

**Tax Return and Self-Assessment for the year 2013**  
(relating to taxes on income and capital gains for self-assessed individuals)



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## GCD

Remember to quote  
your PPS Number in any  
communication with your  
Revenue office

### Your PPS Number

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If submitting this return use any envelope and write "Freepost" above the Return Address.

**NO STAMP REQUIRED**

**Revenue On-Line Service (ROS) allows you to file this form and to pay any tax (which will include Income Tax, Capital Gains Tax and Universal Social Charge) due electronically. It also provides an instant calculation of Income Tax liability. Access ROS at [www.revenue.ie](http://www.revenue.ie).**

A “**Guide to Completing 2013 Pay & File Self-Assessment Returns**” is available on Revenue’s website **[www.revenue.ie](http://www.revenue.ie)** or from Revenue’s Forms & Leaflets Service at LoCall 1890 306 706 (ROI only), +353 1 702 3050.

## Return Address

**Office of the Revenue Commissioners,  
Collector-General's Division,  
PO Box 354,  
Limerick.**

**RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE YEAR ENDED 31 DECEMBER 2013**  
**CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2013**  
**SELF-ASSESSMENT FOR THE YEAR ENDED 31 DECEMBER 2013**

This tax return and self-assessment should be completed and returned to the above address on or before 31 October 2014. On that date you must also pay any balance of tax due for 2013. If you file the return on or before 31 August 2014 Revenue will complete the self-assessment for you. This will assist you in paying the correct amount by the due date. Where this return is submitted after 31 October 2014 a surcharge (5% where the return is submitted within two months, otherwise 10%) will be added to your tax liability. **Failure to submit your Local Property Tax return will result in a tax surcharge - please see note in the Form 11 Helpsheets.**

**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.

If there are any **changes** under the following headings, not already notified to Revenue, enter the **new details** below:

[illegible][illegible][illegible][illegible][illegible][illegible][illegible]

**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 2013, and
- All disposals and acquisitions of chargeable assets and the amount of chargeable gains that accrued to me in the year 2013.

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 correctly stated.

(DD/MM/YYYY)

Signature \_\_\_\_\_ Date 


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Capacity of Signatory	
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**Contact Details** (in case of query about this return)

Agent's TAIN						
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Client's Ref.

Contact Name	
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Telephone or E-mail

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## A - PERSONAL DETAILS [1 - 22]

- (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.) (DD/MM/YYYY)

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[illegible]

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In a Civil Partnership ☐

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Surviving Civil Partner ☐

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In a Civil Partnership but living apart ☐

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Former Civil Partner ☐

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- Single Treatment
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- Self** **Spouse or Civil Partner**
- Yes ☐ No ☐ Yes ☐ No ☐

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Surname  
(Pre-marriage or  
pre-Civil Partnership)

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**Spouse or  
Civil Partner**

Insert ☐ in the box(es) to indicate for 2013 if you and/or your spouse or civil partner were:

- |   |                          |                          |
|---|--------------------------|--------------------------|
| 10. Permanently Incapacitated   | <input type="checkbox"/> | <input type="checkbox"/> |
| 11. A Proprietary Director, i.e. owned/controlled more than 15% of the share capital of a company | <input type="checkbox"/> | <input type="checkbox"/> |
| 12. A holder of a 'full' Medical Card or having entitlement to one under EU Regulations           | <input type="checkbox"/> | <input type="checkbox"/> |
| 13. Entitled to an exemption from PRSI  | <input type="checkbox"/> | <input type="checkbox"/> |

[illegible][illegible]

14. Entitled to an exemption from Universal Social Charge (USC) ☐ ☐

[illegible][illegible]

15. A farmer □

## Residence status for the year 2013 [16 - 21]

See *Guide to Completing 2013 Pay & File Self-Assessment Returns* for more information on the “Extent of Liability to Income Tax” of individuals who are either not resident or not domiciled in Ireland.

16. If you are a citizen of Ireland, resident but not ordinarily resident in the State, insert ☒ in the box ☐

## Remittances

17. If you are resident but not domiciled in Ireland, insert ☒ in the box ☐ ☐

You are assessable to tax on your Irish income and foreign employment income attributable to the performance of the duties of that employment in the State and remittances of other foreign income. Enter the amount of the remitted income in Panel E - Foreign Income.

