

# Income Tax Return for the year 2019 - Form 12

(Employees, Pension Recipients & Non-Proprietary Directors)



It's quicker, easier and more convenient to complete an online Return (Form 12), which is available in PAYE Services through **myACCOUNT** on **www.revenue.ie**

Your PPSN 

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

This form is to be completed and returned to your Revenue office on or before 31 October 2020.

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 visit the 'Contact us' page on **www.revenue.ie** to find the address to which you should submit this form.

## Return Address

## RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE YEAR ENDED 31 DECEMBER 2019 CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2019

This Tax Return should be completed by a person whose main 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 (see notes below).

**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 2020, A TAX RETURN ON THIS PRESCRIBED FORM FOR THE YEAR 1 JANUARY 2019 TO 31 DECEMBER 2019**

### NOTE:

1. An individual who is a 'chargeable person' for the purposes of Income Tax Self-Assessment should complete a Form 11 Tax Return and Self-Assessment for the year 2019.
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 €30,000 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 €5,000 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 less than €5,000 (after losses, capital allowances and other reliefs), **and** where 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 2019, and
- all disposals and acquisitions of chargeable assets and the amount of chargeable gains that accrued to me in the year 2019.

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

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Capacity of Signatory

(Insert )

Tax Payer

Tax Advisor

Other

(Specify)

Main Residence Address

Eircode

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Telephone Number

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Agent's Details

Tax Adviser Identification No. (TAIN)

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Client's Ref.

**A non-assessable spouse or other civil partner electing to be the assessable spouse or nominated civil partner for the year 2019, for the purposes of completing this Form 12, must include a letter to this effect with the completed Form 12.**





PPSN

PPSN boxes

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

PERSONAL DETAILS

1 - Insert [X] in the box to indicate your civil status:

- (a) Single
(b) Married
(c) In a Civil Partnership
(d) Married but living apart
(e) In a Civil Partnership but living apart
(f) Widowed
(g) A Surviving Civil Partner
(h) Divorced
(i) A former Civil Partner

If your personal circumstances changed in 2019 insert [X] 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, Date of Separation or Divorce, Spouse's or Civil Partner's date of death

If married or in a civil partnership, insert [X] in the box to indicate basis of assessment applicable for 2019:

- Joint Assessment, Separate Assessment, Single Treatment

If you wish to claim Widowed Person or Surviving Civil Partner with Qualifying Child Tax Credit state date of death of your spouse or civil partner

DD/MM/YYYY date boxes

State the number of Qualifying Children

Number of children boxes

Spouse's or civil partner's details

Name

PPSN

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

Self and Spouse or Civil Partner date of birth boxes

Residence status for 2019

In the year 2019, insert [X] in the box(es) if you or your spouse or civil partner were:

- Non-resident, Not ordinarily resident, Not domiciled

In 2019 if you and / or your spouse or civil partner were resident in another Member State of the European Communities (EC) insert [X] in the box(es)

Non-Resident Aggregation Relief

Where your spouse / civil partner is not resident and not all of your joint income is chargeable to tax in Ireland, additional relief, known as Non-Resident Aggregation Relief (NRAR), may be due.

Insert [X] in the box if you wish to claim NRAR:

NRAR claim box

If yes, please provide spouse / civil partner details:

- (a) Country of residence in 2019
(b) Tax Identification Number in country of residence

Country and Tax ID boxes

- (c) State total world wide income in Euro and complete section on foreign income (panels 27-41)

Income boxes with .00

Insert [X] 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)

Medical Card boxes

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**2 - Non-Proprietary Directorships**

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

Self	(%)	Spouse or Civil Partner	(%)

