Income Tax return form 2025

ROS Form 11

Part 38-01-04J

Document created August 2026

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Summary

The 2025 ROS Form 11 has been available since 1 January 2026, both online and in the Return Preparation Facility (RPF). An updated version of the 2025 ROS Form 11 was released in April 2026

This Manual includes updates and changes to the 2025 ROS Form 11, including the April updates.

Information on the RPF is on the website and in the Tax and Duty Manual Guidance on the ROS - Return Preparation Facility (RPF), particularly paragraph 5 ‘Working on the Form’.

The updates to previous year Form 11 returns are referenced in the Tax and Duty Manuals (TDM):

Part 38-01-04I for information on the 2024 ROS Form 11

Part 38-01-04H n on the 2023 ROS Form 11

Part 38-01-04G for information on the 2022 ROS Form 11

Part 38-01-04F for information on the 2021 ROS Form 11

General assistance about Filing your tax return is available on the Revenue website, including videos on the most frequently used panels or issues that give rise to most contacts. The Guide to Completing Pay & File Self-Assessment Returns is published on the websiteand has full information on all the panels and fields in the tax return.

Information on State Aid Transparency Requirements: Publication of information regarding State aid granted to individual taxpayers is in TDM Part 37-00-39.

As per eBrief No. 034/26 The ROS return filing and payment deadline for the Form 11 2025 is 18 November 2026. This extended deadline applies where the filer uses ROS to both file **and** pay. Of course, if there is no liability arising on the Form 11 return (and therefore no payment obligation), the extended ROS deadline applies to the filing of Form 11 2025 return.

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

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1 ROS Form 11

The ROS Form 11 has 20 ‘panels’. The updates to the panels for the year 2025 are summarised in this manual, as shown in Figure 1 below.

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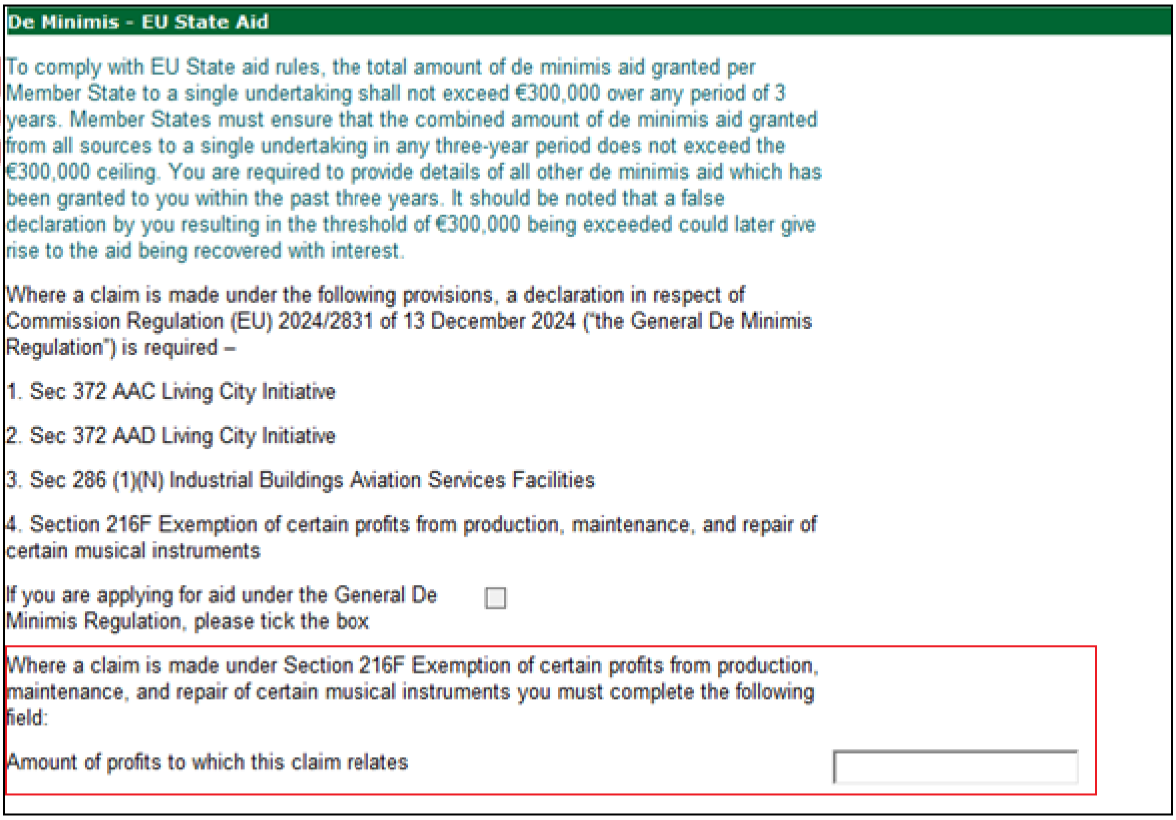
Figure 1: Summary of ROS panels updated in 2025 Form 11

2 Personal Details Panel

2.1 De Minimis – EU State Aid

If a claim is made under section 216F for an exemption from certain profits for production, maintenance and repair of certain musical instruments the amount of profits for which the claim relates must be entered in the field below:



De Minimis - EU State Aid

To comply with EU State aid rules, the total amount of de minimis aid granted per Member State to a single undertaking shall not exceed €300,000 over any period of 3 years. Member States must ensure that the combined amount of de minimis aid granted from all sources to a single undertaking in any three-year period does not exceed the €300,000 ceiling. You are required to provide details of all other de minimis aid which has been granted to you within the past three years. It should be noted that a false declaration by you resulting in the threshold of €300,000 being exceeded could later give rise to the aid being recovered with interest.

Where a claim is made under the following provisions, a declaration in respect of Commission Regulation (EU) 2024/2831 of 13 December 2024 ("the General De Minimis Regulation") is required –

1. Sec 372 AAC Living City Initiative

2. Sec 372 AAD Living City Initiative

3. Sec 286 (1)(N) Industrial Buildings Aviation Services Facilities

4. Section 216F Exemption of certain profits from production, maintenance, and repair of certain musical instruments

If you are applying for aid under the General De Minimis Regulation, please tick the box

Where a claim is made under Section 216F Exemption of certain profits from production, maintenance, and repair of certain musical instruments you must complete the following field:

Amount of profits to which this claim relates

Figure 2: Declaration of amount claimed under section 216F:

Further information on General DeMinimis Regulations is available in TDM Part 37-00-39

2.2 Spouse's details required in joint assessed cases

Filers claiming married credit on the return are required to complete the spouse's details. It is critically important that the spouse's PPSN which is input on the return is verified and accurate. Filers, particularly tax agents, should note that the information input will result in the records of both spouses being linked on Revenue's record as Revenue is acting on the basis of the information submitted and declared in the tax return.

Where spouses' records are linked, both spouses have access to the information on those records for the tax periods noted. If an incorrect PPSN is input, it will result in an incorrect link between cases and will give rise to a risk of data being disclosed incorrectly. Spouse records that are linked on Revenue's systems on a joint assessed basis are treated as a 'single taxpayer' and data is accessible by and available to the linked cases.

Information on the 'Income tax treatment of married persons and civil partners' is set out in the Tax and duty Manual (TDM) Part 44-01-01. This includes useful information about the selection of the basis of assessment, including the requirements in legislation to make elections for the chosen basis of assessment within the applicable time limits. Election for separate assessment must be made in writing or by enquiry, and between 1 October of the preceding year and 31 March in the year the separate assessment is to apply. Election for separate treatment cannot be backdated and remains in place until it is withdrawn, by the spouse or civil partner that made the election.

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[…]

2.3 "Follow-up Required"

The 'Follow-up Required' sub-panel in the Personal Details panel is a reminder for filers that general queries should be raised via MyEnquiries and are not genuine 'Expressions of Doubt'.

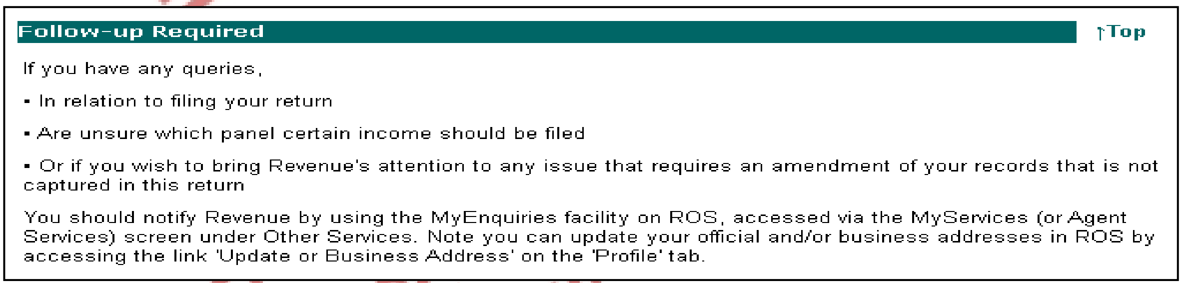


Figure 3: 'Follow-up Required' sub-panel, which advises filers to bring such queries to Revenue's attention via MyEnquiries

2.4 Expression of Doubt

Guidance on Expression of Doubt (EoD) is set out in the TDM Part 41A-03-00 - Expression of Doubt (Full Self-Assessment) IT/CT/CGT. This includes advice on the information required to ensure that the EoD is valid. It is important that filers making an EoD ensure that the guidance has been followed and that a 'valid' EoD is made. The full facts of the matter giving rise to the 'doubt' and the relevant research including the applicable tax legislation and the amount of tax 'in doubt for the chargeable period' is to be specified.

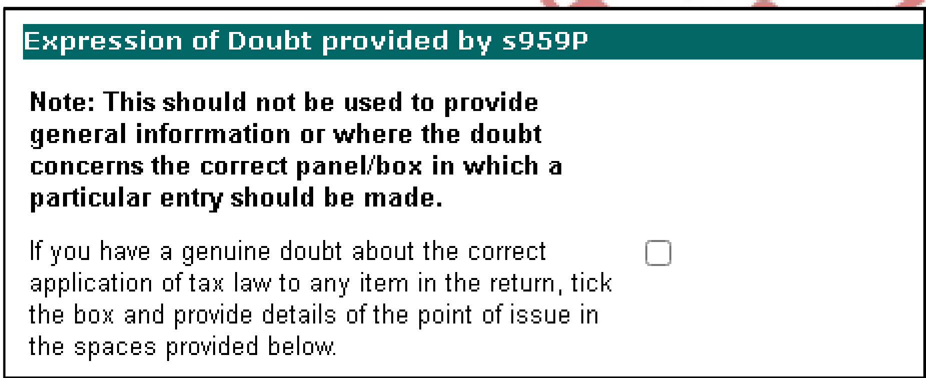


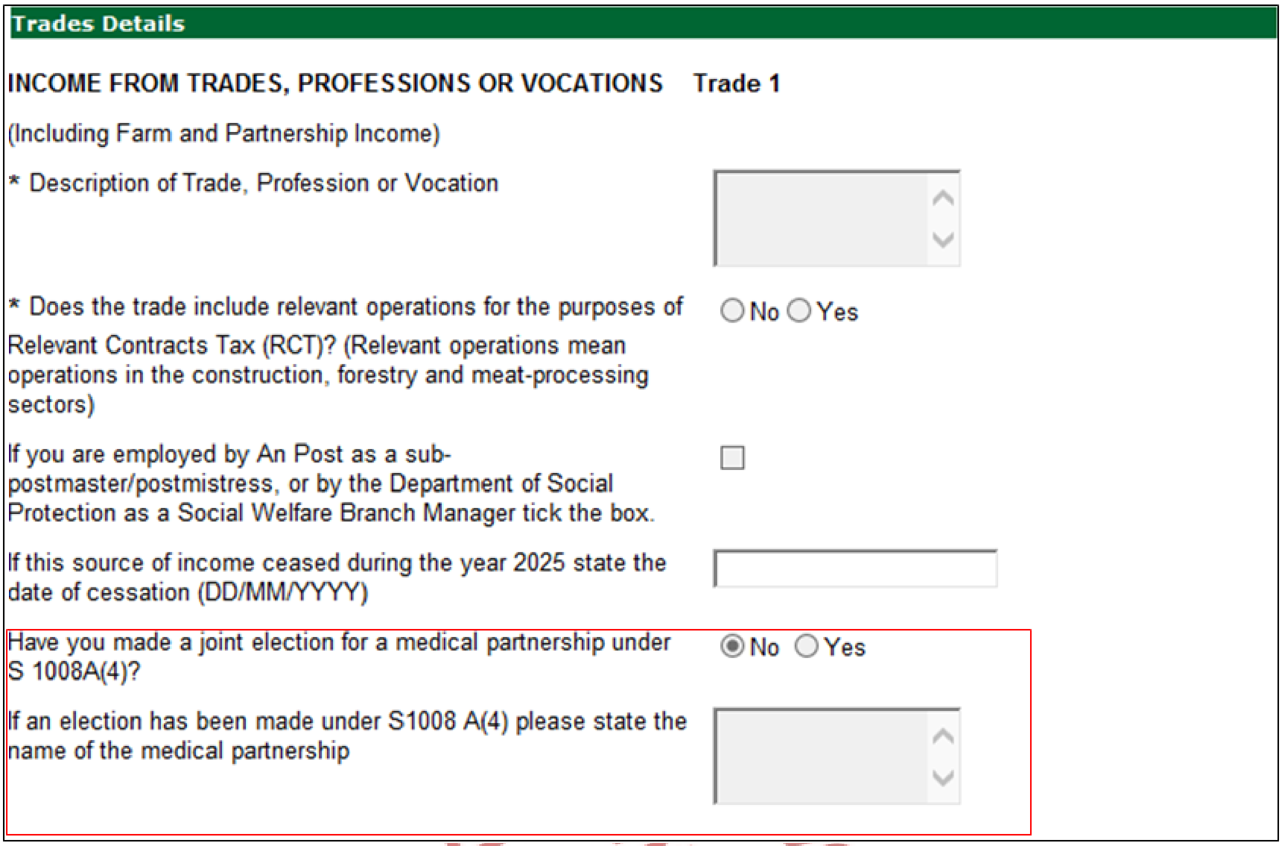
Figure 4: EoD sub-panel and note to advise filers about the correct use of the EoD facility

3 Self Employed Income

3.1 Medical partnerships

A new field has been added to confirm whether an election has been made under section 1008A (4). Where a joint election has been made for a medical partnership this must be confirmed on the

Form 11 and the name of the medical partnership included on the return. TDM Part 04-01-15 contains more information on medical practitioners operating in partnership.