**Non-resident**

18. (a) If you are non-resident, insert ☒ in the box ☐

[illegible][illegible][illegible]

19. If you are resident in another Member State of the European Communities, insert ☒ in the box ☐

20. A non-resident is not due any tax credits or reliefs except as provided for in S. 1032(2)

If you wish to claim a portion of the allowances/reliefs under S. 1032(2) state the amount of your:

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In the case of **married persons or civil partners** where either or both parties are non-resident, they are both taxed as single individuals unless the income of both parties is fully chargeable to Irish tax.

21. Insert ☐ in the box if you are married or in a civil partnership and all of your own income and your spouse's or civil partner's income is chargeable to income tax in Ireland and you wish to claim the married person's or civil partner's tax credit ☐

## Expression of Doubt

22. If you have a genuine doubt about the correct application of tax law to any item in the return, insert ☒ in the box and provide details of the point of issue in the entry fields provided on page 26

PPS Number

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(Entries on page 5 opposite ⇨)

**B - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 157]***(Including Farming & Partnership Income)*

101. Insert ☒ in the box(es) to indicate to whom the income in each column refers. In Trade 3 column enter the number of trades for which information is being included, if applicable
102. Description of Trade, Profession or Vocation (*you must clearly describe the trade*)  
Do not submit accounts with this return. Instead you **MUST** give an extract of information from the accounts on pages 8 and 9.
103. If you are employed by An Post as a sub-postmaster/sub-postmistress insert ☒ in the box. Where there is an entry at Line 103 there must be an entry at Line 107(a)
104. If this source of income ceased during the year 2013 state the date of cessation (DD/MM/YYYY)
105. If you are an RCT sub-contractor for the purposes of this trade and have changed your accounting period in 2013 insert ☒ in box

**Profit assessable in 2013**

106 (a) Amount of adjusted net profit for accounting period



(b) Amount of adjusted net loss for accounting period

107. (a) Enter the **assessable** profit even if this is the same as the adjusted net profit per Line 106(a) - (if a loss show **0.00**)  
This should include income assessable under S. 98A(4), (Reverse Premiums in trading situations) where appropriate
- (b) If any of the profits entered at Line 107(a) refer to **Stallion Fees**, enter that amount here
- (c) If any of the profits entered at Line 107(a) refer to **Greyhound Stud Fees**, enter that amount here
108. **Start Your Own Business relief**  
If you are claiming relief under S. 472AA for starting your own business:
- (a) State the date of the commencement of the new business (DD/MM/YYYY)
- (b) Insert ☒ in the box to confirm that you have been unemployed for 12 months immediately before the commencement date (see Form 11 Helpsheet for more information)
109. **Balancing Charges**
- (a) Amount arising from capital allowances which were deductible in arriving at relevant income for USC
- (b) Amount arising from capital allowances which were **not** deductible in arriving at relevant income for USC
110. **Unused Capital Allowances from a prior year**
- (a) Amount carried forward which is allowable as a deduction for USC, i.e. allowances under S. 284(1), 272(3), 658(2)(b), and 659(2) (a) determined in accordance with subsections (3A), (3AA), (3B) or (3BA) of S. 659
- (b) Amount carried forward which is not allowable as a deduction for USC, i.e. allowances other than those claimed under the Sections specified in (a) above, and are not specified relief capital allowances (as set out in Sch. 25B)
- (c) Specified Relief Capital Allowances (as set out in Sch. 25B)
- (i) Specified property relief capital allowances, as defined in S. 531AAE
- (ii) All other specified relief capital allowances

**Capital Allowances for the year 2013 [111 - 114]**111. Where a claim to tax relief on **property based incentive schemes** is included below, insert ☒ in the box and give details in Panel N on page 24

112. Machinery and Plant

**113. Industrial Buildings and/or Farm Buildings Allowance**

- (a) Amount which is allowable as a deduction for Universal Social Charge (USC), i.e. allowances under S. 272(3), 658(2)(b), and 659(2)(a) determined in accordance with subsections (3A), (3AA), (3B) or (3BA) of S. 659
- (b) Amount which is not allowable as a deduction for USC, i.e. allowances other than those claimed under the Sections specified in (a) above, and are not specified relief capital allowances (as set out in Sch. 25B)
- (c) Specified Relief Capital Allowances (as set out in Sch. 25B)
- (i) Specified property relief capital allowances, as defined in S. 531AAE
- (ii) All other specified relief capital allowances

