Income Tax Return for the year 2020 - 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

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 OF INCOME, CHARGES AND CAPITAL GAINS FOR THE YEAR ENDED 31 DECEMBER 2020
CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2020

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 2021, A TAX RETURN ON THIS PRESCRIBED FORM FOR THE YEAR 1 JANUARY 2020 TO 31 DECEMBER 2020

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 2020.
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 2020, and
- all disposals and acquisitions of chargeable assets and the amount of chargeable gains that accrued to me in the year 2020.

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 ____________
Capacity of Signatory (Insert ☐) Tax Payer ☐ Tax Advisor ☐ Other ☐ (Specify)
Main Residence Address __________________________
Eircode __________________________ Telephone Number __________________________
Agent’s Details Tax Adviser Identification No. (TAIN) ____________ Client’s Ref. ____________

A non-assessable spouse or other civil partner electing to be the assessable spouse or nominated civil partner for the year 2020, for the purposes of completing this Form 12, must include a letter to this effect with the completed Form 12.
This Income Tax Return (Form 12) is to be completed by a person whose main source of income is from a PAYE employment
or pension or a non-proprietary company director who pays all his / her income tax under the PAYE system.

To assist you in completing this return, each section of the form is separated into the different categories of income, tax credits,
allowances and reliefs as set out below. For further information on the content of this form, you should refer to the Guide to
Completing 2020 Pay & File Self-Assessment Returns available from Revenue’s Forms & Leaflets Service at 01 738 3675
(+353 1 738 3675 if calling from outside ROI).

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to
provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your
personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is
provided for by law. Full details of Revenue’s data protection policy setting out how we will use your personal data as well
as information regarding your rights as a data subject are available on our Privacy page on www.revenue.ie. Details of this
policy are also available in hard copy upon request.

Bank Details
Refunds paid directly to your bank account are quicker compared to cheque payments, please provide your bank account
details.

Single Euro Payments Area (SEPA)
Your International Bank Account Number (IBAN) and Bank Identifier Code (BIC) are generally available on your bank account
statements. Further information can be found on www.revenue.ie.
It is not possible to make a refund directly to a foreign bank account that is not a member of SEPA.

IBAN (Maximum 34 characters)

BIC (Maximum 11 characters)

If you are married or in a civil partnership and have opted for Joint Assessment in 2020, please provide your spouse’s or civil
partner’s bank account details:

IBAN (Maximum 34 characters)

BIC (Maximum 11 characters)

Any tax refunds will be paid to the accounts stated above.
If you are registered for myAccount you can update your bank account details in "My Profile".
You should check to make sure your bank account details are up-to-date.
Panel | Page No.(s) | Question No.(s)
--- | --- | ---
Personal Details | 4 | 1 - 2
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 | 3 - 12
Income from a Trade or Profession | 7 | 13 - 14
Income from Fees, Irish Rental Income, Covenants, Distributions, etc. and income chargeable under S. 811B | 8 | 15 - 22
Exempt Income | 10 | 23 - 25
Property Relief Surcharge - S. 531AAE | 10 | 26
Foreign Income (Dividends, Employments, Pensions, Rents, etc.) | 10 | 27 - 41
Annual payments, Charges and Interest paid | 12 | 42 - 51
Claim for Tax Credits, Allowances and Reliefs for the year 2020 | 14 | 52 - 77
Capital Acquisitions in 2020 | 19 | 78
Capital Gains and Chargeable Assets | 19 | 79
Property Based Incentives on which Relief is claimed in 2020 | 20 | 80

How to fill in this Tax Return

1. Use CAPITAL LETTERS. Write clearly and accurately within box(es).
2. Insert X 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.

