

PAYE Services: Review your tax

Part 38-06-05

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A more recent version of this manual is available.

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1 Introduction

The purpose of this manual is to provide information on PAYE Services: Review your tax.

2 Accessing PAYE Services: Review your tax

The 'Review your tax' service is accessed from the PAYE Services card in myAccount. Customers must first register for myAccount to use the service.

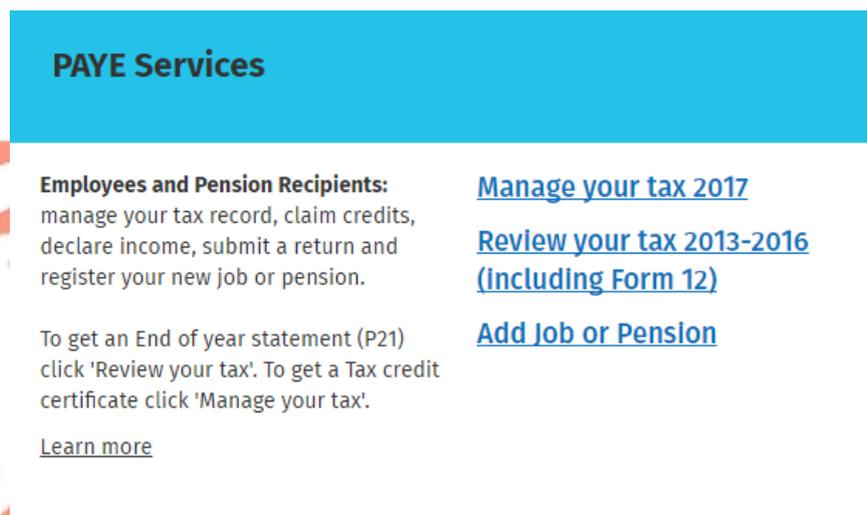


Figure 1: PAYE Services card in myaccount

2.1 Agents

Agents can access 'PAYE Services: Review your tax' through ROS by clicking on the 'PAYE Services 2013 – 2016 including Form 12' card.

2.2 Review your tax

The 'Review your tax' PAYE service allows employees and pension recipients obtain an End of Year Statement - P21 (EOYS) for any of the four previous tax years.

There are 2 distinct services within 'Review your tax':

- **Form 12:** Customers who need to make changes to their tax record will need to complete and submit a Form 12 for the relevant year. This includes any claims for health expenses.
- **Request an End of Year Statement -P21:** Customers who do not need to make changes to their record for the relevant year, apart from the addition of pay, tax and USC details, can simply request a statement.

Customers can access these services by clicking on the relevant link for the relevant year in the 'Review your tax' service homepage.

Revenue
Eilín agus Seánán na hÉireann
Irish Tax and Customs

Review your tax 2013 - 2016

My Documents

← Back to myAccount

You can review your tax by completing a Form 12 or requesting an End of year statement (P21)

Choose Form 12 to:

- Change existing credits / declared income
- Claim additional credits e.g. health expenses and declare additional income

Choose End of year statement (P21):

- If you want a statement without making changes to your existing credits / declared income

2016

Review type	Period	Status	Action
Form 12	01/01/2016 to 31/12/2016	Available	Submit
End of year statement (P21)			Request

2015

Review type	Period	Status	Action
Form 12	01/01/2015 to 31/12/2015	Available	Submit
End of year statement (P21)			Request

Figure 2: 'Review your tax' home page

2.3 Status Indicator

The status indicator on the Form 12 will identify if the service is available to the customer. The different status indicators are as follows:

- **Available:** This means that the customer has not submitted a Form 12 return and they can submit a return.
- **Required by 31/10/YY:** The customer is required to submit the Form 12 return by this date.
- **Outstanding since 31/10/YY:** The customer is required to submit a Form 12 and the due date has passed.
- **Saved:** There is a partially saved Form 12 which has not been submitted.
- **Submitted:** The customer has submitted a Form 12 either online or on paper.

2.4 Issue of End of Year Statement (P21)

Customers who make the online submission will get an online EOYS and this will usually be available to view in My Documents within two working days of the request.