114. Other

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### Trade 3

**Spouse or  
Civil Partner**

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107(c)	<div><div><div><div></div><div></div></div><div><div></div><div></div></div><div><div></div><div></div></div><div><div></div><div></div></div></div><div><div></div><div></div></div></div>	<div><div><div><div></div><div></div></div><div><div></div><div></div></div><div><div></div><div></div></div><div><div></div><div></div></div></div><div><div></div><div></div></div></div>	<div><div><div><div></div><div></div></div><div><div></div><div></div></div><div><div></div><div></div></div><div><div></div><div></div></div></div><div><div></div><div></div></div></div>
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(Entries on page 7 opposite ➡)

**B - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 157]***(Including Farming & Partnership Income)***Losses [115 - 116]**

115. (a) If you wish to **claim**, under S. 381, to set any loss made in the trade in the year 2013 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2015.
- (b) 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 2013 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2015.
- (i) Non-specified relief capital allowances (i.e. not included in Sch. 25B)
- (ii) Specified Relief Capital Allowances (as set out in Sch. 25B)
- (I) Specified property relief capital allowances, as defined in S. 531AAE
- (II) All other specified relief capital allowances
- (c) Total loss for offset against other income (by virtue of S. 381 and/or S. 392)

**Unused losses from a prior year**

116. (a) Amount of unused losses from a prior year (S. 382) other than residential development land losses where the relevant claim was not made to and received by Revenue before 7/4/2009
- (b) In respect of unused residential development land losses from a prior year where the relevant claim was not made to and received by Revenue before 7/4/2009, state:
- (i) Amount of tax credit due in respect of these losses (S. 644AA(6) and (8))
- (ii) Amount of tax payable on the profits or gains of the combined trade (S. 644AA(7))

**Profits or gains attributable to rezoning decisions/relevant planning decisions**

117. Enter the profits or gains attributable to rezoning decisions/relevant planning decisions liable to Income Tax at 80% (S. 644AB)

**Review of Income Tax Year 2012** (Only complete this section if a review of 2012 is required)

118. (a) If there was a change in Accounting Date (S. 65(3)) insert ☐ in the box
- (b) If a cessation of trade took place in 2013 (S. 67(1)(a)(ii)) insert ☐ in the box
- (c) Profits assessed in 2012 year of assessment
- (d) Revised profits assessable in 2012 year of assessment

**Credit for Professional Services Withholding Tax (PSWT)**

119. Gross withholding tax (before any interim refund) related to the basis period for 2013 on fees for Professional Services.  
Do not include credit for Relevant Contracts Tax paid

**PRSI paid**

120. If you are employed by An Post as a sub-postmaster/sub-postmistress enter the amount of PRSI, if any, paid direct to An Post in respect of this income

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### Trade 3

**Spouse or  
Civil Partner**

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**Accounts Information Period (must be completed)**

### Trade 3

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**Extracts From Accounts, pages 8 and 9, must be completed in all cases where you or your spouse or civil partner are in receipt of trading or professional income, except where either Lines 123 or 124 apply.**

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### Trade 3

138. Cash/Capital introduced	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
139. Drawings (Net of Tax and Pension contributions)	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
140. (a) Closing Capital Balance - positive	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
(b) If negative, state amount here	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
141. Stock, Work in progress, Finished goods	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
142. Debtors and Prepayments	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
143. Cash/Bank (Debit)	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
144. Bank/Loans/Overdraft (Credit)	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
145. Client Account Balances (Debit)	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
146. Client Account Balances (Credit)	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
147. Creditors and Accruals	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
148. Tax Creditors	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
149. (a) Net Assets - positive	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
(b) If negative, state amount here	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00

## Profit/Loss per Accounts [150 - 151]

150. Net Profit per Accounts	<div><div></div><div></div></div> , <div><div></div><div></div></div> , <div><div></div><div></div></div> . <div><div></div><div></div></div> .00	<div><div></div><div></div></div> , <div><div></div><div></div></div> , <div><div></div><div></div></div> . <div><div></div><div></div></div> .00	<div><div></div><div></div></div> , <div><div></div><div></div></div> , <div><div></div><div></div></div> . <div><div></div><div></div></div> .00
151. Net Loss per Accounts	<div><div></div><div></div></div> . <div><div></div><div></div></div> . <div><div></div><div></div></div> . <div><div></div><div></div></div> .00	<div><div></div><div></div></div> . <div><div></div><div></div></div> . <div><div></div><div></div></div> . <div><div></div><div></div></div> .00	<div><div></div><div></div></div> . <div><div></div><div></div></div> . <div><div></div><div></div></div> . <div><div></div><div></div></div> .00

