

# Form 54 Claims

## Income Tax - Repayment Claim for the year 2016

### (Claim for Repayment of Deposit Interest Retention Tax for the year 2016)



Name and address

Your PPS Number

Remember to quote your PPS Number in

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any communication with your Revenue office (address available from "Contact Locator" on [www.revenue.ie](http://www.revenue.ie))

**Locating Your PPS Number**

If you have misplaced or forgotten your PPS number, please note that it can be found on any documentation you may have received from the Department of Social Protection, e.g. Public Services Card, Drugs Payment Card or European Health Insurance Card, or from the Revenue Commissioners or your employer, e.g. Tax Credit Certificate, P60 or P45.

Return address

If you have completed Declaration form(s) to claim DIRT Exempt status in relation to DIRT-free deposit account(s) in 2016 insert  in the box

Use any envelope and write "Freepost" above the Return Address.

You do not need to attach a stamp.

#### Notes

- This form should be used to claim a repayment of income tax deducted from income at source (e.g. annuities, covenants, deposit interest retention tax (DIRT), dividend withholding tax (DWT), etc.). If you need any help in completing the form you should contact your Revenue office.
- If you have already made a claim for the year ended 31 December 2016 there is no need to return this form.
- This form may be used by:
  - an individual,
  - a person acting under the authority of an individual (tax adviser, etc.),
  - an executor or administrator of a deceased individual (in finalising pre-death tax affairs), or
  - a committee, guardian, trustee, etc. of a minor (child under 18) or an incapacitated person.

Where the return is made on behalf of another (e.g. as agent, guardian, trustee, etc.) state the capacity on the DECLARATION below.

- You can claim a refund of Deposit Interest Retention Tax (DIRT) if you and/or your spouse or civil partner were either:**

- aged 65 years or over before 1 January 2017, 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 2016.

**Exemption Limits:** You are exempt from tax for the year 2016 if you are **65 years of age or over** and if your total income (i.e. gross income less certain deductions) is below the following amounts:

<b>Single, Widowed or a Surviving Civil Partner</b>	€18,000
<b>Married Couple or Civil Partners (Combined Income)</b>	€36,000

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. Note that the marginal relief tax rate only applies to persons 65 years of age or over.

- This form is suitable for persons **under 65 years of age** where their tax liability is covered by their personal tax credits.
- If you have completed Declaration form(s) in relation to DIRT-free deposit account(s) in 2016 you may be entitled to a refund of DIRT deducted in the period 1 January 2016 to the date your account(s) became DIRT-free account(s).

#### 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 (TCA) 1997 of all the sources of my income and the amount of income derived from each source in the year 2016, and all disposals of chargeable assets in the year 2016.

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

Signature

Date (DD/MM/YYYY)  /  /

Address

Telephone

Eircode

Capacity in which the return is made (see Note 3 above)

for

If the claim is on behalf of a minor, state minor's date of birth (DD/MM/YYYY)

 /  /

# Statement of Income for the year 2016

INCOME		
Describe each source of income in detail, for example: *Old Age Contributory Pension, Widow's, Widower's or Surviving Civil Partner's (Contributory) Pension, Illness/Jobseeker's Benefit, Foreign Pensions (e.g. UK DWP Pension, US Pension), Annuity/Covenant, Deposit Interest, Rents (excluding rents eligible for "Rent-a-Room Relief"), Farming, Fees, Maintenance Payments (under enforceable arrangements), etc. If married or in a civil partnership and jointly assessed, include the income of both yourself and your spouse or civil partner and specify whether the source applies to "Self", "Spouse" or "Civil Partner".	Gross Income before tax. (For distributions show the total of the distribution <b>and</b> the dividend withholding tax.)	Tax deducted or dividend withholding tax as appropriate
	€	€
1.		
2.		
3.		
4.		
5.		
6.		
7.		
8.		
You must retain (for six years) any certificates or vouchers of tax deducted as appropriate (such as DIRT certificates, Form R185, dividend counterfoils, etc.)	<b>TOTAL</b>	

## \*Social Welfare Payments, Benefits or Pensions

Social Welfare pensions include a basic amount plus an increase where the claimant has an adult dependant. Enter the total amount (i.e. basic amount plus adult dependant increase):

- In the "Self" column where your spouse or civil partner is the dependant for social welfare purposes. In this case you are due the PAYE credit.
- In the "Spouse or Civil Partner" column where you are the dependant for social welfare purposes. In this case your spouse or civil partner is due the PAYE credit.

## Claim for Tax Credits for the year 2016

### Personal Tax Credit

Insert  in the appropriate box to indicate for 2016 if you were:

Single       Married       Widowed       Married but living apart       Divorced   
 In a Civil Partnership       A Surviving Civil Partner       In a Civil Partnership but living apart       A Former Civil Partner

If married or in a civil partnership, state spouse's or civil partner's name (if living with you or maintained by you)

Date of marriage or civil partnership, if after 31 December 2015 (DD/MM/YYYY)

 /  /  

If widowed or a surviving civil partner, state date of spouse's or civil partner's death (DD/MM/YYYY)

 /  /  

If separated, divorced or in a civil partnership which has been dissolved, state date of separation, divorce or dissolution of the civil partnership (DD/MM/YYYY)

 /  /  

### Increased Exemption/Dependent Children

(see Note 4 on page 1)

State number of Dependent Children

 

### Permanently Incapacitated

Insert  in the box(es) to indicate for 2016 if you and/or your spouse or civil partner were Permanently Incapacitated (if this is your first claim under this heading attach a medical certificate outlining the nature and extent of your incapacity)

SELF       SPOUSE or CIVIL PARTNER

### Age Tax Credit

If either you or your spouse or civil partner were born before 1 January 1952 state date of birth (DD/MM/YYYY)

  /   /

## Rent-a-Room Relief Scheme

**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 €12,000 in the year 2016.

If you are due Rent-a-Room Relief state the amount of gross rental income received in the year 2016

SELF	SPOUSE or CIVIL PARTNER
€ <input type="text"/>	€ <input type="text"/>

Do not include this amount in any rental income figure on page 2.

