

Income Tax Return for the year 2025 - 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 2026.

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 2025 CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2025

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 2026, A TAX RETURN ON THIS PRESCRIBED FORM FOR THE YEAR 1 JANUARY 2025 TO 31 DECEMBER 2025

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 2025.
 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 2025, and
- all disposals and acquisitions of chargeable assets and the amount of chargeable gains that accrued to me in the year 2025.

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

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 Date

D	D	/	M	M	/	Y	Y	Y	Y
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Capacity of Signatory (Insert) Tax Payer Tax Advisor Other (Specify)

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Main Residence Address

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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.

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A non-assessable spouse or other civil partner electing to be the assessable spouse or nominated civil partner for the year 2025, for the purposes of completing this Form 12, must include a letter to this effect with the completed Form 12.

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 2025	14	55- 80
◆ Capital Acquisitions in 2025	19	81
◆ Capital Gains and Chargeable Assets	19	82
◆ Property Based Incentives on which Relief is claimed in 2025	20	83

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

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

Example of correct and incorrect entries.

INCORRECT

<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>													
<i>Pharmacist</i>															
		D	D	<i>19 Jan - 25</i>											
		B	<i>31 Dec 25</i>												
		D	<i>31/12/25</i>												
					1	9									.00
														<i>NA</i>	.00
														<i>€5500</i>	.00

PPSN

PPSN grid

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

PERSONAL DETAILS

1. If you are completing this return on behalf of a deceased individual

(Note: in the case of a married person or civil partner, only complete this section where the deceased was the assessable spouse or nominated civil partner in the period to which this return refers)

(a) Enter the date of death

DD/MM/YYYY date grid

(b) Enter the name and address, include Eircode (if known)

of the personal representative

(i.e. executor, administrator, etc.)

Address grid

(c) Enter the date grant of probate or letter of administration was obtained

DD/MM/YYYY date grid

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

Self and Spouse or Civil Partner DD/MM/YYYY date grids

2 - 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 2025 insert [X] in the box to indicate your previous status and state date of change:

- Single [] Married [] In a Civil Partnership []
Widowed [] Divorced [] Surviving Civil Partner []
Married but living apart [] In a Civil Partnership but living apart []
Former Civil Partner []

Date of Marriage

DD/MM/YYYY date grid

Date of Separation or Divorce

DD/MM/YYYY date grid

Spouse's or Civil Partner's date of death

DD/MM/YYYY date grid

If married or in a civil partnership, insert [X] in the box to indicate basis of assessment applicable for 2025:

- 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 grid

State the number of Qualifying Children

Number grid

Spouse's or civil partner's details

Name []

PPSN []

Residence status for 2025

In the year 2025, insert [X] in the box(es) if you or your spouse or civil partner were:

- Non-resident
Not ordinarily resident
Not domiciled

Self and Spouse or Civil Partner checkboxes for residence status

If you or your spouse were not resident in Ireland in 2025, please confirm the:

- Country of residence in 2025
Tax Identification Number in the country of residence
Address in country of residence

Country, TIN, and address grids for Self and Spouse or Civil Partner

In 2025 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)

Yes/No checkboxes for EC residence

Split Year Treatment

Are you claiming split year treatment in 2025?

Yes/No checkboxes

Did you arrive or depart Ireland other than for a temporary reason in 2025?

Arrived/Departed checkboxes

What date did you arrive in Ireland to take up residence here in 2025

DD/MM/YYYY date grid

Are you resident in Ireland in 2026

Yes/No checkboxes

What date did you depart Ireland to take up residence abroad in 2025

DD/MM/YYYY date grid

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INCOME FROM A TRADE OR PROFESSION**14 - Income from a Trade or Profession**

(Only use this form if your Total Gross non-PAYE income from all sources is within income thresholds - see note on page 1)

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

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

TRADE 1 / PROFESSION 1**TRADE 2 / PROFESSION 2**

Self Spouse or Civil Partner

If sharefarming in the year 2025 insert in the box

Commencement Date

D	D	/	M	M	/	Y	Y	Y	Y
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D	D	/	M	M	/	Y	Y	Y	Y
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Accounting Period End Date

D	D	/	M	M	/	Y	Y	Y	Y
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D	D	/	M	M	/	Y	Y	Y	Y
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Gross Income

									.00
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									.00
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Adjusted / Assessable Net Profit

									.00
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									.00
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Adjusted Net Loss

									.00
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									.00
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Unused Capital Allowances from a prior year

									.00
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									.00
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Capital Allowances for year 2025

									.00
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									.00
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(a) If you wish to claim under S. 381, to set any loss in the trade in the year 2025 (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 31/12/2027.

