Income Tax Return for the year 2024 - Form 12



(Employees, Pension Recipients &	Non-Proprietary Directors)
It's quicker, easier and more convenient to complete an of Services through myaccount on www.revenue.ie	online Return (Form 12), which is available in PAYE
	Your PPSN
	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 2025.
Use any envelope and write 'FREEPOST' above the address.	Return 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 visit the 'Contact us' page on www.revenue.ie to find the address to which you should submit this form.	
RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR TH	
This Tax Return should be completed by a person whose main so non-proprietary company director who pays all his / her Income NOTICE: YOU ARE HEREBY REQUIRED, UNDER SECTION 879 TATAXES NAMED ABOVE TO PREPARE AND DELIVER, ON OR BEFFORM FOR THE YEAR 1 JANUARY 2024 TO 31 DECEMBER 2024	Tax under the PAYE system (see notes below). AXES CONSOLIDATION ACT 1997, BY THE INSPECTOR OF
NOTE:	
 An individual who is a 'chargeable person' for the purposes of Incor Self-Assessment for the year 2024. 	ne Tax Self-Assessment should complete a Form 11 Tax Return and
2. An individual with a PAYE source of income and with total gross inc of €30,000 or more is regarded as a 'chargeable person' for Self-As	
3. An individual with a PAYE source of income and with net assessabl more is regarded as a 'chargeable person' for Self-Assessment and	
4. An individual with a PAYE source of income and net assessable no other reliefs), and where the income is coded against PAYE tax cre	n-PAYE income less than €5,000 (after losses, capital allowances an dits or fully taxed at source, is not regarded as a 'chargeable person'
The Capital Gains Tax Self-Assessment system applies to all individua	als, including directors.

- d

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 2024, and
- all disposals and acquisitions of chargeable assets and the amount of chargeable gains that accrued to me in the year 2024.

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	D D / M M / Y Y Y Y
Capacity of Signatory (Ins	sert ⊠) Tax Payer	pecify)	
Main Residence Address			
Eircode	Telephone Number		
Agent's Details	Tax Adviser Identification No. (TAIN)	ent's Ref.	

A non-assessable spouse or other civil partner electing to be the assessable spouse or nominated civil partner for the year 2024, for the purposes of completing this Form 12, must include a letter to this effect with the completed Form 12.

PPS	N										Any	pane	el(s) c	or sec	tion(:	s) th	at do	not	req	uire	an	ent	ry s	houl	d be	e left	blank		
This Inco																										YΕ θ	empl	oymen	t
To assist allowanc to Comp Revenue	es a	nd rel i g 20 :	liefs 24 F	as se Pay &	t out b File S	oelo Self-	w. For Asses	furtl	her i ent l	nforr Retu	natio	on o ava	n the	e cor e froi	nten m R	t of eve	this nue	fori	m, j veb	you site	ısl w	nou ww	ld r	refe	r to	the	Gui	de	ts
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Bank De	tails																												
Refunds details.	paid	direc	tly t	o you	bank	aco	count a	are o	quick	er co	omp	ared	d to d	cheq	ue p	oayr	nen	ts, p	olea	ase	pr	ovi	de	you	ır ba	ank	acco	ount	
Single E	uro	Payn	nent	s Are	a (SE	PA)																							
Your Inte statemen It is not p	nts. F ossil	urthe	er int ma	format ke a r	ion ca efund	an b	e foun	d or	ww	w.re	ven	ue.i	e.		•	·				•			ble	on	you	ur b	ank	accour	ıt
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BIC (Max	imum	11 cl	hara	cters)																									
If you are partner's	banl	k acc	oun	t detai	ls:	ners	hip ar	nd ha	ave c	ptec	d for	Joir	nt As	sess	mei	nt ir	1 202	24,	ple	ase	e p	rov	ide	you	ur s	pou	se's	or civi	
IDAN (IVI		JIII 0-	Cria	ractors	') 																								
BIC (Max	imum	n 11 cl	hara	cters)																									
Any tax	refu	nds v	vill I	be pai	d to t	he a	accou	nts	state	ed a	bov	e.																	
If you are				-									COU	nt de	etaile	s in	"M\	Pr	ofil	e"									
You shou	_					-		•		•					Juli	J 111	. v . y		J111	J .									
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Panel	Page No.(s)	Question No.(s)
Personal Details	4	1 - 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 	5	4 - 13
Income from a Trade or Profession	7	14 - 15
 Income from Fees, Irish Rental Income, Covenants, Distributions, etc. and income chargeable under S. 811B 	7	16 - 25
Exempt Income	10	26 - 28
Property Relief Surcharge - S. 531AAE	10	29
• Foreign Income (Dividends, Employments, Pensions, Rents, etc.)	10	30 - 45
Annual payments, Charges and Interest paid	12	46 - 54
Claim for Tax Credits, Allowances and Reliefs for the year 2024	14	55- 79
Capital Acquisitions in 2024	19	80
Capital Gains and Chargeable Assets	19	81
Property Based Incentives on which Relief is claimed in 2024	20	82

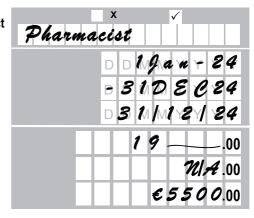
How to fill in this Tax Return

- 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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PHARM	Α	С	1 5	3 7	-			
	0	1	0	11/	2	Ø	2	4
	3	1	141	2	2	O	2	4
	3	1	4	2	2	O	2	4
	Т		1	9	0	0	0	.00
								.00
				5	5	0	0	00

Example of correct and incorrect entries.



INCORRECT

PPSN PPSN	Any panel(s) or section(s) that do not require an entry should be left blank
PERSONAL DETAILS	
 If you are completing this return on behalf of a deceased ir (Note: in the case of a married person or civil partner, only nominated civil partner in the period to which this return re- 	complete this section where the deceased was the assessable spouse or
(a) Enter the date of death	
(b) Enter the name and address, include Eircode (if knowr of the personal representative (i.e. executor, administrator, etc.)	
(c) Enter the date grant of probate or letter of administration	on was obtained Self Spouse or Civil Partner
State your / your spouse's or civil partner's Date(s) of Birth	n)
2 - 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 your personal circumstances changed in 2024 insert ⊠ in the box to indicate your previous status and state date of change: Single
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	Date of Marriage Date of Separation or Divorce Spouse's or Civil Partner's date of death
If married or in a civil partnership, insert ⊠ in the box to indic	ate hasis of assessment applicable for 2024
Joint Assessment Separate Assessme	
If you wish to claim Widowed Person or Surviving Civil Partner Tax Credit state date of death of your spouse or civil partner	
State the number of Qualifying Children	
Spouse's or civil partner's details	
Name	PPSN PPSN
Residence status for 2024 In the year 2024, insert ⊠ in the box(es) if you or your spous Non–reside Not ordinari Not domicile	nt
In 2024 if you and / or your spouse or civil partner were resid Member State of the European Communities (EC) insert ⊠ ir Non-Resident Aggregation Relief	lent in another
Where your spouse / civil partner is not resident and not all o Non-Resident Aggregation Relief (NRAR), may be due.	of your joint income is chargeable to tax in Ireland, additional relief, known as
Insert ⊠ in the box if you wish to claim NRAR:	
If yes, please provide spouse / civil partner details: (a) Country of residence in 2024	
(a) Country of residence in 2024(b) Tax Identification Number in country of residence	
	ection on foreign income (nancle 20.45)
(c) State total world wide income in Euro and complete s Insert ⊠ in the box(es) if you or your spouse or civil partner v Card or had entitlement to one under EU Regulations at any	.00

