ROS Form 11

Income Tax return form 2016

Part 38-01-04A

Document last reviewed July 2021

The 2016 ROS Form 11 has been available since 1 January 2017, in both the online and offline ROS facilities. An enhancement to the form was released on the 17 June 2017.

A more recent version of this manual is available.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

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A more recent version of this manual is available.

1 ROS Form 11

The ROS Form 11 has 20 'panels'. The 2016 updates to the panels are summarised in this manual, and highlighted below.

- Personal Details 1
- Self-Employed Income 2 – Updated
- Irish Rental Income 3 – Updated
- PAYE/BIK/Pensions (1) 4 – Updated
- PAYE/BIK/Pensions (2) 5 – New
- Foreign Income 6 – Updated
- Irish Other Income 7
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2 Self Employed Income

2.1 Review of previous year

As the facility to amend the return for the previous year is available through ROS, this section is no longer required in the ROS Form 11.

2.2 Income Averaging – deferral of tax

A new question has been added to the 'Farmers' section in the June enhancement:

> Tick the box if you wish to temporarily elect out of income averaging for this year in accordance with S 657(6A).

Where the box is ticked and an election is made, the tax payable for 2016 will be based on the actual profits in the year and the balance of tax due will be deferred. The deferred amount will be due in four equal instalments, the first due on the 31 October 2018.

A more recent version of this manual is available.

3 Rental Income

3.1 Separation of income received

The rental income section in the 2016 Form 11 requires income and expenses to be returned separately for rents received for the following two categories:

- Residential Property
- Commercial Property, land and all other sources of Irish rental income

There has been no change to the remainder of this panel. Capital allowances, losses forward, etc. from each of these two categories of rents are added together and returned as a single figures. A number of questions on **'Aviation Services Facilities'** have been added to the 'Specified Relief Capital allowances' sub-panel.

If you open a pre-populated Form 11, the 2015 figures will be populated into the **Commercial Property** section. If the only source of rental income is residential property, the ROS filer must complete the **Residential Property** section and clear the figures from the **Commercial Property** section.

4 PAYE/BIK/Pensions

This section has been split into two separate panels.

4.1 PAYE/BIK/Pensions (1)

This panel is where income that has been subjected to PAYE is entered. Each employment/pension/etc. must be returned separately. Where there is more than one source of income that was subject to PAYE, you open a new screen by clicking on the **Next Employment** button.

Pre-population of Pay and Tax details

The 2016 P35L information on pay, tax and USC will be pre-populated into the main body of the return for up to the first 20 employments. For online ROS Form 11s for previous years, this information was in a table at the top of the panel and the ROS filer had to copy the information from the table into the correct box in the form. The change to the online ROS Form 11 2016 is that the information is included in the relevant pay, tax and USC fields.

In unusual situations where an employee has **more** than 20 employments, the first 20 screens will be populated in the form (employments 1 – 20). The pay and tax details for the remaining employments (in excess of 20) will appear in a table in the 'catch-all' panel. In that circumstance, which will arise in a limited number of cases, the information (for employments in excess of 20) will have to be copied from the table into the correct section of the form.

A more recent version of this manual is available.

Information to assist you or your tax agent on how to access PAYE employment details via the pre-populated Form 11 (ROS Online and Offline) is available in Appendix 1.

Mandatory fields within this panel

There are a number of mandatory fields within this panel. At a minimum the following must be completed:

- Self / Spouse indicator
- Employer's PAYE registered number
- Gross amount of taxable income for this employment/pension
- Source of income
- Net tax deducted/refunded in this employment
- Gross income for Universal Social Charge (USC) from this employment
- Net USC deducted/refunded in this employment
- Payment Frequency.

Source of Income

This must be selected from the drop down list provided.

It is important to select the correct source of income, as certain reliefs and deductions will only be displayed when the appropriate source is selected.