152. Motor Expenses	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
153. Donations (Political and Charitable)/ Entertainment	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
154. Light, Heat and Phone	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
155. Net gain on sale of fixed/chargeable assets	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
156. Net loss on sale of fixed/chargeable assets	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
157. (a) Stock relief claimed under S. 666	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
(b) Stock relief claimed under S. 667B	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
(c) Stock relief claimed under S. 667C	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00

PPS Number

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Self

Spouse or  
Civil Partner**C - IRISH RENTAL INCOME [201 - 211]**

201. *Where a claim to tax relief on <b>property based incentive schemes</b> is included at Lines 206(c) or 208(b) insert <input checked="" type="checkbox"/> in the box and give details in Panel N on page 24	<input type="checkbox"/>	<input type="checkbox"/>																				
202. 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 2013, insert <input checked="" type="checkbox"/> in the box	<input type="checkbox"/>	<input type="checkbox"/>																				
203. Number of properties let	<table border="1"><tr><td></td><td></td><td></td></tr></table>				<table border="1"><tr><td></td><td></td><td></td></tr></table>																	
204. Area in hectares, if applicable	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td></tr></table>						<table border="1"><tr><td></td><td></td><td></td><td></td><td></td></tr></table>															
205. Gross Rent Receivable	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
206. <b>Expenses</b>																						
(a) Repairs	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
(b) Allowable interest	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
*(c) "Section 23" type relief where 2013 is the <b>first</b> year of claim	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
(d) Exempt rental income from the leasing of farm land, under S. 664	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
(e) Other	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
207. Amount of chargeable <b>income</b> after expenses <b>but</b> before Capital Allowances and losses (if a loss show <b>0.00</b> )	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
208. (a) Capital Allowances brought forward from a prior year																						
(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
(ii) Specified Relief Capital Allowances (as set out in Sch. 25B)																						
(I) Specified property relief capital allowances, as defined in S. 531AAE	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
(II) All other specified relief capital allowances	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
*(b) Capital Allowances for the year 2013																						
(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
(ii) Specified Relief Capital Allowances (as set out in Sch. 25B)																						
(I) Specified property relief capital allowances, as defined in S. 531AAE	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
(II) All other specified relief capital allowances	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
(c) Capital Allowances used against rental income in the year 2013	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
209. If you wish to <b>elect</b> under S. 305(1)(b) to set any unused Capital Allowances (not already ring-fenced), in respect of <b>Buildings</b> for 2013 against your other income state the amount of unused Capital Allowance available for offset below:																						
(a) To which S. 409A applies (restricted to €31,750)																						
(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
(ii) Specified Relief Capital Allowances (as set out in Sch. 25B)																						
(I) Specified property relief capital allowances, as defined in S. 531AAE	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
(II) All other specified relief capital allowances	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
(b) To which S. 409A does not apply (no restriction applies)																						
(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
(ii) Specified Relief Capital Allowances (as set out in Sch. 25B)																						
(I) Specified property relief capital allowances, as defined in S. 531AAE	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
(II) All other specified relief capital allowances	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
210. Losses - Amount of unused losses from a prior year																						
(a) Amount of loss arising from specified property relief within the meaning of S. 531AAE	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
(b) Amount of loss not arising from specified property relief, within the meaning of S. 531AAE	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										

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Self

Spouse or  
Civil Partner**Non-resident Landlord**

211. If you and/or your spouse or civil partner are a non-resident landlord and your tenant has withheld tax from the rent, state:

(a) PPS number of tenant(s)

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(b) Amount of Irish tax withheld

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**D - INCOME FROM IRISH EMPLOYMENTS, OFFICES (INCL. DIRECTORSHIPS), PENSIONS, ETC., INCOME FROM FOREIGN OFFICES OR EMPLOYMENTS ATTRIBUTABLE TO THE DUTIES OF THOSE OFFICES AND EMPLOYMENTS EXERCISED IN THE STATE [212 - 241]**212. (a) Gross amount of income from **Irish employments, offices and non-Proprietary Directorships subject to PAYE** (other than income at lines 212(b), 213(a), 214(a), 215 & 216)

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(b) Gross amount of income from **Irish Proprietary Directorships subject to PAYE**

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213. (a) Income attributable to the performance in the State of the duties of **foreign offices and foreign employments** subjected to PAYE deduction

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(b) (i) If you are resident and non-domiciled, and wish to apply to have tax computed in accordance with S. 825B include the amount on which you are liable to tax at (a) above and insert ☒ in the box
☐
☐

