

PAYE Services: Review your tax

Part 38-06-05

Document updated February 2021



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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 (for 2019 and future years)
- 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 or by clicking [here](#).

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

1.1 Covid-19 information for taxpayers and their agents

In response to the impact of the Covid-19 Pandemic on the Irish economy, the Government introduced a number of schemes and incentives to support employers and their employees. You will find further information in relation to these schemes and incentives below:

1.2 Employer Refund Scheme (ERS):

This scheme was launched by the Government on 15th March 2020 and lasted for a period of 9 days. Further information in relation to this scheme can be found at [Employer Covid-19 Refund Scheme](#) on www.revenue.ie.

1.3 Temporary Wage Subsidy Scheme (TWSS):

This scheme was launched on 24th March 2020 and replaced the Employer Refund Scheme. The scheme was designed to provide support for employers whose turnover has been adversely affected by the pandemic and lasted until 31 August 2020. Please see [Temporary Wage Subsidy Scheme \(TWSS\)](#) at www.revenue.ie, for further information. The TWSS was replaced by the [Employment Wage Subsidy Scheme \(EWSS\)](#), which started on 1 September 2020. Further information in relation to the [Employment Wage Subsidy Scheme \(EWSS\)](#) can be found at www.revenue.ie.

1.4 Stay & Spend Scheme:

The Stay & Spend Tax Credit is a new credit, available for the years 2020 and 2021. It may be used against Income Tax (IT) or Universal Charge (USC) liability in a year of assessment.

Additional information on the [Stay & Spend Scheme](#) can be found at www.revenue.ie. [Tax & Duty Manual part 15-01-47 Stay and Spend Tax Credit](#) contains useful information in relation to this scheme. A [video](#), outlining the process involved in uploading receipts to Revenue storage in support of a claim for Stay & Spend Tax Credit, is also available.

Further information on how to make a claim for Stay & Spend Tax Credit can be found in [Section 4-Stay & Spend Tax Credit](#).

1.5 Remote Working Relief:

Employees who are obliged to perform some, or all of the duties of their employment from home, may be entitled to claim tax relief in respect of some of the expenditure incurred as a result of working from home. In order to qualify for this relief, the following conditions must be met:

- There must be a formal agreement in place between the employer and the employee under which the employee is required to work from home;
- An employee must be required to perform substantive duties of the employment at home and;
- An employee must be required to work for substantial periods at home.

Additional information on Remote Working Relief can be found at www.revenue.ie. [Tax & Duty Manual part 05-02-13 e-Working & Tax](#) contains useful information in relation to this relief. A [video](#), outlining the process involved in making a claim for Remote Working Relief is also available.

Further information on how to make a claim for Remote Working Relief can be found in [Section 4-Remote Working Relief](#).

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 2017-2020 inclusive. The Statement of Liability will show whether your Income Tax and Universal Social Charge (USC) is balanced, overpaid or underpaid. For anyone who received Covid-19 support payments under the ERS, TWSS or the Pandemic Unemployment Payment (PUP) from the Department of Social Protection, you will be able to view details of the payments you received in 2020. 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.

