# Form 11

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

TAIN	GCD

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.

A "Guide to Completing 2013 Pay & File Self-Assessment Returns" is available on Revenue's website www.revenue.ie or from Revenue's Forms & Leaflets Service at LoCall 1890 306 706 (ROI only), +353 1 702 3050.

Remember to quote	Y	our	PF	S I	Nui	mbo	eı
your PPS Number in any communication with your							
Revenue office							

If submitting this return use any envelope and write "Freepost" above the Return Address. NO STAMP REQUIRED

## **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 Helpsheet.

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:

Nature of Primary Trade, Business or Activity	
Business Address	Main Residence     Address
Telephone	Telephone

## 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 / / /
Capacity of Signatory			
Contact Details (in ca	ase of query about this return)	_	
Agent's TAIN		Contact Name	
Client's Ref.		Telephone or E-mail	
	F		



PPS Number

When completing this return you should read the appropriate Helpsheet. If you have not received a copy of the Helpsheet you can get one from Revenue's website **www.revenue.ie** (under 'Taxes & Duties > Income Tax > Forms > Tax Return Forms'), or from Revenue's Forms & Leaflets Service by phoning LoCall 1890 306 706 (ROI only), +353 1 702 3050. This return is only to be used for the 2013 tax year.

## A - PERSONAL DETAILS [1 - 22]

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.) (DD/MM/YYYY)

(a) Enter the date of death				
(b) Enter the name of the personal represer (i.e. executor, administrator, etc.)	ntative			
(c) Enter the date grant of probate or letter of	of administration wa	as obtained		
<ol> <li>Insert ⊠ in the box to indicate your civil state (a) Single</li> </ol>	us: 3			ed in <b>2013</b> insert ⊠ in the nd state date of change:
(b) Married		Single Marri	ed	In a Civil Partnership
(c) In a Civil Partnership		Widowed		Surviving Civil Partner
(d) Married but living apart				J L
If wholly or mainly maintaining your Spouse insert ⊠ in the box		Married but living apart		In a Civil Partnership but living apart
(e) In a Civil Partnership but living apart		Divorced		Former Civil Partner
If wholly or mainly maintaining your Civil Partner insert ⊠ in the box (f) Widowed		Date of Marriage or Civil (DD/MM/YYYY)	Partnership	
(g) A Surviving Civil Partner		Date of Separation or Di	vorce	
(h) Divorced		(DD/MM/YYYY)	Voice	
(i) A former Civil Partner		Spouse's or Civil Partner date of death (DD/MM/Y		
4. If married or in a civil partnership, insert 🗵 i	n the box to indicate	e basis of assessment ap	plicable for 2(	)13:
Joint Assessment Sepa	arate Assessment	Single 1	Freatment	]
5. State the number of Dependent Children				
<ol><li>If you wish to claim Widowed Person or Sur state date of death of your spouse or civil p</li></ol>			< Credit	
7. Your Date of Birth (DD/MM/YYYY)				
8. Insert ⊠ in the relevant box(es) to indicate for civil partner are/is subject to the Limitatio Income Individuals (i.e. under Chapter 2A of If either you or your spouse or civil partner i should be completed and also Panel J on p.	n on the Use of Rel f Part 15 TCA 1997 s so subject, Form	iefs by High ).	Self	Spouse or Civil Partner
9. Spouse's or Civil Partner's Details:				
(a) PPS No.	OR, if unknow	wn Surname (Pre-marriage or pre-Civil Partnersh	ip)	
(b) Date of Birth (DD/MM/YYYY)		First name(s)		

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PPS Number																			Se	lf				se o Part	
Insert $\boxtimes$ in the box(es) to indicate for 2013 if	you a	and/	or y	your	spoi	use	or c	ivil	par	tner	W	ere													
10. Permanently Incapacitated																				]			[		
11. A Proprietary Director, i.e. owned/controller	d mo	re th	an	15%	of t	he s	shar	e ca	apita	al of	а	con	npa	any	/								[		
12. A holder of a 'full' Medical Card or having	entitl	eme	ent	to or	ne u	nde	r El	J Re	egu	latic	ns												[		
13. Entitled to an exemption from PRSI																									
(a) State reason - Self																									
(b) State reason - Spouse or Civil Partner																									
14. Entitled to an exemption from Universal So	ocial	Cha	rge	(US	C)																		[		
(a) State reason - Self																									
(b) State reason - Spouse or Civil Partner																									
15. A farmer																				]			[		
Residence status for the year 2013 [16	- 21	]																							
See Guide to Completing 2013 Pay & File Se "Extent of Liability to Income Tax" of individua																an	d.								
16. If you are a citizen of Ireland, resident bu	t not	ordi	nar	ily re	side	ent i	n th	e St	tate	, ins	ser	t 🗵	in	th	e b	ох				]			[		
<b>Remittances</b> 17. If you are resident but not domiciled in Ireland, insert ⊠ in the box																									
	anu	, ins	en	⊠ in	the	box	¢																L		
You are assessable to tax on your Irish incon performance of the duties of that employmen Enter the amount of the remitted income in P	ne an t in th	id fo ne S	rei	gn ei e an	nplo d rer	oyme nitta	ent i ance																l		
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- **PPS Number**

(Entries on page 5 opposite rightarrow)

## 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 I 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 I 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







PPS Num	nber					
	Ρ	rimary Trade		Trade 2		Trade 3
	Self	Spouse or Civil Partner	Self	Spouse or Civil Partner	Self	Spouse or Civil Partner
101						
102						
103						
104						
105						
106(a)		],, 00		], <u> </u>		.00
106(b)		, , <b>00</b>		, , <b>00</b>		.00
107(a)		,, 00		,,00		.00
107(b)		,, <b>.00</b>		,, <b>. 00</b>		
107(c)		_,,,00		, , <b>. 00</b>		
108(a)					ſ	
108(b)					L	
					[]	
109(a)		,		,		.00
109(b)		_,,,00		,		
110(a)		],,00		],,00		.00
110(b)		],,00		],,00		.00
110(c)(i)		.00		.00		.00
110(c)(ii)				.00		
111		_,,		,,,		,,
112		_,,		,		.00
113(a)		, 00		),		.00
113(b)		, . 00		],,00		.00
113(c)(i)				.00		
113(c)(ii)				],,00		
114		.00		.00		.00
		,,		,,		,

2013120

PPS Number

(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

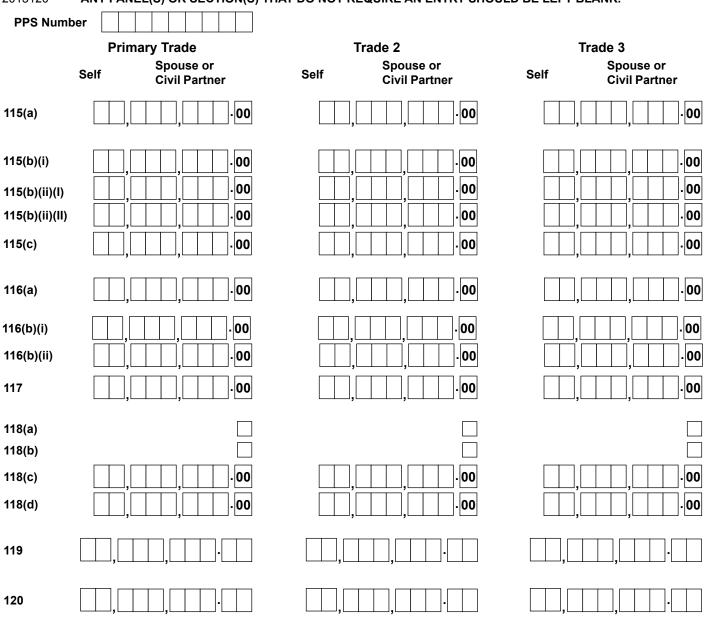
- (b) If a cessation of trade took place in 2013 (S. 67(1)(a)(ii)) insert ⊠ in the box
- (c) Profits assessed in 2012 year of assessment
- (d) Revised profits assessable in 2012 year of assessment