									.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 2025 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2027. (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 2025 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2027.

									.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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15 - Credit for Professional Services Withholding Tax (PSWT)

Gross withholding tax (before any interim refund) related to the basis period for 2025 on fees for Professional Services

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INCOME FROM FEES, IRISH RENTAL INCOME, COVENANTS, DISTRIBUTIONS, ETC. AND INCOME CHARGEABLE UNDER S. 811B**16 - 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 5-6)

Description of Income

Self

Spouse or Civil Partner

Total amount of Income

									.00
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									.00
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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 2025 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(es) and include the income in Panel 20 under Gross Rent Receivable.

									.00
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									.00
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18 - Residential Premises Rental Income Relief

(a) If you are making a claim in respect of the Residential Premises Rental Income Relief please 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

(v) You let to a public authority, or is a property to which Part II of the Housing (Private Rented Dwellings) Act 1982 applies (this refers to formerly rent controlled tenancies), or, where the premises is not occupied by a tenant, it is actively marketed for rent

(b) Property Details of the residential rented premises with the highest net profit

(i) Enter the LPT ID of the property

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(ii) Confirm the net rental income from property after Losses and Capital Allowances

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									.00
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(iii) Confirm your percentage of ownership of the qualifying premises

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PPSN

Any panel(s) or section(s) that do not require an entry should be left blank
Self **Spouse or Civil Partner**

Pre-letting expenditure on vacant properties allowed by S. 97A	<input type="text"/>	<input type="text"/>
Other	<input type="text"/>	<input type="text"/>
* Rented Residential Relief (Section 23) where 2025 is the first year of claim		
Net Rental Income (after expenses but before Capital Allowances)	<input type="text"/>	<input type="text"/>
Net Rental Loss (after expenses but before Capital Allowances)	<input type="text"/>	<input type="text"/>
Capital Allowances brought forward from a prior year	<input type="text"/>	<input type="text"/>
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 2025	<input type="text"/>	<input type="text"/>
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.)	<input type="text"/>	<input type="text"/>
Capital Allowances used against rental income in the year 2025	<input type="text"/>	<input type="text"/>
Capital Allowances available for carry forward or offset	<input type="text"/>	<input type="text"/>
Excess Case V Capital Allowances	<input type="text"/>	<input type="text"/>
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 2025 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)	<input type="text"/>	<input type="text"/>
(b) To which S. 409A does not apply (no restriction applies)	<input type="text"/>	<input type="text"/>
Losses - Amount of unused losses from a prior year	<input type="text"/>	<input type="text"/>

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

Gross amounts (exclude any amounts in respect of children)	<input type="text"/>	<input type="text"/>
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22 - Untaxed Income arising in the State

Irish Government Stocks	<input type="text"/>	<input type="text"/>
Irish Exchequer Bills	<input type="text"/>	<input type="text"/>
Other Investments	<input type="text"/>	<input type="text"/>
Total untaxed income arising in the State	<input type="text"/>	<input type="text"/>

23 - Irish Deposit Interest / Credit Union Dividends

Number of ordinary Deposit Accounts held	<input type="text"/>	<input type="text"/>
Gross Deposit Interest / Credit Union Dividends received (on which DIRT was not deducted)	<input type="text"/>	<input type="text"/>
Gross Deposit Interest / Credit Union Dividends received on which DIRT was deducted	<input type="text"/>	<input type="text"/>
Gross Interest received from Special Savings Account(s) on which DIRT was deducted	<input type="text"/>	<input type="text"/>
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 <input checked="" type="checkbox"/> in the box(es)	<input type="checkbox"/>	<input type="checkbox"/>

