

PPS Number

When completing this return you should read the appropriate Helpsheets. If you have not received a copy of the Helpsheets 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 2012 tax year.

Bank Details

Please provide the following bank details. These will **only** be used to make a repayment of tax due to you. (See Helpsheets for further information.)

Sort Code

Account Number

If you are married or in a civil partnership and have opted for Joint Assessment in 2012, please provide your spouse's or civil partner's Irish bank account details:

Sort Code

Account Number

It is not possible to make a refund directly to a foreign bank account.

A - PERSONAL DETAILS [1 - 22]

1. If you are completing this return on behalf of a deceased individual enter the date of death. / /
 (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)

2. Insert in the box to indicate your civil status:

- (a) Single
- (b) Married
- (c) In a Civil Partnership
- (d) Married but living apart
 If wholly or mainly maintaining your Spouse insert in the box
- (e) In a Civil Partnership but living apart
 If wholly or mainly maintaining your Civil Partner insert in the box
- (f) Widowed
- (g) A Surviving Civil Partner
- (h) Divorced
- (i) A former Civil Partner

3. If your personal circumstances changed in **2012** insert in the box to indicate your previous status and state date of change:

- Single Married In a Civil Partnership
- Widowed Surviving Civil Partner
- Married but living apart In a Civil Partnership but living apart
- Divorced Former Civil Partner
- Date of Marriage or Civil Partnership (DD/MM/YYYY) / /
- Date of Separation or Divorce (DD/MM/YYYY) / /
- Spouse's or Civil Partner's date of death (DD/MM/YYYY) / /

4. If married or in a civil partnership, insert in the box to indicate basis of assessment applicable for 2012:

- Joint Assessment Separate Assessment Single Treatment

5. State the number of Dependent Children

6. If you wish to claim Widowed Person or Surviving Civil Partner with Dependent Child Tax Credit state date of death of your spouse or civil partner (DD/MM/YYYY) / /

7. Your Date of Birth (DD/MM/YYYY) / /

9. Spouse's or Civil Partner's Details:

- (a) PPS No. **OR, if unknown** Surname (Pre-marriage or pre-Civil Partnership)
- (b) Date of Birth (DD/MM/YYYY) / / First name(s)

- | Insert <input checked="" type="checkbox"/> in the box(es) to indicate for 2012 if you and/or your spouse or civil partner were: | Self | Spouse or Civil Partner |
|---|--------------------------|--------------------------|
| 10. Permanently Incapacitated | <input type="checkbox"/> | <input type="checkbox"/> |
| 11. A Proprietary Director, i.e. owned/controlled more than 15% of the share capital of a company | <input type="checkbox"/> | <input type="checkbox"/> |
| 12. A holder of a 'full' Medical Card or having entitlement to one under EU Regulations | <input type="checkbox"/> | <input type="checkbox"/> |

PPS Number

(Entries on page 5 opposite ⇨)

B - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 154]**(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 6 and 7.

103. If this source of income ceased during the year 2012 state the date of cessation (DD/MM/YYYY)

104. If you are an RCT sub-contractor for the purposes of this trade and have changed your accounting period in 2012 insert in box

Profit assessable in 2012

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



(b) Amount of adjusted net loss for accounting period

106. (a) Enter the **assessable** profit even if this is the same as the adjusted net profit per Line 105(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 106(a) refer to **Stallion Fees**, enter that amount here

(c) If any of the profits entered at Line 106(a) refer to **Greyhound Stud Fees**, enter that amount here

107. 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

108. Unused Capital Allowances from a prior year

(a) Amount carried forward which is allowable as a deduction for USC, i.e. allowances under Sections 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 2012 [110 - 112]

110. Machinery and Plant

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

(a) Amount which is allowable as a deduction for USC, i.e. allowances under Sections 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

112. Other

Losses [113 - 114]

113. (a) If you wish to **claim**, under S. 381, to set any loss made in the trade in the year 2012 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2014.

(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 2012 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2014.

(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

114. (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

115. 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 2011 (Only complete this section if a review of 2011 is required)

116. (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 2012 (S. 67(1)(a)(ii)) insert in the box

(c) Profits assessed in 2011 year of assessment



(d) Revised profits assessable in 2011 year of assessment

Credit for Professional Services Withholding Tax (PSWT)

117. Gross withholding tax (before any interim refund) related to the basis period for 2012 on fees for Professional Services.

