

## **PAYE Services: Review your tax**

### **Part 38-06-05**

Document updated October 2020

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## 1 Introduction

The purpose of this manual is to provide information on how to review your tax and obtain a Statement of Liability in PAYE Services.

‘Review your tax’ also allows you to:

- View your Employment Detail Summary (for 2019 and future years)
- Create and print a secure PDF version of the Employment Detail Summary
- Make an Income Tax Return
- Obtain a Statement of Liability.

‘Review your tax’ is a facility available to PAYE customers in myAccount. If you wish to use this service, you must first register for myAccount. Information on how to register for myAccount can be found on the Revenue website, [www.revenue.ie](http://www.revenue.ie) or by clicking [here](#).

You will find further information on the above services throughout this manual.

## 2 Accessing PAYE Services- Review your tax

The ‘Review your tax’ service is accessed from the PAYE Services card in [myAccount](#). Accessing this service allows you to complete an Income Tax Return and request Statements of Liability for the years 2016-2019 inclusive. The Statement of Liability will show whether your Income Tax and Universal Social Charge (USC) is balanced, overpaid or underpaid. You will also be able to complete an Income Tax Return for the above years to:

- Change existing credits/declared income;
- Declare additional income, e. g. rental income, income from casual work;
- Claim additional credits/reliefs, e. g. health expenses;
- Request a Statement of Liability from Revenue.

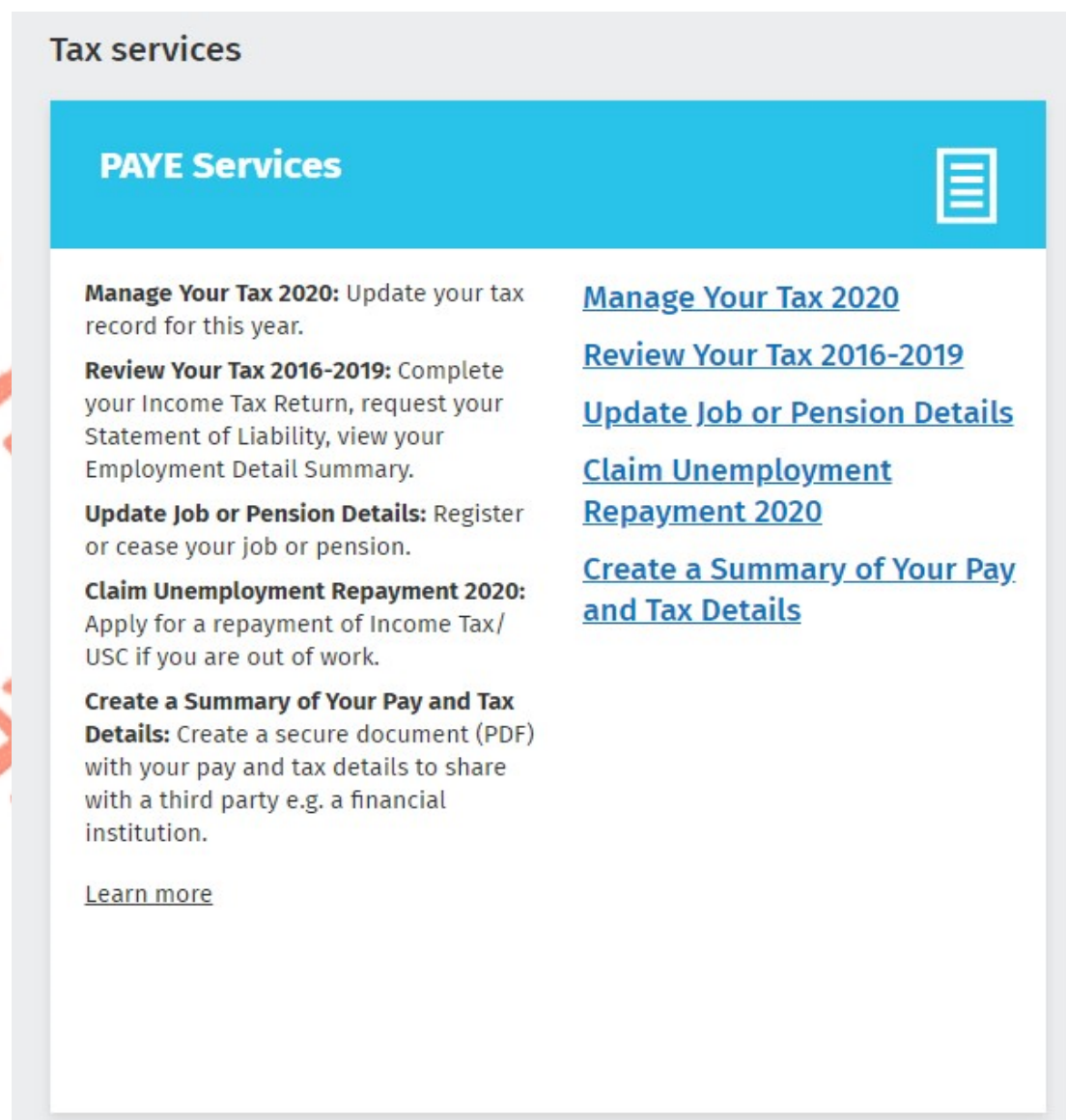


Figure 1: PAYE Services card in myAccount

## 2.1 Review your tax

The 'Review your tax' PAYE service allows employees and pension recipients obtain a Statement of Liability for any of the four previous tax years.

There are 2 distinct services within 'Review your tax'. The following services are available to you for the Income Tax year 2019 and future years:

- Request a Statement of Liability
- View and print a secure copy of your Employment Detail Summary—[see chapter 4.0 for further information.](#)

See [Chapter 5: PAYE Services-Review Your Tax 2016-2019-options available for the years 2016-2018](#) for the services available in the years 2016-2018 inclusive.