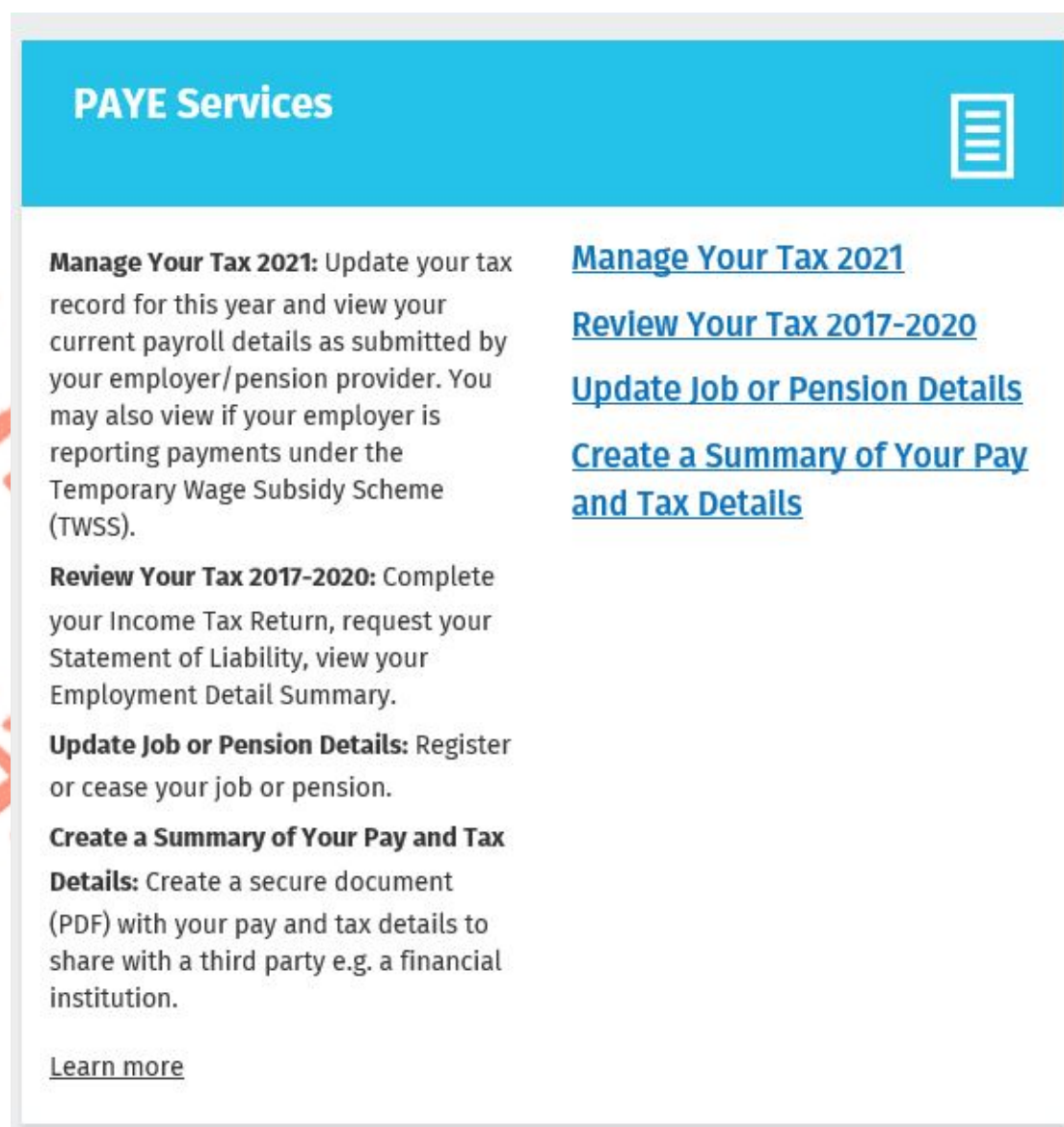


Figure 1: PAYE Services card in myAccount

2.1 Review your tax

The 'Review your tax' PAYE service allows employees and pension recipients review their Preliminary End of Year Statements (PEOYS), claim credits/reliefs and obtain a Statement of Liability for any of the four previous tax years.

The following services are available to you for the Income Tax year 2019 and future years:

- (a) Review their Preliminary End-of-year statement;
- (b) Complete an Income Tax Return to obtain a Statement of Liability-see paragraph Request a Statement of Liability for further information;
- (c) View and print a secure copy of your Employment Detail Summary-[see chapter 4.0 Employment Detail Summary for further information.](#)

See [Chapter 5: Review Your Tax-options available for the years 2017-2018](#) for the services available in the years 2017-2018 inclusive.

2.1.1 Request a Preliminary End of Year Statement (PEOYS)

2019 & 2020:

A Preliminary End of Year Statement for 2020 is available to PAYE customers. Please select 'Request' to view the Preliminary Statement (see Figure 2, below). The Preliminary End of Year Statement will provide you with details of your Income Tax and USC calculation for 2020, based on the information held on Revenue's records at 31 December 2020. In order to accept or amend this information you must complete an Income Tax Return. Completing an Income Tax Return will also allow you 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.

Please follow the instructions below to obtain a Statement of Liability for 2020.

The screenshot shows a web interface for requesting a Preliminary End of Year Statement. At the top left is a link 'Back to myAccount'. Below it is a 'Tax year' section with a dropdown menu showing '2020' and a blue 'Select' button. Below the 'Select' button is the year '2020'. The main content area is a table with two rows. The first row is for 'Statement of Liability' and the second row is for 'Employment Detail Summary'. The 'Statement of Liability' row has a 'Request' button in the 'Action' column. The 'Employment Detail Summary' row has a 'View' button in the 'Action' column.

Review type	Description	Status	Action
Statement of Liability	<ul style="list-style-type: none"> View your Preliminary End of Year Statement for 2020 based on Revenue's records. Complete your Income Tax return to: <ul style="list-style-type: none"> 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 your Statement of Liability from Revenue. 	Available	Request
Employment Detail Summary ⓘ	<ul style="list-style-type: none"> 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. 	Available	View

Figure 2: Select 'Request' to view the 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.

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Preliminary End of Year Statement

This is a preliminary calculation for 2020 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.

Preliminary result	Underpayment	€2,198.22
--------------------	--------------	-----------

What your preliminary result means

Underpayment ⓘ

Based on Revenue's records for 2020, you paid less Income Tax or USC than you were due to pay. This means that you owe Revenue €2,198.22 based on current information.

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		€22,400.00
Preliminary Income Tax result	Underpayment	€2,130.00

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. Temporary Wage Subsidy Scheme was enacted during the Covid-19 Pandemic. Your employer operated the Temporary Wage Subsidy Scheme (TWSS) on your behalf. Please check that the reported subsidy amounts paid are correct. If this information is not correct, you must contact your employer directly to correct it.

[Learn more.](#)

Employment/pension income

Uíscé	€20,000.00
-------	------------

Employment ID: 001

COVID-19 related incomes for Uíscé:

Temporary Wage Subsidy (TWSS)	€2,000.00
-------------------------------	-----------

Total income chargeable to USC	€22,000.00
---------------------------------------	-------------------

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:

€12,012.00 @ 0.5%	€60.06
€8,472.00 @ 2%	€169.44
€1,516.00 @ 4.5%	€68.22

USC due	€297.72
----------------	----------------

USC paid

USC paid is the amount of USC reported by your employer/pension provider to Revenue as deducted from your pay/pension during the year. A negative amount of USC paid reported for an employment refers to USC already repaid to you by that employer.

