

## **Statement of Practice**

### **SP2**

#### **Documents to be Enclosed with Returns of Income**

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A copy of Statement of Practice SP2 is attached.

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In general, unless the Inspector of Taxes indicates to the contrary, the following documents should accompany a return and further documentation need not be submitted with the return. However, specific circumstances may require further documentation and Tax Practitioners should bear in mind that it would save time if any document which they consider may assist the processing of a return were attached by them. Where the voluntary Self Assessment option is availed of, the form VSA, or own computation should accompany the return.

<b>TYPE OF INCOME</b>	<b>DOCUMENTATION</b>
Trade or profession	: Accounts of the trade or profession together with computations of profit (loss), balancing charges and capital allowances.
Investment income	: Schedules of the income received by reference to the categories shown in the return, together with any attaching tax credits. (Dividend counterfoils and deposit interest certificates need be submitted only if requested by the Inspector).
Rental income	: A statement of the gross receipts and expense for each let premises together with a computation of the assessable profit (loss).
Salary, wages, fees etc.	: Form P60.
Allowances, deductions	: Details of interest, VHI, Retirement Contributions etc. paid (certificates for amounts paid need be submitted only on request). RICT forms and Forms F45 (unless already submitted with an interim claim) should be attached.
Capital gains	: Computation of any chargeable gain (allowable loss).
Other matters	: Details of expressions of doubt, specials feature etc., if relevant.