(ii) Enter the year in which you were first entitled to this relief

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(c) Income attributable to the performance in the State of the duties of **foreign offices and foreign employments** not subjected to PAYE deduction

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**214. Special Assignee Relief Programme**

If you are entitled to relief under S. 825C, please state:

(a) Gross income from the employment less amounts contributed to pension and amounts not taxed in the State

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(b) Amount of income relieved

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(c) If the relief referred to above has been granted through payroll by your employer insert ☒ in the box
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If you have not been granted relief by your employer, and if you have not already done so, you must submit a SARP 1 in support of your claim

215. Gross amount of income from Public Sector employment where PRSI was paid under Class B, C, or D

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216. Gross amount of income from **certain Public Sector employment** (Members of the Oireachtas, Judiciary, etc.)

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**217. Income from Irish employment not subjected to PAYE**

(include payments received on commencement/cessation of employment, restrictive covenants, etc.)

(a) Amount chargeable to tax

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(b) Nature of payment(s)



218. Amount of Top Slicing Relief (TSR) claimed in 2013

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**219. Allowable Deductions incurred in Employment**

(a) Nature of employment(s)



(b) Expenses

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(c) Superannuation Contributions/AVC (where not deducted by Employer)

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(d) Capital Allowances

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(e) Total of (b), (c) and (d) above

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(f) Amount of total at (e) referring to Proprietary Directorship income/salary

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(g) Amount of total at (e) referring to Employment income/salary

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**Spouse or  
Civil Partner**

Foreign tax deducted should only be entered below if it is available as a credit against Irish Tax. If the foreign tax is only allowed as a deduction, the amount of income returned below should be net of this foreign tax. Where the foreign tax was refunded (or is refundable) by the foreign jurisdiction the gross amount of income should be returned below and the foreign tax should not be entered in this return. See *Guide to Completing 2013 Pay & File Self-Assessment Returns* for more information on the taxation of foreign income.

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**Spouse or  
Civil Partner**





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(Enter the amount of Irish tax deducted, if any, on encashment of this income at the appropriate section below)

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PPS Number

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Self

Spouse or  
Civil Partner

(c) Non-Relevant payment taxable at 36%(S. 747D(a)(i)(II)(B))	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00										
(d) Non-Relevant payment (personal portfolio) taxable at 56% (S. 747D(a)(i)(II)(A))	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00										
(e) Gain taxable at 36% (S. 747E(1)(b)(ii))	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00										
(f) Gain (personal portfolio) taxable at 56% (S. 747E(1)(b)(i))	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00										

And in respect of any such material interest acquired in 2013 give the following additional details:

(g) Name & address of offshore fund(s)	<div><div></div><div></div></div>	<div><div></div><div></div></div>
(h) Date material interest was acquired (DD/MM/YYYY)	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>
(i) Amount of capital invested in acquiring the material interest	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>	<div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>
(j) Name & address of intermediary (if any) through whom the material interest was acquired	<div><div></div><div></div></div>	<div><div></div><div></div></div>

320. **Other Offshore Products** (S. 896). Give the following details for each material interest acquired in 2013 in (i) other offshore products (including foreign life assurance policies) **outside the EU or EEA, or outside a Member State of the OECD with which Ireland has a Double Taxation Agreement** and in (ii) 'unregulated funds' (those not coming within S.747B(2A)) **within the EU or EEA, or within any Member State of the OECD with which Ireland has a Double Taxation Agreement**

(a) Name & address of offshore product(s)	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																					<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																				
(b) Date material interest was acquired (DD/MM/YYYY)	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																														
(c) Amount of payment made in acquiring the material interest	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00																														
(d) Name & address of intermediary (if any) through whom the material interest was acquired	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																					<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																				

321. (a) Additional Double Taxation Relief due	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
(b) Details of income sources on which Double Taxation Relief due	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										

**F - INCOME FROM FEES, COVENANTS, DISTRIBUTIONS, etc. [401 - 409]**

401. (a) Amount of <b>Income from Fees, Commissions, etc.</b>	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00										
(b) Description of Income	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
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**402. Irish Untaxed Income**

(a) Irish Government Stocks	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00										
(b) Irish Exchequer Bills	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00										
(c) Irish Credit Union Dividends	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00										
(d) Other Loans and Investments arising in the State	<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00										

