

# Income Tax Return for the year 2020 - Form 12

(Employees, Pension Recipients & Non-Proprietary Directors)



It's quicker, easier and more convenient to complete an online Return (Form 12), which is available in PAYE Services through **myACCOUNT** on **www.revenue.ie**

Your PPSN

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

This form is to be completed and returned to your Revenue office on or before 31 October 2021.

Use any envelope and write 'FREEPOST' above the address.  
NO STAMP REQUIRED

If the Return Address of your Revenue office is not shown on this page, check any recent correspondence from Revenue or visit the 'Contact us' page on **www.revenue.ie** to find the address to which you should submit this form.

## Return Address

## RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE YEAR ENDED 31 DECEMBER 2020 CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2020

This Tax Return should be completed by a person whose main source of income is from a PAYE employment or pension or by a non-proprietary company director who pays all his / her Income Tax under the PAYE system (see notes below).

**NOTICE: YOU ARE HEREBY REQUIRED, UNDER SECTION 879 TAXES CONSOLIDATION ACT 1997, BY THE INSPECTOR OF TAXES NAMED ABOVE TO PREPARE AND DELIVER, ON OR BEFORE 31 OCTOBER 2021, A TAX RETURN ON THIS PRESCRIBED FORM FOR THE YEAR 1 JANUARY 2020 TO 31 DECEMBER 2020**

### NOTE:

1. An individual who is a 'chargeable person' for the purposes of Income Tax Self-Assessment should complete a Form 11 Tax Return and Self-Assessment for the year 2020.
2. An individual with a PAYE source of income and with total gross income from all non-PAYE sources (including income subject to DIRT), of €30,000 or more is regarded as a 'chargeable person' for Self-Assessment and must file a Form 11 for that year.
3. An individual with a PAYE source of income and with **net** assessable non-PAYE income (including income subject to DIRT), of €5,000 or more is regarded as a 'chargeable person' for Self-Assessment and must file a Form 11 for that year.
4. An individual with a PAYE source of income and **net** assessable non-PAYE income less than €5,000 (after losses, capital allowances and other reliefs), **and** where the income is coded against PAYE tax credits or fully taxed at source, is not regarded as a 'chargeable person'.

The Capital Gains Tax Self-Assessment system applies to all individuals, including directors.

**Civil Penalties / Criminal Prosecution** - Tax law provides for both civil penalties and criminal sanctions for the failure to make a return, the making of a false return, facilitating the making of a false return, or claiming tax credits, allowances or reliefs which are not due. In the event of a criminal prosecution, a person convicted on indictment of an offence may be liable to a fine not exceeding €126,970 and / or to a fine of up to double the difference between the declared tax due and the tax ultimately found to be due and / or to imprisonment.

### YOU MUST SIGN THIS DECLARATION

I DECLARE that, to the best of my knowledge and belief, this form contains a correct return in accordance with the provisions of the Taxes Consolidation Act 1997 of:

- all the sources of my income and the amount of income derived from each source in the year 2020, and
- all disposals and acquisitions of chargeable assets and the amount of chargeable gains that accrued to me in the year 2020.

I DECLARE that, to the best of my knowledge and belief, all the particulars given as regards gifts and inheritances received, tax credits, allowances and reliefs claimed and as regards outgoings and charges are stated correctly.

Signature  Date /

Capacity of Signatory (Insert ) Tax Payer  Tax Advisor  Other  (Specify)

Main Residence Address

Eircode  Telephone Number

Agent's Details Tax Adviser Identification No. (TAIN)  Client's Ref.

**A non-assessable spouse or other civil partner electing to be the assessable spouse or nominated civil partner for the year 2020, for the purposes of completing this Form 12, must include a letter to this effect with the completed Form 12.**



Panel	Page No.(s)	Question No.(s)
◆ Personal Details	4	1 - 2
◆ Income from Irish Employments, Offices (including Non-Proprietary Directorships), Pensions, etc. Income from Foreign Offices or Employments Attributable to the Duties of those Offices and Employments Exercised in the State	5	3 - 12
◆ Income from a Trade or Profession	7	13 - 14
◆ Income from Fees, Irish Rental Income, Covenants, Distributions, etc. and income chargeable under S. 811B	8	15 - 22
◆ Exempt Income	10	23 - 25
◆ Property Relief Surcharge - S. 531AAE	10	26
◆ Foreign Income (Dividends, Employments, Pensions, Rents, etc.)	10	27 - 41
◆ Annual payments, Charges and Interest paid	12	42 - 51
◆ Claim for Tax Credits, Allowances and Reliefs for the year 2020	14	52 - 77
◆ Capital Acquisitions in 2020	19	78
◆ Capital Gains and Chargeable Assets	19	79
◆ Property Based Incentives on which Relief is claimed in 2020	20	80