## Childcare Services

An exemption may be claimed in respect of **Childcare Services** where the income received in 2016 does not exceed €15,000, and certain conditions are met.

Income received for Childcare Services before expenses (Section 216C TCA 1997)

SELF	SPOUSE or CIVIL PARTNER
€ <input type="text"/>	€ <input type="text"/>

Insert  in the box if you wish to claim an exemption for Childcare Services income

<input type="checkbox"/>	<input type="checkbox"/>
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## Charges, etc. on Income (Annuities, Maintenance Payments, Covenants, etc.) or Rent Payable to a Non-Resident

Type of payment

Insert  in the box if tax deducted by you

To whom paid (Name & Address, include Eircode (if known))

Relationship, if any, to you

Gross Amount Paid (before deduction of tax, if applicable)

€

## Other Tax Credits/Reliefs for the year 2016

If you wish to claim any other tax credit(s)/relief(s) listed below insert the description of the tax credit/relief and the amount being claimed in the box below. You must retain any supporting documents, for six years, as you may be asked for them if your claim is chosen for a detailed examination.

Non-reimbursed Health Expenses  
(Attach completed Form Med 1)

Home Carer Tax Credit

Rent paid for private residential accommodation  
(Attach completed Form Rent 1)

Widowed Person or Surviving Civil Partner Tax Credit

Dependence on the services of your son or daughter by reason of old age or illness of yourself or your spouse or civil partner

Blind Person's Tax Credit

Dependent Relative Tax Credit

Permanent Health Benefit

Incapacitated Person - Relief for Employing a Carer

Retirement Annuity Contract (RAC)

Incapacitated Child Tax Credit

Personal Retirement Savings Account (PRSA)

Single Person Child Carer Credit

Tuition Fees

Main residence loan interest where Tax Relief at Source (TRS) has **not** been granted

Home Renovation Incentive

# Capital Gains

## Capital Gains for the year 1 January 2016 - 31 December 2016

If you or your spouse or civil partner disposed of any chargeable assets in the year 2016 give the following information:

	SELF	SPOUSE or CIVIL PARTNER
1. Description of Asset (see Note 1 below)	<input type="text"/>	<input type="text"/>
2. Sale proceeds	€ <input type="text"/>	€ <input type="text"/>
3. Insert <input checked="" type="checkbox"/> in the box if asset was your Principal Private Residence	<input type="checkbox"/>	<input type="checkbox"/>
4. Insert <input checked="" type="checkbox"/> in the box if you are claiming full relief from Capital Gains Tax on the disposal of a Principal Private Residence	<input type="checkbox"/>	<input type="checkbox"/>

### Capital Gains Notes:

1. If the chargeable asset was not your Principal Private Residence, for example if you or your spouse or civil partner disposed of land or shares during the year, and a chargeable gain arose you should complete **Form CG1** (see Note 2 below).
2. Form CG1 together with information leaflets CGT1 - *Guide to Capital Gains Tax* and CGT 2 - *Capital Gains Tax - A Summary of the Main Features* are available on Revenue's website [www.revenue.ie](http://www.revenue.ie) or from Revenue's Forms & Leaflets service by phoning LoCall 1890 306 706 (ROI only) or + 353 1 702 30 50 (if calling from outside ROI).

Please note that the rates charged for the use of 1890 (LoCall) numbers may vary among different service providers.

### 4-Year Time Limit

**4-year time limit:** A claim for tax relief must be made within four years after the end of the tax year to which the claim relates.

### Bank Details

Please supply your bank account details to enable Revenue to transfer your repayment to your bank account.

#### Single Euro Payments Area (SEPA)

Account numbers and sort codes have been replaced by International Bank Account Numbers (IBAN) and Bank Identifier Codes (BIC). These numbers are generally available on your bank account statements. Further information on SEPA can be found on [www.revenue.ie](http://www.revenue.ie).

It is not possible to make a refund directly to a foreign bank account that is not a member of SEPA.

**International Bank Account Number (IBAN)** (Maximum 34 characters)

**Bank Identifier Code (BIC)** (Maximum 11 characters)

If you are married or in a civil partnership and have opted for Joint Assessment in 2016, please provide your spouse's or civil partner's bank account details:

**International Bank Account Number (IBAN)** (Maximum 34 characters)

**Bank Identifier Code (BIC)** (Maximum 11 characters)

**Note:** Any subsequent Revenue refunds will be made to this bank account unless otherwise notified.

### 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.

**The Revenue Commissioners will treat as confidential the information provided by you in this form. However, Revenue may, when permitted or requested to do so by legislation, disclose this information to other Public Bodies. Further details are available on [www.revenue.ie](http://www.revenue.ie).**

**For Official Use Only**

Calculation of Tax Repayment