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**CORRECT**

<table>
<thead>
<tr>
<th>X</th>
<th>X</th>
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<tbody>
<tr>
<td>PHARMACIST</td>
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</table>

**Example of correct and incorrect entries.**

**INCORRECT**

<table>
<thead>
<tr>
<th>X</th>
<th>✓</th>
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<tbody>
<tr>
<td>Pharmacist</td>
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</table>

<table>
<thead>
<tr>
<th>1Jan-20</th>
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<tbody>
<tr>
<td>31DEC20</td>
</tr>
<tr>
<td>31/12/20</td>
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</table>

<table>
<thead>
<tr>
<th>19</th>
<th>.00</th>
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<tbody>
<tr>
<td>N/A</td>
<td>.00</td>
</tr>
<tr>
<td>€5500.00</td>
<td></td>
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</tbody>
</table>
PERSONAL DETAILS

1 - Insert ☐ in the box to indicate your civil status:

(a) Single
(b) Married
(c) In a Civil Partnership
(d) Married but living apart
   If wholly or mainly maintaining your Spouse insert ☐ in the box
(e) In a Civil Partnership but living apart
   If wholly or mainly maintaining your Civil Partner insert ☐ in the box
(f) Widowed
(g) A Surviving Civil Partner
(h) Divorced
(i) A former Civil Partner

If married or in a civil partnership, insert ☐ in the box to indicate basis of assessment applicable for 2020:

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

State the number of Qualifying Children

Spouse's or civil partner's details

Name

PPSN

PERSONAL DETAILS

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

Residence status for 2020

In the year 2020, insert ☐ in the box(es) if you or your spouse or civil partner were:

Non-resident ☐ Not ordinarily resident ☐ Not domiciled ☐

In 2020 if you and / or your spouse or civil partner were resident in another Member State of the European Communities (EC) insert ☐ in the box(es)

Force majeure COVID-19 circumstances

Insert ☐ in the box(es) if you and / or your spouse or civil partner are availing of the force majeure concession in the context of the COVID-19 pandemic for residency purposes

This is in respect of days spent in the State during 2020 due to force majeure COVID-19 circumstances. These days are to be disregarded for the purpose of the statutory residence test where the required conditions as set out in Revenue’s published guidance on this concession are satisfied. See www.revenue.ie for further information.

Enter the start and end dates of the period that is to be disregarded for tax residence purposes which arises due to being unavoidably present in the State due to force majeure COVID-19 circumstances

Start Date

End Date

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 ☐ in the box if you wish to claim NRAR:

If yes, please provide spouse / civil partner details:

(a) Country of residence in 2020

(b) Tax Identification Number in country of residence

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

Insert ☐ in the box(es) if you or your spouse or civil partner were a holder of a Full Medical Card or had entitlement to one under EU Regulations at any time during the year (a GP Only Card does not qualify as a Full Medical Card)

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 - Employment subject to PAYE (including income subjected to PAYE attributable to the performance in the State of the duties of foreign employments)

<table>
<thead>
<tr>
<th>Employer’s Name</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Employer’s PAYE Registered Number</td>
<td></td>
</tr>
</tbody>
</table>

The following details are available from your final payslip for 2020

Pay for USC: [ ] [0.00]

USC paid: [ ] [ ]

Pay for income tax: [ ] [0.00]

Income tax paid: [ ] [ ]

If any of the above employment income has been subjected to non-refundable foreign tax, insert T in the box(es)

Covid-19 related incomes

Details of these payments made by your employer are viewable in your account on www.revenue.ie - access ‘PAYE Services’ and the ‘Manage your Tax 2020’ link or from your wage slips.

Employer Refund Scheme (ERS): [0.00]

Temporary Wage Subsidy Scheme (TWSS): [0.00]

Foreign Tax Amounts

Amount of income included above that has been subjected to non-refundable foreign tax: [ ] [0.00]

Amount of non-refundable foreign tax paid on the income: [ ] [ ]

Foreign jurisdiction where the employment was exercised:

Note: If the tax is refundable by the foreign jurisdiction, a claim for credit should not be made here.