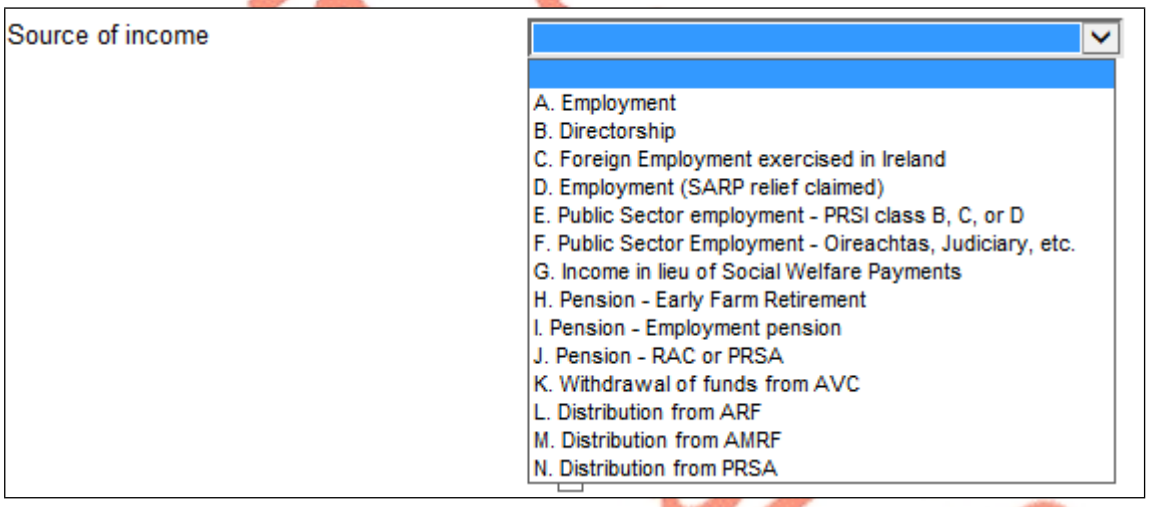

Figure 1: Source of income dropdown list

A more recent version of this manual is available.

Further information on these separate categories, together with help on completing this panel can be found in the **Form Help** for this screen.

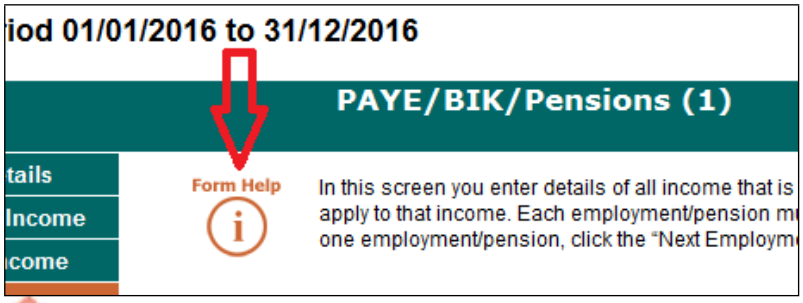

Figure 2: Form Help icon on screen

Net tax deducted/refunded and Net USC deducted/refunded

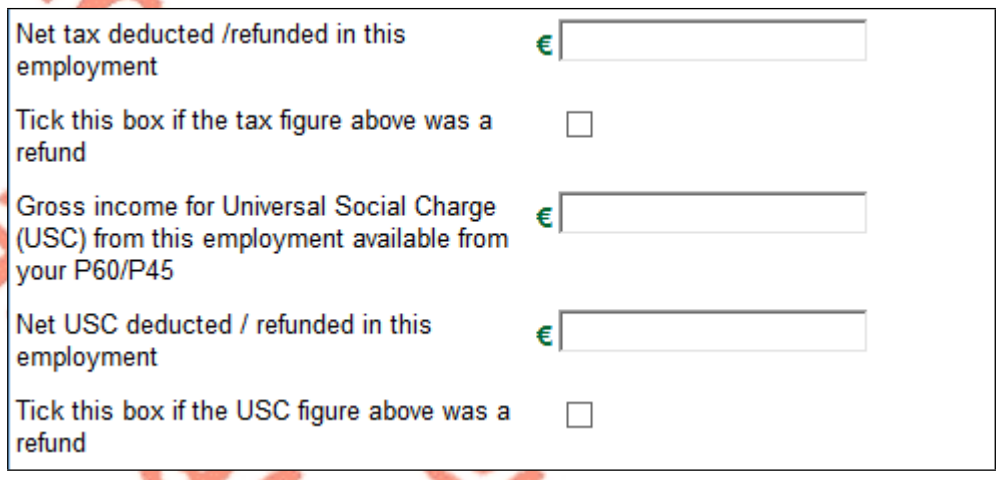

Figure 3: Tax and USC deducted or refunded screen

As each employment is captured separately, the "tax deducted" and/or "USC deducted" for this employment may actually relate to a refund of an amount over-deducted by a previous employer in the year. Where the figure represents a refund, this is identified on the P60/P45 and the **'refund'** box in the Form 11 must be ticked.

