

Income Tax Return for the year 2024 - Form 12



(Employees, Pension Recipients & Non-Proprietary Directors)

It's quicker, easier and more convenient to complete an online Return (Form 12), which is available in PAYE Services through **myACCOUNT** on **www.revenue.ie**

Your PPSN

Remember to quote this number in all correspondence or when calling at your Revenue office.

This form is to be completed and returned to your Revenue office on or before 31 October 2025.

Use any envelope and write 'FREEPOST' above the address.
NO STAMP REQUIRED

If the Return Address of your Revenue office is not shown on this page, check any recent correspondence from Revenue or visit the 'Contact us' page on **www.revenue.ie** to find the address to which you should submit this form.

Return Address

RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE YEAR ENDED 31 DECEMBER 2024 CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2024

This Tax Return should be completed by a person whose main source of income is from a PAYE employment or pension or by a non-proprietary company director who pays all his / her Income Tax under the PAYE system (see notes below).

NOTICE: YOU ARE HEREBY REQUIRED, UNDER SECTION 879 TAXES CONSOLIDATION ACT 1997, BY THE INSPECTOR OF TAXES NAMED ABOVE TO PREPARE AND DELIVER, ON OR BEFORE 31 OCTOBER 2025, A TAX RETURN ON THIS PRESCRIBED FORM FOR THE YEAR 1 JANUARY 2024 TO 31 DECEMBER 2024

NOTE:

1. An individual who is a 'chargeable person' for the purposes of Income Tax Self-Assessment should complete a Form 11 Tax Return and Self-Assessment for the year 2024.
2. An individual with a PAYE source of income and with total gross income from all non-PAYE sources (including income subject to DIRT), of €30,000 or more is regarded as a 'chargeable person' for Self-Assessment and must file a Form 11 for that year.
3. An individual with a PAYE source of income and with **net** assessable non-PAYE income (including income subject to DIRT), of €5,000 or more is regarded as a 'chargeable person' for Self-Assessment and must file a Form 11 for that year.
4. An individual with a PAYE source of income and **net** assessable non-PAYE income less than €5,000 (after losses, capital allowances and other reliefs), **and** where the income is coded against PAYE tax credits or fully taxed at source, is not regarded as a 'chargeable person'.

The Capital Gains Tax Self-Assessment system applies to all individuals, including directors.

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.

YOU MUST SIGN THIS 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 the sources of my income and the amount of income derived from each source in the year 2024, and
- all disposals and acquisitions of chargeable assets and the amount of chargeable gains that accrued to me in the year 2024.

I DECLARE that, to the best of my knowledge and belief, all the particulars given as regards gifts and inheritances received, tax credits, allowances and reliefs claimed and as regards outgoings and charges are stated correctly.

Signature Date

Capacity of Signatory (Insert) Tax Payer Tax Advisor Other (Specify)

Main Residence Address

Eircode Telephone Number

Agent's Details Tax Adviser Identification No. (TAIN) Client's Ref.

A non-assessable spouse or other civil partner electing to be the assessable spouse or nominated civil partner for the year 2024, for the purposes of completing this Form 12, must include a letter to this effect with the completed Form 12.

PPSN grid

PERSONAL DETAILS

1. If you are completing this return on behalf of a deceased individual

(Note: in the case of a married person or civil partner, only complete this section where the deceased was the assessable spouse or nominated civil partner in the period to which this return refers)

(a) Enter the date of death

DD/MM/YYYY date grid

(b) Enter the name and address, include Eircode (if known) of the personal representative (i.e. executor, administrator, etc.)