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36 - Lump sums from foreign pension arrangements (S. 200A)

(a) Name of foreign pension arrangement

(b) Name and address of administrator of the foreign pension arrangement

(c) Date on which the individual became a member of the foreign pension arrangement

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

(d) Amount of lump sum(s) paid in 2025 under the rules of S. 200A

									.00
									.00
									.00
									.00
									.00

									.00
									.00
									.00
									.00
									.00

(e) Tax free amount, if any, for 2025

(f) Amount of excess lump sum(s) for 2025

(g) Portion of amount at Line 36(f) chargeable under Case III at the standard rate of income tax

(h) Portion of amount at Line 36(f) chargeable under Case III at the higher rate of income Tax and liable to USC

37 - 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

									.00
									.00

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

38 - 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
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									.00

39 - Non-EU Deposit Interest (Includes UK Deposit Interest)

Gross amount of Non-EU Deposit Interest

									.00
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									.00
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40 - EU Deposit 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

41 - UK 'Other' Interest

Gross amount of UK 'other' interest

									.00
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									.00
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42 - EU 'Other' 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

43 - 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

44 - 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
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									.00
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45 - Other Foreign Income (excluding EU and Non-EU Deposit Interest)

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

51 - Personal Retirement Savings Accounts (PRSAs) / Pan-European Personal Pension Products (PEPPS)

Only complete Panel 51 if you, or your employer on your behalf, made PRSA / PEPP contributions.

If you have made PRSA / PEPP contributions, insert in the box(es) to indicate the type of Certificate received from the Provider and give the details requested below

PRSA 1 Certificate

PRSA 1 (Net Pay) Certificate

PEPP

If you are a Specified Sportsperson (Schedule 23A) insert in the box(es)

If you are a member of a pre-Approved pension scheme insert in the box(es)

Total amount paid in 2025 (for which relief has not been claimed or granted in 2024)

Amount of PRSA / PEPP contributions already relieved under the net pay arrangement in 2025

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

Amount paid between 1/1/2026 and 31/10/2026 for which relief has not already been granted and for which relief is being claimed for 2025

Amount contributed by your employer on your behalf to a PRSA / PEPP

Total amount of PRSA / PEPP Relief claimed in 2025

52 - Retirement Annuity Contracts (RACs)

If you are claiming relief in respect of RACs state the source(s) of your non-pensionable earnings

If you are a Specified Sportsperson (Schedule 23A) insert in the box(es)

If you are a member of a Pre-Approved Pension Scheme insert in the box(es)

Total amount paid in 2025 (for which relief has not been claimed or granted in 2024)

Amount of RAC Contributions already relieved under the net pay arrangement in 2025

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

Amount paid between 1/1/2026 and 31/10/2026 for which relief has not already been granted and for which relief is being claimed for 2025

Total amount of RAC Relief claimed in 2025

53 - Qualifying Overseas Pension Plans (QOPPs)

Note: Contributions to QOPPs that are made to occupational schemes and relieved on that basis should not be included below.

Amount paid by 'relevant migrant member' in respect of a 'qualifying overseas pension plan' in 2025

Amount paid between 1/1/2026 and 31/10/2026 for which relief has not already been granted and for which relief is being claimed in 2025

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

Total amount of QOPPs Relief claimed in 2025

54 - Mortgage Interest Tax Credit

Note: Mortgage interest tax credit is due only in respect of a qualifying property which is registered for LPT and is located within the State. Further information is available in the Guide to Completing 2025 Pay & File Self-Assessment Returns. For a claim to be valid, you must have an LPT Property ID and you must attach the following required documentation to prove that qualifying interest was paid on the qualifying mortgage:

- A document confirming the value of the mortgage on the qualifying property as at 31/12/2022
- A copy of the interest certificate for 2022
- A copy of the interest certificate for 2025

All fields must be completed.

Where you are claiming Mortgage Interest Tax Credit in respect of more than two properties used as sole or main residences – for example, for self and a former spouse or civil partner or for self and a dependent relative, please submit all the information requested below, for all qualifying properties, on a separate sheet.