Do not include credit for Relevant Contracts Tax paid

PPS Number

Primary Trade

Self Spouse or Civil Partner

Trade 2

Self Spouse or Civil Partner

Trade 3

Self Spouse or Civil Partner

101	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	<input type="checkbox"/>		
102												
103												
104												
105(a)				.00				.00				.00
105(b)				.00				.00				.00
106(a)				.00				.00				.00
106(b)				.00				.00				.00
106(c)				.00				.00				.00
107(a)				.00				.00				.00
107(b)				.00				.00				.00
108(a)				.00				.00				.00
108(b)				.00				.00				.00
108(c)(i)				.00				.00				.00
108(c)(ii)				.00				.00				.00
110				.00				.00				.00
111(a)				.00				.00				.00
111(b)				.00				.00				.00
111(c)(i)				.00				.00				.00
111(c)(ii)				.00				.00				.00
112				.00				.00				.00
113(a)				.00				.00				.00
113(b)(i)				.00				.00				.00
113(b)(ii)(I)				.00				.00				.00
113(b)(ii)(II)				.00				.00				.00
113(c)				.00				.00				.00
114(a)				.00				.00				.00
114(b)(i)				.00				.00				.00
114(b)(ii)				.00				.00				.00
115				.00				.00				.00
116(a)												
116(b)												
116(c)				.00				.00				.00
116(d)				.00				.00				.00
117												

PPS Number

EXTRACTS FROM ACCOUNTS [118 - 154]

Primary Trade

Trade 2

Trade 3

Accounts Information Period (must be completed)

118. From (DD/MM/YYYY)	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
119. To (DD/MM/YYYY)	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>

Extracts From Accounts, pages 6 and 7, must be completed in all cases where you or your spouse or civil partner are in receipt of trading or professional income, except where either Lines 120 or 121 apply.

120. If you have previously submitted accounts information relating to this return state the income tax return with which accounts were submitted (YYYY)	<input type="text"/>	<input type="text"/>	<input type="text"/>
121. (a) Where the income arises from a partnership, enter the tax reference of the partnership	<input type="text"/>	<input type="text"/>	<input type="text"/>
(b) Insert <input checked="" type="checkbox"/> in the box if you are a non-active partner within the meaning of S. 409A	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(c) Insert <input checked="" type="checkbox"/> in the box if you are a partner in a Registered Farm Partnership as defined by S. 667C	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(d) Insert <input checked="" type="checkbox"/> in the box if this trade relates in whole or in part to Share Farming	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Income [122 - 124]

122. Sales/Receipts/Turnover	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
123. Receipts from Government Agencies (GMS, etc.)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
124. Other Income including tax exempt income	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

Trading Account Items [125 - 126]

125. Purchases	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
126. Gross Trading Profits	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

Expenses and Deductions [127 - 134]

127. Salaries/Wages, Staff costs	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
128. Sub-Contractors	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
129. Consultancy, Professional fees	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
130. Motor, Travel and Subsistence	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
131. Repairs/Renewals	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
132. Depreciation, Goodwill/Capital write-off	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
133. (a) Provisions including bad debts - positive	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) If negative, state amount here	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
134. Other Expenses (Total)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

PPS Number

	Primary Trade	Trade 2	Trade 3
Capital Account and Balance Sheet Items [135 - 146]			
135. Cash/Capital introduced	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
136. Drawings (Net of Tax and Pension contributions)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
137. (a) Closing Capital Balance - positive	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) If negative, state amount here	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
138. Stock, Work in progress, Finished goods	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
139. Debtors and Prepayments	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
140. Cash/Bank (Debit)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
141. Bank/Loans/Overdraft (Credit)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
142. Client Account Balances (Debit)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
143. Client Account Balances (Credit)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
144. Creditors and Accruals	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
145. Tax Creditors	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
146. (a) Net Assets - positive	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) If negative, state amount here	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

Extracts from Adjusted Net Profit/Loss Computation [147 - 154]

Profit/Loss per Accounts [147 - 148]

147. Net Profit per Accounts	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
148. Net Loss per Accounts	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

Adjustments made to Profit/Loss per Accounts [149 - 154]