### 2.1.1 Request a Statement of Liability

2019:

A Preliminary End of Year Statement for 2019 is available to PAYE customers. You should select 'Request' to view the Preliminary Statement (see Figure 2, below). The Preliminary End of Year Statement will show your Income Tax and USC calculation for 2019, based on the information held on Revenue's records at 31 December 2019. You must complete an Income Tax Return to:

- Change existing credits/declared income;
- Declare additional income, e. g. rental income, income from casual work;
- Claim additional credits/reliefs, e. g. health expenses;
- Claim any overpayments;
- Request a Statement of Liability from Revenue.

You should follow the instructions below to obtain a Statement of Liability for 2019.

The screenshot shows a web interface for the year 2019. At the top, there is a 'Tax year' dropdown menu set to '2019' and a blue 'Select' button. Below this, the year '2019' is displayed in a large, bold font. Underneath, there is a table with two rows of information.

Review type	Description	Status	Action
<b>Statement of Liability</b>	<ul style="list-style-type: none"> <li>View your Preliminary End of Year Statement for 2019 based on Revenue's records.</li> <li>Complete your Income Tax return to:               <ul style="list-style-type: none"> <li>- Change existing credits/declared income;</li> <li>- Declare additional Income e.g. rental income, income from casual work;</li> <li>- Claim additional credits/reliefs e.g. health expenses;</li> <li>- Request your Statement of Liability from Revenue.</li> </ul> </li> </ul>	Available	<a href="#">Request</a>
<b>Employment Detail Summary</b> ⓘ	<ul style="list-style-type: none"> <li>View a summary of the pay and tax details reported by your employer(s)/pension provider(s) to Revenue.</li> <li>Create a document containing a summary of your pay and tax details.</li> </ul>	Available	<a href="#">View</a>

Figure 2: Select 'Request' to view preliminary end of year result

When you select 'Request', a preliminary result will be presented. This result will show whether your tax and USC is:

- Balanced
- Overpaid
- Underpaid

Information is displayed to explain what the preliminary result means.

## Preliminary End of Year Statement

This is a preliminary calculation for 2019 based on the information held on Revenue's records at this time.

If you have any additional income to declare e.g. rental income, income from casual work, you should declare this income by completing your Income Tax Return. To go directly to your Income Tax Return, click 'Complete your Income Tax Return' at the bottom of this page.

<b>Preliminary result</b>	<b>Overpayment</b>	<b>€100.00</b>
---------------------------	--------------------	----------------

### What your preliminary result means

#### Overpayment

Based on Revenue's records for 2019, you paid more Income Tax or USC than you were due to pay. To receive any refund due, you should complete your Income Tax Return for 2019.

### Preliminary Income Tax result

[View Income Tax details](#)

To view a breakdown of your taxable income, credits/reliefs and Income Tax due, click 'View Income Tax details'.

Taxable income	€30,000.00
Net Income Tax due	€2,700.00
Less Income Tax paid	- €2,800.00
<b>Preliminary Income Tax result</b>	<b>Overpayment €100.00</b>

Figure 3: Preliminary Income Tax result.

## USC calculation details

Below is a breakdown of your preliminary USC calculation. [How to calculate USC](#) ➤

## Income chargeable to USC

Your income chargeable to USC is your total income which is subject to USC.

### Employment/pension Income

Sara-er-abbott-abbott	€333.00
Employment ID: d1234	

### Other Income

US Dividends	€2,000.00
--------------	-----------

<b>Total Income chargeable to USC</b>	<b>€0.00</b>
---------------------------------------	--------------

## USC due

USC due is the total amount of USC owed based on your income. The computation below outlines how this figure is calculated.

### Income for USC charged as follows:

There is no USC due as the amount of your income that is chargeable to USC is less than €13,000.

<b>USC due</b>	<b>€0.00</b>
----------------	--------------

Figure 4: Preliminary USC result

In this example, you can see the preliminary result. In this example, an overpayment of tax of €100 is shown. The USC result is balanced. Information is displayed to (a) show how the figure of tax has been calculated, (b) explain the result and (c) what action you need to take in order to receive a Statement of Liability for 2019.



You are then asked how you would like to proceed-see figure 5 below.

**How would you like to proceed?**

You should complete your Income Tax Return to:

- Change existing credits/declared income;
- Declare additional income e.g. rental income, income from casual work;
- Claim additional credits e.g. health expenses;
- Receive your Statement of Liability.

**Complete your Income Tax Return →**

If you do not need a Statement of Liability and have no additional income to declare or credits/reliefs to claim you can return to 'Review your tax' by clicking the 'Back' button below.

**← Back**

Figure 5: Here, you are provided with an option to complete an Income Tax return.

### 3 Completing the Income Tax Return

When you select 'Complete your Income Tax Return' the following screen will be displayed-see figure 6, below:

#### Completing your Income Tax Return

##### What do I need to do?

To complete your Income Tax return and request your Statement of Liability, you need to complete the five sections below.

- 1 Personal details**  
Check that your details are correct. Add details for you and your spouse or civil partner, if relevant.
- 2 PAYE income**  
Check that the pay and tax details for 2019 for each of your jobs/pensions are correct. This is based on information provided by your employer/pension provider to Revenue. A breakdown of this information is available under 'Employment Detail Summary' in the [Review your tax](#) screen. If your pay and tax details are incorrect, you must contact your employer to correct these details.
- 3 Non-PAYE income**  
Confirm, edit or delete non-PAYE income already on record. Add any additional non-PAYE income not already declared e.g. rental income, nixers.
- 4 Tax credits and reliefs**  
Confirm, edit or delete tax credits and reliefs already on record. Add new tax credits or reliefs not already on record.
- 5 Declaration**  
Confirm that all the information provided is correct before requesting your Statement of Liability

##### How is my personal data used?

- 1** The Revenue Commissioners collect taxes and duties and implement customs controls, Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas.
- 2** Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Details of this policy are also available in hard copy upon request. [View Revenue's data protection policy](#)

**Start →**

Figure 6: Completing your Income Tax Return checklist.

