

# 2006 Tax Return - Helpsheet - Form 11E

## What is Form 11E?

The Form 11E is the shorter of the two Income Tax Return forms for self-assessed individuals. It is an extract of the main personal tax Return (Form 11).

## Can I use the Form 11E?

The Form 11E is not suitable for individuals with a turnover of €1,000,000 or greater. Those individuals will have to either file online via the Revenue On-Line Service (ROS) or complete a paper Form 11. In addition, those who:

- have three or more trades,
- are claiming tax relief in respect of a Property Based Incentive Scheme in 2006,
- have information to declare in respect of Share Options,
- opened a Foreign Bank Account, were issued with a Foreign Life Policy, or acquired an interest in an Offshore Fund, in 2006,

**must** file online via ROS or complete a Form 11.

Items omitted from this form, which are in the Form 11, are listed on page 4 of this Helpsheet. If you have anything to declare in relation to those items you can enter the required information in the space provided at Panel M of the Form 11E.

You can obtain a Form 11 from Revenue's website [www.revenue.ie](http://www.revenue.ie), from Revenue's Forms and Leaflets Service at LoCall 1890 306 706 or from any Revenue office.

## Can I file this Return On-Line?

An alternative way to completing the Return is to file your Return electronically through the **Revenue On-Line Service (ROS)**. The ROS Form 11 contains the panels appropriate to you as an individual who should use Form 11E. You will only need to open and complete the panels relevant to your needs. ROS will provide you with an instant calculation of your tax liability, letting you know how much to pay on 31 October 2007. You can access ROS through Revenue's website [www.revenue.ie](http://www.revenue.ie)

## Where can I get further help?

In addition to the following notes a larger and more detailed publication - "Guide to Completing 2006 Pay and File Returns" is available on [www.revenue.ie](http://www.revenue.ie), from Revenue's Forms & Leaflets Service at LoCall 1890 306 706 or from any Revenue office.

## Pay and File

Under Pay and File you must file your 2006 Tax Return and pay your liabilities on or before 31 October 2007. On that date you must also pay any balance of Income Tax due for 2006. The onus is on you to calculate your own tax liabilities. However, if you file your Return on or before 31 August we will issue you with a final notice of assessment to enable you to know the income tax you have to pay on 31 October.

If you file after 31 August we cannot guarantee to provide you with a final assessment before 31 October and you may have to do your own calculations.

Where this Return is submitted after 31 October 2007 a surcharge (5% where the Return is submitted within two months, otherwise 10%) may be added to your tax liability.

## Sign and Date the Return

Before submitting your Return, be sure to sign and date the Declaration on the front page of the Return. If you are filing the Return as an executor, guardian or administrator, or as an authorised agent, state the capacity in which you are signing the Return and for whom you are acting.

## Attachments and Business Accounts

**You should not submit any correspondence or documentation with your Return**, except where expressly asked to do so; for example, where you have a genuine doubt about any item in the Return you should note page 1 of the Return and enclose a letter setting out the point at issue. Supporting documentation, including business accounts, must however be retained for six years as it may be requested by Revenue for the purposes of an assurance check or an audit.

### Remember:

- you must prepare business accounts but you should not submit them with your 2006 Return. Instead, you are required to complete pages 4 and 5 of the Return.
- do not submit lists or schedules with the Return. The totals should be entered on the Return.
- do not enter terms such as 'per attached', 'as before', etc. You must instead enter the requested information.

Incomplete Returns will be sent back to you for proper completion, and you may incur a surcharge if the corrected Return is submitted late.

## Married Couples

Married couples are obliged to submit only one income tax Return showing the income and capital gains of both spouses unless they have made a formal election to have their tax affairs dealt with separately.

## How to fill in this Return

- Use CAPITAL LETTERS. Write clearly and accurately within boxes. Do not join writing.
- Insert  clearly in any relevant boxes as required.
- Any panel(s) or section(s) that do not require an entry should be left blank.
- In date boxes enter the format of Date / Month / Year, see example of correct and incorrect entries below.
- All monetary entries, including entries in the Foreign Income panel, should be in Euro denomination. Do not enter € symbol.
- Enter figures in whole Euro - ignore cent. Round down your income to the nearest Euro, and round up your credit, allowances, reliefs, expenses and tax paid to the nearest Euro - it is to your benefit.