**How to fill in this Tax Return**

1. Use CAPITAL LETTERS. Write clearly and accurately within box(es).
2. Insert  in box as required.
3. Any panel(s) or section(s) that do not require an entry should be left blank.
4. In date boxes enter the format of DD/MM/YYYY, see example of correct and incorrect entries below.
5. All monetary entries, including entries in the Foreign Income panels, should be in Euro denomination. Do not enter € symbol.
6. Where .00 is shown in monetary panels, enter figures in whole Euro - ignore cent. Round down your income to the nearest Euro, and round up your credits, allowances, reliefs, expenses and tax paid to the nearest Euro - it's to your benefit. Where .00 is not shown, cents should be entered.
7. Legislative references relate to Sections of the Taxes Consolidation Act 1997, unless otherwise stated.

**CORRECT**

<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>														
P	H	A	R	M	A	C	I	S	T						
	0	1	0	1	2	0	2	0							
	3	1	1	2	2	0	2	0							
	3	1	1	2	2	0	2	0							
				1	9	0	0	0	.00						
									.00						
				5	5	0	0	.00							

**INCORRECT**

Example of correct and incorrect entries.

<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>													
<i>Pharmacist</i>															
	D	1	J	a	n	-	2	0							
	-	3	1	D	E	C	2	0							
	3	1	/	1	2	/	2	0							
				1	9			.00							
								N/A	.00						
				€	5	5	0	0	.00						

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**PERSONAL DETAILS**1 - 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

If your personal circumstances changed in 2020 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
- Date of Separation or Divorce
- Spouse's or Civil Partner's date of death

If married or in a civil partnership, insert  in the box to indicate basis of assessment applicable for 2020:

- Joint Assessment  Separate Assessment  Single Treatment

If you wish to claim Widowed Person or Surviving Civil Partner with Qualifying Child Tax Credit state date of death of your spouse or civil partner

State the number of Qualifying Children

Spouse's or civil partner's details

Name 

PPSN

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Self

Spouse or Civil Partner

State your / your spouse's or civil partner's Date(s) of Birth


**Residence status for 2020**In the year 2020, insert  in the box(es) if you or your spouse or civil partner were:

- Non-resident
- Not ordinarily resident
- Not domiciled

In 2020 if you and / or your spouse or civil partner were resident in another Member State of the European Communities (EC) insert  in the box(es)

**Force majeure COVID-19 circumstances**Insert  in the box(es) if you and / or your spouse or civil partner are availing of the force majeure concession in the context of the COVID-19 pandemic for residency purposes

This is in respect of days spent in the State during 2020 due to force majeure COVID-19 circumstances. These days are to be disregarded for the purpose of the statutory residence test where the required conditions as set out in Revenue's published guidance on this concession are satisfied. See [www.revenue.ie](http://www.revenue.ie) for further information.

Enter the start and end dates of the period that is to be disregarded for tax residence purposes which arises due to being unavoidably present in the State due to force majeure COVID-19 circumstances

Start Date

End Date

**Non-Resident Aggregation Relief**

Where your spouse / civil partner is not resident and not all of your joint income is chargeable to tax in Ireland, additional relief, known as Non-Resident Aggregation Relief (NRAR), may be due.

Insert  in the box if you wish to claim NRAR:

If yes, please provide spouse / civil partner details:

- (a) Country of residence in 2020
- (b) Tax Identification Number in country of residence

- (c) State total world wide income in Euro and complete section on foreign income (panels 27-41)




Insert  in the box(es) if you or your spouse or civil partner were a holder of a Full Medical Card or had entitlement to one under EU Regulations at any time during the year (a **GP Only** Card does not qualify as a **Full Medical Card**)

**2 - Non-Proprietary Directorships**

List all Non-Proprietary Directorships in respect of you and / or your spouse or civil partner and state the percentage shareholding in each Company

Self (%)

Spouse or Civil Partner (%)