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

PPS Number

Self

Spouse or
Civil Partner

C - IRISH RENTAL INCOME [202 - 211]

202. Where the registration requirements of Part 7 of the Residential Tenancies Act 2004 have been complied with in respect of all tenancies which existed in relation to residential premises in the year 2012, insert in the box

203. Number of properties let

204. Area in hectares, if applicable . .

205. Gross Rent Receivable .00 .00

206. **Expenses**

(a) Repairs .00 .00

(b) Allowable interest .00 .00

(c) "Section 23" type relief where 2012 is the **first** year of claim .00 .00

(d) Exempt rental income from the leasing of farm land, under S. 664 .00 .00

(e) Other .00 .00

207. Amount of chargeable **income** after expenses **but** before Capital Allowances and losses (if a loss show **0.00**) .00 .00

208. (a) Capital Allowances brought forward from a prior year

(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B) .00 .00

(ii) Specified Relief Capital Allowances (as set out in Sch. 25B)

(I) Specified property relief capital allowances, as defined in S. 531AAE .00 .00

(II) All other specified relief capital allowances .00 .00

(b) Capital Allowances for the year 2012

(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B) .00 .00

(ii) Specified Relief Capital Allowances (as set out in Sch. 25B)

(I) Specified property relief capital allowances, as defined in S. 531AAE .00 .00

(II) All other specified relief capital allowances .00 .00

(c) Capital Allowances used against rental income in the year 2012 .00 .00

209. If you wish to **elect** under S. 305(1)(b) to set any unused Capital Allowances (not already ring-fenced), in respect of **Buildings** for 2012 against your other income state the amount of unused Capital Allowance available for offset below:

(a) To which S. 409A applies (restricted to €31,750)

(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B) .00 .00

(ii) Specified Relief Capital Allowances (as set out in Sch. 25B)

(I) Specified property relief capital allowances, as defined in S. 531AAE .00 .00

(II) All other specified relief capital allowances .00 .00

(b) To which S. 409A does not apply (no restriction applies)

(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B) .00 .00

(ii) Specified Relief Capital Allowances (as set out in Sch. 25B)

(I) Specified property relief capital allowances, as defined in S. 531AAE .00 .00

(II) All other specified relief capital allowances .00 .00

210. Losses - Amount of unused losses from a prior year

(a) Amount of loss arising from specified property relief within the meaning of S. 531AAE .00 .00

(b) Amount of loss not arising from specified property relief, within the meaning of S. 531AAE .00 .00

PPS Number

Self

Spouse or Civil Partner

Non-resident Landlord

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

(a) PPS number of tenant(s)

(b) Amount of Irish tax withheld

D - INCOME FROM IRISH EMPLOYMENTS, OFFICES (INCLUDING DIRECTORSHIPS), PENSIONS, ETC. INCOME FROM FOREIGN OFFICES OR EMPLOYMENTS ATTRIBUTABLE TO THE DUTIES OF THOSE OFFICES AND EMPLOYMENTS EXERCISED IN THE STATE [212 - 237]

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) .00 .00

(b) Gross amount of income from **Irish Proprietary Directorships subject to PAYE** .00 .00

213. (a) Income attributable to the performance in the State of the duties of **foreign offices and foreign employments** subjected to PAYE deduction .00 .00

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

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

(c) Income attributable to the performance in the State of the duties of **foreign offices and foreign employments** not subjected to PAYE deduction .00 .00

214. Special Assignee Relief Programme

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

(a) Gross income from the employment less amounts contributed to pension and amounts not taxed in the State .00 .00

(b) Amount of income relieved .00 .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 you have not already done so, you must submit a SARP 1 in support of your claim.

