

Revenue documentation to verify personal addresses for non- Revenue purposes

Part 37-00-16

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1 Introduction

This manual provides guidance on requests for verification of personal addresses for non-Revenue purposes.

2 Revenue documentation

Some documentation produced by Revenue, for customers who are registered with Revenue and in employment or filing tax returns, may be used to verify addresses for non-Revenue purposes. For example, a financial institution may ask for verification of address when a bank account is being opened, etc.

Documents that could be provided to a third party which could be used to verify an address include the Tax Credit Certificate, an Employment Detail Summary (EDS), a Summary of Pay and Tax Details, a Statement of Liability, or a Letter of Acknowledgement of Self-Assessment.

Note:

Revenue produces the documents listed above for a Revenue purpose. If the documents are used for a non-Revenue purpose, for example to verify an address, the financial institution or third party should accept them as provided. Revenue staff are not in a position to certify or stamp such documents for any external, non-Revenue, purpose and should not do so.

2.1 Tax Credit Certificate (TCC)

A TCC lists all the employee's or occupational pension recipient's:

- tax credits, reliefs, and rate band for the tax year
- Universal Social Charge (USC) rates and thresholds
- employer's name(s)
- employment ID(s).

In order to get a TCC for a tax year an individual needs to be in employment or in receipt of an occupational pension. The TCC can be viewed, printed, or downloaded in MyDocuments in myAccount. Customers who are non e-enabled can request a paper TCC by post.

See sample TCC in [Appendix A](#).

2.2 Employment Detail Summary

An Employment Detail Summary (EDS) is a summary of the pay and tax details reported by employer(s)/pension provider(s) to Revenue (see [TDM Part 38-06-05](#) 'PAYE Services: Review your tax' The EDS is available to PAYE employees and recipients of occupational pensions since 2019; from when employers were no longer obliged to provide a Form P60 to their employees / pension recipients.

To request an EDS, an individual needs to be in employment or in receipt of an occupational pension. The EDS can be viewed, printed, or downloaded in MyDocuments in myAccount in a pdf format.

It is important to note that once the EDS has been created for a past year it cannot be re-created with an updated change in name or address. The only time that a customer can re-request an EDS with updated personal details is if the pay and tax details have been subsequently amended by the employer / pension provider.

Customers who are non e-enabled can request their EDS from Revenue and will receive a paper copy of their EDS by post. The EDS document can be used as proof of income or proof of address where required by third parties such as financial institutions.

See sample EDS in [Appendix B](#)

2.3 Summary of Pay and Tax Details

This summary can be created as a secure document (pdf) by the customer in myAccount. It can include an employee's / occupational pension recipient's:

- pay and statutory deductions for the current year as reported by the employer or pension provide, or
- full details of any payments received as submitted by the employer(s) / pension provider(s) for the last three months, or
- Statements of Liability for the last year or the last four tax years, where Statements of Liability have already been requested and issued.

A customer can select which of the above information is to be included in the summary which can be viewed, printed, or downloaded in MyDocuments in myAccount. A secure copy of the summary can be created in a pdf format, which is password protected. The password can be provided separately to the third party to enable them to access the detail of the secure pdf document.

If a customer has been asked to provide this summary to a financial institution, a solicitor or local authority, as proof of income or tax paid for the purposes of applying for a loan, mortgage, grants etc it is important to ensure all personal details in myAccount are up to date.

When the customer amends their own name or address it will take overnight processing for these details to be updated on the Summary of Pay and Tax Details.

2.4 Statement of Liability

A Statement of Liability (SoL) is an annual statement provided by Revenue in respect of a tax year. It provides details of the employee's/occupational pension recipient's:

- employer's/pension provider's name(s)
- taxable pay and tax deducted in respect of each employment
- pay for USC and USC deducted in respect of each employment
- tax credits, reliefs, tax rate bands and USC rate bands

- tax and USC liability calculations, and a final result.

To obtain a SoL in respect of a particular year, a PAYE taxpayer must complete an income tax return (Form 12) for that year. The tax return can be accessed in myAccount through PAYE Services and selecting the 'Review your tax' link. The SoL is normally available in five working days by accessing MyDocuments in myAccount.

Customers who are non e-enabled must complete and submit a paper income tax return (Form 12) to receive a Statement of Liability by post.

See sample SoL in [Appendix C](#).

2.5 Letter of Acknowledgement of Self-Assessment

A self-employed trader or chargeable person is required to file an annual return in respect of their business or trading activity. After an income tax return (Form 11) has been filed, and the filer has completed a self-assessment, the Revenue output produced is a Letter of Acknowledgement of Self-Assessment. That letter summarises the taxpayer's:

- income
- tax, USC and PRSI liability chargeable, and
- any balance of liability due to the Collector General.

