# Form 54 Claims

# Income Tax - Repayment Claim for the year 2021 (Claim for Repayment of Deposit Interest Retention Tax for the year 2021)

Name and address	Personal Public Service Number (PPSN)										
		Remember to quote your PPSN in any									
		communication with y	our/	Rev	enu	e offi	ice	_	-	-	
If you have completed Declaration form(s) to claim DIRT Exempt status in relation to DIRT-free deposit account(s) in 2021 insert ⊠ in the box											
		Return address									
Use any envelope and write "Freepost" above the Return Address You do not need to attach a stamp											

#### **Notes**

- 1. 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
- 2. If you have already made a claim for the year ended 31 December 2021 there is no need to return this form
- 3. 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 on page 6

- 4. 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 2022 and you were exempt from tax for the year 2021, or
  - if under 65, permanently incapacitated by mental or physical infirmity from maintaining yourself **and** your tax credits / reliefs exceeded your income tax liability in the year 2021

**Exemption Limits:** You are exempt from tax for the year 2021 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

Single, Widowed or a Surviving Civil Partner €18,000 Married Couple or Civil Partners (Combined Income) €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

- 5. This form is suitable for persons under 65 years of age where their tax liability is covered by their personal tax credits
- 6. If you have completed Declaration form(s) in relation to DIRT-free deposit account(s) in 2021 you may be entitled to a refund of DIRT deducted in the period 1 January 2021 to the date your account(s) became DIRT-free account(s)
- 7. Time Limit for Repayment Claims

You must make a claim for a repayment of tax within 4 years after the end of the tax year to which the claim relates. For example, claims for 2018 must be made by 31 December 2022

RPC015248\_EN\_WB\_L\_1 PAGE 1

## Statement of Income for the year 2021

INCOME							
Describe each source of income in detail, for example *State Pension, Widow's, Widower's or Surviving Civil Partner's Pension, Illness Benefit, 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 and the dividend withholding tax)	Tax deducted or dividend withholding tax as appropriate					
	€	€					
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
TOTAL							
You must keep any certificates or vouchers of tax deducted (such as DIRT counterfoils, etc.) for six years as you may be asked to send them in if your							

examination.

#### \*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)

- under "Self" where your spouse or civil partner is the dependant for social welfare purposes. In this case you are due the PAYE credit
- under "Spouse or Civil Partner" 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 2021

## **Personal Tax Credit**

Insert ⊠ in t	he appropriate box	k to indicate for 2021 if yo	ou wer	е		
Single	Married	Widowe	d	Married but living apar	t	Divorced
In a Civil	Partnership	A Surviving Civil Partne	er	In a Civil Partnership but living apart		A Former Civil Partner
	in a civil partners	nip, state spouse's or civil ntained by you)	l partn	er's		
Date of mari	riage or civil partne	ership, if after 31 Decemb	er 202	20	D	
If widowed o	or a surviving civil	partner, state date of spou	use's (	or civil partner's death	D	
		ivil partnership which has dissolution of the civil par			D	
Increase	ed Exemptio	n / Dependent Ch	nildr	en		
(see N	Note 4 on page 1)					
State number	er of Dependent C	hildren				
Perman	ently Incapa	citated			SEI	SPOUSE or CIVIL PARTNER
partner were	Permanently Inc	ate for 2021 if you and / capacitated (if this is your f tlining the nature and exte	first cla	aim under this heading		
Age Tax	Credit					
•	or your spouse or 1 January 1957 st	·	DD		D	
Rent	t-a-Room Re	lief Scheme				
	•	due where a room (or roo income arising does not	,	•		is (are) let as residential
accommode	mon and the gross	income anomy accorner	CAUCE	SELF	021	SPOUSE or CIVIL PARTNER
•	ue Rent-a-Room R income received i	telief state the amount of n the year 2021	€			€
Do not inclu	ide this amount in	any rental income figure	on pa	ge 2		
Chile	dcare Servic	es				
			Servi	ces where the income re	eceive	ed in 2021 does not exceed
€10,000, an	d certain conditior	ाठ वा <i>र</i> ।।।८।		SELF		SPOUSE or CIVIL PARTNER
	eived for Childcare Section 216C TCA		€			€
	he box if you wish ervices income	to claim an exemption for	r			

### **Health Expenses**

**Nursing Home Expenses** 

Health Expenses incurred by you (and your spouse or civil partner if you are taxed under Joint Assessment)