Address grid

(c) Enter the date grant of probate or letter of administration was obtained

DD/MM/YYYY date grid

State your / your spouse's or civil partner's Date(s) of Birth

Self and Spouse or Civil Partner DD/MM/YYYY date grids

2 - Insert [X] in the box to indicate your civil status:

- (a) Single []
(b) Married []
(c) In a Civil Partnership []
(d) Married but living apart []
(e) In a Civil Partnership but living apart []
(f) Widowed []
(g) A Surviving Civil Partner []
(h) Divorced []
(i) A former Civil Partner []

If your personal circumstances changed in 2024 insert [X] in the box to indicate your previous status and state date of change:

- Single [] Married [] In a Civil Partnership []
Widowed [] Divorced [] Surviving Civil Partner []
Married but living apart [] In a Civil Partnership but living apart []
Former Civil Partner []

Date of Marriage DD/MM/YYYY

Date of Separation or Divorce DD/MM/YYYY

Spouse's or Civil Partner's date of death DD/MM/YYYY

If married or in a civil partnership, insert [X] in the box to indicate basis of assessment applicable for 2024:

- Joint Assessment [] Separate Assessment [] Single Treatment []

If you wish to claim Widowed Person or Surviving Civil Partner with Qualifying Child Tax Credit state date of death of your spouse or civil partner

DD/MM/YYYY date grid

State the number of Qualifying Children

Number grid

Spouse's or civil partner's details

Name []

PPSN []

Residence status for 2024

In the year 2024, insert [X] in the box(es) if you or your spouse or civil partner were:

- Non-resident []
Not ordinarily resident []
Not domiciled []

In 2024 if you and / or your spouse or civil partner were resident in another Member State of the European Communities (EC) insert [X] in the box(es)

Non-Resident Aggregation Relief

Where your spouse / civil partner is not resident and not all of your joint income is chargeable to tax in Ireland, additional relief, known as Non-Resident Aggregation Relief (NRAR), may be due.

Insert [X] in the box if you wish to claim NRAR:

[]

If yes, please provide spouse / civil partner details:

(a) Country of residence in 2024

(b) Tax Identification Number in country of residence

Country and TIN grids

(c) State total world wide income in Euro and complete section on foreign income (panels 30-45)

Income grid ending in .00

Insert [X] in the box(es) if you or your spouse or civil partner were a holder of a Full Medical Card or had entitlement to one under EU Regulations at any time during the year (a GP Only Card does not qualify as a Full Medical Card)

PPSN

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Any panel(s) or section(s) that do not require an entry should be left blank

3 - Non-Proprietary Directorships

List all Non-Proprietary Directorships in respect of you and / or your spouse or civil partner and state the percentage shareholding in each Company

Self	(%)	Spouse or Civil Partner	(%)

INCOME FROM IRISH EMPLOYMENTS, OFFICES (INCLUDING NON-PROPRIETARY DIRECTORSHIPS), PENSIONS, ETC. INCOME FROM FOREIGN OFFICES OR EMPLOYMENTS ATTRIBUTABLE TO THE DUTIES OF THOSE OFFICES AND EMPLOYMENTS EXERCISED IN THE STATE

(Write the name of the employer or the source of the pension opposite the corresponding income)

4 - Employments subject to PAYE (including income subjected to PAYE attributable to the performance in the State of the duties of foreign employments)

	Self	Spouse or Civil Partner
Employer's Name		
Employer's PAYE Registered Number		
The following details are available from your final payslip for 2024		
Pay for USC		
USC paid		
Pay for income tax		
Income tax paid		
If any of the above employment income has been subjected to non-refundable foreign tax, insert <input checked="" type="checkbox"/> in the box(es)	<input type="checkbox"/>	<input type="checkbox"/>

Foreign Tax Amounts

Amount of income included above that has been subjected to non-refundable foreign tax

Amount of non-refundable foreign tax paid on the income

Foreign jurisdiction where the employment was exercised

Note: If the tax is refundable by the foreign jurisdiction, a claim for credit should **not** be made here.If you received a performance-related bonus payment from a specified institution in excess of €20,000 and have suffered USC at the rate of 45% on this payment insert in the box(es)

If you are related to your employer by marriage or otherwise, state relationship

5 - Pension(s) / Annuities (subject to PAYE)

Name of Payer(s)

Pension Company PAYE Registered Number

The following details are available from your final payslip for 2024

Pension / income for USC

USC paid

Pension / income for income tax

Income tax paid

6 - Withdrawal of funds from AVC

Amounts of funds withdrawn from an AVC under S. 782A

Amount of tax deducted

7 - Lump sums from Relevant Pension Arrangements (S. 790AA)