In this section, you will find useful information to assist you in completing your Income Tax Return. You should read the information in Figure 6, above, before proceeding to complete your Income Tax Return.

The Income Tax Return for 2019 and future years is divided into 5 distinct sections.

1. Personal Details
2. PAYE Income
3. Non-PAYE Income
4. Tax Credits and Reliefs
5. Declaration

The Income Tax Return is pre-populated with relevant information extracted from Revenue's records to make it as easy as possible to complete your Income Tax Return and enter the correct information. Where the information is pre-populated you will be required to confirm that it is correct. It will be possible to add, delete or amend certain information. The following pages provide a step-by-step guide to completing your Income Tax Return.

### 3.1 Section 1: Personal Details

In this section, you can update some of your personal information, such as your civil status, number of dependent children, your entitlement to a full Medical Card, Tax residency status, contact information and bank account details.

## Personal details

Personal details

PAYE income

Non-PAYE income

Tax credits & reliefs

Declaration

1

2


3

4

5

\* Denotes a required field

### T-Vivianne's personal details



**PPS number**

2704878P

**Date of birth (dd/mm/yyyy)**

01/01/1960

**Civil status**

Single

**Did you change civil Status in the year 2019?**

☐ Yes

☒ No

**Dependent children \***

0

**Did you hold a full Medical Card in 2019? \*** (Only include details of a full Medical card not a GP card)

☐ Yes

☒ No

**Figure 7: Personal Details Screens**

## 3.2 Section 2: PAYE Income

In this section, you will see details of your employment(s) and the pay, tax and USC information reported by your employer(s)/pension provider(s) to Revenue on your behalf. It will not be possible to complete the Income Tax Return unless all job and pension incomes, subject to PAYE, are listed on Revenue records. The information displayed in this section is based on the payroll submissions made by your employer(s) or pension provider(s). The pay, tax and USC details will be pre-populated for the employments on record for the tax year in question once the payroll information from your employer(s) or pension provider(s) has been received and updated to Revenue records. Where the information is not available you should, in the first instance, contact your employer(s)/pension provider(s) to ensure that your payroll information is up-to-date and accurate. If, having contacted your employer(s)/pension provider(s) the matter is not resolved, you may contact the National PAYE helpline, at 01 7383636 for further assistance.

You can click 'Edit' to add income, tax and USC details where these are not displayed or if you have paid non-refundable foreign tax on any of the PAYE incomes shown. If there are no amendments to be made, click 'Next'.

### PAYE income

Personal details
**PAYE Income**
Non-PAYE income
Tax credits & reliefs
Declaration

1

2

3

4

5

Click **Edit** to add income, tax and USC details where these are not displayed or if you have paid non-refundable foreign tax on any of the PAYE incomes shown.

If any source of PAYE income is not included, you can use the Jobs and Pensions service to update your records.

If any of the below information is incorrect, please contact us via MyEnquiries.

#### T-VIVIANNE's employments

Employer	Employment ID	Employer's tax registration no.	Pay for Income Tax	Income Tax paid	Pay for USC	USC paid	Relationship	Action
SARA-ER-CORWIN GROUP	70	03623606QH	30,000.00	2,800.00	33,000.00	807.97	None	<a href="#">Edit</a>

[← Back](#)
Next →

Figure 8: PAYE Income screen.



### 3.3 Section 3: Non-PAYE Income

In this section you can:

- (1) Confirm, edit or delete income already on record. If there is an income source shown on record, and you did not receive any income from this source during the year, you should delete it from your record. Similarly, if the amount of the income shown under the relevant category is not correct, you should select 'edit' to amend it.
- (2) Add a new income not already on record. If you were in receipt of any income during the year, under any of the categories shown below, you can notify Revenue of the amount of income by selecting the appropriate category and entering the amount received by you during the year. Once you have entered all the information, select 'Next' to proceed.

#### Non-PAYE income



Please **confirm**, **edit** or **delete** income already on record. **Add** new income not already on record.

#### Add income:

[Expand All](#) ▼

	Department of Employment Affairs and Social Protection (DEASP)	<a href="#">Show more</a> ▼
	Dividends	<a href="#">Show more</a> ▼
	Foreign income	<a href="#">Show more</a> ▼
	Other income	<a href="#">Show more</a> ▼

#### T-VIVIANNE's Income

Confirm	Description	Amount	Action
No income on record			

[← Back](#)

[Next →](#)

Figure 9: Non-PAYE Income Screen.

### 3.3.1 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 Income Tax Return and cannot be amended. The payments will relate to the following benefits:

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

If you are in receipt of other DSP payment types, where the payment amount is not received directly from DSP, the amount pre-populated on the Income Tax Return will reflect the information Revenue currently hold on record for you. These amounts can be confirmed, edited or deleted. Additionally, you can input details of payments received. These include payments for:

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

### 3.3.2 Other non-PAYE Incomes

Where you have notified Revenue of any additional non-PAYE incomes, the information will be automatically displayed on the Income Tax Return. You must confirm or edit/delete the information as appropriate.