Employments/pensions

Uíscé	€229.50
Employment ID: 001	

USC paid	€229.50
-----------------	----------------

Calculation

USC due	€297.72
Less USC paid	- €229.50

Net USC due	€68.22
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Overall preliminary USC result

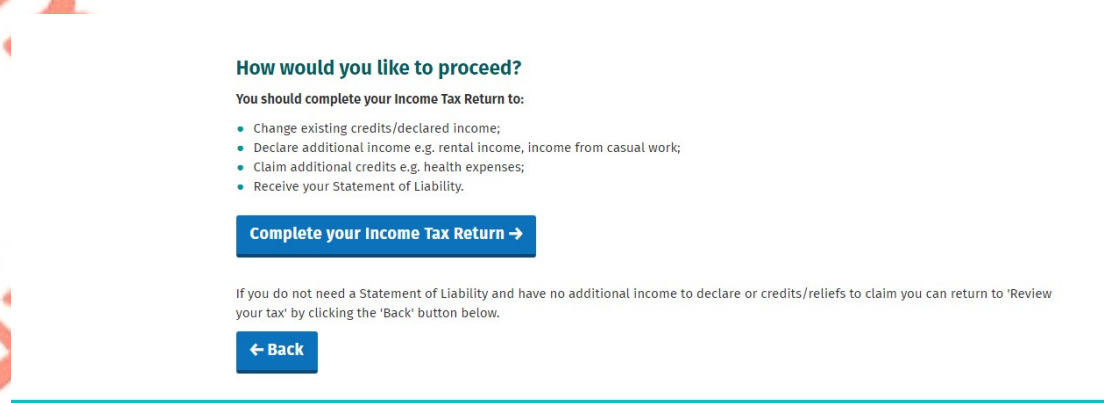
Your preliminary USC result	Underpayment	€68.22
------------------------------------	---------------------	---------------

Close

Figure 4: Preliminary USC result

In this example, you can see the preliminary result. An underpayment of €2198.22 arises in this instance. This underpayment is broken down as €2130 underpaid in respect of income tax and €68.22 in respect of USC. If you were in receipt of ERS, TWSS or PUP during 2020, you may be in an underpayment position for 2020. The preliminary statement will provide you with a breakdown to (a) show how the figure of tax and USC has been calculated, (b) explain the result and (c) what action you need to take in order to receive a Statement of Liability for 2020.

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. Please note, if you wish to make a claim in respect of Stay & Spend Tax Credit, you must firstly upload receipts for qualifying expenditure incurred, using the Revenue Receipts Tracker App or the Receipts Tracker functionality in myAccount.

The Income Tax Return for 2020 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



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. If you were in receipt of a payment under the Employer Refund Scheme (ERS) or Temporary Wage Subsidy Scheme (TWSS) during 2020, the total amount you received will be shown here. These amounts will be displayed under the employment(s) to which the payment(s) relate. See figure 8, below, for further information.

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'.

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PAYE income



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.

Temporary Wage Subsidy Scheme and Employer Refund Scheme were enacted during the Covid-19 Pandemic [Learn More](#)

Your employer operated the Temporary Wage Subsidy Scheme (TWSS) on your behalf. Please check that the reported subsidy amounts paid are correct. If this information is not correct, you must contact your employer directly. If it is incorrect do not submit this declaration of income before confirming with your employer. If your pay and tax information is incorrect, please contact your employer/pension provider directly to have it corrected.

Employer	UÍSCÉ
Employment ID	001
Employer's tax registration no.	
Pay for Income Tax	€20,000.00
Temporary Wage Subsidy Scheme (TWSS)	€2,000.00
Employer Refund Scheme (ERS)	€400.00
Income Tax paid	€700.00
Pay for USC	€20,000.00
USC paid	€229.50
Relationship	None
Action	Edit

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)	Show more ▼
	Dividends	Show more ▼
	Foreign income	Show more ▼
	Other income	Show more ▼

T-VIVIANNE's Income

Confirm	Description	Amount	Action
No income on record			

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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
- Pandemic Unemployment Payment (PUP)
- Illness Benefit
- Maternity Benefit
- Paternity Benefit
- Adoptive Benefit
- Health and Safety Benefit
- One Parent Payment

Covid-19 Pandemic Unemployment Payment (PUP):

The Covid-19 Pandemic Unemployment Payment (PUP) is a new DSP payment, introduced in response to the Covid-19 Pandemic. It can be claimed by employees or the self-employed who became unemployed since 13th March 2020, due to the Covid-19 Pandemic. If you were in receipt of the Pandemic Unemployment Payment during 2020, it will be shown under the Department of Social Protection heading in the Non-PAYE income section. See figure 10, below:

T-ISIDRO's income

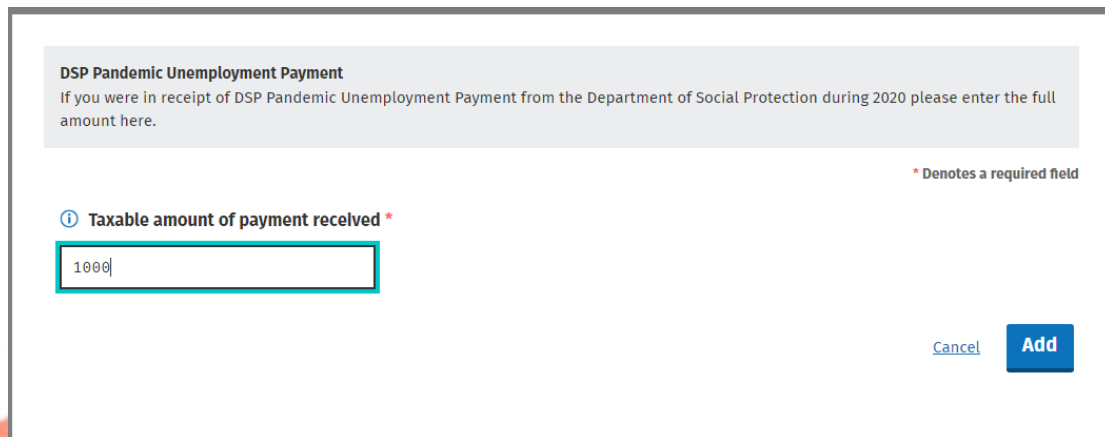
Confirm	Description	Amount	Action
<input type="checkbox"/>	 DSP Pandemic Unemployment Payment	€800.00	

