



Your PPS Number

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Remember to quote this number in all correspondence
or when calling at your Revenue office.
Office Hours Monday – Friday 9.30 a.m. – 5.00 p.m.

This form is to be completed and returned to your Revenue office on or before 31 October 2013.

Return Address

Use any envelope and write **"FREEPOST"** above the address.

NO STAMP REQUIRED

If the Return Address of your 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 2012
CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2012

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 2013, A TAX RETURN ON THIS PRESCRIBED FORM FOR THE YEAR 1 JANUARY 2012 TO 31 DECEMBER 2012.

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 Income Tax-Self Assessment 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 2012, and
- All disposals and acquisitions of chargeable assets and the amount of chargeable gains that accrued to me in the year 2012.

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.

Signature

Date _____

(DD/MM/YYYY)

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

Main Residence Address

Telephone Number

[illegible]

Agent's Details

Tax Adviser Identification No. (TAIN)

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Client's Ref.

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 2012 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 2012, 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.	6
♦ Property Relief Surcharge - Section 531AAE TCA 1997	7
♦ 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 2012	11
♦ Capital Acquisitions in 2012	15
♦ Capital Gains and Chargeable Assets	15
♦ Property Based Incentives on which Relief is claimed in 2012	16

How to fill in this Tax Return

- Use CAPITAL LETTERS. Write clearly and accurately within box(es).
- Insert ☒ in box as required.
- Any panel(s) or section(s) that do not require an entry should be left blank.
- In date boxes enter the format of DD/MM/YYYY, see example of correct and incorrect entries below.
- All monetary entries, including entries in the Foreign Income panels, should be in Euro denomination. Do not enter € symbol.
- 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.
- Legislative references relate to Sections of the Taxes Consolidation Act 1997, unless otherwise stated.

CORRECT

<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>										
P H A R M A C I S T											
0 1 0 1 2 0 1 2											
3 1 1 2 2 0 1 2											
3 1 1 2 2 0 1 2											
1 9 0 0 0.00											
.00											
5 5 0 0.00											

Example of correct and incorrect entries.

<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>									
Pharmacist											
D 1 Jan - 12											
- 31 DEC 12											
31 / 12 / 12											
1 9 .00											
N/A.00											
€ 5500.00											

INCORRECT

PERSONAL DETAILS1 - Insert ☐ in the box to indicate your civil status:If your personal circumstances changed in 2012 insert ☐ in the box to indicate your previous status and state date of change:

- | | | | | | | | |
|---|--------------------------|--|--------------------------|---|--------------------------|------------------------|--------------------------|
| (a) Single | <input type="checkbox"/> | Single | <input type="checkbox"/> | Married | <input type="checkbox"/> | In a Civil Partnership | <input type="checkbox"/> |
| (b) Married | <input type="checkbox"/> | Widowed | <input type="checkbox"/> | Surviving Civil Partner | <input type="checkbox"/> | | |
| (c) In a Civil Partnership | <input type="checkbox"/> | Married but living apart | <input type="checkbox"/> | In a Civil Partnership but living apart | <input type="checkbox"/> | | |
| (d) Married but living apart | <input type="checkbox"/> | Divorced | <input type="checkbox"/> | Former Civil Partner | <input type="checkbox"/> | | |
| If wholly or mainly maintaining your Spouse insert <input type="checkbox"/> in the box | <input type="checkbox"/> | Date of Marriage or Civil Partnership (DD/MM/YYYY) | <input type="text"/> | | | | |
| (e) In a Civil Partnership but living apart | <input type="checkbox"/> | Date of Separation or Divorce (DD/MM/YYYY) | <input type="text"/> | | | | |
| If wholly or mainly maintaining your Civil Partner insert <input type="checkbox"/> in the box | <input type="checkbox"/> | Spouse's or Civil Partner's date of death (DD/MM/YYYY) | <input type="text"/> | | | | |
| (f) Widowed | <input type="checkbox"/> | | | | | | |
| (g) A Surviving Civil Partner | <input type="checkbox"/> | | | | | | |
| (h) Divorced | <input type="checkbox"/> | | | | | | |
| (i) A former Civil Partner | <input type="checkbox"/> | | | | | | |

If married or in a civil partnership, insert ☐ in the box to indicate basis of assessment applicable for 2012: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 17 on page 6, Panel 20 on page 7 and Panel 37 on page 9**

Spouse's or civil partner's details

Name

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 2012, 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 were a holder of a Full Medical Card or had entitlement to one under EU Regulations at any time during the year (a **GP Only** Card does not qualify as a **Full** Medical Card)☐☐In 2012 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