(a) Amount of lump sum(s) paid between 7/12/2005 and 31/12/2023, both dates inclusive

(b) (i) Amount of lump sum(s) paid in 2024

(ii) Amount of lump sum paid in 2024 which was paid under the rules of a Qualifying Overseas Pension Plan (QOPP) (S. 790AA(17))

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INCOME FROM A TRADE OR PROFESSION**14 - Income from a Trade or Profession**

(Only use this form if your Total Gross non-PAYE income from all sources is within income thresholds - see note on page 1)

Insert in the box(es) to indicate to whom the income in each column refers. Self Spouse or Civil Partner

Description of Trade or Profession – you must clearly describe the trade

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If sharefarming in the year 2024 insert in the box

Commencement Date

D	D	/	M	M	/	Y	Y	Y	Y
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D	D	/	M	M	/	Y	Y	Y	Y
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Accounting Period End Date

D	D	/	M	M	/	Y	Y	Y	Y
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D	D	/	M	M	/	Y	Y	Y	Y
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Gross Income

									.00
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									.00
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Adjusted / Assessable Net Profit

									.00
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									.00
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Adjusted Net Loss

									.00
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									.00
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Unused Capital Allowances from a prior year

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									.00
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Capital Allowances for year 2024

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									.00
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(a) If you wish to claim under S. 381, to set any loss in the trade in the year 2024 (other than a relevant loss as defined in S. 381B) against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2026.

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									.00
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(b) If you wish to claim under S. 381 to set a relevant loss, as defined in S. 381B, made in the year 2024 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2026. (Note: relief is restricted to a maximum of €31,750)

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(c) If there are no / insufficient profits, and you wish to **claim** unused current year Capital Allowances in computing a loss made in the trade in the year 2024 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2026.

									.00
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(d) Total loss for offset against other income (by virtue of S. 381 and / or S. 392)

									.00
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									.00
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15 - Credit for Professional Services Withholding Tax (PSWT)

Gross withholding tax (before any interim refund) related to the basis period for 2024 on fees for Professional Services

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INCOME FROM FEES, IRISH RENTAL INCOME, COVENANTS, DISTRIBUTIONS, ETC. AND INCOME CHARGEABLE UNDER S. 811B**16 - Fees, Commissions, etc. not included elsewhere**

Fees, commissions, S. 811B income, etc. from sources other than employments or directorships (Emoluments from employments, etc. should be shown on pages 5-6)

Description of Income

Self									

Spouse or Civil Partner									

Total amount of Income

									.00
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17 - Rent-a-Room Relief

If you wish to avail of Rent-a-Room relief, state the amount of gross rental income received in the year 2024 for room(s) in a 'Qualifying Residence'. **Do not** include this amount in Panel 20 below.

If you **do not** wish to avail of Rent-a-Room relief, insert in the box(es) and include the income in Panel 20 under Gross Rent Receivable.

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18 - Residential Premises Rental Income Relief

(a) If you are making a claim in respect of the Residential Premises Rental Income Relief please confirm the following:

(i) You comply with the registration requirements of the RTB

(ii) The qualifying premises is **not** rented to a connected person(s)

(iii) You are compliant with the Local Property Tax Obligations in respect of all your qualifying premises

(iv) You have a valid Tax Clearance Certificate

(v) You let to a public authority, or is a property to which Part II of the Housing (Private Rented Dwellings) Act 1982 applies (this refers to formerly rented controlled tenancies), or, where the premises is not occupied by a tenant, it is actively marketed for rent

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

(i) Enter the LPT ID of the property

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(ii) Confirm the net rental income from property after Losses and Capital Allowances

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(iii) Confirm your percentage of ownership of the qualifying premises

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19 - Retrofitting Rental Properties Relief (RRPR)

Property 1

(a) If you are making a claim in respect of the Residential Premises Rental Income Relief please insert in the box to confirm the following:

- (i) You comply with the registration requirements of the RTB
- (ii) The qualifying premises is **not** rented to a connected person(s)
- (iii) You are compliant with the Local Property Tax Obligations in respect of all your qualifying premises
- (iv) You have a valid Tax Clearance Certificate

(b) Property details

- (i) Please enter the date that the qualifying work was carried out on

D	D	/	M	M	/	Y	Y	Y	Y

D	D	/	M	M	/	Y	Y	Y	Y
- (ii) Please enter the LPT ID of the property where the qualifying work was carried out

- (iii) Please enter the VAT number of the Qualifying Contractor who carried out the qualifying work

- (iv) Confirm your net rental income from your qualifying premises

										.00

										.00
- (v) Confirm your percentage of ownership of the qualifying premises

- (vi) Please enter the total cost of the qualifying work carried out

											.00

											.00
- (vii) Please enter the value of the grant received

											.00

											.00

Property 2

(a) If you are making a claim in respect of the Residential Premises Rental Income Relief please insert in the box to confirm the following:

- (i) You comply with the registration requirements of the RTB
- (ii) The qualifying premises is **not** rented to a connected person(s)
- (iii) You are compliant with the Local Property Tax Obligations in respect of all your qualifying premises
- (iv) You have a valid Tax Clearance Certificate

(b) Property details

- (i) Please enter the date that the qualifying work was carried out on

D	D	/	M	M	/	Y	Y	Y	Y

D	D	/	M	M	/	Y	Y	Y	Y
- (ii) Please enter the LPT ID of the property where the qualifying work was carried out

- (iii) Please enter the VAT number of the Qualifying Contractor who carried out the qualifying work

- (iv) Confirm your net rental income from your qualifying premises

										.00

										.00
- (v) Confirm your percentage of ownership of the qualifying premises

- (vi) Please enter the total cost of the qualifying work carried out

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											.00
- (vii) Please enter the value of the grant received

											.00

											.00

20 - Rental Income from Land and Property in the State

* Where a claim to tax relief on **property based incentives** is included below, insert in the box(es) and give details in Panel 82 on page 20 of this return

Where the registration requirements of Part 7 of the Residential Tenancies Act 2004 have been complied with in respect of all tenancies which existed in relation to residential premises in the year 2024, insert in the box(es)

Number of Properties let

Number of Tax Incentive Properties

Area in hectares, if applicable

Non-resident Landlord Withholding Tax (NLWT)

Non-resident landlord (where the rent is paid directly to the landlord or to the landlord's bank account either in the State or abroad)

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

(a) Gross value of Rental Income subjected to NLWT for 2024

											.00

Self

(b) Gross value of NLWT deductions for 2024

											.00

Self

Spouse or Civil Partner

Gross Rent Receivable											.00											.00
Add Clawback of Section 23 Relief											.00											.00
Less: Repairs											.00											.00
Allowable interest as per S. 97(2J)											.00											.00

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36 - Lump sums from foreign pension arrangements (S. 200A)

(a) Name of foreign pension arrangement

(b) Name and address of administrator of the foreign pension arrangement

(c) Date on which the individual became a member of the foreign pension arrangement

D	D	/	M	M	/	Y	Y	Y	Y
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D	D	/	M	M	/	Y	Y	Y	Y
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(d) Amount of lump sum(s) paid in 2024 under the rules of S. 200A

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(e) Tax free amount, if any, for 2024

(f) Amount of excess lump sum(s) for 2024

(g) Portion of amount at Line 36(f) chargeable under Case III at the standard rate of income tax

(h) Portion of amount at Line 36(f) chargeable under Case III at the higher rate of income Tax and liable to USC

37 - Income from Foreign employments attributable to the performance OUTSIDE the State of such employments

(on which Transborder Relief is not claimed)

Gross amount of foreign salary

									.00
									.00

									.00
									.00

Foreign tax deducted (if any, and not refundable by foreign tax authorities)

38 - Foreign Rental Income

Number of Foreign properties let

Income from **Foreign Rents** (enter gross amount receivable)

Amount of expenses relating to this income (excluding interest)

