FIRST CLAIM FOR A REPAYMENT OF INCOME TAX AND/OR UNIVERSAL SOCIAL CHARGE (USC) DURING UNEMPLOYMENT



Please read the INFORMATION NOTES overleaf BEFORE completing this form. N.B. Form P45 Parts 2 & 3 MUST accompany this claim.

Name and Address			PPS	Numt	ber						
			Empl	over l	l Numb	er					
Date of Cessation of Employment	DDMM	IYY	Refei	r to yo	our Fo	orm P	45 foi	r ansv	vers to	o abo	ve
ALL SECTIONS AND THE DECLARATION MUST BE COMPLETED											
Details of income received by you since the date you became unemployed Insert 🗵 in appropriate box(es) below											
Jobseeker's Benefit	Other I	Income receiv	ed froi	m the	Depa	artme	nt of S	Social	Prote	ection	
Illness Benefit	State paymer	nt type									
In the case of the above, state the	date this incom	ne started						D	M		
Number of children included in you	r claim		Cre	oss w	ookhy	omo	unt				
Jobseeker's Assistance (this is not	a taxable sour	ce of income)		55 W	еекіу	amou	unit.	€			
Other Income not subject to PAYE		Gross	amou	nt rec	ceivec	l to da	ate	€			
State the source of this income											
Do you intend to resume employment in Ireland before 31 December next? Y/N											
If the answer is "No", state reason											
If resuming education, state name of school/college											
Are you making this claim on the basis that you are going abroad? Y/N											
(a) country of destination											
(b) intended departure date	DDMM	Y Y (c	:) dura	ition c	of stay	/ abro	ad				
Do you intend to take up employment abroad? Y/N											
Address abroad for correspondence											
Refunds											
If you wish to have any refund paid direct	tly to your bank	account, plea	ase su	ipply y	your t	bank a	accou	int det	ails.		
Single Euro Payments Area (SEPA					1					N 1	
From 1 February 2014, account numbers (IBAN) and Bank Identifier Codes (BIC). Further information on SEPA can be found	These numbers	s are generally									
It is not possible to make a refund directly	y to a foreign b	ank account t	hat is i	not a	mem	ber of	SEP	A.			
International Bank Account Number (I	BAN) (Maximun	n 34 characters)	, <u>, , , , , , , , , , , , , , , , , , </u>	· · · ·		1				
Bank Identifier Code (BIC) (Maximum 11	characters)										
Note: Any subsequent Revenue refunds will be made to this bank account unless otherwise notified.											
I declare that I am unemploy	ed and that all	particulars g	given i	in thi	s forr	n are	state	ed co	rrectl	у	
Signature						Da	te:	D	DM	M	Υ

Telephone or E-mail:

A person who knowingly makes a false statement for the purpose of obtaining repayment of income tax is liable to heavy penalties.

INFORMATION NOTES

Where this form is not completed in full, it may be necessary to return it to you which will delay processing your claim.

Am I entitled to an Income Tax and/or Universal Social Charge (USC) refund?

If Income Tax and/or USC has been deducted from your pay since 1 January and you are now unemployed you **may** be entitled to a refund.

When do I apply for a refund?

You should wait a minimum of **four weeks** from the date you became unemployed before you apply. If you are in receipt of any taxable sources of income (which includes taxable income from the Department of Social Protection) you should wait a minimum of **eight weeks**. If you were taxed on Emergency basis you may apply immediately for a refund on becoming unemployed.

How much Income Tax and/or USC is refunded?

If you are entitled to claim a refund, the amount will depend on:

- the length of time you have been unemployed
- the amount of Income Tax and/or USC you have paid
- whether you have arrears of Income Tax and/or USC.

How do I apply?

Complete the form overleaf and send it to your local Revenue office together with:

- Form P45 (Parts 2 & 3) given to you by your last employer,
- and
- where applicable, supporting documentation in respect of Income Tax and/or USC deducted from any casual earnings or any other source of income, returned overleaf.

What happens next?

Your Revenue office will send you details of the refund (if any).

Certain amounts payable to you from the Department of Social Protection may not be liable, in full, to income tax. In calculating your repayment, Revenue will exclude any amounts which are not taxable. Payments from the Department of Social Protection are not chargeable to USC.

Further Information

You can get further information by phoning your Regional PAYE LoCall Service whose number is listed below:

•	Border Midlands West Region Cavan, Donegal, Galway, Leitrim, Longford, Louth, Mayo, Monaghan, Offaly, Roscommon, Sligo, Westmeath	1890 777 425
•	Dublin Region Dublin (City and County)	1890 333 425
•	East & South East Region Carlow, Kildare, Kilkenny, Laois, Meath, Tipperary, Waterford, Wexford, Wicklow	1890 444 425
•	South West Region Clare, Cork, Kerry, Limerick	1890 222 425

If you are calling from outside the Republic of Ireland, please telephone +353 (1) 702 3011. Alternatively, you can visit **www.revenue.ie**

Accessibility: If you are a person with a disability and require this form in an alternative format the Revenue Access Officer can be contacted at **accessofficer@revenue.ie**