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

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

**3 - Employments subject to PAYE (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		
The following details are available from your final payslip for 2019		
Pay for USC		
USC paid		
Pay for income tax		
Income tax paid		
If any of the above employment income has been subjected to non-refundable foreign tax, insert <input checked="" type="checkbox"/> in the box(es)		
<b>Foreign Tax Amounts</b>		
Amount of income included above that has been subjected to non-refundable foreign tax		
Amount of non-refundable foreign tax paid on the income		
Foreign jurisdiction where the employment was exercised		
<b>Note:</b> If the tax is refundable by the foreign jurisdiction, a claim for credit should <b>not</b> 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 <input checked="" type="checkbox"/> in the box(es)		
If you are related to your employer by marriage or otherwise, state relationship		

**4 - 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 2019		
Pension / income for USC		
USC paid		
Pension / income for income tax		
Income tax paid		

**5 - Withdrawal of funds from AVC**

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

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Self

Spouse or Civil Partner

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

(a) Amount of lump sum(s) paid between 7/12/2005 and 31/12/2018, both dates inclusive	<input type="text"/>	<input type="text"/>
(b) (i) Amount of lump sum(s) paid in 2019	<input type="text"/>	<input type="text"/>
(ii) Amount of lump sum paid in 2019 which was paid under the rules of a Qualifying Overseas Pension Plan (QOPP) (S. 790AA(17))	<input type="text"/>	<input type="text"/>
(c) Tax free amount, if any, for 2019	<input type="text"/>	<input type="text"/>
(d) Amount of excess lump sum(s) for 2019	<input type="text"/>	<input type="text"/>
(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))	<input type="text"/>	<input type="text"/>
(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)	<input type="text"/>	<input type="text"/>
(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))	<input type="text"/>	<input type="text"/>
(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)	<input type="text"/>	<input type="text"/>

**7 - Payments from Department of Employment Affairs and Social Protection**

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. The State pension recipient will be due the Employee tax credit. Their spouse or civil partner is not entitled to the Employee tax credit in respect of the adult dependant payment.

Enter details of any State Pension / Illness Benefit / Occupational Injury Benefit / Jobseeker's Benefit / Carer's Allowance / Pre-Retirement Allowance / Maternity Benefit / Paternity Benefit / Adoptive Benefit / Health & Safety Benefit, etc. received in 2019.

Type of payment	<input type="text"/>	<input type="text"/>
Taxable amount of payment in 2019	<input type="text"/>	<input type="text"/>

**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)	<input type="text"/>	<input type="text"/>
(i) Amount of USC deducted in 2019	<input type="text"/>	<input type="text"/>
(ii) Amount of tax deducted in 2019	<input type="text"/>	<input type="text"/>
(b) Distributions from an Approved Minimum Retirement Fund (S. 784C)	<input type="text"/>	<input type="text"/>
(c) Distributions from a PRSA (S. 787G)	<input type="text"/>	<input type="text"/>

**9 - Other Payments (for example, 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)	<input type="text"/>	<input type="text"/>
Gross amount of payment(s)	<input type="text"/>	<input type="text"/>
Nature of Benefit(s)	<input type="text"/>	<input type="text"/>
Amount chargeable to tax	<input type="text"/>	<input type="text"/>

**10 - Foreign Earnings Deduction**

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

(a) (i) Country	<input type="text"/>	<input type="text"/>
(ii) Number of qualifying days spent there	<input type="text"/>	<input type="text"/>
(b) (i) Country	<input type="text"/>	<input type="text"/>
(ii) Number of qualifying days spent there	<input type="text"/>	<input type="text"/>
(c) Amount of relief claimed	<input type="text"/>	<input type="text"/>

Please attach a statement from your employer showing the dates of your departure from and return to Ireland and the location(s) at which the duties of your employment were performed while abroad.

Self

Spouse or Civil Partner

**11 - Benefits from Employments / Non-Proprietary Directorships**

Most benefits-in-kind are 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)

									.00

									.00

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

Description of Income

Amount of Income

									.00

									.00

**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)

**TRADE 1/  
PROFESSION 1**

**TRADE 2/  
PROFESSION 2**

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

Self  Spouse or Civil Partner

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

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If sharefarming in the year 2019 insert  in the box



Commencement Date

DD	/	MM	/	YYYYYY
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DD	/	MM	/	YYYYYY
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Accounting Period End Date

DD	/	MM	/	YYYYYY
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DD	/	MM	/	YYYYYY
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Gross Income

									.00
									.00
									.00
									.00
									.00

									.00
									.00
									.00
									.00
									.00

Adjusted / Assessable Net Profit

Adjusted Net Loss

Unused Capital Allowances from a prior year

Capital Allowances for year 2019

(a) If you wish to claim under S. 381, to set any loss in the trade in the year 2019 (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 31/12/2021.