Amount of Allowable Interest

Net profit on Foreign Rental properties

Capital Allowances (including Capital Allowances forward)

Losses

- Amount of unused losses from prior years

- Amount of losses in this year

- Amount of losses carried forward to next year

Amount of Foreign tax deducted

Foreign rental losses may be offset **only** against foreign rental profits

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39 - Non-EU Deposit Interest (Includes UK Deposit Interest)

Gross amount of Non-EU Deposit Interest

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									.00
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40 - EU Deposit Interest

(a) Amount of EU Deposit Interest

(b) Savings Directive withholding tax credit

(c) Foreign tax (other than (b) above)

									.00
									.00
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41 - UK 'Other' Interest

Gross amount of UK 'other' interest

									.00
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									.00
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42 - EU 'Other' Interest

(a) Amount of EU 'other' interest

(b) Savings Directive withholding tax credit

(c) Foreign tax (other than (b) above)

									.00
									.00
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									.00
									.00
									.00

43 - Foreign Annuities / Royalties / Dividends / Non-Deposit Interest

Amount of gross Foreign Income including income previously exempted under S. 234 (enter amount net of any allowable deductions)

Foreign Tax deducted (if any, and not refundable by Foreign Tax authorities)

									.00
									.00

									.00
									.00

44 - Other UK Income

UK income from Royalties, Annuities, Dividends, Non-Deposit Interest, etc.

Gross amount of UK Income from all Royalties, Annuities, Dividends, etc.

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									.00
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45 - Other Foreign Income (excluding EU and Non-EU Deposit Interest)

Source of other Foreign Income

Gross amount of Foreign Income

Amount of Foreign Tax deducted

(if any, and not refundable by Foreign tax authorities)

									.00
									.00

									.00
									.00

PPSN grid

Self

Spouse or Civil Partner

61 - Assistance Dogs for Adults and Children

Number of Assistance Dogs maintained by you

Input box

Input box

To qualify for this allowance, you must prove that you maintain a trained dog which has been supplied by an organisation accredited by Assistance Dogs Europe (ADEu). A statement from the organisation which supplied the dog must be submitted with your first claim. The relief may be granted each year thereafter during which you maintain the dog(s).

62 - Dependent Relative Tax Credit

Number of Dependent Relatives

Input box

Input box

Dependent Relative tax credit is not due if your relative's income exceeded €16,780 in the year 2024 or if this tax credit is being claimed in full by another person. See 'Dependent Relative Tax Credit' on www.revenue.ie for qualifying information.

63 - Single Person Child Carer Credit, Widowed Person or Surviving Civil Partner, Incapacitated Child, Increased Exemption - Qualifying Children

If you wish to claim any of these tax credits, insert [X] in the appropriate box(es) and enter the details requested below

(a) Single Person Child Carer Credit* [] (b) Widowed Person or Surviving Civil Partner with Qualifying Child Tax Credit []

(c) Increased Exemption for Qualifying Children [] (d) Incapacitated Child Tax Credit** []

Child's Name

Date of Birth

PPSN

Child's Name grid

Date of Birth grid

PPSN grid

*Single Person Child Carer Credit may not be claimed by a person qualifying for the married person or civil partner tax credit, or a co-habiting couple. Claimants must complete Form SPCC1 or SPCC2 with a first claim. See www.revenue.ie for further information.

**To claim incapacitated child credit a form ICC1 must be completed by the claimant in respect of each qualifying child. In addition, the Medical Practitioner must complete a form ICC2. Both forms must be submitted with a first claim and retained for a period of 6 years, following each year in which the credit is claimed (in line with S. 886A). See www.revenue.ie for further information.

64 - Employing a Carer

If you, your spouse or civil partner or a relative were permanently incapacitated by reason of mental or physical infirmity and you employed a carer insert [X] in the appropriate box(es).

For whom was the carer employed? Self [] Spouse or Civil Partner [] Relative []

Net cost of employing a carer in the year 2024 (after deducting any payments received from Health Service Executive, etc.)