Qualifying property

(i) Use of qualifying property

Insert in the box(es) to confirm that the qualifying property on which this claim is made is

- a residential property used as my sole or main residence

or
- a residential property used as the sole or main residence of a former or separated spouse, or a former civil partner or a civil partner from whom I am living separately in circumstances where reconciliation is unlikely

or
- 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 2022

(Note: The value must be greater than €80,000 and less than €500,000)

PPSN

Grid for PPSN number

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

Self

Spouse or Civil Partner

Qualifying interest paid on qualifying loan 2025

(iv) Total amount of qualifying interest paid for the year 2025

Amount of qualifying interest YOU paid for the year 2025

Number of days for which you paid interest on the qualifying loan in 2025

Amount of qualifying interest 2nd mortgage payer paid for the year 2025

Number of days for which 2nd mortgage payer paid interest on the qualifying loan in 2025

Amount of qualifying interest 3rd mortgage payer paid for the year 2025

Number of days for which 3rd mortgage payer paid interest on the qualifying loan in 2025

Qualifying interest paid on qualifying loan 2022

Total amount of qualifying interest paid for the year 2022

Amount of qualifying interest YOU paid for the year 2022

Number of days for which you paid interest on the qualifying loan in 2022

Amount of qualifying interest 2nd mortgage payer paid for the year 2022

Number of days for which 2nd mortgage payer paid interest on the qualifying loan in 2022

Amount of qualifying interest 3rd mortgage payer paid for the year 2022

Number of days for which 3rd mortgage payer paid interest on the qualifying loan in 2022

CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR 2025

(Note: All tax credits, allowances and reliefs you are entitled to for 2025 must be claimed on this form)

55 - Home Carer Tax Credit

Insert [x] 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

[]

56 - Employee (PAYE) Tax Credit

Insert [x] in the box(es) if claimed

[]

[]

57 - Earned Income Tax Credit

Insert [x] in the box(es) if claimed

[]

[]

58 - Allowable Deductions incurred in Employment

Nature of Employment

[]

[]

Please insert [x] in the box if you are entitled to Flat Rate Expenses and wish to claim them in 2025.

[]

[]

(see www.revenue.ie/en/personal-tax-credits-reliefs-and-exemptions/documents/flat-rate-expenses.pdf for a full list of 'Flat Rate Expenses')

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 with heating, electricity and broadband when working remotely.

Insert [x] in the box(es) if your employer paid you up to €3.20 per day to cover the additional costs of working from home without deducting tax, PRSI and USC from the amount

[]

[]

State the total amount you received from your employer in 2025

[] .00

[] .00

If your employer did not make this payment, or the payment was less than allowable remote working costs, you can claim relief in respect of a percentage of your annual costs (less any payment received from your employer).

See www.revenue.ie for further information on how to calculate your allowable costs.

Amount claimed for Heat / Electricity (Not including expenses claimed through Real Time Credits below)

[] .00

[] .00

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 2025

[] .00

[] .00

Number of days worked remotely in 2025

[]

[]

Total of all allowable deductions incurred in employment

[] .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.

59 - Blind Person's Tax Credit

Insert [x] in the box(es) if you wish to claim Blind Person's Tax Credit

[]

[]

To qualify for this tax credit, you must hold a certificate from an Ophthalmic Surgeon stating that you or your spouse or civil partner have impaired vision to the extent that your central visual acuity does not exceed 6/60 in the better eye with correcting lenses, or that the widest diameter of the visual field subtends an angle no greater than 20 degrees. It is not necessary to forward this certificate with your claim.

60 - Guide Dog Allowance

Number of Guide Dogs maintained by you

[]

[]

To qualify for this allowance you must hold a letter from the Irish Guide Dogs for the Blind confirming you are a registered owner. A copy of this letter should accompany your first claim. The relief may be granted each year thereafter during which you maintain the dog(s).