**403. Irish Deposit Interest**

(a) Gross Deposit Interest received on which <b>DIRT</b> was deducted									
(i) Taxable at 33%		<div><div></div><div></div></div> , <div><div></div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div><div></div></div> .00	<div><div></div><div></div></div> , <div><div></div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div><div></div></div> .00						
(ii) Taxable at 36%		<div><div></div><div></div></div> , <div><div></div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div><div></div></div> .00	<div><div></div><div></div></div> , <div><div></div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div><div></div></div> .00						
(b) Gross Interest received from <b>Special Share Account(s)/Special Term Share Account(s)/Special Savings Account(s)</b> on which <b>DIRT</b> was deducted									
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(c) Gross interest received where <b>DIRT</b> was <b>not</b> deducted by virtue of S. 256(1A) or S. 256(1B)									
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PPS Number









Self

Spouse or  
Civil Partner

## 511. Retirement Relief for Certain Sportspersons

(a) Insert ☒ in the box to claim relief
☐
☐

(b) Date of permanent cessation of the specific occupation or profession (DD/MM/YYYY)













(c) Amount of relief claimed for the year 2013





















## 512. Interest Relief on certain unsecured home loans

In respect of **interest paid** on unsecured home loans used for the purchase, repair, development or improvement of your **main residence**, taken out between 1/1/2004 and 31/12/2012, and interest paid on unsecured home loans which qualifies for relief under Section 9 Finance Act 2013, complete the following:

(a) Insert ☒ in the box to confirm interest claimed at (e) below is not in respect of a secured home loan (mortgage) taken out with a lending provider in the State
☐
☐

(b) Enter date loan taken out (DD/MM/YYYY)













(c) If you received Tax Relief at Source (TRS) in respect of another loan in 2013, state the amount of interest on which TRS granted




















(d) Insert ☒ in the box if you are entitled to first-time buyer relief (i.e. in the first seven years of entitlement to relief)
☐
☐

(e) State the amount of interest paid in 2013 (excluding interest at (c))





















(f) State the number of tax years (1-6) prior to 2013 you were entitled to first-time buyer relief


(g) Insert ☒ in the box if the interest at (e) was paid on a loan taken out between 1/1/2004 and 31/12/2008 to purchase your first qualifying residence, or subsequent qualifying residence where your first qualifying residence was purchased on or after 1/1/2004
☐
☐

## 513. Interest Relief on a Loan applied in acquiring an interest or share in certain companies or partnerships, etc.

(S. 248 - 250A &amp; S. 253)

(a) Interest Relief on a Loan applied in acquiring an interest or share in certain companies, etc. (S. 248-250A). State the amount of interest paid in 2013 on a loan, taken out on or before 6 December 2010, applied in acquiring an interest in **unquoted trading companies**, etc.



















(b) Interest Relief on a Loan applied in acquiring an interest or share in a partnership (S. 253). State amount of qualifying interest paid in 2013 on a loan applied in acquiring an interest in a **partnership**





















## 514. Significant Buildings and Gardens (S. 482)

Amount of qualifying expenditure incurred in 2013





















## I - CLAIM FOR TAX CREDITS, ALLOWANCES, RELIEFS AND HEALTH EXPENSES [515 - 544]

## 515. (a) Home Carer Tax Credit - Amount due for 2013










(b) If you qualify on the "look-back" year insert ☒ in the box
☐
516. PAYE Tax Credit - Insert ☒ in the box if claimed
☐
☐
517. (a) Blind Person's Tax Credit - Insert ☒ in the box to indicate if due
☐
☐
(b) Guide Dog - Insert ☒ in the box to indicate if self and/or spouse or civil partner has a Guide Dog
☐
☐

## 518. (a) Dependent Relative Tax Credit - Amount claimed





















(b) Number of Dependent Relatives





## 519. Employing a Carer to care for an incapacitated individual - Amount claimed





















## 520. Permanent Health Benefit (not health/medical insurance)

- Amount paid (where not deducted from gross pay by employer)





















## 521. (a) Seed Capital Scheme - Amount of relief claimed in 2013

**Note:** If you are claiming relief for prior years you should submit full details to your Revenue office




















(b) (i) Business Expansion Scheme Relief

- Amount of relief claimed in 2013





















(ii) Enter relevant RICT3 certificate number, or, if appropriate, the Designated Fund's reference number









PPS Number

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**N - PROPERTY BASED INCENTIVES ON WHICH RELIEF IS CLAIMED IN 2013 [901 - 933]**

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 are the "specified details" referred to in S. 1052(1)(aa) and S. 1084(1)(b)(ib) 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.