If you received a performance-related bonus payment from a specified institution in excess of €20,000 and have suffered USC at the rate of 45% on this payment insert T 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 2020

Pension / income for USC: [ ] [0.00]

USC paid: [ ] [ ]

Pension / income for income tax: [ ] [0.00]

Income tax paid: [ ] [ ]

5 - Withdrawal of funds from AVC

Amounts of funds withdrawn from an AVC under S. 782A: [ ] [0.00]

Amount of tax deducted: [ ] [ ]
### 6 - Lump sums from Relevant Pension Arrangements (S. 790AA)

(a) Amount of lump sum(s) paid between 7/12/2005 and 31/12/2019, both dates inclusive  
(b) (i) Amount of lump sum(s) paid in 2020  
   (ii) Amount of lump sum paid in 2020 which was paid under the rules of a Qualifying Overseas Pension Plan (QOPP) (S. 790AA(17))  
(c) Tax free amount, if any, for 2020  
(d) Amount of excess lump sum(s) for 2020  
(e) Portion of amount at (d) chargeable under Case IV at the standard rate (S. 790AA(3)(a)(i) or (3)(b)(ii)(I))  
   (Do not include any amount entered at (g)(i))  
(f) Portion of amount at (d) chargeable under Schedule E  
   (Note: this income should also be included with employment income subject to PAYE and income liable to USC)  
(g) Where amount at (d) includes an amount paid under the rules of a QOPP:  
   (i) Portion of amount at (d) chargeable under Case IV at the standard rate determined in accordance with S. 790AA(3)(a)(i) or (3)(b)(ii)(I)  
   (Do not include any amount entered at (e))  
   (ii) Portion of amount at (d) chargeable under Case IV at the rates determined in accordance with S. 790AA(3)(a)(ii), (3)(b)(ii)(II) or (3)(b)(ii)

### 7 - Payments from Department of 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 / Parent’s Benefit / Adoptive Benefit / Health & Safety Benefit / Pandemic Unemployment Payment (PUP) etc. received in 2020.

Type of payment

Taxable amount of payment in 2020

### 8 - Distributions from Approved Retirement Funds, Approved Minimum Retirement Funds & PRSA (Part 30 Chs 2 & 2A)

(a) Distributions from an Approved Retirement Fund (S. 784A)  
   (i) Amount of USC deducted in 2020  
   (ii) Amount of tax deducted in 2020  
(b) Distributions from an Approved Minimum Retirement Fund (S. 784C)  
(c) Distributions from a PRSA (S. 787G)

### 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)

Gross amount of payment(s)

Nature of Benefit(s)

Amount chargeable to tax

### 10 - Foreign Earnings Deduction

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

(a) (i) Country  
   (ii) Number of qualifying days spent there  
(b) (i) Country  
   (ii) Number of qualifying days spent there  
(c) Amount of relief claimed

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.
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)

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

Description of Income
Amount of Income

INCOME FROM A TRADE OR PROFESSION

13 - Income from a Trade or Profession

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

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

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

If sharefarming in the year 2020 insert ☐ in the box

Commencement Date
Accounting Period End Date

Gross Income
Adjusted / Assessable Net Profit
Adjusted Net Loss
Unused Capital Allowances from a prior year
Capital Allowances for year 2020

(a) If you wish to claim under S. 381, to set any loss in the trade in the year 2020 (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 31/12/2022.

(b) If you wish to claim under S. 381 to set a relevant loss, as defined in S. 381B, made in the year 2020 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2022. (Note: relief is restricted to a maximum of €31,750)

(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 2020 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2022.

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

14 - Credit for Professional Services Withholding Tax (PSWT)

Gross withholding tax (before any interim refund) related to the basis period for 2020 on fees for Professional Services
### INCOME FROM FEES, IRISH RENTAL INCOME, COVENANTS, DISTRIBUTIONS, ETC.

#### AND INCOME CHARGEABLE UNDER S. 811B

**15 - Fees, Commissions, etc. not included elsewhere**
Fees, commissions, S. 811B income, etc. from sources other than employments or directorships  
(Emoluments from employments, etc. should be shown on pages 5-7)

<table>
<thead>
<tr>
<th>Description of Income</th>
<th>Total amount of Income</th>
</tr>
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<tbody>
<tr>
<td></td>
<td>.00</td>
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</table>

**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 2020 for room(s) in a ‘Qualifying Residence’. **Do not** include this amount in Panel 17 below.