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Figure 10: DSP PUP screen

If you were in receipt of PUP in 2020, but this income is not displayed in the Non-PAYE Income section, you can add it by selecting it from the list of Department of Social Protection (DSP) incomes. Enter the amount you received in the relevant section, as shown in figure 11, below, and select 'Add' to include this amount in your incomes for 2020.



DSP Pandemic Unemployment Payment

If you were in receipt of DSP Pandemic Unemployment Payment from the Department of Social Protection during 2020 please enter the full amount here.

* Denotes a required field

① Taxable amount of payment received *

1000

[Cancel](#) [Add](#)

Figure 11: Add DSP PUP screen

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	Stay and Spend Tax Credit

Your job

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

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'. Similarly, if you wish to make a claim for Stay & Spend Tax Credit, select 'Show more' under the 'You and your family' category. The option to claim Remote Working Relief can be found under the 'Your job' 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	Edit Delete
<input type="checkbox"/>	Confirm all		

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Figure 12: Tax credits & reliefs screen

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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 Continuance [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?](#)

Receipts tracker

The following is a summary of the receipts uploaded by you.

Receipt category	Amount
General	€1,000.00

Note: Please round cent amounts to the nearest euro.

* Denotes a required field

① General

① Dental (non-routine)

① Dental and health expenses refunded

[Cancel](#) [Add](#)

Figure 13: Add Tax Credits (Health Expenses) screens.

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' on myAccount 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.

If you use the Revenue Receipts Tracker App or the Receipts Tracker functionality to upload an image of your receipt(s), the amount entered will be displayed on the Income Tax Return, as shown in figure 13, above.

3.4.1 Stay & Spend Tax Credit

If you would like to make a claim for expenditure incurred under the Stay & Spend Scheme, please select 'Stay & Spend' from the 'You and your family' category. Upon selecting this credit, the screen shown in figure 14, below, will be displayed. In order to claim the Stay & Spend Tax Credit, you must first upload receipts for qualifying expenditure incurred under this scheme. Please note:

You can upload receipts using either the Revenue Receipts Tracker App or the Receipts Tracker functionality in myAccount.

To assist you in making a claim for this credit, the total value of the receipts, uploaded by you will be shown on the Stay & Spend Tax Credit screen on the Income Tax Return-see figure 15, below.

If you are satisfied that the amount shown represents the total value of your claim, please enter this amount in the field displaying 'Total amount being claimed' and select 'Add' to continue. Alternatively, if you wish to upload additional receipts, you

must exit the Income Tax Return and upload any additional receipts using the Revenue Receipts Tracker App or the Receipts Tracker in myAccount. When you have uploaded all receipts, please return to 'Review Your Tax 2017-2020' in myAccount and select 'Edit' to complete the Income Tax Return. The new value of receipts claimed will be displayed under 'Stay and Spend' on the Income Tax return. Please enter the total amount in the field displaying 'Total amount being claimed' and select 'Add' to continue.

You and your family Show less

Owner Occupier Relief Select	Retirement Annuity Contract incl. QOPP Select
Tuition Fees Select	Deed of Covenant Select
Retainable Charge Select	Dependent Relative Tax Credit Select
Employing a Carer Select	Rent-a-Room Relief Select
Stay and Spend Select	

Figure 14: You and your family-Stay & Spend

Stay and Spend
 The Stay & Spend scheme allows you to claim for qualifying expenditure incurred between 1 October and 31 December 2020. Qualifying expenditure relates to amounts spent by you on Accommodation & Food with registered service providers. You must upload receipts details and images for the full amount claimed, prior to making your claim, by using either the Receipts Tracker App or via the Receipts Tracker facility in myAccount.

[Would you like more information?](#)

Receipts tracker
 The following is information you saved in the Receipts tracker which may help you complete the details below. Before proceeding to make your claim, you should review this information to ensure it is correct. If you wish to add further receipts, please upload them using the Receipts Tracker App or the Receipts Tracker facility in myAccount.

Receipt category	Amount
Total	€150.00

Note: Please round cent amounts to the nearest euro.

Receipts submitted

Restaurant or business name	Date of expense	Net amount
[REDACTED]	08/12/2020	€150.00

? Total amount being claimed

[Cancel](#)

Add

Figure 15: Stay & Spend -Total amount being claimed

3.4.2 Remote Working Relief

If you wish to claim for expenditure incurred under Remote Working Relief, please;

- Select 'Remote Working Relief' from the 'Your job' category. When you select this relief, the screen shown in figure 16, below, will be displayed. If you have uploaded receipts using the Revenue Receipts Tracker App or the Receipts Tracker functionality in myAccount, the total value of receipts uploaded will be displayed.
- Confirm if you were in receipt of a payment from your employer for remote working. If yes, please enter the relevant amount in the field titled 'Please indicate the total amount you received from your employer'. Please note, any amount received from your employer will be deducted from the amount of relief due to you.
- In the field titled 'Heat/Electricity Paid', enter the total amount paid by you in 2020 under this category.
- In the field titled 'Broadband Paid', enter the total amount you paid in 2020 under this heading.
- In the field titled 'Days worked remotely', enter the total number of days worked remotely in 2020.

