



Your PPS Number (PPSN)

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## Income Tax Return 2023 (incorporating Med 1) - Form 12S

This form is intended for customers with routine tax affairs who are unable to use our online services. Please state the reason you are unable to use our online services in the box provided.

**Note:** In joint assessed cases this form must be completed by the assessable spouse or civil partner. He or she is responsible for filing tax returns and paying any tax due. If you are not the assessable spouse, completing this form will deem you to be the assessable spouse for this tax year only.

You should return this form to your Revenue office. The address of your Revenue office can be found on any correspondence you have received from Revenue. Use any envelope and write 'FREEPOST' above the address. No stamp is required.

Revenue collects taxes, duties and implements customs controls. We need customers to provide certain personal data for these purposes and for other statutory functions as assigned by the Oireachtas. Your personal data may be shared with other Government Departments and agencies where required by law. Full details of our data protection policy are available on [www.revenue.ie/privacy](http://www.revenue.ie/privacy). Details of this policy are also available in paper form upon request.

Your PPSN

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## Personal Details

Name

Address

Eircode

			-				
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Date of Birth

D	D	M	M	Y	Y	Y	Y
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Spouse's or civil partner's Date of Birth

D	D	M	M	Y	Y	Y	Y
---	---	---	---	---	---	---	---

If your marital or civil status changed in 2023,  
please enter date of change

D	D	M	M	Y	Y	Y	Y
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Please provide reason for the change in the box below and include spouse / civil partner's name, date of birth and PPSN.

Number of Dependent Children, if any

Your PPSN

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## Employment / Pension Details

If you or your spouse or civil partner has more than 2 types of payment, please provide the additional details on page 12.

### Details - Self

Employer's / Pension Company's Name (1)

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The following details are available from your final payslip for 2023.

Pay for income tax

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Income tax paid

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Pay for USC

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USC paid

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Employer's / Pension Company's Name (2)

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The following details are available from your final payslip for 2023.

Pay for income tax

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Income tax paid

--	--	--	--	--	--	--	--	--	--

Pay for USC

--	--	--	--	--	--	--	--	--	--

USC paid

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Your PPSN

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## Employment / Pension Details Continued

### Details - Spouse or Civil Partner

Employer's / Pension Company's Name (1)

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The following details are available from your final payslip for 2023.

Pay for income tax

--	--	--	--	--	--	--	--	--

Income tax paid

--	--	--	--	--	--	--	--	--

Pay for USC

--	--	--	--	--	--	--	--	--

USC paid

--	--	--	--	--	--	--	--	--

Employer's / Pension Company's Name (2)

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The following details are available from your final payslip for 2023.

Pay for income tax

--	--	--	--	--	--	--	--	--

Income tax paid

--	--	--	--	--	--	--	--	--

Pay for USC

--	--	--	--	--	--	--	--	--

USC paid

--	--	--	--	--	--	--	--	--

Your PPSN

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## Payments from the Department of Social Protection

If you or your spouse or civil partner has more than 2 types of payment from the Department of Social Protection (DSP), please provide the additional details on page 12.

Payments from DSP include -

- State pension (contributory)
- State pension (non-contributory)
- Survivor's pension
- Blind pension
- Invalidity pension
- Illness benefit
- Carer's allowance
- Occupational injury benefit
- Jobseeker's benefit

### Details – Self

Payment Type 1

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Total amount of payment received in 2023

						.00
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Payment Type 2

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Total amount of payment received in 2023

						.00
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### Details – Spouse or Civil Partner

Payment Type 1

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Total amount of payment received in 2023

						.00
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Payment Type 2

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Total amount of payment received in 2023

						.00
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Your PPSN

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## Other Income not subject to PAYE

### Details - Self

Untaxed Income arising in the State  
(this **includes** income from Irish credit union  
dividends and Irish government stocks but  
**excludes** rental income)

								.00
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### Irish Deposit Interest / Credit Union Dividends

Gross Deposit Interest / Credit Union Dividends -  
where Deposit Interest Retention Tax (DIRT) has  
been deducted

								.00
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Gross Deposit Interest / Credit Union Dividends -  
where Deposit Interest Retention Tax (DIRT) has  
**not** been deducted