Enter details in relation to maintenance or treatment in an 'appro	ved' nursing home
Amount of expenses	, 00
PPSN of nursing home resident	
Name and address of Nursing Home, include Eircode (if known)	
<b>Deductions</b> (Sums received / receivable in respect of Nursing	Home Expenses)
From any public / local authority (e.g. Health Service Executive)	00
Under any policy of medical insurance (e.g. VHI, LAYA Healthcare, Irish Life Health, etc.)	.00
Other (e.g. Compensation claim)	, .00
Total Deductions (Nursing Home Expenses only)	.00
Net amount of Nursing Home Expenses on which tax relief is claimed	.00
Non-Routine Dental Expenses and 'Other' Health Expe	nses incurred
Amount paid for Non-Routine Dental Expenses (per Med 2)	, .00
Amount paid for 'Other' Qualifying Health Expenses	, 00
<b>Deductions</b> (Sums received / receivable in respect of Non-Rou	utine Dental Expenses and 'Other' Health Expenses only)
From any public / local authority (e.g. Health Service Executive)	.00
Under any policy of medical insurance (e.g. VHI, LAYA Healthcare, Irish Life Health, etc.)	, .00
Other (e.g. Compensation claim)	.00
<b>Total Deductions</b> (Non-Routine Dental Expenses and 'Other' Health Expenses only)	00
Net amount of Non-Routine Dental Expenses and 'Other' Health Expenses on which tax relief is claimed	.00

#### **NOTES:**

#### **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

#### 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 in if your claim is chosen for a detailed examination

# 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 de	educted by you
To whom paid (Name & Address, include Eircode (if known))		Relationship, if any, to you	
Gross Amount Pa	id (before deduction of tax, if applicable)		€
Other Tax	c Credits / Reliefs for the year	r 2021	
	any other tax credit(s) / relief(s) listed below supporting documents for six years, as you tion		
Dependent Relative	e Tax Credit		€
Incapacitated Person	on - Relief for Employing a Carer		€
Incapacitated Child	Tax Credit		€
Single Person Child	l Carer Credit		€
Home Carer Tax C	redit		€
Widowed Person o	Surviving Civil Partner Tax Credit		€
Blind Person's Tax	Credit		€
Guide Dog Allowan	ce		€
Assistance Dogs fo	r Adults and Children		€
Permanent Health	Benefit		€
Retirement Annuity	Contract (RAC)		€
Personal Retireme	nt Savings Account (PRSA)		€
Tuition Fees			€
	n interest where Tax Relief is <b>not</b> been granted		€
` ,	ncentive (HRI) - Tax credit due for 2021 bas	ed on your HRI online claim	€
Stay and Spend Ta	x Credit		€

# **Capital Gains**

### Capital Gains for the year 1 January 2021 - 31 December 2021

	ou or your spouse or civil partner disposed			the year 202	-
1.	Description of Asset (see Note 1 below)	SELF		S	POUSE or CIVIL PARTNER
2.	Sale proceeds	€			€
3.	Insert ⊠ in the box if asset was your Principal Private Residence				
4.	Insert ⊠ in the box if you are claiming full from Capital Gains Tax on the disposal of Principal Private Residence				
Ca	apital Gains Notes				
	If the chargeable asset was not your Princi disposed of land or shares during the year) (see Note 2 below)				
	Form CG1 is available on Revenue's websi by phoning +353 1 738 3675	te <b>www.revenue.ie</b> o	from F	Revenue's F	orms & Leaflets service
Fui	rther information on Capital Gains Tax is av	ailable on <b>www.reve</b> r	nue.ie		
,	YOU MUST SIGN THIS DECLARAT	ΓΙΟΝ			
pro	ECLARE that, to the best of my knowledge ovisions of the Taxes Consolidation Act (TC, m each source in the year 2021, and all dis	A) 1997 of all the sour	ces of	my income	and the amount of income derived
	ECLARE that, to the best of my knowledge imed and as regards outgoings are correct	· · · · · · · · · · · · · · · · · · ·	ticulars	given as re	gards tax credits and reliefs
Sig	gnature			Date	
Ad	dress			Telephone	
Eir	code				
	pacity in which the return is ade (see Note 3 on page 1)		for [		
lf t	he claim is on behalf of a minor, state minor	r's date of birth			

#### **Bank Details**

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

#### Single Euro Payments Area (SEPA)

International Bank Account Numbers (IBAN) and Bank Identifier Codes (BIC) are generally available on your bank account statements. Further information on SEPA can be found on **www.revenue.ie** 

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

·
IBAN (Maximum 34 characters)
BIC (Maximum 11 characters)
If you are married or in a civil partnership and have opted for Joint Assessment in 2021, please provide your spouse's civil partner's bank account details
IBAN (Maximum 34 characters)
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 collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on **www.revenue.ie**. Details of this policy are also available in hard copy upon request.

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Calculation of Tax Repayment		