

# Rent 1 - Claim for Rent Relief for Private Rented Accommodation



Important: Please read notes overleaf before completing this form

Separate forms should be completed for each property that you have rented

## Claimant's Details

|  |                                  |                                  |   |                                   |                |   |   |   |   |                 |   |   |   |  |  |  |  |
|--|----------------------------------|----------------------------------|---|-----------------------------------|----------------|---|---|---|---|-----------------|---|---|---|--|--|--|--|
| First Name:  |                                  |                                  |   |                                   |                |   |   |   |   |                 |   |   |   |  |  |  |  |
| Last Name:   |                                  |                                  |   |                                   |                |   |   |   |   |                 |   |   |   |  |  |  |  |
| PPS Number:  |                                  |                                  |   |                                   | Date of Birth: | D | D | M | M | Y               | Y | Y | Y |  |  |  |  |
| Address:   |                                  |                                  |   |                                   |                |   |   |   |   |                 |   |   |   |  |  |  | (Revenue will use this address for correspondence) |
|  |                                  |                                  |   |                                   |                |   |   |   |   |                 |   |   |   |  |  |  |  |
|  |                                  |                                  |   |                                   |                |   |   |   |   |                 |   |   |   |  |  |  |  |
|  |                                  |                                  |   |                                   |                |   |   |   |   |                 |   |   |   |  |  |  |  |
| Phone Number:  |                                  |                                  |   |                                   |                |   |   |   |   |                 |   |   |   |  |  |  |  |
| Personal Status: (Please select one of the following)  |                                  |                                  |   |                                   |                |   |   |   |   |                 |   |   |   |  |  |  |  |
| <input type="checkbox"/> Single  | <input type="checkbox"/> Married | <input type="checkbox"/> Widowed | <input type="checkbox"/> Married but living apart | <input type="checkbox"/> Divorced |                |   |   |   |   |                 |   |   |   |  |  |  |  |
| If you wish to have any refund which you may be due paid directly to your Irish bank account, please supply your bank account details: |                                  |                                  |   |                                   |                |   |   |   |   |                 |   |   |   |  |  |  |  |
| Sort Code:   | 9                                |                                  |   | -                                 |                |   | - |   |   | Account Number: |   |   |   |  |  |  |  |
| Note: Any subsequent Revenue refunds will be made to this bank account.  |                                  |                                  |   |                                   |                |   |   |   |   |                 |   |   |   |  |  |  |  |

## Rented Property Details

|   |   |   |   |   |   |   |   |   |                                  |   |   |   |   |   |   |   |   |
|---|---|---|---|---|---|---|---|---|----------------------------------|---|---|---|---|---|---|---|---|
| Address of Rented Property: (if different from above)   |   |   |   |   |   |   |   |   |                                  |   |   |   |   |   |   |   |   |
|   |   |   |   |   |   |   |   |   |                                  |   |   |   |   |   |   |   |   |
| Is the owner of the property related to you? (please tick box) Yes <input type="checkbox"/> No <input type="checkbox"/> |   |   |   |   |   |   |   |   |                                  |   |   |   |   |   |   |   |   |
| Date tenancy commenced:   | D | D | M | M | Y | Y | Y | Y | Date tenancy ceased: (if ceased) | D | D | M | M | Y | Y | Y | Y |
| Amount of Rent Payable by you each month € <input type="text"/> , <input type="text"/> . <input type="text"/>           |   |   |   |   |   |   |   |   |                                  |   |   |   |   |   |   |   |   |

## Landlord's Details

 Please read notes on Landlord details overleaf

|   |                                   |                                |                                  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|---|-----------------------------------|--------------------------------|----------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Who do you pay the rent to? (please tick box)                 | <input type="checkbox"/> Landlord | <input type="checkbox"/> Agent |                                  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Does the Landlord live outside the State? (please tick box)   | <input type="checkbox"/> Yes      | <input type="checkbox"/> No    | <input type="checkbox"/> Unknown |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Landlord/Agent Name:  |                                   |                                |                                  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| PPS/Tax Registration Number of Landlord/Agent (see overleaf): |                                   |                                |                                  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Landlord/Agent Address:                                       |                                   |                                |                                  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|   |                                   |                                |                                  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|   |                                   |                                |                                  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|   |                                   |                                |                                  |  |  |  |  |  |  |  |  |  |  |  |  |  |

## Declaration which must be signed

I declare that all the particulars in this form are correct to the best of my knowledge and belief.

Signature:  Date:

# Rent Relief for Private Rented Accommodation

## Who can Claim

An individual, paying for private rented accommodation used as a sole or main residence. This includes rent paid for flats, apartments or houses. It does not include rent paid to Local Authorities or State Agencies or under a lease agreement for 50 years or more.

## How much can I claim

The Leaflet IT1 on the Revenue website ([www.revenue.ie](http://www.revenue.ie)) provides information regarding the amount of relief available.

## Premises outside the State

Rent payable for premises outside the State is also allowable.

## Receipt from Landlord

You should obtain a receipt from your landlord as Revenue may ask for this to verify your claim. This receipt should be retained for six years.

## PPS Number/Tax Registration of Landlord/Agent

If this number is known/available to you please insert in the box overleaf. If unknown, please leave blank.

**Mortgage Interest Relief (TRS)** - if at any point you have a mortgage and are in receipt of Tax Relief at Source you should advise your Local Revenue Office immediately as you may no longer be entitled to Rent Relief and your Tax Credit Certificate might need to be adjusted.

## Rent-a-Room Relief Restriction

Where Rent Relief is being claimed in respect of rent paid by a child to their parent, the parent will not qualify for the Rent-a-Room exemption and will be required to declare their Rental Income to Revenue at the end of the year.

## Rents payable to Landlords living outside the State

If your landlord resides outside the country and you pay the rent directly to him/her or into his/her bank account either in the State or abroad, you must deduct tax at the standard rate of tax (currently 20%) from the gross rent payable.

## Example

|   |  |
|---|--|
| Gross rent per month                    | €1,000                                   |
| Deduct standard rate tax (€1,000 x 20%) | €200                                     |
| Pay to Landlord (€1,000 - €200)         | €800                                     |
| Pay to Revenue                          | €200 (Form R185 to be given to landlord) |

If you pay tax under the PAYE system an arrangement can be put in place at your request that your tax credits and standard rate band will be adjusted to collect the amount due. This method will spread the tax evenly over the year. You should contact your local Revenue office to arrange this.

## Failure to deduct tax may leave you liable for the tax that should have been deducted

**Accessibility** - If you are a person with a disability and require this leaflet in an alternative format the Revenue Access Officer can be contacted at [accessofficer@revenue.ie](mailto:accessofficer@revenue.ie)

**Rent Credit** may also be claimed by logging-on to **PAYE Anytime** at [www.revenue.ie](http://www.revenue.ie)