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**INCOME FROM IRISH EMPLOYMENTS, OFFICES (INCLUDING NON-PROPRIETARY DIRECTORSHIPS), PENSIONS, ETC. INCOME FROM FOREIGN OFFICES OR EMPLOYMENTS ATTRIBUTABLE TO THE DUTIES OF THOSE OFFICES AND EMPLOYMENTS EXERCISED IN THE STATE**

(Write the name of the employer or the source of the pension opposite the corresponding income)

**3 - Employments subject to PAYE (including income subjected to PAYE attributable to the performance in the State of the duties of foreign employments)**

	Self	Spouse or Civil Partner
Employer's Name	<input type="text"/>	<input type="text"/>
Employer's PAYE Registered Number	<input type="text"/>	<input type="text"/>
The following details are available from your final payslip for 2020		
Pay for USC	<input type="text"/>	<input type="text"/>
USC paid	<input type="text"/>	<input type="text"/>
Pay for income tax	<input type="text"/>	<input type="text"/>
Income tax paid	<input type="text"/>	<input type="text"/>
If any of the above employment income has been subjected to non-refundable foreign tax, insert <input checked="" type="checkbox"/> in the box(es)	<input type="checkbox"/>	<input type="checkbox"/>

**Covid-19 related incomes**

Details of these payments made by your employer are viewable in myAccount on [www.revenue.ie](http://www.revenue.ie) - access 'PAYE Services' and the 'Manage your Tax 2020' link or from your wage slips.

Employer Refund Scheme (ERS)	<input type="text"/>	<input type="text"/>
Temporary Wage Subsidy Scheme (TWSS)	<input type="text"/>	<input type="text"/>

**Foreign Tax Amounts**

Amount of income included above that has been subjected to non-refundable foreign tax

Amount of non-refundable foreign tax paid on the income

Foreign jurisdiction where the employment was exercised

**Note:** If the tax is refundable by the foreign jurisdiction, a claim for credit should **not** be made here.

If you received a performance-related bonus payment from a specified institution in excess of €20,000 and have suffered USC at the rate of 45% on this payment insert  in the box(es)

If you are related to your employer by marriage or otherwise, state relationship

**4 - Pension(s) / Annuities (subject to PAYE)**

Name of Payer(s)	<input type="text"/>	<input type="text"/>
Pension Company PAYE Registered Number	<input type="text"/>	<input type="text"/>
The following details are available from your final payslip for 2020		
Pension / income for USC	<input type="text"/>	<input type="text"/>
USC paid	<input type="text"/>	<input type="text"/>
Pension / income for income tax	<input type="text"/>	<input type="text"/>
Income tax paid	<input type="text"/>	<input type="text"/>

**5 - Withdrawal of funds from AVC**

Amounts of funds withdrawn from an AVC under S. 782A	<input type="text"/>	<input type="text"/>
Amount of tax deducted	<input type="text"/>	<input type="text"/>

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**6 - Lump sums from Relevant Pension Arrangements (S. 790AA)**

	Self	Spouse or Civil Partner
(a) Amount of lump sum(s) paid between 7/12/2005 and 31/12/2019, both dates inclusive	.00	.00
(b) (i) Amount of lump sum(s) paid in 2020	.00	.00
(ii) Amount of lump sum paid in 2020 which was paid under the rules of a Qualifying Overseas Pension Plan (QOPP) (S. 790AA(17))	.00	.00
(c) Tax free amount, if any, for 2020	.00	.00
(d) Amount of excess lump sum(s) for 2020	.00	.00
(e) Portion of amount at (d) chargeable under Case IV at the standard rate (S. 790AA(3)(a)(i) or (3)(b)(i)(I)) (Do not include any amount entered at (g)(i))	.00	.00
(f) Portion of amount at (d) chargeable under Schedule E (Note: this income should also be included with employment income subject to PAYE and income liable to USC)	.00	.00
(g) Where amount at (d) includes an amount paid under the rules of a QOPP:		
(i) Portion of amount at (d) chargeable under Case IV at the standard rate determined in accordance with S. 790AA(3)(a)(i) or (3)(b)(i)(I) (Do not include any amount entered at (e))	.00	.00
(ii) Portion of amount at (d) chargeable under Case IV at the rates determined in accordance with S. 790AA(3)(a)(ii), (3)(b)(i)(II) or (3)(b)(ii)	.00	.00

**7 - Payments from Department of Social Protection**

The Social Welfare Consolidation Act 2005 provides for the payment of an increase in the amount of the State pension where the beneficiary has an adult dependant. For tax purposes, the State pension recipient should include the total amount of the pension and the increased adult dependant payment in the relevant field on the return. The State pension recipient will be due the Employee tax credit. Their spouse or civil partner is not entitled to the Employee tax credit in respect of the adult dependant payment.