									.00
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									.00
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(b) If you wish to claim under S. 381 to set a relevant loss, as defined in S. 381B, made in the year 2019 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2021. **(Note: relief is restricted to a maximum of €31,750)**

									.00
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									.00
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(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 2019 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2021.

									.00
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									.00
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(d) Total loss for offset against other income (by virtue of S. 381 and / or S. 392)

									.00
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									.00
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**14 - Credit for Professional Services Withholding Tax (PSWT)**

Gross withholding tax (before any interim refund) related to the basis period for 2019 on fees for Professional Services

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Self

Spouse or Civil Partner

## INCOME FROM FEES, IRISH RENTAL INCOME, COVENANTS, DISTRIBUTIONS, ETC. AND INCOME CHARGEABLE UNDER S. 811B

### 15 - Fees, Commissions, etc. not included elsewhere

Fees, commissions, S. 811B income, etc. from sources other than employments or directorships  
(Emoluments from employments, etc. should be shown on pages 5-7)

Description of Income

									.00

									.00

Total amount of Income

### 16 - Rent-a-Room Relief

If you wish to avail of Rent-a-Room relief, state the amount of gross rental income received in the year 2019 for room(s) in a 'Qualifying Residence'. **Do not** include this amount in Panel 17 below.

									.00
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									.00
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If you **do not** wish to avail of Rent-a-Room relief, insert  in the box(es) and include the income in Panel 17 under Gross Rent Receivable.

### 17 - Rental Income from Land and Property in the State

\* Where a claim to tax relief on **property based incentives** is included below, insert  in the box(es) and give details in Panel 78 on page 20 of this return

Where the registration requirements of Part 7 of the Residential Tenancies Act 2004 have been complied with in respect of all tenancies which existed in relation to residential premises in the year 2019, insert  in the box(es)

Number of Properties let

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Number of Tax Incentive Properties

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Area in hectares, if applicable

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

(a) State the PPSN of tenant(s)

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(b) State the amount of Irish tax withheld

									.00
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									.00
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Gross Rent Receivable

									.00
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									.00
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Add Clawback of Section 23 Relief

									.00
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									.00
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Less: Repairs

									.00
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									.00
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Allowable interest

									.00
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									.00
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Amount of additional 'Relevant interest' claimed for the years 2016, 2017 and 2018 where a relevant undertaking under S. 97(2K) has been made

									.00
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									.00
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Pre-letting expenditure on vacant properties allowed by S. 97A

									.00
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									.00
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Other

									.00
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									.00
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\* Rented Residential Relief (Section 23) where 2019 is the **first** year of claim

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

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

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

									.00
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									.00
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**Note: As provided for in Part 12, Chapter 4A, passive investors should not include any excess accelerated capital allowances carried forward beyond 2014 or the tax life of the building or structure, if later.**

\* Capital/Balancing Allowances for the year 2019

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									.00
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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
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									.00
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Capital Allowances used against rental income in the year 2019

									.00
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									.00
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Capital Allowances available for carry forward or offset

									.00
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									.00
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Excess Case V Capital Allowances

									.00
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									.00
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If you wish to **elect** under S. 305(1)(b) to set any unused Capital Allowances (not already ring-fenced) in respect of **Buildings** for 2019 against your other income, state the amount of unused Capital Allowances available for offset against other income:

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

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

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

									.00
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									.00
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Self

Spouse or Civil Partner

**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)

										.00
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										.00
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**19 - Untaxed Income arising in the State**

Irish Government Stocks

										.00
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										.00
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Irish Exchequer Bills