## 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



 $\square$ 

2013120 ANY PANEL(S)	OR SECTION(S) THAT DO NOT F	REQUIRE AN ENTRY SHOULD B	E LEFT BLANK.
PPS Number			
EXTRACTS FROM AC	COUNTS [121 - 157]		
	Primary Trade	Trade 2	Trade 3
Accounts Information Pe	eriod (must be completed)		
121. From (DD/MM/YYYY)			
122. To (DD/MM/YYYY)			
	pages 8 and 9, must be com ading or professional incom		
123. If you have previously subm accounts information relatin return state the income tax which accounts were submi	g to this		
124. (a) Where the income arise from a partnership, enter the tax reference of the	er		
(b) Insert ⊠ in the box if you partner within the meani			
(c) Insert ⊠ in the box if you Registered Farm Partne	u are a partner in a ership as defined by S. 667C		
(d) Insert ⊠ in the box if this in part to Share Farming			
Income [125 - 127]			
125. Sales/Receipts/Turnover	.00	.00	. <b>00</b>
126. Receipts from Government Agencies (GMS, etc.)	.00		.00
127. Other Income including tax exempt income	.00		.00
Trading Account Items [1	28 - 129]		
128. Purchases	00.	.00	.00
129. Gross Trading Profits		······································	······································
Expenses and Deduction	IS [130 - 137]		, ,
130. Salaries/Wages, Staff costs			.00
131. Sub-Contractors	.00		.00
132. Consultancy, Professional fees			.00
133. Motor, Travel and Subsistence	.00		
134. Repairs/Renewals	,	. <b>00</b>	.00
135. Depreciation, Goodwill/Capital write-off			.00
136. (a) Provisions including bad debts - positive	.00		
(b) If negative, state amount here	.00		
137. Other Expenses (Total)		.00	.00

under S. 667C

	Primary Trade	Trade 2	Trade 3
Capital Account and Bal	ance Sheet Items [138 - 149]		
138. Cash/Capital introduced	.00	.00	.00
139. Drawings (Net of Tax and Pension contributions)	,		
140. (a) Closing Capital Balance - positive	,,	,	
(b) If negative, state amount here	,	,	.00
141. Stock, Work in progress, Finished goods	,		.00
142. Debtors and Prepayments	,,00	. <b>00</b>	.00
143. Cash/Bank (Debit)	.00	.00	.00
144. Bank/Loans/ Overdraft (Credit)	,	,	.00
145. Client Account Balances (Debit)	,		
146. Client Account Balances (Credit)	,		
147. Creditors and Accruals	,		
148. Tax Creditors	,		.00
149. (a) Net Assets - positive	,		
(b) If negative, state amount here	.00		.00
Extracts from Adjusted	Net Profit/Loss Computation	ı [150 - 151]	
Profit/Loss per Account	S [150 - 151]		
150. Net Profit per Accounts			
151. Net Loss per Accounts	.00		
Adjustments made to Pr	ofit/Loss per Accounts [152 -	157]	
152. Motor Expenses	.00		.00
153. Donations (Political and Charitable)/ Entertainment	.00		.00
154. Light, Heat and Phone	,		.00
155. Net gain on sale of fixed/chargeable assets	,		.00
156. Net loss on sale of fixed/chargeable assets	,	,	
157. (a) Stock relief claimed under S. 666	,	,	
(b) Stock relief claimed under S. 667B	,	,	
(c) Stock relief claimed under S. 667C			

2013120 ANY PANEL(S) OR SECTION(S) THAT	DO NOT REQUIRE AN ENTRY SHOULD BE LE	
PPS Number	Self	Spouse or Civil Partner
C - IRISH RENTAL INCOME [201 - 211]		
201. *Where a claim to tax relief on <b>property based inc</b> Lines 206(c) or 208(b) insert ⊠ in the box and give		
202. Where the registration requirements of Part 7 of the have been complied with in respect of all tenancies residential premises in the year 2013, insert ⊠ in t	s which existed in relation to	
203. Number of properties let		
204. Area in hectares, if applicable		
205. Gross Rent Receivable		.00
206. Expenses (a) Repairs		
(b) Allowable interest		
*(c) "Section 23" type relief where 2013		
is the <b>first</b> year of claim (d) Exempt rental income from the leasing of		,,00
farm land, under S. 664		,,00
(e) Other		
207. Amount of chargeable <b>income</b> after expenses <b>but</b> Capital Allowances and losses (if a loss show <b>0.00</b>		.00
208. (a) Capital Allowances brought forward from a prior	, ,	
<ul><li>(i) Non-specified relief capital allowances</li><li>(i.e. not included in Sch. 25B)</li><li>(ii) Specified Relief Capital Allowances (as set of the set of th</li></ul>	out in Sch. 25P)	,
(I) Specified property relief capital allowances		
as defined in S. 531AAE		,,00
(II) All other specified relief capital allowance	es,,,00	,,
*(b) Capital Allowances for the year 2013		
<ul><li>(i) Non-specified relief capital allowances</li><li>(i.e. not included in Sch. 25B)</li></ul>		,,00
(ii) Specified Relief Capital Allowances (as set o		
<ul> <li>(I) Specified property relief capital allowance as defined in S. 531AAE</li> </ul>		,,00
(II) All other specified relief capital allowance	es	-00
(c) Capital Allowances used against rental income in the year 2013		,, ,00
209. If you wish to <b>elect</b> under S. 305(1)(b) to set any un <b>Buildings</b> for 2013 against your other income state (a) To which S. 409A applies (restricted to €31,750	e the amount of unused Capital Allowance availab	
<ul><li>(i) Non-specified relief capital allowances</li><li>(i.e. not included in Sch. 25B)</li></ul>		.00
(ii) Specified Relief Capital Allowances (as set o	out in Sch. 25B)	
(I) Specified property relief capital allowance as defined in S. 531AAE	-	
(II) All other specified relief capital allowance	es .00	.00
(b) To which S. 409A does not apply (no restriction	applies)	
<ul><li>(i) Non-specified relief capital allowances</li><li>(i.e. not included in Sch. 25B)</li><li>(ii) Specified Relief Capital Allowances (as set of the set of th</li></ul>		,
(I) Specified Property relief capital allowances		
as defined in S. 531AAE		,,
(II) All other specified relief capital allowance 210. Losses - Amount of unused losses from a prior yea		,,,00
(a) Amount of loss arising from specified property r within the meaning of S. 531AAE		
<ul> <li>(b) Amount of loss not arising from specified prope relief, within the meaning of S. 531AAE</li> </ul>	erty	,, ,,00
-		

PAGE 10

2013120 ANY PANEL(S) OR SECTION(S) THAT DO NOT R	EQUIRE AN ENTRY SHOULD BE LEFT BL	ANK.
PPS Number	Self	Spouse or Civil Partner
<b>Non-resident Landlord</b> 211. If you and/or your spouse or civil partner are a non-resident la	ndlord and your tenant has withheld tax from	n the rent, state:
(a) PPS number of tenant(s)		
(b) Amount of Irish tax withheld		
D - INCOME FROM IRISH EMPLOYMENTS, OFF		
ETC., INCOME FROM FOREIGN OFFICES OR EI DUTIES OF THOSE OFFICES AND EMPLOYMEN	MPLOYMENTS ATTRIBUTABLE	TO THE
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)		
(b) Gross amount of income from Irish Proprietary Directorships subject to PAYE		.00
213. (a) Income attributable to the performance in the State of the duties of <b>foreign offices and foreign</b> <b>employments</b> subjected to PAYE deduction		.00
(b) (i) If you are resident and non-domiciled, and wish to apply computed in accordance with S. 825B include the amon you are liable to tax at (a) above and insert ⊠ in the box	unt on which	
<ul> <li>(ii) Enter the year in which you were first entitled to this reli</li> <li>(c) Income attributable to the performance in the State of the duties of foreign offices and foreign employments not subjected to PAYE deduction</li> </ul>	ief	
214. <b>Special Assignee Relief Programme</b> If you are entitled to relief under S. 825C, please state:		
<ul> <li>(a) Gross income from the employment less amounts contributed to pension and amounts not taxed in the State</li> </ul>		,
(b) Amount of income relieved		.00
(c) If the relief referred to above has been granted through payroll by your employer insert ⊠ in the box		,
If you have not been granted relief by your employer, and if yo already done so, you must submit a SARP 1 in support of you	u have not r claim	
215. Gross amount of income from Public Sector employment where PRSI was paid under Class B, C, or D		.00
216. Gross amount of income from <b>certain Public Sector</b> <b>employment</b> (Members of the Oireachtas, Judiciary, etc.)		.00
217. Income from Irish employment not subjected to PAYE (include payments received on commencement/cessation of e	employment restrictive covenants, etc.)	,,
(a) Amount chargeable to tax		-00
(b) Nature of payment(s)		
218. Amount of Top Slicing Relief (TSR) claimed in 2013		.00
219. Allowable Deductions incurred in Employment (a) Nature of employment(s)		
(b) Expenses		.00
(c) Superannuation Contributions/AVC (where not deducted by Employer)	,	.00
(d) Capital Allowances	·00	.00
(e) Total of (b), (c) and (d) above		.00
(f) Amount of total at (e) referring to Proprietary Directorship income/salary		.00
(g) Amount of total at (e) referring to Employment income/salary	,	.00