Enter details of any State Pension / Illness Benefit / Occupational Injury Benefit / Jobseeker's Benefit / Carer's Allowance / Pre-Retirement Allowance / Maternity Benefit / Paternity Benefit / Parent's Benefit / Adoptive Benefit / Health & Safety Benefit / Pandemic Unemployment Payment (PUP) etc. received in 2020.

Type of payment		
Taxable amount of payment in 2020	.00	.00

**8 - Distributions from Approved Retirement Funds, Approved Minimum Retirement Funds & PRSA (Part 30 Chs 2 & 2A)**

(a) Distributions from an Approved Retirement Fund (S. 784A)	.00	.00
(i) Amount of USC deducted in 2020	.	.
(ii) Amount of tax deducted in 2020	.	.
(b) Distributions from an Approved Minimum Retirement Fund (S. 784C)	.00	.00
(c) Distributions from a PRSA (S. 787G)	.00	.00

**9 - Other Payments (for example, Payments received on commencement of employment, or in consideration of change in conditions of employment, or lump sum payments paid on Redundancy / Retirement)**

Name of Payer(s)		
Gross amount of payment(s)	.00	.00
Nature of Benefit(s)		
Amount chargeable to tax	.00	.00

**10 - Foreign Earnings Deduction**

Where you are claiming relief under S. 823A, state the following:

(a) (i) Country		
(ii) Number of qualifying days spent there		
(b) (i) Country		
(ii) Number of qualifying days spent there		
(c) Amount of relief claimed	.00	.00

Please attach a statement from your employer showing the dates of your departure from and return to Ireland and the location(s) at which the duties of your employment were performed while abroad.

Self

Spouse or Civil Partner

**11 - Benefits from Employments / Non-Proprietary Directorships**

Most benefits-in-kind are taxed at source, however, some payments including payments under PRSAs are not. Any taxable benefits not taxed at source should be entered here.

Nature of Benefit

Taxable benefits: (not taxed at source under PAYE)

									.00

									.00

**12 - Employments / Offices / Pensions not subject to PAYE deductions**

Description of Income

Amount of Income

									.00

									.00

**INCOME FROM A TRADE OR PROFESSION**

**13 - Income from a Trade or Profession**

(Only use this form if your Total Gross non-PAYE income from all sources is within income thresholds - see note on page 1)

**TRADE 1/  
PROFESSION 1**

**TRADE 2/  
PROFESSION 2**

Insert  in the box(es) to indicate to whom the income in each column refers. Self  Spouse or Civil Partner

Self  Spouse or Civil Partner

Description of Trade or Profession – you must clearly describe the trade

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If sharefarming in the year 2020 insert  in the box



Commencement Date

D	D	/	M	M	/	Y	Y	Y	Y
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D	D	/	M	M	/	Y	Y	Y	Y
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Accounting Period End Date

D	D	/	M	M	/	Y	Y	Y	Y
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D	D	/	M	M	/	Y	Y	Y	Y
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Gross Income

									.00
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									.00
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Adjusted / Assessable Net Profit

									.00
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									.00
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Adjusted Net Loss

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Unused Capital Allowances from a prior year

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Capital Allowances for year 2020

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(a) If you wish to claim under S. 381, to set any loss in the trade in the year 2020 (other than a relevant loss as defined in S. 381B) against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2022.

									.00
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(b) If you wish to claim under S. 381 to set a relevant loss, as defined in S. 381B, made in the year 2020 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2022. (Note: relief is restricted to a maximum of €31,750)

									.00
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(c) 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 2020 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2022.

									.00
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(d) Total loss for offset against other income (by virtue of S. 381 and / or S. 392)

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**14 - Credit for Professional Services Withholding Tax (PSWT)**

Gross withholding tax (before any interim refund) related to the basis period for 2020 on fees for Professional Services

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Self

Spouse or Civil Partner

**EXEMPT INCOME****23 - Exempt Income for Childcare Services**

An individual in receipt of income from Childcare Services is regarded as a 'chargeable person' for Self-Assessment and must file a Form 11 for that year.