Non-PAYE income types are broken down into categories to assist customers to add or update incomes. In addition to DSP incomes, these categories are:

- Dividends
- Foreign Income
- Other income

**Dividends**

Dividends from Irish Resident Companies	UK Dividends
US Dividends	Canadian Dividends

**Foreign income**

Foreign Pensions	Foreign Salary
Foreign Non-Deposit Interest/Annuities/Royalties/Dividends	EU Deposit Interest
Other Foreign Income including Rents	

**Other income**

Rental Income	Trading Profit
Deposit Interest received	Untaxed Income Arising in the State
Exempt Income from Personal Injury	Fees and Commissions
Irish Taxed Income	Maintenance Payments Received
Property Relief Surcharge	Other Lump Sum Payments
Employments/Offices/Pension not subject to PAYE deductions	Withdrawal of funds from AVC
Lump Sums from Relevant Pensions	Benefits from Employments
Distributions from ARFs, AMRFs & PRSAs	

If you are in receipt of additional taxable non-PAYE income, not included above, you must provide details of this additional income through [MyEnquiries](#) which can be accessed from the myAccount homepage.

**3.4 Section 4: Tax Credits & reliefs**

In this section, you will see the tax credits that you are currently claiming. Most tax credits are claimed during the relevant year but some reliefs, such as Health Expenses, can only be claimed at the end of the year. Details of the tax credits and reliefs that you received during the relevant year will be automatically displayed on the Income Tax Return. You must confirm your entitlement to the credit or edit/delete as appropriate. There is an option to 'Confirm all' credits on record once you are satisfied that they are correct.

Tax credits and reliefs are broken down into categories to assist you when making a claim for tax credits you are entitled to. These categories are:

- Health
- You and your family
- Your job
- Other credits

A full breakdown of the credits available under each of the above categories can be found below:

### Health

Health Expenses	Nursing Home Expenses
Medical Insurance Relief	Blind Person's Tax Credit
Guide Dog Allowance	Income Continuance

### You and your family

Owner Occupier Relief	Retirement Annuity Contract incl.
Tuition Fees	Incapacitated Child Tax Credit
Maintenance Payments Made	Deed of Covenant
Retainable Charge	Dependent Relative Tax Credit
Employing a Carer	Rent-a-Room Relief
Bridging Loan Interest	Home Carer Tax Credit
Single Person Child Carer Tax Credit	

### Your job

Flat Rate Expenses	Additional Voluntary Contributions
Personal Retirement Savings Account	Foreign Earnings Deduction
Transborder Relief	Retirement Relief for Sportspersons
Seafarer Allowance	Fisher Tax Credit (2017)
Earned Income Credit	PAYE Tax credit (2016)
Employee Tax Credit (2017 onwards)	

### Other credits

Film Relief	Tax relief Incentive Schemes (BES, EII & SCS & SURE)
Professional Services Withholding Tax	

### Un-categorised

*Personal Tax credit	**Age Tax Credit
***Non-Resident Aggregation Relief (2017)	

You may be asked to provide additional information to support your entitlement to a credit that you are claiming. Where additional documentation is required in support of a claim, you can upload these documents using the 'Upload Supporting Documents' facility on the 'Manage my Record' card in myAccount. You can claim

additional tax credits here by selecting the ‘Show more’ button beside any of the categories. For example, if you wish to claim Health Expenses, select ‘Show more’ under the ‘Health Category’

Tax credits & reliefs

Personal details

PAYE income

Non-PAYE income

**Tax credits & reliefs**

Declaration

1

2

3


**4**

5


Please **confirm**, **edit** or **delete** tax credits and reliefs already on record. **Add** new tax credits or reliefs not already on record.

**Add tax credits:**


Expand All ▾

 **Health**


Show more ▾

 **You and your family**

Show more ▾


 **Your job**

Show more ▾

 **Other credits**

Show more ▾

**T-VIVIANNE's Tax credits**

Confirm	Description	Gross amount	Action
<input type="checkbox"/>	 Personal Tax Credit	€1,650.00	
<input type="checkbox"/>	Employee Tax Credit	€1,650.00	<a href="#">Edit</a> <a href="#">Delete</a>
<input type="checkbox"/>	Confirm all		

[← Back](#)

[Next →](#)

Figure 10: Tax credits & reliefs screen



← Back

## Tax credits & reliefs

Getting started   Personal details   PAYE income   Non-PAYE income   **Tax credits & reliefs**   Declaration

Please **confirm**, **edit** or **delete** tax credits and reliefs already on record. **Add** new tax credits or reliefs not already on record.

**Add tax credits:**

Expand All ▼

**Health**
Show less ▲

Health Expenses [Select](#)

Medical Insurance Relief [Select](#)

Guide Dog Allowance [Select](#)

Nursing Home Expenses [Select](#)

Blind Persons Tax Credit [Select](#)

Income Continuation [Select](#)

**You and your family**
Show more ▼

**Your job**
Show more ▼

**Other credits**
Show more ▼

**Health Expenses**

You may claim tax relief in respect of any qualifying health expenses paid by you in respect of any individual.

[Would you like more information?](#)

\* Denotes a required field

① Non routine dental expenses

① Other medical expenses

① Dental and/or medical expenses refunded

[Cancel](#) **Add**

**Figure 11: Add Tax Credits screen.**

You should enter the amount of any non-routine dental expenses incurred by you for the relevant year in the first field. The dental practitioner will give you a Form Med 2 on completion of treatment, showing the amount paid by you in respect of non-routine dental treatment. You are not required to submit the Form Med 2 to Revenue, but you should retain it for a period of 6 years in the event Revenue ask you to submit it at some point, along with all other medical receipts, to verify your claim. Alternatively, if you use the Receipts tracker facility in 'Manage My Record' or the Revenue Receipts Tracker App to scan an image of the receipt, you do not need to retain the original receipt, as long as the scanned copy of the receipt is legible.

