

Income Tax return form 2017

ROS Form 11

Part 38-01-04B

Document reviewed July 2020

The 2017 ROS Form 11 has been available since 1 January 2018, in both the online and offline ROS facilities. This manual highlights updates and changes to the 2017 ROS Form 11. The changes in the updated version of the 2017 ROS Form 11 since mid-June are referenced.

See also [Part 38-01-04A](#) for information on the 2016 ROS Form 11.

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1. ROS Form 11

The ROS Form 11 has 20 'panels'. The 2017 updates to the panels are summarised in this manual, as highlighted in Figure 1.

| | | |
|----------------------------------|-----------|----------------|
| Personal Details | 1 | Updated |
| Self-Employed Income | 2 | Updated |
| Irish Rental Income | 3 | |
| PAYE/BIK/Pensions (1) | 4 | Updated |
| PAYE/BIK/Pensions (2) | 5 | Updated |
| Foreign Income | 6 | |
| Irish Other Income | 7 | Updated |
| Exempt Income | 8 | |
| Charges & Deductions | 9 | |
| Personal Tax Credits | 10 | Updated |
| Restriction of Reliefs | 11 | |
| Calculate | 12 | |
| Capital Gains | 13 | Updated |
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| Print View | 19 | |
| Sign and Submit | 20 | |

Figure 1 Summary of ROS Form 11 'panels'

2. Personal Details

2.1 Spouse details

Additional details in relation to the customer's spouse or civil partner are required. These additional details are mandatory where the basis of assessment is 'Joint Assessment'.

| | |
|------------------|---|
| PPS Number | This is mandatory where the spouse or civil partner is Irish resident. The number input will be checked against Revenue and Department of Social Protection (DSP) records. If the number entered is not in these records the user will be directed to the DSP to obtain a valid PPS number. |
| Surname | Mandatory |
| First name | Mandatory |
| Date of Birth | Mandatory |
| Gender | Mandatory |
| Date of Marriage | Mandatory |

2.2 Pre-population of the Spouse Details

Spouse details will be pre-populated from Revenue's records where possible, but in certain circumstances the details will be taken from last year's return, where one has been filed (as per previous years).

Note that the required "Date of Marriage" will **not** be pre-populated for the 2017 Form 11 in any circumstances. Customers/filers are required to enter a date of marriage when the basis of assessment of the return is 'Joint Assessment'.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

2.3 Pre-populating the Civil Status and the Basis of Assessment

Where a customer has a Civil Status and Basis of Assessment (BoA) on Revenue's PAYE record for the 2017 tax year, this will be pre-populated into the Form 11. If this data is not on file (or there are two records of Civil Status/BoA) for the 2017 tax year, the Civil Status/BoA will be pre-populated using last year's return (as was the case for 2016 and prior years).

2.3.1 Validation on the pre-populated Basis of Assessment

Where Revenue has pre-populated the BoA of a customer, and a customer changes it to a different BoA, the following warning message will appear **when saving /submitting the return**

Warning message

You have changed the Basis of Assessment from that held on Revenue records. Note that:

- an election for Separate Assessment, or to opt out of Separate Assessment, must be made by 1 April in the year of assessment.
- an election for Separate Treatment, or to opt out of Separate Treatment, must be made before the end of the tax year.

Figure 2 Warning message re BoA when filer is changing the BoA

2.3.2 Changes to the pre-populated Basis of Assessment clears pre-populated data on other panels

Where a customer/filer changes the pre-populated the BoA, the following warning message will appear to remind customers/filers that any information contained on the draft return will be cleared as a result of that amended basis of assessment.

Personal Details

[Help Section](#)

Confirmation

You have changed your personal circumstances. This will clear all details beyond this point in the form. Are you sure you want to continue?

Figure 3 Warning message re changes to other panels when filer changes the BoA

If customers/filers need that pre-populated information, they should print or otherwise copy or store the information **before** continuing or saving the draft return.