3 - Non-Proprietary Directorships		
List all Non-Proprietary Directorships in respect of you and / or your sp Self (%)	ouse or civii partner and state the percenta Spouse or Civi	
INCOME FROM IRISH EMPLOYMENTS, OFFICES PENSIONS, ETC. INCOME FROM FOREIGN OF DUTIES OF THOSE OFFICES AND EMPLOYME (Write the name of the employer or the source of the pension opport 4 - Employments subject to PAYE (including income su	FICES OR EMPLOYMENTS AS ENTS EXERCISED IN THE ST osite the corresponding income)	ATTRIBUTABLE TO THE
State of the duties of foreign employments)	Self	Spouse or Civil Partner
Employer's Name		
Employer's PAYE Registered Number		
The following details are available from your final payslip for 20	024	
Pay for USC USC paid	, .00	.00
Pay for income tax	.00	, , , , , , , , , , , , , , , , , , , ,
Income tax paid		
If any of the above employment income has been subjected to non-refundable foreign tax, insert ⊠ in the box(es)		
Foreign Tax Amounts Amount of income included above that has been subjected to non-refundable foreign tax	, .00	, .00
Amount of non-refundable foreign tax paid on the income		
Foreign jurisdiction where the employment was exercised		
Note: If the tax is refundable by the foreign jurisdiction, a claim		
If you received a performance-related bonus payment from a solution of €20,000 and have suffered USC at the rate of 45% on this payment.		
If you are related to your employer by marriage or otherwise, state relationship		
5 - Pension(s) / Annuities (subject to PAYE) Name of Payer(s)		
Pension Company PAYE Registered Number		
The following details are available from your final payslip for 2 Pension / income for USC		
USC paid	, , , , , , , , , , , , , , , , , , , ,	.00
Pension / income for income tax	, .00	.00
Income tax paid 6 - Withdrawal of funds from AVC		
Amounts of funds withdrawn from an AVC under S. 782A	.00	.00
Amount of tax deducted		
7 - Lump sums from Relevant Pension Arrangements (\$	S. 790AA)	
(a) Amount of lump sum(s) paid between 7/12/2005 and 31/12/2023, both dates inclusive	.00	.0
(b) (i) Amount of lump sum(s) paid in 2024	.00	.00
(ii) Amount of lump sum paid in 2024 which was paid unde of a Qualifying Overseas Pension Plan (QOPP) (S. 790	r the rules	, .00

Г	PPSN				Any panel	(s) or s	ection		do not Self	require	e an entry			ft blank or Ci		rtner
	(c) Tax fre	ee amount, if any, for	2024							.00						.00
	(d) Amour	nt of excess lump sur	n(s) for 2024	ŀ			Т	П	П	.00						.00
	at the s	n of amount at (d) chan standard rate (S. 790A t include any amount e	A(3)(a)(i) or (3)(b)(i)(l))						.00		Ē				.00
	(Note:	n of amount at (d) cha this income should a e subject to PAYE and	llso be includ	led with employr	nent					.00				ļ		.00
		amount at (d) includ		•): 									
	rat	rtion of amount at (d) te determined in acco to not include any amo	ordance with	S. 790AA(3)(a)(.00		L		ļ		.00
	det	rtion of amount at (d) c termined in accordance	e with S. 790	4A(3)(a)(ii), (3)(b)		b)(ii)		,		.00				,		.00
8 -		ts from Departme						- : 41-			41 04-4			l 4l-	_	
	beneficiar the increa credit. Th	al Welfare Consolidat ry has an adult deper ased adult dependant neir spouse or civil pa	ndant. For ta t payment in artner is not e	ix purposes, the the relevant field entitled to the En	State pens d on the ret aployee tax	sion red urn. T ccredit	cipien he Sta in res	t shoul ate per spect c	d inclunsion in the a	ude the recipie adult d	e total ar nt will be ependar	nount on due the ot paym	of the he Em nent.	pension ploye	n and	
		ails of any State Pens ement Allowance / Ma													tc. red	eived
	Type of pa	ayment														
	Taxable a	mount of payment in	2024							.00						.00
9 -		tions from Approvutions from an Appro				art 30	Chs	2 & 2	A)			_				
	(i) Ar	mount of USC deduc	ted in 2024					++	++	.00		\rightarrow			H	.00
	(ii) Ar	mount of tax deducte	d in 2024					•	1	\perp						\perp
		utions from an Appro aimant was non-resid		ent Fund (S. 784	4A) where					.00						.00
	(i) Ar	mount of USC deduc	ted in 2024							.00						.00
		mount of tax deducte						ļ		.00						.00
		mount of foreign tax f aimed in 2024 (all an			elief is bein	g				.00						.00
		utions from a PRSA (,						.00						.00
10		Payments (for exa in conditions of e											sider	ation	of	
	Name of F	Payer(s)														
	Gross am	ount of payment(s)								.00				,		.00
	Nature of	Benefit(s)														
11		hargeable to tax n Earnings Deduc	tion							.00				,		.00
	-	ou are claiming relief	under S. 823	A, state the follo	owing:											
	(a) (i) Cou	untry														
	(ii) Nu	mber of qualifying da	lys spent the	re						Щ						Щ
	(b) (i) Cou	untry														
	(ii) Nu	mber of qualifying da	ays spent the	re									_			Ш
12	Please att the duties	nt of relief claimed tach a statement from of your employment ts from Employme	were perform	ned while abroa	d.		oartur	e froʻm	and re	.00 eturn to	o Ireland	l and th	ne loc	atiọn(s) at w	.00 hich
	Most bene	efits-in-kind are taxed ble benefits not taxed	d at source, h	nowever, some p	ayments a	-										
	Nature of	Benefit														
	Taxable b	enefits: (not taxed at	source unde	er PAYE)						.00						.00
13	- Employ	yments / Offices /	Pensions 1	not subject to	PAYE de	ducti	ons									
	Description	on of Income														
	Amount o	f Income			r			ļ		.00						.00

