

PAYE Services: Review your tax

Part 38-06-05

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1 Introduction

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

2 Accessing PAYE Services: Review your tax

The 'Review your tax' service is accessed from the PAYE Services card in [myaccount](#). Customers must first register for myAccount to use the service.

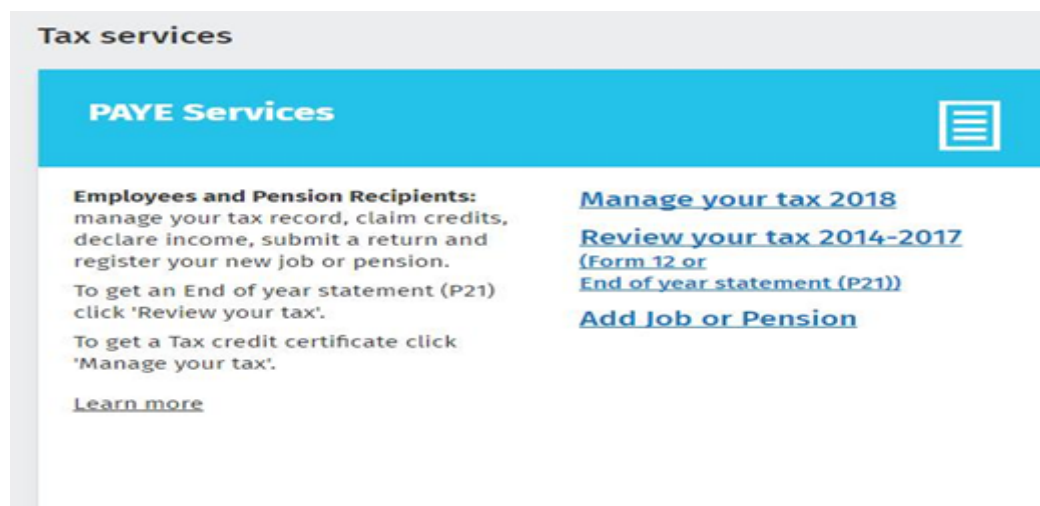


Figure 1: PAYE Services card in myaccount

2.1 Agents

Agents can access 'PAYE Services: Review your tax' through ROS by clicking on the 'PAYE Services 2014– 2017 including Form 12' card.


2.2 Review your tax

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


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

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

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



Review your tax 2013 - 2016

 **My Documents**

[← Back to myAccount](#)

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

Choose Form 12 to:

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

Choose End of year statement (P21):

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

2016

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

2015

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

Figure 2: 'Review your tax' home page

2.3 Status Indicator

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

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

2.4 Issue of End of Year Statement (P21)

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

The spouse or civil partner in joint assessment cases will also receive a copy of the EOYS in My Documents.

2.5 Joint Assessment Cases

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

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

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

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

Screenshot 1: Form 12
 The header shows the Revenue logo and 'Review your tax 2013 - 2016'. The main heading is 'Form 12'. The text states: 'You cannot currently complete a Form 12 for 2015 as you are not the assessable spouse for this tax year. Do you wish to elect to become the assessable spouse for 2015?' Below this is a link: 'For more information about electing to become the assessable spouse click [here](#).' At the bottom are two buttons: 'No' and 'Yes'.

Screenshot 2: Assessable spouse election form
 The header shows the Revenue logo and 'Review your tax 2013 - 2016'. A 'Back' link is on the left. The main heading is 'Assessable spouse election form'. The text states: 'I, Marge Simpson, elect to be the assessable spouse for the 2015 tax year.' Below this is a checkbox: 'Check this box to confirm your declaration.' To the right of the checkbox is an empty box. At the bottom right is a 'Sign and submit →' button.

Screenshot 3: Thank you
 The header shows the Revenue logo and 'Review your tax 2013 - 2016'. A 'My Documents' link is on the right. Below the header is a sun icon with a checkmark. The main heading is 'Thank you'. The text states: 'You have elected to become the assessable spouse for the 2015 tax year. You may now submit a Form 12 for this tax year.' At the bottom is a 'Next →' button.