The spouse or civil partner in joint assessment cases will also receive a copy of the EOYS in My Documents. Customers will also receive a paper copy of their EOYS if their contract preference in their myAccount profile is set to 'non-electronic' or they are not registered for myAccount.

2.5 Joint Assessment Cases

In joint assessed cases, either spouse/civil partner can request an EOYS.

Only the assessable spouse or nominated civil partner can complete the Form 12. However, the non-assessable spouse or civil partner can elect to be the assessable spouse/nominated civil partner for the relevant year so they can complete and submit the Form 12. This only relates to PAYE customers and does not apply to Income Tax registered customers.

If a customer elects to be the assessable spouse/nominated civil partner they will be immediately taken to the Form 12 for the relevant year so they can complete the form.

The figure consists of three screenshots from the Revenue website, illustrating the process of electing to be an assessable spouse for the 2015 tax year.

Screenshot 1: The page is titled "Review your tax 2013 - 2016" and "Form 12". It states: "You cannot currently complete a Form 12 for 2015 as you are not the assessable spouse for this tax year. Do you wish to elect to become the assessable spouse for 2015?" and provides a link for more information. There are "No" and "Yes" buttons.

Screenshot 2: The page is titled "Review your tax 2013 - 2016" and "Assessable spouse election form". It shows a declaration: "I, Marge Simpson, elect to be the assessable spouse for the 2015 tax year." and a checkbox to confirm the declaration. A "Sign and submit" button is visible.

Screenshot 3: The page is titled "Review your tax 2013 - 2016" and "Thank you". It features a checkmark icon and states: "You have elected to become the assessable spouse for the 2015 tax year. You may now submit a Form 12 for this tax year." A "Next" button is present.

Figure 3: Non-assessable spouse/civil partner election screens:

The assessable spouse/nominated civil partner can change until such time as the Form 12 has been submitted.

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

[...]

3. Completing a Form 12

3.1 Overview of Form 12

The Form 12 is divided into 6 distinct sections as follows:

- Getting Started
- Personal Details
- PAYE Income
- Non-PAYE Income
- Tax Credits & Reliefs
- Declaration

The Form 12 is pre-populated with relevant information extracted from the customer's record to make it as easy as possible for them to complete and to help them get it right. Where the information is pre-populated the customer will be required to confirm that is correct. It will be possible to add, delete or amend certain information.

The customer will be taken through each of the sections by clicking on the 'Continue' button at the bottom right hand side of the screen.

3.2 Getting Started

The 'Getting Started' section provides a brief overview of the different sections in the form and also what information the customer will need to complete the Form 12.

3.3 Personal Details

Customers can update some of their **personal details** such as their bank account details.

Details, such as name and address, cannot be amended on the form. Customers can, however, amend certain details on their profile screen on myAccount. Otherwise the customer should telephone their local Revenue District.

3.4 PAYE Income

It will not be possible to complete the Form 12 unless all job and pension incomes, subject to PAYE, are input.

In many cases the information will be available based on the information provided by the customer's employer or pension provider. The pay, tax and USC details will be pre-populated for the employments on record for the tax year in question once the P35L from the customer's employer or pension provider had been received and uploaded to Revenue records.

Where the information is not available the customer must input the correct pay, tax and USC details and provide other additional information as required.

The screenshot shows a web form titled "Employer" with a red asterisk indicating required fields. The form includes the following fields and options:

- Employer's tax registration no.**: A text input field.
- Gross Income ***: A text input field.
- Tax Deducted ***: A text input field.
- Has any of the above employment income been subjected to non-refundable foreign tax**: A checkbox.
- Income for USC ***: A text input field.
- USC Deducted ***: A text input field.
- Taxable Illness Benefit included by Employer**: A text input field.
- Relationship to Employer ***: A dropdown menu with "None" selected.
- Does the P60 for this employment indicate there was 53 pay days in 2016? ***: Radio buttons for "Yes" and "No" (selected).

At the bottom right, there are "Cancel" and "Update" buttons.

Figure 5: Details required when pay and tax details not on record

If the customer had a job or pension for that particular year and it is not displayed on screen the customer will need to input the necessary details for this employment using the [Jobs and Pensions](#) service.