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

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

* Where a claim to tax relief on **property based incentives** is included below, insert ☑ in the box(es) and give details in Panel 80 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 2020, insert ☑ in the box(es)

<table>
<thead>
<tr>
<th>Number of Properties let</th>
<th>Number of Tax Incentive Properties</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
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</tbody>
</table>

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 tenants(s)

(b) State the amount of Irish tax withheld

(c) As a non-resident landlord,

(i) Insert ☑ in the box(es) if this form is being completed by a Collection Agent

(ii) Insert ☑ in the box(es) if the tax was withheld by your tenant on the gross rents  
(Note you must submit a Form R185 to Revenue in support of your claim for a credit for this tax)

<table>
<thead>
<tr>
<th>Gross Rent Receivable</th>
<th>Add Clawback of Section 23 Relief</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>.00</td>
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</table>

<table>
<thead>
<tr>
<th>Less: Repairs</th>
<th></th>
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</thead>
<tbody>
<tr>
<td>Allowable interest</td>
<td></td>
</tr>
<tr>
<td>Amount of additional 'Relevant interest' claimed for the years 2017 and 2018 where a relevant undertaking under S. 97(2K) has been made</td>
<td></td>
</tr>
<tr>
<td>Pre-letting expenditure on vacant properties allowed by S. 97A</td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td></td>
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</tbody>
</table>

* Rented Residential Relief (Section 23) where 2020 is the **first** year of claim

<table>
<thead>
<tr>
<th>Net Rental Income (after expenses but before Capital Allowances)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>* Rented Residential Relief (Section 23) where 2020 is the <strong>first</strong> year of claim</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Net Rental Loss (after expenses but before Capital Allowances)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>* Rented Residential Relief (Section 23) where 2020 is the <strong>first</strong> year of claim</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Capital Allowances brought forward from a prior year</th>
<th></th>
</tr>
</thead>
</table>
Any panel(s) or section(s) that do not require an entry should be left blank.

* Capital / Balancing Allowances for the year 2020

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.)

Capital Allowances used against rental income in the year 2020

Capital Allowances available for carry forward or offset

Excess Case V Capital Allowances

If you wish to elect under S. 305(1)(b) to set any unused Capital Allowances (not already ring-fenced) in respect of Buildings for 2020 against your other income, state the amount of unused Capital Allowances available for offset against other income:

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

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

Losses - Amount of unused losses from a prior year

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

Gross amounts (exclude any amounts in respect of children)

19 - Untaxed Income arising in the State

Irish Government Stocks

Irish Exchequer Bills

Irish Credit Union Dividends

Other Investments

Total untaxed income arising in the State

20 - Irish Deposit Interest

Number of ordinary Deposit Accounts held

Gross Interest received (on which DIRT was not deducted)

Gross Deposit Interest received on which DIRT was deducted

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

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

21 - Income from which Irish tax was deducted

(State gross amount)

(a) Annuities

(b) Covenant

(c) Settlements

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

(e) Estate Income

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

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

22 - Irish Dividends

(a)(i) Gross amount of Dividends from Irish Resident Companies (from which Dividend Withholding Tax was deducted), other than dividends received from a Real Estate Investment Trust (REIT)

(ii) Gross amount of dividends received from a REIT

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

#### 23 - Exempt Income for Childcare Services
An individual in receipt of income from Childcare Services is regarded as a ‘chargeable person’ for Self-Assessment and must file a Form 11 for that year.

#### 24 - Exempt Income

<table>
<thead>
<tr>
<th>Source of Income</th>
<th>Amount of Income</th>
</tr>
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<tbody>
<tr>
<td></td>
<td>.00</td>
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</table>

#### 25 - Exempt Income from Personal Injury

<table>
<thead>
<tr>
<th>Amount of gross income</th>
<th>Tax deducted, if any, on income</th>
</tr>
</thead>
<tbody>
<tr>
<td>.00</td>
<td>.00</td>
</tr>
</tbody>
</table>

Please attach supporting documentation detailing any tax deducted from your personal injury compensation payment and / or income.