										.00
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										.00
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Irish Credit Union Dividends

										.00
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										.00
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Other Investments

										.00
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										.00
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**Total untaxed income arising in the State**

										.00
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										.00
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**20 - Irish Deposit Interest**

Number of ordinary Deposit Accounts held

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

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										.00
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Gross Deposit Interest received on which **DIRT** was deducted

										.00
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										.00
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Gross Interest received from **Special Share Account(s)/ Special Term Share Account(s) / Special Savings Account(s)** on which **DIRT was deducted**

										.00
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										.00
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**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

										.00
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										.00
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(b) Covenant

										.00
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										.00
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(c) Settlements

										.00
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										.00
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(d) Legally Enforceable Maintenance Arrangement (exclude any amounts in respect of children)

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										.00
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(e) Estate Income

										.00
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										.00
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(f) Patent royalty income (including income previously exempted under S. 234)

										.00
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										.00
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**Total Irish taxed Income [(a) to (f) inclusive]**

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

**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)

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

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

(ii) Gross amount of dividends received from a REIT

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

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

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

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

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

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

Self

Spouse or Civil Partner

**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

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

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

**25 - Exempt Income from Personal Injury**

Amount of gross income

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

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

Tax deducted, if any, on income

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

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

**PROPERTY RELIEF SURCHARGE - S. 531AAE**

26 - (a) If your aggregate income for the 2019 tax year is €100,000 or more, insert  in the box(es) and complete line (b)

(b) Amount of specified property reliefs used in 2019

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

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

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

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

**27 - Great Britain & Northern Ireland Dividends**

Net Dividend(s) Received

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

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

**28 - US Dividends**

Amount of gross US Dividends

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

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

Foreign tax deducted (if any, and not refundable)

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

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

**29 - Canadian Dividends**

Amount of net Canadian Dividends

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

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

Foreign tax deducted (if any, and not refundable)

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

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

**30 - Other Foreign Dividends**

Amount of gross Other Foreign Dividends

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

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

Foreign tax deducted (if any, and not refundable)

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

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

**31 - Irish Tax Deducted on Foreign Income**

Irish tax deducted on encashment (from 28, 29 &amp; 30), if any

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

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

**32 - Foreign Pensions**

Gross amount of State Welfare Pension(s)

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

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

Gross amount of all Other Pension(s)

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

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

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

(on which Transborder Relief is not claimed)

Gross amount of foreign salary

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

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

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

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

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

Self

Spouse or Civil Partner

**34 - Foreign Rental Income**

Number of Foreign properties let

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

Amount of expenses relating to this income (excluding interest)

Amount of Allowable Interest

Net profit on Foreign Rental properties

Capital Allowances (including Capital Allowances forward)

Losses

- Amount of unused losses from prior years

- Amount of losses in this year

- Amount of losses carried forward to next year

Amount of Foreign tax deducted

Foreign rental losses may be offset **only** against foreign rental profits

									.00
									.00
									.00
									.00
									.00

									.00
									.00
									.00
									.00
									.00

									.00
									.00
									.00
									.00

									.00
									.00
									.00
									.00

**35 - UK Deposit Interest**

Gross amount of UK Deposit Interest

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

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

**36 - EU Deposit Interest (excluding UK interest)**

(a) Amount of EU Deposit Interest

(b) Savings Directive withholding tax credit

(c) Foreign tax (other than (b) above)

									.00
									.00
									.00

									.00
									.00
									.00

**37 - UK 'Other' Interest**

Gross amount of UK 'other' interest

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

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

**38 - EU 'Other' Interest (excluding UK interest)**

(a) Amount of EU 'other' interest

(b) Savings Directive withholding tax credit

(c) Foreign tax (other than (b) above)

									.00
									.00
									.00

									.00
									.00
									.00

**39 - Foreign Annuities / Royalties / Dividends / Non-Deposit Interest**

Amount of gross Foreign Income including income previously exempted under S. 234 (enter amount net of any allowable deductions)

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

									.00
									.00

									.00
									.00

**40 - Other UK Income**

UK income from Royalties, Annuities, Dividends, Non-Deposit Interest, etc.