Once completed, please select 'Add' to proceed.

Remote Working Relief

Remote Working Relief is granted in respect of additional costs associated with heating, electricity and broadband when working remotely.

[Would you like more information?](#)

Receipts tracker

The following is a summary of the receipts uploaded by you. Before proceeding to make your claim, you should review this information to ensure it is correct. If you wish to add further receipts, please upload them using the Receipts Tracker App or the Receipts Tracker facility in myAccount.

Receipt category	Amount
Heat/Electricity	€200.00
Broadband	€0.00
Total	€200.00

Note: Please round cent amounts to the nearest euro.

Receipts submitted

Receipt Category	Date of Payment	Amount Paid
Heat/Electricity	16/12/2020	€200.00

* This is a required field

 Were you in receipt of up to € 3.20 per day from your employer? *

☐ Yes

☒ No

Heat/Electricity Paid 

Broadband Paid 

Days Worked Remotely *

[Cancel](#)

Add

Figure 16: Add Tax Credits-Remote Working Relief

3.5 Declaration

When you have added details of all incomes received by you and claimed all credits and reliefs you are entitled to, you will be presented with a declaration screen, as shown in figure 17, below. Please review the overview screen and ensure that the information provided is correct and complete.

Next, 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.

[← Back](#)

Declaration

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

After **reviewing** your return details below, please **read** and **confirm** your declaration before continuing to submit your Income Tax Return.

Review T-CHANCE's details

* Denotes a required field

Income (1)			€22,400.00
Description	Amount on revenue record	Amount declared	Status
UÍSCÉ	€20,000.00	€20,000.00	Confirmed
Temporary Wage Subsidy Scheme (TWSS)	€2,000.00	€2,000.00	
Employer Refund Scheme (ERS)	€400.00	€400.00	

Tax credits & reliefs (2)			
Description	Amount on revenue record	Amount claimed	Status
Personal Tax Credit	—	€1,650.00	Added
Health Expenses	—	€1,000.00	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 2020.

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.

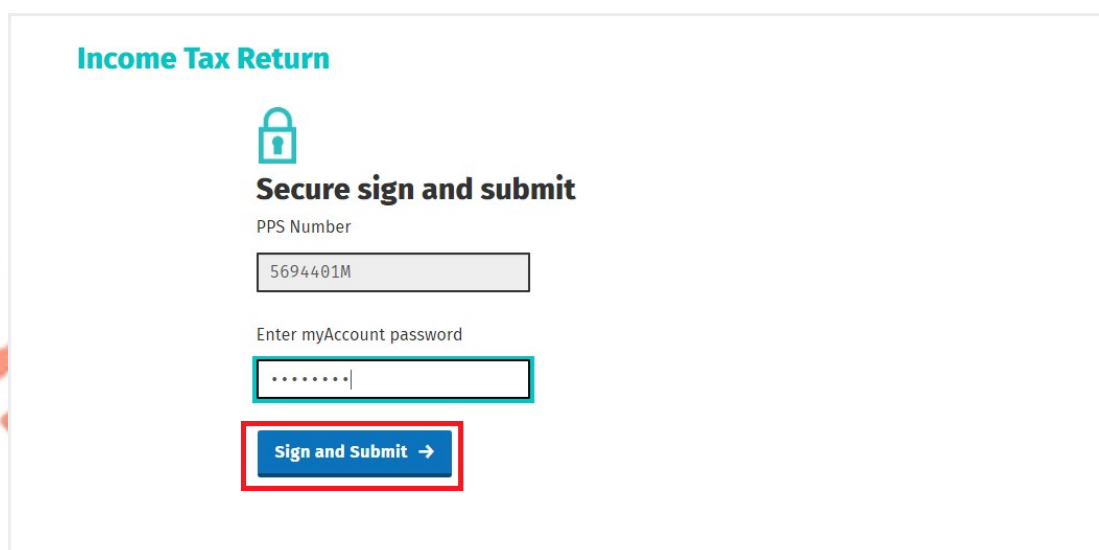
Civil Penalties/Criminal Prosecution - Tax law provides for both civil penalties and criminal sanctions for the failure to make a return, the making of a false return, facilitating the making of a false return, or claiming tax credits, allowances or reliefs which are not due. In the event of a criminal 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 17: Declaration screen.