2013		QUI	RE A	٩N	EN			101	JLD I	BE LI	EFT	BLA		ouse	or		
	PS Number					Se	lf							il Pa		ər	
	Foreign Earnings Deduction Where you are claiming relief under S. 823A, state the following	a:															
	(a)(i) Country									[							
	(ii) Number of qualifying days																
	(b)(i) Country									[							
	(ii) Number of qualifying days																
	(c) Amount of relief claimed								.00			Γ				].	00
	Taxable Benefits (not taxed at source under PAYE)         (a) PRSAs (Note to include this in Line 508(c) on page 18)					,			. 00	Г	$\square$			]			00
	(b) Other		_,∟ _   [			!,∟   [_	T		.00		, ;	, <u> </u>		」,∟ ] [			00
	Specify		_,∟ 			,∟ 					, 	, 		」,∟_ 			
					+			+	$\square$	[		+	+	$\square$	T		$\square$
222.	Relief for key employees engaged in research and develop	mer	it ac	tivi	ities	ii		_		L	I	-1		II		-	
	(a) Name of employer									ſ							
	(b) Employer's registered number																
	(c) Amount of relevant emoluments from this employer (Note: this income should also be included with employment income subject to PAYE and income liable to	USC	],[ )			],[			.00		□,	,		],[			00
	(d) Amount of research and development credit claimed under S. 472D		],[			],[			.00		<u> </u>	,		],		].	00
•	(Enter the full amount surrendered by your employer to you ur			-	-												
	ial Welfare Payments, Benefits or Pensions rece			23	- 22	4 <u>]</u>											<u></u>
	Carer's Allowance paid by Dept. of Social Protection		_,∟			,∟			.00		⊥,	, 📖		],∟			00
	Other taxable <b>Social Welfare Payments, Benefits or Pension</b> to include illness benefit received in 2013 (and maternity benefit, adoptive benefit and health and safety benefit received for the period 1/7/2013 to 31/12/2013) (see Form 11 H		],[ sheet	t fo	r mo	,	info	rma	. <b>00</b> ation)		□,	,		],		].	00
Soc	ial Welfare type payments			_		. —		<b>—</b>		_				, <u> </u>		_	
	Income in lieu of Social Welfare Payments		_,[_			ļ_			. 00		Ш,	, 🗌		],[]			00
	h Pensions received [226 - 230] Early Farm Retirement Pension (subject to PAYE)							<u> </u>	00			Π				٦.	00
227.	Employment pension (subject to PAYE)		][			,		<u> </u>	.00		$\square$			]			00
228.	Employment pension (not subjected to PAYE)		][	T					.00		$\square$	, <u> </u>		]		٦.	00
229.	Pension payable under an Occupational Pension Scheme, RAC or a PRSA		].[						.00		, 			].		].	00
230.	Withdrawal of funds from AVC Amounts of funds withdrawn from an AVC under S. 782A		_, ] [			][			. 00		, 			][		_ 	00
231	Distributions from Approved Retirement Funds, Approved M	∟∟ ∕linin	_,∟ num	Re	tire	,∟ mei	nt F	L			⊥, Δ (Ρε	,∟⊥ art 3	0 Ch	_,∟  s 2 8	R 21		
201.	(a) Distributions from an Approved Retirement Fund (S. 784A)	$\square$							.00		$\square$						00
	(b) Distributions from an Approved Neurement Fund		_,∟ ┐┌			,∟			.00		⊥, ⊤			],∟ ] □ □			00
	(S. 784C)		_,∟ ┐┌╴			,∟					⊥,			],∟_ 1 ┌──			
222	(c) Distributions from a PRSA (S. 787G) Lump sums from Relevant Pension Arrangements (S. 790A		_,∟			,∟		<u> </u>	00		⊥,			],∟]		•	00
252.	(a) Amount of lump sum(s) paid between 7/12/2005 and 31/12/2012, both inclusive		],[			,			.00		่∐,			],[]		].	00
	(b) (i) Amount of lump sum(s) paid in 2013		],[_			,			00		∐,			],[]			00
	<ul> <li>(ii) Amount of lump sum paid in 2013 which was paid under the rules of a Qualifying Overseas Pension Plan (QOPP) (S. 790AA(17))</li> </ul>		],[			,			00		□,			],		•	00

2013120 ANY PANEL(S) OR SECTION(S) THAT DO NOT	I REQUIRE AN ENTRY SHOULD BE	
PPS Number	Self	Spouse or Civil Partner
(c) Tax free amount, if any, for 2013		
(d) Amount of excess lump sum(s) for 2013		
(e) Portion of amount at (d) chargeable under Case IV		
at the standard rate (S. 790AA(3)(a)(i) or (3)(b)(i)(l)) (Do not include any amount entered at (g)(i))	,	
(f) Portion of amount at (d) chargeable under Schedule E	- 00	.00
<ul><li>(Note: this income should also be included with employ</li><li>(g) Where amount at (d) includes an amount paid under the</li><li>(i) Portion of amount at (d) chargeable under Case IV</li></ul>	-	
at the standard rate determined in accordance with S. 790AA(3)(a)(i) or (3)(b)(i)(I) (Do not include any amount entered at (e))	.00	.00
<ul> <li>(ii) Portion of amount at (d) chargeable under Case IV at the rates determined in accordance with</li> <li>S. 790AA(3)(a)(ii), (3)(b)(i)(II) or (3)(b)(ii)</li> </ul>	.00	
Universal Social Charge - Gross Income from Err Gross amount of all employment and occupational pension inco contributions, or permanent health benefit. This is the <i>Gross Inc</i>	ome, before any deduction for supera	
233. Gross income for USC for the year 2013	,	,
234. Amount of USC deducted in 2013	,	.00
235. Amount of USC refunded for the year 2013		
236. If you received a performance-related bonus payment from		20,000
and have suffered USC at the rate of 45% on this payment PAYE Tax deducted/refunded		
237. (a) Total of all PAYE tax deducted per P60(s)/P45(s) to include amount of tax deducted under Schedule E from distributions from ARFs, AMRFs & PRSAs - retirer Note: In respect of Proprietary Directorships, only tax re	•	
(b) PAYE Tax refunded for the Income Tax year 2013	-00	.00
(c) PAYE Tax underpaid (amount collected by reducing your tax credits for 2013)		
Directorships		, ,
238. If you and/or your spouse or civil partner held proprietary di state each company's tax number and the percentage shar Insert ⊠ in the	reholding in each company	Insert ⊠ in the
Company Tax Number % box if Spouse or Civil Partne	Company Tax Number	% box if Spouse or Civil Partner
Convertible Securities 239. Chargeable event in 2013 (S. 128C)		
If any part of the chargeable amount was not taxed under the PAYE system, enter that amount	·00	
Share Options [240 - 241]	, ,	, ,
<ul><li>240. Share options exercised, released or assigned in 2013</li><li>(a) Enter total chargeable amount</li></ul>	.00	.00
(b) Enter amount of Relevant Tax on a Share Option		
(RTSO) paid 241. Election under S. 128A(4A) (SO3 Election)		
If you or your spouse or your civil partner made a "payment on a options and have now disposed of any shares, state:	account" under S. 128A(4A) against t	he income tax due on share
<ul> <li>(a) The balance of tax remaining on the share option(s) to which the election under S. 128A(4A) was made</li> </ul>		.00
<ul> <li>(b) The aggregate of the net gain arising on the disposal of shares in 2013.</li> <li>Do not include losses in the aggregate net gain</li> </ul>	,, ,,00	,

PAGE	13
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PPS	Number
гго	NULLING

Self

Spouse or Civil Partner

## E - FOREIGN INCOME [301 - 321] (enter amounts in €)

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.