								.00
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### Details – Spouse or Civil Partner

Untaxed Income arising in the State  
(this **includes** income from Irish credit union  
dividends and Irish government stocks but  
**excludes** rental income)

								.00
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### Irish Deposit Interest / Credit Union Dividends

Gross Deposit Interest / Credit Union Dividends -  
where Deposit Interest Retention Tax (DIRT) has  
been deducted

								.00
--	--	--	--	--	--	--	--	-----

Gross Deposit Interest / Credit Union Dividends -  
where Deposit Interest Retention Tax (DIRT) has  
**not** been deducted

								.00
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Your PPSN

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## Foreign Pensions / Income

If you or your spouse or civil partner has more than one foreign pension or income, please provide the additional details on page 12. Please enter all amounts in Euro.

### Details - Self

Country where paid from

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Gross amount (€) of State Welfare Pension(s)

								.00
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Gross amount (€) of all Other Foreign Pension(s)  
(for example, occupational pension)

								.00
--	--	--	--	--	--	--	--	-----

Gross amount (€) of other Foreign Income

								.00
--	--	--	--	--	--	--	--	-----

### Details – Spouse or Civil Partner

Country where paid from

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Gross amount (€) of State Welfare Pension(s)

								.00
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Gross amount (€) of all Other Foreign Pension(s)  
(for example, occupational pension)

								.00
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Gross amount (€) of other Foreign Income

								.00
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Your PPSN

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## Health Expenses Relief

If you or your spouse or civil partner wish to claim for an individual you maintain in an approved nursing home please provide the following details:

PPSN of Individual

Date of Birth of Individual

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D	D	M	M	Y	Y	Y	Y
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Amount paid for maintenance or treatment in an 'approved' nursing home

						.00
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 (1)

Nursing Home Name & Address


If the expenses listed below apply to individuals other than you or your spouse or civil partner, please provide details below. (Additional details can be supplied on page 12.)

Name 1

PPSN

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Name 2

PPSN

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Amount paid for non routine dental treatment

						.00
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 (2)

Amount of Other Qualifying Expenses

						.00
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 (3)

**Total Health Expenses (1 + 2 + 3)**

						.00
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**Deductions** (see 'Deductions' section on page 15) - if none write 'NONE'

- (i) from any public or local authority, for example, Health Service Executive
- (ii) under any policy of insurance, for example, VHI, Laya Healthcare, Irish Life Health, etc.
- (iii) other, for example, compensation claim

						.00
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						.00
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						.00
--	--	--	--	--	--	-----

**Total Deductions**

						.00
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**Amount on which tax relief is claimed  
(Total Health Expenses less Total Deductions)**

						.00
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## Tax Credits, Allowances and Reliefs

Please note, tax credits such as the home renovation incentive (HRI), personal tax credit, age tax credit and the employee tax credit will be automatically granted if they are due to you or your spouse or civil partner.

### Home Carer Tax Credit

To claim the Home Carer Tax Credit you must care for a dependent person. You must also be married or in a civil partnership and be jointly assessed for Income Tax.

The dependent person you care for must be either:

- a child for whom you receive the child benefit payment from the Department of Social Protection (DSP)
- a person aged 65 years or over
- a person who is permanently incapacitated due to mental or physical disability.

### Blind Person's Tax Credit

If you are blind or you have impaired vision during the tax year, you can claim the Blind Tax Credit.

If you are married or in a civil partnership and you are both blind, you can both claim the Blind Tax Credit.

### Guide Dog Allowance

If you are blind or visually impaired, you can claim a tax credit if you own a trained guide dog.

### Assistance Dogs for Adults and Children

You can claim a tax credit if you require a trained assistance dog.

#### Details - Self

Home Carer Tax Credit

Guide Dog Allowance

Blind Person's Tax Credit

Assistance Dog Allowance

Flat-rate expenses are available to a wide range of trades and professions. If you think you are entitled to them please state the nature of your trade or profession in the box below.