If, however, a customer/filer has already updated the BoA details and the pre-populated data is cleared, the draft return can be deleted and the customer can start over. Customers/filers will need to print or otherwise copy or store the pre-populated data - before entering the date of marriage or amending the basis of assessment.

2.3.3 Handling mismatches between Bases of Assessment

A scenario can arise where the BoA on file in the PAYE record is not marked as 'Joint Assessment' even though the previous year's Form 11 was based on Joint Assessment. In this situation there is a mismatch between the PAYE record and the previous year's return, and the data from the previous year's Form 11 will **not** be pre-populated to the 2017 form.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

2.4 Validation of the Spouse PPSN when a Form 11 is submitted

When a Form 11 is submitted by upload of a ROS Offline return, submission of a ROS Online return or Revenue processing of a paper return, the spouse PPSN field is checked.

If the Spouse PPSN field is populated on the return, it is checked against Revenue registration records and the DSP records to make sure it exists. If the Spouse PPSN is not found in either source records, the following error message is returned to the filer/Revenue caseworker:

| Validation | |
|-----------------------|---|
| ✓ Personal Details | <p>Validation Errors</p> <p>The following errors exist on this return. You must correct these errors before you can proceed.</p> <p>The PPSN for spouse is an invalid number; please get your spouse to contact the Department of Social Protection to ascertain the correct number.</p> |
| Self-Employed Income | |
| Irish Rental Income | |
| PAYE/BIK/Pensions (1) | |
| PAYE/BIK/Pensions (2) | |
| Foreign Income | |
| ✓ Irish Other Income | |
| Exempt Income | |

Figure 5 Validation error message if a spouse's PPSN is not found on Revenue or DSP records

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

2.5 Aggregation Relief

Where all income of the taxpayer and their spouse or civil partner is not chargeable to tax in the State because one or both parties are non-resident, it is not possible to claim joint assessment in the return. The Separate Treatment basis of assessment applies.

A measure of additional relief, known as aggregation relief, may be due. To claim this relief the taxpayer must forward details of the couple's income from all sources not chargeable in the State. This claim should be made using the MyEnquiries facility on ROS, accessed via the MyServices (or Agent Services) screen under Other Services. Further information can be found in **paragraph 4.1** of [Tax and Duty Manual Part 44-01-01](#).

2.6 Residence and Domicile status

A: Residence and Domicile status ↑Top

| | Self | Spouse |
|---|---|---|
| Section A must be completed by all individuals. | | |
| Indicate if you are: | | |
| Resident, or | <input type="checkbox"/> | <input type="checkbox"/> |
| Non-resident | <input type="checkbox"/> | <input type="checkbox"/> |
| If you are non-resident you must complete section B. | | |
| An individual is resident in Ireland if s/he spends either 183 days or more in Ireland in a tax year, or 280 days or more in Ireland in a tax year plus the previous tax year taken together, with a minimum of 30 days in Ireland in each year. For these tests, a 'day' means any part of a day and a 'tax year' is a calendar year. For more information see the Help Section. | | |
| Indicate if you are: | | |
| Ordinarily Resident, or | <input type="checkbox"/> | <input type="checkbox"/> |
| Not Ordinarily Resident | <input type="checkbox"/> | <input type="checkbox"/> |
| Where an individual has been resident for tax purposes for 3 consecutive years they considered to be "ordinarily resident" from the beginning of the fourth year. An individual ceases to be ordinarily resident in Ireland if they have been non-resident for 3 consecutive tax years. For more information see the Help Section. | | |
| Indicate if you are: | | |
| Domiciled in Ireland, or | <input type="checkbox"/> | <input type="checkbox"/> |
| Not domiciled in Ireland | <input type="checkbox"/> | <input type="checkbox"/> |
| Domicile is not defined in tax legislation but is a concept of general law. It may broadly be defined as meaning residence in a particular country with the intention of residing permanently in that country. Every individual acquires a 'domicile of origin' at birth, usually the domicile of the father. A person's domicile of origin will remain with him/her until such time as a new 'domicile of choice' is acquired. To gain a new domicile, clear evidence must be shown that a person intends to live permanently in the new country and does not intend to return to live in his/her domicile of origin. For more information see the Help Section. | | |
| 1. | | |
| Enter the country of which you are a national | <input type="text" value="Select a Country"/> | <input type="text" value="Select a Country"/> |
| <input type="button" value="Add Country"/> | | |
| B: Non-resident individuals ↑Top | | |
| | Self | Spouse |
| Enter your country of residence | <input type="text" value="Select a Country"/> | <input type="text" value="Select a Country"/> |