3.5 Non-PAYE Income

3.5.1 DSP Incomes

Revenue automatically receives information from the Department of Social Protection (DSP) in relation to certain taxable DSP payments. The information

received from DSP will be pre-populated on the Form 12 and cannot be amended. The payments relate to the following benefits:

- DSP Invalidation Pension
- DSP State Pension Contributory
- DSP State Pension Non Contributory
- DSP State Pension Transitional
- DSP Survivor's Pension Contributory
- DSP Jobseeker's Benefit
- DSP Illness Benefit
- DSP Maternity Benefit
- DSP Adoptive Benefit
- DSP Health and Safety Benefit
- DSP One Parent Payment

Customers who are in receipt of other DSP payment types, where the payment amount is not received directly from the DSP, the amount pre-populated on the Form 12 will reflect the information Revenue currently hold on the customer's record. These amounts can be confirmed, edited or deleted. Additionally, a customer can input details of payments received. These include payments for:

- DSP Blind Pension
- DSP Survivor's Pension Non- Contributory
- DSP Carer's Income
- DSP Other Income (i.e. taxable payments not included above)

3.5.2 Other non-PAYE Incomes

Where customers have notified us of any additional non-PAYE incomes the information will be automatically displayed on the Form 12. Customers must confirm or edit/delete the information as appropriate.

Customers can add or update the following non-PAYE income types:

Trading profit	EU Deposit interest
Rental Income	Exempt Income
Dividends from Irish Resident Companies	Exempt Income from personal Injury
Untaxed Income arising in the State	Fees and Commissions
Deposit Interest received	Irish Taxed Income
Foreign Pensions	Maintenance Payments Received
Foreign Salary Income	Withdrawal of Funds from AVC's
Foreign Non Deposit Interest/ Annuities/Royalties/Dividends	Lump sums from Relevant Pensions
Employments/Offices/Pension not subject to PAYE deductions.	Distributions from ARFS, AMRFS and PRSA's
Canadian Dividends	Property Relief Surcharge
US Dividends	Rent paid to non resident landlords
UK Dividends	Benefits from Employments

Other Foreign Income Including Rents	
--------------------------------------	--

Customers in receipt of additional taxable non-PAYE income, not included above, must provide details of this additional income through MyEnquiries which can be accessed from the myAccount homepage.

3.6 Tax Credits and Reliefs

Most tax credits are claimed during the relevant year but some reliefs, such as Health Expenses, can only be claimed after the end of the year.

Details of the tax credits and reliefs that customers received during the relevant year will be automatically displayed on the Form 12. The customer must confirm their entitlement to the credit or edit/delete as appropriate.

Customers can claim additional tax credits or reliefs as follows and they may be asked to provide additional information to support their entitlement:

Personal Tax credit	Maintenance Payments made
PAYE Tax Credit	Foreign Earnings Deduction
Home Carers Tax Credit	Deed of Covenant
Health Expenses	Retainable charge
Nursing Home Expenses	Dependant relative tax credit
Age Tax Credit	Employing a carer
Flat Rate Expenses	Film Relief
Owner Occupier Relief	Tax Relief Incentive schemes (BES, EII and SCS)
One Parent Family Tax credit - 2013	Income Continuance
Single Person Child Carer Tax Credit 2014-2016	Rent-a-room relief
Medical Insurance relief	Professional services Withholding tax
Additional Voluntary contribution	Revenue job assist allowance
Retirement Annuity Contract incl. QOPP	Trans Border Relief
Personal Retirement Savings accounts (PRSA)	Bridging Loan Interest
Tuition fees	Other Lump sum payments
Incapacitated Child Tax Credit	Retirement Relief for Sportspersons
Blind Persons Tax credit	Interest relief on certain home loans
Guide Dog Allowance	Irish Tax deducted on Foreign Dividend

Customers in receipt of other credits/reliefs can make their claim through MyEnquiries which can be accessed from the myAccount homepage.

3.7 Declaration

Customers will see an overview of their details including the changes made. This will allow a customer to review the details to ensure that the information provided is correct and complete.