You should enter the total amount of all other medical expenses in the second field. Examples of the type of expenses to enter here include, prescription charges, doctor's bills, etc. You will find further information in relation to qualifying expenditure [here](#).

In the third field, you should enter the amount of health expenses that have already been refunded to you, or the amount you are entitled to receive from any third party (i.e., health insurer/Hospital Saturday Fund). The tax relief you are entitled to is therefore the sum of the amounts in the first two fields, less the amount in the third field.

If you do not wish to claim additional health expenses credits and want to proceed, you should click 'Add' and 'Confirm all'

**Note:** You are not required to submit the Form Med 2, along with other medical receipts, to Revenue. However, you are required to retain all receipts for a period of 6 years in the event Revenue ask you to submit supporting documentation to verify your health expenses claims. If you are required to provide additional information in support of your claim, you can do this using the 'Upload Supporting Documents' facility under the 'Manage my Record' card in myAccount.

## Review T-MOHAMED's details

\* Denotes a required field

Income (1)				€25,000.00
Description	Amount on revenue record	Amount declared	Status	
SARA-ER-MILLS INC	-	€25,000.00	Confirmed	

Tax credits & reliefs (3)				
Description	Amount on revenue record	Amount claimed	Status	
Personal Tax Credit	€1,650.00	€1,650.00	Confirmed	
Employee Tax Credit	€1,650.00	€1,650.00	Confirmed	
Health Expenses	-	€500.00	Added	

## 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 2018.

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

Next →

Figure 12: Declaration screen.

### Income Tax Return



#### Secure sign and submit

PPS Number

5694401M

Enter myAccount password

.....

**Sign and Submit →**

Figure 13: Secure sign &amp; submit screen

When you select 'Sign & Submit', the following message will be displayed to indicate that your submission has been successful.



## Thank you

Your reference number is: 5984615159

### Income Tax Return 2019

We will process this return after your employer or pension provider has finalised and confirmed its December payroll submission with us. We expect that your Statement of Liability should be available to view or download from My Documents from 15th January and any refund due will be made then. If your refund is selected for a verification check, we will contact you directly.

### Income Tax Return 2016-2018

We expect that a copy of your Statement of Liability will be available to view or download from My Documents within two working days. However if your refund is selected for a verification check, we will contact you directly.

OK →

**Figure 14: Acknowledgement screen**

\*The personal tax credit will be automatically granted to the maximum due based on your basis of assessment unless you or your spouse/civil partner is non-resident.

\*\*Age tax credit will be automatically granted on the Income Tax Return where it is not already on record and either spouse/civil partner is 65 during the year of assessment.

\*\*\*Non-Resident Aggregation Relief may be claimed if either spouse is non-resident.

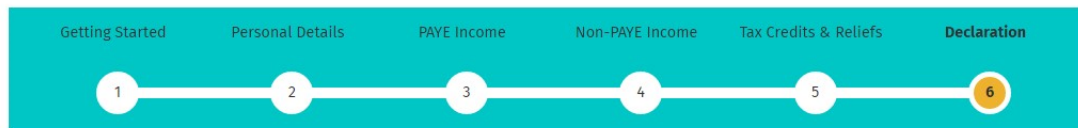
If you are entitled to other credits/reliefs you can make a claim through MyEnquiries which can be accessed from the myAccount homepage.

### 3.5 Declaration

You will see an overview of your details including the changes made. This will allow you to review the details to ensure that the information provided is correct and complete.

You will then be required to complete the declaration by ticking the declaration box on the 'Declaration' screen. Clicking 'Continue' after completing the declaration will bring you to the 'Sign and Submit' screen. Please enter your myAccount password and click the 'Sign & Submit' button. This acts as your signature.

## Declaration



### 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	
XLIIYAL KLICZA WGKQYPLI	-	€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 15: Declaration screen-Joint Assessed Couple



You will receive an acknowledgement message to confirm that your Income Tax Return as submitted successfully. You will also be advised when your Statement of Liability will be available to view. If some details on your submission need to be confirmed, you will also be informed.

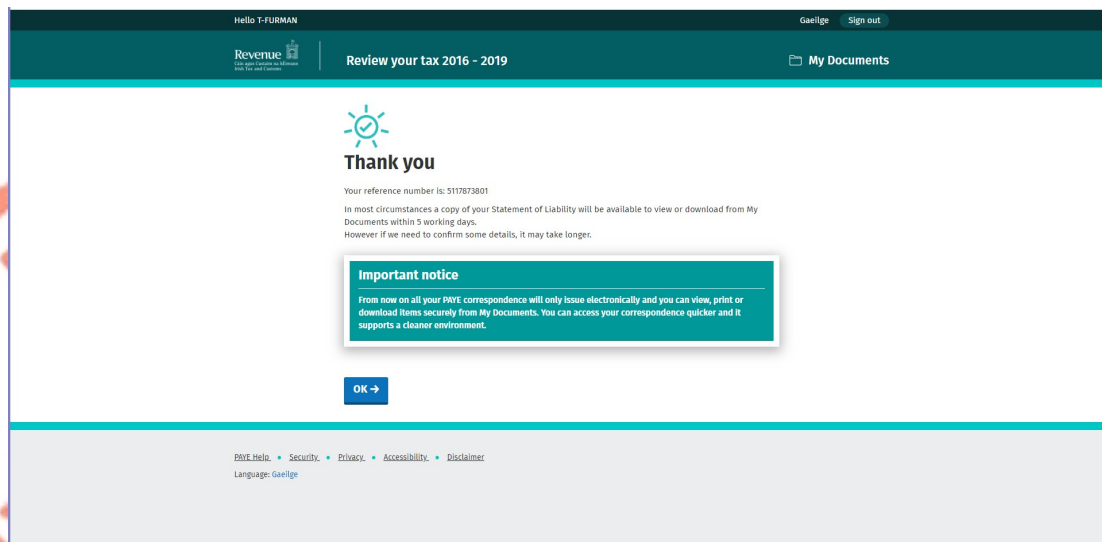


Figure 16: Acknowledgement Screen

## 3.6 Miscellaneous

### 3.6.1 Saving a partially completed Income Tax Return

The Income Tax Return will automatically save as you progress through the screens. If you do not sign and submit the form it will remain saved and you can complete and submit it at a later stage. The status indicator on the Income Tax Return for the relevant year will show as 'Saved'. However, any changes to your record, (for example, if Revenue has received details of additional DSP income for you from The Department of Social Protection) since you last accessed the Income Tax Return, will not be reflected in the saved form. You 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.