301.	Great Britain and Northern Ireland Dividends Net amount received	.00	.00
302.	Foreign Pensions (a) Amount of State Welfare Pension(s)		00
	(b) Amount of all Other Pension(s)	.00	.00
	<b>EU Deposit Interest</b> (a) Amount of EU Deposit Interest		
	(b) Savings Directive withholding tax credit		
	(c) Foreign tax (other than (b) above)		
	<b>EU 'Other' Interest</b> (a) Amount of EU 'Other' Interest	.00	
	(b) Savings Directive withholding tax credit		
	(c) Foreign tax (other than (b) above) Non-EU Deposit Interest		
	(a) Amount of Non-EU deposit interest	.00	.00
	(b) Amount of foreign tax deducted		
306.	<ul> <li>Foreign Employments</li> <li>(a) Gross income from Foreign Employments attributable to the performance outside the State of such employments on which Transborder Relief is not claimed _</li> </ul>	,, ,,	
	(b) Foreign tax deducted (if any and not refundable)	,,	
	Gross income from Foreign Employment on which <b>Transborder Relief</b> is claimed	.00	
308.	<b>US Dividends</b> - Enter gross amount (Enter the amount of Irish tax deducted, if any, on encashment of these dividends at Line 316, page 15)	. <b>.</b>	.00
309.	Canadian Dividends which suffered Irish tax on encashment - Enter gross amount		
	(Enter the amount of Irish tax deducted, if any, on encashmen	t of these dividends at Line 316,	page 15)
310.	Canadian Dividends which did not suffer Irish tax on encashment - Enter gross amount	.00	.00
311.	Income from Foreign Trade/Profession on which no foreign tax was deducted	.00	.00
312.	(a) Income from <b>Foreign Trade/Profession</b> on which foreign tax was deducted	.00	.00
	(b) Amount of foreign tax deducted Foreign Rental Income (a) Number of foreign properties let		
	(b) Income from <b>Foreign Rents</b> (enter gross amount receivable)		,
	<ul><li>(c) Expenses</li><li>(i) Expenses relating to this income (excluding interest)</li></ul>	.00	.00
	(ii) Allowable Interest		
	(d) Net profit on Foreign Rental properties		.00
	(e) Capital Allowances (including Capital Allowances forward)		,

2013	120 ANY PANEL(S) OR SECTION(S) THAT DO NOT RE	QUIR	E A	N E	ENT	RY S	HOU	ILD	BE L	EFT	BL	AN	K.				
PP	S Number					Self								use ( Par		r	
	(f) Losses (i) Amount of unused losses from prior years		] [				Τ.	00	Γ								)0
	(ii) Amount of losses in this year		][				$\square$	00					_,		<u> </u>	].[	)0
	(iii) Amount of losses carried forward to next year		].[					00			,		, ,		T	].[	)0
	(g) Amount of foreign tax deducted		Ī		][		].[				Ť	Π		$\square$	٦.[		٦
	Foreign rental losses may be offset only against foreign rental p ne from all other Foreign non-Deposit Interest, Royalties, A				ivid	onde	oto			_,_			·,				
	r the amount of Irish tax deducted, if any, on encashment of this								ction	belo	ow)						
	(a) Foreign Patent Royalty income previously exempted under S. 234 on which no foreign tax deducted		],[			,		. 00			],[			, 🗌		].[	00
	(b) Income from all other Foreign non-Deposit Interest, Royalties, Annuities, Dividends, etc. on which no		][					. 00			][				Τ	].[	00
315.	foreign tax deducted (a) (i) Foreign Patent Royalty income previously exempted		, ][		$\square$	,		.00			] [				$\top$	7.6	00
	under S. 234 on which foreign tax was deducted (ii) Amount of foreign tax deducted		」,∟ │			,∟∟ 					′,∟ 	$\vdash$	, ] [			].[ 	
	(b) (i) Income from all other Foreign non-Deposit Interest,	L,L			」,∟ □		_!			_,L			],∟ ┌──		! 	 ¬ г	
	Royalties, Annuities, Dividends, etc. on which foreign tax deducted		],[			, Ц		00		<u> </u>	<u> ,                                    </u>		$\square$ ,	<u>,                                    </u>	$\square$	].[	00
	(ii) Amount of foreign tax deducted	LI,L			],[_					_,_			J,L				
316. I	Irish tax deducted on encashment						•			][					].[		
	Foreign Bank Accounts (S. 895) Give the following details for your spouse or civil partner were the beneficial owner of the de (a) Name & address of deposit holder (bank, etc.)				ı ba	nk ac	cour	nt op	ened	in 2	013	of	whi 	ch yo	ы о тт	r 	
		Ц									$\perp$		Щ	$\perp$	Щ	$\square$	
	(b) Date account was opened (DD/MM/YYYY)			/		/						]/		]/[			
	(c) Amount of money deposited on opening the account							00								].[	00
	(d) Name & address of intermediary through whom account was opened					,											
318. I	eign Life Policies/Offshore Funds/Other Offshore Foreign Life Policies (S. 730H, 730I, 730J, 730K). Give the fol of the EU or EEA, or from a Member State of the OECD with	llowir	ig d	etai	ls ir	i resp	ecto								er S	Stat	te
	(a) Relevant payment taxable at 33% (S. 730J(a)(i)(i))		211 ] [							alio		Jied		ян [	<u> </u>	16	20
	· · · · · · · · · · · · · · · · · · ·		」,∟ 1 Г	<u> </u>		,		$\square$			,		_,		+		00
	<ul> <li>(b) Non-Relevant payment taxable at 36% (S. 730J(a)(i)(II)(B))</li> <li>(c) Non-Relevant payment (personal portfolio)</li> </ul>		<u>,∟</u>			,Щ	ļ.	00			,	Ц	_,	Щ	$\perp$		00
	taxable at 56% (S. 730J(a)(i)(II)(A))		ļĻ			,Щ		00			,	Щ	,		Ļ		)0
	(d) Gain (personal portfolio) taxable at 56% (S. 730K(1)(a))		ļĻ			,Щ		00			,	Ц	_,	Ц	$\perp$		00
	(e) Gain taxable at 36% (S. 730K(1)(b))		I,L			,		00			,		,			. <b>(</b>	)0
	And in respect of any such policy issued in 2013 give the follow	ing a	ddi	tiona	al d	etails	:		I			П			гт		_
	(f) Name & address of person who commenced the foreign life policy															$\frac{1}{1}$	
	(g) Terms of the policy		Τ					$\square$				$\square$	T				
	(h) Annual premiums payable						 	00					7		T	].[	00
	<ul> <li>(i) Name &amp; address of the person through whom the foreign life policy was acquired</li> </ul>								[				, 	$\overline{+}$			
319. (	Offshore Funds (Part 27 Ch 4). Give the following details in re-	⊥ spect	of	any	∟ ma'	terial	inter	⊥ est ii	ן n 'reg	julat	 ed o	∟ offsl	 10re	 e fun	∟ d(s)'		
	(those coming within S. 747B(2A)) in the EU or EEA, or in a M																е
	Taxation Agreement         (a) Relevant payment taxable at 33% (S. 747D(a)(i)(I)(B))		] [		$\square$			00							Τ	].[	00
	(b) Relevant payment (personal portfolio) taxable at 56%		」,∟ ] [			, <u></u>		00			,		,		$\pm$		)0
	(S. 747D(a)(i)(I)(A))		_ו,∟		Ľ,	,LLL		50	L		,∟	Ш	,			].F	