<b>CORRECT</b>	<input checked="" type="checkbox"/> <input type="checkbox"/>	<p><b>Example of correct and incorrect entries.</b></p> <div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;"> <b>P H A R M A C I S T</b> </div> <table style="border-collapse: collapse; margin-bottom: 10px;"> <tr><td style="border: 1px solid black; width: 20px; text-align: center;">0</td><td style="border: 1px solid black; width: 20px; text-align: center;">1</td><td style="border: 1px solid black; width: 20px; text-align: center;">0</td><td style="border: 1px solid black; width: 20px; text-align: center;">1</td><td style="border: 1px solid black; width: 20px; text-align: center;">2</td><td style="border: 1px solid black; width: 20px; text-align: center;">0</td><td style="border: 1px solid black; width: 20px; text-align: center;">0</td><td style="border: 1px solid black; width: 20px; text-align: center;">6</td></tr> <tr><td style="border: 1px solid black; text-align: center;">3</td><td style="border: 1px solid black; 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## C - Exempt Income

- 162 Where you are availing of Rent-a-Room Relief state the gross Rental Income received in 2006 for room(s) in a "Qualifying Residence".
- 163 Where the gross annual income from the provision of Childcare Services does not exceed €10,000, the income is exempt from tax. The care must be provided in the carer's home and for no more than three children at any one time. The carer must retain evidence that she/he has notified the appropriate person, recognised for that purpose by the Health Service Executive, that she/he is providing these services. The election to have this income exempt from income tax must be made on or before the 31 October 2007.

## D - Income From Rents, Distributions, etc. in the State

- 203 **Compliance with the registration requirements of the Residential Tenancies Act 2004.**  
Entitlement to a deduction for interest paid on borrowed money employed in the purchase, improvement, or repair of a rented residential property is conditional on compliance with the registration requirements of the Residential Tenancies Act 2004. Any queries on the registration requirements/process should be addressed to the Private Residential Tenancies Board, [www.prtb.ie](http://www.prtb.ie).
- 206-211 Where there is more than one let property separate computations of rental income for each property should be prepared and retained by you. Do not include any income exempt under the Rent-a-Room scheme entered at Line 162(a). Where a claw-back of 'Section 23' Relief arises, the claw-back will be the full 'Section 23' Relief granted and should be included at Line 206.
- 213(b) **Special Share Account(s)/Special Term Share Account(s)/Special Savings Account(s):** Do not enter any amount here **unless** you or your spouse are entitled to claim a refund of DIRT. If the account is a Special Term Share Account, you should only enter the amount, at Line 213(b), which has been subject to DIRT, i.e. the amount **after** the relevant exemptions.
- 214 Include scrip dividends received from quoted resident companies.

## E - Income From Irish Employments, Offices, Pensions, Directorships, etc.

- 306 Un-reimbursed expenses incurred wholly, exclusively and necessarily in the performance of the duties of an office/employment may be entered at Line 306(c). AVC payment(s) made to an occupational pension scheme but not through a net pay arrangement should be included at Line 306(d). If you or your spouse availed of the Government Incentive for SSIA holders to invest some or all your SSIA proceeds into a pension product, do not include any of those amounts at Line 306.
- 307 Most taxable benefits are now taxed at source; however, benefits received as payments to PRSAs and Shares received free of charge or at a discounted price are not and, as such, any taxable benefits from these sources should be entered in your Return.
- 308 Enter the amount received, after relevant exemptions, of payments such as Disability Benefit, Unemployment Benefit, etc.
- 315 **PAYE Tax deducted/refunded:**
- (a) Enter the total of tax deducted under PAYE as noted on Form(s) P60 and/or Form(s) P45.
  - (b) Enter the total amount of PAYE tax refunded by Revenue, if any, for 2006, e.g. PAYE tax refunded on submission of Form Med 1, a refund in respect of an unemployment repayment claim, a refund in respect of qualifying Tuition Fees, etc.
  - (c) Enter the amount of tax underpaid in a previous year(s), if any, and coded for collection by reducing your tax credits during the year 2006.

## F - Foreign Income

If you have Foreign Income sources other than those shown you should file online via ROS or complete Form 11.

## H - Annual Payments, Charges and Interest Paid

- 503 Maintenance payments here refers to payments made by a separated/divorced person for the benefit of a spouse under a legally enforceable arrangement, i.e. Deed of Separation/Rule of Court, etc.
- 504 Unrestricted tax relief can be claimed on covenants in favour of permanently incapacitated adults. Tax relief can be claimed on covenants in favour of adults aged 65 or over subject to a 5% restriction, (i.e. the amount of tax relief available on one or more covenants cannot exceed 5% of the covenantor's total income).
- 509 Tax relief for interest paid on a loan secured on an individual's main residence is given at source by the bank, building society, etc. You should not include this relief, known as Tax Relief at Source (TRS), in this Return. However, for other main residence loans (if any) which are not secured on the property ('unsecured loans') you can claim for relief here, subject to certain restrictions and upper limits. You will need to check these restrictions and upper limits and only enter the amount of relief to which you are allowed (i.e. "relievable interest paid"). All such loans, whether paid under TRS or otherwise, must be used for the purchase, repair, development or improvement of your main residence.