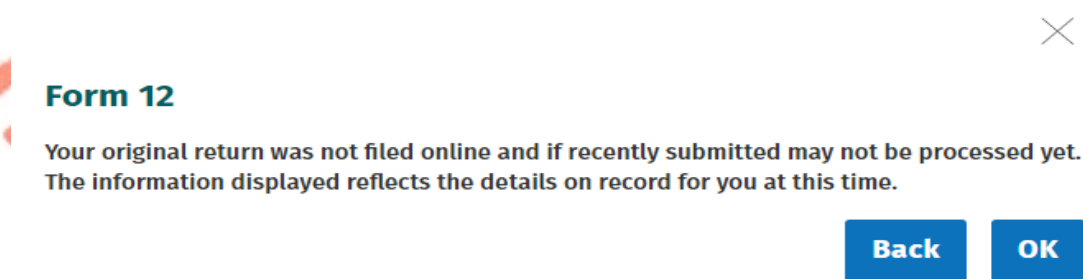
[← Back](#)

Figure 17: Out of date Income Tax Return screen

### 3.6.2 Viewing/Downloading/Printing a submitted Income Tax Return

Both you and the non-assessable spouse or civil partner, can view, download or print a submitted Income Tax Return from the 'Review your tax' homepage, provided the form was submitted online.

If you did not submit your Income Tax Return electronically, you will be shown the following screen:



The screenshot shows a window titled 'Form 12' with a close button (X) in the top right corner. The main text reads: '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.' At the bottom right, there are two blue buttons labeled 'Back' and 'OK'.

Figure 18: Income Tax Return not filed online screen

### 3.6.3 Amending a submitted Income Tax Return

You (assessable spouse or nominated civil partner) can amend a submitted Income Tax Return.

All fields can be edited except:

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

When you chose to amend an Income Tax Return, 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 Income Tax Return submitted. You will be required to confirm that this information is correct or update as necessary. The Statement of Liability will be made available to view or download from 'My Documents', normally within 2 working days. You will receive an email from Revenue to advise that you have new correspondence.

## 3.7 Status Indicator

The status indicator on the services available in each year will identify if the service is available to you. The different status indicators are as follows:

- i. Available: This means that you can submit an Income Tax Return.
- ii. Required by 31/10/YY: You are required to submit the Income Tax Return by this date.

- iii. Outstanding since 31/10/YY: You are required to submit an Income Tax Return and the due date has passed.
- iv. Saved: There is a partially saved Income Tax Return which has not been submitted.
- v. Submitted: You have submitted an Income Tax Return.

### 3.8 Statement of Liability:

If you make an online submission you can view the Statement of Liability in 'My Documents' within two working days of the request.

The spouse or civil partner in joint assessment cases will also be able to view a copy of the Statement of Liability in 'My Documents'

### 3.9 Joint Assessment Cases:

In joint assessed cases, either spouse/civil partner can request a Statement of Liability. Only the assessable spouse or nominated civil partner can complete the Income Tax Return. 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 Income Tax Return. 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 directed to complete the Income Tax Return for the relevant year.

The figure consists of three screenshots from the Revenue.ie website, showing the process to elect as an assessable spouse for the 2019 tax year.

**Screenshot 1: Income Tax Return**  
 The header shows the Revenue logo and 'Review your tax 2016 - 2019'. The main heading is 'Income Tax Return'. The text states: 'You cannot currently complete an Income Tax Return for 2019 as you are not the assessable spouse for this tax year. Do you wish to elect to become the assessable spouse for 2019?' Below this text are two buttons: 'No' and 'Yes'. A link 'here' is provided for more information.

**Screenshot 2: Assessable spouse election form**  
 The header is the same. The main heading is 'Assessable spouse election form'. There is a 'Back' link. The form contains the text: 'I, T-electa Dubuque, elect to be the assessable spouse for the 2019 tax year.' Below this is a checkbox with the label 'Check this box to confirm your declaration.' and a 'Sign and submit' button.

**Screenshot 3: Thank you**  
 The header is the same. The main heading is 'Thank you'. The text states: 'You have elected to become the assessable spouse for the 2019 tax year. You may now submit an Income Tax Return for this tax year.' Below this is a 'Next' button.

**Figure 19: Non-assessable spouse/civil partner election screens**

The assessable spouse/nominated civil partner can change until such time as the Income Tax Return has been submitted.

### 3.10 Capital Gains Tax (CGT)

The Income Tax Return does not provide for the return of Capital Gains Tax. If you disposed of any chargeable assets, you will need to complete a separate CGT return for that purpose.

### 3.11 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

## 4 Employment Detail Summary:

### 4.1 Request an Employment Detail Summary

This new facility was launched in 2019. By selecting this option, you can:

- View a summary of the pay and tax details reported by your employer(s)/pension provider(s) to Revenue
- Create a document containing a summary of your pay and tax details.