Customers will then complete the declaration by ticking the declaration box on the Declaration screen. Clicking continue after this will bring customers to the 'Sign and Submit' screen and they will have to enter their myAccount password. This acts as the customer's signature.

Declaration

Getting Started
Personal Details
PAYE Income
Non-PAYE Income
Tax Credits & Reliefs
Declaration

1
2
3
4
5
6

Review MARGE's Details

* Denotes a required field

Income (1) €19,185.30			
Description	Amount on Revenue Record	Amount Declared	Status
DSP State Pension Non Contributory	€19,185.30	€19,185.30	Confirmed

Tax Credits & Reliefs (3)			
Description	Amount on Revenue Record	Amount Claimed	Status
Personal Tax Credit	€3,300.00	€3,300.00	Confirmed
PAYE Tax Credit	€1,650.00	€1,650.00	Confirmed
Age Tax Credit	€490.00	€490.00	Confirmed

Review HOMER's Details

Income (1) €10,816.00			
Description	Amount on Revenue Record	Amount Declared	Status
XLIYAL KLICZA WSKOYPLI	-	€10,816.00	Confirmed

Tax Credits & Reliefs (1)			
Description	Amount on Revenue Record	Amount Claimed	Status
PAYE Tax Credit	€1,650.00	€1,650.00	Confirmed

Declaration

I declare that, to the best of my knowledge and belief, this form contains a correct return in accordance with the provisions of the Taxes Consolidation Act 1997 of all sources of my income and the amount of income derived from each source in the year 2015.
I declare that to the best of my knowledge and belief, all particulars given as regards tax credits, allowances and reliefs claimed and as regards outgoings and charges are stated correctly.

Civil Penalties/Criminal Prosecution - Tax law provides for both civil penalties and criminal sanctions for the failure to make a return, the making of a false return, facilitating the making of a false return, or claiming tax credits, allowances or reliefs which are not due. In the event of a criminal prosecution, a person convicted on indictment of an offence may be liable to a fine not exceeding €126,970 and/or to a fine of up to double the difference between the declared tax due and the tax ultimately found to be due and/or to imprisonment.

Check this box to confirm this declaration.*

[← Back](#)
[Print](#)
[Continue](#)

Figure 6: Declaration screen – Joint Assessed Couple

Customers will receive an acknowledgement message to confirm that their Form 12 was submitted successfully. They are also advised when their EOYS will be available to view and that some details on their submission may need to be confirmed.

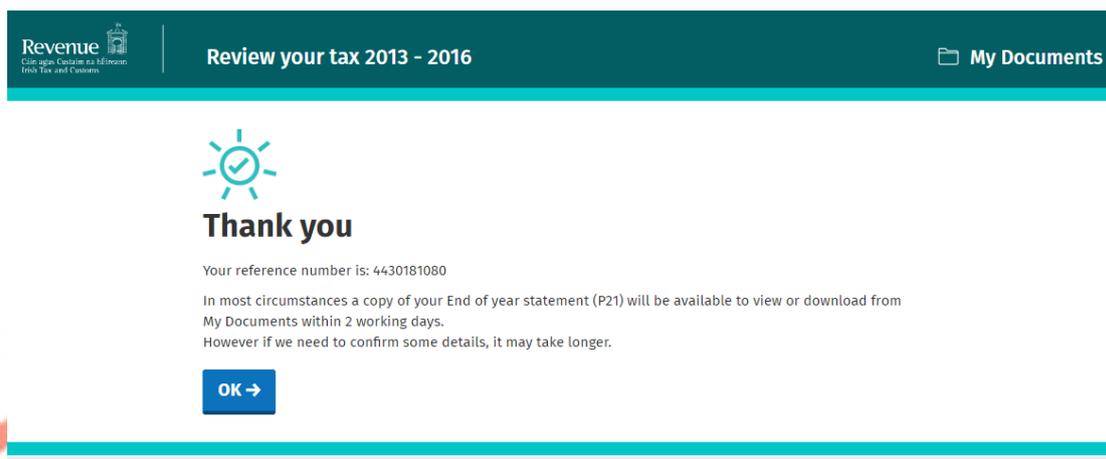


Figure 7: Acknowledgement Screen

3.8 Miscellaneous

3.8.1 Saving a partially completed Form 12

The Form 12 will automatically save as the customer progresses through the screens. If the customer does not sign and submit the form it will remain saved and they can complete and submit it at a later stage. The status indicator on the Form 12 for the relevant year will show as 'Saved'.