Gross amount of UK Income from all Royalties, Annuities, Dividends, etc.

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

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

**41 - Other Foreign Income**

Source of other Foreign Income

Gross amount of Foreign Income

Amount of Foreign Tax deducted

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

									.00
									.00

									.00
									.00

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

Self

Spouse or Civil Partner

**ANNUAL PAYMENTS, CHARGES AND INTEREST PAID****42 - Rent paid to Non-Resident Landlord**

Gross amount of rent paid in the year 2019

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

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

**43 - Retainable Charges (for example, Annuities)**

Gross amount of Annual payment

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

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

Date of Payment

DD	/	MM	/	YYYY
----	---	----	---	------

DD	/	MM	/	YYYY
----	---	----	---	------

**44 - Payments made under Legally Enforceable Maintenance 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

DD	/	MM	/	YYYY
----	---	----	---	------

DD	/	MM	/	YYYY
----	---	----	---	------

(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)

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

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

**45 - 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
----	---	----	---	------

DD	/	MM	/	YYYY
----	---	----	---	------

Gross amount of the Annual Payment

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

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

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

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

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

**46 - 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 2019 (for which relief has not been claimed or granted in 2018)

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

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

Amount of AVC Contributions already relieved under the net pay arrangement in 2019

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

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

Amount of ordinary contributions already relieved under the net pay arrangement for 2019

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

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

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

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

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

Amount paid between 1/1/2020 and 31/10/2020 for which relief has not already been granted and for which relief is being claimed for 2019

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

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

**Total amount of AVC Relief claimed in 2019**

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

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



Self

Spouse or Civil Partner

**50 - Interest Relief on Certain Unsecured Home Loans**

In respect of **interest paid** on unsecured Home Loans used for the purchase, repair, development or improvement of your **main residence**, taken out between 1/1/2004 and 31/12/2012, and interest paid on unsecured home loans which qualifies for relief under section 9 Finance Act 2013, complete the following:

- (a) Insert  in the box(es) to confirm interest claimed at (f) below is not in respect of a secured home loan (mortgage) taken out with a lending provider in the State
- (b) Enter date loan taken out 

D	D	/	M	M	/	Y	Y	Y	Y
---	---	---	---	---	---	---	---	---	---

D	D	/	M	M	/	Y	Y	Y	Y
---	---	---	---	---	---	---	---	---	---
- (c) Enter expiry date of loan 

D	D	/	M	M	/	Y	Y	Y	Y
---	---	---	---	---	---	---	---	---	---

D	D	/	M	M	/	Y	Y	Y	Y
---	---	---	---	---	---	---	---	---	---
- (d) If you received Tax Relief at Source (TRS) in respect of another loan in 2019, state the amount of interest on which TRS relief granted 

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

										.00
--	--	--	--	--	--	--	--	--	--	-----
- (e) Insert  in the box(es) if you are entitled to first-time buyer relief (that is, in the first seven years of entitlement to relief)
- (f) State the amount of interest paid in 2019 (excluding interest at (d) above) 

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

										.00
--	--	--	--	--	--	--	--	--	--	-----
- (g) State the number of tax years (1-6) prior to 2019 you were entitled to first-time buyer relief
- (h) Insert  in the box(es) if the interest at (f) was paid on a loan taken out between 1/1/2004 and 31/12/2008 to purchase your first qualifying residence, or subsequent qualifying residence, where your first qualifying residence was purchased on or after 1/1/2004

**51 - Bridging Loan Interest**

Date loan taken out

D	D	/	M	M	/	Y	Y	Y	Y
---	---	---	---	---	---	---	---	---	---

D	D	/	M	M	/	Y	Y	Y	Y
---	---	---	---	---	---	---	---	---	---

Amount of qualifying bridging loan interest for this year

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

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

**CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR 2019**

(Note: All tax credits, allowances and reliefs you are entitled to for 2019 must be claimed on this form)