PP3N	s) or section(s) that do not require an	entry should be left blank
INCOME FROM A TRADE OR PROFESSION	TDADE 4 /	TDADE O
14 - Income from a Trade or Profession	TRADE 1 / PROFESSION 1	TRADE 2 / PROFESSION 2
(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 reference.	Spouse or	Solf Spouse or
Description of Trade or Profession – you must clearly describe the trade	S. Geil Civil Partner	Civil Partner
If sharefarming in the year 2024 insert ⊠ in the box		
Commencement Date		D D / M M / Y Y Y Y
Accounting Period End Date		
Gross Income	, .00	, .00
Adjusted / Assessable Net Profit	.00	.00
Adjusted Net Loss	.00	.00
Unused Capital Allowances from a prior year	.00	.00
Capital Allowances for year 2024		
(a) If you wish to claim under S. 381, to set any loss in the trade in the y	/ear	.00
2024 (other than a relevant loss as defined in S. 381B) against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2026.		.00
(b) If you wish to claim under S. 381 to set a relevant loss, as defined in S. 381B, made in the year 2024 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2026. (Note: relief is restricted to a maximum of €31,750)	, .00	.00
(c) If there are no / insufficient profits, and you wish to claim unused current year Capital Allowances in computing a loss made in the trade in the year 2024 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2026.	, .00	, .00
(d) Total loss for offset against other income (by virtue of S. 381 and / or	.00	.00
S. 392) 15 - Credit for Professional Services Withholding Tax (PSWT)	, .00	•
Gross withholding tax (before any interim refund) related to the basis period for 2024 on fees for Professional Services		
INCOME FROM FEES, IRISH RENTAL INCOME, CO AND INCOME CHARGEABLE UNDER S. 811B 16 - Fees, Commissions, etc. not included elsewhere Fees, commissions, S. 811B income, etc. from sources other than en (Emoluments from employments, etc. should be shown on page	mployments or directorships	Spouse or Civil Partner
Description of Income		
Total amount of Income	, .00	, .00
 17- 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 2024 for room(s) in a 'Qualifying Residence'. Do not include this amount in Panel 20 below. If you do not wish to avail of Rent-a-Room relief, insert ⊠ in the box(include the income in Panel 20 under Gross Rent Receivable. 18 - Residential Premises Rental Income Relief 	es) and	.00
(a) If you are making a claim in respect of the Residential Premises Re- confirm the following:	ntal Income Relief please	
(i) You comply with the registration requirements of the RTB(ii) The qualifying premises is not rented to a connected person(s)(iii) You are compliant with the Local Property Tax Obligations in response	ect of all your qualifying	
premises (iv) You have a valid Tax Clearance Certificate (v) You let to a public authority, or is a property to which Part II of the Dwellings) Act 1982 applies (this refers to formerly rented controlled the premises is not occupied by a tenant, it is actively marketed for (b) Property Details of the residential rented premises with the highest in the premise with the premi	ed tenancies), or, where or rent	
(i) Enter the LPT ID of the property		
(ii) Confirm the net rental income from property after Losses and Capital Allowances	, .00	, .00
(iii) Confirm your percentage of ownership of the qualifying premises		

PPSN Any panel(s) or section 19 - Retrofitting Rental Properties Relief (RRPR)	on(s) that do not require an ent Self	ry should be left blank Spouse or Civil Partner
Property 1		
(a) If you are making a claim in respect of the Residential Premises Rental Income	Relief	
please insert 🗵 in the box to confirm the following:		
(i) You comply with the registration requirements of the RTB	닏	닏
(ii) The qualifying premises is not rented to a connected person(s)(iii) You are compliant with the Local Property Tax Obligations in respect of all you		
qualifying premises	Jui	
(iv) You have a valid Tax Clearance Certificate		
(b) Property details	1/	
(i) Please enter the date that the qualifying work was carried out on (ii) Please enter the LPT ID of the property where the qualifying work	/ M M / Y Y Y Y	
was carried out		
(iii) Please enter the VAT number of the Qualifying Contractor who carried		
out the qualifying work (iv) Confirm your net rental income from your qualifying premises	. 00	.00
(v) Confirm your percentage of ownership of the qualifying premises	1.00	
(vi) Please enter the total cost of the qualifying work carried out		.00
(vii) Please enter the value of the grant received	.00	
Property 2	, .00	.00
(a) If you are making a claim in respect of the Residential Premises Rental Incom	ne Relief	
please insert ⊠ in the box to confirm the following: (i) You comply with the registration requirements of the RTB		
(ii) The qualifying premises is not rented to a connected person(s)		
(iii) You are compliant with the Local Property Tax Obligations in respect of all	your	
qualifying premises (iv) You have a valid Tax Clearance Certificate (b) Property details		
(i) Please enter the date that the qualifying work was carried out on	/MM/YYYY	DD/MM/YYYY
(ii) Please enter the LPT ID of the property where the qualifying work		
was carried out (iii) Please enter the VAT number of the Qualifying Contractor who carried		
out the qualiffying work		
(iv) Confirm your net rental income from your qualifying premises	.00	.00
(v) Confirm your percentage of ownership of the qualifying premises		
(vi) Please enter the total cost of the qualifying work carried out	.00	, .00
(vii) Please enter the value of the grant received	, .00	, .00
20 - Rental Income from Land and Property in the State * Where a claim to tax relief on property based incentives is included below, insert ⋈ in the box(es) and give details in Panel 82 on page 20 of this Where the registration requirements of Part 7 of the Residential Tenancies	s return	
Act 2004 have been complied with in respect of all tenancies which existed		
in relation to residential premises in the year 2024, insert ⊠ in the box(es)		
Number of Properties let		
Number of Tax Incentive Properties		
Area in hectares, if applicable		
Non-resident Landlord Withholding Tax (NLWT)		
Non-resident landlord (where the rent is paid directly to the landlord or to the lan Note: Amount of NLWT claimed must not exceed 20% of the gross rent ind	icated.	in the State or abroad)
(a) Gross value of Rental Income subjected to NLWT for 2024	Self	
(b) Gross value of NLWT deductions for 2024	.00	
	, .00	
	Self	Spouse or Civil Partner
Gross Rent Receivable		
Add Clawback of Section 23 Relief	, .00	, .00
Less: Repairs	.00	, .00
	.00	.00
Allowable interest as per S. 97(2J)	, .00	.00

Г	PPSN Any panel(s) o	r section(s) that do not re Self	equire an entry should Spo u	d be left blank ise or Civil Parti	ner
	Pre-letting expenditure on vacant properties allowed by S. 97A		.00		.00
	Other		.00		.00
	* Rented Residential Relief (Section 23) where 2024 is the first year of cl	laim			
	Net Rental Income (after expenses but before Capital Allowances)		.00		.00
	Net Rental Loss (after expenses but before Capital Allowances)		.00		.00
	Capital Allowances brought forward from a prior year		.00		.00
	Note: As provided for in Part 12, Chapter 4A, passive investors shou carried forward beyond 2014 or the tax life of the building or structure.	ld not include any ex re, if later.	cess accelerated	capital allowanc	es
	* Capital / Balancing Allowances for the year 2024		.00		.00
	In respect of any Living City Initiative (S. 372AAC) capital allowances, enter the amount of capital allowances. (Note, your first claim for relief in respect of Living City Initiative must be made on the online Form 12.)		.00		.00
	Capital Allowances used against rental income in the year 2024		.00		.00
	Capital Allowances available for carry forward or offset		.00		.00
	Excess Case V Capital Allowances		.00		.00
	If you wish to elect under S. 305(1)(b) to set any unused Capital Allowand for 2024 against your other income, state the amount of unused Capital Al				
	(a) To which S. 409A applies (restricted to €31,750)		.00		.00
	(b) To which S. 409A does not apply (no restriction applies)		.00		.00
	Losses - Amount of unused losses from a prior year		.00		.00
	Gross amounts (exclude any amounts in respect of children)		.00		.00
22	- Untaxed Income arising in the State				
	Irish Government Stocks		.00		.00
	Irish Exchequer Bills		.00		.00
	Other Investments		.00		.00
	Total untaxed income arising in the State		.00		.00
23	- Irish Deposit Interest / Credit Union Dividends Number of ordinary Deposit Accounts held	Г	\Box	Г	
	Gross Deposit Interest / Credit Union Dividends received (on which DIRT was not deducted)		.00		.00
	Gross Deposit Interest / Credit Union Dividends received on which DIRT was deducted		.00		.00
	Gross Interest received from Special Savings Account(s) on which DIRT was deducted		.00		.00
	If you are exempt from income tax and you or your spouse or civil page 65 or over, or you are permanently incapacitated insert ⊠ in the box				

