

Certificates of Income for Non-Revenue Purposes - Self Assessment Cases

Part 37-00-11

Document last updated December 2017

Table of Contents

1. Background	2
2. Revenue documents for tax year 2013 and following years	2
3. Exchange of information with SUSI and HSE	2
Appendix 1: Extract from self assessment acknowledgement letter which includes Revenue's indicative calculation	3

1. Background

In the past it has been the practice for outside bodies such as local authorities and health boards to look for Revenue documentation, e.g. notices of assessment, from individuals who had applied for grants and other benefits. Revenue has always taken the view that such documentation is unsuitable if used as the sole criteria for the assessment of means, however, Revenue will make available a copy of a taxpayer's assessment, if requested.

2. Revenue documents for tax year 2013 and following years

From the year of assessment 2013 the documents that issue from Revenue are:

- a letter of acknowledgement of a customer's self assessment,
or
- a long notice of assessment which is based on the income as shown in the taxpayer's self assessment returned to Revenue.

For the year of assessment 2015 and following years a change was made to the letter of acknowledgement of a customer's self assessment. When a customer has:-

- (i) filed his or her return through ROS, and
- (ii) agreed with Revenue's calculation,

the self assessment acknowledgement letter will **include** 'Revenue's indicative calculation on which you based your self assessment'. An extract from a self assessment acknowledgement letter which includes Revenue's indicative calculation is shown at Appendix 1.

This 'Revenue indicative calculation' includes additional information about the customer's income, based on the information provided on his or her ROS return. The extra information is provided in order to be useful for customers who are asked to provide additional information about their income for the purposes of means assessment, etc. It should be noted that this 'long version' of the letter of acknowledgement will only issue where the return has been filed through ROS and the customer has agreed with Revenue's calculation. If the customer does not agree the calculation based on his or her inputs up to that point, Revenue has no basis to understand the calculation and cannot reproduce it.

3. Exchange of information with SUSI and HSE

Student Universal Support Ireland (SUSI) should not require copies of these Revenue documents as legislation and procedures are in place which allow for the automatic exchange of relevant information between Revenue and SUSI. Similar arrangements are in place with the Health Service Executive (HSE). However, there may be some circumstances where the HSE or SUSI may require either a copy of the notice of assessment (where one has issued) or a copy of the customer's self assessment together with a copy of their return as submitted.

Districts may continue to be asked for additional documentation (in the form of certificates) other than that being supplied in the normal way. Since income as returned is accepted without a determination being made, Revenue officials are **not in a position to certify** a person's income for any external purpose and should, therefore, refrain from doing so.

Appendix 1: Extract from self assessment acknowledgement letter which includes Revenue's indicative calculation



In all correspondence please quote

District: 000
Unit.: 000
PPS No.: 0000000S
Notice No.:00000000-00000D

Maurice Priestley
Office of the Revenue Commissioners
Dublin Construction 2nd Tier District
9/15 Upper O Connell Street
Dublin 1

Enquiries: 01 7023093

30 Nov 2017

d040 V434 ??SEQSTRING??

MS JILL BOND
FDGFDG
FGFG

Self Assessment - Chapter 4 of Part 41A TCA 1997 Income Tax for the year ending 31/12/2017

Dear Sir/Madam

I acknowledge receipt of your income tax return and self assessment for the year ending 31/12/2017. Details of your Self Assessment are set out as follows:

Amount of income or profits arising for this period	€25,000.00
Amount of income tax chargeable for this period	€5,000.00
Amount of USC chargeable for this period for self	€540.46
Amount of PRSI chargeable for this period for self	€0.00
Amount of tax overpaid for this period	€3,109.54
Amount of surcharge due under S 1084 because of:	
▪ late filing of this return or	€0.00
▪ of non-compliance with LPT requirements	€0.00
Amount of tax paid directly to the Collector General for this period	€0.00
Balance of tax overpaid for this period	€3,109.54

This overpayment will be dealt with as soon as possible.

Payments made to Revenue that have not yet been debited from your bank account are not reflected in the Balance above

Yours Faithfully,

Maurice Priestley
District Manager



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Maurice Priestley
District Manager

PPS No.: 0000000S

MS JILL BOND

Page: 3 of 4

**Revenue's indicative calculation on which you based your self assessment
FOR THE YEAR ENDING 31 DECEMBER 2017**

Total Sch D (Panel 1)	25,000
Total Sch E (Panel 1)	0
Total Sch F (Panel 1)	<u>0</u>
Amount of income or profits arising for this period	25,000
Less TOTAL PANEL 2	<u>0</u>
	25,000
Less TOTAL PANEL 3	<u>0</u>
	25,000
Less TOTAL PANEL 4	<u>0</u>
TAXABLE INCOME	25,000
On which Income Tax is charged as follows :	
Income taxable at Standard Rate 25,000 @ 20% =	<u>5,000.00</u>
Total Income Tax	<u>5,000.00</u>
Amount of Income Tax chargeable for this period	5,000.00
Amount of USC chargeable for this period-Self*	540.46
Amount of PRSI chargeable for this period-Self*	<u>0.00</u>
Amount of tax chargeable for this period	5,540.46
Less TOTAL PANEL 5	1,650.00
Less TOTAL PANEL 8	<u>7,000.00</u>
Amount of tax overpaid for this period	3,109.54
Balance of tax overpaid for this period	3,109.54

*Note credits at Panel 5 are not available for offset against this charge.

The Panel entries are displayed overleaf