**24 - Exempt Income**

Source of Income

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Amount of Income

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**25 - Exempt Income from Personal Injury**

Amount of gross income

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Tax deducted, if any, on income

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Please attach supporting documentation detailing any tax deducted from your personal injury compensation payment and / or income.

**PROPERTY RELIEF SURCHARGE - S. 531AAE**

26 - (a) If your aggregate income for the 2020 tax year is €100,000 or more, insert  in the box(es) and complete line (b)



(b) Amount of specified property reliefs used in 2020

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**FOREIGN INCOME (DIVIDENDS, EMPLOYMENTS, PENSIONS, RENTS, ETC.)**

All amounts should be in Euro. Include details of any scrip dividends received from non-resident companies in the appropriate panel.

**27 - Great Britain & Northern Ireland Dividends**

Net Dividend(s) Received

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**28 - US Dividends**

Amount of gross US Dividends

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Foreign tax deducted (if any, and not refundable)

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**29 - Canadian Dividends**

Amount of net Canadian Dividends

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Foreign tax deducted (if any, and not refundable)

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**30 - Other Foreign Dividends**

Amount of gross Other Foreign Dividends

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Foreign tax deducted (if any, and not refundable)

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**31 - Irish Tax Deducted on Foreign Income**

Irish tax deducted on encashment (from 28, 29 &amp; 30), if any

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**32 - Foreign Pensions**

Gross amount of State Welfare Pension(s)

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Gross amount of all Other Pension(s)

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**33 - Income from Foreign employments attributable to the performance OUTSIDE the State of such employments**

(on which Transborder Relief is not claimed)

Gross amount of foreign salary

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Foreign tax deducted (if any, and not refundable by foreign tax authorities)

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Self

Spouse or Civil Partner

**47 - Personal Retirement Savings Accounts (PRSAs)**

Only complete Panel 47 if you, or your employer on your behalf, made PRSA contributions.

If you have made PRSA contributions, insert  in the box(es) to indicate the type of Certificate received from the Provider and give the details requested below

**PRSA 1 Certificate**



**PRSA 1 (Net Pay) Certificate**



(Note that amounts contributed by your employer on your behalf to a PRSA should also be included in Panel 11 on page 7)

If you are a Specified Sportsman (Schedule 23A) insert  in the box(es)



If you are a member of a pre-Approved pension scheme insert  in the box(es)



Total amount paid in 2020 (for which relief has not been claimed or granted in 2019)



Amount of PRSA contributions already relieved under the net pay arrangement in 2020



Amount carried forward from a prior year, for which relief has not been obtained



Amount paid between 1/1/2021 and 31/10/2021 for which relief has not already been granted and for which relief is being claimed for 2020



Amount contributed by your employer on your behalf to a PRSA



**Total amount of PRSA Relief claimed in 2020**



**48 - Retirement Annuity Contracts (RACs)**

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



If you are a Specified Sportsman (Schedule 23A) insert  in the box(es)



If you are a member of a Pre-Approved Pension Scheme insert  in the box(es)



Total amount paid in 2020 (for which relief has not been claimed or granted in 2019)



Amount of RAC Contributions already relieved under the net pay arrangement in 2020



Amount carried forward from a prior year, for which relief has not been obtained



Amount paid between 1/1/2021 and 31/10/2021 for which relief has not already been granted and for which relief is being claimed for 2020



**Total amount of RAC Relief claimed in 2020**



**49 - 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.

Amount paid by 'relevant migrant member' in respect of a 'qualifying overseas pension plan' in 2020



Amount paid between 1/1/2021 and 31/10/2021 for which relief has not already been granted and for which relief is being claimed in 2020



Amount carried forward from a prior year, for which relief has not been obtained



**Total amount of QOPPs Relief claimed in 2020**

Self

Spouse or Civil Partner

**50 - 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 between 1/1/2004 and 31/12/2012, and interest paid on unsecured home loans which qualifies for relief under section 9 Finance Act 2013, complete the following:

- (a) Insert  in the box(es) to confirm interest claimed at (f) 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  /  /
- (c) Enter expiry date of loan  /  /
- (d) If you received Tax Relief at Source (TRS) in respect of another loan in 2020, state the amount of interest on which TRS relief granted .00
- (e) Insert  in the box(es) if you are entitled to first-time buyer relief (that is, in the first seven years of entitlement to relief)
- (f) State the amount of interest paid in 2020 (excluding interest at (d) above) .00
- (g) State the number of tax years (1-6) prior to 2020 you were entitled to first-time buyer relief
- (h) Insert  in the box(es) if the interest at (f) 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