PPSN Any panel(s) or	r section(s) that do not require an entr	y should be left blank
24 - Income from which Irish tax was deducted		
(State gross amount)		
(a) Annuities	.00	.00
(b) Covenant (c) Settlements	.00	.00
(d) Legally Enforceable Maintenance Arrangement	.00	, .00
(exclude any amounts in respect of children)	.00	.00
(e) Estate Income	.00	.00
(f) Patent royalty income (including income previously exempted under S. 234)	.00	.00
Total Irish taxed Income [(a) to (f) inclusive]	.00	.00
25 - Irish Dividends		
(a)(i) Gross amount of Dividends from Irish Resident Companies (from which Dividend Withholding Tax		
was deducted), other than dividends received from	.00	, ,
a Real Estate Investment Trust (REIT) (ii) Gross amount of dividends received from a REIT		
(b) Gross amount of Dividends from Irish Resident Companies	, , , .00	, , , .00
(from which Dividend Withholding Tax was not deducted)	, .00	, , .00
EXEMPT INCOME		
26 - Exempt Income for Childcare Services		
An individual in receipt of income from Childcare Services is regarded as Form 11 for that year.	a 'chargeable person' for Self-Ass	sessment and must file a
27 - Exempt Income		
Source of Income		
Amount of Income		
28 - Exempt Income from Personal Injury	, .00	, .00
Amount of gross income	.00	.00
Tax deducted, if any, on income	.00	.00
Please attach supporting documentation detailing any tax deducted from $ \textbf{PROPERTY RELIEF SURCHARGE - S. 531AAE} $	your personal injury compensation	n payment and / or income.
29 - (a) If your aggregate income for the 2024 tax year is €100,000 or more, insert ⊠ in the box(es) and complete line (b)		
(b) Amount of specified property reliefs used in 2024	.00	.00
FOREIGN INCOME (DIVIDENDS, EMPLOYMENTS, PE	NSIONS, RENTS, ETC.)	
All amounts should be in Euro. Include details of any scrip dividends received	from non-resident companies in th	e appropriate panel.
30 - Great Britain & Northern Ireland Dividends		
Net Dividend(s) Received 31- US Dividends	.00	.00
Amount of gross US Dividends	.00	.00
Foreign tax deducted (if any, and not refundable)		
32 - Canadian Dividends	, .00	, .00
Amount of net Canadian Dividends	, .00	, .00
Foreign tax deducted (if any, and not refundable)		
33 - Other Foreign Dividends	, .00	, .00
Amount of gross Other Foreign Dividends	.00	, .00
Foreign tax deducted (if any, and not refundable)	.00	.00
	Self	Spouse or Civil Partner
34 - Irish Tax Deducted on Foreign Income Irish tax deducted on encashment (from 31, 32 & 33), if any		
35 - Foreign Pensions	, .00	.00
Gross amount of State Welfare Pension(s)	.00	.00
Gross amount of all Other Pension(s)	.00	.00
Amount of relief claimed	, .00	, .00
Country(ies) where foreign pension(s) is paid from		

36 - Lump sums from foreign pension arrangements (S. 200A) (a) Name and address of administrator of the foreign pension arrangement (b) Name and address of administrator of the foreign pension arrangement (c) Date on which the individual bocamo a member of the foreign pension arrangement (c) Date on which the individual bocamo a member of the foreign pension arrangement (d) Amount of Lump sum(s) grad in 2024 under the rules of S. 200A (e) Tax free amount, if any, for 2024 (f) Amount of Lump sum(s) paid in 2024 under the rules of S. 200A (g) Potton of Lump sum(s) paid in 2024 under the rules of S. 200A (g) Potton of unamount at Lum 530f) changeable under Case III at the sharddrid rate of income tax state that the sharddrid rate of income tax state that the sharddrid rate of income tax or the standard rate of in	Г,	PPSN Any panel(s) or se	ctio	n(s)	that	do i	not re	equi	re an	entry	sho	ıld l	oe le	ft bl	ank			-
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PPSN	s) or section(s) that do not require ar	n entry should be left blank
ANNUAL PAYMENTS, CHARGES AND INTEREST I 46 - Rent paid to Non-Resident Landlord Gross amount of rent paid in the year 2024 from which income	Self	Spouse or Civil Partner
tax at the standard rate of tax was deducted	, .00	.00
47- Retainable Charges (for example, Annuities)		
Gross amount of Annual payment	, .00	, .00
Date of Payment	D D / M M / Y Y Y Y	D D / M M / Y Y Y Y
48- Payments made under Legally Enforceable Maintenance A	Arrangements	
(a) Name of spouse or civil partner		
(b) PPSN of spouse or civil partner, if known		
(c) Insert ⊠ in the box(es) if spouse or civil partner is non-resident		
(d) Date of the legally enforceable maintenance agreement	D D / M M / Y Y Y Y	D D / M M / Y Y Y Y
(e) From which no tax was deducted prior to payment Gross amount of annual payment (exclude any amounts in respect of children)	, .00	.00
(f) From which tax was deducted prior to payment Gross Amount of annual payment (exclude any amounts in respect of children) 49- Deeds of Covenant	.00	.00
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	D D / M M / Y Y Y Y	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)	.00	.00
50 - Additional Voluntary Contributions (AVCs)		
If you have made Additional Voluntary Contributions to your superant insert \boxtimes in the box(es) to indicate the type of payment and give the or		
- PRSA AVC		
- Other		
State the name of the employment where your Superannuation fund is held		
If you are a Specified Sportsperson (Schedule 23A) insert \boxtimes in the	e box(es)	
If you are a member of a Pre-Approved Pension Scheme insert ⊠	in the box(es)	
Total Amount paid in 2024 (for which relief has not been claimed or granted in 2023)	.00	.00
Amount of AVC Contributions already relieved under the net pay arrangement in 2024	, .00	, .00
Amount of ordinary contributions already relieved under the net pay arrangement for 2024	, .00	, .00
Amount carried forward from a prior year, for which relief has not been obtained	, .00	, .00
Amount paid between 1/1/2025 and 31/10/2025 for which relief has no already been granted and for which relief is being claimed for 2024	ot ,	.00
Total amount of AVC Relief claimed in 2024	, .00	.00