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Self

Spouse or **Civil Partner** 

	(c) Non-Relevant payment taxable at 36%(S. 747D(a)(i)(II)(B))									. 00	)									.	00
	(d) Non-Relevant payment (personal portfolio) taxable at 56% (S. 747D(a)(i)(II)(A))		,				,			.00	)			][			],[			].	00
	(e) Gain taxable at 36% (S. 747E(1)(b)(ii))									- 00	)						][			].	00
	(f) Gain (personal portfolio) taxable at 56% (S. 747E(1)(b)(i))		],				,			. 00	)			],[			],[			].	00
	And in respect of any such material interest acquired in 2013 g	jive 1	the	fol	low	ing	ad	ldit	iona	al de	tails	:_									
	(g) Name & address of offshore fund(s)																				
	(h) Date material interest was acquired (DD/MM/YYYY)				]/[		/	/			]				$\square$	/	Γ	/	Τ	Γ	
	<ul> <li>(i) Amount of capital invested in acquiring the material interest</li> </ul>									. 00	)				T	T	1	T	Τ	٦.[	00
	(j) Name & address of intermediary (if any) through		,				,∟ 		T		]	Γ	T	',∟ 	Ť	T	-,c 	T			
	whom the material interest was acquired										]	L	+	$\pm$	╈	+	+	T	H		
320.	Other Offshore Products (S. 896). Give the following details f	or e	⊥ ach	m	ate	rial	int	ere	est a	acqu	」 µired	∟ in		 13	in (	i) o'	⊥_ the	r of	∐ ffsh	ore	ப ச
	products (including foreign life assurance policies) outside the which Ireland has a Double Taxation Agreement and in (ii) ' within the EU or EEA, or within any Member State of the O	<b>EU</b> unre	<b>or</b> gul	EE ate	<b>A</b> , d fu	or und	ou ds'	tsi (the	de a ose	a M not	emb com	er ing	<b>Sta</b> g wi	ate ithi	of t in S	<b>the</b> .74	<b>0</b> 78	E <b>CI</b> (2A	<b>))</b>	vith	1
	(a) Name & address of offshore product(s)										]	Γ						Τ			
										T	Ī	Ī		T			T	T			
	(b) Date material interest was acquired (DD/MM/YYYY)		Γ	Τ	/			/			]				$\overline{\square}$	/	Ī	1/	T	T	
	(c) Amount of payment made in acquiring the material		ור					Г		- 00	)		Τ		Τ	Т	ĪГ		Ť	<u>+</u>	00
	interest (d) Name & address of intermediary (if any) through		,,				,∟ 	1			]	<u> </u>	T	_,∟ 	$\pm$	$\pm$	_,∟ 	T			
	whom the material interest was acquired		-						_	+		Ē	+	╪	┿	┿	┿	┿	$\square$		
004						1				+	」 ヿ <b>┌</b> ─		 ٦	$\pm$	$\pm$	<u> </u>		$\frac{1}{1}$	Ļ		
321.	(a) Additional Double Taxation Relief due (b) Details of income sources on which		,∟			J,L			<u>_</u> .		ļL		_,L	<u> </u>	$\downarrow$	<u>_,l</u>	$\perp$	$\perp$	•		
	Double Taxation Relief due									1			$\downarrow$	$\downarrow$		$\perp$	Ļ	$\perp$			
F -	INCOME FROM FEES, COVENANTS, DISTRI	BU	TIC	٩C	IS,	, e	tc	• [4	01	- 40	9]			۰ <i>–</i>						_	
401.	(a) Amount of Income from Fees, Commissions, etc.		,				,L			. 00	)			],L			],L				00
	(b) Description of Income																				
402.	Irish Untaxed Income (a) Irish Government Stocks							Τ		. 00	)		Τ	1	Τ	Τ	1	Τ	Τ	] [	00
	(b) Irish Exchequer Bills		_,, ,				,∟ Г	T			-		$\overline{\top}$	」,∟ ] [	$\pm$	$\pm$	」,∟ ヿヿ	$\pm$			00
			_,¦				,_			.00	-		$\vdash$	],L 1 Г	$\pm$	$\perp$	],L 7 r	$\pm$	+		
	(c) Irish Credit Union Dividends		_,				,_			. 00			$\perp$	],[	$\perp$	$\perp$	],L	$\downarrow$			00
400	(d) Other Loans and Investments arising in the State		,				,∟			- 00	)			],L			],[				00
403	. Irish Deposit Interest (a) Gross Deposit Interest received on which DIRT was deduct	ted																			
	(i) Taxable at 33%									. 00	)			] [	Τ	Τ	][		Τ	].[	00
	(ii) Taxable at 36%		_, 				, [	Ī		. 00			T	][	T	T	][	T	T	נ.	00
	(b) Gross Interest received from Special Share		,∣ ,				,∟ 				_		⊥ ┯─	∟,∟ ר ר			∟ <b>,</b> ∟ קר				
	Account(s)/Special Term Share Account(s)/Special Savings Account(s) on which DIRT was deducted (c) Gross interest received where DIRT was not		,  ,				,L			. 00	- -			],L `			],[ 				00
	deducted by virtue of S. 256(1A) or S. 256(1B)									. 00	)		1							.	00

2013120	ANY PANEL(S) OR SECTION(S) THAT DO NOT F	REQUIRE AN ENTRY SHOUL	
PPS Numb		Self	Spouse or Civil Partner
404. Irish Div			
Co	oss amount of <b>Dividends from Irish Resident</b> <b>mpanies</b> (from which Dividend Withholding Tax s deducted), other than dividends received from Real Estate Investment Trust (REIT)		0
	iss amount of dividends received from a REIT	0.	0
Co	oss amount of <b>Dividends from Irish Resident</b> mpanies (from which Dividend Withholding Tax s <b>not</b> deducted)	, , , , , , , , , , , , , , , , , , ,	0,,00
405. Settleme	ent, Covenant, Estate Income, Maintenance Payn	ients. etc.	
(a) Gros	s amount received/receivable, e tax was <b>not</b> deducted		0
. ,	s amount received/receivable, e tax was deducted		0 0 00
	Royalty income where tax was deducted at sourc	e	
(a) Gros	s amount of Irish Patent Royalty income previously upted under S. 234		0.00
(b) Gros	s amount of other Irish Patent Royalty income		0.00
Standard	nount of <b>Other Income</b> received where Irish d Rate Tax was deducted at source, e.g. Annuities		0 , 00
	ent Undertakings (S. 739G(2A))		
. ,	on deemed disposal taxable at 36% 39E(1)(b))		00
	on deemed disposal taxable at 56% 39E(1)(ba))	,,c	0 , 00
	e & Address of the Investment Undertaking 39E(2A)(b))		
	chargeable under S. 811B nount of income chargeable under S. 811B		0
INCOME F	ROM SOURCES NOT SHOWN ELSEWH	ERE	
	s amount of the income		00.
	unt of tax deducted		
		└──┤──┤ └──┤ └──┤	
(c) Sour	ce(s) of income received		
	PT INCOME [411 - 416]		
411. Profit dis	regarded by virtue of <b>Artists Exemption</b> under S. 195		0
0	or gains from <b>Woodlands</b>		
	-		
	oss, enter the amount of the loss		
	butions out of exempt profit or gains <b>Woodlands</b>		
413. (a) Incon	ne received under Rent-a-Room Relief Scheme		0
	<b>do not</b> wish to avail of Rent-a-Room Relief, insert $\boxtimes$ include the income and expenses at Lines 205 - 210 on		
414. Childca			
to have th	that I have notified the relevant person recognised by the H ne <b>gross income</b> , before expenses, in respect of these ser		providing Childcare Services and elect
(to elect e	enter the <b>gross income</b> received)		00
	not chargeable to tax but which is part of <b>ome</b> for the purposes of S. 188(1)		0
	r Exempt Income		
	ils of income sources,		
	exempt investment income received under S. 189		

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PF	PS Number	Self	Spouse or Civil Partner
Н-	ANNUAL PAYMENTS, CHARGES AND INTER	REST PAID [501 - 514]	
501.	Gross amount of <b>Rents, etc. payable to Non-Residents</b> in 2013		.00
502.	Clawback of Employers' Tax Relief at Source (TRS) If you are an employer and have paid medical insurance premiums on behalf of employees, enter the relievable amount of Medical Insurance premiums paid, (excluding contributions made by employees and net of age-related tax c	,,00	.00
503.	(a) Gross amount of <b>Maintenance Payments</b> paid in 2013 where tax was <b>not</b> deducted	,	.00
	(b) Gross amount of <b>Maintenance Payments</b> paid in 2013 where tax was deducted	,	
504.	<ul> <li>(a) Gross amount of <b>Deed(s) of Covenant</b> in favour of Permanently Incapacitated individual(s)</li> <li>(b) Gross amount of <b>Deed(s) of Covenant</b> in favour</li> </ul>	·•••	·00
505.	of person(s) aged 65 or over Gross amount of payment of other <b>Charges/Annuity(ies)</b> where tax was deducted		
Por	sion Contributions		. ,
506.	If you are claiming relief in respect of <b>RACs/PRSAs/QOPPs</b> state the source(s) of your earnings for which the relief is claimed		
507.	Retirement Annuity Contracts (RACs)		
	(a) Amount of RACs paid in 2013 (for which relief has not been claimed or granted in 2012)		
	(b) Insert ⊠ in the box if a once off payment		
	<ul> <li>(c) Amount paid between 1/1/2014 and 31/10/2014 for which relief has not already been granted and for which relief is being claimed in 2013</li> <li>(d) Amount paid in a prior year, for which relief</li> </ul>	.00	
	has not been obtained		
508.	Personal Retirement Savings Accounts (PRSAs)		
	Only complete if you, or your employer on your behalf, made PRS	SA contributions.	
	(a) If you are a member of an Occupational or Statutory Pension scheme state the amount of contributions to that scheme from 1/1/2013 - 31/12/2013, (for which no further relief is due)	.00	.00
	(b) PRSA contributions deducted by your employer from your salary, (for which no further relief is due)		
	(c) PRSA contributions made on your behalf by your employer (Note to include this in Line 221(a) on page 12)	.00	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	(d) PRSA contributions paid directly by you to a PRSA provider	.00	.00
	(e) Amount paid between 1/1/2014 and 31/10/2014 for which relief has not already been granted and for which relief is being claimed in 2013		.00
	<ul> <li>(f) Amount paid in a prior year, for which relief has not been obtained</li> </ul>	.00	. <b>00</b>
509.	Qualifying Overseas Pension Plans (QOPPs)		
	Note: Contributions to QOPPs that are made to occupational s (a) Amount paid by 'relevant migrant member' in respect of a 'qualifying overseas pension plan' in 2013	schemes and relieved on that bas	sis should not be included below.
	(b) Amount paid between 1/1/2014 and 31/10/2014 for which relief has not already been granted and for which relief is being claimed in 2013		
	(c) Amount paid in a prior year, for which relief has not been obtained	.00	.00
510.	Pension Contribution Relief		
	Total amount of RAC/PRSA/QOPP relief claimed in 2013		
	PAGE	18 FO	R OFFICE USE ONLY