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**

901. Urban Renewal	S. 372 AP & AR	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00													<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00												
902. Town Renewal	S. 372 AP & AR	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00													<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00												
903. Seaside Resort	S. 372 AU	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00													<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00												
904. Rural Renewal	S. 372 AP & AR	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00													<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00												
905. Living over the Shop	S. 372 AP & AR	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00													<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00												
906. Park and Ride	S. 372 AP & AR	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00													<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00												
907. Student Accommodation	S. 372 AP	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00													<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00												
908. Living City Initiative	S. 372AAB	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00													<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00												

**Industrial Buildings Allowance****Owner Occupier****Investor - Lessor**

909. Urban Renewal	S. 372C & D	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00													<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00												
910. Town Renewal	S. 372AC & AD	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00													<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00												
911. Seaside Resort	S. 352 & S.353	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00													<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00												
912. Rural Renewal	S. 372M & N	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00													<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00												
913. Multi-storey Car Parks	S. 344	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00													<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00												
914. Living over the Shop (Commercial Premises Only)	S. 372D	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00													<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00												
915. Enterprise Areas	S. 343	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00													<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00												
916. Park and Ride	S. 372V & W	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00													<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00												
917. Hotels	S. 268(1)(d)	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00													<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00												
918. Holiday Cottages	S. 268(3)	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00													<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00												
919. Holiday Hostels	S. 268(2C)(b)	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00													<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00												
920. Guest Houses	S. 268(2C)(a)	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00													<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00												
921. Nursing Homes	S. 268(1)(g)	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00													<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00												
922. Housing for the Elderly/Infirm	S. 268(3A)	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00													<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00												
923. Convalescent Homes	S. 268(1)(i)	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00													<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00												
924. Qualifying Hospitals	S. 268(2A)	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00													<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00												
925. Qualifying Mental Health Centres	S. 268(1C)	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00													<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00												
926. Qualifying Sports Injury Clinics	S. 268(2B)	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00													<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00												
927. Buildings used for Certain Childcare Purposes	S. 843A	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00													<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00												
928. Specialist Palliative Care Units	S. 268(1)(m)	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00													<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00												
929. Building or Structures in Registered Caravan & Camping Sites	S. 268(2D)	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00													<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00												
930. Mid-Shannon Corridor Tourism Infrastructure Investment Scheme	S. 372AW	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00													<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00												
931. Living City Initiative	S. 372AAC	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00													<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00												
932. Aviation Services Facilities	S. 268(1)(n)	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00													<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> , <table border="1"><tr><td></td><td></td><td></td><td></td></tr></table> .00												



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This return must include a Self-Assessment by the chargeable person to whom the return relates. An individual who fails to make a self-assessment will be liable to a penalty of €250.

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(DD/MM/YYYY)

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## IMPORTANT

## Methods of Payment

You can make a payment against a tax liability using one of the following:

### 1. Revenue On-Line Service (ROS)

For details on how to make payments and submit returns using the Revenue On-Line Service visit the Revenue website at [www.revenue.ie](http://www.revenue.ie) or phone **1890 20 11 06**.

### 2. Direct Debit

For information on how to pay Preliminary Income Tax by monthly Direct Debit, visit the Revenue website at [www.revenue.ie](http://www.revenue.ie) or phone **1890 33 84 48**. Please note that the Direct Debit facility applies **only** to Preliminary Tax and all Direct Debit applications should be made on-line through **ROS** using the Direct Debit link on **My Services** screen.

### 3. Credit Card

For details on how to make a tax payment by credit card (VISA or MasterCard), visit the Revenue website at [www.revenue.ie](http://www.revenue.ie) or phone **1890 22 63 36**.

### 4. Single Debit Authority

You can now pay Income Tax directly from your bank account by completing the Single Debit Authority overleaf.

**Please note that the bank account must be within the Single Euro Payments Area (SEPA) and must be provided in the SEPA format.**

- Simply provide your bank details and the amount you wish to have debited from your account.
- Please remember to give a breakdown on the Statement of Net Liabilities on how much is to be allocated against each liability.
- Forward the completed mandate to the **Collector-General** at the address below.
- A once-off deduction will be taken from your account no earlier than 31 October 2014 and credited against your tax liabilities as specified on the Statement of Net Liabilities.

**Do not enclose a cheque if you are making a payment by Single Debit Authority.**

### 5. Cheque

All cheques should be made payable to the Collector-General and forwarded to the address below, with the completed payslip. Do not enclose cash. **Do not complete the Single Debit Authority if you are making a payment by cheque.**

## Importance of Prompt Payments

- Ensure you allow sufficient time - at least three working days - for your payment to reach the Collector-General by the due date.
- Late payment of tax carries an interest charge.
- Failure to pay a tax liability, or failure to pay on time, can result in enforced collection through the Sheriff, Court proceedings or Notice of Attachment.