51 - Personal Retirement Savings Accounts (PRSAs) / Pan-European Personal P	– ,	PPSN			П	\top	\Box						Any	pane	l(s) or	sect	ion(s) tha			equire	an	entry						
Only complete Panel 3 if you, or your employer on your behalt, made PRSA/PEPP contributions. If you have made PRSA/PEPP contributions press if 3 in the box(es) by indicate the type of Certificate PRSA 1 (Net Pay) Certif	51	Dorson	al Poti	romoi	nt S	avin	ae V		oun:	te /I	DDG	Λc)	/ Da	n_Ei	iron	nan	Dor	eor		-	ion	Dro	duc					ivil I	Partn
of Certificate received from the Provider and give the details requested below PRSA 1 (Per Pay) Certificate PRSA 1 (Net Pay) Certifi	J1.	Only con	nplete P	anel 5	11 if y	ou, ò	or you	ır en	mplo	yer (on yo	our be	ehalt	f, ma	de PF	RSA	/PE	PP	cont			FIC	uuc	15 (FEF	FJ,	,		
PRSA 1 Certificate PRSA 1 (PM Pay) Certificate PRSA 1 (PM																	ate th	ne ty	/pe										
PRSA 1 (Net Pay) Certificate PEPP If you are a Specified Sportsperson (Schedule 23A) insert is in the box(es) If you are a member of a pre-Approved pension scheme insert is in the box(es) If you are a member of a pre-Approved pension scheme insert is in the box(es) Total amount paid in 2024 (or which relief has not been Amount of PRSA / PEPP contributions arready releved under the net pay arrangement in 2024 Amount carried forward from a prior year, for which relief has not already been granted and for which relief is being claimed for 2024 Amount contributed by your employer on your behalf to a PRSA / PEPP Total amount of PRSA / PEPP Relief claimed in 2024 25. Refferement Annutry Contracts (RACs) If you are a Specified Sportsperson (Schedule 23A) insert is in the box(es) If you are a Specified Sportsperson (Schedule 23A) insert is in the box(es) If you are a member of a Pre-Approved Pension Scheme insert is in the box(es) If you are a member of a Pre-Approved Pension Scheme insert is in the box(es) If you are a member of a Pre-Approved Pension Scheme insert is in the box(es) If you are a member of a Pre-Approved Pension Scheme insert is in the box(es) If you are a rangement in 2024 (or which relief has not been claimed or granted in 2023) Amount of RAC Contributions already relieved under the net pay arrangement in 2024 Amount carried forward from a prior year, for which relief has not already been granted and for which relief has not been claimed Total amount of RAC Relief claimed in 2024 Amount carried forward from a prior year, for which relief has not already been granted and for which relief is being claimed for 2024 Amount pad by relevant imprair in member in respect of a qualifying overseas Pension Plans (QOPPs) Amount carried forward from a prior year, for which relief has Total amount of RAC Relief claimed in 2024 Amount pad by relevant imprair in member in respect of a qualifying overseas pension plans in 2024 Amount pad by relevant imprair in the public of the pad point of the pad point of the pad p					ПОП	lile F	riovia	iei a	anu (give	the t	Jetaii	is rec	ques	ieu be	HOW					Г								Г
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- a residential property used as the sole or main residence of a dependent relative, and is provided rent-free and without any other consideration to that dependent relative (ii) (a) Local Property Tax (LPT) ID (b) Insert ⊠ in the box(es) to confirm the claim is in respect of a qualifying property in accordance with section 473C(7) of the Taxes Consolidation Act 1997 and is compliant with the provisions of LPT, the planning and development acts and such other requirements as set out in section 473C(7) Qualifying loan (iii) Value of the qualifying loan on 31 December 2023				nces v	vhere	ecc:	oncilia	ation	n is ı	unlik	ely																		
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(b) Insert ⊠ in the box(es) to confirm the claim is in respect of a qualifying property in accordance with section 473C(7) of the Taxes Consolidation Act 1997 and is compliant with the provisions of LPT, the planning and development acts and such other requirements as set out in section 473C(7) Qualifying loan (iii) Value of the qualifying loan on 31 December 2023			-					ut ar	ny o	ther	cons	sidera	ation	to th	nat de	pend	dent	rela	tive			_							_
a qualifying property in accordance with section 473C(7) of the Taxes Consolidation Act 1997 and is compliant with the provisions of LPT, the planning and development acts and such other requirements as set out in section 473C(7) Qualifying loan (iii) Value of the qualifying loan on 31 December 2023								firm	tho	clair	m ic :	in roc	enoo4	of															
provisions of LPT, the planning and development acts and such other requirements as set out in section 473C(7) Qualifying loan (iii) Value of the qualifying loan on 31 December 2023		` ´a	qualifyir	ng pro	perty	≀in ao	ccord	ance	e wi	ith se	ection	n 473	3C(7) of															
such other requirements as set out in section 473C(7) Qualifying loan (iii) Value of the qualifying loan on 31 December 2023		th	ne Taxes	Cons	olida PT. th	tion / e nla	Act 19	∌97 ։ an ը	and nd de	is c	ompl ome	liant v ent ac	with cts a	the nd															
(iii) Value of the qualifying loan on 31 December 2023		-				-	_	-																					
(iii) Value of the qualifying loan on 31 December 2023																		_	_		_	\neg				_	_	_	
,		(iii) Valu	ue of the	gualit	iying musi	loan be c	on 3° reate	1 De	ecen ıan €	nber €80.0	202 300 s	.3 and le	ess tl	han t	€500 (000)			,		.0	0				,			.00

PPSN Any panel(s) or section(s) that do not require an er Self	ntry should be left blank Spouse or Civil Partner
ualifying interest paid on qualifying loan 2024		
Total amount of qualifying interest paid for the year 2024	.00	, .00
Amount of qualifying interest YOU paid for the year 2024	, .00	.00
Number of days for which you paid interest on the qualifying loan in 20	024	
Amount of qualifying interest 2nd mortgage payer paid for the year 202	24 .00	.00
Number of days for which 2nd mortgage payer paid interest on the qualify		
Amount of qualifying interest 3rd mortgage payer paid for the year 202	.00	.00
Number of days for which 3rd mortgage payer paid interest on the qualifyi		,
ualifying interest paid on qualifying loan 2023		
Total amount of qualifying interest paid for the year 2023	.00	.00
Amount of qualifying interest YOU paid for the year 2023	.00	.00
Number of days for which you paid interest on the qualifying loan in 20		, , , , , , , , , , , , , , , , , , , ,
Amount of qualifying interest 2nd mortgage payer paid for the year 202	23 .00	.00
Number of days for which 2nd mortgage payer paid interest on the qualify	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	,
Amount of qualifying interest 3rd mortgage payer paid for the year 202	22	
Number of days for which 3rd mortgage payer paid interest on the qualifying	, .00	.00
LAIM FOR TAX CREDITS, ALLOWANCES AND RE		024
ote: All tax credits, allowances and reliefs you are entitled to for 2024 must be		
5 - Home Carer Tax Credit Insert ⊠ in the appropriate box to indicate the dependant (other than the s	enouse or civil partner of the claimant) for	or whom care is being provided:
	apacitated Individual	or whom care is being provided.
	ve living within 2km of claimant	
6 - Employee (PAYE) Tax Credit	To living Wallin Elkin or Glaimant	
Insert ⊠ in the box(es) if claimed 7 - Earned Income Tax Credit		
Insert ⊠ in the box(es) if claimed		
B - Allowable Deductions incurred in Employment		
Nature of Employment Please insert ⊠in the box if you are entitled to Flat Rate Expenses		
and wish to claim them in 2024.	🗀	
(see www.revenue.ie/en/personal-tax-credits-reliefs-and-exempti flat-rate-expenses.pdf for a full list of 'Flat Rate Expenses')	ions/documents/	
Other Unreimbursed Employment Expenses		
(these must be incurred wholly, exclusively and necessarily		
in the performance of the duties of your employment) Amount	, .00	.00
Superannuation Contributions (where not deducted by employer)	, .00	.00
Remote Working Relief Remote Working Relief is granted in respect of additional costs associated in the box(es) if your employer paid you up to €3.20 per day	ciated with heating, electricity and bi	roadband when working remote
Insert ⊠ in the box(es) if your employer paid you up to €3.20 per day costs of working from home without deducting tax, PRSI and USC from		
State the total amount you received from your employer in 2024		
If your employer did not make this payment you can claim relief in re	spect of a percentage of your applic	al costs
See www.revenue.ie for further information on how to calculate you		
Amount claimed for Heat / Electricity (Not including expenses	.00	.00
claimed through Real Time Credits below) Amount claimed for Broadband (Not including expenses claimed		
through Real Time Credits below)	, .00	, .00
Remote Working Relief already claimed through Real Time Credits in 2024	, .00	.00
Number of days worked remotely in 2024		
Total of all allowable deductions incurred in employment		
Note: Expenses, etc. relating only to employments should be shown	here Reimbursed expenses not treat	ated as pay for tax purposes
should be excluded.	Tiere. Reimbarded expended flot tree	ated do pay for tax purposes
9 - 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 Ophth	nalmic Surgeon stating that you or yo	our spouse or civil partner
have impaired vision to the extent that your central visual acuity does		
the widest diameter of the visual field subtends an angle no greater the		
your claim. O - Guide Dog Allowance		
Number of Guide Dogs maintained by you		
To qualify for this allowance you must hold a letter from the Irish Gui		
of this letter should accompany your first claim. The relief may be gra ւ և Կ	anted each year thereafter during wh	nich you maintain the dog(s).