2013120 ANY PANEL(S) OR SECTION(S) THAT DO NOT R	EQUIRE AN ENTRY SHOULD BE	
PPS Number	Self	Spouse or Civil Partner
511. Retirement Relief for Certain Sportspersons		
<ul> <li>(a) Insert ⊠ in the box to claim relief</li> <li>(b) Date of permanent cessation of the specific occupation</li> </ul>		
or profession (DD/MM/YYYY)		
(c) Amount of relief claimed for the year 2013	.00	00
512. Interest Relief on certain unsecured home loans In respect of interest paid on unsecured home loans used for		or improvement of your
<i>main residence</i> , taken out between 1/1/2004 and 31/12/2012		
relief under Section 9 Finance Act 2013, complete the followin	ng:	, i
(a) Insert ⊠ in the box to confirm interest claimed at (e) below is a secured home loan (mortgage) taken out with a lending pro		
(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	,,,	
<ul> <li>(d) Insert ⊠ in the box if you are entitled to first-time buyer relief</li> <li>(i.e. in the first seven years of entitlement to relief)</li> </ul>		
(e) State the amount of interest paid in 2013 (excluding interest at (c))	.00	.00
(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		
between 1/1/2004 and 31/12/2008 to purchase your first qualifying residence, or subsequent qualifying residence where your		
qualifying residence was purchased on or after 1/1/2004		
513. Interest Relief on a Loan applied in acquiring an interest ( (S. 248 - 250A & S. 253)	or share in certain companies or	partnerships, etc.
(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	-00	-00
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, F	RELIEFS AND HEALTH E	XPENSES [515 - 544]
515. (a) Home Carer Tax Credit - Amount due for 2013	.00	
(b) If you qualify on the "look-back" year insert $oxtimes$ in the box		
516. <b>PAYE Tax Credit</b> - Insert 🗵 in the box if claimed		
517. (a) Blind Person's Tax Credit - Insert $\boxtimes$ 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) <b>Dependent Relative Tax Credit</b> - Amount claimed		.00
(b) Number of Dependent Relatives	,	,
519. Employing a Carer to care for an incapacitated individual - Amount claimed		 00.
520. <b>Permanent Health Benefit</b> (not health/medical insurance) - Amount paid (where not deducted from gross pay by employer)		.00
521. (a) Seed Capital Scheme - Amount of relief claimed in 2013	.00	.00
Note: If you are claiming relief for prior years you should submit full details to your Revenue office (b) (i) Businesse Expansion Scheme Poliof		
(b) (i) <b>Business Expansion Scheme Relief</b> - Amount of relief claimed in 2013	,,	
(ii) Enter relevant RICT3 certificate number, or, if appropriate,		
the Designated Fund's reference number		

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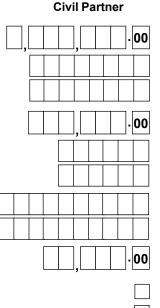
PPS	Numbe

(c) (i)	Employment and	l Investment	Incentive

- Amount subscribed for eligible shares in 2013
  (ii) Enter relevant EII certificate number, or if appropriate, the Designated Fund's reference number
- 522. (a) Film Relief
  - Amount of investment on which relief is claimed in 2013
  - (b) Enter all relevant Film 3 certificate numbers
- 523. Tuition Fees
  - (a) State the name of the student
  - (b) Amount paid per approved course (do not include administration, exam, registration, capitation fees, etc.)
  - (c) Insert  $\boxtimes$  in the box if a part-time course
  - (d) Insert  $\boxtimes$  in the box if fees relate to a training course
- 524. One-Parent Family Tax Credit Insert 🗵 in the box to claim
- 525. (a) **Incapacitated Child Tax Credit** To claim this tax credit state the number of incapacitated children
  - (b) Date of birth of each incapacitated child

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	[		[		
[		,[			00
				].	00

Self



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Spouse or

(c) Amount of tax cre	dit being claimed
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## 526. Medical Insurance Premiums - Paid by your employer

If your Employer paid premiums on your behalf, to an authorised insurer, in 2013 state:

- (a) Relievable amount of the gross premium
- (b) Amount of age-related tax credit in respect of this premium
- (c) Amount of any contribution made by you
- 527. (a) Owner Occupier Relief on a Residential Property in a Designated Area - Amount due in 2013
  - (b) Property based incentive scheme Where you are claiming relief at Line 527(a), insert ⊠ in the box and give details in Panel N on page

528. Job Assist Allowance - Amount claimed

## 529. Seafarer Allowance

- (a) Number of days out of the State
- (b) Amount of salary for this employment
- (c) Amount claimed

530. Rent Tax Credit

No relief is due unless the claimant was, on 7/12/2010, paying rent under a tenancy

(a) I confirm that I was paying rent under a tenancy on the 7/12/2010

- (b) Amount of rent paid if under 55 years of age in 2013
- (c) Amount of rent paid if 55 years of age or over in 2013
- (d) Address of Rented Property

N on page 24	
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rent under a tenancy	
2/2010	
,	)
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2013120 <b>A</b>	NY P/	ANEL	.(S)	) OR	₹ SE	СТ	<b>IC</b>	)N(	S) <sup>-</sup>	TH/	AT C	)O N	ΙΟΤ	RE	ວບເ	RE	EA	NE	ENT	[R]	ſS	HC	U	LD	B	EL	EF	T	BL	AN	K.					
PPS Number									]				Self Spouse or Civil Partner																							
(e) Name a	nd ad	dress	3 of	i lano	dlord	l/a	ge	ency	/ re	ent i	s pa	id to	)									Τ														
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(f) PPS Nur	nber	of lan	idlc	ord											I																t					
531. Year of Mai (a) To claim	rriage	e or F	Reg	jistra									-		w						L				]				<u> </u>							
(b) Amount	of spo	ouse's	5 OI	r civi	il par	tne	er'	s in	ICO	me	for 2	2013	3	[									].	00	)											
(c) Amount o	of rep	ayme	ent	clair	med	in	re	spe	ect (	of s	elf			[		Ì				ĺΓ	Τ		٦.	00												
(d) Amount ( spouse o					med	in	re	spe	ect	of				ĺ		_,				][	T		٦.	00												
Your spouse		•			/ill ha	ave	e to	o m	ake	еa	sep	arate	e cla	aim f	or r	, elio	,∟ efι	ind	ler	',∟ S. '	102	20/*	103	30E	_ E ir	ı hi	is/h	ner	ret	urn	1.					
532. Approved S		-									-			Г								Τ	-	00	1							[	Τ	Τ	].[	00
Health Exper	nses	[533	) - {	544]	Неа	lth	١E	хре	ens	es i	incu	rred	by y	you	(an	, d y	oui	r sp	oou	ı,∟ se	or	civi	ц Пр	art	ne	∟ rif	yo	⊥, ua	ire	tax	ed	,∟ un	ıder	 r Jc		
Assessment). Co															•	5											-									
Nursing Home	-			[533	3 - 53	38]	-	Ent	er	deta	ails i	in re	latio	on to	ma	aint	tena	ano	ce/t	rea	tm	ent	in	20	)13											
533. (a) Amount	of exp	oense	÷S																	Ļ			•	00												
(b) Name ar	nd ad	dress	; of	Nur	sing	Но	on	ne												,																
														Γ																	$\square$					
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Deductions [53	34 - 5	37] (	Sur	ms r	eceiv	vec	d/r	ece	eiva	able	in r	espe	ect c	of Nu	irsi	ng	Но	me	e ex	pe	nse	es)	•				•									
534. From any p	ublic/	local	aut	thori	ty (e	.g.	L	oca	ΙH	ealt	th O	ffice	)									Τ	٦.[	00												
535. Under any p	oolicy	of me	edi	cal iı	nsur	ano	се													,		Ť	٦.٢	00												
536. Compensati	ion cl	aim, e	etc																	,		t	╡┟	00	1											
537. Total Deduc	ction	s (Nu	irsii	na H	łome	e e	ax	ens	ses	oni	lv)									,		$\frac{1}{1}$	╡┟	00	ļ											
538. Net amoun	t of N	lursir	ng	Hon			•				.,,									,∟   [		$\frac{1}{1}$		00	] 1											
which tax r 'Other' Health					Irre	чı	53	<u>ہ</u>	54	41										,∟			] <b>.</b> [	00												
539. Enter total of	-					-	-			-	in 2(	)13											].	00												
Deductions [54	40 - 5	43] (\$	Sur	ns r	eceiv	vec	d/r	ece	eiva	able	in r	espe	ect c	of 'O	the	r' ⊦	lea	lth	Ex	per	nse	es c	nly	/)	_											
540. From any p	ublic/	local	aut	hori	ty (e	.g.	L	oca	ΙH	ealt	th O	ffice	)										•	00												
541. Under any p	oolicy	of m	edi	cal i	nsur	an	ce	;												Í			].	00												
542. Compensat	ion cl	aim, e	etc																			T	٦.[	00												
543. Total Dedu	ction	<b>s</b> ('Ot	the	r' He	ealth	E۶	хр	ens	es	onl	y)												٦.[	00	ĺ											
544. Net amoun						cpe	en	ses	;											,		Ť	וֹר	00												
on which ta			-			• •		ç.		IMI	ITA	тιс	N			9				',∟ >⊑					1		202	<b>,</b>								
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601. Excess Reli Amounts at Line											fron			nlot		, 20	12		 nh	,∟ Inc			_ L	00 Iivi	1			,				I,L				00
602. Taxable Inco											11011	Iau	,0111	hier	eu	20			J				<b>ا</b> ר	00	1 I		53					[				00
Limitation o									app	oly				L		_,				,∟   ┌─					ן ר			_, 				',∟   ┌	$\pm$			
603. Recalculate									<b>^</b>	12						,				I,L			J•	00				,				I,L			_ <b>-</b> [	00
K - CAPITAL 701. If you receiv	/ed a	gift o	r a	n inh	nerita	anc	ce	in 2	201	3, i						_					Se				]					Ci	ivil	Pa	e oi artr			
Note: 1. Where the 5 Decem																																	nade	Э.		

