

Form 12 Tax Return for the year 2014

(Employees, Pensioners & Non-Proprietary Directors)



The quickest, easiest and most convenient way to complete your Form 12 is to use the eForm 12 on www.revenue.ie

Your PPS Number

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 2015.

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 2014 CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2014

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 2015, A TAX RETURN ON THIS PRESCRIBED FORM FOR THE YEAR 1 JANUARY 2014 TO 31 DECEMBER 2014.

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 2014, and
- All disposals and acquisitions of chargeable assets and the amount of chargeable gains that accrued to me in the year 2014.

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

Date

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

Main Residence Address

Telephone Number

Agent's Details

Tax Adviser Identification No. (TAIN)

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 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 2014 Pay & File Self-Assessment Returns* available from Revenue's website www.revenue.ie, or from Revenue's Forms & Leaflets Service at LoCall 1890 306 706 (ROI only) (+353 1 702 3050 if calling from outside ROI).

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

Bank Details

If you wish to have any refund paid directly to your bank account, please provide your bank account details.

(Note: It is quicker to receive payments electronically than by cheque.)

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)	
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If you are married or in a civil partnership and have opted for Joint Assessment in 2014, 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)									
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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	8
♦ Foreign Income (Dividends, Employments, Pensions, Rents, etc.)	8
♦ Annual payments, Charges and Interest paid	9
♦ Claim for Tax Credits, Allowances and Reliefs for the year 2014	11
♦ Capital Acquisitions in 2014	15
♦ Capital Gains and Chargeable Assets	15
♦ Property Based Incentives on which Relief is claimed in 2014	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. Where **.00** is shown in monetary panels, 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. Where **.00** is not shown, cents should be entered.
7. Legislative references relate to Sections of the Taxes Consolidation Act 1997, unless otherwise stated.

CORRECT

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Example of correct
and incorrect
entries.

INCORRECT

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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 2014 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 2014:

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 7, 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 2014, insert ☒ in the box(es) if you or your spouse or civil partner were:

Non-resident

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☐

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 2014 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)	Self	Spouse or Civil Partner

Employer's Name

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

Gross income for Universal Social Charge (USC) for the year 2014

Amount of USC deducted in 2014 (available from your P60)

Gross amount of Taxable income (available from your P60)

Gross amount of Tax Deducted (available from your P60)

If any employment income has been subjected to foreign tax in a treaty State, insert ☒ in the box(es)

Foreign Tax Amounts

Amount of income included above that has been subjected to foreign tax in a treaty State

Amount of non-refundable foreign tax paid on the income

Note: If there is no double taxation agreement in place with the foreign State, or if the tax is refundable by the foreign jurisdiction, a claim for credit should not be made here.

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 2014 (available from your P60)

Amount of USC deducted in 2014 (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 31/12/2013, both dates inclusive

(b) (i) Amount of lump sum(s) paid in 2014

(ii) Amount of lump sum paid in 2014 which was paid under the rules of a Qualifying Overseas Pension Plan (QOPP) (S. 790AA(17))

(c) Tax free amount, if any, for 2014

(d) Amount of excess lump sum(s) for 2014

(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

Self

Spouse or
Civil Partner

The Social Welfare Consolidation Act 2005 provides for the payment of an increase in the amount of the State pension where the beneficiary has an adult dependant. For tax purposes, the State pension recipient should include the total amount of the pension and the increased adult dependant payment in the relevant field on the return. They will be due the PAYE tax credit. Their spouse or civil partner is not entitled to the PAYE tax credit in respect of the adult dependant payment.

State Pension/Illness Benefit/Occupational Injury Benefit/Jobseeker's Benefit/Carer's Allowance/Pre-Retirement Allowance/Maternity Benefit/Adoptive Benefit/Health & Safety Benefit, etc. received in 2014.

Type of payment

Taxable amount of payment in 2014

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 2014

(ii) Amount of tax deducted in 2014

(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

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 2014 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 2014

TRADE 1/
PROFESSION 1TRADE 2/
PROFESSION 2Self ☐ Spouse or
Civil Partner ☐

Self

Spouse or
Civil Partner

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 2014 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**

Number of ordinary Deposit Accounts held

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

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Spouse or Civil Partner

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PPS Number

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

**Spouse or
Civil Partner**

36 - Other Foreign Income

Self

Source of other Foreign Income

Gross amount of Foreign Income

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

ANNUAL PAYMENTS, CHARGES AND INTEREST PAID

37 - Rent paid to Non-Resident Landlord

Gross amount of rent paid in the year 2014

38 - Retainable Charges (e.g. Annuities)

Gross amount of Annual payment

Date of Payment (DD/MM/YYYY)

39 - Payments made under Legally Enforceable Maintenance Arrangements

(a) From which **no tax was deducted** prior to payment

Gross amount of annual payment

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

Gross Amount of annual payment

40 - Deeds of Covenant

Insert ☒ 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

Relationship to the Covenantee

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

Gross amount of the Annual Payment

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

41 - 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

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 2014 (for which relief has not been
claimed or granted in 2013)

Amount of AVC Contributions already relieved under
the net pay arrangement in 2014

Amount of ordinary contributions already relieved under the
net pay arrangement for 2014