Figure 15 Updated Section A on Residence and domicile status

The format of the questions on residence / domicile has changed. In Section A, as shown above, each individual must now confirm if he or she is either

- resident or non-resident
- ordinarily resident or not ordinarily resident
- domiciled in Ireland or not domiciled.

In addition, he or she must state their nationality.

Where the individual is not resident, section B must be completed in full; this section remains unchanged from previous years.

Additional information on the meaning of each of these terms is contained in the ROS Help Section.

3. Self-employed Income

3.1 Farmers' sub-panel

A separate sub-panel has been created for questions that are specific to Farmers.

Farm Details ↑ Top

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

Enter the amount of adjusted net profit which would be assessable for this year €
if you had not applied for income averaging.

Maximum Succession Tax Credit due. €

Figure 16 Farmers' sub-panel

To open this sub-panel click on the **Add Details** button. This sub-panel contains questions on:

- Stock relief claimed
- Income averaging details
- Succession farm partnership

3.2 Pre-population of scheme payments data from the DAFM

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Self-Employed Income

Department Agriculture Food and the Marine

The table below displays payments you received from the Department in the calendar year 2017.

If you make your accounts on any basis other than from the 1 January to 31 December, not all of this payment(s) may be taxable in the year and additional payments not shown below may be taxable.

Tax Treatment of DAFM payments

1. DAFM payments constitute income for tax purposes if they are paid to compensate farmers for income losses caused by reductions in output and for increases in costs of a revenue nature.
2. Where a payment has been made specifically to compensate the farmer for identifiable capital expenditure, it will not be treated as part of the farming income.
3. The afforestation grant provides a package to encourage the planting of forests by compensating forest owners for the costs of forestry establishment and for the income foregone during the maturation of the timber crop. It is specifically exempt from income tax under the provisions of section 232 TCA 1997.

Further information can be found in tax instruction Taxation of Farm Payments (23.01.35) on the Revenue website.

Note that this table does not form part of your return. The payments received must be taken into account by you when finalising your trading account and entered at the line "Receipts from Government Agencies (GMS etc.)" in the farming trade in the self-employed panel.

The information is solely to assist you in making your return of income.

| | Period | Description | Payment |
|------|--------|--------------------|-----------|
| Self | 2017 | AGRI-ENVIR OPT SCH | €5000.00 |
| Self | 2017 | DAIRY COMPENSATION | €15000.00 |
| Self | 2017 | Dairy Cash Plan | €200.00 |

Figure 17 Table of scheme payments data from Department of Agriculture, Food and Marine

Scheme payments received from the Department of Agriculture, Food and the Marine (DAFM) for the calendar year 2017 will be pre-populated into the Form 11. These payments will appear on an

introductory page when the customer/filer navigates to the Self-Employed Income panel. This is the same page that shows eRCT payments for relevant cases.

As with eRCT, the details of payments included in the table do **not** form part of the return. The payments information must be input in the relevant field in the Self-Employed Income panel. The payment details shown in the table relate to the calendar year 2017. Where the customer's accounts are based on a different period, not all of the payments shown may be proper to the 2017 return and there may be payments not shown which should be entered in the Form 11. This is explained in the text that accompanies the table on payments received.