## I - Claim For Tax Credits, Allowances, Reliefs and Health Expenses

- 601 Home Carer tax credit is a max of €770. This amount is reduced by one half of the amount of home carer's income that exceeds €5,080. Accordingly, no credit is due if the home carer's income exceeds €6,620.  
If the tax credit was granted in 2005 and in 2006 the home carer's income exceeds the €6,620 threshold, relief may still be due.
- 602 A PAYE tax credit may be claimed by employees and non-proprietary directors who pay tax under the PAYE system. In addition, individuals in receipt of an Irish social welfare pension, a social security pension received from another EU Member State by an Irish resident, and, Irish residents who work abroad and pay tax under a PAYE type system, qualify for the PAYE tax credit.
- 604 No relief is due where the relative's income exceeded €11,913 in 2006 or if another person is claiming this tax credit in full.
- 605 If you, your spouse or a relative were permanently incapacitated by reason of mental or physical infirmity and you employed a carer, state the amount paid for employing the carer in 2006.
- 609 Qualifying Tuition Fees paid in the academic year 2006 to Approved Colleges for Approved Courses or Approved Training Courses. The 2006 academic year is the year of study commencing on or after 1 August 2006.
- 610-611 Only complete these lines where, in 2006, the donor was a chargeable person (Sec. 950 TCA 1997).
- 620 Enter the details requested if you are claiming a Rent Tax Credit in respect of rent paid for private rented accommodation.

- 639 Deduct sums received/receivable, such as amounts reclaimed from your local Health Office in relation to Prescribed Drugs/Medicines, under a health insurance policy from an authorised medical insurer and/or under the terms of a compensation claim, etc.  
Deduct €125 if the claim refers to Health Expenses for one person or €250 if the claim refers to two or more people.

#### J - Request For Short Notice of Assessment for 2006

Only complete this panel if you require a short notice of assessment.

#### K - Capital Gains – Capital Gains for the year 1 January 2006 – 31 December 2006

If you disposed of chargeable assets during 2006 give the required details in Panel K. Notwithstanding that the Capital Gains Tax due on gains made on these disposals should already have been paid, you must complete this section of the Return.

#### M - Items Not Included In This Return

The following items that appear on the Form 11 have not been included in the Form 11E. If you have anything to declare in relation to the items marked in **bold** you **must** complete Form 11. If you have anything to declare in relation to any of the other items you may use the space provided in Panel M. Alternatively, it may be more appropriate for you to file online via ROS or complete a Form 11, available on Revenue's website [www.revenue.ie](http://www.revenue.ie), from Revenue's Forms and Leaflets Service at LoCall 1890 306 706, or from your Revenue Office.

Line		Line	
14-20	Residence status for the year 2006: If your status is other than resident and domiciled in the State you must file online via ROS or complete Form 11	412-413	All other foreign interest, royalties, annuities, dividends, etc.
116	Election under Sec. 284(2)(ab) TCA 1997 (WDV at 31/12/2001 written off at 20%)	414	Irish tax deducted on encashment
117	Election under Sec. 644A(5) TCA 1997 (development land not to be taxed as a separate trade)	<b>415-417</b>	<b>Foreign Life Policies/ Offshore Funds/ Offshore Products</b>
157-161	Exempt Income (Artists, Stallion Fees, Woodlands, Greyhound Stud Fees & Exempt Patent Income)	<b>418</b>	<b>Foreign Bank Accounts</b>
201	Income earned from Fees, Commissions, etc.	501	Rents, etc. payable to Non-Residents
<b>210</b>	<b>Election under Sec. 305(1)(b) TCA 1997 (unused rental Capital Allowances) to which Sec. 409A TCA 1997 applies/does not apply</b>	502	Clawback of Employers' Tax Relief at Source (TRS)
215	Settlement, Covenant Income, Estate, Maintenance Payments, etc.	505	Payment of other Charges/Annuity(ies)
216	Income from non-exempt Qualifying Patents	508	Overseas Pension Plans
303-305	Other Irish Employments/Payments	510	Interest relief on a loan applied in acquiring an interest or share in certain companies or partnerships, etc.
313	Employment pension (non-PAYE)	606	Permanent Health Benefit
314	'Annuity' type pension	607	Seed Capital Scheme and BES Relief
316	Proprietary Directorships	608	Film Relief
<b>317-319</b>	<b>Share Options</b>	613	Retirement Relief for Certain Sportspersons
403	E.U. Savings Directive	614	Medical Insurance Premiums paid on your behalf by your Employer
404	Foreign Employments on which Transborder Relief is not claimed	616	Purchase of New Shares in a Company by an Employee
405	Income on which Transborder Relief is claimed	617	Owner Occupier Relief on a Residential Property in a Designated Area
406	U.S. Dividends	618	Job Assist Allowance
407 & 408	Canadian Dividends	619	Seafarer Allowance
409 & 410	Foreign Trade/Profession	621	Significant Buildings and Gardens
411	Foreign Rents	<b>901-927</b>	<b>Property Based Incentives on which relief is claimed in 2006</b>