Foreign tax paid on employment income

Where foreign tax has been deducted on Irish employment income Double Taxation Relief (DTR) may be due. To determine the amount of DTR due, 2 new questions have been added to the Form 11:

> Amount of income included above, if any, that has been subjected to foreign tax in a treaty state
>
> Amount of non-refundable foreign tax paid on this income

DTR will be given at the lower of the Irish Effective Rate (IER) and the Foreign Effective Rate (FER).

A machine readable version of this manual is available.

Case with a large number of employments

The Form 11 can cater for 20 employments. If there are more than 20 employments, all remaining employments are presented in a similar manner to the way employment income was presented in Forms 11 in previous years. A "catch-all" panel is only accessible after the screens for the first 20 employments have been completed.

4.2 PAYE/BIK/Pensions (2)

All remaining Schedule E income, (i.e. income that has not been subjected to PAYE) is captured in this panel. Additional information is also captured here, such as: -

- PAYE refunds made in the year (by Revenue)
- Expenses
- Department of Social Protection (DSP) payment details where Revenue have been notified of these amounts by DSP
- Directorships

This panel follows the layout of the panel in previous years, which is to display separate columns for self and spouse. All amounts for a particular field should be added together and a single figure entered. There are no 'additional employment' screens for this panel.

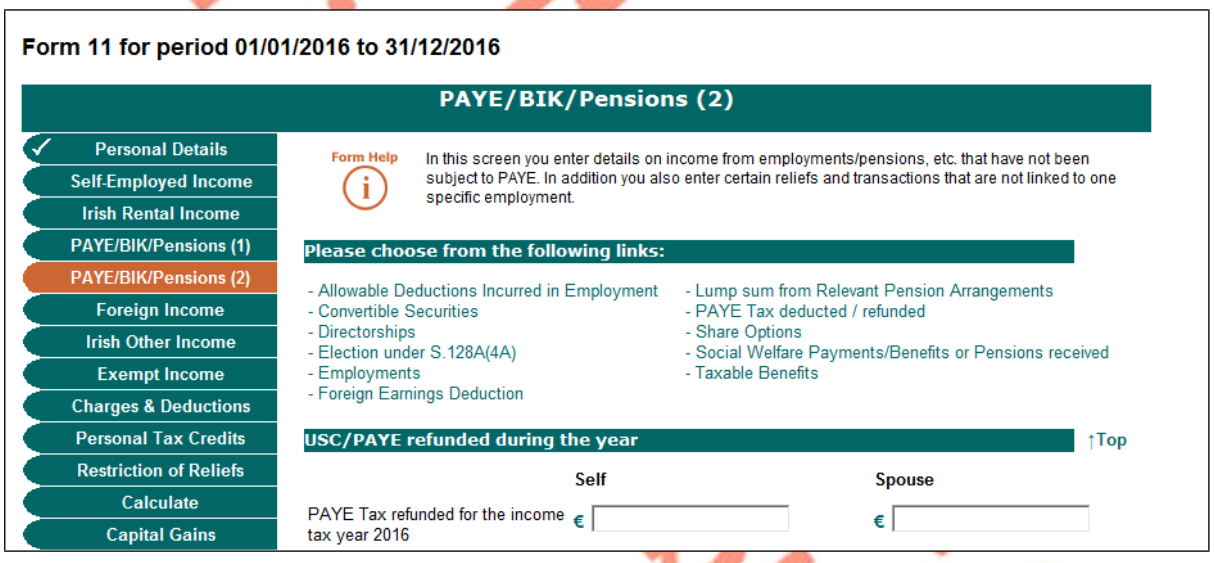

Figure 4: PAYE/BIK/Pensions (2) as it appears in the ROS Form 11 2016

A more recent manual is available. Part of this

5 Foreign Income

UK income

Certain UK income is requested separately from other foreign income:

- UK Deposit Interest
- UK "Other" interest
- Other UK Income

There is no change to the tax treatment of this income. However, as no Double Taxation Relief is due on this income there is no accompanying "Foreign Tax Deducted" field. If UK tax was deducted from this income the taxpayer may be able to claim a refund from the UK tax authorities (**see Tax and Duty Manual 35-01-02**).