(%)

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)

	Self	Spouse or Civil Partner
Employer's Name	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
Employer's PAYE Registered Number	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
Gross income for Universal Social Charge (USC) for the year 2012	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
Amount of USC deducted in 2012 (available from your P60)	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
Gross amount of Taxable income (available from your P60)	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
Gross amount of Tax Deducted	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
If you are related to your employer by marriage or otherwise, state relationship	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>

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

	Self	Spouse or Civil Partner
Name of Payer(s)	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
Pension Company PAYE Registered Number	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
Gross income for USC for the year 2012	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
Amount of USC deducted in 2012	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
Gross amount of Taxable Income (available from your P60)	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
Gross amount of Tax Deducted	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>

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

(a) Amount of lump sum(s) paid between 7/12/2005 and 31/12/2011, both inclusive	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
(b) (i) Amount of lump sum(s) paid in 2012	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
(ii) Amount of lump sum paid in 2012 which was paid under the rules of a Qualifying Overseas Pension Plan (QOPP) (S. 790AA(17))	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
(c) Tax free amount, if any, for 2012	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
(d) Amount of excess lump sum(s) for 2012	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
(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))	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
(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)	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
(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))	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
(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)	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>

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/Occupational Injury Benefit/Jobseeker's Benefit/Carer's Allowance/Pre-Retirement Allowance etc.

Type of payment	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
Taxable amount of payment in 2012	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>

INCOME FROM FEES, IRISH RENTAL INCOME, COVENANTS, DISTRIBUTIONS, ETC.**14 - 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)

Self

Spouse or
Civil Partner

Description of Income

Total amount of Income

15 - 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 2012 for room(s) in a "Qualifying Residence". **Do not** include this amount in Panel 16 below.

If you **do not** wish to avail of Rent-a-Room relief, insert ☐ in the box(es) and include the income in Panel 16 under Gross Rent Receivable.

16 - 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(es) 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 2012, 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)

(b) State the amount of Irish tax withheld

Gross Rent Receivable

Add Clawback of Section 23 Relief

Less: Repairs

Allowable interest

Other

* Rented Residential Relief (Section 23) where 2012 is the **first** year of claim**Net** Rental Income (after expenses but before Capital Allowances)**Net** Rental Loss (after expenses but before Capital Allowances)

Capital Allowances brought forward from a prior year

* Capital/Balancing Allowances for the year 2012

Capital Allowances used against rental income in the year 2012

Capital Allowances available for carry forward or offset

Excess Case V Capital Allowances

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 2012 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)

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

Losses - Amount of unused losses from a prior year

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

Gross amounts (Exclude any amounts in respect of children)

18 - Untaxed Income Arising in the State

Irish Government Stocks

Irish Exchequer Bills

Irish Credit Union Dividends

Other Investments

Total untaxed income arising in the State

36 - Retainable Charges (e.g. Annuities)

	Self	Spouse or Civil Partner																				
Gross amount of Annual payment	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> .00											<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> .00										
Date of Payment (DD/MM/YYYY)	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>										

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

Gross amount of annual payment	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> .00											<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> .00										
Date of payment (DD/MM/YYYY)	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>										

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

Gross Amount of annual payment	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> .00											<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> .00										
Date of payment (DD/MM/YYYY)	<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>										

38 - 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)	<input type="checkbox"/>	<input type="checkbox"/>
Permanently Incapacitated Adult	<input type="checkbox"/>	<input type="checkbox"/>
Adult aged 65 or over*	<input type="checkbox"/>	<input type="checkbox"/>

Name of Covenantee

Relationship to the Covenantee

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

Gross amount of the Annual Payment

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

.00**39 - 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	<input type="checkbox"/>	<input type="checkbox"/>
- Other	<input type="checkbox"/>	<input type="checkbox"/>

State the name of the employment where your Superannuation fund is held

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 2012 (for which relief has not been claimed or granted in 2011)

.00Amount of AVC Contributions already relieved under the net pay arrangement in 2012

.00Amount of ordinary contributions already relieved under the net pay arrangement for 2012

.00Amount carried forward from a prior year, for which relief has not been obtained

.00Amount paid between 1 January 2013 and 31 October 2013 for which relief has not already been granted and for which relief is being claimed for 2012

.00Total amount of AVC Relief claimed in 2012

.00

40 - Personal Retirement Savings Accounts (PRSAs)**Self****Spouse or
Civil Partner***Only complete Panel 40 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 10 on Page 5)

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 2012 (for which relief has not been claimed or granted in 2011)

Amount of PRSA contributions already relieved under the net pay arrangement in 2012

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

Amount paid between 1/1/2013 and 31/10/2013 for which relief has not already been granted and for which relief is being claimed for 2012

PRSA contributions made on your behalf by your employer

Total amount of PRSA Relief claimed in 2012**41 - 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 2012 (for which relief has not been claimed or granted in 2011)

Amount of RAC Contributions already relieved under the net pay arrangement in 2012

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

Amount paid between 1/1/2013 and 31/10/2013 for which relief has not already been granted and for which relief is being claimed for 2012

Total amount of RAC Relief claimed in 2012**42 - 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.