2. A gift is treated as having been received on the date of the gift. An inheritance is treated as having been received on the date of death of a person.

2013120	ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTRY SHOULD BE LEFT BLANK.
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L - CAPITAL GAINS - Capital Gains for the year		-		
801. Description of Assets	No. of Disposals	Aggregate Area in Hectares	Aggre Conside	
(a) Shares/Securities - Quoted				.00
(b) Shares/Securities - Unquoted				.00
(c) Agricultural Land/Buildings				.00
(d) Development Land				.00
(e) Foreign Life Policies (S. 594) chargeable at 40%		, [		.00
(f) Offshore Funds (S. 747A) chargeable at 40%				.00
(g) Commercial Premises				.00
(h) Residential Premises				.00
(i) Shares or Securities exchanged (S. 913(5))				.00
(j) Venture Fund Gains (S. 541C(2)(a))				.00
(k) Other Assets				.00
(I) Total Consideration				.00
Insert 🖂 in the bay/as) to indicate:		L	,, Self	Spouse or
Insert ⊠ in the box(es) to indicate: 802. If any disposal was between connected parties or otherwise	se not at arm	's length		Civil Partner
803. If any of the original acquisitions were between connected		•	gth	
804. If the market value has been substituted for the cost of ac	quisition of a	ny assets disposed of		
<ul><li>805. Claim to Reliefs - Self</li><li>(a) Disposal of Principal Private Residence: enter amount</li></ul>	of considerat	tion		.00
(b) Retirement Relief - Within the Family: enter considerat	ion on dispos	al of qualifying assets		.00
(c) Retirement Relief - Outside the Family: enter consideration	ation on dispo	osal of qualifying assets		.00
(d) Disposal of a site to a child: enter amount of considera	ition			.00
(e) Other	enter	amount of consideration		.00
(specify)				J,
806. Claim to Reliefs - Spouse or Civil Partner				ı — — — · — · — ·
(a) Disposal of Principal Private Residence: enter amount	of considerat	tion		, 00
(b) Retirement Relief - Within the Family: enter considerat	ion on dispos	al of qualifying assets		, <b>00</b>
(c) Retirement Relief - Outside the Family: enter considera	ation on dispo	osal of qualifying assets	,	.00
(d) Disposal of a site to a child: enter amount of considera	tion			,
(e) Other (specify)	entera	amount of consideration		, 00
			Spous	e or
		Self	Civil P	artner
807. Chargeable Gain(s) (excluding Foreign Life Policies)		.00		),
808. Previous Gain(s) Rolled-over (now chargeable)		.00		.00
809. Net Loss(es) in 2013		.00		.00
810. Amount of unused Loss(es) from prior year(s) available for offset against chargeable gains above	Ĺ,	,		.00

811. Personal Exemption (max €1,270 per spouse or civil partner & not transferable) *Note: losses, including losses forward, must be used first* 

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PPS Number						Self				-	ouse o il Part		
812. Net Chargeal	ole Gain (excludin	g Foreign Life F	Policies)				· 00						.00
813. Chargeable (	Gain on Foreign Li	fe Policies			)	][	- 00		).		Í		.00
814. Unused Loss	(es) for carry forw	ard to 2014					- 00		).		Í, 🗌		. 00
If you have an ov 815. In respect of	erall CGT loss in f net chargeable	2013 there is gains that aros	no need to se in the pe	complet riod 1 Ja	e Lines & nuary 20	315 or 8 <sup>,</sup> 013 - 30	16. Novemb	er 201	3				
	ount of net gain to						. 00						. 00
(b) Enter amo	ount of net gain to	be charged at			] [ ] ]	],	-00		,		', ] [ _ ]	$\square$	.00
(c) Enter amo	g Foreign Life Polic ount of net gain on		olicies		] [ ] ]	_,∟	.00		,		」,∟ 		.00
	ged at 40% ount of net gain in	respect of Vent	ture		],		.00		,∟_		],∟⊥ ] [	$\square$	.00
	ital to be charged mount of net gain		disposal		],	_,∟			,[		],∟∟ ┐┌───		.00
of land	under Compulsor has accrued in 20	y Purchase Or	der (CPO)		],	_,	.00		,		],		. 00
(ii) Date o	f disposal (DD/MN	//YYYY)			/	/				/	/	$\prod$	
attributab	amount of net gain le to rezoning/rele	vant planning c					. 00						00
to be cha 816. In respect of	rged at 80% (S. 64 f <b>net chargeable</b> g		se in the pe	riod 1 De	ecember	2013 - 3	1 Decen	nber 20	, 013		, <u> </u>		
(a) Enter ame	ount of net gain to	be charged at	33%				. 00						. 00
	ount of net gain to g Foreign Life Poli		40%				.00		,		] 🗌	T	. 00
(c) Enter amo	ount of net gain on ged at 40%		olicies				.00					$\square$	.00
(d) Enter amo	ount of net gain in		ture				.00				]	$\square$	.00
(e) (i) Enter a	bital to be charged mount of net gain	in respect of a			), <u> </u>	_, 			,		',∟⊥ ) ┌─┬─		
which	under Compulsor has accrued in 20	13 by virtue of S			],		- 00		,[		],[		. 00
	f disposal (DD/MN amount of net gai		ains		/	/				/	/		
attributab	e to rezoning/rele	vant planning d			],	],	. 00		_,		, 🗌		. 00
Double Taxatio													
817. If you wish to provide the fe	claim relief for for ollowing informatic					e to a lia	ability to c	•	gains ta . <b>mount</b>				,
	Country	/			Amount	of gain			for v	vhich	relief aimed	F	
							. 00					٦.	
					,	1	.00		,	<u>,</u> ,		٦.Г	
M - CHARGE					,	_,			' <b>,</b> <u> </u>	,_			
818. Enter the nur		Self Sp	ouse or	given	Se	f				pouse			
Description of	of Assets	Number o	vil Partner of Assets		Conside	ration				vil Pau Isider	rther		
(a) Shares (q	uoted and unquote	ed)			,	],	.00		,		], 🗌		. 00
(b) Residentia	al Premises				,	],	.00		,		], 🗌		. 00
(c) Commerci	al Dramiana				,	],	- 00		,		],		. 00
	ai Premises												
(d) Agricultura						],	- 00		,[		],		. 00
(d) Agricultura (e) Developm	al Land				, <u> </u>		· 00 · 00		,		],[]		- 00 - 00
	al Land ent Land				, ,				,		], ], ],		
(e) Developm	al Land ent Land sssets						- 00		, [, [, [, [		], ], ],		.00
(e) Developm (f) Business A	al Land ent Land sssets				, , , ,		.00				], ], ], ],		.00