It was not possible to pre-populate scheme payments for all relevant customers. If a customer is in receipt of payments from DAFM which are not shown in the Form 11, that income must still be returned in the relevant field on the Form 11.

Scheme payments from DAFM may fall into three categories:

- payments that are treated as income,
- payments that are capital in nature, or
- payments that are exempt.

The three categories of payment should be included in the Form 11 as follows:

Payments treated as income

Payments that are income in nature, including those that compensate farmers for income losses caused by reductions in output or for increases in costs, should be included as trading receipts when preparing annual accounts and are taxable as income. These payments should be entered in the "Extract from Accounts" section of the Form 11 as "Receipts from Government Agencies (GMS etc.)"

Payments that are capital in nature

Where a payment has been made specifically to compensate a farmer for identifiable capital expenditure, such payments will not be treated as part of the farming income and are to be deducted in calculating 'qualifying expenditure for capital allowances purposes'; if capital allowances are claimed on the specific capital item.

Such capital payments should always be recorded as "Cash/Capital Introduced" in the "Extract from Accounts" section of the Form 11.

Payments that are exempt from income tax

Payments received from the DAFM that are specifically exempt from income tax, for example the Afforestation Grant and Premium Scheme, should be recorded as "Other Income including Tax Exempt Income" in the "Extract from Accounts" section of the Form 11.

Further information on the taxation of farm payments can be found in [part 23](#) of the Tax and Duty Manuals, specifically [23-01-35 – Taxation of farm payments](#) – basic payment scheme.

Further guidance on how to enter these payments in the Form 11 can be found in eBrief [45/2012 – Advice for farmers making their form 11 return](#).

4. PAYE/BIK/Pensions 1

4.1 Table of employments

A table of employments has been added to this screen. This will assist in the navigation between employments.

PAYE/BIK/Pensions (1)
(Income from Irish employments, offices (incl. directorships) pensions etc., income from foreign offices or employments attributable to the duties of those offices and employments exercised in the state)

Personal Details
Self-Employed Income
Irish Rental Income
✓ **PAYE/BIK/Pensions (1)**
PAYE/BIK/Pensions (2)
Foreign Income
Irish Other Income
Exempt Income
Charges & Deductions
✓ Personal Tax Credits
Restriction of Reliefs
Calculate
Capital Gains
Chargeable Assets
Capital Acquisitions
Property Based Incentives

[Help Section](#)

In this screen you enter details of all income that is subject to PAYE, and claim certain reliefs that apply to that income. Each employment/pension must be entered separately. If you have more than one employment/pension, click the "Next Employment" button to open a new screen.

* Denotes a required field

Previous Employment

| Employment Number | Employment Name | Self/Spouse | |
|-------------------|-----------------|-------------|--|
| 1 | po | Self | <input type="button" value="View Employment"/> |
| 2 | po | Spouse | <input type="button" value="View Employment"/> |

Employment Details

Figure 18 Table of employments screen

4.2 Employers' name

The employer's name is required in addition to the employer's registration number. This will be provided in a pre-populated Form 11.

Employment Details

Employment 1

Self / Spouse Self Spouse

Employer Name

Employer's PAYE registered number (available from your P60/P45)

Figure 19 Amended screen re 'Employer Name'

5. PAYE/BIK/Pensions 2

5.1 Pension contributions/AVC

Claim for pension contributions/AVC against employment income is accessible in its own section – **Pension Contribution Relief.**

In previous years' forms this was accessible in the **Allowable Deductions Incurred in Employment** section.

Figure 20 New Pension Contribution Relief section screen

The three questions in this section must be answered in the **Pension Relief** sub-panel (accessible via the Pension Relief button). When this sub-panel is completed the relevant amounts will populate into the Form 11.

6. Irish Other Income

6.1 Irish Real estate funds

This new section is **only** for non-resident individuals who are claiming a refund of tax withheld on an Irish Real Estate Fund.

Resident individuals and/or non-residents who are not claiming a refund of withholding tax, should not complete any part of this section.