Trades Details

INCOME FROM TRADES, PROFESSIONS OR VOCATIONS Trade 1

(Including Farm and Partnership Income)

* Description of Trade, Profession or Vocation

* Does the trade include relevant operations for the purposes of Relevant Contracts Tax (RCT)? (Relevant operations mean operations in the construction, forestry and meat-processing sectors) No Yes

If you are employed by An Post as a sub-postmaster/postmistress, or by the Department of Social Protection as a Social Welfare Branch Manager tick the box.

If this source of income ceased during the year 2025 state the date of cessation (DD/MM/YYYY)

Have you made a joint election for a medical partnership under S 1008A(4)? No Yes

If an election has been made under S1008 A(4) please state the name of the medical partnership

Figure 5: Confirmation of joint declaration for a medical partnership

3.2 Professional Services Withholding Tax

A pre-populated table of PSWT information will be displayed for the first trade entered on the form. The table includes ePSWT Payment Notifications received and interim refunds already claimed for all trades. If there is no PSWT information for a filer, the table may be shown with ‘null’ values.

The table will include the fields:

(i) Gross value of payments subjected to PSWT in the basis period for 2025 as per ePSWT

(ii) Gross value of deductions in the basis period for 2025 as per ePSWT

(iii) Gross value of interim refunds in the basis period for 2025 as per ePSWT.

Four new fields have been included on the Form 11:

- “Gross value of payments subjected to PSWT in basis period for 2025”
- “Gross value of PSWT deductions in basis period for 2025”

  Do not include credit for Relevant Contracts Tax paid
- “Gross value of interim refunds in basis period for 2025”
- “Gross value of remaining credit to now be refunded in basis period for 2025”

The value of the last field (listed above) "Gross value of remaining credit to now be refunded in basis period for 2025" should be gross PSWT deductions **less** interim refunds.

An error message will be presented if this is not correct. The error message reads:

- "Gross value of deductions in basis period for 2025" - "Gross value of interim refunds in basis period for 2025" must equal "Gross value of remaining credit to be refunded in basis period for 2025"

A warning message will be presented if the values in the fields do not match those in the pre-populated table. **Filers should note that this is an advisory message and the filer can continue to file the return.**

The first three fields should match one row in the corresponding pre-populated table, i.e. either the values for the assessable **or** non-assessable spouse. If both spouses are Specified Persons both rows will be populated, and there will be two trades on a Joint Assessed return.

The final field (Gross value of remaining credit to be refunded in basis period for 2025) should be equal to the Gross value of deductions minus the Gross value of interim refunds (both are in the table).

The message shown when a mismatch occurrs in any of the four fields is:-

"The values you have entered are inconsistent with the pre-populated table. You should confirm the figures match the most recent data from the ePSWT system; this is available in "Other Services" on the main ROS homepage. Inconsistences may increase the likelihood of an audit or examination."

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

4 Rental Income

4.1 Residential Property

(i) The field "Pre-letting expenditure on vacant properties allowed by S. 97A" has updated validation to reflect that the maximum value increased in Finance Act 2023 from €5,000 to €10,000. The validation is triggered when the filer moves from the Irish Rental Income panel by clicking on the 'Continue' button at the bottom of the panel page (and not when the 'Calculate' button is clicked.)

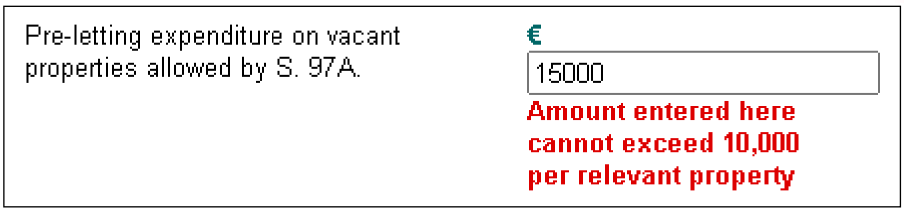


Figure 6: Error message if the value input exceeds €10,000

(ii) Retrofitting Rental Properties Relief (RRPR)

Retrofitting Rental Properties Relief was introduced as part of Budget 2023. The qualifying retrofitting works must be carried out between 1 January 2023 and 31 December 2025 on qualifying premises. The relief is available for a maximum of two premises. The relief cannot be claimed against rental income for the year the retrofitting works took place.

The deduction for retrofitting expenditure must be claimed against rental income for the following year. For example, retrofitting works carried out in 2024 must be claimed as a deduction against rental income for 2025. This relief is not due if any of the qualifying premises are rented to a connected person such as a family member or relative.

If a claim for RRPR is made by an assessable spouse for one property and their spouse is making a claim for a different property, details may be entered for both properties in section (b) 'Property Details'.

Retrofitting Rental Properties Relief (RRPR)

Property 1	**Self**	**Spouse**
(a) I confirm that: -I comply with the registration requirements of the RTB. -The qualifying premises is not rented to a connected person(s) -I am compliant with the Local Property Tax obligations in respect of all my qualifying premises. -I have a valid Tax Clearance Certificate	☑	☑
(b) Property Details		
Enter the date the qualifying work was carried out on.	01/04/2025	30/06/2025
Enter the LPT ID of the property where the qualifying work was carried out.	9999999LH	7999978IH
Enter the Eircode of the property.	A99R9F9	A33R8F8
Enter the VAT number of the Qualifying Contractor who carried out the qualifying work.	9999999i	7777788k
Confirm your net rental income from this qualifying premises.	10000	15000
Confirm your percentage of ownership of the qualifying premises.	100	100
Enter the total cost of qualifying work carried out.	5000	6000
Enter the value of the grant received.	3000	4500
	Calculate	
Net Credit Effect (calculated by form).	2000	1500

Figure 7: RRPR claim made by both spouses for two different properties

If one spouse is making a claim for a second property, the property details must be completed for the other spouse for the same property and the claim amount entered as zero.

Property 2	Self	Spouse
(a) I confirm that:	☑	☑
-I comply with the registration requirements of the RTB. -The qualifying premises is not rented to a connected person(s) -I am compliant with the Local Property Tax obligations in respect of all my qualifying premises. -I have a valid Tax Clearance Certificate		
(b) Property Details		
Enter the date the qualifying work was carried out on.	01/02/2025	01/02/2025
Enter the LPT ID of the property where the qualifying work was carried out.	9999999LH	9999999LH
Enter the Eircode of the property.	R99R9R9	R99R9R9
Enter the VAT number of the Qualifying Contractor who carried out the qualifying work.	1234567i	1234567i
Confirm your net rental income from this qualifying premises.	10000	0
Confirm your percentage of ownership of the qualifying premises.	100	0
Enter the total cost of qualifying work carried out.	5500	0
Enter the value of the grant received.	2500	0
	Calculate	
Net Credit Effect (calculated by form).	3000	0

Figure 8: assessable spouse making a claim for retrofitting relief on a second property

4.2 Commercial property, land and all other sources of Irish rental income

One of the requirements for claiming income tax relief on the rental of land is that the lessor is a 'qualifying lessor'. Where there is a claim for an exemption for income from leasing of farmland under S. 664, a 7-year holding requirement applies to land purchased under a contract entered into on, or after, 1 January 2024. You must own the land for at least 7 years before being entitled to qualify for relief. There is an exception to the 7-year holding requirement in the case of a transfer to a surviving spouse or civil partner on the death of a joint owner. The relevant boxes must be selected which apply to the income reported:

Exempt Rental Income from the leasing of farm land, under S. 664	€	€
Tick all boxes that apply to the income you reported above:		
Tick this box if any income reported above includes lease income from land acquired on or after 1 January 2024 that was held for less than 7 years during the period to which this claim relates	☐	☐
Tick this box if you are claiming exemption from the 7-year holding requirement under section 664(1D)TCA 1997 as a surviving spouse or civil partner, for any lease income reported above from land acquired on or after 1 January 2024	☐	☐
Tick this box if you are claiming relief under section 664 TCA 1997 in respect of any lease income reported above from land acquired otherwise than by purchase (e.g. by gift or inheritance) on or after 1 January 2024	☐	☐

Figure 9: Declaration of exempt rental income

Further guidance on Relief for certain income on leasing of farmland is set out in TDM Part 23-01-23.

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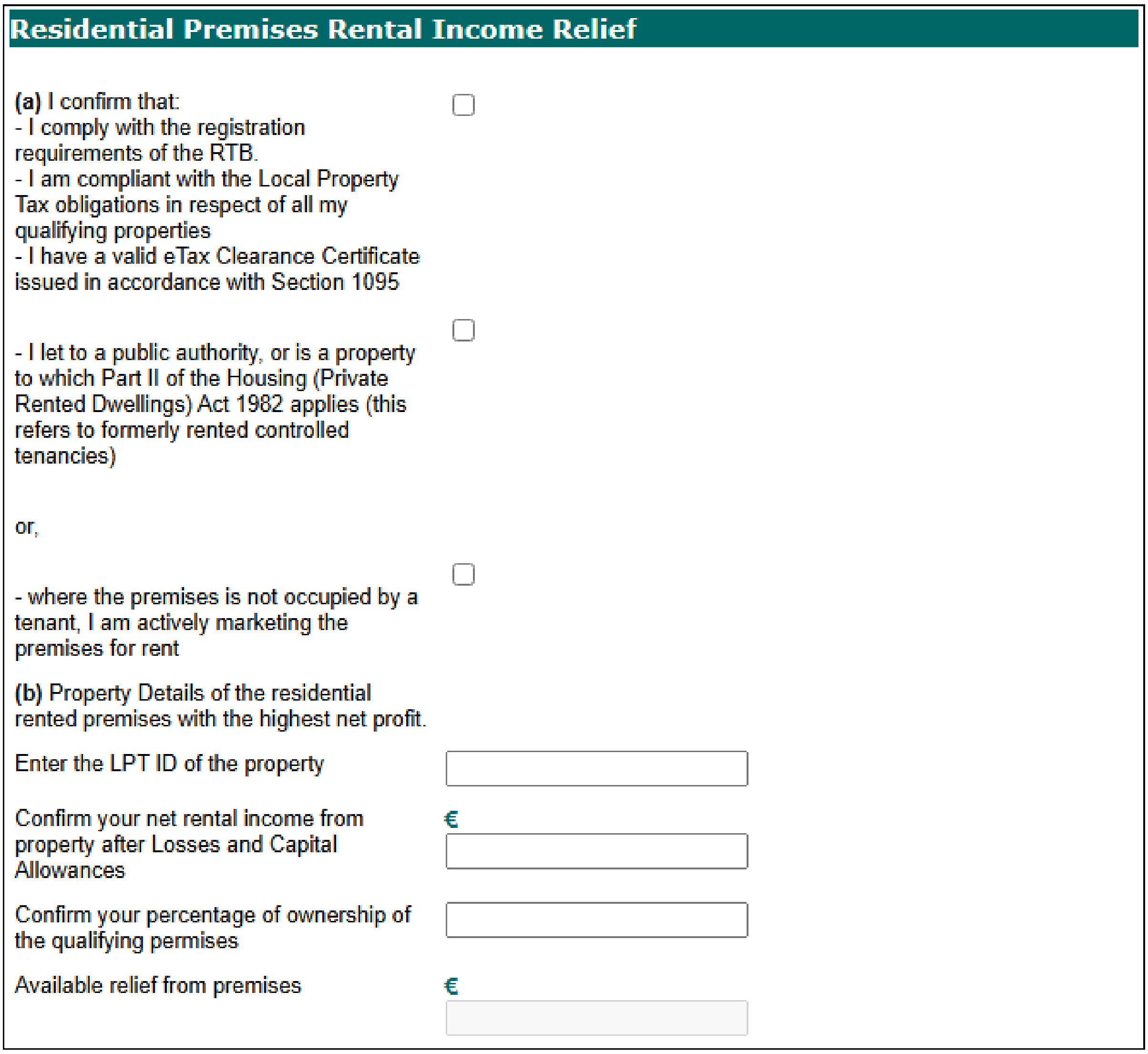
[...]

4.3 Residential Premises Rental Income Relief

Section 480C Taxes Consolidation Act 1997 (TCA) provides for an income tax relief for individual landlords of rented residential property. The relief can reduce the tax due on rented residential income by up to €800 in 2025 and €1,000 in 2026 and 2027.

Residential premises rental income relief ('RPRIR') is available to all individual landlords of qualifying premises. The relief is not available to companies or other entities such as trusts or partnerships.

Revenue has published a new Tax and Duty Manual Part 15-03-04 to provide guidance on the new Residential Premises Rental Income Relief (RPRIR) contained in section 480C TCA 1997. The relief applies to rental income in the tax years 2024-2027 inclusive.



Residential Premises Rental Income Relief

(a) I confirm that:
- I comply with the registration requirements of the RTB.
- I am compliant with the Local Property Tax obligations in respect of all my qualifying properties
- I have a valid eTax Clearance Certificate issued in accordance with Section 1095

- I let to a public authority, or is a property to which Part II of the Housing (Private Rented Dwellings) Act 1982 applies (this refers to formerly rented controlled tenancies)

or,

- where the premises is not occupied by a tenant, I am actively marketing the premises for rent

(b) Property Details of the residential rented premises with the highest net profit.

Enter the LPT ID of the property

Confirm your net rental income from property after Losses and Capital Allowances €

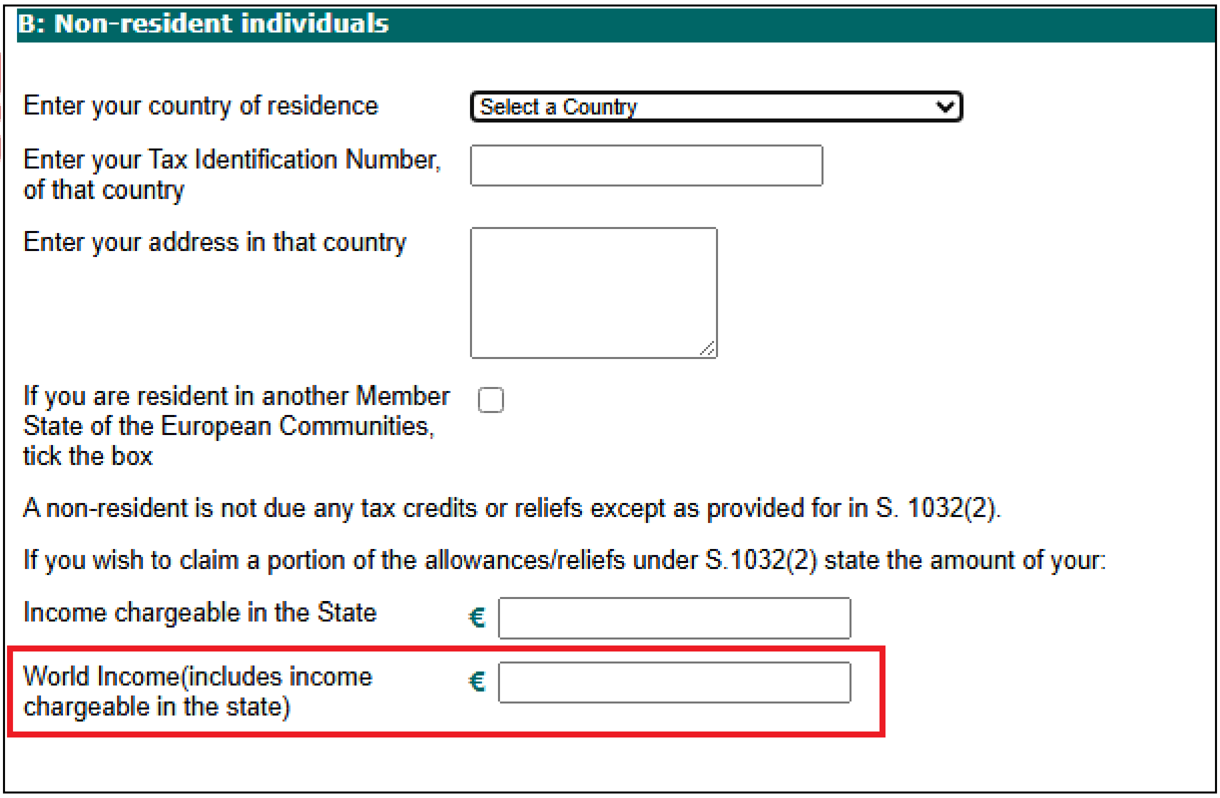
Confirm your percentage of ownership of the qualifying permises

Available relief from premises €

Figure 10: Residential premises relief

In order to ensure the RPRIR is correctly apportioned for any non-resident filers who wish to claim this relief the Worldwide Income field must be completed on the Personal Details panel of the Form 11.

