



Your PPS Number

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

This form is to be completed and returned to your Revenue office on or before 31 October 2014.

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 any recent correspondence from Revenue or use the contact locator on www.revenue.ie to find the address to which you should submit this form.

RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE YEAR ENDED 31 DECEMBER 2013 CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2013

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 2014, A TAX RETURN ON THIS PRESCRIBED FORM FOR THE YEAR 1 JANUARY 2013 TO 31 DECEMBER 2013.

Sections of an Act quoted within this form refer to the Taxes Consolidation Act (TCA) 1997 unless otherwise stated.

NOTE:

1. 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.
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 €50,000 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 €3,174 or more is regarded as a 'chargeable person' for Self-Assessment and must file a Form 11 for that year.
4. An individual with a PAYE source of income and net assessable non-PAYE income (due to losses, capital allowances and other reliefs) is less than €3,174 and the income is coded against PAYE tax credits or fully taxed at source, is not regarded as a 'chargeable person'.

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 2013, and
- All disposals and acquisitions of chargeable assets and the amount of chargeable gains that accrued to me in the year 2013.

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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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 is 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 2013 Pay & File Self-Assessment 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 bank account details:

Single Euro Payments Area (SEPA)

Account numbers and sort codes have been replaced by International Bank Account Numbers (IBAN) and Bank Identifier Codes (BIC). These numbers are generally available on your bank account statements. Further information on SEPA can be found on www.revenue.ie. It is not possible to make a refund directly to a foreign bank account that is not a member of SEPA.

International Bank Account Number (IBAN) (Maximum 34 characters)

Bank Identifier Code (BIC) (Maximum 11 characters)

If you are married or in a civil partnership and have opted for Joint Assessment in 2013, please provide your spouse's or civil partner's bank account details:

International Bank Account Number (IBAN) (Maximum 34 characters)

Bank Identifier Code (BIC) (Maximum 11 characters)

Tax Refunds will be paid to the accounts stated above.

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 and income chargeable under S. 811B	6
♦ Property Relief Surcharge - S. 531AAE	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 2013	11
♦ Capital Acquisitions in 2013	15
♦ Capital Gains and Chargeable Assets	15
♦ Property Based Incentives on which Relief is claimed in 2013	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

<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 3											
3 1 1 2 2 0 1 3											
3 1 1 2 2 0 1 3											
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"/>										
Pharmacist											
D 1 Jan - 13											
- 31 DEC 13											
31 / 12 / 13											
19 .00											
N/A .00											
€ 5500.00											

INCORRECT

PERSONAL DETAILS1 - Insert ☐ in the box to indicate your civil status:If your personal circumstances changed in 2013 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 2013: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 18 on page 6, Panel 21 on page 7 and Panel 39 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 2013, 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 2013 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"/>

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

Self

Spouse or Civil Partner

Employer's PAYE Registered Number (available from your P60)

Gross income for Universal Social Charge (USC) for the year 2013

Amount of USC deducted in 2013 (available from your P60)

Gross amount of Taxable income (available from your P60)

Gross amount of Tax Deducted (available from your P60)

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 ☒ in the box(es)

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

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

Name of Payer(s)

Pension Company PAYE Registered Number

Gross income for USC for the year 2013 (available from your P60)

Amount of USC deducted in 2013 (available from your P60)

Gross amount of Taxable Income (available from your P60)

Gross amount of Tax Deducted (available from your P60)

5 - Withdrawal of funds from AVC

Amounts of funds withdrawn from an AVC under S. 782A

Amount of tax deducted

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

(a) Amount of lump sum(s) paid between 7/12/2005 and 31/12/2012, both inclusive

(b) (i) Amount of lump sum(s) paid in 2013

(ii) Amount of lump sum paid in 2013 which was paid under the rules of a Qualifying Overseas Pension Plan (QOPP) (S. 790AA(17))

(c) Tax free amount, if any, for 2013

(d) Amount of excess lump sum(s) for 2013

(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)

7 - 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 received in 2013. Maternity Benefit, Adoptive Benefit and Health & Safety Benefit received for the period 1/7/2013 to 31/12/2013.

Type of payment

Taxable amount of payment in 2013

Self

Spouse or
Civil Partner**8 - Distributions from Approved Retirement Funds, Approved Minimum Retirement Funds & PRSA (Part 30 Chs 2 & 2A)**

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

(i) Amount of USC deducted in 2013

(ii) Amount of tax deducted in 2013

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

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

9 - Other Payments (e.g. Payments received on commencement of employment, or in consideration of change in conditions of employment, or lump sum payments paid on Redundancy/Retirement)

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 2013 insert ☒ in the box(es)**10 - Foreign Earnings Deduction**

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

(a) (i) Country

(ii) Number of qualifying days

(b) (i) Country

(ii) Number of qualifying days

(c) Amount of relief claimed

11 - Benefits from Employments/Non-Proprietary Directorships

Most benefits-in-kind are now taxed at source, however, some payments including payments under PRSAs are not. Any taxable benefits not taxed at source should be entered here.