7. Personal Tax Credits

7.1 Fisher tax credit

To claim this credit the customer must enter the number of days in 2017 spent at sea on a registered fishing vessel.

Figure 21 New Fisher tax credit screen

8. Capital Gains Tax

8.1 Gains and Losses in the year

A change has been made to capture:

- the chargeable gains in the year (before current year losses)
- losses in the year
- additional details where the loss arose on a disposal to a connected person
- chargeable gains net of allowable current year losses.

| Gains / losses / net chargeable gains | |
|---|------------------------|
| Chargeable gains in the year | € <input type="text"/> |
| Losses in the year | € <input type="text"/> |
| If any of these losses refer to a loss to a connected person, give the following details. | |
| 1. | |
| Connected Person - name | <input type="text"/> |
| Connected Person - tax reference number (if known) | <input type="text"/> |
| Amount of loss | € <input type="text"/> |
| <input type="button" value="Add Connected person"/> | |
| Chargeable Gain(s) net of allowable current year losses (excluding Foreign Life Policies) | € <input type="text"/> |

Figure 22 Amended presentation of capital gains and losses

8.2 Amending CGT in ROS

It is possible to amend the CGT panel for the year 2017.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

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

(i) Accessing the ROS online pre-populated 2017 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'

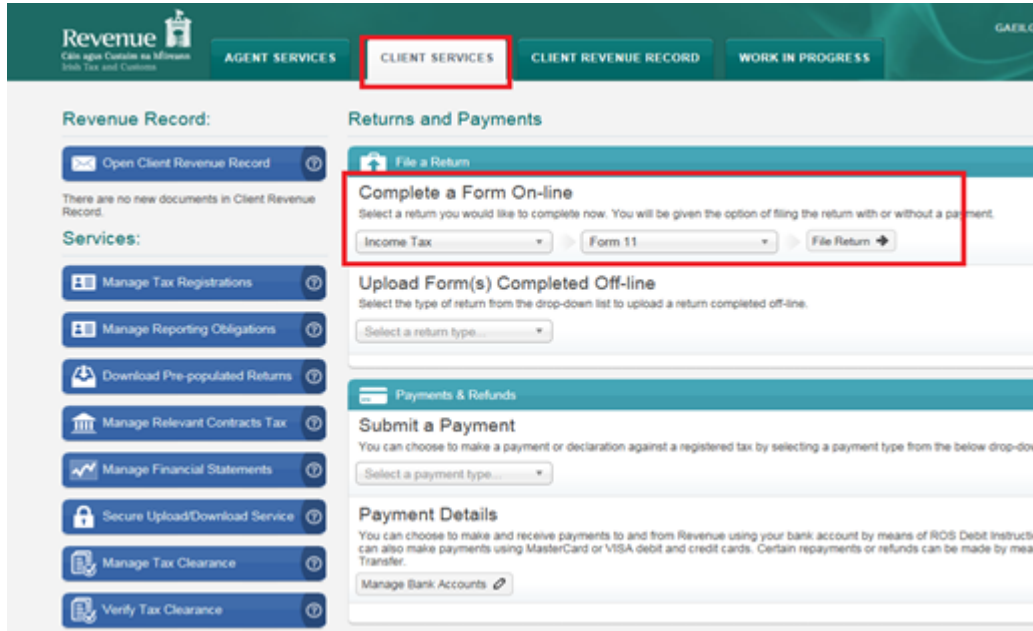


Figure 27 Selecting an online (pre-populated) Form 11

- Choose 01 Jan 2017 – 31 Dec 2017 from the tax period dropdown list, and click 'Next'.