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

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

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

[...]

3. Completing a Form 12

3.1 Overview of Form 12

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

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

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

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

3.2 Getting Started

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

3.3 Personal Details

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

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

Some fields on the 2017 Form 12 Personal Details section are mandatory for completion where Revenue does not already have the information:

- The spouse or civil partner's name

- The date of birth field
- The spouse or civil partner ppsn field
- The country of residence field where either spouse/civil partner is non resident

Where either spouse/civil partner is non-resident for 2017, Non Resident Aggregation Relief (NRAR) may be claimed by selecting the NRAR tick box and providing the additional information required.

3.4 PAYE Income

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

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

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

Employer *Denotes a required field

Employer's tax registration no.

① Gross Income *

① Tax Deducted *

① Has any of the above employment income been subjected to non-refundable foreign tax

① Income for USC *

① USC Deducted *

① Taxable Illness Benefit included by Employer

① Relationship to Employer *

① Does the P60 for this employment indicate there was 53 pay days in 2016? *
 Yes
 No

[Cancel](#)

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

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

3.5 Non-PAYE Income

3.5.1 DEASP Incomes

Revenue automatically receives information from the Department of Employment Affairs and Social Protection (DEASP) in relation to certain taxable DEASP payments. The information received from DEASP will be pre-populated on the Form 12 and cannot be amended. The payments relate to the following benefits:

- DEASP Invalidity Pension
- DEASP State Pension Contributory
- DEASP State Pension Non Contributory
- DEASP State Pension Transitional
- DEASP Survivor's Pension Contributory
- DEASP Jobseeker's Benefit
- DEASP Illness Benefit

- DEASP Maternity Benefit
- DEASP Paternity Benefit
- DEASP Adoptive Benefit
- DEASP Health and Safety Benefit
- DEASP One Parent Payment

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

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

3.5.2 Other non-PAYE Incomes

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

Non-PAYE income types are broken down into categories to assist customers to add or update incomes. These categories are:

- Department of Employment Affairs and Social Protection
- 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	

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

3.6 Tax Credits and Reliefs

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

Details of the tax credits and reliefs that customers received during the relevant year will be automatically displayed on the Form 12. The customer must confirm their entitlement to the credit or edit/delete as appropriate. There is an option to “Confirm all” credits on record where the customer is satisfied that they are correct.

MARTIN's Tax credits

Confirm	Description	Gross amount	Action
<input type="checkbox"/>	Personal Tax Credit	€3,300.00	
<input type="checkbox"/>	Age Tax Credit	€490.00	
<input type="checkbox"/>	Home Carer's Tax Credit	€1,000.00	Edit Delete
<input type="checkbox"/>	Employee Tax Credit	€1,650.00	Edit Delete
<input type="checkbox"/>	Confirm all		

NOREEN's Tax credits

Confirm	Description	Gross amount	Action
No tax credits on record			

[← Back](#)
[Next →](#)

Figure 6: Confirm all tax credits option

Tax credits and reliefs are broken down into categories to assist customers to claim tax credits they are entitled to. These categories are:

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

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

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. Qopp
Tuition Fees	Incapacitated Child Credit
Maintenance Payments Made	Deed of Covenant
Retainable Charge	Dependent Relative Tax Credit
Employing a Carer	Rent-aRoom Relief
Bridging Loan Interest	Home Carers 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 Sportspeople
Seafarer Allowance	Fisher Tax Credit (2017)
Earned Income Credit	PAYE Tax credit (2014-2016)
Employee Tax Credit (2017)	

Other credits

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

Uncategorised

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

* The personal tax credit will be automatically granted to the maximum due based on the customer's basis of assessment unless the customer or their spouse/civil partner is non resident:

**Age tax credit will be automatically granted on the Form 12 where it is not already on record and either spouse/civil partner is 65 during the year of assessment

***NRAR may be claimed if either spouse is non resident.

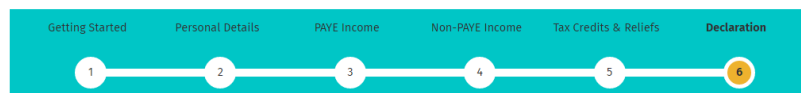
Customers in receipt of other credits/reliefs can make their claim through MyEnquiries which can be accessed from the myAccount homepage.