Self

Spouse or Civil Partner

61 - Assistance Dogs for Adults and Children

Number of Assistance Dogs maintained by you

To qualify for this allowance, you must prove that you maintain a trained dog which has been supplied by an organisation accredited by Assistance Dogs Europe (ADEu). A statement from the organisation which supplied the dog must be submitted with your first claim. The relief may be granted each year thereafter during which you maintain the dog(s).

62 - Dependent Relative Tax Credit

Number of Dependent Relatives

Dependent Relative tax credit is not due if your relative's income exceeded €18,028 in the year 2025 or if this tax credit is being claimed in full by another person. See 'Dependent Relative Tax Credit' on www.revenue.ie for qualifying information.

63 - Single Person Child Carer Credit, Widowed Person or Surviving Civil Partner, Incapacitated Child, Increased Exemption - Qualifying Children

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

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

Child's Name	Date of Birth	PPSN
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

(e) If you have ticked the box at (b) above, please confirm the year of bereavement

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

**To claim incapacitated child credit a form ICC1 must be completed by the claimant in respect of each qualifying child. In addition, the Medical Practitioner must complete a form ICC2. Both forms must be submitted with a first claim and retained for a period of 6 years, following each year in which the credit is claimed (in line with S. 886A). See www.revenue.ie for further information.

64 - Employing a Carer

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

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

Net cost of **employing** a carer in the year 2025 (after deducting any payments received from Health Service Executive, etc.)

Self	Spouse or Civil Partner
<input type="text"/>	<input type="text"/>

65 - Permanent Health Insurance (Income Continuance) - if not deducted from Gross Pay by Employer

Note that this is **not** Health / Medical Insurance

Name of Insurer

Amount paid in the year 2025

66 - Medical Insurance

State the gross amount of premium paid in the period 1 January 2025 to 31 December 2025 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.)

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
<input type="text"/>	<input type="text"/>
Name	Amount
<input type="text"/>	<input type="text"/>

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
<input type="text"/>	<input type="text"/>	<input type="text"/>
Child's Name	Date of Birth	Amount
<input type="text"/>	<input type="text"/>	<input type="text"/>

Amount of any personal contribution

Date in 2025 the policy was renewed or entered into

PPSN

PPSN of nursing home resident

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

Name of nursing home

Non-Routine Dental Expenses

Real Time Health Expenses already claimed through Real Time Credits in 2025

Other Health Expenses

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)

Grid for expense amounts with columns for cents and dollars.

79 - Rent Tax Credit

Note: Rent tax credit is not due where you are in receipt of Housing Assistance Payment (HAP) / Rental Accommodation Scheme (RAS) or any other State Housing Support Schemes in respect of the tenancy or where your landlord is a Government Minister or a Commissioner of Public Works who owns the property in an official capacity, or where your landlord is a Housing Authority or Housing 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 support payment from a government scheme / body or agency (for example HAP / RAS). Insert [X] in the box(es)

I confirm that the landlord is not a Government Minister or a Commissioner of Public Works who owns the property in an official capacity, and is not a Housing Authority, or Housing Association. Insert [X] in the box(es)

I confirm that I paid rent under a tenancy(ies) in the tax year 2025. Insert [X] in the box(es)

Self Spouse or Civil Partner

Input boxes for Self and Spouse or Civil Partner confirmation.

Input boxes for Self and Spouse or Civil Partner confirmation.

Input boxes for Self and Spouse or Civil Partner confirmation.

Please select (a) and / or (b) as appropriate in order to apply for this credit. If neither of the options below applies this disqualifies you from claiming the Rent Tax Credit. Insert [X] in the box(es)

(a) I confirm that the rented property is my or my spouse's / civil partner's principal private residence (PPR) in the year 2025, or the rented property is not my PPR but I use it for work or study, and

Input boxes for (a) confirmation.

- I am not related to my landlord as parent / child or child / parent, or
I am related to my landlord other than as parent / child or child / parent, (for example, siblings, grandparent / grandchild, aunt / uncle, niece / nephew, etc) and the property is registered with the Residential Tenancies Board (RTB) and is not a license agreement such as the Rent-a-Room scheme.