**PPS Number** 

# 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		00
902. Town Renewal	S. 372 AP & AR		
903. Seaside Resort	S. 372 AU		.00
904. Rural Renewal	S. 372 AP & AR		00.
905. Living over the Shop	S. 372 AP & AR		00.
906. Park and Ride	S. 372 AP & AR		00.
907. Student Accommodation	S. 372 AP	, ,	
908. Living City Initiative	S. 372AAB		00
Industrial Buildings Allowance		Owner Occupier	Investor - Lessor
909. Urban Renewal	S. 372C & D		00
910. Town Renewal	S. 372AC & AD		00.00
911. Seaside Resort	S. 352 & S.353		00
912. Rural Renewal	S. 372M & N		00
913. Multi-storey Car Parks	S. 344		00 00
914. Living over the Shop (Commercial Premises Only)	S. 372D		
915. Enterprise Areas	S. 343		00.
916. Park and Ride	S. 372V & W		
917. Hotels	S. 268(1)(d)		
918. Holiday Cottages	S. 268(3)		00
919. Holiday Hostels	S. 268(2C)(b)		
920. Guest Houses	S. 268(2C)(a)		00,,00
921. Nursing Homes	S. 268(1)(g)		
922. Housing for the Elderly/Infirm	S. 268(3A)		
923. Convalescent Homes	S. 268(1)(i)		00
924. Qualifying Hospitals	S. 268(2A)		00
925. Qualifying Mental Health Centres	S. 268(1C)		00
926. Qualifying Sports Injury Clinics	S. 268(2B)		00 00
927. Buildings used for Certain Childcare Purposes	S. 843A		00,,00
928. Specialist Palliative Care Units	S. 268(1)(m)		00 - 00
929. Building or Structures in Registered Caravan & Camping Sites	S. 268(2D)		
930. Mid-Shannon Corridor Tourism Infrastructure Investment Scheme	S. 372AW		
931. Living City Initiative	S. 372AAC		00
932. Aviation Services Facilities	S. 268(1)(n)		00 ,
	P	AGE 24	FOR OFFICE USE ONLY

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933. Where the scheme(s) on which you are claiming relief is/are not listed at Lines 901 - 932 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
O - SELF-ASSES														_			_	-,			,		
This return must include self-assessment will be li					charg	geabl	e per	son t	o who	m t	he r	eturi	n rela	ates	s. Ar	n ind	divio	dua	l wł	io fa	ails	to m	ake a
934. Self-Assessment -	Income T	ax 20 <sup>-</sup>	13												Г	-	-		-				
(a) Amount of incon (b) Amount of tax cl	-		-		perio	bd												],[_			,		.00
(i) Amount of in					is pe	riod																	. 00
(ii) Amount of U	SC charge	able fo	or this	peri	od - १	self												],[			ļ.		. 00
(iii) Amount of U	ISC charge	eable fo	or this	s per	iod -	spou	ise or	civil	partn	er								][					· 00
(iv) Amount of P	RSI charge	eable f	for thi	is pei	riod -	self												],[			ļ		. 00
(v) Amount of P	RSI charge	eable f	or thi	s per	iod -	spou	ise or	r civil	partn	er								],[			ļ		. 00
(vi) Total amoun	it of tax cha	argeab	le for	this	peric	bd												],[			,		. 00
(c) (i) Amount of ta	x payable f	for this	perio	od be	fore	refur	nd/off	set at	(c)(ii	) be	elow							],[			,		. 00
(ii) Amount of ta	x overpaid	for this	s peri	od b	efore	refu	nd/of	fset a	it (c)(i	ii) t	elov	v						],[_			,		. 00
(iii) Amount of re	efund (or of	ffset) n	nade	out c	of tax	with	held a	at sou	urce									],[			,		. 00
(d) Amount of tax pa	ayable for	this pe	riod															],L			,		. 00
(e) Amount of tax or	verpaid for	this pe	eriod															],[			, [		. 00
(f) Amount of surch	narge due ι	under S	S. 10	84 be	caus	se of	late f	iling o	of this	ret	urn												. 00
(g) Amount of surch with LPT require		under S	S. 10	84 be	caus	se of	non-o	comp	liance	;								Ĺ			Ĺ		.00
(h) Amount of tax pa		to the	Colle	ector-	-Gen	eral f	for thi	s per	iod									][			Ĺ		.00
(i) (i) Balance of ta	ix payable	for this	s peri	od														Ĺ			Ĺ		. 00
(ii) Balance of ta	ax overpaid	l for thi	s per	iod														ĺ			Ĺ		. 00
I DECLARE the above to	be my Se	lf-Asse	essme	ent to	) Incc	ome <sup>-</sup>	Tax fo	or the	year	201	3							,	(D	D/N	, 1M/`	YYY	Y)
Signature																Da	te			/	/		
Capacity of Signatory																							
935. Self-Assessment -	- Capital G	ains 1	ax 2	013											F						ı —		
(a) Amount of charg	geable gair	ns arisi	ng fo	r this	perio	od												J,L			],[		- 00
(b) Amount of tax cl	hargeable	for this	perio	bd														],[			],[		.00
(c) Amount of tax pa	ayable for t	this pe	riod															],[			],[		.00
(d) Amount of surch	arge due ι	under S	S. 10	84 be	caus	se of	late f	iling o	of this	ret	urn							],[			],[		.00
(e) Amount of surch with LPT require		under S	S. 10	84 be	caus	se of	non-o	comp	liance	;								],[			],[		.00
(f) Amount of tax pa		to the	Colle	ector-	-Gen	eral f	for thi	s per	iod														. 00
(g) (i) Balance of ta	ax payable	for this	s peri	od											Γ			][			]		. 00
(ii) Balance of ta	ax overpaid	d for th	is pei	riod											Γ			][			]		.00
I DECLARE the above to	be my Se	lf-Asse	essmo	ent to	o Car	oital C	Gains	Tax	for the	e ye	ear 2	2013			L			_,	(D	D/N	',∟ /M/	YYY	 Y)
Signature																Da	ite			/	/		
Capacity of Signatory																							

PPS Number							
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## Refunds

If you wish to have any refund paid directly to your bank account, please supply your bank account details.

## Single Euro Payments Area (SEPA)

From 1 February 2014, account numbers and sort codes have been replaced by International Bank Account Numbers (IBAN) and Bank Identifier Codes (BIC). These numbers are generally available on your bank account statements. Further information on SEPA can be found on **www.revenue.ie**.

It is not possible to make a refund directly to a foreign bank account that is not a member of SEPA.

International Bank Account Number (IBAN) (Maximum 34 characters)

																- 1	
																- 1	

Bank Identifier Code (BIC) (Maximum 11 characters)



If you are married or in a civil partnership and have opted for Joint Assessment in 2013, please provide your spouse's or civil partner's Irish bank account details:

## International Bank Account Number (IBAN) (Maximum 34 characters)

Bank Identifier Code (BIC) (Maximum 11 characters)

Note: Any subsequent Revenue refunds will be made to this bank account unless otherwise notified.

## A - PERSONAL DETAILS cont'd.

## **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 provided on page 3 and provide details of the point of issue in the entry fields below:

(a) Provide full details of the facts and circumstances of the matter to which the Expression of Doubt relates

(b) Specify the doubt, the basis for the doubt and the tax law giving rise to the doubt

(c) Identify the amount of tax in doubt in respect of the chargeable period to which the Expression of Doubt relates

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					•		
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(d) List the supporting documents that are being submitted in relation to the matter involved. These documents should accompany this return

(e) Identify any published Revenue guidelines that you have consulted concerning the application of the law in similar circumstances

# PAY AND FILE - 31 OCTOBER 2014

Please read the important information on this page before completing the payslip overleaf

## 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** 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** 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** 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 <u>or</u> completed Single Debit Authority to: COLLECTOR-GENERAL, PO BOX 354, LIMERICK

# **SEE PAYSLIP 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. 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 PPS No.: 0000000AB	<b>€ Payslip</b> <sub>Signature</sub>	A.N. OTHER Date: 12-09	<u>-2</u> 014
Name: A. N. OTHER		€ Statement of Net Liabilities	_
Single Debit Authority		Income Tax Preliminary Tax 2014	■
Do not complete this authority if you are making Please debit my account, no earlier than 31 C	ng payment by cheque. 1	2 2 2 2 2 2 2 2 0	) X
single amount specified DEBIT AMOUNT		Income Tax Balancing Amount 2013	Place X in the box above if Income Tax 2013 is a
3 3 3 3 3 3 3	3 00 2	4 4 4 4 4 4 4 4 00	credit
International Bank Account Number (	IBAN)		
SEE YOUR	BANK STATE	MENT FOR IB	$\mathcal{A} \mathcal{N}$
Bank Identifier Code (BIC)			P&F
AND BIC	TOTAL NET AMOUNT 1 + 2 ABOVE	6 6 6 6 6 6 6 00	