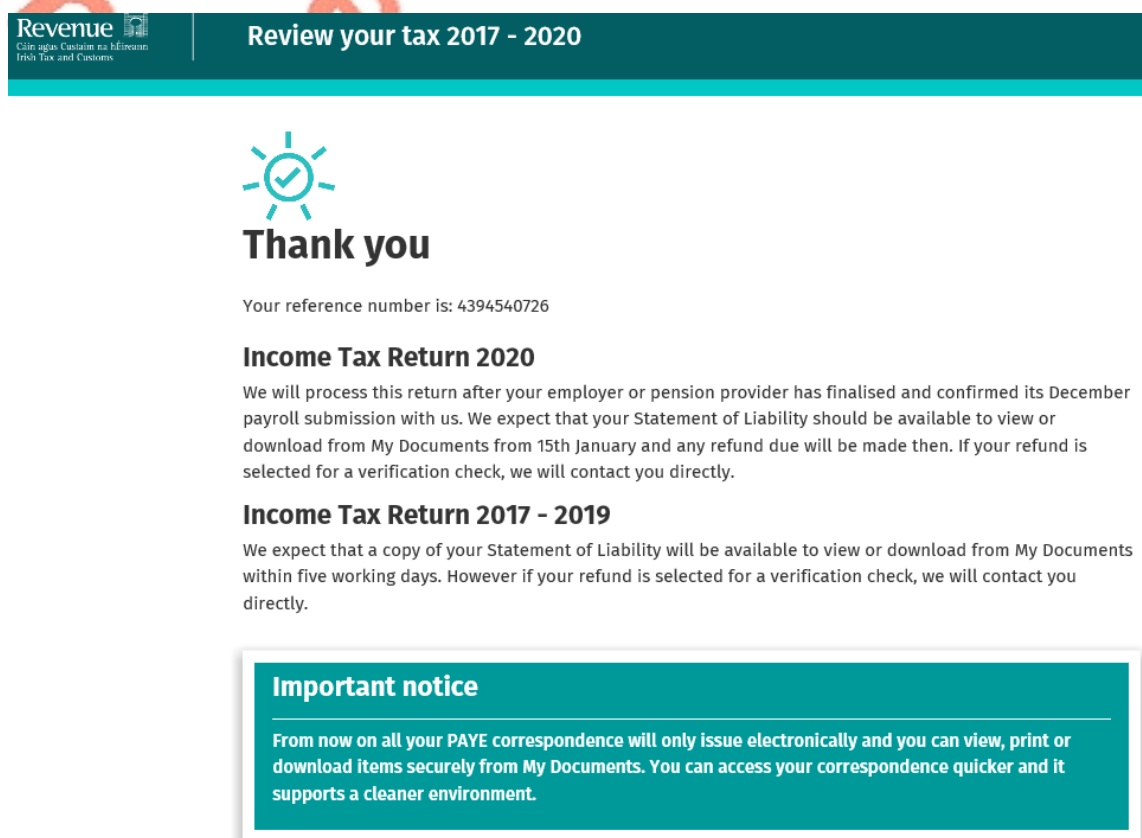
When you select 'Next', as shown in figure 17, above, you will be asked to enter your password to submit your claim-see figure 18, below. You will receive an acknowledgement message to confirm that your Income Tax Return has submitted successfully. You will also be advised when your Statement of Liability is available to view. If some details on your submission need to be confirmed, you will also be informed.



The screenshot shows the 'Income Tax Return' secure sign and submit screen. It features a teal header with the title 'Income Tax Return'. Below the title is a teal padlock icon. The main heading is 'Secure sign and submit'. There are two input fields: 'PPS Number' with the value '5694401M' and 'Enter myAccount password' with masked characters. A blue button with the text 'Sign and Submit →' is highlighted with a red border.

Figure 18: Secure sign & submit screen

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



The screenshot shows the 'Acknowledgement screen' with a teal header. The Revenue logo is on the left, and the text 'Review your tax 2017 - 2020' is on the right. Below the header is a teal box with a white checkmark icon and the text 'Thank you'. The reference number '4394540726' is displayed. The screen is divided into two sections: 'Income Tax Return 2020' and 'Income Tax Return 2017 - 2019'. An 'Important notice' box at the bottom states that PAYE correspondence will be issued electronically and can be accessed via My Documents.

Revenue
Clár agus Caisín na hÉireann
Irish Tax and Customs

Review your tax 2017 - 2020

Thank you

Your reference number is: 4394540726

Income Tax Return 2020

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 2017 - 2019

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

Important notice

From now on all your PAYE correspondence will only issue electronically and you can view, print or download items securely from My Documents. You can access your correspondence quicker and it supports a cleaner environment.

Figure 19: 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 20: 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:

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 21: 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, illustrating 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. A 'Back' link is on the left. The heading is 'Assessable spouse election form'. The form contains the text: 'I, T-electa Dubuque, elect to be the assessable spouse for the 2019 tax year.' To the right of this text is a checkbox with the label 'Check this box to confirm your declaration.' Below the form is a 'Sign and submit →' button.

Screenshot 3: Thank you
 The header is the same. A sun icon is displayed. The 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 text is a 'Next →' button.

Figure 22: 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

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

[...]