**51 - Bridging Loan Interest**

Date loan taken out  /  /

Amount of qualifying bridging loan interest for this year .00

**CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR 2020**

(Note: All tax credits, allowances and reliefs you are entitled to for 2020 must be claimed on this form)

**52 - Home Carer Tax Credit**

Insert  in the appropriate box to indicate the dependant (other than the spouse or civil partner of the claimant) for whom care is being provided:

- Child  Permanently Incapacitated Individual
- Individual aged 65 or over  Dependent relative living within 2km of claimant

**53 - Employee (PAYE) Tax Credit**

Insert  in the box(es) if claimed

**54 - Earned Income Tax Credit**

Insert  in the box(es) if claimed

**55 - Allowable Deductions incurred in Employment**

Nature of Employment

Flat Rate Expenses (see [www.revenue.ie](http://www.revenue.ie) for a full list of 'Flat Rate Expenses') .00

Other Unreimbursed Employment Expenses (these must be incurred wholly, exclusively and necessarily in the performance of the duties of your employment)

Amount .00

Superannuation Contributions (where not deducted by employer) .00

Self

Spouse or Civil Partner

**Remote Working Relief**

Remote Working Relief is granted in respect of additional costs associated with heating, electricity and broadband when working remotely.

Insert  in the box(es) if your employer paid you up to €3.20 per day to cover the additional costs of working from home without deducting tax, PRSI and USC from the amount

State the total amount you received from your employer in 2020

If your employer did **not** make this payment you can claim relief in respect of a percentage of your annual costs. See [www.revenue.ie](http://www.revenue.ie) for further information on how to calculate your allowable costs.

Amount claimed for Heat / Electricity

Amount claimed for Broadband

Number of days worked remotely in 2020

**Total of all allowable deductions incurred in employment**

**Note:** Expenses, etc. relating only to employments should be shown here. Reimbursed expenses not treated as pay for tax purposes should be excluded.

**56 - Blind Person's Tax Credit**

Insert  in the box(es) if you wish to claim Blind Person's Tax Credit

To qualify for this tax credit, you must hold a certificate from an Ophthalmic Surgeon stating that you or your spouse or civil partner have impaired vision to the extent that your central visual acuity does not exceed 6/60 in the better eye with correcting lenses, or that the widest diameter of the visual field subtends an angle no greater than 20 degrees. It is not necessary to forward this certificate with your claim.

**57 - Guide Dog Allowance**

Number of Guide Dogs maintained by you

To qualify for this allowance you must hold a letter from the Irish Guide Dogs for the Blind confirming you are a registered owner. A copy of this letter should accompany your first claim. The relief may be granted each year thereafter during which you maintain the dog(s).

**58 - Assistance Dogs for Adults and Children**

Number of Assistance Dogs maintained by you

To qualify for this allowance, you must prove that you maintain a trained dog which has been supplied by an organisation accredited by Assistance Dogs Europe (ADEu). A statement from the organisation which supplied the dog must be submitted with your first claim. The relief may be granted each year thereafter during which you maintain the dog(s).

**59 - Dependent Relative Tax Credit**

Number of Dependent Relatives

Dependent Relative tax credit is not due if your relative's income exceeded €15,060 in the year 2020 or if this tax credit is being claimed in full by another person. See 'Dependent Relative Tax Credit' on [www.revenue.ie](http://www.revenue.ie) for qualifying information.

**60 - Single Person Child Carer Credit, Widowed Person or Surviving Civil Partner, Incapacitated Child, Increased Exemption - Qualifying Children**

If you wish to claim any of these tax credits, insert  in the appropriate box(es) and enter the details requested below

- (a) Single Person Child Carer Credit\*
- (b) Widowed Person or Surviving Civil Partner with Qualifying Child Tax Credit
- (c) Increased Exemption for Qualifying Children
- (d) Incapacitated Child Tax Credit\*\*

Child's Name	Date of Birth	PPSN
<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"/>

\*Single Person Child Carer Credit may not be claimed by a person qualifying for the married person or civil partner tax credit, or a co-habiting couple. Claimants must complete Form SPCC1 or SPCC2 with a first claim. See [www.revenue.ie](http://www.revenue.ie) for further information.