#### Details – Spouse or Civil Partner

Home Carer Tax Credit

Guide Dog Allowance

Blind Person's Tax Credit

Assistance Dog Allowance

Flat-rate expenses are available to a wide range of trades and professions. If you think your spouse or civil partner is entitled to them please state the nature of his or her trade or profession in the box below.

Your PPSN

□ □ □ □ □ □ □ □ □

Rent Tax Credit

Note: Rent tax credit is not due where you are in receipt of Housing Assistance Payment (HAP) / Rental Accommodation Scheme (RAS) or any other State Housing Support Schemes in respect of the tenancy or where your landlord is a Government Minister or a Commissioner of Public Works who owns the property in an official capacity, or where your landlord is a Housing Authority or Housing Association. See www.revenue.ie for further information.

I confirm that, in respect of this tenancy(ies), I am not in receipt of any rent support payment from a government scheme / body or agency (for example HAP / RAS). Insert ☒ in the box(es)

Self Partner
□ □

I confirm that the landlord is not a Government Minister or a Commissioner of Public Works who owns the property in an official capacity, and is not a Housing Authority, or Housing Association. Insert ☒ in the box(es)

□ □

I confirm that I paid rent under a tenancy(ies) in the tax year 2023. Insert ☒ in the box(es)

□ □

Please select (a) and / or (b) as appropriate in order to apply for this credit. If neither of the options below applies this disqualifies you from claiming the Rent Tax Credit. Insert ☒ in the box(es)

(a) I confirm that the rented property is my or my spouse's / civil partner's principal private residence (PPR) in the year 2023, or the rented property is not my PPR but I use it for work or study, and

- I am not related to my landlord as parent / child or child / parent, or
I am related to my landlord other than as parent / child or child / parent, (for example, siblings, grandparent / grandchild, aunt / uncle, niece / nephew, etc) and the property is registered with the Residential Tenancies Board (RTB) and is not a licence agreement such as the Rent-a-Room scheme

□ □

(b) I confirm that the rented property is used by my child for work or study purposes in the year 2023 and he or she was aged under 23 years prior to commencing third level education; is not related to the landlord and the property is registered with the Residential Tenancies Board (RTB) and is not a Rent-a-Room scheme

□ □

Where the property is rented for Self or Spouse or Civil Partner Where the property is rented for a child in third level education
Residential Tenancies Board (RTB) registration number (if known)
Address of the rented property (include Eircode) (This property must be located within the State)
Name of tenant
PPSN of tenant
Start date of tenancy
If the tenancy ended in 2023, provide the end date
Local Property Tax (LPT)
Property ID (if known)

Your PPSN

Grid of 9 empty boxes for PPSN

Gross amount of rent paid in 2023

Grid of 6 boxes for amount, ending in .00

Grid of 6 boxes for amount, ending in .00

Address of Landlord / Agency, if known (include Eircode)

Large empty box for landlord address

Large empty box for landlord address

Insert  in the box if your landlord is non-resident

Small empty checkbox

Small empty checkbox

If the rent was paid to an agent, please provide the landlord's name and address (if known)

Large empty box for agent name and address

Large empty box for agent name and address

Landlord's PPSN (if known)

Grid of 9 empty boxes for landlord PPSN

Grid of 9 empty boxes for landlord PPSN

## Declaration

I declare that, to the best of my knowledge and belief, all the particulars given in this form are stated correctly.

If I am the non-assessable spouse, I hereby elect to be the assessable spouse for the 2023 tax year.

Any person who knowingly makes a false statement in completing this return is liable to heavy penalties. (See page 16)

Signature

Large empty box for signature

Date

Grid of 8 boxes for date (DDMMYY)

Relationship to Signatory (If not signed by taxpayer, for example, Agent, Personal Representative)

Large empty box for relationship to signatory

In case of query about this Return, please provide the following details:

Contact Name

Large empty box for contact name

Contact Telephone

Grid of 15 empty boxes for contact telephone

Your PPSN

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## Refunds

It is quicker to receive payments electronically than by cheque. If you wish to have any refund paid directly to your bank account, please provide your bank account details. Any subsequent Revenue refunds will be made to this bank account until otherwise notified.

