

Form 54D

Claim for Repayment of Deposit Interest Retention Tax for the year 2006



Your PPS Number

Remember to quote this number in all correspondence or when calling at your Revenue office

INCOME TAX YEAR 2006

Return Address

Use any envelope and write "Freepost" above the address

NO STAMP REQUIRED

Return this form and supporting certificates to the Return Address shown.

Where no Revenue office address is shown you should send the completed form to your local Revenue office.

If you have previously made a claim for refund of Deposit Interest Retention Tax tick this box

Read the explanatory notes on page 4 before completing this form.

I declare that, to the best of my knowledge and belief, the particulars given by me on this form are correctly stated and that all my sources of income for the year 2006 are shown on the form.

Signature

Date

Telephone No.

Address, if different from above

If you are signing the form on behalf of an individual, please state in what capacity, e.g. Agent, Committee, Guardian, Trustee, Spouse, etc.

for

If the claim is on behalf of a minor, state minor's date of birth

PERSONAL DETAILS FOR THE YEAR 2006

Indicate for 2006 if you were:

Tick appropriate box

Single

Married

Widowed

Married but living apart

Divorced

If married, state your spouse's name
(if living with you or maintained by you)

Date of marriage, if after 31 December 2005

If widowed, state date of spouse's death

If separated/divorced, state date of separation/divorce

AGE

If either you or your spouse were born before
1 January 1941, state date of birth

Self

Spouse

INCAPACITATED PERSON

If under 65 years of age, state:

Self

Spouse

(a) Who is incapacitated

Tick appropriate box

(b) The nature of the infirmity

(c) The date the infirmity began

Attach a medical certificate if you have not already done so.

FIRST CLAIM

If this is your **first claim** for a refund of DIRT tick this box
and give the details requested below:

(a) Were you or your spouse

Employed

Tick appropriate box

Self-Employed

(b) The date of retirement, if applicable

(c) Your PPS No. (Personal Public Service Number)

(d) The name of your last employer or the name and address of your business

EXPLANATORY NOTES

1. You can claim a refund of Deposit Interest Retention Tax (DIRT) if you and/or your spouse were either:

- aged 65 years or over before 1 January 2007, or
- if under 65, permanently incapacitated by mental or physical infirmity from maintaining yourself,

and you were exempt from tax or your tax credits/reliefs exceeded your income in the year 2006.

Exemption Limits: You are exempt from tax for the year 2006 if your total income (i.e. gross income less certain deductions) is below the following amounts:

	Under 65	65 or over
Single or Widowed	€5,210	€17,000
Married Couple (Combined Income)	€10,420	€34,000

These limits are increased by €575 each for the first and second dependent child and €830 for each subsequent dependent child. Where income is not greatly above the exemption limit marginal relief may apply.

- 2.** If you already made a claim for a refund of the full amount of DIRT for the year 2006 you should **not** complete this form. If you are self-employed, including farming, or otherwise taxable **do not** use this form. Contact your Revenue office for the correct form.
- 3. Attach certificates** from the relevant financial institutions (An Post, Banks, Building Societies, etc.). These certificates should show:
- amount of gross interest paid or credited,
 - tax deducted,
 - net amount paid,
 - date of payment during the year 2006.
- 4. "Rent-a-Room Relief"** may be due where a room (or rooms) in your sole or main residence is (are) let as residential accommodation and the gross income arising does not exceed €7,620 in the year 2006.
- 5.** An exemption may be claimed in respect of "**Childcare Services**" where the income received in 2006 does not exceed €10,000, and certain conditions are met.
- 6.** If you need any help completing the form, or any further information, you should contact your Revenue office.
- 7.** If you or your spouse made a disposal of any chargeable gains such as land, shares, etc. during the year 2006 you should complete **Form CG1, 2006 Capital Gains Tax Return**, which is available on Revenue's website www.revenue.ie, from Revenue's Forms and Leaflets Service by phoning LoCall 1890 306 706 or from any Revenue office.

Warning: Any person who knowingly makes a false statement for the purpose of obtaining repayment of Income Tax is liable to heavy penalties.