6 Personal Tax Credits

6.1 Earned Income Credit

A new question is included for this credit. The credit for self and spouse/civil partner is calculated separately and must be claimed by each party. More information on this credit can be found in Tax and Duty Manual Part 15-01-44.

6.2 Health Expenses

Pre-population of 2016 Form 11 with Receipts (Health Expenses)

Where the Form 11 is opened in pre-population mode any health expenses held in Revenue's Receipts Tracker application will populate into the appropriate field in the form.

6.3 Tax Credit Certificate Information

If you or your spouse or civil partner also had a PAYE employment during the 2016 tax year you can view a record of the tax credits and reliefs previously claimed and Non-PAYE income previously declared for 2016 by accessing your Tax Credit Certificate in My Documents. My Documents can be accessed from the PAYE Services 2017 card on the Other Services section of the My Services screen.

A more recent version of this manual is available.

Appendix – Accessing pre-populated pay, tax and USC information (online or offline Form 11)

(i) Accessing the ROS online pre-populated 2016 Form 11

- On the 'Client Services' or 'My Services' tab, go to the **File a Return** section
- Choose Tax Type 'Income Tax' and Form Type 'Form 11'

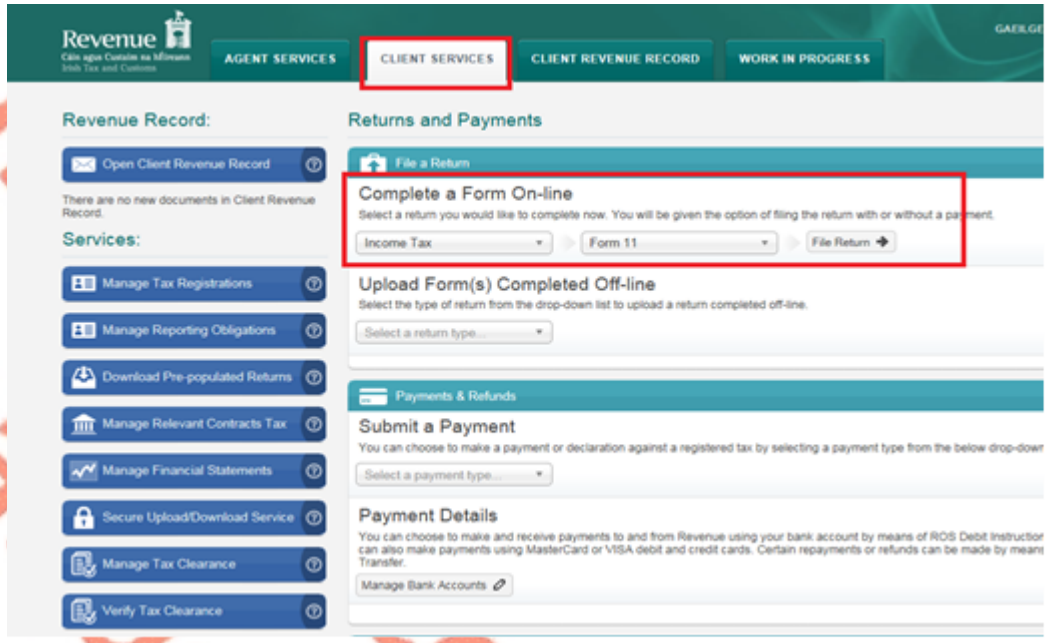

Figure 5: Option to Complete a Form On-line highlighted on Client Services/My Services screen.

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- Choose 01 Jan 2016 – 31 Dec 2016 from the tax period dropdown list, and click 'Next'.