	PPSN	•	(s) or section(s) th	at do not require an	entry should be left blank Spouse or Civil Partner
61	 Assistance Dogs for Adults and Ch Number of Assistance Dogs maintained b 				
	To qualify for this allowance, you must pro Assistance Dogs Europe (ADEu). A stater relief may be granted each year thereafte	ove that you maintain a trainent from the organisation	which supplied t		
62	- Dependent Relative Tax Credit Number of Dependent Relatives				
	Dependent Relative tax credit is not due if claimed in full by another person. See 'De				
63	 Single Person Child Carer Credit, V Increased Exemption - Qualifying C 		rviving Civil P	artner, Incapac	itated Child,
	If you wish to claim any of these tax credits	s, insert $oxtimes$ in the appropria	te box(es) and e	nter the details red	quested below
	(a) Single Person Child Carer Credit*	(b) Widowed Pe	erson or Survivin	g Civil Partner with	n Qualifying Child Tax Credit
	(c) Increased Exemption for Qualifying C	hildren (d) Inc	apacitated Child	Tax Credit**	
	Child's Name		Date	of Birth	PPSN
			DD/M	M/YYYY	
			D D / M	M / V V V	
				M/VVV	
	*Single Person Child Carer Credit may not				
	co-habiting couple. Claimants must comple	ete Form SPCC1 or SPCC	2 with a first clair	n. See www.reve	nue.ie for further information.
	**To claim incapacitated child credit a form Medical Practitioner must complete a form following each year in which the credit is c	ICC2. Both forms must be	submitted with a	a first claim and re	tained for a period of 6 years,
64	- Employing a Carer		,		
	If you, your spouse or civil partner or a re you employed a carer insert ⊠ in the appropriate the second of the		capacitated by re	eason of mental or	physical infirmity and
	For whom was the carer employed?	Self	Spouse or Civ	/il Partner	Relative
		2004 / 6	•	Self	Spouse or Civil Partner
	Net cost of employing a carer in the year any payments received from Health Servi			, .00	.00
65	- Permanent Health Insurance (Inco		t deducted from	Gross Pay by Emp	oloyer
	Note that this is not Health / Medical Insu Name of Insurer	rance			
66	Amount paid in the year 2024 - Medical Insurance			.00	, .00
00	State the gross amount of premium paid i	n the period 1 January 202	24 to		
	31 December 2024 for which tax relief wa			.00	.00
	your employer paid medical insurance behalf of your dependents to an authority				
	Insert ⊠ in the box(es) to confirm that your	employer paid a premium	to an		
	authorised medical insurance provider on dependents and this has been taxed as a		f your		
	Adults covered by the policy	Deficit in Kind			
	Name	Amount			
		, .00			
	Name	Amount			
		.00			
	Child(ren) (if any) covered by the police	v			
	A child for the purposes of this tax relief n	neans an individual under t		ars or, if over 18 ye	ears and under the age of 23 years
	is receiving full-time education and in res		•		
	Child's Name	Date of Birth	Ame	ount	
			ТҮҮ		00
	Child's Name	Date of Birth	Am	ount	
		DD/MM/Y	/ Y Y		00
	Amount of any personal contribution				
				.00	00.

	PPSN Any panel - Start-up Relief for Entrepreneurs (SURE)	(s) or	sec	tion((s) th	at do Se		quire a	n entry				nk Civil Pa	ırtner
	(a) Amount subscribed for eligible shares in 2024					ļ		.00						.00
	(b) Amount of investment that qualifies for relief under Section 507 as per "Statement of Qualification (SURE)"							.00						.00
	(c) Name of company in which investment was made													
	(d) Tax reference number of company in which investment was made													
	(e) Date of the "Statement of Qualification (SURE)"	D	D	/ N	1 N	1 / Y	Y	ΥΥ	D	D/	M	M / `	YY	ΥΥ
	(f) Amount to be treated as a deduction from total income in 2024 (i) Investment Amount					_	\mathbb{H}	.00		H			+	.00
	(ii) Deduction (g) Amounts to be relieved against:							.00						.00
	(i) 2023 (i) Investment Amount							.00						.00
	(ii) Deduction		Г				П	.00		П	Т	П		.00
	(ii) 2022 (i) Investment Amount		Г		\equiv	Ť		.00		П	T	Ħ		.00
	(ii) Deduction			Н			+++			H		H	+++	
	(iii) 2021		H	Н		+	+++	.00		H	+	+	+	.00
	(i) Investment Amount		H	Н		+	₩	.00		H	+	++	+	.00
	(ii) Deduction (iv) 2020 (i) Investment Amount		F			<u> </u> 		.00		H	+	<u> </u> 	+	.00
	(ii) Deduction			Н	\dashv	+	+++	.00		H	+		++	.00
	(v) 2019 (i) Investment Amount		H		_	$\frac{1}{1}$	$^{++}$.00		H	$^+$		\pm	.00
	(ii) Deduction					Ť	$\forall \forall$.00		H		ĦÌ	$\dashv \dashv$.00
	(vi) 2018		H			Ť	##			Ħ	+		+	
	(i) Investment Amount		H	Н	_	+	++	.00		H	+	-	++	.00
	(ii) Deduction		L	Ш	_	_	Щ.	.00		Щ	_		44	.00
68	(h) Amount to be carried forward to future periods - Employment Investment Incentive (EII)		Ļ	Щ	_	_	Щ	.00		Щ	Ļ		Щ	.00
	(a) Amount subscribed for eligible shares in 2024							.00			\perp	<u> </u>		.00
	(b) Amount of investment that qualifies for relief under Sec. 502(2 as per "Statement of Qualification" / Amount qualifying for relie as per "Managers Certificate (EII)"							.00				ļ		.00
	(c) Amount carried forward from previous periods							.00			Т	П	П	.00
	(d) Name of company in which investment was made				_			.00			_	,		.00
	(e) Tax reference number of company in which investment				_			$\overline{}$		_			1 1	_
	was made	Щ	\perp	4		<u></u>	<u> </u>	Щ	Щ	_	Щ	<u> </u>		Щ
	(f) Date of the "Statement of Qualification / Managers certificate (EII)"	D	D	/ N	1 1	1 / Y	Y	ΥΥ	D	D/	М	M / N	ΥΥ	ΥΥ
	(g) Amount of investment which qualifies for relief							.00			Т			.00
	under S. 502(3a(iii)) (h) Deduction from total income under S. 502(3a(iii))					İ		.00			İ			.00
	(i) Amount to be carried forward to future periods		L			ļ		.00			┸	<u> </u>		.00
69 -	- Start-up Capital Incentive (SCI) (a) Amount subscribed for eligible shares in 2024					ļ		.00						.00
	(b) Amount of investment that qualifies for relief under Sec. 502(2A)		Г					.00			T			.00
	as per "Statement of Qualification" (c) Amount carried forward from previous periods					İ	Ш	.00			土	Ħ	並	.00
	(d) Name of company in which investment was made													
	(e) Tax reference number of company in which investment was made													
	(f) Date of the "Statement of Qualification / Managers certificate (SCI)"	D	D	/ N	1 N	1 / Y	Υ	ΥΥ	D	D/	M	M / N	YY	YY
	(g) Amount of investment which qualifies for relief under S502(3a(iii)))	Г				П	.00			\top			.00
	(h) Deduction from Total Income under S. 502(3a(iii))			П		Ť	\forall	.00		\sqcap	\top	\sqcap	++	.00
	(i) Amount to be carried forward to future periods		H	H	H	_	Ħ			井	+		++	
	17					,		.00		Ш				.00