Amount paid by 'relevant migrant member' in respect of a 'qualifying overseas pension plan' in 2012

Amount paid between 1/1/2013 and 31/10/2013 for which relief has not already been granted and for which relief is being claimed in 2012

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

Total amount of QOPPS Relief claimed in 2012

43 - 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:

- (a) Insert ☐ in the box(es) to confirm interest claimed at (f) below is not in respect of a secured home loan (mortgage) taken out with a lending provider in the State ☐
- (b) Enter date loan taken out (DD/MM/YYYY) / /
- (c) Enter expiry date of loan (DD/MM/YYYY) / /
- (d) If you received Tax Relief at Source (TRS) in respect of another loan in 2012, state the amount of interest on which TRS relief granted .00 .00
- (e) Insert ☐ in the box(es) if you are entitled to first-time buyer relief (i.e. in the first seven years of entitlement to relief) ☐
- (f) State the amount of interest paid in 2012 (excluding interest at (d) above) .00 .00
- (g) State the number of tax years (0-6) prior to 2012 you were entitled to first-time buyer relief ☐
- (h) Insert ☐ in the box(es) if the interest at (f) was paid on a loan taken out between 1/1/2004 and 31/12/2008 to purchase your first qualifying residence, or subsequent qualifying residence, where your first qualifying residence was purchased on or after 1/1/2004 ☐

44 - Bridging Loan Interest

Date loan taken out (DD/MM/YYYY)

/ / / /

Amount of qualifying bridging loan interest for this year

.00.00**CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR 2012****45 - 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 ☐

46 - PAYE Tax Credit**Self****Spouse or
Civil Partner**Insert ☐ in the box(es) if claimed☐☐**47 - Allowable Deductions Incurred in Employment**

Nature of Employment

Expenses

.00.00

Superannuation Contributions (where not deducted by employer)

.00.00**Total**.00.00

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

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

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)

49 - Guide Dog Allowance

Number of Guide Dogs maintained by you.

☐☐

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)

62 - Seafarer Allowance

Name of employer

Self

Spouse or
Civil Partner

Number of days spent at sea in 2012

63 - Transborder Relief

To claim Transborder Relief an individual must be an Irish Resident, hold the foreign employment for a continuous period of at least 13 weeks in a country with which Ireland has a Double Taxation Agreement and he/she must be present in the State for at least one day in each of those weeks.

Country in which employment took place

If you are claiming Split-Year Treatment insert ☐ in the box(es)

Amount of salary on which you are claiming Transborder Relief

64 - Health Expenses

(Note to complete and submit a form Med 1 if you have not already done so)

State the amount of Health Expenses claimed for the year 2012
(Excluding Relief for Nursing Home expenses)

State the amount of Nursing Home Expenses claimed
for the year 2012

65 - Rent Tax Credit

(not due unless claimant was, on 7/12/2010, paying rent under a tenancy)

I confirm that I was paying rent under a tenancy on 7/12/2010. Insert ☐ in the box(es).

Address of rented property

Rent payable to (insert ☐ in the appropriate box(es))

Private Landlord

Business

Agent

Non-Resident Landlord

Name of Landlord/Business/Agent

Address of Landlord/Business/Agent

Tax Registration Number of Landlord (e.g. PPS Number, if known)

Date Tenancy Commenced (DD/MM/YYYY)

Amount of rent paid in 2012

66 - Revenue Job Assist

Name of Employer

Year of Claim - insert ☐ in the appropriate box(es):

Year 1

Year 1

Year 2

Year 2

Year 3

Year 3

Where you are claiming an additional
allowance for dependent child(ren), state:

Self

Spouse or
Civil Partner

Child's Name

Date of Birth (DD/MM/YYYY)

Child's Name

Date of Birth (DD/MM/YYYY)

**Spouse or
Civil Partner**

☐☐

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

**Spouse or
Civil Partner**

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**Spouse or
Civil Partner**

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**Spouse or
Civil Partner**

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