215. Gross amount of income from Public Sector employment where PRSI was paid under Class B, C, or D .00 .00

216. Gross amount of income from **certain Public Sector employment** (Members of the Oireachtas, Judiciary, etc.) .00 .00

217. Income from Irish employment not subjected to PAYE

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

(a) Amount chargeable to tax .00 .00

(b) Nature of payment(s)

218. Amount of Top Slicing Relief (TSR) claimed in 2012 .00 .00

219. Allowable Deductions incurred in Employment

(a) Nature of employment(s)

(b) Expenses .00 .00

(c) Superannuation Contributions/AVC (where not deducted by Employer) .00 .00

(d) Capital Allowances .00 .00

(e) Total of (b), (c) and (d) above .00 .00

(f) Amount of total at (e) referring to Proprietary Directorship income/salary .00 .00

(g) Amount of total at (e) referring to Employment income/salary .00 .00

PPS Number

Self

Spouse or
Civil Partner

304. EU 'Other' Interest paid/credited in 2012

(a) Amount of EU 'Other' Interest

<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
--	--

(b) Savings Directive withholding tax credit

<input type="text"/> , <input type="text"/> , <input type="text"/> .	<input type="text"/> , <input type="text"/> , <input type="text"/> .
--	--

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

<input type="text"/> , <input type="text"/> , <input type="text"/> .	<input type="text"/> , <input type="text"/> , <input type="text"/> .
--	--

305. Non-EU Deposit Interest

(a) (i) Amount of Non-EU deposit interest paid or credited in the period 1/1/2012 to 7/2/2012

<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
--	--

(ii) Foreign tax

<input type="text"/> , <input type="text"/> , <input type="text"/> .	<input type="text"/> , <input type="text"/> , <input type="text"/> .
--	--

(b) (i) Amount of Non-EU deposit interest paid or credited on or after 8/2/2012

<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
--	--

(ii) Foreign tax

<input type="text"/> , <input type="text"/> , <input type="text"/> .	<input type="text"/> , <input type="text"/> , <input type="text"/> .
--	--

306. Foreign Employments

(a) Gross income from **Foreign Employments** attributable to the performance **outside** the State of such employments on which Transborder Relief is not claimed

<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
--	--

(b) Foreign tax deducted (if any and not refundable)

<input type="text"/> , <input type="text"/> , <input type="text"/> .	<input type="text"/> , <input type="text"/> , <input type="text"/> .
--	--

307. Gross income from Foreign Employment on which **Transborder Relief** is claimed

<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
--	--

308. **US Dividends** - Enter gross amount

(Enter the amount of Irish tax deducted, if any, on encashment of these dividends at Line 316, page 13)

<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
--	--

309. **Canadian Dividends which suffered Irish tax on encashment** - Enter gross amount

(Enter the amount of Irish tax deducted, if any, on encashment of these dividends at Line 316, page 13)

<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
--	--

310. **Canadian Dividends which did not suffer Irish tax on encashment** - Enter gross amount

<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
--	--

311. Income from **Foreign Trade/Profession** on which no foreign tax was deducted

<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
--	--

312. (a) Income from **Foreign Trade/Profession** on which foreign tax was deducted

<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
--	--

(b) Amount of foreign tax deducted

<input type="text"/> , <input type="text"/> , <input type="text"/> .	<input type="text"/> , <input type="text"/> , <input type="text"/> .
--	--

313. Foreign Rental Income

(a) Number of foreign properties let

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

<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
--	--

(c) Expenses

(i) Expenses relating to this income (excluding interest)

<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
--	--

(ii) Allowable Interest

<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
--	--

(d) Net profit on Foreign Rental properties

<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
--	--

(e) Capital Allowances

(including Capital Allowances forward)

<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
--	--

(f) Losses

(i) Amount of unused losses from prior years

<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
--	--

(ii) Amount of losses in this year

<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
--	--

(iii) Amount of losses carried forward to next year

<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
--	--

(g) Amount of foreign tax deducted

<input type="text"/> , <input type="text"/> , <input type="text"/> .	<input type="text"/> , <input type="text"/> , <input type="text"/> .
--	--

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

Income from all other Foreign non-Deposit Interest, Royalties, Annuities, Dividends, etc.

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

314. (a) Foreign Patent Royalty income previously exempted under S. 234 on which no foreign tax deducted

<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
--	--

(b) Income from all other Foreign non-Deposit Interest, Royalties, Annuities, Dividends, etc. on which no foreign tax deducted

<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
--	--

PPS Number

Self

Spouse or
Civil Partner

315. (a) (i) Foreign Patent Royalty income previously exempted under S. 234 on which foreign tax was deducted , , .00 , , .00
- (ii) Amount of foreign tax deducted , , .00 , , .00
- (b) (i) Income from all other Foreign non-Deposit Interest, Royalties, Annuities, Dividends, etc. on which foreign tax deducted , , .00 , , .00
- (ii) Amount of foreign tax deducted , , .00 , , .00
316. Irish tax deducted on encashment , , .00 , , .00