\*\*To claim incapacitated child credit a form ICC1 must be completed by the claimant in respect of each qualifying child. In addition, the Medical Practitioner must complete a form ICC2. Both forms must be submitted with a first claim and retained for a period of 6 years, following each year in which the credit is claimed (in line with S. 886A). See [www.revenue.ie](http://www.revenue.ie) for further information.





Self

Spouse or Civil Partner

**66 - Employment and Investment Incentive (EII)**

(a) Employment and Investment Incentive – Shares issued before 1 January 2019

(i) (I) Amount subscribed for shares in 2016 on which additional relief is now due



(II) Enter relevant EII 3 certificate number



(ii) (I) Amount claimed in previous years and carried forward into 2020



(II) Amount claimed in 2020 but unused and carried forward into 2021



(b) Employment and Investment Incentive

(i) Amount subscribed for eligible shares in 2019 through a designated investment fund in respect of which relief is now due



(ii) Amount subscribed for eligible shares in 2020



(iii) Name of company in which investment was made



(iv) Tax reference number of company in which investment was made



(v) Date of 'EII5' where the amount subscribed for eligible shares was through a designated fund



(vi) Date of the "Statement of Qualification (EII)"



(vii) Amount of investment which qualifies for relief under S. 502(2A)



(viii) Deduction from total income under S. 502(2A)



(ix) Amount to be carried forward to future periods



**67 - Start-up Capital Incentive (SCI)**

(a) Amount subscribed for eligible shares in 2020



(b) Name of company in which investment was made



(c) Tax reference number of company in which investment was made



(d) Date of the "Statement of Qualification (SCI)"



(e) Amount of investment which qualifies for relief under S. 502(2)(a)



(f) Deduction from Total Income under S. 502(2)(a)



(g) Amount to be carried forward to future periods



**68 - Tuition Fees**

Name of Student



Amount of tuition fees paid, including student contribution, per approved course.



(Do not include administration, exam, registration, capitation fees, etc.)

Insert  in the box(es) if a part-time course



Insert  in the box(es) if fees relate to an information technology or foreign language training course



**69 - Amount of Owner Occupier Relief on a Residential Property in a Designated Area due in 2020**

Where you are claiming relief under this incentive scheme also insert these details in Panel 80 on page 20 of this return



**The Living City Initiative**

Your first claim for relief in respect of Living City Initiative must be made on the online Form 12. This is available in PAYE Services through myAccount on [www.revenue.ie](http://www.revenue.ie).

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Self

Spouse or Civil Partner

**70 - Retirement Relief for Certain Sportspersons**

If, during the tax year 2020, you or your spouse or civil partner ceased permanently to be engaged in a 'specified occupation' or to carry on a 'specified profession' as listed in Schedule 23A and you wish to claim relief under S. 480A, insert  in the box(es) and give the information requested.

What specific occupation or profession does this claim relate to

Date of Permanent Cessation from specified occupation / profession

Amount of relief claimed for the year 2020

**Note:** If you are claiming relief for prior years you should submit full details.**71 - Fisher Tax Credit**

To claim this credit enter the number of days spent at sea on a fishing vessel registered on the European Community fishing fleet register.

(a) Number of days

(b) Fisher Tax Credit – amount claimed

**72 - Seafarer Allowance**

Name of employer

Number of days spent at sea in 2020

**73 - Sea-Going Naval Personnel Credit (Naval Credit)**

To claim this credit, you must be a permanent member of the Irish Naval Service and have spent at least 80 days at sea in 2019 on board an Irish naval vessel

Number of days spent at sea on board an Irish naval vessel

**74 - Transborder Relief**

To claim Transborder Relief an individual must be an Irish Resident, hold the foreign employment for a continuous period of at least 13 weeks in a country with which Ireland has a Double Taxation Agreement and he / she must be present in the State for at least one day in each of those weeks.

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

Country where the foreign employment is held

Name and address of the Foreign Employer

Employer's tax reference number in the jurisdiction where the employment is held

Individual's tax reference number in the foreign jurisdiction

Amount of foreign tax paid (and not refundable)

Number of weeks foreign employment held continuously (in the year of assessment)

If you are claiming Split-Year Treatment insert  in the box(es)**75 - Health Expenses**

State the amount of Health Expenses claimed for the year 2020 (further information on eligible expenses can be found on [www.revenue.ie](http://www.revenue.ie)). You cannot claim relief in respect of refunds already received or due to be received from any public or local authority, for example, Health Service Executive, from any policy of insurance or from any other source, for example, compensation claim. You must deduct any such amounts from the amount claimed. There is no requirement to submit forms Med 1 or Med 2 but you must retain your receipts (including completed form Med 2) for a period of six years, following each year in which the credit is claimed.