However, any changes made to a customer's record, since the customer accessed their Form 12, will not be reflected in the saved form. Customers will be advised of this and told to delete the saved form.

Your saved Form12 is out of date

Sorry, your previously saved data is out of date. Please click Back and delete your saved Form12 to continue.

[← Back](#)

Figure 8: Out of date Form 12 screen

3.8.2 Viewing/Downloading/Printing a submitted Form 12

Customers, including non-assessable spouses or civil partners, can view, download or print a submitted Form 12 from the 'Review your tax' homepage, provided the form was submitted online.

Customers who did not submit their Form 12 online will be shown the following screen:



Form 12

Your original return was not filed online and if recently submitted may not be processed yet. The information displayed reflects the details on record for you at this time.

Back

OK

Figure 9: Form 12 not filed online screen

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[...]

3.8.3 Amending a submitted Form 12

Customers (assessable spouses or nominated civil partners) can amend a submitted Form 12.

All fields can be edited except:

- Information that has been received directly from the DSP or from the customer's employer or pension provider.
- Pay, tax and USC details input by the customer/already on Revenue record.
- Some auto calculated fields for certain tax credits and incomes.

When a customer chooses to amend a Form 12, the form will be pre-populated with the latest information available to Revenue and therefore this may differ from the information pre-populated on the original Form 12 submitted. The customer will be required to confirm that this information is correct or update as necessary.

Customers who need to update their pay, tax and USC details should contact Revenue using MyEnquiries and they should upload a copy of their final payslip for the year or their P60.

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[...]

3.8.4 Capital Gains Tax (CGT)

The Form 12 does not provide for the return of Capital Gains Tax. If a customer disposed of any chargeable assets, they will need to complete a separate CGT return for that purpose.

4. End of Year Statement - P21 (EOYS)

Customers can obtain an EOYS if no changes are needed to their record for that particular year but they can add pay, tax and USC information where the details are not on record. The pay, tax and USC details will pre-populate for the employments on record for the tax year in question once the P35 from the customer's employer or pension provider had been received and uploaded to Revenue records.

Customers will be asked to confirm their marital or civil status and if there have been any changes they will be requested to complete a Form 12.

Certain customers will have to complete a Form 12 to receive their EOYS. These include customers:

- In receipt of the following DSP payments who have not previously notified Revenue of the payment amount:
 - Blind Pension.
 - Survivor's Pension Non- Contributory.
 - Carer's Income.
- Who have rental income or trading profit income coded against their tax credits for the year but have not declared the gross amount liable to USC for this income.
- Who need to claim additional tax credits or declare/update non-PAYE income.
- Are required under Section 879 of the Taxes Consolidation Act, 1997, to complete a Form 12 for that year.

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[...]

4.1 Status Indicator

When a customer requests an EOYS the status indicator will still show as 'Request' until the EOYS has issued. At that point the indicator will convert to 'View'. If a customer clicks the 'Request' link when an EOYS is currently being processed the following message will display:

Processing request

We are processing your most recent request. Your End of year statement will be available shortly.

OK

Figure 10: EOYS processing request screen

4.2 Looking up a EOYS Request

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[...]

5. Blocking Rules

Certain customers cannot access the Form 12 and a relevant message will display to explain why.

The current blocking rules are as follows:

- Customer or their spouse/civil partner has an IT registration for the relevant year.
- Customer is deceased and there is no appointee on record.

6. ITP Processing

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[...]

6.1 iC items

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

[...]

6.2 'Informational' Workitems

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6.3 Election to be the Assessable Spouse/Civil Partner

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7. Shadow Site

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[...]

Appendix 1: End of Year Statement - P21 (EOYS) Matrix

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Appendix 2: iC Rules

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