(b) I confirm that the rented property is used by my child for study purposes in the year 2025 and he or she was aged under 23 years prior to commencing third level education; neither I nor my child is related to the landlord and the property is registered with the Residential Tenancies Board (RTB) and is not a license agreement such as the Rent-a-Room scheme.

Input boxes for (b) confirmation.

Where the property is rented for Self or Spouse or Civil Partner

Where the property is 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

If the tenancy ended in 2025, provide the end date

Local Property Tax (LPT) Property ID (if known)

Gross amount of rent paid in 2025

Address of Landlord / Agency, if known (include Eircode)

Insert [X] 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)

Landlord's PPSN (if known)

Form for RTB registration number and address (Self/Spouse).

Form for name of tenant (Self/Spouse).

Form for PPSN of tenant (Self/Spouse).

Form for start date of tenancy (Self/Spouse).

Form for end date of tenancy (Self/Spouse).

Form for LPT Property ID (Self/Spouse).

Form for gross amount of rent paid in 2025 (Self/Spouse).

Form for address of landlord/agency (Self/Spouse).

Form for landlord non-resident checkbox (Self/Spouse).

Form for landlord name and address (Self/Spouse).

Form for landlord's PPSN (Self/Spouse).

Form for RTB registration number and address (Child).

Form for name of tenant (Child).

Form for PPSN of tenant (Child).

Form for start date of tenancy (Child).

Form for end date of tenancy (Child).

Form for LPT Property ID (Child).

Form for gross amount of rent paid in 2025 (Child).

Form for address of landlord/agency (Child).

Form for landlord non-resident checkbox (Child).

Form for landlord name and address (Child).

Form for landlord's PPSN (Child).

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80 - 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 1 January 2019 and 31 December 2025 must be made online. See www.revenue.ie for further information.

CAPITAL ACQUISITIONS IN 2025

81 - If you received a gift or an inheritance in 2025, insert in the box(es)

Self Spouse or Civil Partner

Note: A Capital Acquisitions Tax (CAT) return (Form IT 38) **must** be made 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;
- you are claiming CAT Agricultural Relief or CAT Business Relief on a gift or inheritance;
- you have taken a deemed gift in respect of certain interest-free or low interest loans; or
- you are requested by Revenue by notice in writing to file a CAT return.

The due date for filing a CAT return will depend on the valuation date of the gift or inheritance. For more information see www.revenue.ie

The information given above does not satisfy a requirement to file a CAT return (Form IT 38). A CAT return can be filed on ROS (Revenue Online Service) and this is the quickest and most efficient method of filing.

CAPITAL GAINS AND CHARGEABLE ASSETS**82 - Capital Gains Tax for the year 1 January 2025 – 31 December 2025**

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 2025.

	Self	Spouse or Civil Partner												
Chargeable Gain(s) (excluding Foreign Life Policies) before S. 604A relief	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00
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Previous Gain(s) Rolled-over (now chargeable)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00
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Net Loss(es) in 2025 before S. 604A relief	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00
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Unused Losses from prior year(s)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00
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Amount of Gain relieved under S. 604A	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00
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Personal Exemption (max €1,270 per spouse or civil partner & non transferable)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00
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Note: losses, including losses forward must be used first														
Net Chargeable Gain (excluding Foreign Life Policies)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00
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Net Chargeable Gain on Foreign Life Policies	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00
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Unused Losses for carry forward to 2026	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00
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					.00									

If you have an overall Capital Gains Tax loss in 2025 there is no need to complete the sections below.

In respect of net chargeable gains that arose in the period 1 January 2025 to 30 November 2025

(a) Enter amount of net gain to be charged @ 33%	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00
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(b) Enter amount of net gain to be charged @ 40% (excluding Foreign Life Policies)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00
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(c) Enter amount of net gain on Foreign Life Policies to be charged @ 40%	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00
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In respect of net chargeable gains that arose in the period 1 December 2025 to 31 December 2025

(a) Enter amount of net gain to be charged @ 33%	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00
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(b) Enter amount of net gain to be charged @ 40% (excluding Foreign Life Policies)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00
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(c) Enter amount of net gain on Foreign Life Policies to be charged @ 40%	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00
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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																		
<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>							<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>						.00
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