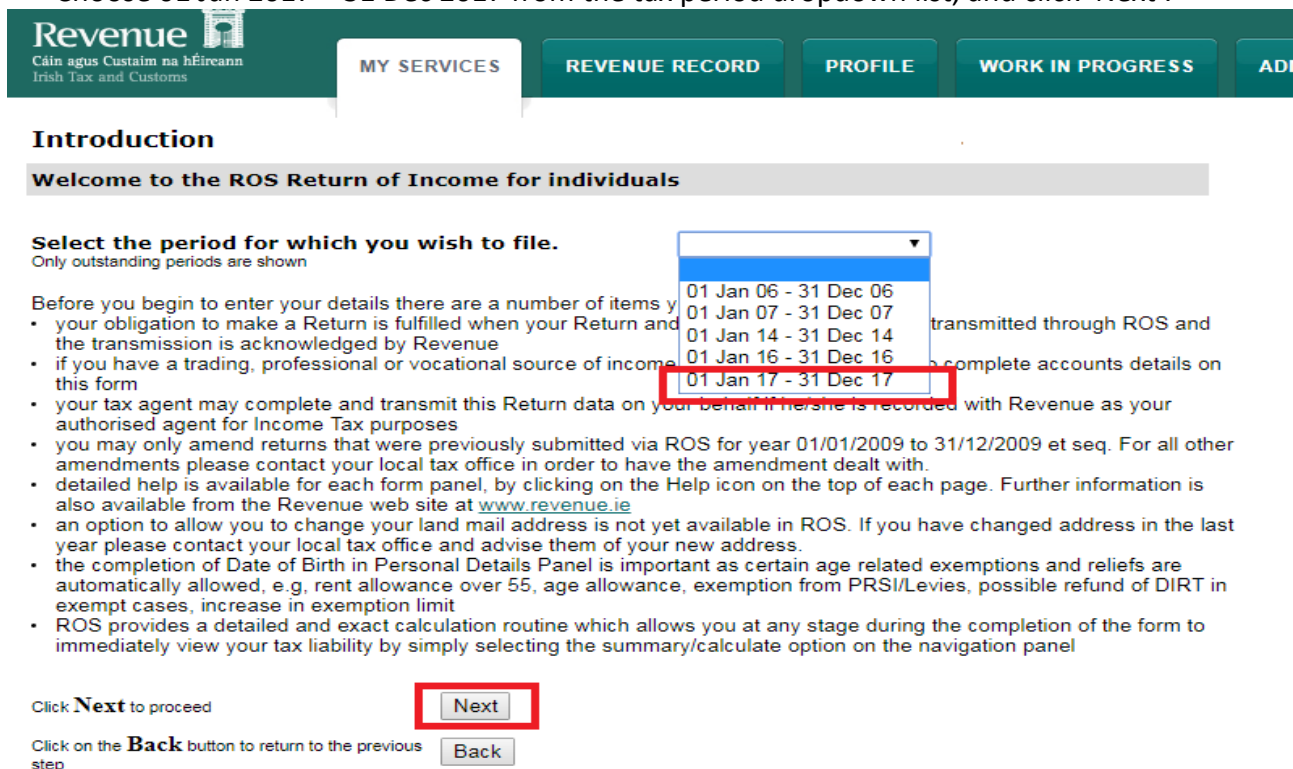


Figure 28 Selecting the relevant tax year's online form

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

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Pre-populated Form 11

- ✓ Personal Details
- Self-Employed Income
- Irish Rental Income
- ✓ PAYE/BIK/Pensions (1)
- PAYE/BIK/Pensions (2)
- Foreign Income
- ✓ Irish Other Income
- Exempt Income
- Charges & Deductions
- ✓ Personal Tax Credits
- Restriction of Reliefs
- Calculate
- Capital Gains
- Chargeable Assets
- Capital Acquisitions
- Property Based Incentives
- IT Self Assessment
- CGT Self Assessment
- Print View
- Sign and Submit

You are opening a return that has been pre-populated from Revenue records and on details from your previous return where available.

You must visit each panel of the return that has been pre-populated and ensure the values are correct. You will be unable to submit this return until you have visited these panels. Pre-populated panels are denoted with a yellow tick, illustrated below.

