00

									.00

Tax deducted, if any, on income

									.00

									.00

ANNUAL PAYMENTS, CHARGES AND INTEREST PAID**33 - Rent paid to Non-Resident Landlord**

Gross amount of rent paid in the year 2011

									.00

									.00

PPS Number

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Any panel(s) or section(s) that do not require an entry should be left blank.

34 - Retainable Charges (e.g. Annuities)

Self

Spouse or
Civil Partner

Gross amount of Annual payment

										.00
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										.00
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Date of Payment (DD/MM/YYYY)

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35 - Payments made under Legally Enforceable Maintenance Arrangements(a) From which **no tax was deducted** prior to payment

Gross amount of annual payment

										.00
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										.00
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Date of payment (DD/MM/YYYY)

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(b) From which **tax was deducted** prior to payment

Gross Amount of annual payment

										.00
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										.00
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Date of payment (DD/MM/YYYY)

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		/			/					
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36 - Deeds of CovenantInsert ☒ in the box(es) to indicate who the covenant is in respect of:

Permanently Incapacitated Minor

☐
☐

(Other than parent to own child)

Permanently Incapacitated Adult

☐
☐

Adult aged 65 or over*

☐
☐

Name of Covenantee

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

Relationship to the Covenantee

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

Original date of the Deed of Covenant (DD/MM/YYYY)

		/			/					
--	--	---	--	--	---	--	--	--	--	--

		/			/					
--	--	---	--	--	---	--	--	--	--	--

Gross amount of the Annual Payment

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

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

*Restricted amount (5% of Total Income in respect of
covenants to adults aged 65 or over)

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

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

37 - Additional Voluntary Contributions (AVCs)If you have made Additional Voluntary Contributions to your superannuation fund insert ☒ in the box(es) to indicate the type of payment and give the details requested below.**- PRSA AVC**
☐
☐
- Other
☐
☐
State the name of the employment where your Superannuation
fund is held

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

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If you are a Specified Sportsman (Schedule 23A)
insert ☒ in the box(es)
☐
☐
If you are a member of a Pre-Approved Pension Scheme
insert ☒ in the box(es)
☐
☐
Total Amount paid in 2011 (for which relief has not been
claimed or granted in 2010)

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

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

Amount of AVC Contributions already relieved under
the net pay arrangement in 2011

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

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

Amount of ordinary contributions already relieved under the
net pay arrangement for 2011

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

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

Amount carried forward from a prior year, for which relief has
not been obtained

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

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

Amount paid between 1 January 2012 and 31 October 2012 for
which relief has not already been granted and for which relief is
being claimed for 2011

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

Total amount of AVC Relief claimed in 2011

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

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

38 - Personal Retirement Savings Accounts (PRSAs)

Self

**Spouse or
Civil Partner**

Only complete Panel 38 if you, or your employer on your behalf, made PRSA contributions.

If you have made PRSA contributions, insert ☒ in the box(es) to indicate the type of Certificate received from the Provider and give the details requested below

PRSA 1 Certificate

PRSA 1 (Net Pay) Certificate

(Note that PRSA contributions made on your behalf by your employer should be included in Panel 9 on Page 5)

If you are a Specified Sports person (Schedule 23A) insert ☒ in the box(es)

If you are a member of a pre-Approved pension scheme insert ☐ in the box(es)

Total amount paid in 2011 (for which relief has not been claimed or granted in 2010)

Amount of PRSA contributions already relieved under the net pay arrangement in 2011

Amount carried forward from a prior year,
for which relief has not been obtained

Amount paid between 1/1/2012 and 31/10/2012 for which relief has not already been granted and for which relief is being claimed for 2011

PRSA contributions made on your behalf by your employer

Total amount of PRSA Relief claimed in 2011

39 - Retirement Annuity Contracts (RACs)

If you are claiming relief in respect of RACs
state the source(s) of your non-pensionable earnings

If you are a Specified Sportsperson (Schedule 23A) insert ☒ in the box(es)

If you are a member of a Pre-Approved Pension Scheme insert ☐ in the box(es)

Total amount paid in 2011 (for which relief has not been claimed or granted in 2010)

Amount of RAC Contributions already relieved under the net pay arrangement in 2011

Amount carried forward from a prior year, for which relief has not been obtained

Amount paid between 1/1/2012 and 31/10/2012 for which relief has not already been granted and for which relief is being claimed for 2011

Total amount of RAC Relief claimed in 2011

40 - Overseas Pension Plans: Migrant Member Relief

Amount claimed by 'relevant migrant member' in respect of a 'qualifying overseas pension plan' in 2011

Amount paid between 1/1/2012 and 31/10/2012 for which relief has not already been granted and for which relief is being claimed in 2011

Amount carried forward from a prior year, for which relief has not been obtained

Total amount of Migrant Member Relief claimed in 2011

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Any panel(s) or section(s) that do not require an entry should be left blank.

41 - Interest Relief on Certain Unsecured Home Loans

Self

**Spouse or
Civil Partner**

In respect of **interest paid** on unsecured Home Loans used for the purchase, repair, development or improvement of your **main residence**, taken out on or after 1/1/2004, complete the following:

- [illegible]

42 - Bridging Loan Interest

Date loan taken out (DD/MM/YYYY)

		/			/				
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Amount of qualifying bridging loan interest for this year

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

CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR 2011

43 - Home Carer Tax Credit

Insert ☒ in the appropriate box to indicate the dependant (other than the spouse or civil partner of the claimant) for whom care is being provided:

- Child ☐ Permanently Incapacitated Individual ☐
- Individual aged 65 or over ☐ Dependent relative living within 2km of claimant ☐

44 - PAYE Tax Credit

Self

**Spouse or
Civil Partner**

Insert ☐ in the box(es) if claimed

☐☐

45 - Allowable Deductions Incurred in Employment

Nature of Employment

Expenses

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

Superannuation Contributions (where not deducted by employer)

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

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

Total

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

			,			.00
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Note: Expenses, etc. relating only to employments should be shown here. Reimbursed expenses not treated as pay for tax purposes should be excluded.