### PROPERTY RELIEF SURCHARGE - S. 531AAE

#### 26 - (a) If your aggregate income for the 2020 tax year is €100,000 or more, insert T in the box(es) and complete line (b)

(b) Amount of specified property reliefs used in 2020

<table>
<thead>
<tr>
<th>Amount of specified property reliefs used in 2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>.00</td>
</tr>
</tbody>
</table>

### 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

<table>
<thead>
<tr>
<th>Net Dividend(s) Received</th>
</tr>
</thead>
<tbody>
<tr>
<td>.00</td>
</tr>
</tbody>
</table>

#### 28 - US Dividends

<table>
<thead>
<tr>
<th>Amount of gross US Dividends</th>
<th>Foreign tax deducted (if any, and not refundable)</th>
</tr>
</thead>
<tbody>
<tr>
<td>.00</td>
<td>.00</td>
</tr>
</tbody>
</table>

#### 29 - Canadian Dividends

<table>
<thead>
<tr>
<th>Amount of net Canadian Dividends</th>
<th>Foreign tax deducted (if any, and not refundable)</th>
</tr>
</thead>
<tbody>
<tr>
<td>.00</td>
<td>.00</td>
</tr>
</tbody>
</table>

#### 30 - Other Foreign Dividends

<table>
<thead>
<tr>
<th>Amount of gross Other Foreign Dividends</th>
<th>Foreign tax deducted (if any, and not refundable)</th>
</tr>
</thead>
<tbody>
<tr>
<td>.00</td>
<td>.00</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Irish tax deducted on encashment (from 28, 29 &amp; 30), if any</th>
</tr>
</thead>
<tbody>
<tr>
<td>.00</td>
</tr>
</tbody>
</table>

#### 32 - Foreign Pensions

<table>
<thead>
<tr>
<th>Gross amount of State Welfare Pension(s)</th>
<th>Gross amount of all Other Pension(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>.00</td>
<td>.00</td>
</tr>
</tbody>
</table>

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

(on which Transborder Relief is not claimed)

<table>
<thead>
<tr>
<th>Gross amount of foreign salary</th>
<th>Foreign tax deducted (if any, and not refundable by foreign tax authorities)</th>
</tr>
</thead>
<tbody>
<tr>
<td>.00</td>
<td>.00</td>
</tr>
</tbody>
</table>
### 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.

### 35 - UK Deposit Interest

- **Gross amount of UK Deposit Interest**

### 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)**

### 37 - UK ‘Other’ Interest

- **Gross amount of UK ‘other’ interest**

### 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)**

### 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)**

### 40 - Other UK Income

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

### 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)
ANNUAL PAYMENTS, CHARGES AND INTEREST PAID

42 - Rent paid to Non-Resident Landlord
Gross amount of rent paid in the year 2020

43 - Retainable Charges (for example, Annuities)
Gross amount of Annual payment
Date of Payment

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
(e) From which no tax was deducted prior to payment
Gross amount of annual payment (exclude any amounts in respect of children)
(f) From which tax was deducted prior to payment
Gross Amount of annual payment (exclude any amounts in respect of children)

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

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 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 2020 (for which relief has not been claimed or granted in 2019)
Amount of AVC Contributions already relieved under the net pay arrangement in 2020
Amount of ordinary contributions already relieved under the net pay arrangement for 2020
Amount carried forward from a prior year, for which relief has not been obtained
Amount paid between 1/1/2021 and 31/10/2021 for which relief has not already been granted and for which relief is being claimed for 2020
Total amount of AVC Relief claimed in 2020
47 - Personal Retirement Savings Accounts (PRSAs)

Only complete Panel 47 if you, or your employer on your behalf, made PRSA contributions.

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

**PRSA 1 Certificate**

**PRSA (Net Pay) Certificate**

(Note that amounts contributed by your employer on your behalf to a PRSA should also be included in Panel 11 on page 7)

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 2020 (for which relief has not been claimed or granted in 2019)

Amount of PRSA contributions already relieved under the net pay arrangement in 2020

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

Amount paid between 1/1/2021 and 31/10/2021 for which relief has not already been granted and for which relief is being claimed for 2020

Total amount of PRSA Relief claimed in 2020

48 - 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 2020 (for which relief has not been claimed or granted in 2019)

Amount of RAC Contributions already relieved under the net pay arrangement in 2020

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

Amount paid between 1/1/2021 and 31/10/2021 for which relief has not already been granted and for which relief is being claimed for 2020

Total amount of RAC Relief claimed in 2020

49 - 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 2020

Amount paid between 1/1/2021 and 31/10/2021 for which relief has not already been granted and for which relief is being claimed in 2020