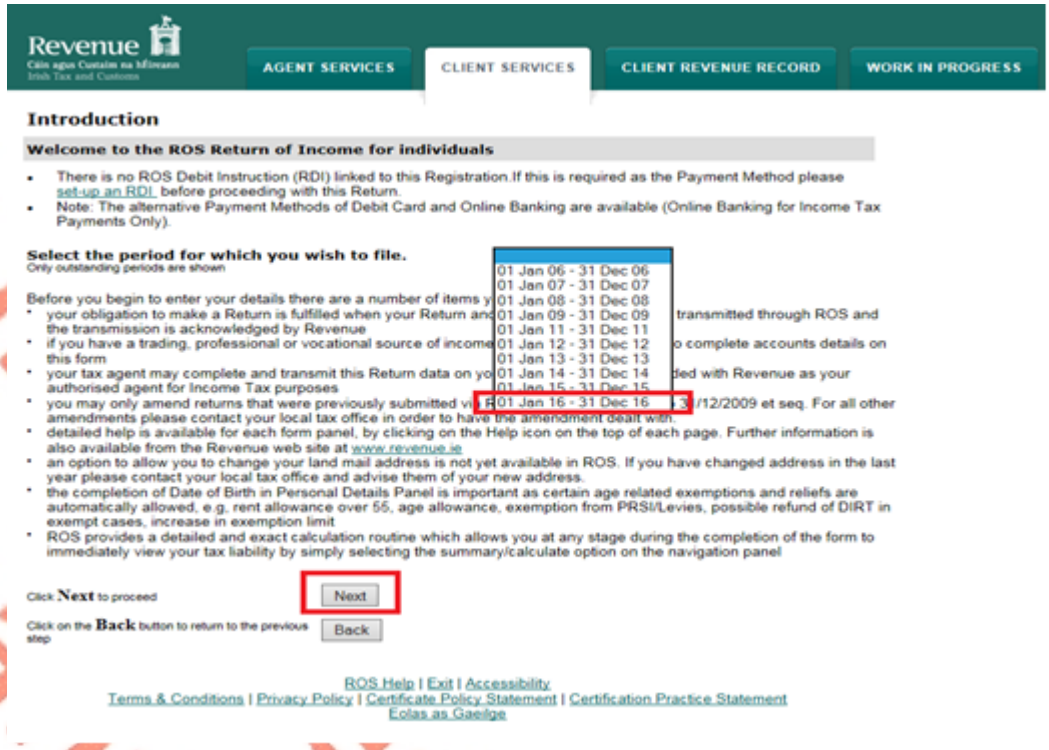

Figure 6: Option to Select period highlighted on ROS Return of Income for Individuals screen.

- Click on 'Proceed' to open the pre-populated return

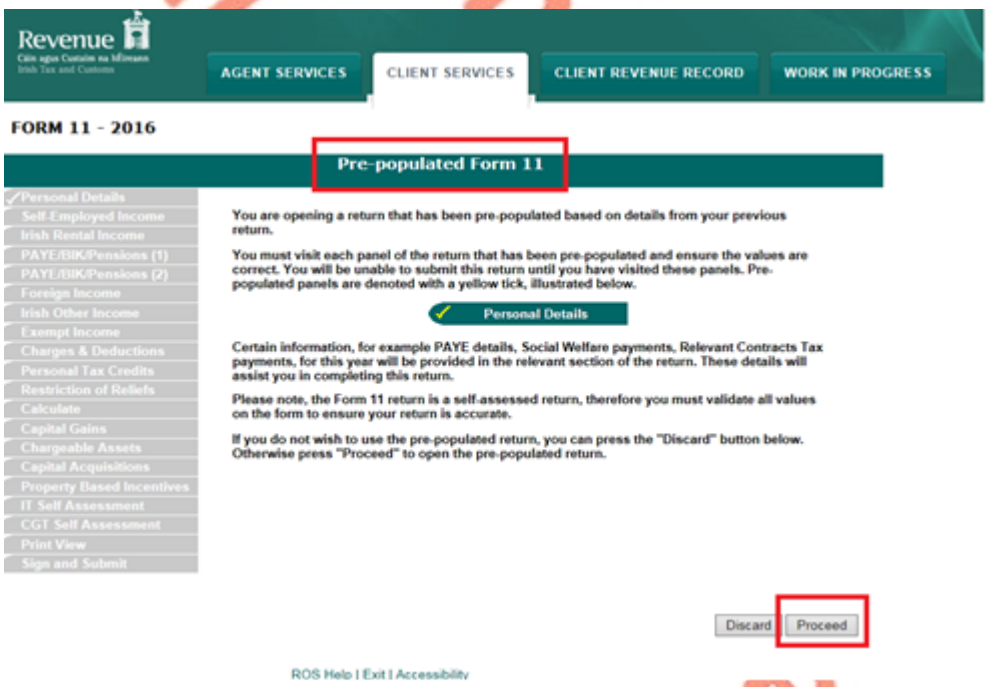

Figure 7: Option to Proceed highlighted on Pre-populated Form 11 screen.