The Letter of Acknowledgement of Self-Assessment can be accessed on the customer's (or agent's) Revenue record in ROS.

Customers who are not mandatory efilers may complete and submit a paper income tax return (Form 11). A Letter of Acknowledgment of Self-Assessment will be issued in paper by post.

2.6 Local Property Tax 'property history summary'

Local Property Tax (LPT) is a tax on residential properties and liable persons are required to file the relevant returns and payments.

A liable person may not be the owner of a property and Revenue does not presume that properties are owned by the liable person. A liable person may have responsibility for filing and payment arrangements for more than one property.

For this reason, Revenue provides a 'property history summary' to confirm the compliance status of properties registered for LPT. However, this does not provide confirmation of the 'ownership' of a property (or properties) for the purpose of verifying a taxpayer's address.

While LPT records can be treated as a source of information in respect of the association of liable persons to properties, and the liable persons are frequently the owners of the property or properties, an LPT record cannot be regarded as providing confirmation of property ownership or of the taxpayer's addresses.

3 Online access

As set out in [Revenue's Customer Service Standards](#), Revenue's business model is

'Digital First' in line with the Public Service Reform Plan and we prioritise our online channel over other channels.

PAYE customers can access the documentation referenced in paragraph 2.1 to 2.4 from their online account, which is myAccount.

Business taxpayers can access the documentation referenced in paragraph 2.5 from their online account, which is ROS.

4 Other public bodies

Citizens Information

[The Citizens Information website](#) provides information on the topic of [Financial institutions and identification](#). The following documents are listed among those that a bank can request for proof of address:

- a document issued by a government department that shows your address
- a list of your tax credits (see paragraph 2.1 above)
- a current balancing statement from Revenue (see paragraph 2.3 above).

The Competition and Consumer Protection Commission (CCPC)

The [CCPC](#) website provides guidance in this area. It advises that, depending on the provider, some acceptable forms of proof of address include:

- correspondence from a Government Department or body
- notification of determination of tax credits (see paragraph 2.1 above).

Customers are advised to check if there is a requirement for the 'proof of address' to be current, for example not more than six months old.

Where updated documentation to verify a land address is required and a customer intends to use Revenue documentation, the quickest and most easily accessible method to source the verification is via Revenue's online channels, as per paragraph 3 above.

Appendix A

Sample Tax Credit Certificate - page 1

In all correspondence please quote:
PPS No: 8 I

Notice No: 5- JC



Aisling Ní Mhaoileoin
 Personal Division
 PAYE Services
 14/15 Upper O'Connell Street
 Dublin 1
 F23 E431

Revenue will never ask you to provide personal details such as your password or bank details through an email or text message. Please do not give your log on details for myAccount to a 3rd party.

Enquiries:
 online – www.revenue.ie/myAccount

9 December 2022

Tax Credit and Universal Social Charge Certificate 2023

This document contains your Tax Credits, Tax Rate Bands and Universal Social Charge for 2023. Details of how your Tax Credits and Tax Rate Bands are allocated to your employment(s) are overleaf. **Please check that this information is up to date and accurate, and if not please arrange to have it updated.**

If you wish to make amendments, the quickest and easiest way to update your details, manage your tax and claim your entitlements is through myAccount. A **verified** MyGovID account is the simplest and easiest way to access myAccount. MyGovID gives you safe, online access to a range of Irish Government services. To find out more please visit www.mygovid.ie.

How is my tax calculated?
 Using the information shown in the 'allocation of your tax credits and rate bands' and 'allocation of your USC' sections overleaf.

Calculating your Income tax:
 Apply the standard rate of 20% to the income shown in the weekly tax rate band panel and 40% on any income above that. Add these two amounts together
 Then deduct the amount of your weekly tax credit from the total of your weekly rate band

Calculating your Universal Social Charge:
 Apply the rate bands to your income using the thresholds as shown in the weekly rate band. Examples of how your income tax and USC are calculated are available on the Revenue website.

Real Time Credits
 Claim Health, Nursing Home and Remote Working expenses as they are incurred. Use 'Manage Your Tax 2023' to make a claim. You must upload a valid, legible receipt using Receipts Tracker in myAccount. More information on Real Time Credits is available on the Revenue website.

Universal Social Charge Exemption
 If you have been deemed as exempt from paying Universal Social Charge (USC) for the current year and your income excluding all payments from the Department of Social Protection exceeds €13,000, please notify Revenue immediately using myEnquiries to have your record updated.

Statement of Liability (SOL)
 To receive a Statement of Liability for the years 2019 – 2022 you must complete an income tax return. Preliminary End of Year Statements for 2019 – 2021 are already available in myAccount and the Preliminary End of Year Statement for 2022 will be available from mid-January 2023. The Preliminary End of Year Statement is based on the information on your Revenue record and is a preliminary calculation only. By completing an income tax return, you can declare additional incomes and claim any additional tax credits you may be entitled to. To do this log in to myAccount at www.revenue.ie.