**Enforcement carries costs, additional to any interest charged.**

## ENQUIRIES

Any enquiry regarding liability should be addressed to your local Revenue Office.

Any enquiry regarding payment should be addressed to the Collector-General, Sarsfield House, Limerick.

Please return the payslip, with a payment or completed Single Debit Authority to:  
**COLLECTOR-GENERAL, PO BOX 354, LIMERICK**

# SEE PAYS Lip ON REVERSE

## Bank Guarantee

By signing this mandate form, you authorise (A) the Revenue Commissioners to send instructions to your bank to debit your account and (B) your bank to debit your account in accordance with the instruction from the Revenue Commissioners.

As part of your rights, you are entitled to a refund from your bank under the terms and conditions of your agreement with your bank. A refund must be claimed within 8 weeks starting from the date on which your account was debited. Your rights are explained in a statement that you can obtain from your bank.

Name

PPS Number

**PAY AND FILE**  
**31 OCTOBER 2014**
**IMPORTANT**
**Please read the information below and overleaf before completing the Statement of Net Liabilities**

In accordance with the Taxes Consolidation Act 1997, you are obliged to submit the following return and payment on or before **31 October 2014**:

**Preliminary Tax for the year of assessment 2014 including Universal Social Charge contributions**

**Payment of any balance of Income Tax due for the year of assessment 2013**

**Return of Income and Capital Gains for the year of assessment 2013**

**How to complete the payslip**

You can ensure that your Income Tax payments are promptly and properly processed by completing the payslip below and forwarding it to the **Collector-General, PO Box 354, Limerick**. You must complete the Statement of Net Liabilities whether you are making your payment by Revenue On-Line Service Debit Instruction, Direct Debit, Credit Card, Single Debit Authority or Cheque (see overleaf for details on how to make a payment).

**Please enter an amount in the relevant space on the Statement of Net Liabilities for the following:**

**1. Preliminary Tax 2014**

The minimum Preliminary Tax payment you are obliged to make is an amount equal to the lesser of 90% of your final Income Tax liability for 2014 or 100% of your final liability for 2013. If you are paying your 2014 Preliminary Tax by monthly Direct Debit, leave this box blank.

**2. Balancing Amount 2013**

Insert any outstanding balance of Income Tax for the year of assessment 2013. Tax already paid for this year should be taken into consideration when calculating the amount of the balance outstanding.

**If you have calculated that there is a credit due to you for this year, enter the amount and tick the box (x) to indicate that the value is a credit. The credit will be automatically offset against any liabilities for other years on the Statement of Net Liabilities.**

**3. TOTAL NET AMOUNT**

The Total Net Amount figure should match the sum total of declarations that you are making for the above periods.

**If you have calculated that you have no Preliminary Tax 2014 or Balancing Amount 2013, enter a single '0' in the appropriate box for that category on the Statement of Net Liabilities.**

**IMPORTANT NOTE:**

If you file this return on time, but at the date of filing, you have failed to submit your Local Property Tax (LPT) return or have failed to either pay the LPT due or enter into an agreed payment arrangement, a surcharge should be added to the final liability. Therefore, the amount payable in your Self-Assessment should be increased by 10%. Where the LPT is subsequently brought up to date, the amount of the surcharge will be capped at the amount of the LPT liability involved. For assistance, you may wish to call the **LPT Branch on 1890 20 02 55 (ROI only) or +353 1 702 3049 (outside ROI)**.

Form 11

**€ Payslip**

PPS No.: 0000000AB

Signature A.N. OTHER Date: 12-09-2014Name: **A. N. OTHER****€ Statement of Net Liabilities****Single Debit Authority**

**Do not complete this authority if you are making payment by cheque.**  
Please debit my account, no earlier than 31 October 2014, with the single amount specified.

**DEBIT AMOUNT**

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**International Bank Account Number (IBAN)**

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**Bank Identifier Code (BIC)**

	A	N	D			B	I	C		
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**TOTAL NET AMOUNT**  
**1 + 2 ABOVE**
**Income Tax Preliminary Tax 2014**

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**X**

Place X in the box above if Income Tax 2013 is a credit

**Income Tax Balancing Amount 2013**

2	4	4	4	4	4	4	4	4	00
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6	6	6	6	6	6	6	6	00
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**P&F**  
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