**52 - Home Carer Tax Credit**Insert  in the appropriate box to indicate the dependant (other than the spouse or civil partner of the claimant) for whom care is being provided:Child  Permanently Incapacitated Individual Individual aged 65 or over  Dependent relative living within 2km of claimant **53 - Employee Tax Credit (formerly PAYE Tax Credit)**Insert  in the box(es) if claimed **54 - Earned Income Tax Credit**Insert  in the box(es) if claimed **55 - Allowable Deductions incurred in Employment**Nature of Employment 

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

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

Flat Rate Expenses (see [www.revenue.ie](http://www.revenue.ie) for a full list of 'Flat Rate Expenses') 

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

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

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

**Total**

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

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

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



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

Self

Spouse or Civil Partner

**63 - Medical Insurance**

State the gross amount of premium paid in the period 1 January 2019 to 31 December 2019 for which tax relief was **not** granted at source **or if your employer paid medical insurance premiums on your behalf or on behalf of your dependents** to an authorised insurer (for example VHI, Laya Healthcare, Irish Life Health, etc.)

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

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

Insert  in the box(es) to confirm that your employer paid a premium to an authorised medical insurance provider on your behalf or on behalf of your dependents and this has been taxed as a benefit in kind



**Adults covered by the policy**

Name	Amount									
										.00

Name	Amount									
										.00

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

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.

Child's Name	Date of Birth	Amount								
	DD/MM/YYYY									.00

Child's Name	Date of Birth	Amount								
	DD/MM/YYYY									.00

Self

Spouse or Civil Partner

Amount of any personal contribution

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

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

Date in 2019 the policy was renewed or entered into

DD	/	MM	/	YYYY
----	---	----	---	------

DD	/	MM	/	YYYY
----	---	----	---	------

**64 - Start-up Relief for Entrepreneurs (SURE)**

(a) Amount subscribed for eligible shares in 2019

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

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

(b) Name of company in which investment was made

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

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

(c) Tax reference number of company in which investment was made

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

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

(d) Date of the "Statement of Qualification (SURE)"

DD	/	MM	/	YYYY
----	---	----	---	------

DD	/	MM	/	YYYY
----	---	----	---	------

(e) Amount to be treated as a deduction from total income in 2019

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

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

(f) Amounts to be relieved against:

(i) 2018

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

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

(ii) 2017

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

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

(iii) 2016

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

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

(iv) 2015

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

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

(v) 2014

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

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

(vi) 2013

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

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

(g) Amount to be carried forward to future periods

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

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



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

Self

Spouse or Civil Partner

**65. Employment and Investment Incentive (EII)**

(a) Employment and Investment Incentive – Shares issued before 1 January 2019

(i) (I) Amount subscribed for eligible shares in 2018 through a designated investment fund in respect of which relief is now due

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

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

(II) Enter relevant EII 3 certificate number

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

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

(ii) (I) Amount subscribed for shares in 2015 on which additional relief is now due

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

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

(II) Enter relevant EII 3 certificate number

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

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

(iii) (I) Amount claimed in previous years and carried forward into 2019

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

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

(II) Amount claimed in 2019 but unused and carried forward into 2020

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

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

(b) Employment and Investment Incentive – Shares issued on or after 1 January 2019 and before 8 October 2019

(i) Amount subscribed for eligible shares in 2019

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

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

(ii) Name of company in which investment was made

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

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

(iii) Tax reference number of company in which investment was made

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

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

(iv) Date of 'EII5' where the amount subscribed for eligible shares was through a designated fund

DD	/	MM	/	YYYY
----	---	----	---	------

DD	/	MM	/	YYYY
----	---	----	---	------

(v) Date of the "Statement of Qualification (EII)"

DD	/	MM	/	YYYY
----	---	----	---	------

DD	/	MM	/	YYYY
----	---	----	---	------

(vi) Amount of investment which qualifies for relief under S. 502(2)(a)