Nature of Benefit

Taxable benefits: (not taxed at source under PAYE)

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

Description of Income

Amount of Income

INCOME FROM A TRADE OR PROFESSION**13 - 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 2013 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

Unused Capital Allowances from a prior year

Capital Allowances for year 2013

If you wish to claim under S. 381, to set any loss in the trade in the year 2013 against your other income, enter the amount of the loss.

Claim to be made on or before 31/12/2015.

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 2013 (S. 392), enter the amount of unused Capital Allowances.

Claim to be made on or before 31/12/2015.

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

14 - Credit for Professional Services Withholding Tax (PSWT)

Gross withholding tax (before any interim refund) related to the basis period for 2013 on fees for Professional Services

**INCOME FROM FEES, IRISH RENTAL INCOME, COVENANTS, DISTRIBUTIONS, ETC
AND INCOME CHARGEABLE UNDER S. 811B****15 - Fees, Commissions, etc. not included elsewhere**

Fees, commissions, S. 811B income, 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

16 - 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 2013 for room(s) in a 'Qualifying Residence'. **Do not** include this amount in Panel 17 below.

If you **do not** wish to avail of Rent-a-Room relief, insert ☐ in the box(es) and include the income in Panel 17 under Gross Rent Receivable.

17 - 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 71 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 2013, 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 2013 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 2013

Capital Allowances used against rental income in the year 2013

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 2013 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

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

Gross amounts (Exclude any amounts in respect of children)

19 - 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

20 - Irish Deposit Interest

Self

Spouse or
Civil Partner

Number of ordinary Deposit Accounts held

Gross Interest received (on which **DIRT was not deducted**)

Gross Deposit Interest received on which **DIRT** was deducted

(i) taxable at 33%

(ii) taxable at 36%

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

If you are exempt from income tax and you or your spouse or civil partner are either
65 or over, or you are permanently incapacitated insert ☒ in the box(es)

☐
☐

21 - Income from which Irish tax was deducted

(State gross amount)

(a) Annuities

(b) Covenant

(c) Settlements

(d) Legally Enforceable Maintenance

(e) Estate Income

(f) Patent royalty income (including income previously exempted
under S. 234)

Total Irish taxed Income [(a) to (f) inclusive]

22 - 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)

(ii) Gross amount of dividends received from a REIT

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

EXEMPT INCOME

23 - Exempt Income for Childcare Services

An individual in receipt of income from Childcare Services is regarded as a 'chargeable person' for Self-Assessment and must file a Form 11 for that year.

24 - Exempt Income

Source of Income

Amount of Income

25 - Exempt Income from Personal Injury

Amount of gross income

Tax deducted, if any, on income

PROPERTY RELIEF SURCHARGE - SECTION 531AAE

26 - (a) If your aggregate income for the 2013 tax year is €100,000 or more, insert ☒ in the box(es) and complete line (b)

☐
☐

(b) Amount of specified property reliefs used in 2013

FOREIGN INCOME (DIVIDENDS, EMPLOYMENTS, PENSIONS, RENTS, ETC.)

All amounts should be in Euro. Include details of any scrip dividends received from non-resident companies in the appropriate panel.

Self

Spouse or
Civil Partner

27 - Great Britain & Northern Ireland Dividends

Net Dividend(s) Received

45 - 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 between 1/1/2004 and 31/12/2012, and interest paid on unsecured home loans which qualifies for relief under section 9 Finance Act 2013, complete the following:

- (a) Insert ☒ in the box(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 2013, state the amount of interest on which TRS relief granted

(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 2013 (excluding interest at (d) above)

(g) State the number of tax years (1-6) prior to 2013 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

46 - Bridging Loan Interest

Date loan taken out (DD/MM/YYYY)	<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	<input type="text"/>	<input type="text"/>		<input type="text"/>	/	<input type="text"/>	/	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Amount of qualifying bridging loan interest for this year	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00

CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR 2013

CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS (Note: all tax credits, allowances, and reliefs you are entitled to for 2013 must be claimed on this form)

47 - 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	<input type="checkbox"/>	Permanently Incapacitated Individual	<input type="checkbox"/>
Individual aged 65 or over	<input type="checkbox"/>	Dependent relative living within 2km of claimant	<input type="checkbox"/>

48 - PAYE Tax Credit

Self

**Spouse or
Civil Partner**

Insert ☐ in the box(es) if claimed

49 - 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.

50 - Blind Person's Tax Credit

Insert ☒ 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)

51 - 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)

52 - Dependent Relative Tax Credit

Number of Dependent Relatives

Dependent Relative tax credit is not due if your relative's income exceeded €13,837 in the year 2013 or if this tax credit is being claimed in full by another person.