317. Foreign Bank Accounts (S. 895) Give the following details for each foreign bank account opened in 2012 of which you or your spouse or civil partner were the beneficial owner of the deposits held

- (a) Name & address of deposit holder (bank, etc.)
- (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
321. (a) Additional Double Taxation Relief due , , .00 , , .00
- (b) Details of income sources on which Double Taxation Relief due

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

401. (a) Amount of Income from Fees, Commissions, etc. , , .00 , , .00
- (b) Description of Income
402. Irish Untaxed Income
- (a) Irish Government Stocks , , .00 , , .00
- (b) Irish Exchequer Bills , , .00 , , .00
- (c) Irish Credit Union Dividends , , .00 , , .00
- (d) Other Loans and Investments arising in the State , , .00 , , .00
403. Irish Deposit Interest
- (a) Gross Deposit Interest received on which DIRT was deducted
- (i) Taxable at 30% , , .00 , , .00
- (ii) Taxable at 33% , , .00 , , .00
- (b) Gross Interest received from Special Share Account(s)/Special Term Share Account(s)/Special Savings Account(s) on which DIRT was deducted , , .00 , , .00
- (c) Gross interest received where DIRT was not deducted by virtue of S. 256(1A) or S. 256(1B) , , .00 , , .00
404. (a) Gross amount of Dividends from Irish Resident Companies (from which Dividend Withholding Tax was deducted) , , .00 , , .00
- (b) Gross amount of Dividends from Irish Resident Companies (from which Dividend Withholding Tax was not deducted) , , .00 , , .00
405. Settlement, Covenant, Estate Income, Maintenance Payments, etc.
- (a) Gross amount received/receivable, where tax was not deducted , , .00 , , .00
- (b) Gross amount received/receivable, where tax was deducted , , .00 , , .00

PPS Number

Self

Spouse or
Civil Partner

504. (a) Gross amount of **Deed(s) of Covenant** in favour of Permanently Incapacitated individual(s)

, , .00

, , .00

(b) Gross amount of **Deed(s) of Covenant** in favour of person(s) aged 65 or over

, , .00

, , .00

505. Gross amount of payment of other **Charges/Annuity(ies)** where tax was deducted

, , .00

, , .00

Pension Contributions

If you are claiming relief in respect of **RACs/PRSAs/QOPPs** state the source(s) of your non-pensionable earnings

506. Retirement Annuity Contracts (RACs)

(a) Amount of RACs paid in 2012 (for which relief has not been claimed or granted in 2011)

, , .00

, , .00

(b) Insert in the box if a once off payment

(c) Amount paid between 1/1/2013 and 31/10/2013 for which relief has not already been granted and for which relief is being claimed in 2012

, , .00

, , .00

(d) Amount paid in a prior year, for which relief has not been obtained

, , .00

, , .00

507. Personal Retirement Savings Accounts (PRSAs)

Only complete if you, or your employer on your behalf, made PRSA contributions.

(a) If you are a member of an Occupational or Statutory Pension scheme state the amount of contributions to that scheme from 1/1/2012 - 31/12/2012, (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)

, , .00

, , .00

(c) PRSA contributions made on your behalf by your employer (Note to include this in Line 221(a) on page 10)

, , .00

, , .00

(d) PRSA contributions paid directly by you to a PRSA provider

, , .00

, , .00

(e) Amount paid between 1/1/2013 and 31/10/2013 for which relief has not already been granted and for which relief is being claimed in 2012

, , .00

, , .00

(f) Amount paid in a prior year, for which relief has not been obtained

, , .00

, , .00

508. Qualifying Overseas Pension Plans (QOPPs)

Note: Contributions to QOPPs that are made to occupational schemes and relieved on that basis should not be included below.

