

2015 ROS Form 11

Part 38-01-04

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Table Contents

1.	Introduction	3
2.	Warning and Error message	3
3.	Updates to Form 11 Panels	4
3.1	Personal Details Panel	4
3.2	Self Employed Income Panel	4
3.3	Irish Rental Income panel	5
3.4	PAYE/BIK/Pensions panel	5
3.5	Personal Tax Credits panel	6
4.	Display of Income Tax Calculation.....	7
5.	Output – Notice of Assessment (NOA) & Acknowledgement Letters	8
6.	Amended returns which contain PAYE Income	8

1. Introduction

The 2015 ROS Form 11 has been available since 1 January 2016, in both the online and offline ROS facilities.

A revised version of the 2015 Form 11 was made available on 11 June 2016. Accordingly, work-in-progress at that date will need to be completed on the updated June version of the form (and any validation issues corrected).

If using the offline form, the updated version can be downloaded by clicking on 'Download,' then click 'Refresh' and on the Form 11 version 16 click on 'Upgrade'. Saved 'work-in-progress' forms should be opened in the ROS Offline Application and re-saved after that update is done to ensure that the forms upload successfully to ROS.

If using the pre-populated online form, the form will open in the updated (June) version. The validation in the form will identify the new fields that require completion. Filers should open the form and correct any validation issues.

In the June version of the Form, the PAYE/BIK/Pensions panel is amended to capture information on employments and pensions including questions to identify cases where a 'Week 53' adjustment is required.

'Week 53' occurs when there is an extra pay day in a year, which happens infrequently when a pay day falls on 31 December (or 30/31 December in a leap year). Additional pay days can apply to employees/pensioners who are paid on a weekly, fortnightly or 4-weekly basis. It does not affect monthly-paid employees or pensioners.

2. Warning and Error message

Warning messages now appear in blue font. Error messages remain in red font. No change has been made to the way these messages operate.

It is possible to proceed past a warning message and continue to save and/or submit the Form 11.

It is not possible to proceed with an error message until the error has been corrected. If there is an error on any ROS page, there will be a warning at the top of the page (in red) that **'There are errors on this page. Please correct these errors before proceeding'** and each warning message will be highlighted. The correction of an error will allow a filer to proceed; but those corrections can also lead to further error messages being highlighted depending on the values input.

3. Updates to Form 11 Panels

3.1 Personal Details Panel

Change of Contact Details

The Form 11 2015 does not capture the change of Contact Details. In its place there is a note advising the taxpayer to notify Revenue via My Enquiries if there has been a change. The pre-populated Form 11 will continue to display the Contact information, as held on Revenue records at the time of opening/downloading the form.

3.2 Self Employed Income Panel

Income Averaging

While no change has been made to operation of income averaging, 3 new questions on income averaging are included on the 2015 Form 11. Where an election for income averaging is made, the adjusted figures should be entered in the “profit assessable” field as heretofore.

Specified relief capital allowances

There has been a change to the way a user enters specified relief capital allowances against trade income in the Form 11. The 3 specified relief fields in the Form 11 are not editable – they can only be populated by completing the **Specified Relief Trade Capital Allowances** sub-panel, accessed via the **Add Details** button.

Living City Initiative

All 5 questions must be answered; it will not be possible to claim the relief without providing all of the information requested.

Losses – passive traders (S381B)

A new field has been added to capture claims for loss relief where a restriction applies by virtue of S381B.

Excess trade capital allowances

Validation has been added to prevent claim for excess capital allowances greater than the actual excess returned.

Pre-population RCT data

Where possible, the **online** ROS Form 11 2015 will be populated with relevant Relevant Contract Tax (RCT) data. The information will be in a table on an introductory page that opens when the user selects the Self-Employed Income panel. This page will remain available until the form is submitted to Revenue. This allows the ROS user to save their work-in-progress and this information remains available when they return to the form. The information will not be available after the form is submitted to Revenue.

This data will not be populated in all cases. It will only be populated where:

- the tax return for the previous year has been submitted;
- the return for the previous year included trading income with a 12-month accounting period; and
- if there was more than one trade in the previous year, all trades had the same 12-month accounting period.

Where the above conditions are met, the 2015 Form 11 will be populated with the following information:

Period:	This is the 12-month period to which the taxpayer makes their accounts, based on information contained in their previous year's return. If the accounting period is changed the details may be incorrect; as there may be payments not forming part of their accounts. Payments made outside this period that should be taken into account.
Gross payment	This is the sum of all payments the taxpayer received for the relevant accounting period. This income should be taken into account when making up their accounts.

3.3 Irish Rental Income panel

There has been a change to the way a user enters specified relief capital allowances against rental income in the Form 11. The 3 specified relief fields in the Form 11 are not editable; they can only be populated by completing the **Specified Relief Trade Capital Allowances** sub-panel, accessed via the **Add Details** button.