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

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

(vii) Deduction from total income under S. 502(2)(a)

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

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

(viii) Amount to be carried forward to future periods

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

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

(c) Employment and Investment Incentive – Shares issued on or after 8 October 2019 and on or before 31 December 2019

(i) Amount subscribed for eligible shares in 2019

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

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

(ii) Name of company in which investment was made

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

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

(iii) Tax reference number of company in which investment was made

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

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

(iv) Date of 'EII5' where the amount subscribed for eligible shares was through a designated fund

DD	/	MM	/	YYYY
----	---	----	---	------

DD	/	MM	/	YYYY
----	---	----	---	------

(v) Date of the "Statement of Qualification (EII)"

DD	/	MM	/	YYYY
----	---	----	---	------

DD	/	MM	/	YYYY
----	---	----	---	------

(vi) Amount of investment which qualifies for relief under S. 502(2A)

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

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

(vii) Deduction from total income under S. 502(2A)

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

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

(viii) Amount to be carried forward to future periods

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

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

**66. Start-up Capital Incentive (SCI)**

(a) Amount subscribed for eligible shares in 2019

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

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

(b) Name of company in which investment was made

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

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

(c) Tax reference number of company in which investment was made

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

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

(d) Date of the "Statement of Qualification (SCI)"

DD	/	MM	/	YYYY
----	---	----	---	------

DD	/	MM	/	YYYY
----	---	----	---	------

(e) Amount of investment which qualifies for relief under S. 502(2)(a)

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

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

(f) Deduction from Total Income under S. 502(2)(a)

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

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

(g) Amount to be carried forward to future periods

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

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

**67 - Tuition Fees**

Name of Student

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

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

Amount of tuition fees paid, including student contribution, per approved course.

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

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

(Do not include administration, exam, registration, capitation fees, etc.)

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



Insert  in the box(es) if fees relate to an information technology or foreign language training course

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

Self

Spouse or Civil Partner

**68 - Amount of Owner Occupier Relief on a Residential Property in a Designated Area due in 2019**

Where you are claiming relief under this incentive scheme also insert these details in Panel 78 on page 20 of this return

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

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

**The Living City Initiative**

Your first claim for relief in respect of Living City Initiative must be made on the online Form 12. This is available in PAYE Services through myAccount on [www.revenue.ie](http://www.revenue.ie).

**69 - Retirement Relief for Certain Sportspersons**

If, during the tax year 2019, you or your spouse or civil partner ceased permanently to be engaged in a 'specified occupation' or to carry on a 'specified profession' as listed in Schedule 23A and you wish to claim relief under S. 480A, insert  in the box(es) and give the information requested.

What specific occupation or profession does this claim relate to

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

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

Date of Permanent Cessation from specified occupation/profession

D	D	/	M	M	/	Y	Y	Y	Y
---	---	---	---	---	---	---	---	---	---

D	D	/	M	M	/	Y	Y	Y	Y
---	---	---	---	---	---	---	---	---	---

Amount of relief claimed for the year 2019

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

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

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

**70 - Seafarer Allowance**

Name of employer

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

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

Number of days spent at sea in 2019

--	--	--

--	--	--

**71 - 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.

Gross income from Foreign Employment on which **Transborder Relief** is claimed

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

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

Country where the foreign employment is held

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

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

Name and address of the Foreign Employer

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

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

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)

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

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

Number of weeks foreign employment held continuously (in the year of assessment)

--	--

--	--

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

--

--

**72 - Health Expenses**

State the amount of Health Expenses claimed for the year 2019 (further information on eligible expenses can be found on [www.revenue.ie](http://www.revenue.ie)). You cannot claim relief in respect of refunds already received or due to be received from any public or local authority, for example, Health Service Executive, from any policy of insurance or from any other source, for example, compensation claim. You must deduct any such amounts from the amount claimed. There is no requirement to submit forms Med 1 or Med 2 but you must retain your receipts (including completed form Med 2) for a period of six years, following each year in which the credit is claimed.