(a) Amount paid by 'relevant migrant member' in respect of a 'qualifying overseas pension plan' in 2012

, , .00

, , .00

(b) Amount paid between 1/1/2013 and 31/10/2013 for which relief has not already been granted and for which relief is being claimed in 2012

, , .00

, , .00

(c) Amount paid in a prior year, for which relief has not been obtained

, , .00

, , .00

509. Pension Contribution Relief

Total amount of RAC/PRSA/QOPP relief claimed in 2012

, , .00

, , .00

510. Retirement Relief for Certain Sportspeople

(a) Insert in the box to claim relief

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

/ /

/ /

(c) Amount of relief claimed for the year 2012

, .00

, .00

511. Interest Relief on Certain Unsecured Home Loans

In respect of **interest paid** on unsecured Home Loans used for the purchase, repair, development or improvement of your **main residence**, taken out on or after 1/1/2004, complete the following:

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

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

/ /

/ /

(c) If you received Tax Relief at Source (TRS) in respect of another loan in 2012, state the amount of interest on which TRS granted

, , .00

, , .00

PPS Number <input style="width: 150px; height: 15px;" type="text"/>	Self	Spouse or Civil Partner
(d) Insert <input checked="" type="checkbox"/> in the box if you are entitled to first-time buyer relief (i.e. in the first seven years of entitlement to relief)	<input type="checkbox"/>	<input type="checkbox"/>
(e) State the amount of interest paid in 2012 (excluding interest at (c))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(f) State the number of tax years (0-6) prior to 2012 you were a first-time buyer	<input type="text"/>	<input type="text"/>
(g) Insert <input checked="" type="checkbox"/> in the box if the interest at (e) was paid on a loan taken out between 1/1/2004 and 31/12/2008 to purchase your first qualifying residence, or subsequent qualifying residence where your first qualifying residence was purchased on or after 1/1/2004	<input type="checkbox"/>	<input type="checkbox"/>

512. Interest Relief on a Loan applied in acquiring an interest or share in certain companies or partnerships, etc. (S. 248 - 250A & S. 253)

(a) Interest Relief on a Loan applied in acquiring an interest or share in certain companies, etc. (S. 248-250A). State the amount of interest paid in 2012 on a loan, taken out on or before 6 December 2010, applied in acquiring an interest in unquoted trading companies , etc.	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Interest Relief on a Loan applied in acquiring an interest or share in a partnership (S. 253). State amount of interest paid in 2012 on a loan applied in acquiring an interest in a partnership	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

513. Significant Buildings and Gardens (S. 482)

Amount of qualifying expenditure incurred in 2012	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
---	--	--

I - CLAIM FOR TAX CREDITS, ALLOWANCES, RELIEFS AND HEALTH EXPENSES [514 - 545]

514. (a) Home Carer Tax Credit - Amount due for 2012	<input type="text"/> , <input type="text"/> .00	
(b) If you qualify on the "look-back" year insert <input checked="" type="checkbox"/> in the box	<input type="checkbox"/>	
515. PAYE Tax Credit - Insert <input checked="" type="checkbox"/> in the box if claimed	<input type="checkbox"/>	<input type="checkbox"/>
516. (a) Blind Person's Tax Credit - Insert <input checked="" type="checkbox"/> in the box to indicate if due	<input type="checkbox"/>	<input type="checkbox"/>
(b) Guide Dog - Insert <input checked="" type="checkbox"/> in the box to indicate if self and/or spouse or civil partner has a Guide Dog	<input type="checkbox"/>	<input type="checkbox"/>
517. (a) Dependent Relative Tax Credit - Amount claimed	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
(b) Number of Dependent Relatives	<input type="text"/>	<input type="text"/>
518. Employing a Carer to care for an incapacitated individual - Amount claimed	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
519. Permanent Health Benefit (not health/medical insurance) - Amount paid (where not deducted from gross pay by employer)	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
520. (a) Seed Capital Scheme - Amount of relief claimed in 2012 <i>Note: If you are claiming relief for prior years you should submit full details to your Revenue office</i>	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
(b) (i) Business Expansion Scheme Relief - Amount of relief claimed in 2012	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
(ii) Enter relevant RICT3 certificate number, or, if appropriate, the Designated Fund's reference number	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
(c) (i) Employment and Investment Incentive - Amount subscribed for eligible shares in 2012	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
(ii) Enter relevant EII certificate number, or if appropriate, the Designated Fund's reference number	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
521. (a) Film Relief - Amount of investment on which relief is claimed in 2012	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
(b) Enter all relevant Film 3 certificate numbers	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>

PPS Number

Self

Spouse or
Civil Partner

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

,.00

,.00

812. Net Chargeable Gain ,.00 ,.00

814. Unused Loss(es) for carry forward to 2013 ,.00 ,.00

If you have an overall CGT loss in 2012 there is no need to complete Lines 815 or 816.