If a person who claimed RPRIR in 2024 has sold a qualifying premises, the relief given on their 2024 return must be clawed back. Revenue should be notified of this via MyEnquiries. A Revenue officer will then make or amend an assessment to withdraw the relief.


B: Non-resident individuals

Enter your country of residence | Select a Country

Enter your Tax Identification Number, of that country

Enter your address in that country

If you are resident in another Member State of the European Communities, tick the box

A non-resident is not due any tax credits or reliefs except as provided for in S. 1032(2).

If you wish to claim a portion of the allowances/reliefs under S.1032(2) state the amount of your:

Income chargeable in the State €

World Income(includes income chargeable in the state) €

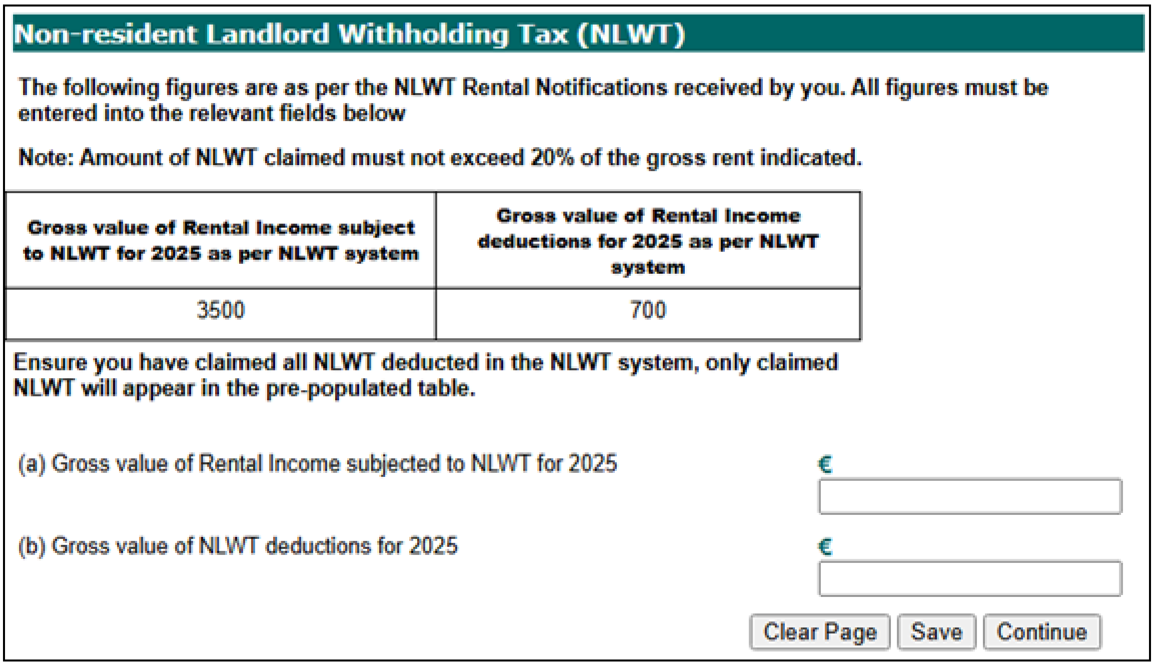
Figure 11: Declaration of worldwide income

4.4 Non-Resident Landlord Withholding Tax

(i) Pre-population of NLWT information

The Non-Resident Landlord Withholding Tax (NLWT) was introduced in July 2023, and the information from the reported Rental Notifications (RNs) is pre-populated to the Form 11 since end-January 2024. The return must be filed as **Separate Treatment** for individuals that are Non-Resident.

Only those RNs which have an associated TRN and tax type are pre-populated on the Form 11 2025. If a non-resident landlord is 'missing' RNs or related deductions, they will need to 'claim' those RNs in the NLWT portal (see the link to the NLWT TDM below for additional information). Taxpayers or agents can review the RNs and related deductions made since 1 July 2023 in the NLWT portal in ROS or myAccount.



Non-resident Landlord Withholding Tax (NLWT)

The following figures are as per the NLWT Rental Notifications received by you. All figures must be entered into the relevant fields below

Note: Amount of NLWT claimed must not exceed 20% of the gross rent indicated.

Gross value of Rental Income subject to NLWT for 2025 as per NLWT system	Gross value of Rental Income deductions for 2025 as per NLWT system
3500	700

Ensure you have claimed all NLWT deducted in the NLWT system, only claimed NLWT will appear in the pre-populated table.

(a) Gross value of Rental Income subjected to NLWT for 2025 €

(b) Gross value of NLWT deductions for 2025 €

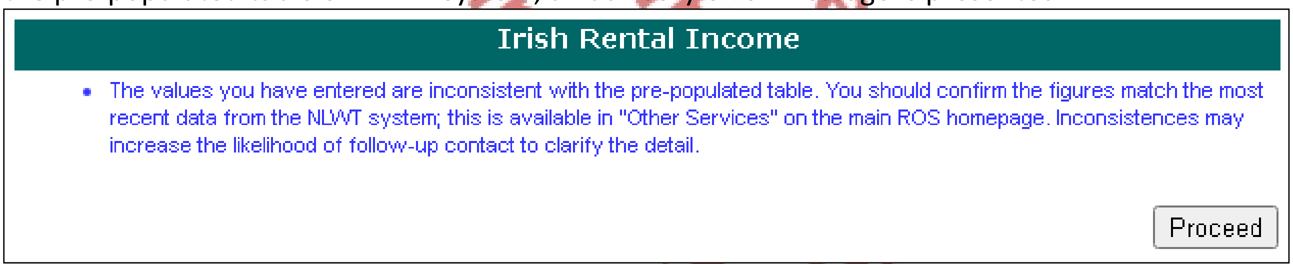
Clear Page Save Continue

Figure 12: NLWT table and the fields into which the information should be entered on the return for 2025

The information from the table of pre-populated information should be entered into the fields of the return, to be calculated as part of the declaration. The amount of NLWT claimed must not exceed 20% of the gross rent notified.

(ii) NLWT error message

If the values entered in the field 'Gross value of NLWT deductions for 2025' differ from the value in the pre-populated table or NLWT system, an advisory error message is presented.



Irish Rental Income

- The values you have entered are inconsistent with the pre-populated table. You should confirm the figures match the most recent data from the NLWT system; this is available in "Other Services" on the main ROS homepage. Inconsistences may increase the likelihood of follow-up contact to clarify the detail.

Proceed

Figure 13: NLWT advisory error message to flag that figures are different and should be checked.

More detailed guidance on the Taxation of Non-Resident Landlords and the Non-resident Landlord Withholding Tax (NLWT) is set out in TDMs Part 45-01-04, and Part 45-01-04a

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

[...]

5 PAYE/BIK/Pensions (1)

5.1 Proprietary directors' bonuses/fees

As set out in TDMs Part 38-01-04D , Part 38-01-04E and Part 38-01-04F proprietary directors, in accordance with sections 112 and 997 of the Taxes Consolidation Act, should include the amount of credit for income tax and USC deducted from the bonuses/fees, against the amount of tax chargeable in the assessment. This amount may differ from any tax or USC amounts pre-populated from payroll data.

The credit taken in the 2025 Form 11 for tax and USC must be a true estimate of the actual taxes deducted from the bonus/fee. The amount of tax credited must not exceed 40% of the taxable income and the amount of USC credited must not exceed 8% of the taxable income. Details of such calculations must be available if requested by Revenue. There may be situations where a proprietary director has received a partial/full refund of tax and USC on the bonus/fee payment in the current year 2026. Any amounts refunded will reduce the amount of credit available to the taxpayer for inclusion in the 2024 Form 11.

Where the source of income is 'directorship', additional questions are to be completed to enable filers to report bonuses paid in 2025 but returned on the 2024 Form 11, and bonuses paid in 2026 which relate to the 2025 tax year.

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

[…]

5.2 PRSA Employer contributions

From 1 January 2025, contributions made by an employer to a PRSA on behalf of an employee are subject to the 'employer limit'. This limit imposes a maximum employer contribution of 100% of the employee's emoluments in the year of assessment. Any employer contributions above this limit will result in a BIK charge to the employee in the relevant year of assessment. All employer contributions up to the employer limit should be included in as PRSA contributions made on your behalf by your employer.

Where a BIK charge arises as a result of the 'employer limit' being exceeded, any amount exceeding the limit should be included in the total figure under 'Employment Details' – 'Gross amount of taxable income':Figure 14: Amount of employer PRSA contribution which exceeds employer limit to be included in 'Gross amount of taxable income' figure above

5.3 S997A – credit for tax deducted for certain directors and employees

Detailed guidance on section 997A is set out in TDM Part 42-04-59(Credit in respect of tax deducted from emoluments of certain directors and employees). Paragraph 6 of that manual provides guidance about the operation of section 997A and debt warehousing.

Filers are reminded that section 997A provides that no credit for tax deducted is given to a director or employee who has a material interest in the company that pays emoluments to that director or employee unless there is documentary evidence to show that the tax deducted has been remitted by the company to the Collector-General. A Form 11 is processed on the basis of the self-assessment declared. However, the detail of the credit claimed for tax deducted is checked subsequently. Where a subsequent check shows a balance of tax owed to Revenue (by an employer), a Revenue caseworker will follow-up with the filer to request the evidence to show that the tax has been remitted. It may arise that Revenue may amend an assessment to limit the credit for tax deducted to the amount remitted to the Collector-General.

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

[…]

5.5 Non-refundable foreign tax

Where a filer selects the field ‘Amount of non-refundable foreign tax paid on this income’ and enters values, a country drop-down menu is presented and the filer is required to select the country where the income was earned.

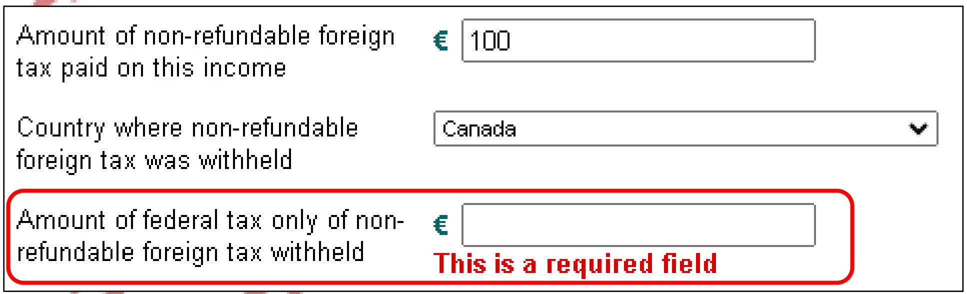


Figure 15: Update to ‘non-refundable foreign tax paid on this income’ field

If ‘Canada’ is selected from the drop-down menu, additional questions are presented for completion. The additional question is “Amount of federal tax only of non-refundable foreign tax withheld” and this must be populated.

6 PAYE/BIK/Pensions (2)

6.1 Employments not subject to PAYE

The question has been updated to ‘Income attributable to the performance in the State of the duties of foreign offices and foreign employments on which PAYE has not been withheld and not subject to exemption’.

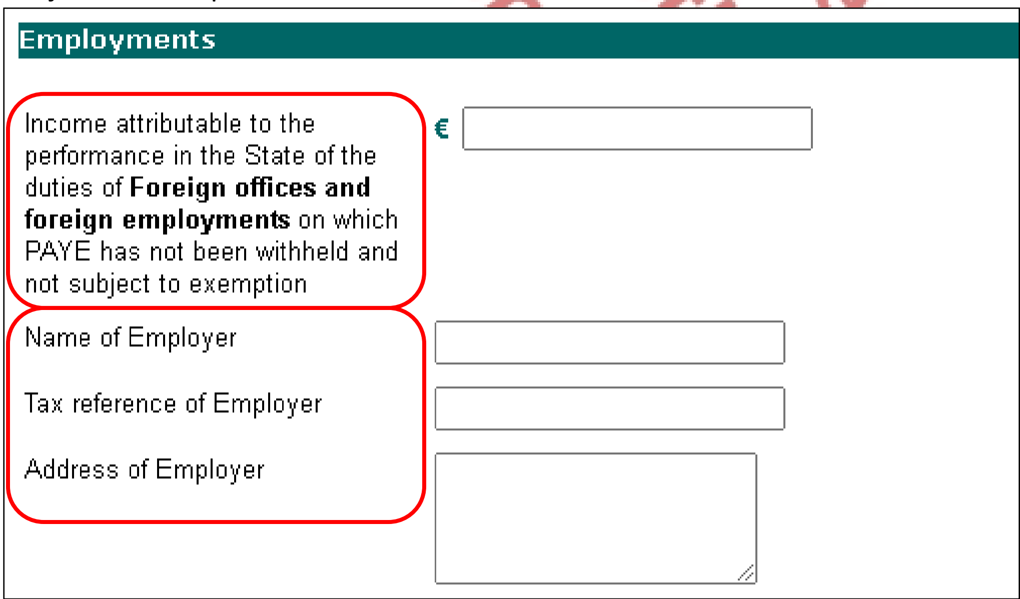


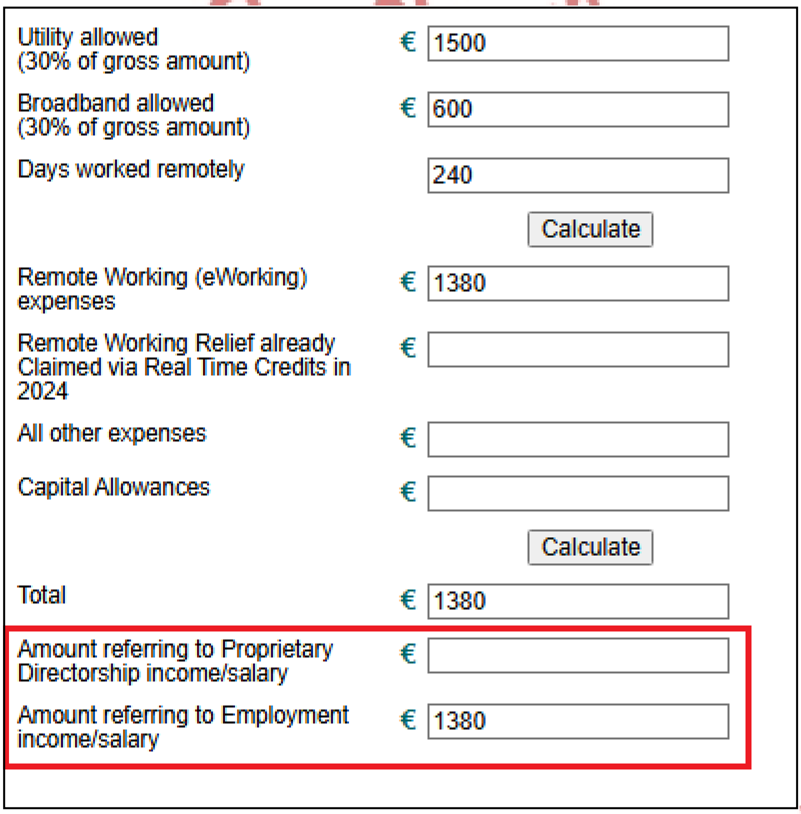
Figure 16: Update to question to reflect additional clarification

The taxpayer is required to provide the employer’s name, address, and tax reference in that jurisdiction.