- ,	PPSN Any panel	l(s) or	sectio	n(s) th	at do	not	require	an e	ntry sł	nould b	e left b se or	lank Civil	Dar	tner
	Tuition Fees				Jen					Opou	36 01	OIVII	ı aı	
	Name of Student													
	Amount of tuition fees paid, including student contribution, per approved course.					_							_	
	(Do not include administration, exam, registration, capitation fees, e Insert ⊠ in the box(es) if a part-time course	tc.)	L		,	_	.0	0		Ш		,		.00
	Insert \boxtimes in the box(es) if fees relate to an information technology or foreign	gn lan	guage	e train	ing co	ours	se _							П
71 -	Amount of Owner Occupier Relief on a Residential Prope	rty in	a De	esigr	ate	d A	rea du	e in	2024	1				
	Where you are claiming relief under this incentive scheme also insert these details in Panel 82 on page 20 of this return The Living City Initiative						.00							.00
	Your first claim for relief in respect of Living City Initiative must be ma through mγ Account on www.revenue.ie .	ade or	the	online	For	m 1	2. This	is av	ailabl	e in P	AYE S	ervic	es	
	Retirement Relief for Certain Sportspersons													
	If, during the tax year 2024, you or your spouse or civil partner cease on a 'specified profession' as listed in Schedule 23A and you wish to information requested.													
	What specific occupation or profession does this claim relate to													
	Date of Permanent Cessation from specified occupation / profession	D	D /	MM	/ Y		YYY		D [) / M	M /	Υ	ΥΝ	Y
	Amount of relief claimed for the year 2024				ļ		.00							.00
72 -	Note: If you are claiming relief for prior years you should submit full of Fisher Tax Credit	details	3 .											
73-	To claim this credit enter the number of days spent at sea on a fishin	ng ves	sel re	giste	ed o	n th	e Euro	oean	Com	munity	y fishir	ng fle	et re	gister.
	(a) Number of days					Г		7				Γ	Т	
	(b) Fisher Tax Credit – amount claimed				Т	$^{+}$.00						+	.00
74	Seafarer Allowance					_	.01	4		Ш			_	.00
	Name of employer													
	Number of days spent at sea in 2024												T	\Box
/5	 Sea-Going Naval Personnel Credit (Naval Credit) To claim this credit, you must be a permanent member of the Irish N 	Naval	Sarvi	re an	d hav	/A S	nent at	ا	t 80 d	ave at	eea ir	ـــــــــــــــــــــــــــــــــــــ		
	2023 on board an Irish naval vessel	vavai	OCI VII	ce an	u nav	/C 3	pent at		1 00 0	ays ai	. sca ii	٠.	_	
	Number of days spent at sea on board an Irish naval vessel													
76 ·	Transborder Relief		u											. 40
	To claim Transborder Relief an individual must be an Irish Resident, weeks in a country with which Ireland has a Double Taxation Agree in each of those weeks.													
	Gross income from Foreign Employment on which Transborder Relief is claimed				,		.0	0				,		.00
	Country where the foreign employment is held								Γ					
	Name and address of the Foreign Employer							7	- 1					
									F					$\overline{}$
	Employer's tax reference number in the jurisdiction where the employment is held													
	Individual's tax reference number in the foreign jurisdiction													
	Amount of foreign tax paid (and not refundable)					Ì		00						.00
	Number of weeks foreign employment held continuously (in the year	ar of a	ssess	ment)									
77	If you are claiming Split-Year Treatment insert ⊠ in the box(es) - Health Expenses													
• •	State the amount of Health Expenses claimed for the year 2024 (fu													
	www.revenue.ie). You cannot claim relief in respect of refunds alrefor example, Health Service Executive, from any policy of insurance must deduct any such amounts from the amount claimed. There is your receipts (including completed form Med 2) for a period of six y	e or fr no red	om ar quirer	ny oth nent t	er so o sul	ourc bmi	e, for e t forms	xam _l Med	ple, co	omper Med 2	nsation but yo	n clai ou m	m. Y	ou
	Maintenance or treatment in an approved nursing home							00						.00
	PPSN of nursing home resident													
	Name of nursing home													
	Non-Routine Dental Expenses		Ī					00						.00
	Real Time Health Expenses already claimed through Real Time Credits in 2024		į	İ				00				İ		.00

Γ_{P}	PPSN Any p	panel(s) or section(s) that do not require an o	entry should be left blank
	Other Health Expenses	.00	.00
	Amount received or receivable in respect of any of the above experience (for example, from any public or local authority, under a policy of medical insurance, or from a compensation claim)		.00
78 -	Rent Tax Credit Note: Rent tax credit is not due where you are in receipt of Hous (RAS) or any other State Housing Support Schemes in respect of Commissioner of Public Works who owns the property in an office	of the tenancy or where your landlord is	a Government Minister or a
	Association. See www.revenue.ie for further information. I confirm that, in respect of this tenancy(ies), I am not in receipt	of any rent Self	Spouse or Civil Partner
	support payment from a government scheme / body or agency (HAP / RAS). Insert ⊠ in the box(es)		
	I confirm that the landlord is not a Government Minister or a Col Public Works who owns the property in an official capacity, and Authority, or Housing Association. Insert in the box(es)		
	I confirm that I paid rent under a tenancy(ies) in the tax year 202 Insert ⊠ in the box(es)		
	Please select (a) and / or (b) as appropriate in order to apply disqualifies you from claiming the Rent Tax Credit. Insert ⊠		ns below applies this
(a)	I confirm that the rented property is my or my spouse's / civil pa residence (PPR) in the year 2024, or the rented property is not work or study, and		
	 I am not related to my landlord as parent / child or child / pa I am related to my landlord other than as parent / child or child	hild / parent, (for example, hew, etc) and the property	
(b)	is registered with the Residential Tenancies Board (RTB) is I confirm that the rented property is used by my child for study por she was aged under 23 years prior to commencing third level landlord and the property is registered with the Residential Tenancies and the property is registered with the Residential Tenancies.	ourposes in the year 2024 and he I education; is not related to the	ation is required
	of tenancy for which registration is required.	Where the property	Where the property is
		is rented for Self or Spouse or Civil Partner	rented for a child in third level education
	Residential Tenancies Board (RTB) registration number (if known)		
	Address of the rented property (include Eircode) (This property must be located within the State)		
	Name of tenant		
	PPSN of tenant		
	Start date of tenancy		D D / M M / Y Y Y Y
	If the tenancy ended in 2024, provide the end date	DD/MM/YYYY	D D / M M / Y Y Y Y
	Local Property Tax (LPT) Property ID (if known)		
	Gross amount of rent paid in 2024	.00	, .00
	Address of Landlord / Agency, if known (include Eircode)		
	Insert ⊠ in the box if your landlord is non-resident		
	If the rent was paid to an agent, please provide the landlord's name and address (if known)		
	name and address (II MIOWII)		
	Landlord's PPSN (if known)		
ı	,	1A	