Self cost grid

Spouse or Civil Partner cost grid

65 - Permanent Health Insurance (Income Continuance) - if not deducted from Gross Pay by Employer

Note that this is not Health / Medical Insurance

Name of Insurer

Insurer name box

Insurer name box

Amount paid in the year 2024

Self amount grid

Spouse or Civil Partner amount grid

66 - Medical Insurance

State the gross amount of premium paid in the period 1 January 2024 to 31 December 2024 for which tax relief was not granted at source or if

your employer paid medical insurance premiums on your behalf or on behalf of your dependents to an authorised insurer (for example VHI, Laya Healthcare, Irish Life Health, etc.)

Self premium grid

Spouse or Civil Partner premium grid

Insert [X] in the box(es) to confirm that your employer paid a premium to an authorised medical insurance provider on your behalf or on behalf of your dependents and this has been taxed as a benefit in kind

Self checkbox

Spouse or Civil Partner checkbox

Adults covered by the policy

Name

Amount

Name box

Amount grid

Name

Amount

Name box

Amount grid

Child(ren) (if any) covered by the policy

A child for the purposes of this tax relief means an individual under the age of 18 years or, if over 18 years and under the age of 23 years, is receiving full-time education and in respect of whom a child premium is paid.

Child's Name

Date of Birth

Amount

Child's Name box

Date of Birth grid

Amount grid

Child's Name

Date of Birth

Amount

Child's Name box

Date of Birth grid

Amount grid

Amount of any personal contribution

Self contribution grid

Spouse or Civil Partner contribution grid

Date in 2024 the policy was renewed or entered into

Self date grid

Spouse or Civil Partner date grid

PPSN

PPSN input box

Any panel(s) or section(s) that do not require an entry should be left blank

Other Health Expenses

Other Health Expenses input box

Other Health Expenses input box

Amount received or receivable in respect of any of the above expenses (for example, from any public or local authority, under a policy of medical insurance, or from a compensation claim)

Amount received input box

Amount received input box

78 - Rent Tax Credit

Note: Rent tax credit is not due where you are in receipt of Housing Assistance Payment (HAP) / Rental Accommodation Scheme (RAS) or any other State Housing Support Schemes in respect of the tenancy or where your landlord is a Government Minister or a Commissioner of Public Works who owns the property in an official capacity, or where your landlord is a Housing Authority or Housing Association. See www.revenue.ie for further information.

I confirm that, in respect of this tenancy(ies), I am not in receipt of any rent support payment from a government scheme / body or agency (for example HAP / RAS). Insert [X] in the box(es)

Self

Spouse or Civil Partner

Self checkbox

Spouse or Civil Partner checkbox

I confirm that the landlord is not a Government Minister or a Commissioner of Public Works who owns the property in an official capacity, and is not a Housing Authority, or Housing Association. Insert [X] in the box(es)

Self checkbox

Spouse or Civil Partner checkbox

I confirm that I paid rent under a tenancy(ies) in the tax year 2024. Insert [X] in the box(es)

Self checkbox

Spouse or Civil Partner checkbox

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

(a) I confirm that the rented property is my or my spouse's / civil partner's principal private residence (PPR) in the year 2024, or the rented property is not my PPR but I use it for work or study, and

Self checkbox

Spouse or Civil Partner checkbox

- I am not related to my landlord as parent / child or child / parent, or
I am related to my landlord other than as parent / child or child / parent, (for example, siblings, grandparent / grandchild, aunt / uncle, niece / nephew, etc) and the property is registered with the Residential Tenancies Board (RTB) if it is a type of tenancy for which registration is required

(b) I confirm that the rented property is used by my child for study purposes in the year 2024 and he or she was aged under 23 years prior to commencing third level education; is not related to the landlord and the property is registered with the Residential Tenancies Board (RTB) if it is a type of tenancy for which registration is required.