6.2 Allowable Deductions incurred in Employment

Detailed guidance about the conditions to qualify, the calculation, the requirement to retain relevant documentation relating to a claim, etc. is set out in the TDM on Remote Working Relief. To claim an allowable e-working expense, the employee must have incurred the cost and it is the responsibility of the employee to retain proof of payment. If an expense is shared between two or more people, the cost can be apportioned based on the amount paid by each individual. If any expenses were reimbursed to you by your employer, for example the allowance referenced in paragraph 4.1 of the TDM on Remote Working Relief, you are required to deduct that from the claim.

Where a claim is made for Remote Working expenses, the amount of the claim which refers to either Proprietay Directorship income or Employment income must be included on the return. If a claim is being made for this relief a zero should not be entered in both of these fields as the relief will not be included in your tax balance calculation. If the claim refers to both, the amount of the claim must be apportioned between the Directorship and the Employment.



Utility allowed (30% of gross amount)	€	1500
Broadband allowed (30% of gross amount)	€	600
Days worked remotely		240
		Calculate
Remote Working (eWorking) expenses	€	1380
Remote Working Relief already Claimed via Real Time Credits in 2024	€	
All other expenses	€	
Capital Allowances	€	
		Calculate
Total	€	1380
Amount referring to Proprietary Directorship income/salary	€	
Amount referring to Employment income/salary	€	1380

Figure 17: eWorking expenses claim relating to an employment only

Note: filers are required to input the relevant percentage of the costs incurred **– which is 30% of the broadband and/or 30% of the utility cost – not the full amount incurred.** Review of the Form 11 2023 filing period has identified that in some cases filers may have overstated the cost of utilities and/or broadband by inputting the full cost instead of the allowable percentage. This gave rise to additional contact from Revenue requesting receipts, etc. to validate the claims which resulted in delays to the processing of the return and/or refund.

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

[...]

6.3 Social Welfare Payments

The annual social welfare payment figure will be pre-populated to the Social Welfare Payments section. Where a filer opens a pre-populated return, the details of social welfare payments received will be included, after mid-January onwards, in the summary table of information presented.

In order that filers declare the social welfare income and include it in the summary calculation of tax due, **filers need to fill in the fields in the return from the summary table of information shown.** Filers should note that the detail in the summary table of information may include cents, however the social welfare fields are validated to accept whole number values (no cents) only and the figures input in the fields need to be rounded down.

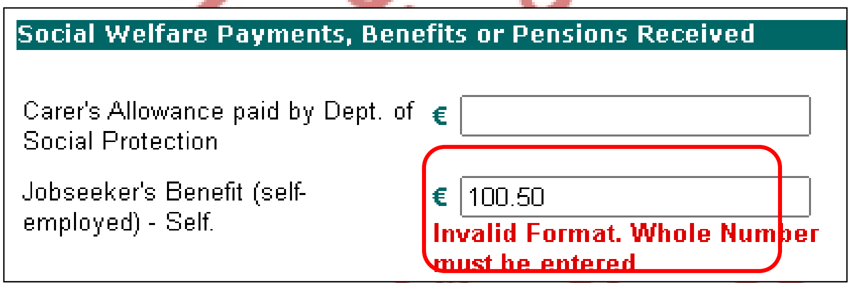


Figure 18: Social welfare payments require whole number inputs to be entered

Filers should be aware that for the first few weeks of 2026, the 2025 Department of Social Protection (DSP) payment information is not pre-populated to the return pending the receipt and processing of updated end-of-year 2025 files from the DSP. The updated 2025 DSP payment information was made available on pre-populated returns by end-January so filers in receipts of DSP income should be aware of this when filing a Form 11 2025 in early January and should ensure that the correct information is completed, when it is not pre-populated from the DSP or Revenue records.

Filers that open and save a version of the 2025 Form 11 in early January may need to delete that version, having taken note of any amendments made, in order to access the pre-populated DSP payment information.

Filers should note that this happens annually for each Form 11 for a short period at the start of the year.

7 Foreign Income

7.1 Non-EU Deposit Interest to include UK Deposit Interest

The applicable tax rate on Non-EU deposit interest is 33% up to the extent of unutilised standard rate band, and Non-EU deposit interest is taxed at 40% when the filer's income exceeds the standard rate band.

Non-EU Deposit Interest

(a)(i) Amount of Non-EU deposit interest	€	
(ii) Foreign tax. **(Enter cents and euros)**	€	

Figure 19: Non-EU deposit interest

7.2 Split Year Treatment

Where Split Year Treatment was claimed against in 2025 this information must be included on the Form 11.

8 Charges and Deductions

Gross amount of Rents, etc. payable to Non-Residents in the Charges & Deductions panel has been fully removed.

8.1 Personal Retirement Savings Accounts

From 1 January 2025, contributions made by an employer to a PRSA on behalf of an employee are subject to the 'employer limit'. This limit imposes a maximum employer contribution of 100% of the employee's emoluments in the year of assessment. Any employer contributions above this limit will result in a BIK charge to the employee in the relevant year of assessment. All employer contributions up to the employer limit should be included at part (c) 'PRSA made on your behalf by your employer'.

Where a BIK charge arises as a result of the 'employer limit' being exceeded, any amount exceeding the limit should be included in the total figure under 'Employment Details' – Gross amount of taxable income. Ref. Paragraph 5.2 above.

Personal Retirement Savings Accounts (PRSAs) - *Only complete if you, or your employer on your behalf, made PRSA contributions.*

	Self	Spouse
(a) If you are a member of an Occupational or Statutory Pension scheme state the amount of contributions to that scheme from 1/1/2024 to 31/12/2024 (for which no further relief is due)	€	€
(b) PRSA contributions deducted by your employer from your salary (for which no further relief is due)	€	€
(c) PRSA contributions made on your behalf by your employer.	€	€

Figure 20: PRSA contributions

9 Personal Tax Credits

The summary of credits with updated text or values in the Form 11 2025 is highlighted below:

Please Choose from the following tax credits:

- Approved Sports Bodies
- National Governing Bodies
- Blind Persons Tax Credit
- Claim for Guide Dog
- Assistant Dog Tax Credit
- Dependent Relative Tax Credit
- Earned Income Credit
- Employee Tax Credits
- Employing a Carer Credit
- Home Renovation Incentive (HRI)
- Rent Tax Credit
- Fisher Tax Credit
- Incapacitated Child Tax Credit
- Medical Insurance Relief
- Mortgage Interest Tax Credit
- Nursing Home Expenses
- 'Other' Health Expenses
- Owner Occupier Relief
- Permanent Health Benefit
- Personal Tax Credit
- Seafarer's Allowance
- Sea Going Naval Personnel Credit
- Start up Relief (SURE)
- Employment Investment Incentive
- Start-up Capital Incentive
- Stay and Spend Tax Credit
- Tuition Fees
- Year of Marriage/Registration of a Civil Partnership Review

Figure 21: Highlight of credits with updated values or questions or information notes.

9.1 Personal Tax Credit

The maximum value of this credit has increased from €1875 to €2000. The married credit was increased from €3750 to €4000.

9.2 Employee Tax Credit

The maximum value of this credit has increased from €1875 to €2000.

9.3 Earned Income Tax Credit

The maximum value of this credit has increased from €1875 to €2000.

9.4 Mortgage Interest Tax Credit

The Form 11 2025 provides for the extension of this credit. The qualifying conditions, including compliance with LPT, and examples of how the credit is calculated is in the TDM Part 15-01-11B The relief is available to taxpayers:

- with mortgage balances between €80,000 and €500,000 at 31/12/22,

- for the increase in interest paid in 2025 **over** interest paid in 2022

- subject to a cap of €6,250, and

- valued at the standard rate of income tax (20%), so the **maximum tax credit is €1,250** per property.

The questions for claiming the credit request relevant information to enable the credit to be calculated. As per paragraph 5 of the TDM the credit is apportioned

(i) if interest is paid for less than the full year in either 2022, 2023, 2024 or 2025 or

(ii) where there is more than one eligible claimant on a property.

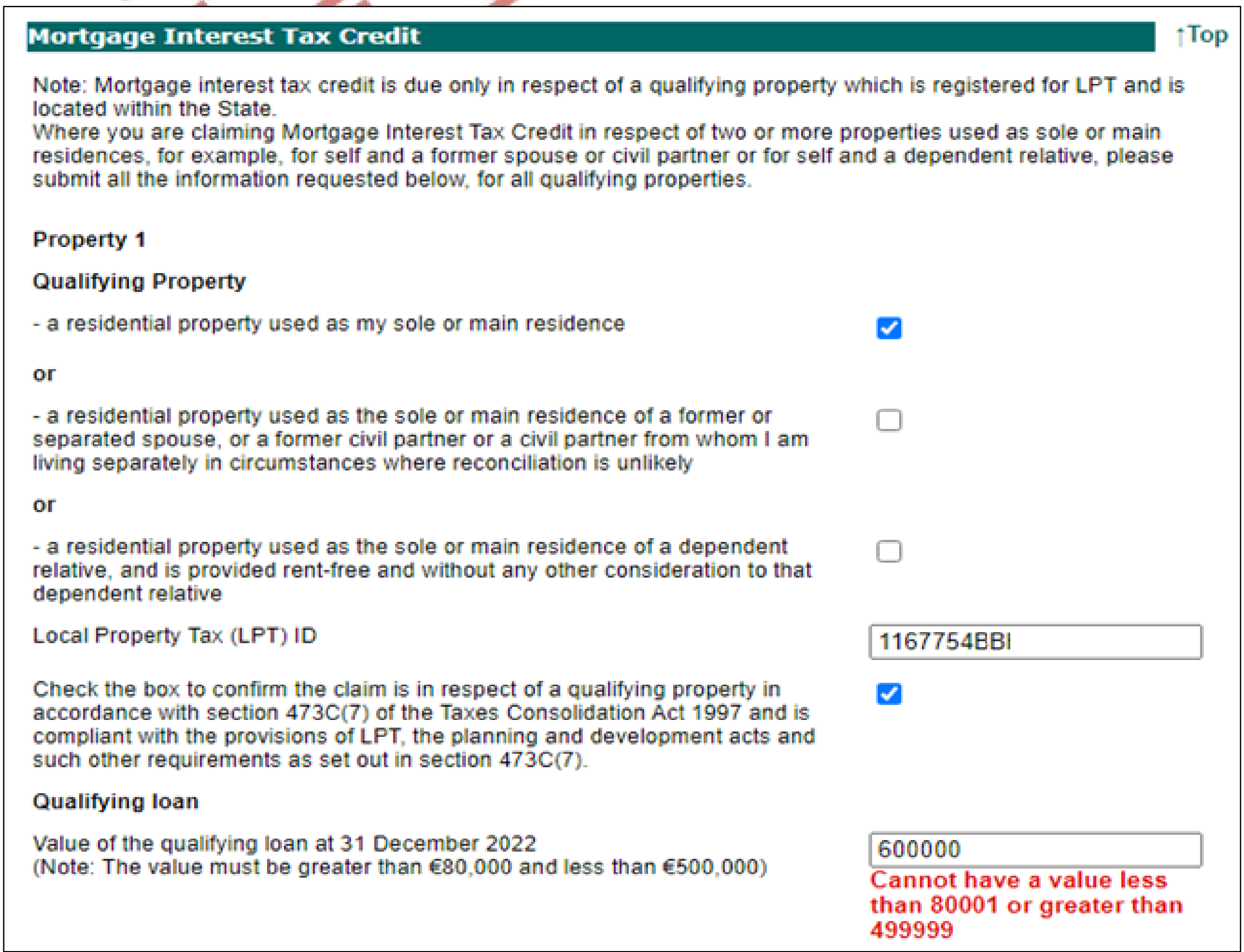
To claim the credit the taxpayer **must** submit the following documents in support of the claim:

- a certificate of mortgage interest for both 2022 and 2025 and
- confirmation of the mortgage balance on 31 December 2022. The supporting documents are to be submitted to Revenue via ROS using the ‘Upload Supporting Documents’ service available under the ‘Other Services’ section.

The value of credits applied in the calculation of tax liability is limited by the taxpayer’s tax liability. If, for example, the taxpayer’s income is such that there is no tax liability after the basic personal tax credits are applied, the mortgage interest tax credit claim has no additional value to the taxpayer, and it will not be shown on the Revenue calculation and output.

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

[…]



Mortgage Interest Tax Credit ↑Top

Note: Mortgage interest tax credit is due only in respect of a qualifying property which is registered for LPT and is located within the State.
Where you are claiming Mortgage Interest Tax Credit in respect of two or more properties used as sole or main residences, for example, for self and a former spouse or civil partner or for self and a dependent relative, please submit all the information requested below, for all qualifying properties.