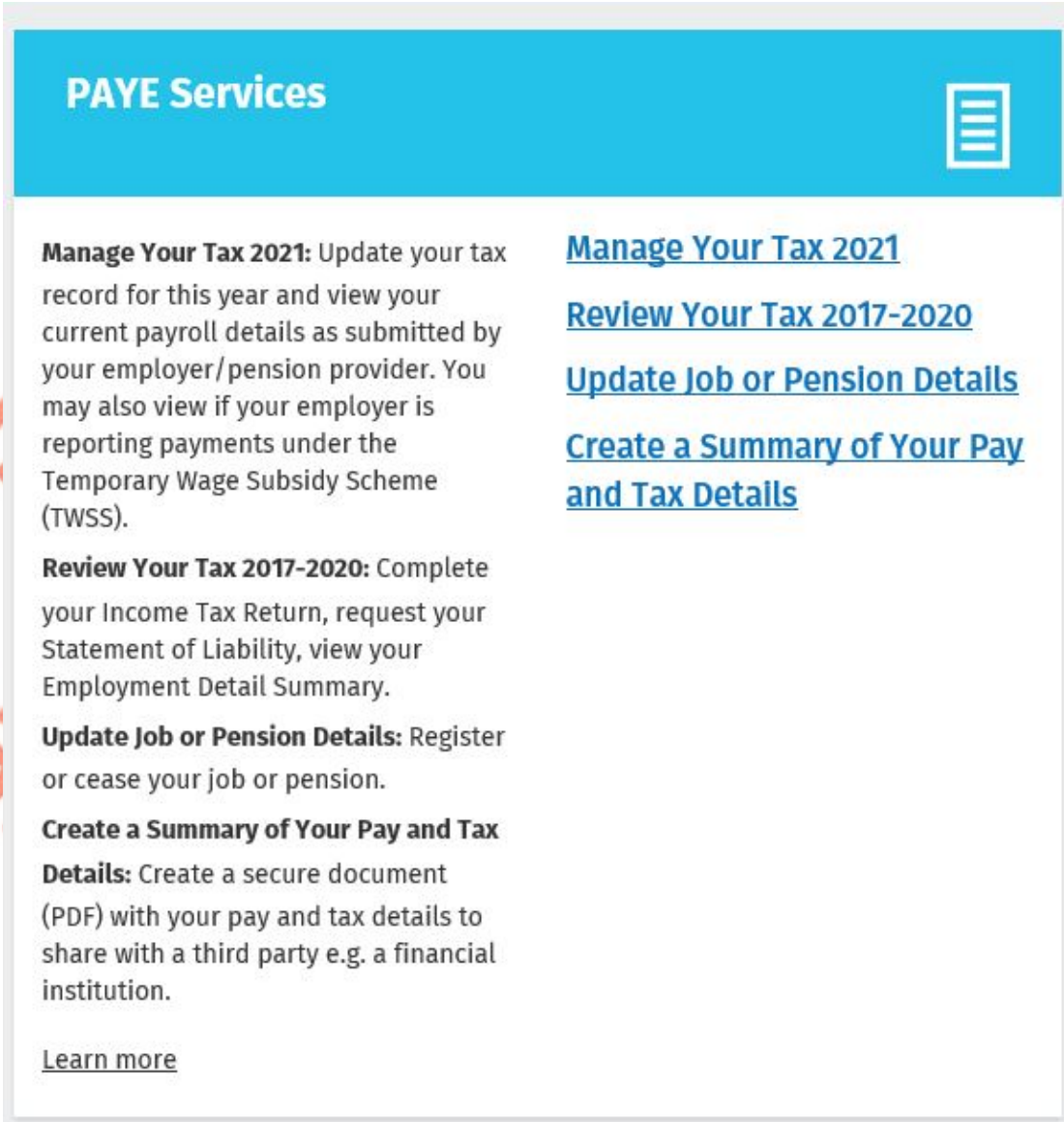
4 Employment Detail Summary:

4.1 Request an Employment Detail Summary

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 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 2017-2020**' as shown in figure 23, below:



The image shows a screenshot of the 'PAYE Services' screen. At the top, there is a blue header bar with the text 'PAYE Services' in white. To the right of the text is a white icon of a document with three horizontal lines. Below the header, the screen is divided into two columns. The left column contains four paragraphs of text, each starting with a bold heading: 'Manage Your Tax 2021', 'Review Your Tax 2017-2020', 'Update Job or Pension Details', and 'Create a Summary of Your Pay and Tax Details'. The right column contains four blue hyperlinks: 'Manage Your Tax 2021', 'Review Your Tax 2017-2020', 'Update Job or Pension Details', and 'Create a Summary of Your Pay and Tax Details'. At the bottom of the left column is a blue hyperlink 'Learn more'.

PAYE Services

Manage Your Tax 2021: Update your tax record for this year and view your current payroll details as submitted by your employer/pension provider. You may also view if your employer is reporting payments under the Temporary Wage Subsidy Scheme (TWSS).

Review Your Tax 2017-2020: Complete your Income Tax Return, request your Statement of Liability, view your Employment Detail Summary.

Update Job or Pension Details: Register or cease your job or pension.

Create a Summary of Your Pay and Tax Details: Create a secure document (PDF) with your pay and tax details to share with a third party e.g. a financial institution.

[Learn more](#)

[Manage Your Tax 2021](#)

[Review Your Tax 2017-2020](#)

[Update Job or Pension Details](#)

[Create a Summary of Your Pay and Tax Details](#)

Figure 23: PAYE Services screen

When you select 'PAYE Services-Review Your Tax 2017-2020', you will be presented with the screen shown in figure 24, 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.

[← Back to myAccount](#) **Tax year**

2020

2020

Review type	Description	Status	Action
Statement of Liability	<ul style="list-style-type: none"> Complete your Income Tax return to: <ul style="list-style-type: none"> - Change existing credits/declared income; - Declare additional Income e.g. rental income, income from casual work; - Claim additional credits/reliefs e.g. health expenses; 	Saved	Edit Delete
Employment Detail Summary ⓘ	<ul style="list-style-type: none"> 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. 	Available	View

Figure 24: Select 'View' to create the Employment Detail Summary

When you select 'View', you will be presented with the following screen-see figure 25, below.

[← Back](#)

Employment Detail Summary 2020

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'.