Self checkbox

Spouse or Civil Partner checkbox

Where the property is rented for Self or Spouse or Civil Partner

Where the property is rented for a child in third level education

Residential Tenancies Board (RTB) registration number (if known)

RTB registration number input box

RTB registration number input box

Address of the rented property (include Eircode) (This property must be located within the State)

Address input box

Address input box

Name of tenant

Name of tenant input box

Name of tenant input box

PPSN of tenant

PPSN of tenant input box

PPSN of tenant input box

Start date of tenancy

Start date of tenancy input box

Start date of tenancy input box

If the tenancy ended in 2024, provide the end date

If the tenancy ended in 2024, provide the end date input box

If the tenancy ended in 2024, provide the end date input box

Local Property Tax (LPT) Property ID (if known)

LPT Property ID input box

LPT Property ID input box

Gross amount of rent paid in 2024

Gross amount of rent paid in 2024 input box

Gross amount of rent paid in 2024 input box

Address of Landlord / Agency, if known (include Eircode)

Address of Landlord / Agency input box

Address of Landlord / Agency input box

Insert [X] in the box if your landlord is non-resident

Self checkbox

Spouse or Civil Partner checkbox

If the rent was paid to an agent, please provide the landlord's name and address (if known)

If the rent was paid to an agent, please provide the landlord's name and address input box

If the rent was paid to an agent, please provide the landlord's name and address input box

Landlord's PPSN (if known)

Landlord's PPSN input box

Landlord's PPSN input box

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79 - Help to Buy (HTB) Incentive

A claim for a refund in respect of the Help to Buy (HTB) incentive for purchased / self-built residential property between 1 January 2018 and 31 December 2024 must be made online. See www.revenue.ie for further information.

CAPITAL ACQUISITIONS IN 2024

80- If you received a gift or an inheritance in 2024, insert in the box(es)

Self Spouse or Civil Partner

Note: A Capital Acquisitions Tax (CAT) return (Form IT 38) **must** be made where:

- the value of a gift or an inheritance, when added to the value of prior aggregable benefits (if any) received on or after 5 December 1991 within the same group, exceeds 80% of the relevant threshold;
- you are claiming CAT Agricultural Relief or CAT Business Relief on a gift or inheritance;
- you have taken a deemed gift in respect of certain interest-free loans; or
- you are requested by Revenue by notice in writing to file a CAT return.

The due date for filing a CAT return will depend on the valuation date of the gift or inheritance. For more information see www.revenue.ie

The information given above does not satisfy a requirement to file a CAT return (Form IT 38). A CAT return can be filed on ROS (Revenue Online Service) and this is the quickest and most efficient method of filing.

CAPITAL GAINS AND CHARGEABLE ASSETS**81 - Capital Gains Tax for the year 1 January 2024 – 31 December 2024**

Give details of all disposals (by sale, exchange, gift or otherwise) of chargeable assets, for example, land, shares, paintings, antiques, etc. made by you or your spouse or civil partner in the year 2024.

	Self	Spouse or Civil Partner
Chargeable Gain(s) (excluding Foreign Life Policies) before S. 604A relief	<input type="text"/>	<input type="text"/>
Previous Gain(s) Rolled-over (now chargeable)	<input type="text"/>	<input type="text"/>
Net Loss(es) in 2024 before S. 604A relief	<input type="text"/>	<input type="text"/>
Unused Losses from prior year(s)	<input type="text"/>	<input type="text"/>
Amount of Gain relieved under S. 604A	<input type="text"/>	<input type="text"/>
Personal Exemption (max €1,270 per spouse or civil partner & non transferable)	<input type="text"/>	<input type="text"/>
Note: losses, including losses forward must be used first		
Net Chargeable Gain (excluding Foreign Life Policies)	<input type="text"/>	<input type="text"/>
Net Chargeable Gain on Foreign Life Policies	<input type="text"/>	<input type="text"/>
Unused Losses for carry forward to 2025	<input type="text"/>	<input type="text"/>

If you have an overall Capital Gains Tax loss in 2024 there is no need to complete the sections below. In respect of net chargeable gains that arose in the period 1 January 2024 to 30 November 2024

(a) Enter amount of net gain to be charged @ 33%	<input type="text"/>	<input type="text"/>
(b) Enter amount of net gain to be charged @ 40% (excluding Foreign Life Policies)	<input type="text"/>	<input type="text"/>
(c) Enter amount of net gain on Foreign Life Policies to be charged @ 40%	<input type="text"/>	<input type="text"/>