46 - Blind Person's Tax Credit

Insert ☐ in the box(es) if you wish to claim Blind Person's Tax Credit

7

☐

To qualify for this tax credit, you must hold a certificate from an Ophthalmic Surgeon stating that you or your spouse or civil partner have impaired vision to the extent that your central visual acuity does not exceed 6/60 in the better eye with correcting lenses, or that the widest diameter of the visual field subtends an angle no greater than 20 degrees.
(It is not necessary to forward this certificate with your claim)

47 - Guide Dog Allowance

Number of Guide Dogs maintained by you.

7

5

To qualify for this allowance you must hold a letter from the Irish Guide Dogs for the Blind confirming you are a registered owner. (It is not necessary to forward this letter with your claim)

Self

**Spouse or
Civil Partner**

55 - Seed Capital Scheme

Amount of relief claimed in 2011

Note: If you are claiming relief for prior years you should submit full details to your Revenue office

56 - Film Relief

Amount of investment on which relief is claimed in 2011

Amount carried forward from previous year

Enter all relevant **Film 3 certificate numbers**

57 - Tuition Fees

Name of Student

Amount paid per approved course (do not include exam fees)

Insert ☐ in the box if a part-time course

☐
☐

58 - Amount of Owner Occupier Relief on a Residential Property in a Designated Area due in 2011

Where you are claiming relief under this incentive scheme also insert these details in Panel 69 on page 16 of this return

59 - Service Charges

Tax Relief for amounts paid in full and on time in the 12 months ended 31 December **2010**:

As a fixed annual charge to a
Local Authority/Private Contractor

Under a "tag system" to a
Local Authority/Private Contractor

60 - Retirement Relief for Certain Sportspersons

If, during the tax year 2011, you or your spouse or civil partner ceased permanently to be engaged in a "specified occupation" or to carry on a "specified profession" as listed in Schedule 23A and you wish to claim relief under S. 480A, insert ☐ in the box(es) and give the information requested.

What specific occupation or profession does this claim relate to

Date of Permanent Cessation from specified occupation/profession (DD/MM/YYYY)

Amount of relief claimed for the year 2011

Note: If you are claiming relief for prior years you should submit full details.

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			,			.00
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			,			.00
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			,			.00
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Year 3 ☐

			,			.00
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							.00
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CAPITAL ACQUISITIONS IN 2011

Self

Spouse or
Civil Partner

67 - If you received a gift or an inheritance in 2011, insert ☒ in the box

☐
☐

Note: Where the value of a gift or an inheritance, when added to the value of prior aggregable benefits (if any) received on or after 5 December 1991 within the same group, exceeds 80% of the relevant threshold, a Capital Acquisitions Tax return must be made.

A gift is treated as having been received on the date of the gift. An inheritance is treated as having been received on the date of death of a person.

The information given does not satisfy a requirement to file a Capital Acquisitions Tax return (Form IT 38). If you need help in completing a Form IT 38, you should consult Leaflet IT 39 Guide to Completing the Gift/Inheritance Tax Self-Assessment Return. Completed Form IT 38 should be sent to the Collector-General's Division. Form IT 38 and Leaflet IT 39 are available at www.revenue.ie/en/tax/cat/index.html

CAPITAL GAINS AND CHARGEABLE ASSETS

68 - Capital Gains Tax for the year 1 January 2011 – 31 December 2011

Give details of all disposals (by sale, exchange, gift or otherwise) of chargeable assets, e.g. land, shares, paintings, antiques, etc. made by you or your spouse or civil partner in the year 2011.

Self

Spouse or
Civil Partner

Chargeable Gain(s) (excluding Foreign Life Policies)

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

Net Loss(es) in 2011

Unused Losses from prior year(s)

Personal Exemption (max €1,270 per spouse or civil partner & non transferable)

Note: losses, including losses forward must be used first

Net Chargeable Gain (excluding Foreign Life Policies)

Net Chargeable Gain on Foreign Life Policies

Unused Losses for carry forward to 2012

If you have an overall Capital Gains Tax loss in 2011 there is no need to complete the sections below.

In respect of net chargeable gains that arose in the period 1 January 2011 to 30 November 2011

Self

Spouse or
Civil Partner

(a) Enter amount of net gain to be charged @ 25%

(b) Enter amount of net gain to be charged @ 40% (excluding Foreign Life Policies)

(c) Enter amount of net gain on Foreign Life Policies to be charged @ 40%

In respect of net chargeable gains that arose in the period 1 December 2011 to 31 December 2011

Self

Spouse or
Civil Partner

(a) (i) Enter amount of net gain to be charged at 25% - disposal between 1/12/2011 and 6/12/2011

(ii) Enter amount of net gain to be charged at 30% - disposal between 7/12/2011 and 31/12/2011

(b) Enter amount of net gain to be charged @ 40% (excluding Foreign Life Policies)

(c) Enter amount of net gain on Foreign Life Policies to be charged @ 40%