2018 was the last year for which employers were obliged to provide a Form P60 to their employees. Since 1 January 2019, employers are no longer obliged to provide a Form P60 to their employees. From 2019 onwards, Revenue will make an Employment Detail Summary available to PAYE employees. The Employment Detail Summary replaces the Form P60 and can be used in the same manner as the Form P60, for example as verification of income in dealings with third parties such as financial institutions, etc. To access the Employment Detail Summary, select **'Review Your Tax 2016-2019'** as shown in figure 21, below:



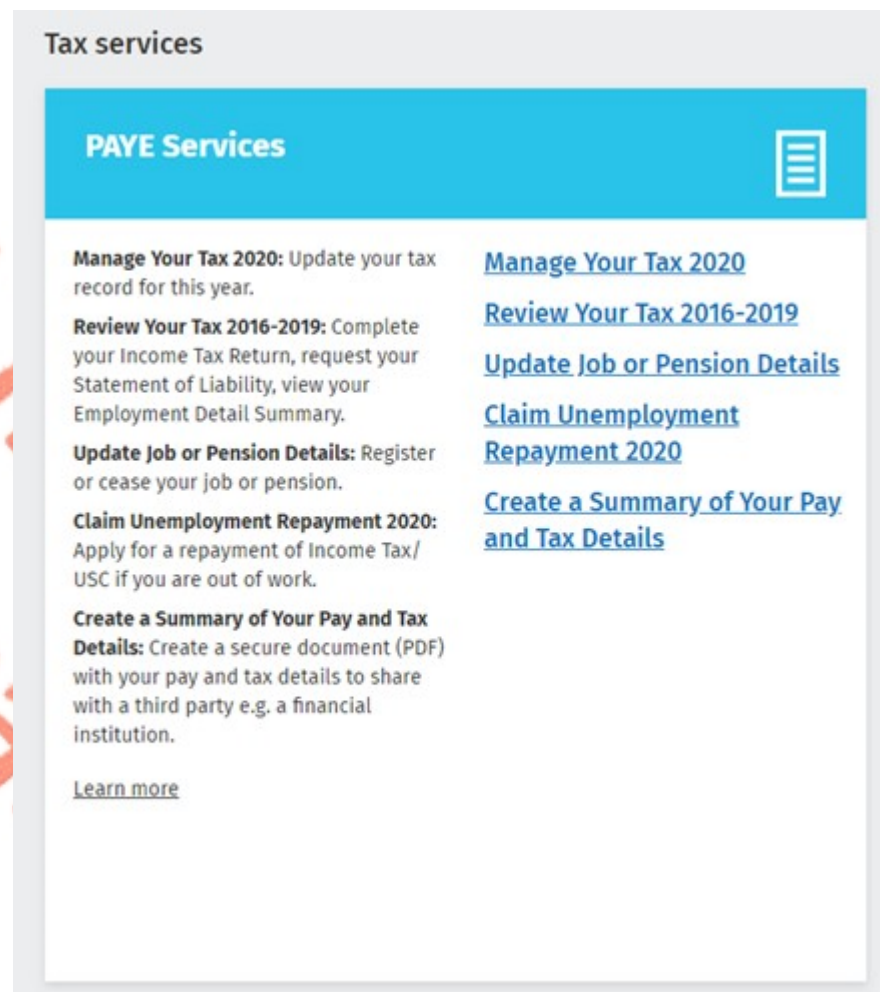


Figure 20: PAYE Services screen

When you select 'PAYE Services-Review Your Tax 2016-2019', you will be presented with the screen shown in figure 21, below. 2019 is the first year where the Employment Detail Summary is available. You should select 'View' in 2019 to access the Employment Detail Summary.

Tax year

2019

Select

2019

Review type	Description	Status	Action
Statement of Liability	<ul style="list-style-type: none"><li>View your Preliminary End of Year Statement for 2019 based on Revenue's records.</li><li>Complete your Income Tax return to:<ul style="list-style-type: none"><li>Change existing credits/declared income;</li><li>Declare additional Income e.g. rental income, income from casual work;</li><li>Claim additional credits/reliefs e.g. health expenses;</li><li>Request your Statement of Liability from Revenue.</li></ul></li></ul>	Available	<a href="#">Request</a>
Employment Detail Summary ⓘ	<ul style="list-style-type: none"><li>View a summary of the pay and tax details reported by your employer(s)/pension provider(s) to Revenue.</li><li>Create a document containing a summary of your pay and tax details.</li></ul>	Available	<a href="#">View</a>

Figure 2121: Select 'View' to create the Employment Detail Summary

When you select 'View', you will be presented with the following screen-see figure 22, below.

**Revenue**  
Can you Complete an Assessment  
Direct Tax and Finance

**Employment Detail Summary**

[My Documents](#)

[Back](#)

### Employment Detail Summary 2019

If any of this information is incorrect, please contact your employer/pension provider directly to have it corrected.

You can view each payroll submission by selecting 'View job/pension details'.

You can create a document you can save or print by clicking 'Create document'.

**Create document**

**Previously created Employment Detail Summary on record**

You have previously created an Employment Detail Summary document for 2019 which you can view in 'My Documents'.

**My Documents**

**Your jobs or pensions**

**Sara-er-feeney** [View job/pension details](#)

Employment ID	987
Start date	01/01/2014

**Pay, Tax, USC, LPT and PRSI details**

Gross pay	€23,756,786.00
Pay for Income Tax	€7,920,985.00
Income Tax paid	€656,654.31
Taxable benefits	€10.00
Pay for USC	€220,986.00
USC paid	€17,654.32
LPT deducted	€4,690.00
Employee PRSI paid	€1.00
Employer PRSI paid	€12.00

**PRSI classes**

PRSI class	A6
Number of insurable weeks	50

Figure 22: Select 'Create document' to access the Employment Detail Summary

As shown in the example above, you will have the opportunity to create a secure copy of your Employment Detail Summary. You should select 'Create Document' in order to view and print the Employment Detail Summary. If you had more than 1 employment during 2019, the document you create will contain pay and statutory deductions for each employment separately. When you select 'Create Document', a message will be displayed informing you that the Employment Detail Summary has been created and is now available in 'My Documents' under the year 2019-see figure 23, below. The secure copy will be in a pdf format.