Property 1

Qualifying Property

- a residential property used as my sole or main residence ☑

or

- a residential property used as the sole or main residence of a former or separated spouse, or a former civil partner or a civil partner from whom I am living separately in circumstances where reconciliation is unlikely ☐

or

- a residential property used as the sole or main residence of a dependent relative, and is provided rent-free and without any other consideration to that dependent relative ☐

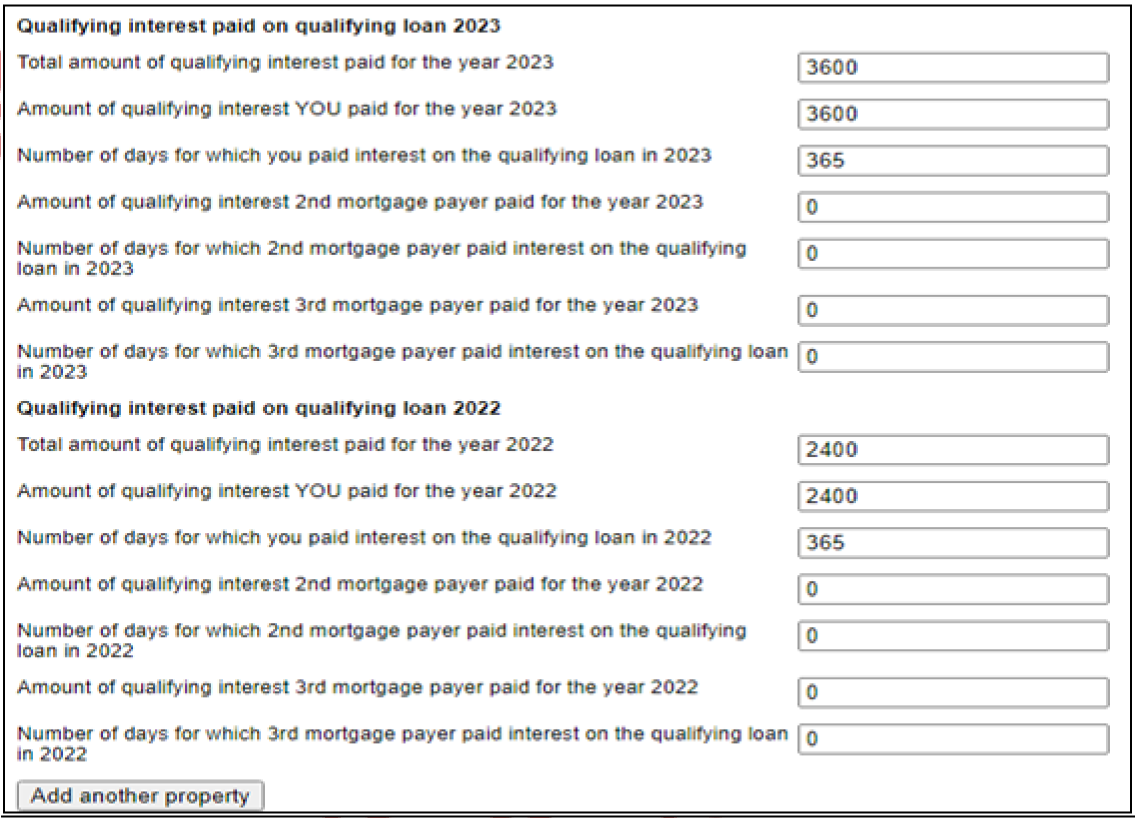
Local Property Tax (LPT) ID: 1167754BBI

Check the box to confirm the claim is in respect of a qualifying property in accordance with section 473C(7) of the Taxes Consolidation Act 1997 and is compliant with the provisions of LPT, the planning and development acts and such other requirements as set out in section 473C(7). ☑

Qualifying loan

Value of the qualifying loan at 31 December 2022
(Note: The value must be greater than €80,000 and less than €500,000): 600000

Cannot have a value less than 80001 or greater than 499999



Qualifying interest paid on qualifying loan 2023

Total amount of qualifying interest paid for the year 2023	3600
Amount of qualifying interest YOU paid for the year 2023	3600
Number of days for which you paid interest on the qualifying loan in 2023	365
Amount of qualifying interest 2nd mortgage payer paid for the year 2023	0
Number of days for which 2nd mortgage payer paid interest on the qualifying loan in 2023	0
Amount of qualifying interest 3rd mortgage payer paid for the year 2023	0
Number of days for which 3rd mortgage payer paid interest on the qualifying loan in 2023	0

Qualifying interest paid on qualifying loan 2022

Total amount of qualifying interest paid for the year 2022	2400
Amount of qualifying interest YOU paid for the year 2022	2400
Number of days for which you paid interest on the qualifying loan in 2022	365
Amount of qualifying interest 2nd mortgage payer paid for the year 2022	0
Number of days for which 2nd mortgage payer paid interest on the qualifying loan in 2022	0
Amount of qualifying interest 3rd mortgage payer paid for the year 2022	0
Number of days for which 3rd mortgage payer paid interest on the qualifying loan in 2022	0

Add another property

Figure 22: Mortgage Interest Tax Credit screen, available since 12 February 2024

9.5 Rent Tax Credit

Payments made by parents in respect of "digs" or rent-a-room arrangements for their children to attend an approved course qualify for the Rent Tax Credit; provided the claimant and their child are not related to the landlord. The wording of the questions in section (b) is updated accordingly.

Rent Tax Credit ↑Top

	Self
I confirm that I paid rent under a tenancy(ies) in the tax year 2025.	☐
I confirm that, in respect of this tenancy(ies), I am not in receipt of any rent support payment from a government scheme / body or agency (for example HAP/RAS/SHEP).	☐
I confirm that the landlord is not a Government Minister or a Commissioner of Public Works who owns the property in an official capacity, and is not a Housing Authority, or Housing Association	☐

Property

Please select (a) and/or (b) as appropriate in order to apply for this credit. If neither of the options below applies this disqualifies you from claiming the Rent Tax Credit.

(a) I confirm that -the rented property is my or my spouse's principal private residence (PPR) in the year 2025, or -rented property is not my PPR, but I use it for work or study and -I am not related to my landlord as parent/child or child/parent or -I am related to my landlord other than parent/child, child/parent and the property is registered with the Residential Tenancies Board (RTB) and is not a licence agreement such as the Rent - a -Room scheme.	☐
(b)I confirm that -the rented property is used by my child for work or study purposes in the year 2025, including "digs" or rent a room arrangement, and -he or she was aged under 23 years prior to commencing third level education, and -is not related to the landlord and -the property is registered with the Residential Tenancies Board (RTB) if it is a type of tenancy which is registration required.	☐

Figure 23: Rent Tax Credit

9.6 Widowed Person Tax Credit

The maximum value of this credit has been increased from €2415 to €2540 Note the customer's information in the Personal Details panel must reflect the status of 'widowed' or 'deceased civil partner' for the option to claim the widowed person tax credit to be presented on the return.

9.7 Home Carer's Tax Credit

The maximum value of this credit has been increased from €€1800 to €1950. Note the customer's information in the Personal Details panel must reflect the status of 'married' and a 'joint assessment' basis of assessment for the option to claim the home carer's tax credit to be presented for selection.

9.8 HRI

This section has been added back to the 2025 Form 11 in order to allow a claim against income for an unused balance carried forward from a previous year.

9.9 EII/SCI/SURE

a. EII – the option to hold the shares for 7 years is no longer required for the Form 11 2024 and subsequent years. In relation to EII only the panels that relate to shares held for 4 years are required for 2024 and going forward.
b. SCI – the option to hold the shares for 7 years is no longer required for the Form 11 2024 and subsequent years. In relation to SCI only the panels that relate to shares held for 4 years are required for 2024 and going forward.
c. SURE – New columns added to the Form 11 for deductible amounts.

The sections to add together for the €1,000,000 threshold are:

i. under EII…. (b)(i) Amount subscribed for eligible shares in 2025
ii. under SCI…. (e)(i) Amount subscribed for eligible shares in 2025
iii. under SURE…. (vi) Amount to be treated as a deduction from Total Income in 2025 in the “Investment Amount” column.

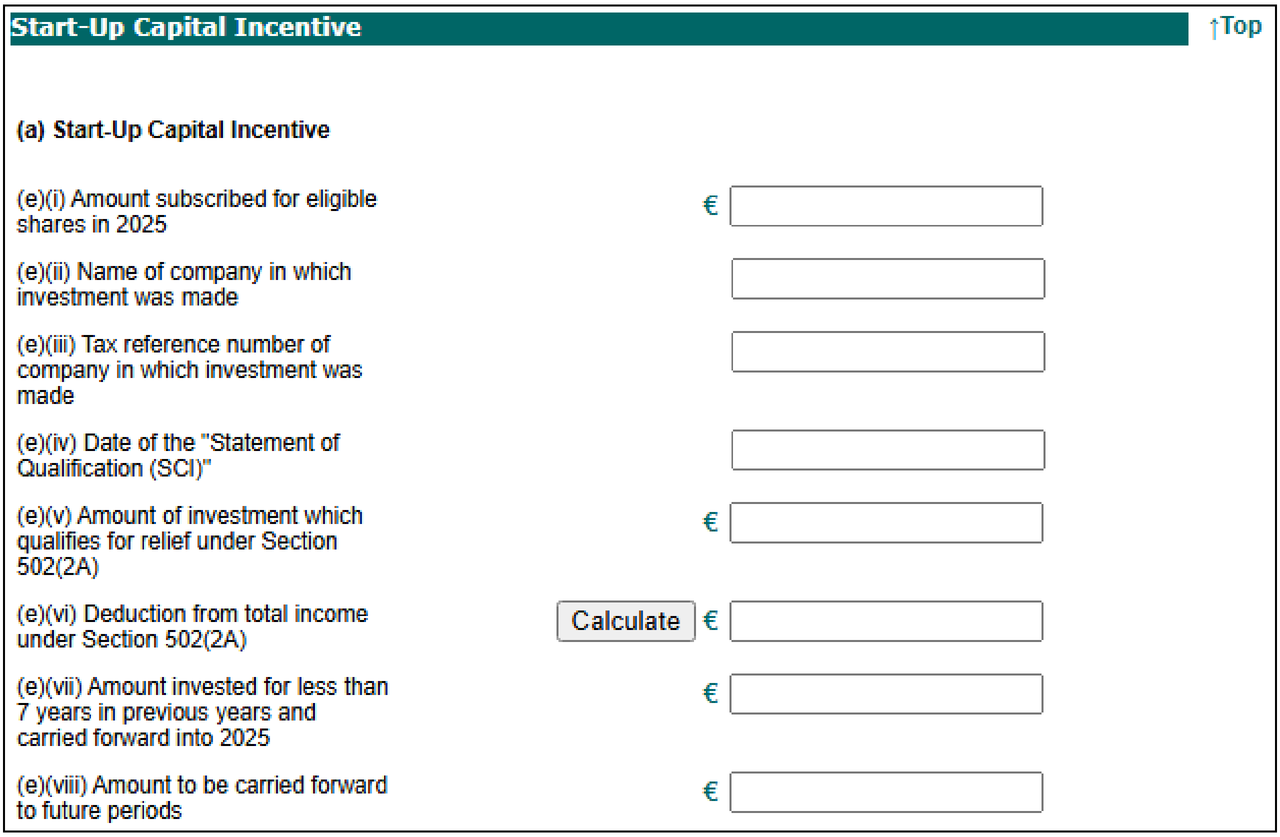
Employment Investment Incentive ↑Top

(a) Employment Investment Incentive

(a)(i)(I) Amount claimed in previous years and carried forward into 2025	€
(a)(i)(II) Amount claimed in 2025 but unused and carried forward into 2026	€
(b)(i) Amount subscribed for eligible shares in 2025	€
(b)(ii) Name of company in which investment was made	
(b)(iii) Tax reference number of company in which investment was made	
(b)(iv) Date of 'EII5' (Managers Cert) where the amount subscribed for eligible shares was through an investment fund	
(b)(v) Date of the 'Statement of Qualification (EII)'	
(b)(vi) Amount of investment which qualifies for relief under Section 502(2A)	€
(b)(vii) Deduction from total income under Section 502(2A)	€
(b)(viii) Amount invested for less than 7 years in previous years and carried forward into 2025	€
(b)(ix) Amount to be carried forward to future periods	Calculate €

Add another investment

Figure 24: EII

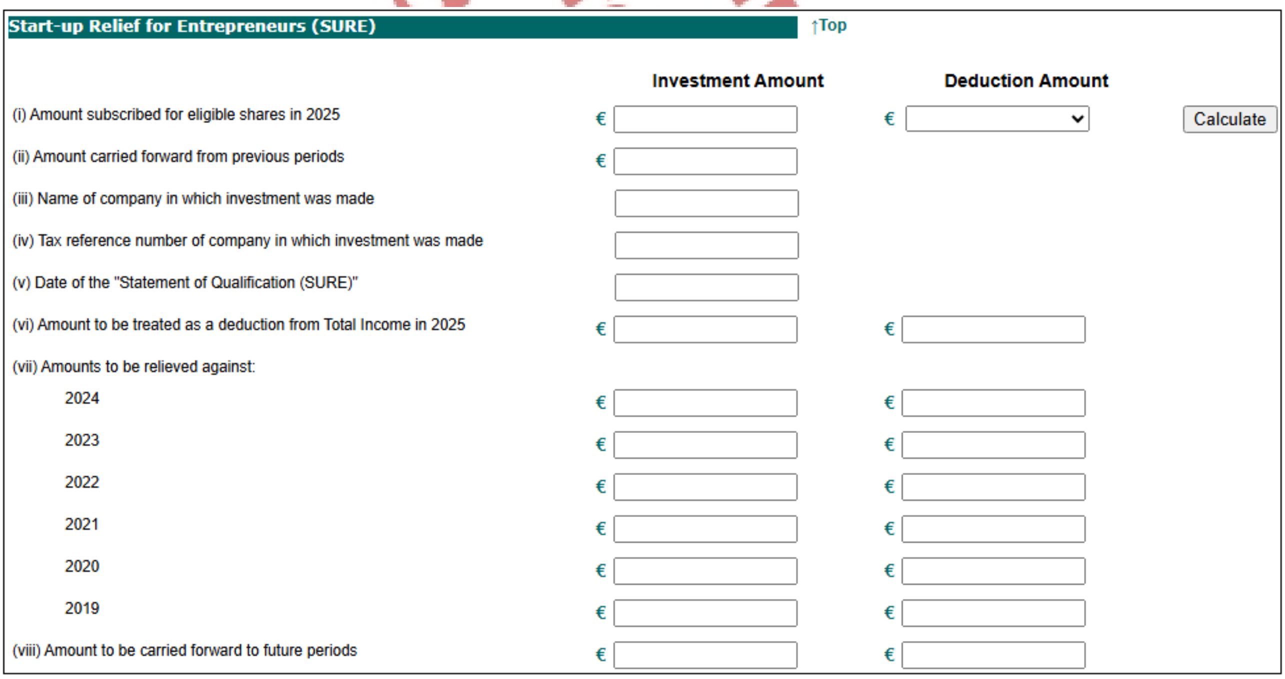


Start-Up Capital Incentive ↑Top

(a) Start-Up Capital Incentive

(e)(i) Amount subscribed for eligible shares in 2025	€
(e)(ii) Name of company in which investment was made	
(e)(iii) Tax reference number of company in which investment was made	
(e)(iv) Date of the "Statement of Qualification (SCI)"	
(e)(v) Amount of investment which qualifies for relief under Section 502(2A)	€
(e)(vi) Deduction from total income under Section 502(2A)	Calculate €
(e)(vii) Amount invested for less than 7 years in previous years and carried forward into 2025	€
(e)(viii) Amount to be carried forward to future periods	€

Figure 25: SCI



Start-up Relief for Entrepreneurs (SURE) ↑Top

	Investment Amount	Deduction Amount	
(i) Amount subscribed for eligible shares in 2025	€	€	Calculate
(ii) Amount carried forward from previous periods	€		
(iii) Name of company in which investment was made			
(iv) Tax reference number of company in which investment was made			
(v) Date of the "Statement of Qualification (SURE)"			
(vi) Amount to be treated as a deduction from Total Income in 2025	€	€	
(vii) Amounts to be relieved against:			
2024	€	€	
2023	€	€	
2022	€	€	
2021	€	€	
2020	€	€	
2019	€	€	
(viii) Amount to be carried forward to future periods	€	€	

Figure 26: SURE

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

[…]

9.10 Donations to Approved Sports Bodies/National Governing Bodies (NGBs)

Tax relief on relevant donations to approved sports bodies is available under section 847A TCA 1997. From 1 January 2025, donors may either pass the relief to the sports body or claim it themselves. Relief may also be claimed for donations to an approved sports body that is a National Governing Body (NGB) where the donation relates to a qualifying project with the Department of Culture, Communications and Sport. The minimum donation threshold must be at least €250 in the tax year. Further information is available in TDM Part 36-00-14

This section of the return was added on 20th April 2026, replacing the previous fields relating to sports body donations.