- to view your Preliminary End of Year Statement and complete your income tax return select review my tax 2019 – 2022
- select the year you wish to review from the dropdown menu
- click "Request" to commence your Statement of Liability and follow the onscreen instructions
- further information on completing your income tax return is available on www.revenue.ie

When you have completed your income tax return a Statement of Liability will be made available to you. An email will issue to you when your Statement of Liability is available in My Documents.

Figure 1: Sample Tax Credit Certificate - page 1

Page 2 of the TCC contains information on the detail of a taxpayer’s credits and rate band, and USC thresholds and rates.

Appendix B

Sample Employment Detail Summary – pdf format

In all correspondence please quote:
PPS No: 9 999994E



Pat Murphy
Personal Division
PAYE Services
14/15 Upper O'Connell Street
Dublin 1

0073 V012 1 ??SEQSTRING??

MISS JANE DOE
CHERRY LAND
DUNMORE
DUBLIN 5

Enquiries: 01 7383636

Date: 06 February 2020

Employment Detail Summary 2019

If any of this information is incorrect, please contact your employer / pension provider directly to have it corrected

Job / pension details	
Employer / pension provider name	Dummy Employer Registration Number
Employer / pension provider no.	03333333M
Employment ID	
Start Date	01/01/2007
Cessation Date	01/01/2019
Pay, Income Tax, USC, LPT and PRSI details	
Gross pay	€0.00
Pay for Income Tax	€0.00
Income tax paid	€0.00
Taxable benefits	€0.00
Pay for USC	€0.00
USC paid	€0.00
LPT deducted	€0.00
Employee PRSI paid	€0.00
Employer PRSI paid	€0.00

Figure 2: Sample Employment Detail Summary – pdf format

Appendix C

Sample Statement of Liability – page 1

In all correspondence please quote:

PPS No: :

Notice No: :



Pat Murphy
Personal Division
PAYE Services
14/15 Upper O'Connell Street
Dublin 1

yp21 V589 ROS 12012022

JANE DOE
ADDRESS 1
CO. PLACE
EIRCODE

Enquiries: 01 7383636

11th Jan 2022

PAYE/USC STATEMENT OF LIABILITY FOR THE TAX YEAR		2021
PAYE Calculation		€
Income	(See Panel 1 overleaf for a breakdown)	42,107.52
Less: Deductions	(See Panel 3 overleaf for a breakdown)	50.27
Taxable Income		42,057.25
€		€
Charged as follows	35,300.00 @ 20 % = 7,060.00	
	6,757.25 @ 40 % = 2,702.90	
Tax Due:		9,762.90
Plus:	Tax Retained by you (See Panel 5 overleaf for a breakdown)	0.00
	Adjustments (See Panel 7B overleaf for a breakdown)	0.00
Gross Tax Payable		9,762.90
Less:	Tax Credits (See Panel 4 overleaf for a breakdown)	3,443.00
	Taxes Deducted (See Panel 2 overleaf for a breakdown)	6,457.21
	Reliefs (See Panel 6 overleaf for a breakdown)	0.00
	Adjustments (See Panel 7A overleaf for a breakdown)	0.00
PAYE Result: Overpayment		137.31
Income Chargeable to USC (see panels 9 and 10 overleaf for a breakdown)		
SELF	€ 12,012.00 @ 0.5% = € 60.06	€
	8,675.00 @ 2% = 173.50	
	22,480.60 @ 4.5% = 1011.63	€
Less:	USC Deducted: 1,245.19	
USC Result: Balanced		
Final Result:	Overpayment	137.31
Treatment of Result		
A payment of €137.31 will be made to your bank a/c.		

Notice

I, the above named Inspector, give notice that I have directed that this statement shall be treated in all respects as if it were an assessment to tax raised on you.

What if you do not agree with the result on this PAYE/USC Statement of Liability?

If you do not agree that the result reflects your income or your claims for tax credits, allowances or reliefs for the tax year; you may contact us through myAccount (using MyEnquiries) on www.revenue.ie or by using the phone number or address shown above. We will recheck the result and, if appropriate, make any necessary change.

Appeal this Statement to the Tax Appeals Commission (an independent statutory body)

If you wish to appeal against this Statement, you must do so within the period of 30 days after the date of this Statement by completing and submitting a Notice of Appeal form to the Tax Appeals Commission (TAC). The Notice of Appeal form, which is available on the TAC's website www.taxappeals.ie contains the address to which an appeal is to be sent. You will be required to submit a copy of this Statement with your Notice of Appeal.

Figure 3: Sample Tax Credit Certificate - page 1