✓ Personal Details

Certain information, for example PAYE details, Social Welfare payments, Relevant Contracts Tax payments, for this year will be provided in the relevant section of the return. These details will assist you in completing this return.

Please note, the Form 11 return is a self-assessed return, therefore you must validate all values on the form to ensure your return is accurate.

If you do not wish to use the pre-populated return, you can press the "Discard" button below. Otherwise press "Proceed" to open the pre-populated return.

Discard
Proceed

Figure 29 Selecting the online form – ‘Proceed’

- The 2017 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 2017 P35 from the employer has been received and uploaded to Revenue records.

PAYE/BIK/Pensions (1)

- ✓ Personal Details
- Self-Employed Income
- Irish Rental Income
- PAYE/BIK/Pensions (1)
- PAYE/BIK/Pensions (2)
- Foreign Income
- Irish Other Income
- Exempt Income
- Charges & Deductions
- Personal Tax Credits
- Restriction of Reliefs
- Calculate
- Capital Gains
- Chargeable Assets
- Capital Acquisitions
- Property Based Incentives
- IT Self Assessment
- CGT Self Assessment
- Print View
- Sign and Submit

Form Help In this screen you enter details of all income that is subject to PAYE, and claim certain reliefs that apply to that income. Each employment/pension must be entered separately. If you have more than one employment/pension, click the "Next Employment" button to open a new screen.

*** Denotes a required field**

Previous Employment Next Employment

Go To Employment No.

Employment Details

Employment 1

Self / Spouse Self Spouse

Employer's PAYE registered number (available from your P60/P45)

Gross amount of taxable income for this employment/pension (available from your P60/P45) €

Source of income

Net tax deducted /refunded in this employment €

Tick this box if the tax figure above was a refund

Gross income for Universal Social Charge (USC) from this employment available from your P60/P45 €

Net USC deducted / refunded in this employment €

Tick this box if the USC figure above was a refund

If you received a performance-related bonus payment from a specified institution in excess of

Figure 30 Pre-populated Pay, Tax and USC viewable on ‘PAYE/BIK/Pensions (1)’ panel