3.7 Declaration

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

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

Declaration



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	
XLIIVAL KLICZA WKGQYPLI	-	€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 7: Declaration screen – Joint Assessed Couple

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



[My Documents](#)



Thank you

Your reference number is: 4430181080

In most circumstances a copy of your End of year statement (P21) will be available to view or download from My Documents within 2 working days.
However if we need to confirm some details, it may take longer.

OK →

Figure 8: Acknowledgement Screen

3.8 Miscellaneous

3.8.1 Saving a partially completed Form 12

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

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

Your saved Form12 is out of date

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

[← Back](#)

Figure 9: Out of date Form 12 screen

3.8.2 Viewing/Downloading/Printing a submitted Form 12

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

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

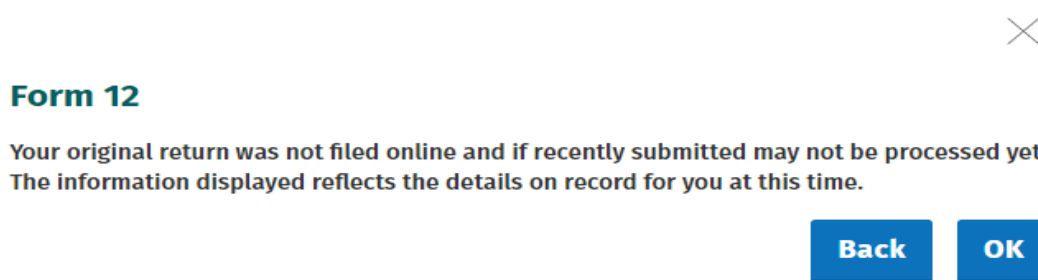


Figure 10: Form 12 not filed online screen

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

[...]

3.8.3 Amending a submitted Form 12

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

All fields can be edited except:

- Information that has been received directly from the DEASP 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.

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

[...]

3.8.4 Capital Gains Tax (CGT)

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

4. End of Year Statement - P21 (EOYS)

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

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

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

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

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

[...]

4.1 Status Indicator

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

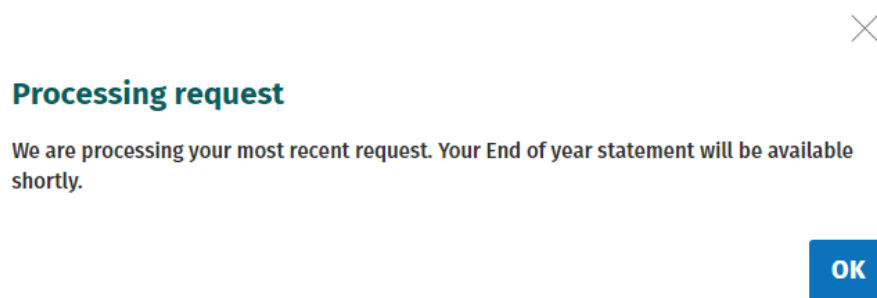


Figure 13: EOYS processing request screen

4.2 Looking up a EOYS Request

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

[...]

5. Blocking Rules

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

The current blocking rules are as follows:

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

6. ITP Processing

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

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

[...]

6.5 Election to be the Assessable Spouse/Civil Partner

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

[...]

7. Shadow Site

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

[...]

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

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

[...]

Appendix 2: iC Rules

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