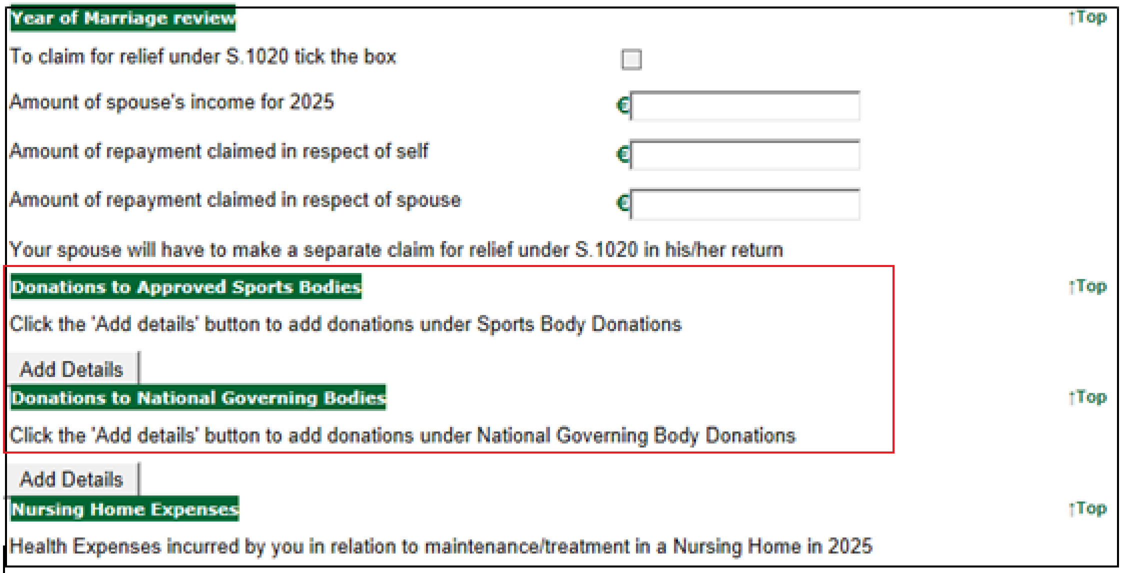


Figure 27: Donations to Approved Sports Bodies and NGBs

9.10.1 Claiming a deduction of an amount equivalent to the donation against income

From 1 January 2025, where a self-assessed individual is claiming a deduction for a relevant donation, the approved sports body must give the donor a receipt to confirm payment. The receipt will support the deduction claimed against income. Both the unique receipt number and approved project number must be included on the receipt issued to a donor. Where a unique numbering system has not been implemented by the approved sports body/National Governing Body the approved project number should still be included on the receipt or made available to the donor where a relevant donation is made for a particular approved project.

9.10.2 Repayment of tax to Approved Sports Bodies (ASB)/NGBs

From 1 January 2025, the procedure by which an approved sports body claims a refund of income tax has changed. The body is entitled to a refund where the relief is surrendered by the donor to the approved sports body. When completing a return where a taxpayer has completed a SPR 1 or SPR 2 form and surrendered the relief to the ASB/NGB no relief will be applied to the return.

10 Calculation: changes and updates

10.1 USC rates

Thresholds and rates are updated for 2025. The table below shows the 2024 information and the updated 2025 information in **bold**

2024		2025	
Income up to 12,012	0.5%	Income up to 12,012	0.5%
Income from 12,012.01 to 25,760	2%	Income from 12,012.01 to **27382**	2%
Income from 25760.01 to 70,044	4%	Income from **27382.01** to 70,044	**3**%
Income above 70,044	8%	Income above 70,044	8%

The reduced rates for individuals aged 70 or over (or, if under 70 holding a full medical card) and whose income is €60,000 or less remains unchanged. The 2024 and 2025 figures are:

Income up to 12,012	0.5%
Income above 12,012	2%

The surcharge on non-PAYE income over €100,000 remains at 3%. The surcharge on property reliefs used remains unchanged at 5%.

10.2 PRSI Changes 2025

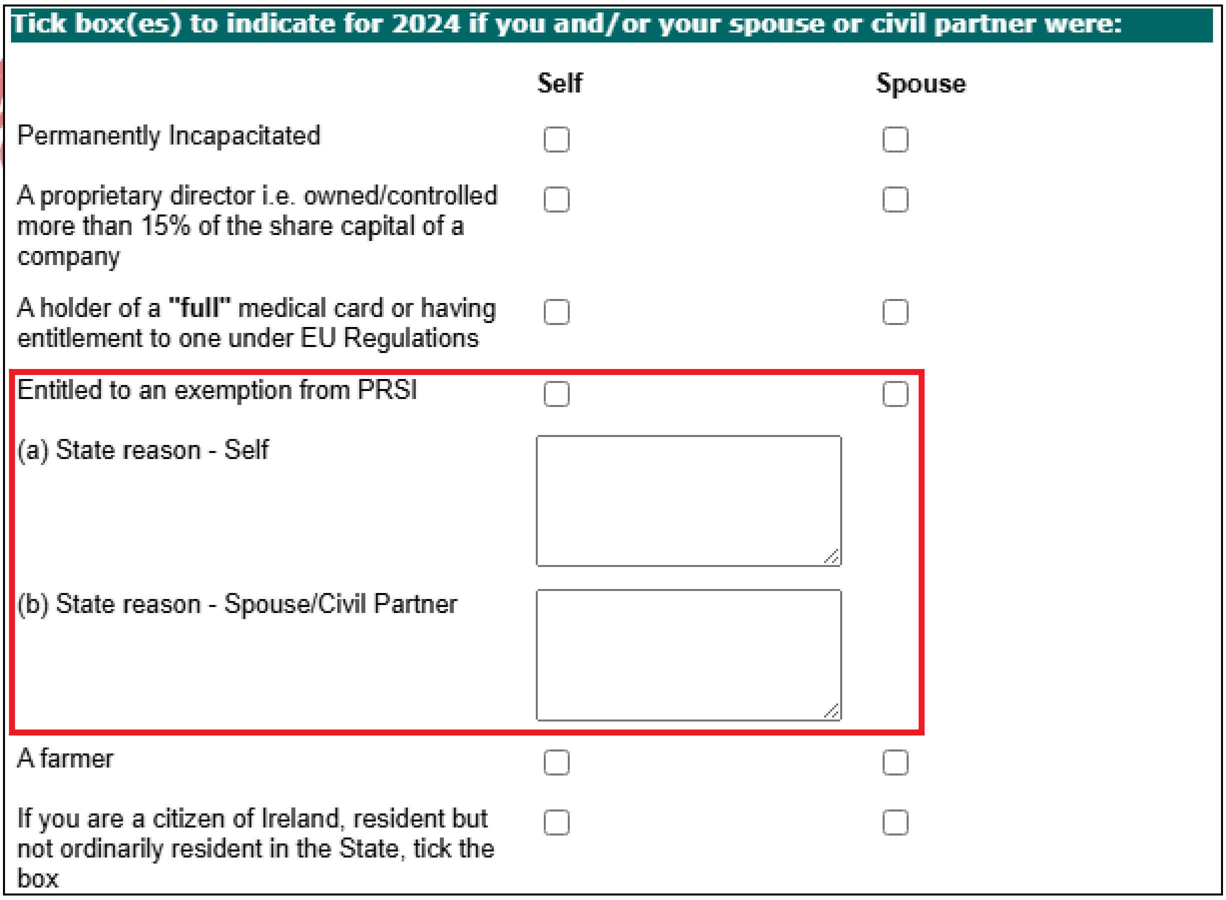
- PRSI rate of 4.125% on all classes, Form 11.
- The self-employed minimum payment is €650.
- The voluntary contribution for former self-employed payment is €650.
- The employer PRSI Class A threshold increased from €496 per week to €527 per week.

From 1 January 2024 taxpayers have the option to draw down their State Pension (Contributory) between the ages of 66 and 70. The option is now available to continue work and also make PRSI contributions after the age of 66.

This change applies to all self-employed persons with two exceptions:

- Those who have already been awarded the State Pension (Contributory)
- Those who have already reached 66 years of age by 1 January 2024 (born before 1 January 1958).

PRSI will be charged on the Form 11 on all self-assessed income which is declared. Where a person files a return and they are exempt because of either of the reasons above, they will need to select the box on the Personal Details panel of the Form 11 advising they are exempt from PRSI and also state the reason in the box underneath.


Tick box(es) to indicate for 2024 if you and/or your spouse or civil partner were:

	Self	Spouse
Permanently Incapacitated	☐	☐
A proprietary director i.e. owned/controlled more than 15% of the share capital of a company	☐	☐
A holder of a **"full"** medical card or having entitlement to one under EU Regulations	☐	☐
Entitled to an exemption from PRSI	☐	☐
(a) State reason - Self		
(b) State reason - Spouse/Civil Partner		
A farmer	☐	☐
If you are a citizen of Ireland, resident but not ordinarily resident in the State, tick the box	☐	☐

Figure 28: PRSI Exemption

10.3 Income Tax rates

The following bands are increased. Changes are in **bold.**

Personal circumstances	2024	2025
Single, widowed or a surviving civil partner without qualifying children	€42,000 @ 20%, balance @ 40%	**€44,000** @ 20%, balance @ 40%
Single, widowed or a surviving civil partner qualifying for Single Person Child Carer Credit	€46,000 @ 20%, balance @ 40%	**€48,000** @ 20%, balance @ 40%
Married or in a civil partnership (one spouse or civil partner with income)	€51,000 @ 2%, balance @ 40%	**€53,000** @ 20%, balance @ 40%
Married or in a civil partnership (both spouses or civil partners with income)	€51,000 @ 20% (with an increase of €33,000 max), balance @ 40%	**€53,000** @ 20% (with an increase of **€35,000** max), balance @ 40%

11 RR1

The following fields have been greyed out and are no longer available:

- Field 10 (Sec. 234 - relief for interest paid on loans used to acquire an interest in a company) and field 11 (Sec. 248 - relief for interest paid on loans used to acquire an interest in a company as extended by Sec. 250)
- Fields 15C (section 284 – wear and tear allowances) subject to section 486C(1B) and 15D (section 288 – balancing allowances and balancing charges) subject to section 486C(1B)
- Field 45 (Sec. 481 – relief for investment in films)
- Field 47(A) Sec. 489 (2)(a) - Employment and Investment Incentive Scheme (where the subscription for eligible shares is made on or before 15 October 2013),

The following fields have been removed:

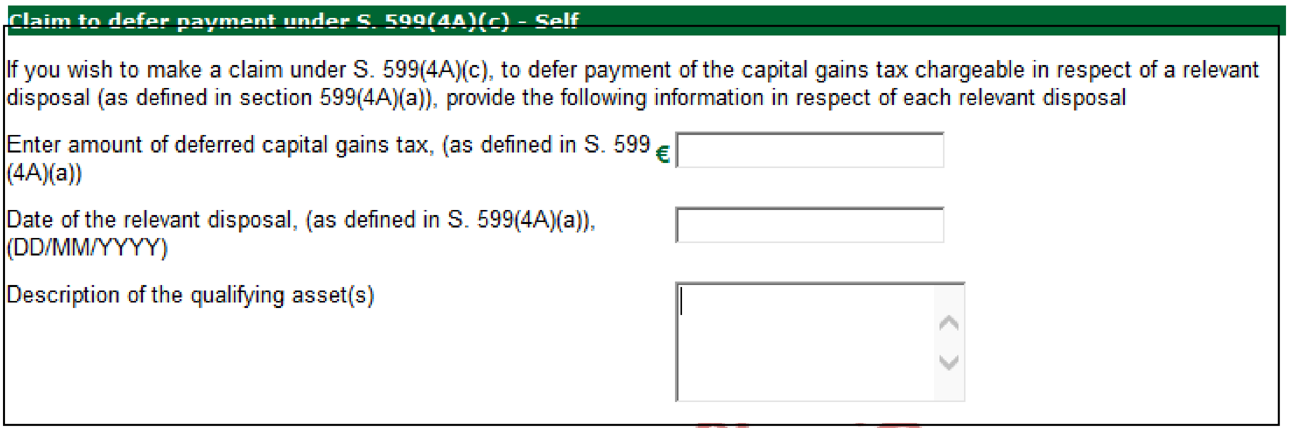
- Field 45 (Sec. 481 – relief for investment in films)
- Field 48. (Sec. 489(3) – BES relief and field 52 Sec. 848(A) – donation to approved bodies).