### Employment Detail Summary created

Your Employment Detail Summary has been successfully created and is now available in 'My Documents' under the year 2019.

**My Documents →**

Close

**Figure 223: Message displayed to confirm the Employment Detail Summary has been created**

You can access and print the Employment Detail Summary by clicking on the 'My Documents' button as shown above. Figure 24 below shows how the document will appear when printed.



In all correspondence please quote:  
PPS No:

Noel Wall  
Business Division - Dublin North & City  
Centre  
9/15 Upper O'Connell Street  
Dublin 1

MR T-LUELLA FISHER  
DAME STREET  
PAYEOS-NORTH  
OKEYSHIRE

Enquiries: 01 7383612  
06 Jan 2020

## Employment Detail Summary 2019

If any of this information is incorrect, please contact your employer/pension provider directly to have it corrected

Job/pension details	
Employer/pension provider name	Sara-er-feeney
Employer/pension provider no.	
Employment ID	987
Start Date	01/01/2014
Pay, Income Tax, USC, LPT and PRSI details	
Gross pay	€23,756,786.00
Pay for Income Tax	€7,920,985.00
Income Tax paid	€656,654.31
Taxable benefits	€10.00
Pay for USC	€220,986.00
USC paid	€17,654.32
LPT deducted	€4,690.00
Employee PRSI paid	€1.00
Employer PRSI paid	€12.00
PRSI classes	
PRSI class	A6
Number of Insurable weeks	50

Figure 234: Example of the Employment Detail Summary when printed



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[...]

## 4.2 Employment Detail Summary (EDS) -paper version

## 5 PAYE Services-Review Your Tax-options available for the years 2016-2018.

### 5.1 Income Tax Return

You can complete an Income Tax Return for one or all of the above years to:

- Change existing credits/declared income;
- Declare additional income, e.g. rental income, income from casual work;
- Claim additional credits/reliefs, e.g. health expenses.

#### Step 1: Getting Started

In this section, you will find useful information to assist you in completing your Income Tax Return for the income tax years 2016-2018 inclusive. You should read the information here before proceeding to complete your Income Tax Return for the above years. You should then follow the steps outlined in [Chapter 3-Completing the Income Tax Return](#).

## Getting started

Getting started

Personal details

PAYE income

Non-PAYE income

Tax credits & reliefs

Declaration

1

2

3

4

5

6

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our Privacy page on [www.revenue.ie](http://www.revenue.ie). Details of this policy are also available in hard copy upon request.

### What you will need to complete this form

- Form P60(s) for you (and your spouse/civil partner, if relevant) for year ended 31/12/2018.

NOTE: The Income Tax Return does not provide for the return of Capital Gains Tax details. If you (or your spouse or civil partner, if relevant), disposed of any chargeable assets, you will need to complete a separate CGT return for that purpose and submit it to your Revenue office. Further information on Capital Gains Tax is [available here](#).

### How to complete

Personal details	<b>Check</b> Personal details are correct	<b>Add</b> Details for you and your spouse or civil partner, if relevant
PAYE income	<b>Check</b> Employment details	<b>Add</b> Pay, tax and USC details, if relevant
Non-PAYE income	<b>Confirm, Edit or Delete</b> Income already on record	<b>Add</b> New income not already on record
Tax credits & reliefs	<b>Confirm, Edit or Delete</b> Tax credits and reliefs already on record	<b>Add</b> New tax credits or reliefs not already on record
Declaration	<b>Read</b> Your declaration	<b>Confirm</b> Confirm your declaration before submitting your Income Tax Return

[← Back](#)
[Next →](#)

Figure 25: Getting started screen (years 2016-2018)

The Income Tax Return is pre-populated with relevant information extracted from Revenue's records to make it as easy as possible to complete your Income Tax Return and enter the correct information. When the information is pre-populated you will be required to confirm that it is correct. It will be possible to add, delete or amend certain information. You should refer to [Chapter 3-Completing the Income Tax Return](#) for step-by-step instructions on how to complete the Income Tax Return.

## 5.2 Statement of Liability

You can use this option to:

- Accept your end-of-year taxes without making changes to your existing credits/declared incomes.

You cannot claim additional credits/declare additional income using this option.

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

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[...]

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

[...]

A more recent version of this manual is available.

### 5.3 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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[...]

### 5.4 Amending a submitted Form 12: Real Time Risk (RTR) rule

### 5.5 Statement of Liability: 2016-2018 inclusive.

Customers can obtain a Statement of Liability for any one or all the above years 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 (for years 2016-2018 only) 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 Statement of Liability (SOL) for years 2016-2018 inclusive. These include customers who:

- are in receipt of the following DSP payments and have not previously notified Revenue of the payment amount:
  - Blind Pension.
  - Survivor's Pension Non- Contributory.
  - Carer's Income.
- 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.
- 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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[...]

## 5.6 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 a 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 29: SOL processing request screen

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[...]

## 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 ITP Events

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[...]

### 6.2 iC items

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[...]

### 6.3 Work Items

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## 6.4 'Source' of Review

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## 6.5 Election to be the Assessable Spouse/Civil Partner

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[...]

## 7. Shadow Site

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[...]

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[...]

		(DSP)



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