Living City Initiative

All 5 questions must be answered; it will not be possible to claim the relief without providing all of the information requested.

3.4 PAYE/BIK/Pensions panel

Employment Table

The June version of the 2015 Form 11 requires additional information in respect of each employment, pension or other source of income that was subjected to PAYE. The information requested is

- the Employer's / Pension provider's PAYE registered number (which is available on an employee's/pensioner's P60),
- payment frequency, and
- 'Does the P60 for this employment indicate there were 53 pay days in 2015?'

If a ROS user opens a pre-populated return the employment information, including the employer's/pension provider's PAYE registered number, will appear above the table. The guidance information, if complete, can be used to complete the 3 questions on 'Employments'.

Where there is only 1 employment, or for multiple employments the payment frequencies and 'Week 53' status are the same for all employments, the ROS calculation will compute any necessary 'Week 53' adjustment for PAYE income assessable and/or USC rate bands. However, for multiple employments with differing pay frequencies or 'week 53' status, the ROS calculation will not be able to determine the appropriate 'week 53' adjustment to PAYE income or USC rate bands. Accordingly, a notification will be sent to the customer's Revenue district when the return is submitted and a Revenue caseworker will make the necessary adjustment by way of an amended assessment. This adjustment can only be made after the 2015 Form 11 has been submitted.

Foreign Earnings Deduction

There is a change to the way this appears on-screen.

Where relief is claimed, details must be entered in a separate Foreign Earnings Deduction screen, accessed via the **Add Foreign Earnings Days** button.

Note that you can only select a country once from the drop down list for self and once for spouse/civil partner. If the amount already entered requires adjustment, you will have to delete the existing entry and then re-select that country and enter the revised total number of days.

3.5 Personal Tax Credits panel

Employment and Investment Incentive relief

Two new questions have been added to capture the amount subscribed for eligible shares in 2011, on which additional relief is now due.

Relief is given for 11/41 of the amount entered in this field; subject to a limit of €40,244 (150,000 x 11/41).

Owner Occupier Relief

A new question on Living City Initiative has been added. It is not possible to enter an amount in the field "Amount of relief claimed". This field can only be populated by completing the **Living City Initiative** sub-panel in full. This sub-panel is accessed via the **Add Living City Initiative** button.

Home Renovation Incentive

A new field has been added to the Form 11 to capture the amount of Home Renovation Incentive (HRI) credit claimed. Note, however, that a claim for HRI **must be made through HRI online** (which is available in ROS under 'Other Services' on the My Services tab).

An individual is not entitled to relief if they complete the HRI section in the Form 11 but do not make a claim through HRI online. The inclusion of this credit in the Form 11 is to give relief for the amount claimed in Revenue's indicative calculation of liability, facilitating the customer in making their self-assessment.

If a ROS user opens a pre-populated return the HRI credit due for 2015, based on valid HRI claims received, will appear in a table above this box. If there is no HRI claim, or a pre-populated return was not opened, this table will not appear.

The ROS user must enter the amount of the HRI credit in the box. ROS will include this HRI claim in Revenue's indicative calculation of liability (column A in the self-assessment panel). A claim for HRI **must be made through HRI online**. An individual is not entitled to relief if they complete the HRI section in the Form 11 but do not make a claim through HRI online.

4. Display of Income Tax Calculation

A change has been made to the 'Calculate' and 'Print View' screens. For the 2015 Form 11 these screens will show the calculation of PRSI and USC, in addition to the calculation of income tax.

The display of the computation is amended to show separate computations for:

- calculation of income tax due
- calculation of USC due self
- calculation of USC due spouse / civil partner
- calculation of PRSI due self
- calculation of PRSI due spouse/ civil partner
- computation of final liability, which shows the sum of the above amounts, repayable credits, and the balance due.

The computations for both USC and PRSI have a show/hide facility. Initially these will not display, but click on "Show" to open the computation. Clicking on "Hide" closes the computations.

5. Output – Notice of Assessment (NOA) & Acknowledgement Letters

A change has been made to the Self-Assessment Acknowledgement Letter for the year 2015. Where the return has been filed through ROS and the customer has agreed with Revenue's calculation, the self-assessment acknowledgement letter will be accompanied by Revenue's **indicative calculation** of liability. This computation has the same layout and format of the existing Notice of Assessment, but with the heading:

Revenue's indicative calculation on which you based your self assessment.

Note: This 'long version' of the Acknowledgement letter will only issue where the return has been filed through ROS **and** the taxpayer has agreed with Revenue's calculation.

6. Amended returns which contain PAYE Income

If a Form 11 which contained information on PAYE income was submitted before the June 2016 update, the new Employment table (see above) must be completed before any amendments can be made to that Return. For a filer making an amendment, the Form 11 will automatically open in the updated (June) version. The filer will have to complete the new Employment table, even if their amendment relates to a different part of the return.