12 Capital Gains

12.1 CGT Declaration

New fields have been added to the Capital Gains Tax panel to:

1. Allow taxpayers to make a claim to defer payment of the capital gains tax charge arising in respect of a relevant disposal:



Claim to defer payment under S. 599(4A)(c) - Self

If you wish to make a claim under S. 599(4A)(c), to defer payment of the capital gains tax chargeable in respect of a relevant disposal (as defined in section 599(4A)(a)), provide the following information in respect of each relevant disposal

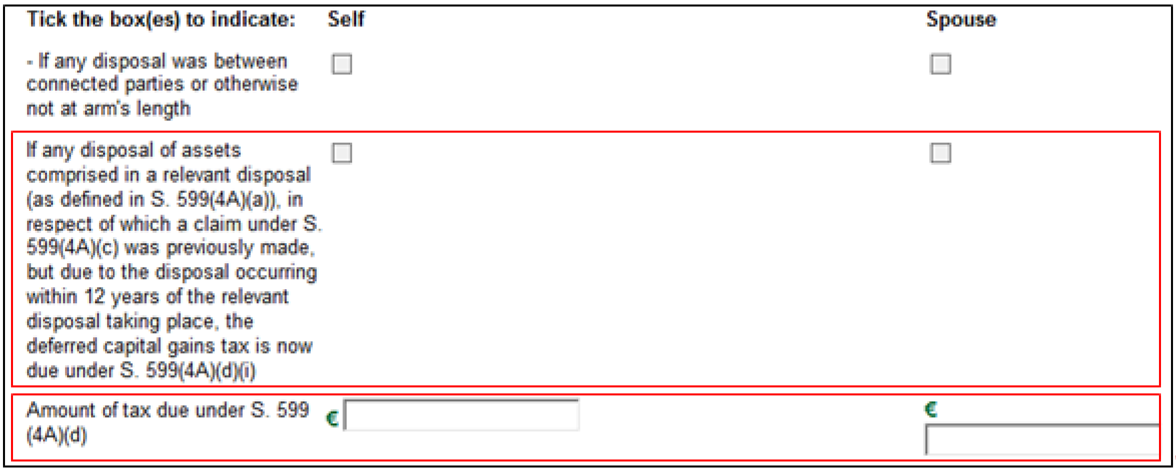
Enter amount of deferred capital gains tax, (as defined in S. 599 (4A)(a)) €

Date of the relevant disposal, (as defined in S. 599(4A)(a)), (DD/MM/YYYY)

Description of the qualifying asset(s)

Figure 29: Deferral of CGT payment

2. To allow taxpayers to declare the disposal of assets comprised in a relevant disposal in respect of which a claim under S. 599(4A)(c) was previously made, but due to the disposal occurring within 12 years of the relevant disposal taking place, the deferred capital gains tax is now due:

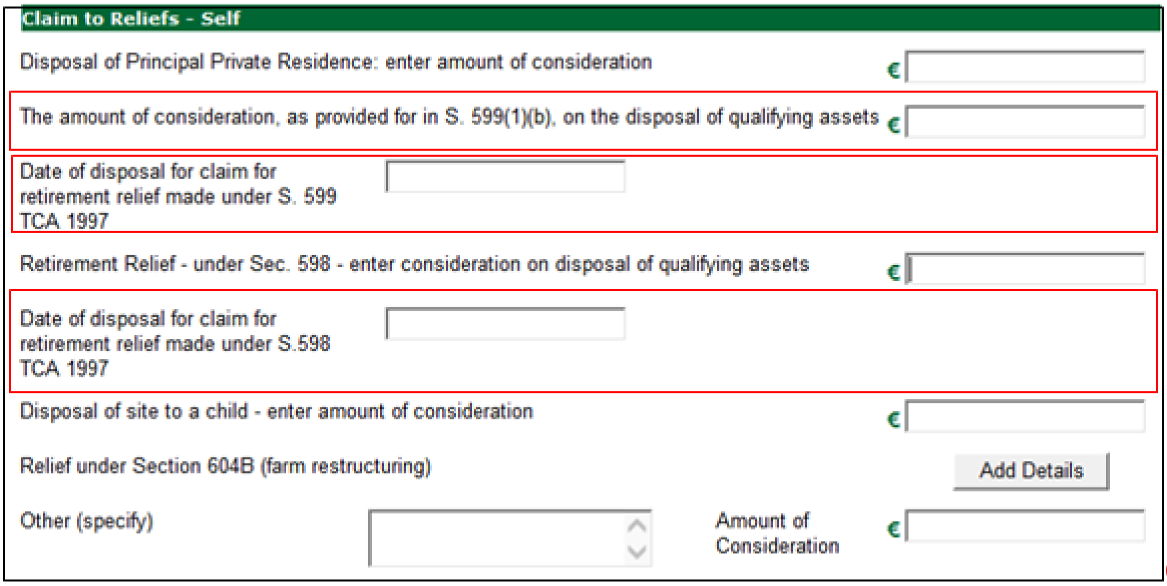


Tick the box(es) to indicate:	Self	Spouse
- If any disposal was between connected parties or otherwise not at arm's length	☐	☐
If any disposal of assets comprised in a relevant disposal (as defined in S. 599(4A)(a)), in respect of which a claim under S. 599(4A)(c) was previously made, but due to the disposal occurring within 12 years of the relevant disposal taking place, the deferred capital gains tax is now due under S. 599(4A)(d)(i)	☐	☐
Amount of tax due under S. 599 (4A)(d)	€	€

Figure 30: Declaration of CGT previously deferred and now due

Updates have also been made to existing fields to include:

1. The amount of consideration on the disposal of qualifying assets and
2. The date of disposal in a claim for retirement relief under S.598 and S. 599 TCA 1997.



Claim to Reliefs - Self	
Disposal of Principal Private Residence: enter amount of consideration	€
The amount of consideration, as provided for in S. 599(1)(b), on the disposal of qualifying assets	€
Date of disposal for claim for retirement relief made under S. 599 TCA 1997	
Retirement Relief - under Sec. 598 - enter consideration on disposal of qualifying assets	€
Date of disposal for claim for retirement relief made under S.598 TCA 1997	
Disposal of site to a child - enter amount of consideration	€
Relief under Section 604B (farm restructuring)	Add Details
Other (specify)	Amount of Consideration €

Figure 31: CGT Claims to reliefs

Further information on CGT disposals is available in TDM Part 19-06-03 and TDM Part 19-06-03b

12.2 Calculation

The CGT calculation panel has been updated to allow for

- inclusion of any amount of tax deferred for the period
- inclusion of any amount of tax previously deferred and now due

As a reminder to filers there is information on the website to assist filers in the calculation of CGT.

Where CGT is due and has been paid to the Collector-General (on **CGT Payslip A or B**) that payments information will, in most cases, be pre-filled on the return to assist filers. The presentation of the pre-filled CGT payments information is a prompt to remind filers to complete the 'Capital Gains' panel with the necessary, relevant detailed information about the asset disposal and gain, which gave rise to the CGT liability that has been paid (to the Collector-General).

A return for capital gains must be filed in the year **after** the date of disposal. Filers must do this even if no tax is due because of reliefs or allowable losses.

Common misunderstandings when completing the Capital Gains calculation panel include

- the need to apply losses **before** using the annual personal exemption, or
- the need to restrict the amount of the loss entered to match the gain. Where losses exceed gains, filers should **use only enough to reduce the gain to zero** and should **not** enter the full loss, or
- failing to use the annual personal exemption (€1,270 per spouse which is non-transferable).

12.3 CGT Self-Assessment

Self Assessment - Capital Gains Tax 2025

Self Assessment made under Chapter 4 of Part 41A TCA 1997

Self-Assessment Column

(i) Amount of chargeable gains arising for this period €

(ii) Amount of tax chargeable for this period €

(iii) Amount of tax deferred for this period €

NOTE: This is the amount claimed in this return under S.599(4A)(c), to defer payment of the tax chargeable in respect of a relevant disposal (as defined in S.599(4A)(a)).

(iv) Amount of tax previously deferred now due this period €

NOTE: This is the amount of tax due on the disposal of assets comprised in a relevant disposal (as defined in S.599(4A)(a)), in respect of which a claim under S.599(4A)(c) was previously made, and the deferred tax is now due under S.599(4A)(d)(i).

(v) Amount of tax payable for this period €

NOTE: This is the amount of tax due after any Retirement Relief, deferred capital gains tax or Credit for any Foreign Tax paid have been deducted from tax chargeable

(vi) Amount of any surcharge due under S. 1084 TCA 1997 because of

- late filing of this return, or €
- non-compliance with your LPT requirements €

(vii) Amount of tax paid directly to the Collector General for this period €

(viii)(a) Balance of Tax Payable for this period €

(viii)(b) Balance of Tax Overpaid for this period €

I declare the above to be my Self Assessment to Capital Gains Tax for the year 2025 ☐

Figure 32: CGT Self Assessment panel

Filers should be aware that line (v) **'Amount of tax payable for this period'** is the amount of CGT liability calculated, **even where that was paid to the Collector General already**. The capital gains information filed on the Form 11 return provides the necessary detail to explain the calculation on the CGT payslip (generally paid the previous year when the asset was disposed). Some filers mistakenly enter a 'zero' in this field because they have already paid the CGT, as it was due in advance of the return filing date. However, filers should enter the amount of the CGT liability calculated (even if already paid).

'(vii)Amount of tax paid directly to the Collector General for this period' is pre-populated from the CGT Payslip A or B information, where available.

Line items **(viii)(a) or (viii)(b) reflect any Balance of CGT due or overpaid**. In most cases, where CGT was correctly calculated and paid on time to the Collector General when the asset was disposed of, there is a zero balance. Where no additional CGT is due, line (viii)(a) should be 'zero.'

13 Other

13.1 Capital Acquisitions

There are no new changes to Capital Acquisitions but as a reminder to filers, the wording on the Panel was amended in 2023. This wording is to clarify the circumstances when a Capital Acquisitions Tax Return (Form IT 38) must be made and confirming that ticking the box on the panel on the Form 11 does **not** satisfy a requirement to file a Form IT 38. Information regarding filing of this form is available here.

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

Appendix 1 Extracts From Accounts - mandatory fields and calculation

* Sales / Receipts / Turnover	All fields must be completed
* Receipts from Government Agencies	
* Other Trading Income incl. exempt income	
Purchases	Materials or purchases for resale purchased during the accounting period.
* Salaries / Wages	This includes staff remuneration (taxed and untaxed), redundancy payments, employer PRSI, pensions etc. The owner's wages should not be included but should be input at 'drawings' below. PRSI Changes - below under USC details
* Additional Staff Costs	This includes other staff costs/expenses that are not included in salaries/wages or motor, travel & subsistence e.g. staff training, seasonal parties, or other inclusive events etc. The owner's wages should not be included but should be input at 'drawings' below.
Sub-Contractors Relevant Contracts Tax	This relates to building, meat-processing and forestry businesses. Sub-contractors are those defined by S531.
Sub- Contractors (Other)	Other sub-contractors that are not defined by S531 e.g. locums.
Consultancy, Professional Fees	Including audit and accountancy, legal, architect, auctioneer, surveyor, etc.
* Motor, Travel and Subsistence	
Repairs / Renewals	Costs incurred in maintenance and upkeep of the business property and the running, maintenance and upkeep of the

	business equipment and machinery. Enhancements or improvements to property are not maintenance, and as capital should be added back in the adjusted profit computation.
Rental Expenses	Rental expenses specifically relating to property.
Depreciation Goodwill / Capital write-off	Depreciation of business assets provided for during the accounting period. It should be added back in the adjusted profit computation. Goodwill/Capital write-off relates to any write -off of the value of assets during the accounting period. It should also be added back in the adjusted profit computation.
Provisions including bad debts – positive	Not including provision for depreciation. A decrease in provision should be entered in the positive box and an increase should be entered in the negative box.
Provisions including bad debts – negative	
Other Expenses	This is the total of all other expenses included in your profit and loss account and not listed above.
Other Expenses – negative/credit entries	This includes credit entries that effectively reduce expenses e.g. gains due to currency exchange rates.
Net Profit per Accounts	When the ‘Calculate’ button is chosen, the Form calculates the Net Trade Profit/Loss by adjusting Gross Trading Profit/Loss for expenses and deductions entered. You **cannot** enter your own figure in this box.
Net Loss per Accounts	
Mandatory Check Box	An error message is presented if the filer attempts to navigate out of the section and, the box has not been ticked or there are no entries populated in the Adjustments made to Profit/Loss per Accounts fields.
Motor Expenses	Private element
Donations (Political and Charitable)/Entertainment	Donations, political and charitable, and entertainment expenses are not allowable and must be added back here.
Light, Heat and Phone	Private element

Net gain on sale of fixed / chargeable assets	A profit on the sale of assets included in the P&L account can be deducted in the adjusted profit computation.
Net loss on sale of fixed / chargeable assets	A loss on the sale of assets included in the P&L account should be added back in the adjusted profit computation.
Deduction for stock relief under S 666	Guidance is in TDM Part 23-02-02
Deduction for stock relief under S 667B	Guidance is in TDM Part 23-02-01
Deduction for increase in carbon tax under section 664A	Guidance is in TDM Part 23-01-36
Other Addbacks	Total of all other addbacks that are not listed above e.g. Depreciation Goodwill / Capital write-off.
Other Deductions	This is the total of all other deductions that are not listed above.
Calculated Net Profit/Loss	
Calculated Adjusted Net Profit /Net Loss for Accounting Period	The Form calculates the Adjusted Net Profit or Loss. **You cannot enter your own figure in this box.** The calculated adjusted Net Profit/Loss must agree with the amount entered in the Profit assessable section. An error message is presented if the field is blank or the amount does not agree the figure input.
Validation message for turnover more than €200,000	"You have completed the Capital Account and Balance Sheet Items with no values. If this is correct press Proceed. If this is not correct, please return to the Self-Employed Income screen and enter the correct values."

* Mandatory fields in Form 11 for cases with Turnover less than €20,000.