If you wish to claim any of these tax credits, insert ☐ in the appropriate box(es) and enter the details requested below

- | Child's Name | Date of Birth
(DD/MM/YYYY) | Name of school if receiving full-time education or name of employer if receiving at least 2 years full-time training for a trade or profession
- or - Nature of incapacity, if relevant. |
|--------------|-------------------------------|---|
| | | |

		/		/					
		/		/					
		/		/					

(d) Incapacitated Child Tax Credit

Child's Name	Date of Birth	The nature of the incapacity	Yes	No
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[illegible]

For whom was the carer employed? Self ☐ Spouse or Civil Partner ☐ Relative ☐

Net cost of **employing** a carer in the year 2013 (after deducting any payments received from Health Service Executive, etc.)

Self **Spouse or Civil Partner**

Name of Insurer

.00	.00

Amount of gross premium paid in the period 1 January 2013 to 31 December 2013 for which tax relief was not granted at source or if your employer paid medical insurance premiums on your behalf to an authorised insurer (e.g. VHI, Laya Healthcare, Aviva Health, etc.) in the the period 1 January 2013 to 31 December 2013, state the gross amount paid

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

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

(Note that medical insurance premiums paid by your employer on your behalf should also be included in Panel 11 on Page 5)

Amount of Age-Related tax credit in respect of this premium

						.00
						.00

Amount of any contribution made by you

Date in 2013 the policy was renewed or entered into

Where the policy was renewed or entered into on or after 16 October 2013, state the following:

Amount of gross premium paid in the period 16 October 2013 to 31 December 2013 for which tax relief was not granted at source or if your employer paid medical insurance premiums on your behalf to an authorised insurer (e.g. VHI, Laya Healthcare, Aviva Health, etc.) in the period 16 October 2013 to 31 December 2013, state the gross amount paid

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

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

State amount of gross premium paid in the period 16 October 2013 to 31 December 2013 in respect of:

Adults covered by the policy

Child(ren)* (if any) covered by the policy

Name	Amount					Name	Amount				
					.00					.00	
					.00					.00	

* A child for the purposes of this tax relief means an individual under the age of 18 years or, if over 18 years and under the age of 23 years, is receiving full-time education and in respect of whom a child premium is paid.

Amount of Age-Related tax credit in respect of this premium

					.00
					.00

Amount of any contribution made by you

57 - Business Expansion Scheme

Amount of relief claimed in 2013

Enter relevant RICT 3 certificate number, or, if appropriate,
The Designated Fund's reference number

Self

										.00

Spouse or
Civil Partner

										.00

58 - Employment and Investment Incentive

- Amount subscribed for eligible shares issued in 2013

Amount of relief claimed in 2013

Note: The first stage of relief is on 30/41 of the eligible investment
Enter relevant **EII Certificate** number, or if appropriate,
the Designated Fund's reference number

										.00
										.00

										.00
										.00

59 - Seed Capital Scheme

Amount of relief claimed in 2013

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

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

										.00
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60 - Film Relief

Amount of investment on which relief is claimed in 2013

Amount carried forward from previous year

Enter all relevant **Film 3 certificate numbers**

										.00
										.00

										.00
										.00

61 - Tuition Fees

Name of Student

Amount of tuition fees paid, including student contribution, per
approved course. (Do not include administration, exam, registration,
capitation fees, etc.)

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

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

Insert ☐ in the box(es) if a part-time course

☐
☐

Insert ☐ in the box(es) if fees relate to a training course

☐
☐

62 - Amount of Owner Occupier Relief on a Residential Property in a Designated Area due in 2013

Where you are claiming relief under this incentive scheme
also insert these details in Panel 71 on page 16 of this return

										.00
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										.00
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63 - Retirement Relief for Certain Sportspersons

If, during the tax year 2013, 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)

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

Amount of relief claimed for the year 2013

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

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

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

64 - Seafarer Allowance

Name of employer

Self

Spouse or
Civil Partner

Number of days spent at sea in 2013

65 - 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

66 - 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 2013 (excluding Relief for Nursing Home expenses)

State the amount of Nursing Home Expenses claimed for the year 2013

67 - 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 2013

68 - Revenue Job Assist

This scheme has ended for all employments commencing on or after 1 July 2013.

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)

CAPITAL ACQUISITIONS IN 2013

69 - If you received a gift or an inheritance in 2013, insert ☒ in the box(es)

Self

Spouse or
Civil Partner

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

70 - Capital Gains Tax for the year 1 January 2013 – 31 December 2013

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 2013.

Self

Spouse or
Civil Partner

Chargeable Gain(s) (excluding Foreign Life Policies)

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

Net Loss(es) in 2013

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 2014

If you have an overall Capital Gains Tax loss in 2013 there is no need to complete the sections below.

In respect of net chargeable gains that arose in the period 1 January 2013 to 30 November 2013

Self

Spouse or
Civil Partner

(a) Enter amount of net gain to be charged @ 33%

(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 2013 to 31 December 2013

Self

Spouse or
Civil Partner

(a) Enter amount of net gain to be charged @ 33%

(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%

Double Taxation Relief

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

Country	Amount of gain	Amount of foreign tax for which relief is now claimed