There has been an amendment since you last created an Employment Detail Summary document. You can create an amended document you can save or print by clicking 'Create document'

[Create document](#)

Your jobs or pensions


Uíscé	View job/pension details
	
Employment ID	001
Start date	01/01/2015
Pay, Tax, USC, LPT and PRSI details	
Gross pay ⓘ	€20,000.00
Pay for Income Tax ⓘ	€20,000.00
Temporary Wage Subsidy Scheme (TWSS) ⓘ	€2,000.00
Employer Refund Scheme (ERS) ⓘ	€400.00
Income Tax paid	€700.00
Taxable benefits	€0.00
Pay for USC ⓘ	€20,000.00
USC paid	€229.50
LPT deducted	€0.00
Employee PRSI paid ⓘ	€200.00
Employer PRSI paid ⓘ	€350.00
PRSI classes	
PRSI class	J9
Number of insurable weeks	52

Figure 25: 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. Please select 'Create Document' in order to view and print the Employment Detail Summary. If you had more than 1 employment during 2020, 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 2020-see figure 26, below. The secure copy will be in a pdf format.

If you were in receipt of a payment under the Employer Refund Scheme (ERS) or Temporary Wage Subsidy Scheme (TWSS), the amount(s) received will be displayed under the employment where these payments were received.

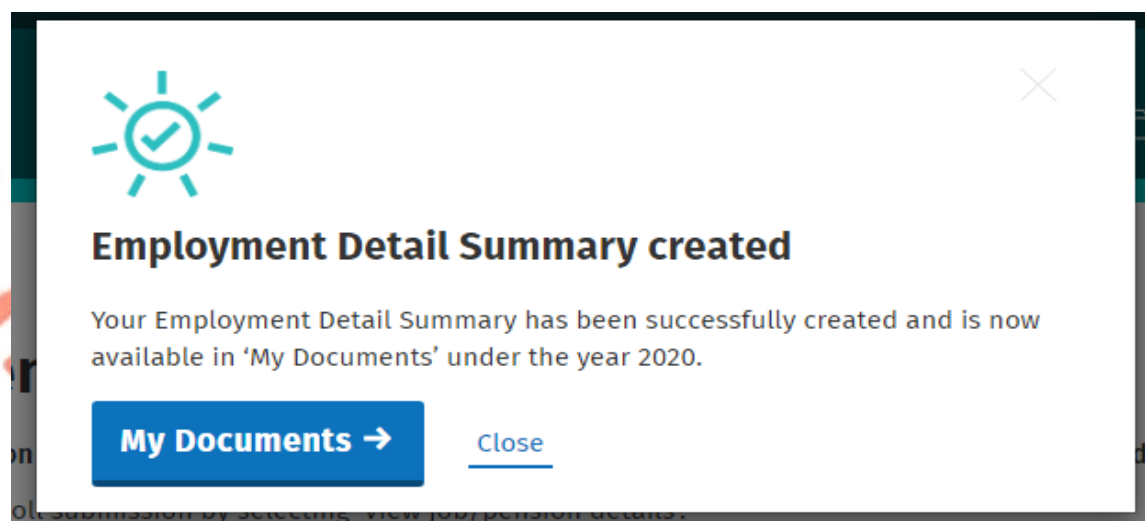


Figure 26: Select 'Create document' to access the Employment Detail Summary

You can access and print the Employment Detail Summary by clicking on the 'My Documents' button as shown above. Figure 27 below shows how the document will appear when printed.

MR T-CHANCE JONES
DAME STREET
PAYEOS-PORT
KATHRYN

Enquiries: 01 7383612
12 Jan 2021

Employment Detail Summary 2020

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	Uisce
Employer/pension provider no.	03682091RH
Employment ID	001
Start Date	01/01/2015
Pay, Income Tax, USC, LPT and PRSI details	
Gross pay	€20,000.00
Pay for Income Tax	€20,000.00
Temporary Wage Subsidy Scheme (TWSS)	€2,000.00
Employer Refund Scheme (ERS)	€400.00
Income Tax paid	€700.00
Taxable benefits	€0.00
Pay for USC	€20,000.00
USC paid	€229.50
LPT deducted	€0.00
Employee PRSI paid	€200.00
Employer PRSI paid	€350.00
PRSI classes	
PRSI class	J9
Number of Insurable weeks	52

Figure 27: Example of the Employment Detail Summary when printed

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

[...]

4.2 Employment Detail Summary (EDS) -paper version

5 Review Your Tax-options available for the years 2017-2018.

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 2017-2018 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. 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	Check Personal details are correct	Add Details for you and your spouse or civil partner, if relevant
PAYE income	Check Employment details	Add Pay, tax and USC details, if relevant
Non-PAYE income	Confirm, Edit or Delete Income already on record	Add New income not already on record
Tax credits & reliefs	Confirm, Edit or Delete Tax credits and reliefs already on record	Add New tax credits or reliefs not already on record
Declaration	Read Your declaration	Confirm Confirm your declaration before submitting your Income Tax Return

[← Back](#)
[Next →](#)

Figure 28: Getting started screen (years 2017-2018)

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 Income Tax Return has been submitted.

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

[...]

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 Income Tax Return

Customers (assessable spouses or nominated civil partners) can amend a submitted Income Tax Return.

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 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. 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.

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

[...]

5.4 Amending a submitted Income Tax Return: Real Time Risk (RTR) rule

5.5 Statement of Liability: 2017-2018 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 2017-2018 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 an Income Tax Return.

Certain customers will have to complete an Income Tax Return to receive their Statement of Liability (SOL) for years 2017-2018 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 an Income Tax Return for that year.

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

[...]

5.6 Status Indicator

When a customer requests an Preliminary End of Year Statement the status indicator will still show as 'Request' until the Statement of Liability has issued. At that point the indicator will convert to 'View'. If a customer clicks the 'Request' link when a Statement of Liability 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

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

[...]

6. ITP Processing

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

[...]

6.1 ITP Events

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

[...]

6.2 iC items

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

[...]

6.3 Work Items

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

[...]

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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