815. In respect of net chargeable gains that arose in the period 1 January 2012 - 30 November 2012

(a) Enter amount of net gain to be charged at 30% ,.00 ,.00

(b) Enter amount of net gain to be charged at 40%
(excluding Foreign Life Policies) ,.00 ,.00

(e) (i) Enter amount of net gain in respect of a disposal
of land under Compulsory Purchase Order (CPO)
which has accrued in 2012 by virtue of S. 542(1)(d) ,.00 ,.00

(ii) Date of disposal (DD/MM/YYYY) // //

(f) Enter the amount of net gain on windfall gains
attributable to rezoning/relevant planning decisions
to be charged at 80% (S. 649B) ,.00 ,.00

816. In respect of net chargeable gains that arose in the period 1 December 2012 - 31 December 2012

(a) (i) Enter amount of net gain to be charged at 30%
- disposal between 1/12/2012 and 5/12/2012 ,.00 ,.00

(ii) Enter amount of net gain to be charged at 33%
- disposal between 6/12/2012 and 31/12/2012 ,.00 ,.00

(b) Enter amount of net gain to be charged at 40%
(excluding Foreign Life Policies) ,.00 ,.00

(e) (i) Enter amount of net gain in respect of a disposal
of land under Compulsory Purchase Order (CPO)
which has accrued in 2012 by virtue of S. 542(1)(d) ,.00 ,.00

(ii) Date of disposal (DD/MM/YYYY) // //

(f) Enter the amount of net gain on windfall gains
attributable to rezoning/relevant planning decisions
to be charged at 80% (S. 649B) ,.00 ,.00

N - CHARGEABLE ASSETS ACQUIRED IN 2012

817. Enter the number of assets acquired and the consideration given

Description of Assets	Self Spouse or Civil Partner		Self Consideration	Spouse or Civil Partner Consideration
	Number of Assets			
(a) Shares (quoted and unquoted)	<input type="text"/>	<input type="text"/>	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
(b) Residential Premises	<input type="text"/>	<input type="text"/>	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
(c) Commercial Premises	<input type="text"/>	<input type="text"/>	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
(d) Agricultural Land	<input type="text"/>	<input type="text"/>	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
(e) Development Land	<input type="text"/>	<input type="text"/>	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
(f) Business Assets	<input type="text"/>	<input type="text"/>	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
(g) Antiques/Works of Art	<input type="text"/>	<input type="text"/>	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00
(h) Other	<input type="text"/>	<input type="text"/>	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> .00

Notes

Local Property Tax Return

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 200 255 (ROI only) or +353 1 702 3049 (outside ROI).

Social Welfare Payments (Line 223)

Social Welfare pensions include a basic amount plus an increase where the claimant has an adult dependant. Enter the total amount (i.e. basic amount plus adult dependant increase):

- In the "Self" column where your spouse or civil partner is the dependant for social welfare purposes. In this case you are due the PAYE credit.
- In the "Spouse or Civil Partner" column where you are the dependant for social welfare purposes. In this case your spouse or civil partner is due the PAYE credit.

Mandatory electronic filing and payment of Income Tax

IMPORTANT NOTICE

Please note that Revenue has introduced important changes regarding how you file your 2012 Income Tax Return.

Mandatory electronic payments and filing, using Revenue's On-line Service (ROS), is part of Revenue's strategy to establish the use of electronic channels as the normal way of conducting tax business.

Mandatory electronic filing and payment obligations apply to the following:

- All VAT registered cases
- Individuals subject to the high earners restriction
- Individuals benefiting from or acquiring Foreign Life Policies, Offshore Funds or other Offshore products
- Individuals claiming a range of property based incentives
- Individuals who availed of certain retirement reliefs and income tax reliefs
- Individuals who benefited from certain income exemptions.

Revenue will continue to extend the categories of individuals who will be obliged to file and pay electronically.

Full details of these exemptions and reliefs applicable and categories of taxpayers included are available on Revenue's website www.revenue.ie and **you should consult our website before filing a paper Return Form 11.**

If you are an individual who falls into any of the above categories, you must file electronically, even though you have received this return form.