Maintenance or treatment in an approved nursing home

PPSN of nursing home resident

Name of nursing home

Non-Routine Dental Expenses

Other Health Expenses

Amount received or receivable in respect of any of the above expenses (for example, from any public or local authority, under a policy of medical insurance, or from a compensation claim)

**76 - Home Renovation Incentive (HRI)**

Tax credit due for 2020 based on your HRI online claim

**77 - Help to Buy (HTB) Incentive**A claim for a refund in respect of the Help to Buy (HTB) incentive for purchased / self-built residential property between 19 July 2016 and 31 December 2020 must be made online. See [www.revenue.ie](http://www.revenue.ie) for further information.

**CAPITAL ACQUISITIONS IN 2020**

78 - If you received a gift or an inheritance in 2020, insert  in the box(es)

**Note:** Where the value of a gift or an inheritance, when added to the value of prior aggregable benefits (if any) received on or after 5 December 1991 within the same group, exceeds 80% of the relevant threshold, a Capital Acquisitions Tax return (Form IT 38) must be made.

A gift is treated as having been received on the date of the gift. An inheritance is treated as having been received on the date of death of a person.

The information given above does not satisfy a requirement to file a Form IT 38. For more information see [www.revenue.ie](http://www.revenue.ie). Form IT 38 can be filed on ROS (Revenue Online Service) and this is the quickest and most efficient method of filing.

**CAPITAL GAINS AND CHARGEABLE ASSETS**

79 - Capital Gains Tax for the year 1 January 2020 – 31 December 2020

Give details of all disposals (by sale, exchange, gift or otherwise) of chargeable assets, for example, land, shares, paintings, antiques, etc. made by you or your spouse or civil partner in the year 2020.

	Self	Spouse or Civil Partner
Chargeable Gain(s) (excluding Foreign Life Policies) before S. 604A relief	<input type="text"/>	<input type="text"/>
Previous Gain(s) Rolled-over (now chargeable)	<input type="text"/>	<input type="text"/>
Net Loss(es) in 2020 before S. 604A relief	<input type="text"/>	<input type="text"/>
Unused Losses from prior year(s)	<input type="text"/>	<input type="text"/>
Amount of Gain relieved under S. 604A	<input type="text"/>	<input type="text"/>
Personal Exemption (max €1,270 per spouse or civil partner & non transferable)	<input type="text"/>	<input type="text"/>
<b>Note: losses, including losses forward must be used first</b>	<input type="text"/>	<input type="text"/>
Net Chargeable Gain (excluding Foreign Life Policies)	<input type="text"/>	<input type="text"/>
Net Chargeable Gain on Foreign Life Policies	<input type="text"/>	<input type="text"/>
Unused Losses for carry forward to 2021	<input type="text"/>	<input type="text"/>

If you have an overall Capital Gains Tax loss in 2020 there is no need to complete the sections below. In respect of net chargeable gains that arose in the period 1 January 2020 to 30 November 2020

(a) Enter amount of net gain to be charged @ 33%	<input type="text"/>	<input type="text"/>
(b) Enter amount of net gain to be charged @ 40% (excluding Foreign Life Policies)	<input type="text"/>	<input type="text"/>
(c) Enter amount of net gain on Foreign Life Policies to be charged @ 40%	<input type="text"/>	<input type="text"/>

In respect of net chargeable gains that arose in the period 1 December 2020 to 31 December 2020

(a) Enter amount of net gain to be charged @ 33%	<input type="text"/>	<input type="text"/>
(b) Enter amount of net gain to be charged @ 40% (excluding Foreign Life Policies)	<input type="text"/>	<input type="text"/>
(c) Enter amount of net gain on Foreign Life Policies to be charged @ 40%	<input type="text"/>	<input type="text"/>

**Double Taxation Relief**

If you wish to claim relief for foreign tax in respect of a disposal that gives rise to a liability to capital gains tax shown above, provide the following information in respect of each such foreign disposal. All amounts should be in Euro.

Country	Amount of gain	Amount of foreign tax for which relief is now claimed
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