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

Total amount of QOPPs Relief claimed in 2020
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

(c) Enter expiry date of loan

(d) If you received Tax Relief at Source (TRS) in respect of another loan in 2020, state the amount of interest on which TRS relief granted

(e) Insert ☑ in the box(es) if you are entitled to first-time buyer relief (that is, in the first seven years of entitlement to relief)

(f) State the amount of interest paid in 2020 (excluding interest at (d) above)

(g) State the number of tax years (1-6) prior to 2020 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

Amount of qualifying bridging loan interest for this year

CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR 2020

(Note: All tax credits, allowances and reliefs you are entitled to for 2020 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 (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 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

Superannuation Contributions (where not deducted by employer)
Any panel(s) or section(s) that do not require an entry should be left blank

Self

Spouse or Civil Partner

Remote Working Relief
Remote Working Relief is granted in respect of additional costs associated with heating, electricity and broadband when working remotely.

Insert ☐ 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 2020

If your employer did not make this payment you can claim relief in respect of a percentage of your annual costs.
See www.revenue.ie for further information on how to calculate your allowable costs.

Amount claimed for Heat / Electricity

Amount claimed for Broadband

Number of days worked remotely in 2020

Total of all allowable deductions incurred in employment

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

56 - Blind Person’s Tax Credit
Insert ☐ in the box(es) if you wish to claim Blind Person’s Tax Credit

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

57 - 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).

58 - 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).

59 - Dependent Relative Tax Credit
Number of Dependent Relatives

Dependent Relative tax credit is not due if your relative’s income exceeded €15,060 in the year 2020 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.

60 - 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

*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.
**61 - 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).

<table>
<thead>
<tr>
<th>For whom was the carer employed?</th>
<th>Self</th>
<th>Spouse or Civil Partner</th>
<th>Relative</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net cost of employing a carer in the year 2020 (after deducting any payments received from Health Service Executive, etc.)</td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

**62 - Stay and Spend Tax Credit**

The Stay and Spend scheme allows you to claim for qualifying expenditure incurred between 1 October and 31 December 2020. Qualifying expenditure relates to amounts spent by you on accommodation and food with registered service providers (details of which are listed on www.revenue.ie). You must attach receipts for the full amount claimed. See www.revenue.ie for further information.

<table>
<thead>
<tr>
<th>Total amount being claimed</th>
<th>Self</th>
<th>Spouse or Civil Partner</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

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

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

<table>
<thead>
<tr>
<th>Name of Insurer</th>
<th>Amount paid in the year 2020</th>
<th>Self</th>
<th>Spouse or Civil Partner</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

**64 - Medical Insurance**

State the gross amount of premium paid in the period 1 January 2020 to 31 December 2020 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.

<table>
<thead>
<tr>
<th>Adults covered by the policy</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Child(ren) (if any) covered by the policy</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0.00</td>
</tr>
</tbody>
</table>

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

(a) Amount subscribed for eligible shares in 2020

<table>
<thead>
<tr>
<th>(a) Amount subscribed for eligible shares in 2020</th>
<th>Self</th>
<th>Spouse or Civil Partner</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

(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)"

(e) Amount to be treated as a deduction from total income in 2020

(f) Amounts to be relieved against:

   (i) 2019
   (ii) 2018
   (iii) 2017
   (iv) 2016
   (v) 2015
   (vi) 2014

   (g) Amount to be carried forward to future periods

<table>
<thead>
<tr>
<th>(d) Date of the &quot;Statement of Qualification (SURE)&quot;</th>
<th>(e) Amount to be treated as a deduction from total income in 2020</th>
<th>Self</th>
<th>Spouse or Civil Partner</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>(f) Amounts to be relieved against:</th>
<th>Self</th>
<th>Spouse or Civil Partner</th>
</tr>
</thead>
<tbody>
<tr>
<td>(i) 2019</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>(ii) 2018</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>(iii) 2017</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>(iv) 2016</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>(v) 2015</td>
<td>0.00</td>
<td>0.00</td>
</tr>
<tr>
<td>(vi) 2014</td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>(g) Amount to be carried forward to future periods</th>
<th>Self</th>
<th>Spouse or Civil Partner</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>0.00</td>
<td>0.00</td>
</tr>
</tbody>
</table>
**66 - Employment and Investment Incentive (EII)**