PPSI	N	Any panel(s) or section(s	s) that do not	require an ent	ry should be left blank	-
Αc	Ip to Buy (HTB) Incentive laim for a refund in respect of the Help to Buy (HTB)				operty between 1 January	y 201
	d 31 December 2024 must be made online. See www. FAL ACQUISITIONS IN 2024	w.revenue.ie	Self		Spouse or Civil Part	tner
	ou received a gift or an inheritance in 2024, insert ⊠	in the box(es)				
No	te: A Capital Acquisitions Tax (CAT) return (Form IT	38) must be made whe	ere:		_	
•	the value of a gift or an inheritance, when added to 5 December 1991 within the same group, exceeds			ts (if any) rec	eived on or after	
•	you are claiming CAT Agricultural Relief or CAT Bus	siness Relief on a gift or	inheritance;			
•	you have taken a deemed gift in respect of certain i	nterest-free loans; or				
•	you are requested by Revenue by notice in writing t	o file a CAT return.				
	due date for filing a CAT return will depend on the va	aluation date of the gift of	or inheritance	e. For more ir	nformation see	
	information given above does not satisfy a requiremented online Service) and this is the quickest and me			. A CAT returi	n can be filed on ROS	
CAPI	TAL GAINS AND CHARGEABLE ASS	ETS				
	pital Gains Tax for the year 1 January 2024					
	re details of all disposals (by sale, exchange, gift or on the subset of all disposals (by sale, exchange, gift or one details of all disposals).		e assets, for	example, lan	d, shares, paintings, antic	ques
Cit	. made by you or your spouse or civil partier in the y	rcai 2024.	Self		Spouse or Civil Pa	ırtne
Ch	argeable Gain(s) (excluding Foreign Life Policies) be	efore S. 604A relief		.00		.00
Pre	evious Gain(s) Rolled-over (now chargeable)			.00		.00
Ne	Loss(es) in 2024 before S. 604A relief			.00		.00
Un	used Losses from prior year(s)			.00		.00
Am	ount of Gain relieved under S. 604A			.00		.00
	rsonal Exemption (max €1,270 per spouse or civil pa te: losses, including losses forward must be use		e)	.00		.00
Ne	t Chargeable Gain (excluding Foreign Life Policies)					
	t Chargeable Gain on Foreign Life Policies			.00		.00
	used Losses for carry forward to 2025			.00		.00
lf you h	ave an overall Capital Gains Tax loss in 2024 the ect of net chargeable gains that arose in the perio					.00
(a)	Enter amount of net gain to be charged @ 33%			.00		.00
(b)	Enter amount of net gain to be charged @ 40% (excluding Foreign Life Policies)			.00		.00
(c)	Enter amount of net gain on Foreign Life Policies to be charged @ 40%			.00		.00
In respe	ct of net chargeable gains that arose in the perio	od 1 December 2024 to	31 Decemb	per 2024		
(a)	Enter amount of net gain to be charged @ 33%			.00		.00
(b)	Enter amount of net gain to be charged @ 40% (excluding Foreign Life Policies)			.00		.00
(c)	Enter amount of net gain on Foreign Life Policies to be charged @ 40%			.00		.00
If you wi	Taxation Relief sh to claim relief for foreign tax in respect of a dispo- wing information in respect of each such foreign disp					for
		A			Amount of foreign tax	IOL
	Country	Amol	int of gain		which relief is now clair	med
	Country	Amou	unt of gain	.00	which relief is now clair	med .oo

PPSN	Any panel(s)	or section	(s) that (do not	require a	n entry	should b	be left bla	ınk	
82- PROPERTY BASED INCENTIVES ON WHICH R	ELIEF IS CLAI	MED IN	2024							
You are required to provide the following information in su details required by this panel are the 'specified details' refefully and correctly complete this panel may leave you liable	erred to in S. 1052	2(1)(aa) a	nd S. 1	084(1)	(b)(ib) T	CA 199	7 and t	hat any	failure	to
Enter the amount of the annual cost of the relief, that is the amount of the annual cost of the relief, that is the amount of the annual cost of the relief, that is the amount losses or capital allowances, and before deducting any amount subsequent years.		ses and / o	or capita	al allov	vances w					
Residential Property			Owner	Осси	ıpier		ln	vestor -	Lesso	r
Urban Renewal	S.372AP & AR					0			\top	.00
Town Renewal	S.372AP & AR		$\dashv \dashv$	Ť	.0	11			++	.00
Seaside Resort	S.372AU			•					+	.00
Rural Renewal	S.372AP & AR					0			++	.00
Living over the Shop	S.372AP & AR		$\dashv \dashv$	İ		0			++	.00
Park and Ride	S.372AP & AR		$\dashv \dashv$			0			++	
Student Accommodation	S.372AP			•					$\dashv \dashv$.00
Living City Initiative	S.372AAB				.0	0				.00
Industrial Buildings Allowance			Owner	Оссі	upier		In	vestor -	- Lessc	or
Urban Renewal	S.372C & D				<u>.</u>				\top	
Town Renewal	S.372AC & AD					00			++	.00
Seaside Resort	S.352 & S.353					00			++	.00
Rural Renewal	S.372M & N					00				.00
Multi-storey Car Parks	S.344					00				.00
Living over the Shop (Commercial Premises Only)	S.372D					00			++	.00
Enterprise Areas	S.343			_		00				.00
Park and Ride	S.372V & W					00			++	.00
Hotels	S.268(1)(d)					00			++	-100
Holiday Cottages	S.268(3)					00			+	.00
Holiday Hostel	S.268(2C)(b)					00			$\dashv \uparrow$.00
Guest Houses	S.268(2C)(a)					00			++	.00
Nursing Homes	S.268(1)(g)					00			$\dashv \dashv$.00
Housing for elderly / infirm	S.268(3A)		\dashv	+		00			+	.00
Convalescent Homes	S.268(1)(i)			+		00			+	.00
Qualifying Hospitals	S.268(2A)			_		00			++	.00
Qualifying Mental Health Centres	S.268(1C)			-		00			+	.00
Qualifying Sports Injury Clinics	S.268(2B)			+		00			++	.00
Buildings used for certain childcare purposes	S.843A			+		00			+++	.00
Buildings used for the purposes of providing Childcare Service or a Fitness Centre to employees						00	,			.00
Specialist Palliative Care Units	S.268(1)(m)								$\neg \neg$.00
Buildings or Structures in registered caravan & camping sites	S.268(2D)					00			+	.00
Mid-Shannon Corridor Tourism Infrastructure Investment Schel	me S.372AW					00				.00
Living City Initiative	S.372AAC				1 1 1	00				.00
Living City Initiative	S.372AAD									.00
Aviation Services Facilities	S.268(1)(n)				.(00				.00
Where the scheme(s) on which you are claiming relief is / are r and enter the amount of relief claimed in the year (Owner Occu			me of th	ne Ince			s), quote	e the rele	vant Se	ction

.00

.00