Maintenance or treatment in an approved nursing home

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

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

PPSN of nursing home resident

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

Name of nursing home

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

Non-Routine Dental Expenses

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

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

Other Health Expenses

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

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

Amount received or receivable in respect of any of the above expenses (for example, from any public or local authority, under a policy of medical insurance, or from a compensation claim)

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

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

**73 - Home Renovation Incentive (HRI)**

Tax credit due for 2019 based on your HRI online claim

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

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

**74 - Help to Buy (HTB) Incentive**

A claim for a refund in respect of the Help to Buy (HTB) incentive for purchased / self-built residential property between 19 July 2016 and 31 December 2019 must be made online. See [www.revenue.ie](http://www.revenue.ie) for further information.

**75 - Fisher Tax Credit**

To claim this credit enter the number of days spent at sea on a fishing vessel registered on the European Community fishing fleet register.

(a) Number of days

--	--	--

--	--	--

(b) Fisher Tax Credit – amount claimed

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

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

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

**CAPITAL ACQUISITIONS IN 2019**

Self

Spouse or Civil Partner

76 - If you received a gift or an inheritance in 2019, 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 (Form IT 38) 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 above does not satisfy a requirement to file a Form IT 38. For more information see [www.revenue.ie](http://www.revenue.ie). Form IT 38 can be filed on ROS (Revenue Online Service) and this is the quickest and most efficient method of filing.

**CAPITAL GAINS AND CHARGEABLE ASSETS**

Self

Spouse or Civil Partner

**77 - Capital Gains Tax for the year 1 January 2019 – 31 December 2019**

Give details of all disposals (by sale, exchange, gift or otherwise) of chargeable assets, for example, land, shares, paintings, antiques, etc. made by you or your spouse or civil partner in the year 2019.

Chargeable Gain(s) (excluding Foreign Life Policies) before S. 604A relief

									.00
									.00
									.00
									.00
									.00

									.00
									.00
									.00
									.00
									.00

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

									.00
									.00
									.00
									.00
									.00

									.00
									.00
									.00
									.00
									.00

Net Loss(es) in 2019 before S. 604A relief

									.00
									.00
									.00
									.00
									.00

									.00
									.00
									.00
									.00
									.00

Unused Losses from prior year(s)

									.00
									.00
									.00
									.00
									.00

									.00
									.00
									.00
									.00
									.00

Amount of Gain relieved under S. 604A

									.00
									.00
									.00
									.00
									.00

									.00
									.00
									.00
									.00
									.00

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

									.00
									.00
									.00
									.00
									.00

									.00
									.00
									.00
									.00
									.00

**Note: losses, including losses forward must be used first**

Net Chargeable Gain (excluding Foreign Life Policies)

									.00
									.00
									.00
									.00
									.00

									.00
									.00
									.00
									.00
									.00

Net Chargeable Gain on Foreign Life Policies

									.00
									.00
									.00
									.00
									.00

									.00
									.00
									.00
									.00
									.00

Unused Losses for carry forward to 2020

									.00
									.00
									.00
									.00
									.00

									.00
									.00
									.00
									.00
									.00

**If you have an overall Capital Gains Tax loss in 2019 there is no need to complete the sections below.**  
**In respect of net chargeable gains that arose in the period 1 January 2019 to 30 November 2019**

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

									.00
									.00
									.00
									.00
									.00

									.00
									.00
									.00
									.00
									.00

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

									.00
									.00
									.00
									.00
									.00

									.00
									.00
									.00
									.00
									.00

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

									.00
									.00
									.00
									.00
									.00

									.00
									.00
									.00
									.00
									.00

**In respect of net chargeable gains that arose in the period 1 December 2019 to 31 December 2019**

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

									.00
									.00
									.00
									.00
									.00

									.00
									.00
									.00
									.00
									.00

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

									.00
									.00
									.00
									.00
									.00

									.00
									.00
									.00
									.00
									.00

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

									.00
									.00
									.00
									.00
									.00

									.00
									.00
									.00
									.00
									.00

**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