- The 2016 pay, tax and USC amounts will be pre-populated onto the main body of the return (no manual entering required) on the PAYE/BIK/Pensions (1) tab, where the 2016 P35 from the employer has been received and uploaded to Revenue records.

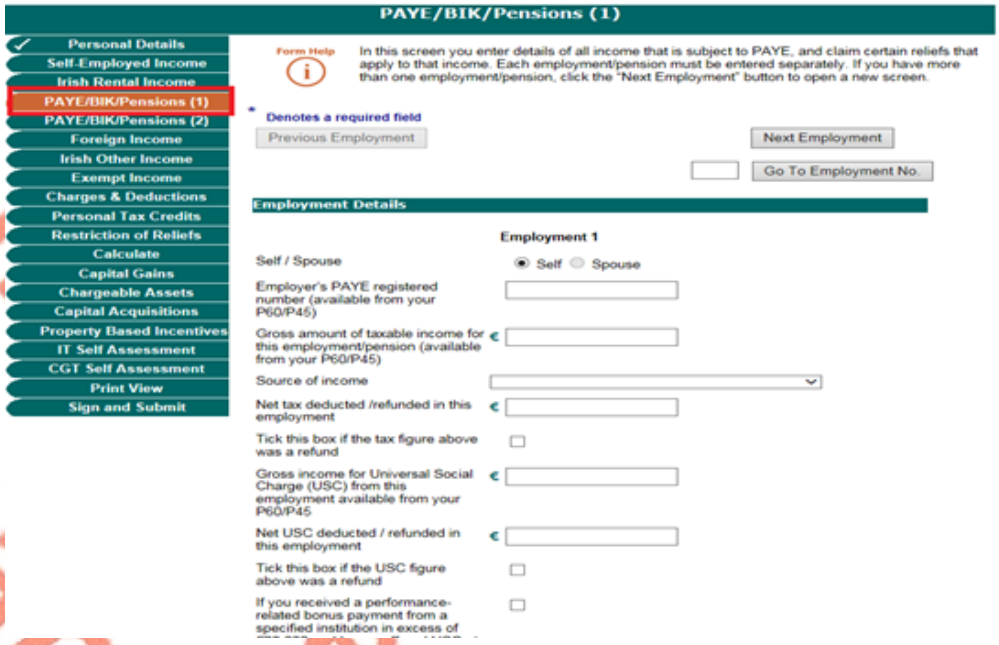

Figure 8: PAYE/BIK/Pensions(1) screen.

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(ii) Accessing the ROS offline pre-populated 2016 Form 11

- On the 'Client Services' or 'My Services' tab, choose the 'Download Pre-populated Returns' service