In respect of net chargeable gains that arose in the period 1 December 2024 to 31 December 2024

(a) Enter amount of net gain to be charged @ 33%	<input type="text"/>	<input type="text"/>
(b) Enter amount of net gain to be charged @ 40% (excluding Foreign Life Policies)	<input type="text"/>	<input type="text"/>
(c) Enter amount of net gain on Foreign Life Policies to be charged @ 40%	<input type="text"/>	<input type="text"/>

Double Taxation Relief

If you wish to claim relief for foreign tax in respect of a disposal that gives rise to a liability to capital gains tax shown above, provide the following information in respect of each such foreign disposal. All amounts should be in Euro.

Country	Amount of gain	Amount of foreign tax for which relief is now claimed
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

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82- PROPERTY BASED INCENTIVES ON WHICH RELIEF IS CLAIMED IN 2024

You are required to provide the following information in support of your claim to any of the following reliefs. You should note that the details required by this panel are the 'specified details' referred to in S. 1052(1)(aa) and S. 1084(1)(b)(ib) TCA 1997 and that any failure to fully and correctly complete this panel may leave you liable to penalties under S. 1052 and / or a surcharge under S. 1084 TCA 1997.

Enter the amount of the annual cost of the relief, that is the amount claimed in the year, excluding amounts carried forward into the year either as losses or capital allowances, and before deducting any amount of unused losses and / or capital allowances which will be carried forward to subsequent years.

Residential Property

		Owner Occupier					Investor - Lessor				
Urban Renewal	S.372AP & AR					.00					.00
Town Renewal	S.372AP & AR					.00					.00
Seaside Resort	S.372AU										.00
Rural Renewal	S.372AP & AR					.00					.00
Living over the Shop	S.372AP & AR					.00					.00
Park and Ride	S.372AP & AR					.00					.00
Student Accommodation	S.372AP										.00
Living City Initiative	S.372AAB					.00					

Industrial Buildings Allowance

		Owner Occupier					Investor - Lessor				
Urban Renewal	S.372C & D					.00					.00
Town Renewal	S.372AC & AD					.00					.00
Seaside Resort	S.352 & S.353					.00					.00
Rural Renewal	S.372M & N					.00					.00
Multi-storey Car Parks	S.344					.00					.00
Living over the Shop (Commercial Premises Only)	S.372D					.00					.00
Enterprise Areas	S.343					.00					.00
Park and Ride	S.372V & W					.00					.00
Hotels	S.268(1)(d)					.00					.00
Holiday Cottages	S.268(3)					.00					.00
Holiday Hostel	S.268(2C)(b)					.00					.00
Guest Houses	S.268(2C)(a)					.00					.00
Nursing Homes	S.268(1)(g)					.00					.00
Housing for elderly / infirm	S.268(3A)					.00					.00
Convalescent Homes	S.268(1)(i)					.00					.00
Qualifying Hospitals	S.268(2A)					.00					.00
Qualifying Mental Health Centres	S.268(1C)					.00					.00
Qualifying Sports Injury Clinics	S.268(2B)					.00					.00
Buildings used for certain childcare purposes	S.843A					.00					.00
Buildings used for the purposes of providing Childcare Services or a Fitness Centre to employees	S.843B					.00					.00
Specialist Palliative Care Units	S.268(1)(m)					.00					.00
Buildings or Structures in registered caravan & camping sites	S.268(2D)					.00					.00
Mid-Shannon Corridor Tourism Infrastructure Investment Scheme	S.372AW					.00					.00
Living City Initiative	S.372AAC					.00					.00
Living City Initiative	S.372AAD										.00
Aviation Services Facilities	S.268(1)(n)					.00					.00

Where the scheme(s) on which you are claiming relief is / are not listed above state the name of the Incentive Scheme(s), quote the relevant Section and enter the amount of relief claimed in the year (Owner Occupier, Investor-Lessor).

						.00						.00
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