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

(i) Amount subscribed for shares in 2016 on which additional relief is now due

(ii) Enter relevant EII 3 certificate number

(iii) Amount claimed in previous years and carried forward into 2020

(iv) Amount claimed in 2020 but unused and carried forward into 2021

(b) Employment and Investment Incentive

(i) Amount subscribed for eligible shares in 2019 through a designated investment fund in respect of which relief is now due

(ii) Amount subscribed for eligible shares in 2020

(iii) Name of company in which investment was made

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

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

(vi) Date of the “Statement of Qualification (EII)”

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

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

(ix) Amount to be carried forward to future periods

---

**67 - Start-up Capital Incentive (SCI)**

(a) Amount subscribed for eligible shares in 2020

(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)”

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

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

(g) Amount to be carried forward to future periods

---

**68 - Tuition Fees**

Name of Student

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

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

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

---

**69 - Amount of Owner Occupier Relief on a Residential Property in a Designated Area due in 2020**

Where you are claiming relief under this incentive scheme also insert these details in Panel 80 on page 20 of this return

---

**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.
### 70 - Retirement Relief for Certain Sportspersons
If, during the tax year 2020, 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

Amount of relief claimed for the year 2020

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

### 71 - 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

### 72 - Seafarer Allowance
Name of employer

Number of days spent at sea in 2020

### 73 - Sea-Going Naval Personnel Credit (Naval Credit)
To claim this credit, you must be a permanent member of the Irish Naval Service and have spent at least 80 days at sea in 2019 on board an Irish naval vessel.

Number of days spent at sea on board an Irish naval vessel

### 74 - 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

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)

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

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

### 75 - Health Expenses
State the amount of Health Expenses claimed for the year 2020 (further information on eligible expenses can be found on 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

Name of nursing home

Non-Routine Dental Expenses

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)

### 76 - Home Renovation Incentive (HRI)
Tax credit due for 2020 based on your HRI online claim

### 77 - 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 2020 must be made online. See www.revenue.ie for further information.
### CAPITAL ACQUISITIONS IN 2020

78 - If you received a gift or an inheritance in 2020, 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

**79 - Capital Gains Tax for the year 1 January 2020 – 31 December 2020**

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 2020.

<table>
<thead>
<tr>
<th></th>
<th>Self</th>
<th>Spouse or Civil Partner</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chargeable Gain(s) (excluding Foreign Life Policies) before S. 604A relief</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Previous Gain(s) Rolled-over (now chargeable)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net Loss(es) in 2020 before S. 604A relief</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unused Losses from prior year(s)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Amount of Gain relieved under S. 604A</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal Exemption (max €1,270 per spouse or civil partner &amp; non transferable)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th></th>
<th>Self</th>
<th>Spouse or Civil Partner</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net Chargeable Gain (excluding Foreign Life Policies)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Net Chargeable Gain on Foreign Life Policies</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unused Losses for carry forward to 2021</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

If you have an overall Capital Gains Tax loss in 2020 there is no need to complete the sections below.

In respect of net chargeable gains that arose in the period 1 January 2020 to 30 November 2020

(a) Enter amount of net gain to be charged @ 33% | |
(b) Enter amount of net gain to be charged @ 40% (excluding Foreign Life Policies) | |
(c) Enter amount of net gain on Foreign Life Policies to be charged @ 40% | |

In respect of net chargeable gains that arose in the period 1 December 2020 to 31 December 2020

(a) Enter amount of net gain to be charged @ 33% | |
(b) Enter amount of net gain to be charged @ 40% (excluding Foreign Life Policies) | |
(c) Enter amount of net gain on Foreign Life Policies to be charged @ 40% | |

**Double Taxation Relief**

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

<table>
<thead>
<tr>
<th>Country</th>
<th>Amount of gain</th>
<th>Amount of foreign tax for which relief is now claimed</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
80 - PROPERTY BASED INCENTIVES ON WHICH RELIEF IS CLAIMED IN 2020

You are required to provide the following information in support of your claim to any of the following reliefs. You should note that the details required by this panel are the 'specified details' referred to in S. 1052(1)(aa) and S. 1084(1)(b)(ib) TCA 1997 and that any failure to fully and correctly complete this panel may leave you liable to penalties under S. 1052 and / or a surcharge under S. 1084 TCA 1997.