Appendix 2 Summary of pre-populated information

Filers can choose to complete a pre-populated return in ROS online or offline options. The information provided on a pre-populated return is a prompt to assist filers, but the actual values input in the relevant fields on a return must be confirmed or validated by the filer. This is the basis of self-assessment. Each panel which contains pre-populated data is identified with a yellow tick in the left-hand tab. The tick changes to white when that panel is updated, and all panels with a yellow tick must be updated before a filer can Sign and Submit the return

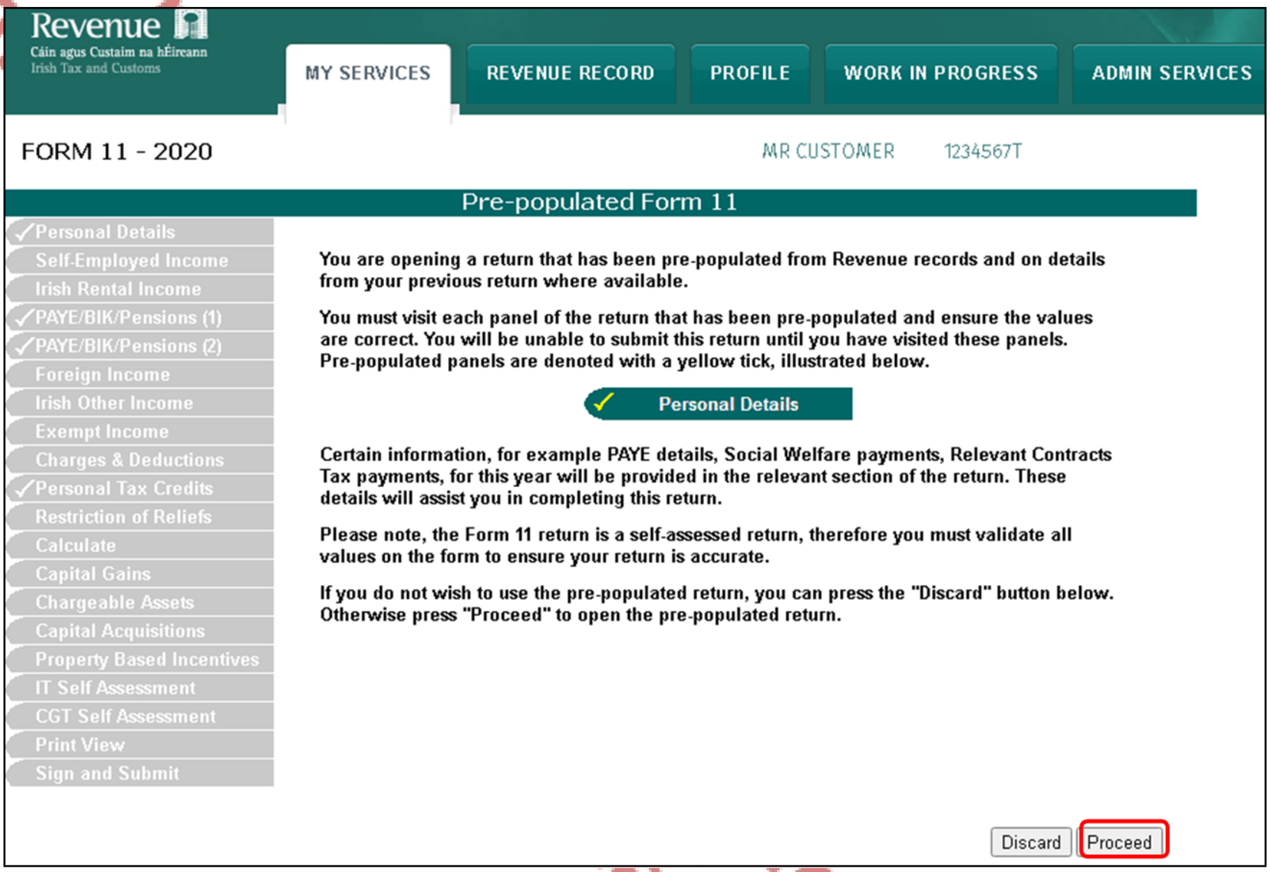


Figure 33: Option to select a pre-populated Form 11

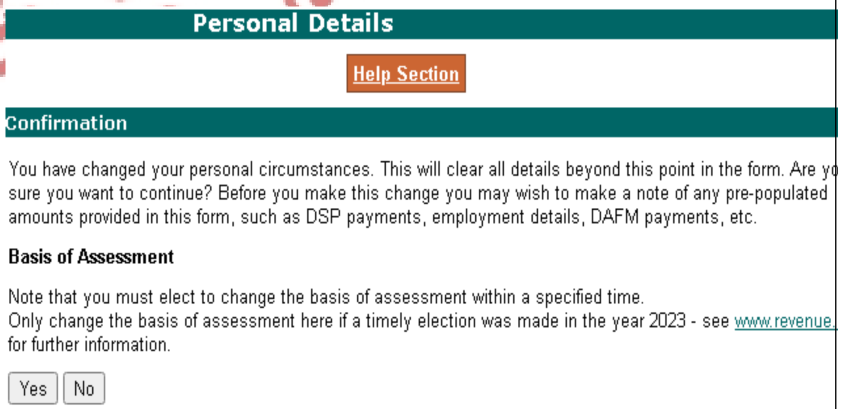
Panel	Details pre-populated
All panels	Where a filer has submitted a return in the previous year, some of the detail from that previous year's return is included in the panels marked with a 'yellow' tick.
Personal Details	Information from a previous year's return or from Revenue's customer records in respect of date of birth, where the information is on record. Spouse details and Basis of Assessment will be pre-populated from Revenue's records where possible. Date of marriage is pre-populated from a previously filed Form 11.
Self Employed Income	Details of certain payments are presented in a table at the start of the panel. These include income from the Department of Agriculture and Food re agricultural support schemes. Filers should note that the tables **do not form part of the return**, but information provided can be input to the relevant fields of the Self Employed Income panel (as income or capital) or to the Exempt Income panel (if relevant). Information from Revenue's systems re eRCT and ePWST. eRCT payment notification filings (Gross payment and period) are included where relevant. ePSWT payment notification filing data is in a table before the PSWT input fields. **For the information to be included in the return, the filer <u>must</u> input the data into the relevant fields of the Self Employed Income panel as it is not automatically included.**
Irish Rental Income	The rental income panel may be pre-populated with information (i) if the taxpayer is registered with the Residential Tenancies Board, (ii) payments received under the Housing Assistance Programme (HAP). These payments are presented in a table at the start of the Rental Income panel. The details of payments included in the table do not form part of the return, and the payments information must be input in the relevant field in the panel. Letting agents and managers, including internet intermediaries, of premises must file a Form 8-3. If a Form 8-3 was filed on your behalf in the previous year a message will appear as a reminder to declare your rental income. Information on NLWT Rental Notification (RN) filing and deductions is pre-populated; where the RN was submitted with the non-resident landlord's TRN or else was claimed by the non-

Panel	Details pre-populated
	resident landlord. Further information on amending or claiming RNs is in the NLWT TDM Part 45-01-04a
PAYE/BIK/Pensions (1)	The 2025 pay, tax and USC amounts will be pre-populated into the fields of the return (no manual entering required) on the PAYE/BIK/Pensions (1) tab, from the payroll information submitted by employers/pension providers.
PAYE/BIK/Pensions (2)	Social Welfare Payments, Benefits or Pensions Received – where the information has been received from the Department of Social Protection.
	Remote Worker Relief – where the information has been uploaded on the Revenue Receipts Tracker.
Personal Tax Credits	Health Expenses – where the information has been uploaded on the Revenue Receipts Tracker
Capital Gains	The CGT panel will show details of CGT payments made to the Collector General's office (CGT Payslip A or B information), in a table at the start of the panel. The presentation of the CGT payments information is a prompt to remind filers to complete the Capital Gains panel with the necessary, relevant detailed information about the asset disposal, which gave rise to the CGT liability that has been paid to the Collector General's office.
CGT Self-Assessment	As per the Capital Gains panel, the 'Amount of tax paid directly to the Collector General for this period' is pre-populated from the CGT Payslip A or B information.
Statement of Net Liability (Pay and File) screen	The amount of RCT credit available for offset against the customer's Preliminary Tax is displayed for information purposes. The amount of RCT credit will be automatically offset against a preliminary tax declaration, and any remaining credit will be offset against any outstanding Income Tax liability.

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

[...]

Appendix 4 Feedback to assist filing and reduce follow-up contact

Panel	Checklist or issues that have arisen and which give rise to follow-up contact
All panels	Where a filer (customer or agent) has submitted a return in the previous year, some of the detail from that previous year's return is included in the panels marked with a yellow tick. All the fields on those highlighted panels need to be reviewed to confirm, delete, or update the figure entered. The pre-populated amount is only a reminder that an amount was returned in the previous year.
Personal Details	Filers should ensure that any request to update the basis of assessment in married cases is submitted by the applicable deadline in legislation. A warning message is presented to filers when the Basis of Assessment is updated, which references the requirement to make a timely election.  Personal Details Help Section Confirmation You have changed your personal circumstances. This will clear all details beyond this point in the form. Are yo sure you want to continue? Before you make this change you may wish to make a note of any pre-populated amounts provided in this form, such as DSP payments, employment details, DAFM payments, etc. Basis of Assessment Note that you must elect to change the basis of assessment within a specified time. Only change the basis of assessment here if a timely election was made in the year 2023 - see www.revenue. for further information. Yes No 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.
Self Employed Income	As per Appendix 2, certain information is pre-populated to a number of panels of the Form 11. In the Self Employed Income panel the payments from other Government Departments or from Revenue's eRCT or ePWST are included where relevant. The tables **do not form part of the return**, and the information provided must be input to the relevant fields of the Self Employed Income panel (or other panels as appropriate) for the income to be correctly declared on the return and calculated for the income tax, USC or PRSI liability.

Panel	Checklist or issues that have arisen and which give rise to follow-up contact
	Filers are advised to ensure that fields like turnover, etc., are correctly completed and updated from the previous year's pre-populated data. It is expected that the figures will be different from the previous year's return.
Irish Rental Income	The rental income panel may be pre-populated with payment information presented in a table at the start of the Rental Income panel. The details of payments included in the table **do not form part of the return**, and the payments information must be input in the relevant field in the panel. The information is payments received under the Housing Assistance Programme (HAP) or information from the NLWT system. The panel shows information from the **previous year's** Form 8-3, filed by letting agents and managers and it is a prompt or reminder about that source of income.
PAYE/BIK/Pensions (1)	The 2025 pay, tax and USC amounts is pre-populated into the fields of the return (no manual entering required) from the payroll information submitted by employers/pension providers.
PAYE/BIK/Pensions (2)	USC/PAYE refunded during the year: - any amounts already refunded by Revenue in respect of either PAYE or USC should be entered in the fields. - any amounts of PAYE tax underpaid which were collected by reducing the taxpayer's tax credits during 2025 should be entered in the relevant field
	• PRSI rate of 4.125% on all classes, Form 11 • • The employer PRSI class A threshold increasing from €496 per week to €527 per week
	Pension contribution relief: filers claiming relief for an AVC should ensure that relief is not claimed where the AVC is already covered by a Net Pay arrangement on payroll. The relief is available only 'where not deducted by employer'

Panel	Checklist or issues that have arisen and which give rise to follow-up contact
	Superannuation Contributions/AVC where not deducted by employer €
	Allowable Deductions Incurred in Employment: the amounts to be entered for expenses of utilities or broadband is the allowable 30% of the total (and NOT the total of the invoices). Overstating the amount of expenses may result in unnecessary queries from Revenue subsequently or may delay any refund due.
	Social Welfare Payments, Benefits or Pensions Received information is populated to a table on the panel. However, the amounts must be entered in one of the three fields for the income to be calculated into the tax liability. Note: in a joint assessed case where the DSP pension payment consists of a payment for the assessable spouse and a qualified adult dependent payment for the non-assessable spouse, the increase for a qualified adult does not represent a separate source of income for the qualified adult. Consequently, the PAYE employee tax credit and increased rate band are not available in respect of the increase for a qualified adult (as per section 126B of the TCA 1997). Additional guidance is in the TDM Part 05-05-33 (paragraph 2).
	Gains on share options realised **prior** to 1 January 2024 need to be returned on the Form 11. The administrative arrangements for the collection of tax on share options changed with effect **after** 1 January 2024; with employers accounting for income tax, USC and PRSI through payroll. However, the Form 11 2023 is required for gains on share options **before** 1 January 2024.
Capital Gains	The CGT panel includes details of CGT payments made to the Collector General's office (CGT Payslip A or B information), in a table at the start of the panel. This is a prompt to remind filers to complete the Capital Gains panel with the necessary, relevant detailed information about the asset disposal, which gave rise to the CGT liability that has been paid to the Collector General's office. CGT payments are made before the CGT return is filed, so the self-assessment input should return a liability (as per the amount of CGT already paid). Some of the misunderstandings that arise in completing the

Panel	Checklist or issues that have arisen and which give rise to follow-up contact
	CGT calculation panel include: - the need to apply losses before using the annual personal exemption, - restricting the amount of the loss entered to match the gain. Where losses exceed gains, filers should not enter the full loss but should use only enough to reduce the gain to zero, or - failing to use the annual personal exemption (€1,270 per spouse which is non-transferable).
CGT Self Assessment	If a taxpayer paid CGT in 2025, there should be a positive amount included in the field '(v) Amount of tax payable for this period', because this is the declaration of the CGT liability (to match the CGT payment already made the previous December or January). The 'Amount of tax paid directly to the Collector General for this period' is in (vii) and is likely to be pre-populated from the CGT Payslip A or B information. Both those amounts (in (v) and (vii) should match; when the CGT liability has been calculated correctly and fully paid. Accordingly, there should be no Balance of Tax Payable or Overpaid [(viii)(a) or (viii)(b)]. A CGT balance for refund should arise only where CGT was overpaid (the previous December or January). A CGT balance payable should arise where CGT was underpaid or incorrectly calculated. Incorrectly completing the CGT self-assessment panel will require a Revenue caseworker to review it and will delay the issue of the assessment/acknowledgement.
IT Self-Assessment	A self-assessment is required. A Revenue Calculation is provided in Column A and is based on the information input to the various panels and fields of the return by the filer. If the filer agrees with the calculation, that must be confirmed and the values transferred to the Column B, the self-assessment column. If the filer does not agree with the calculation, they can enter their own figure in Column B and provide a reason why Columns A and B differ.

Panel	Checklist or issues that have arisen and which give rise to follow-up contact
	Note: if the filer agrees with the Revenue Indicative Calculation in Column A, the Revenue liability calculation produced will include the additional detail from the return as submitted. However, if the declared self-assessment differs from the calculated liability, Revenue does not have the additional detail about that (different) liability and can issue only the 'short' and less detailed assessment. Compliance with timely filing and LPT requirements. Filers are reminded to ensure that LPT complies BEFORE submitting the Form 11. If there are any outstanding LPT returns or payments at the time the Form 11 is submitted, an LPT surcharge will be triggered and that will require contact with Revenue to resolve the matter.
Statement of Net Liability (Pay and File) screen	The Statement of Net Liabilities is payment instruction, with the payment allocated first against the balance of tax due for the 2025 year and second against preliminary tax for 2026. It is important that filers declare and pay preliminary tax where there is economic activity in the current (post filing) year. There is guidance on the website to assist in the calculation of the preliminary tax due. If preliminary tax is underpaid or late, the interest charge arises from 31 October 2026 (which is the due date for preliminary tax for the 2026 tax year). If preliminary tax rules are not met then the due date for the return is the statutory due date of previous year, and the full liability becomes payable immediately with the issue of a request for payment and a Final Demand automatically issued from Debt Management.