(ii) Accessing the ROS offline pre-populated 2017 Form 11

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

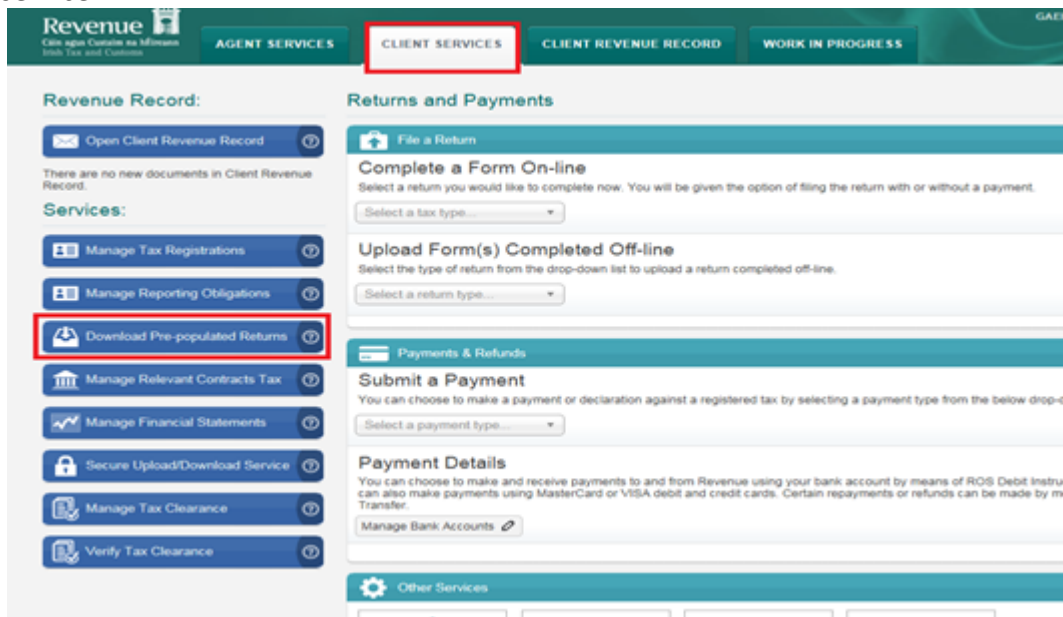


Figure 31 Selecting an offline (pre-populated) Form 11

- Choose Tax Type 'Income Tax' and Form Type 'Form 11' and click 'Go'
- Choose 01 Jan 2017 – 31 Dec 2017 from the tax period dropdown list and click 'Download'

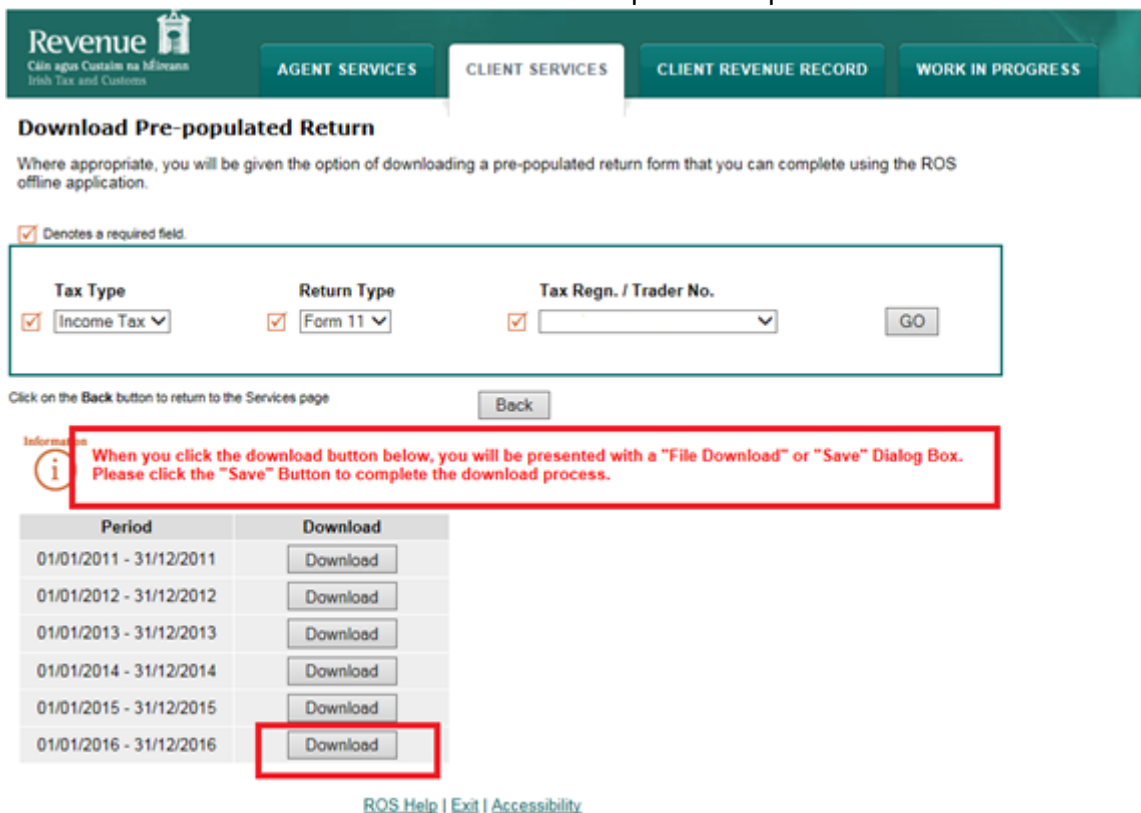


Figure 32 Downloading an offline (pre-populated) Form 11

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