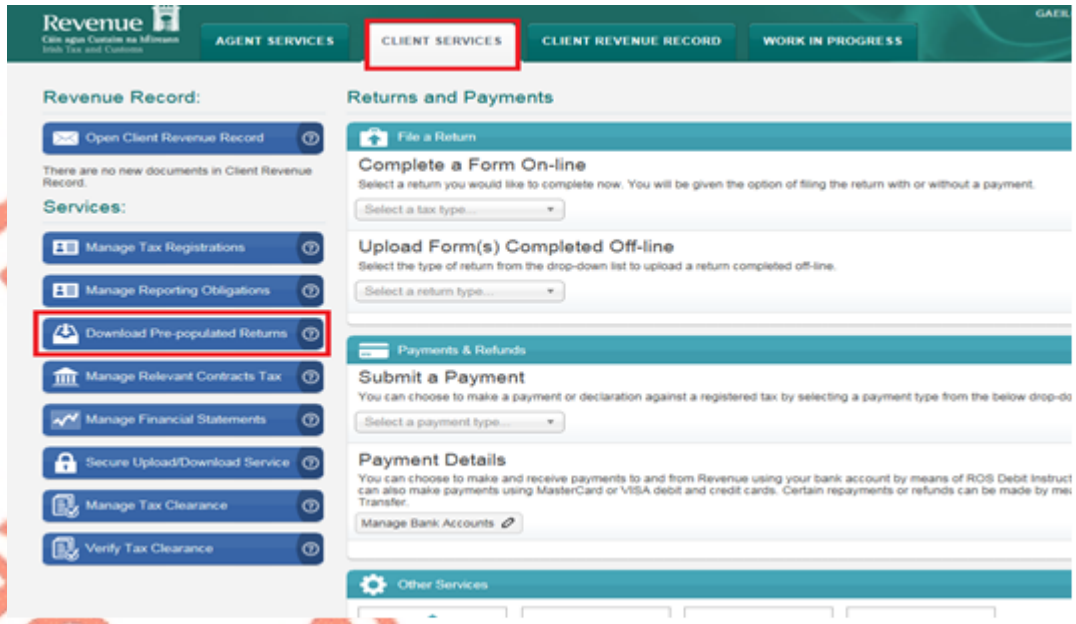

Figure 9: Option to Download Pre-populated Returns highlighted on Client Services/My Services screen.

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- Choose Tax Type 'Income Tax' and Form Type 'Form 11' and click 'Go'
- Choose 01 Jan 2016 – 31 Dec 2016 from the tax period dropdown list and click 'Download'

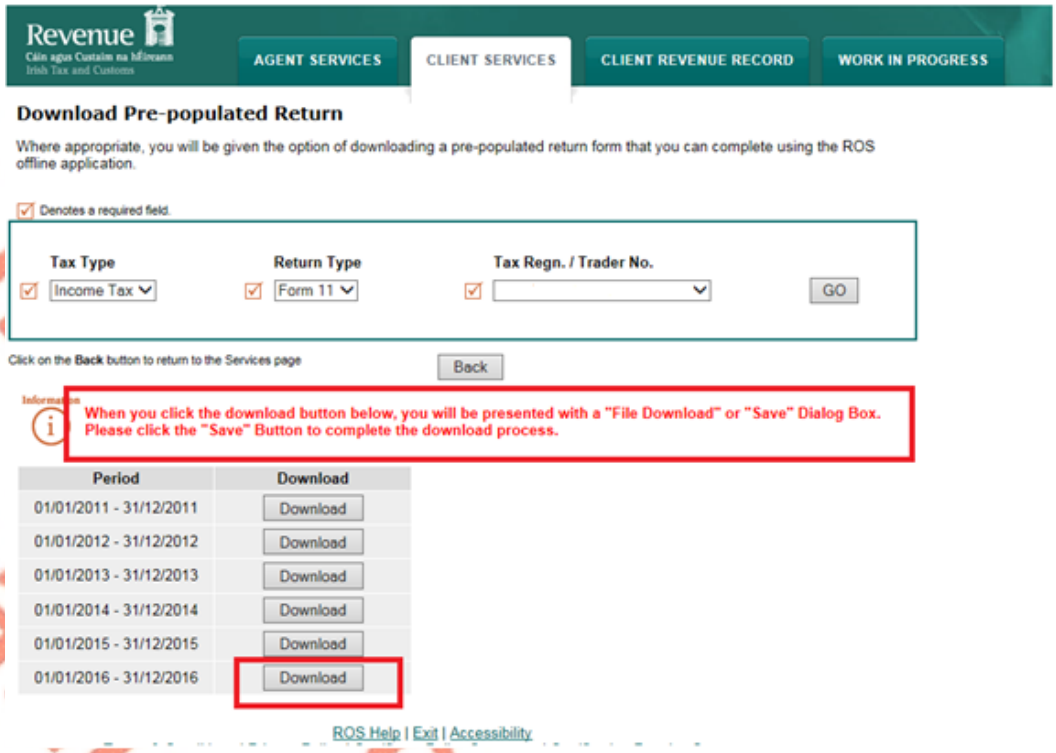

Figure 10: Option to Download highlighted on Download Pre-populated Return screen.

- Once the return is saved it will be pre-populated with the information available on Revenue records (pay and tax, DSP payments, etc.) available at the time of download.

A current version of this manual is available.