Even if you are not considered a mandatory e-Filer, ROS is a fast, efficient and secure way to file your return and pay your tax. Please see overleaf information on further benefits of using ROS and the three-step registration process that will enable you to file your return of income electronically.

What is the Revenue On-Line Service (ROS)?

ROS is the method by which Revenue is delivering its interactive customer services electronically to the customer.

This service is an internet facility which provides customers with a quick and secure facility to file tax returns, pay tax liabilities and access their tax details. The main features of ROS include facilities to:

- File returns online
- Make payments online
- Obtain online details of personal/client's Revenue Accounts
- Calculate tax liability.

For more information contact the ROS Helpdesk at **1890 201 106**, for callers outside the Republic of Ireland **+353 1 702 3021** or e-mail roshelp@revenue.ie

Registering for ROS

When should I register for ROS?

You should allow 8 working days approximately to complete the registration process so that you can log on to ROS successfully to pay and file before the filing due date.

How do I register for ROS?

Click on the **Register for ROS** link on the Revenue home page - www.revenue.ie

There are three steps to becoming a ROS customer. All three steps must be completed before you can access ROS.

Step 1: Apply for your ROS Access Number (RAN)

This is the first step in applying to become a ROS customer. Your RAN will be sent out by post to your home address.

Step 2: Apply for your Digital Certificate

You can only complete this step when you have received your RAN by post. Enter the RAN number and complete all relevant sections. A ROS System password will be posted by land-mail.

Step 3: Retrieve your Digital Certificate and view your account.

Using your ROS System password you can retrieve and download your ROS Digital Certificate. You name the certificate and allocate a password to the digicert.

Once you have retrieved your ROS digicert you can access ROS to file your return, pay your tax and view your account.

Is there an electronic version of the Form 11E?

No. The Form 11E is a paper form only. Individuals filing their tax return through ROS do so by using the Form 11.

PAY AND FILE - 31 OCTOBER 2013

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 please see separate leaflet CG9, which is available on the Revenue website www.revenue.ie or contact the Helpline at **1890 20 30 70**.

Please note that the Direct Debit facility applies only to Preliminary Tax.

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 State and must be a current account denominated in Euro.

- 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 2013 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

- Make sure 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 Attachment.

Enforcement carries costs, additional to any interest charged.

ENQUIRIES

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

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

Please return the payslip, with a payment **or** completed Single Debit Authority to:

COLLECTOR-GENERAL, PO BOX 354, LIMERICK

SEE PAYSLIP ON REVERSE

Name

PPS Number

PAY AND FILE
31 OCTOBER 2013

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 2013**:

Preliminary Tax for the year of assessment 2013 including Universal Social Charge contributions

Payment of any balance of Income Tax due for the year of assessment 2012

Return of Income and Capital Gains for the year of assessment 2012

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 2013

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 2013 or 100% of your final liability for 2012. If you are paying your 2013 Preliminary Tax by monthly Direct Debit, leave this box blank.

2. Balancing Amount 2012

Insert any outstanding balance of Income Tax for the year of assessment 2012. 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 2013 or Balancing Amount 2012, enter a single '0' in the appropriate box for that category on the Statement of Net Liabilities.

Form 11E

€ Payslip

PPS No.: 00000000AB

Signature: A.N. OTHER Date: 12-09-2013

Name: A. N. OTHER

€ Statement of Net Liabilities

Single Debit Authority		Income Tax Preliminary Tax 2013	Income Tax Balancing Amount 2012	TOTAL NET AMOUNT
<input type="checkbox"/> Do not complete this authority if you are making payment by cheque. Please debit my account no earlier than 31 October 2013 with the single amount specified.		2 2 , 2 2 2 , 2 2 2 .00	2 2 , 2 2 2 , 2 2 2 .00 <input checked="" type="checkbox"/>	4 4 , 4 4 4 , 4 4 4 .00
Branch Sort Code	3 3 3 3 3 3			
Current Account Number	3 3 3 3 3 3 3			
DEBIT AMOUNT	4 4 , 4 4 4 , 4 4 4 .00			4 4 , 4 4 4 , 4 4 4 .00

Place x in the box above if Income Tax 2012 is a credit

P&F
W