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

Amount paid between 1/1/2015 and 31/10/2015 for
which relief has not already been granted and for
which relief is being claimed for 2014

Total amount of AVC Relief claimed in 2014

42 - Personal Retirement Savings Accounts (PRSAs)**Self****Spouse or
Civil Partner***Only complete Panel 42 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 amounts contributed by your employer on your behalf to a PRSA should also be included in Panel 11 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 2014 (for which relief has not been claimed or granted in 2013)

Amount of PRSA contributions already relieved under the net pay arrangement in 2014

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

Amount paid between 1/1/2015 and 31/10/2015 for which relief has not already been granted and for which relief is being claimed for 2014

Amount contributed by your employer on your behalf to a PRSA

Total amount of PRSA Relief claimed in 2014**43 - 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 2014 (for which relief has not been claimed or granted in 2013)

Amount of RAC Contributions already relieved under the net pay arrangement in 2014

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

Amount paid between 1/1/2015 and 31/10/2015 for which relief has not already been granted and for which relief is being claimed for 2014

Total amount of RAC Relief claimed in 2014**44 - 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 2014

Amount paid between 1/1/2015 and 31/10/2015 for which relief has not already been granted and for which relief is being claimed in 2014

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

Total amount of QOPPs Relief claimed in 2014

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

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- (b) Enter date loan taken out (DD/MM/YYYY)

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- (c) Enter expiry date of loan (DD/MM/YYYY)

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- (d) If you received Tax Relief at Source (TRS) in respect of another loan in 2014, state the amount of interest on which TRS relief granted

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- (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)

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- (f) State the amount of interest paid in 2014 (excluding interest at (d) above)

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- (g) State the number of tax years (1-6) prior to 2014 you were entitled to first-time buyer relief

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- (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

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46 - Bridging Loan Interest

Date loan taken out (DD/MM/YYYY)

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Amount of qualifying bridging loan interest for this year

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CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR 2014

(Note: all tax credits, allowances, and reliefs you are entitled to for 2014 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

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49 - Allowable Deductions Incurred in Employment

Nature of Employment	<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></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></tr></table>								
Expenses	<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></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></tr></table> .00								
Superannuation Contributions (where not deducted by employer)	<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></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></tr></table> .00								
Total	<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></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></tr></table> .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

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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.

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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

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Dependent Relative tax credit is not due if your relative's income exceeded €13,837 in the year 2014 or if this tax credit is being claimed in full by another person.

53 - Single Person Child Carer Credit, Widowed Person or Surviving Civil Partner, Incapacitated Child, Increased Exemption - Dependent ChildrenIf you wish to claim any of these tax credits, insert ☒ in the appropriate box(es) and enter the details requested below

- (a) Single Person Child Carer Credit* ☐ (b) Widowed Person or Surviving Civil Partner with Qualifying Child Tax Credit ☐
 (c) Increased Exemption for Dependent Children ☐

Child's Name

Date of Birth

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.

(DD/MM/YYYY)

*Single Person Child Carer Credit may not be claimed by a person qualifying for the married person or civil partner tax credit, or a co-habiting couple. Claimants must complete Form SPCC1 or SPCC2 with a first claim. See www.revenue.ie for further information.

(d) Incapacitated Child Tax Credit

Note: To qualify for this credit you must hold a certificate from a medical practitioner confirming that the child is permanently incapacitated.

Is the incapacity permanent? Insert ☒

Child's Name

Date of Birth

PPS No.

The nature of the incapacity

Yes No

54 - Employing a Carer

If you, your spouse or civil partner or a relative were permanently incapacitated by reason of mental or physical infirmity and you **employed** a carer insert ☒ in the appropriate box(es).

For whom was the carer employed?

Self

Spouse or Civil Partner

Relative

Net cost of **employing** a carer in the year 2014 (after deducting any payments received from Health Service Executive, etc.)

Self

Spouse or Civil Partner

55 - Permanent Health Insurance**(if not deducted from Gross Pay by Employer) - Note that this is not Health/Medical Insurance**

Name of Insurer

Amount paid in the year 2014

56 - Medical Insurance

State the gross amount of premium paid in the period 1 January 2014 to 31 December 2014 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.):

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

Name

Amount

Name

Amount

* 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 any contribution made by you

Date in 2014 the policy was renewed or entered into

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

State the gross amount of premium paid in the period 1 January 2014 to the date of renewal in 2014 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.):

Amount of any contribution made by you

64 - Seafarer Allowance**Self****Spouse or
Civil Partner**

Name of employer

Number of days spent at sea in 2014

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 2014
(excluding Relief for Nursing Home expenses)State the amount of Nursing Home Expenses claimed
for the year 2014**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 2014

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)

Self

**Spouse or
Civil Partner**

CAPITAL ACQUISITIONS IN 2014

69 - If you received a gift or an inheritance in 2014, insert ☒ in the box(es)

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 2014 – 31 December 2014

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 2014.

Self

**Spouse or
Civil Partner**

Chargeable Gain(s) (excluding Foreign Life Policies)

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

Net Loss(es) in 2014

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 2015

If you have an overall Capital Gains Tax loss in 2014 there is no need to complete the sections below.

In respect of net chargeable gains that arose in the period 1 January 2014 to 30 November 2014

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 2014 to 31 December 2014

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

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			.			.00

						.00
						.00