Enter the amount of the annual cost of the relief, that is the amount claimed in the year, excluding amounts carried forward into the year either as losses or capital allowances, and before deducting any amount of unused losses and / or capital allowances which will be carried forward to subsequent years.

<table>
<thead>
<tr>
<th>Residential Property</th>
<th>Owner Occupier</th>
<th>Investor - Lessor</th>
</tr>
</thead>
<tbody>
<tr>
<td>Urban Renewal S.372AP &amp; AR</td>
<td></td>
<td>.00</td>
</tr>
<tr>
<td>Town Renewal S.372AP &amp; AR</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>Seaside Resort S.372AU</td>
<td></td>
<td>.00</td>
</tr>
<tr>
<td>Rural Renewal S.372AP &amp; AR</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>Living over the Shop S.372AP &amp; AR</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>Park and Ride S.372AP &amp; AR</td>
<td>.00</td>
<td>.00</td>
</tr>
<tr>
<td>Student Accommodation S.372AP</td>
<td></td>
<td>.00</td>
</tr>
<tr>
<td>Living City Initiative S.372AAB</td>
<td>.00</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Industrial Buildings Allowance</th>
<th>Owner Occupier</th>
<th>Investor - Lessor</th>
</tr>
</thead>
<tbody>
<tr>
<td>Urban Renewal S.372C &amp; D</td>
<td>.00</td>
<td></td>
</tr>
<tr>
<td>Town Renewal S.372AC &amp; AD</td>
<td>.00</td>
<td></td>
</tr>
<tr>
<td>Seaside Resort S.352 &amp; S.353</td>
<td></td>
<td>.00</td>
</tr>
<tr>
<td>Rural Renewal S.372M &amp; N</td>
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<td>.00</td>
</tr>
<tr>
<td>Multi-storey Car Parks S.344</td>
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</tr>
<tr>
<td>Living over the Shop (Commercial Premises Only) S.372D</td>
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<tr>
<td>Enterprise Areas S.343</td>
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</tr>
<tr>
<td>Park and Ride S.372V &amp; W</td>
<td>.00</td>
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</tr>
<tr>
<td>Hotels S.268(1)(d)</td>
<td></td>
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<tr>
<td>Holiday Cottages S.268(3)</td>
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</tr>
<tr>
<td>Holiday Hostel S.268(2C)(b)</td>
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</tr>
<tr>
<td>Guest Houses S.268(2C)(a)</td>
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<td></td>
</tr>
<tr>
<td>Nursing Homes S.268(1)(g)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Housing for elderly / infirm S.268(3A)</td>
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<td></td>
</tr>
<tr>
<td>Convalescent Homes S.268(1)(i)</td>
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<tr>
<td>Qualifying Hospitals S.268(2A)</td>
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<td></td>
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<tr>
<td>Qualifying Mental Health Centres S.268(1C)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Qualifying Sports Injury Clinics S.268(2B)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings used for certain childcare purposes S.843A</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings used for the purposes of providing Childcare Services or a Fitness Centre to employees S.843B</td>
<td>.00</td>
<td></td>
</tr>
<tr>
<td>Specialist Palliative Care Units S.268(1)(m)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings or Structures in registered caravan &amp; camping sites S.268(2D)</td>
<td>.00</td>
<td></td>
</tr>
<tr>
<td>Mid-Shannon Corridor Tourism Infrastructure Investment Scheme S.372AW</td>
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<td></td>
</tr>
<tr>
<td>Living City Initiative S.372AAC</td>
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<td></td>
</tr>
<tr>
<td>Living City Initiative S.372AAD</td>
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<td></td>
</tr>
<tr>
<td>Aviation Services Facilities S.268(1)(n)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Where the scheme(s) on which you are claiming relief is / are not listed above state the name of the Incentive Scheme(s), quote the relevant Section and enter the amount of relief claimed in the year (Owner Occupier, Investor–Lessor).