### Bank Details – Self

IBAN (Maximum 34 characters)

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### Bank Details – Spouse or Civil Partner

If you are married or in a civil partnership and have opted for Joint Assessment in 2023, please provide your spouse's or civil partner's bank account details.

IBAN (Maximum 34 characters)

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## Additional Information

Please use this page to provide additional details on any section in the form if needed.

### What is this Form 12S?

The Form 12S is a simplified return for certain PAYE taxpayers. If you are claiming other tax credits or have other sources of income not included on this form; for example, remote working credit or rental income, you should complete the income tax return (Form 12). You must declare all taxable income that you received in 2023.

### Completing the Form 12S

When completing this form please use BLOCK CAPITALS and a blue pen where possible. Please insert Euro (€) figures only.

### Accessibility

If you are a **person with a disability** and have any difficulties in completing this form the Revenue Access Officer can be contacted at **DisabilityAccessOfficer@revenue.ie** or by phone at (01) 647 4498.

### Payments from the 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 recipient has an adult dependent. For tax purposes, the State pension recipient should include the total amount of the pension and the increased adult dependent 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 dependent payment.

### Qualifying Health Expenses

The headings under which expenses qualify include, but are not limited to -

- Services of a doctor or consultant
- Total cost of prescribed drugs or medicines for the year (where supplied on the prescription of a qualifying practitioner)
- Educational Psychological Assessment for a dependent child
- Speech and Language Therapy for a dependent child
- Orthoptic or similar treatment (on referral from a **doctor** or other **qualifying practitioner**)
- Diagnostic procedures (X-rays, etc.)
- Physiotherapy or similar treatment (on referral from a **doctor** or other **qualifying practitioner**)
- Maintenance or treatment in a hospital
- Expenses incurred on any medical, surgical or nursing appliance
- Non-Routine Dental Treatment.

### Nursing Homes

Nursing Homes must provide qualified nursing care on-site on a 24 hour per day basis.

### Consumable products

Relief can be claimed for the costs incurred on products manufactured specifically for coeliacs and diabetics where this expenditure is incurred on the advice of a qualifying medical practitioner.

### Non-Routine Dental Expenses

You must have a completed Form Med 2 (Dental), signed and certified by the dental practitioner when making a claim for non-routine dental expenses. A full list of qualifying treatments is listed on the reverse of the Form Med 2 (Dental) which is available from your dental practitioner. You do not have to submit the Form Med 2 (Dental) with this Return. However, you must keep the Form Med 2 (Dental) for six years as you may be asked to send it in if your claim is chosen for a detailed examination.

### Health Expenses that do not qualify

- Cost of sight testing and provision and maintenance of spectacles and contact lenses.
- Routine dental treatment which is defined as ‘the extraction, scaling and filling of teeth and the provision and repair of artificial teeth and dentures’.
- Cosmetic surgery unless the surgery or procedure is necessary as a result of a physical deformity arising from, or directly related to a congenital abnormality, personal injury or a disfiguring disease.

### Receipts for expenses claimed

You should only make a claim for amounts that you have receipts for. You must keep the receipts for six years as you may be asked to send them to Revenue if your claim is chosen for a detailed examination.

### Deductions for sums received or receivable in respect of Health Expenses

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
- Any policy of insurance
- Any other source, for example, a compensation claim.

You must give details of such amounts and deduct them from the amount claimed on the claim form.

### Capital Gains Tax

If you, or your spouse or civil partner, have disposed of any chargeable assets, for example, land, shares, paintings, antiques, etc. in the year 2023, you must complete Form CG1. Please contact your Revenue office if you need a Form CG1.

### **Penalties / 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 penalty of up to double the difference between the declared tax due and the tax ultimately found to be due and / or to imprisonment.

### **Time Limit for Repayment Claims**

You must make a claim for a repayment of tax within four years after the end of the tax year to which the claim relates. For example, claims for 2020 must be made by 31 December 2024. You must have paid income tax during the year of your claim in order to receive a repayment. If you owe income tax to Revenue for an earlier year, your repayment may be reduced by this amount.

### **Further information**

You can get further information by contacting your Revenue office on 01 738 3636.

If you are calling from outside the Republic of Ireland, please telephone +353 1 738 3636.

The information in these notes is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.