

# Form 12S

# Tax Return for the year 2016 (Employees, Pensioners & Non-Proprietary Directors)



It's quicker, easier and more convenient to complete an online Form 12, which is available in PAYE Services through myAccount on [www.revenue.ie](http://www.revenue.ie)

Use any envelope and write 'FREEPOST' above the address. No Stamp is required.

Your PPS Number

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

**Note:** This form is to be completed and returned to your Revenue office on or before **31 October 2017**. If the Return Address is not shown on this page, please check any correspondence you have received from your Revenue office to locate the address to which you should submit this form, or visit [www.revenue.ie](http://www.revenue.ie) and enter your PPS number into Revenue's contact locator.

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 Government Bodies. Further details are available on [www.revenue.ie](http://www.revenue.ie).

Name

--

Return Address

--

## Personal Details

State your civil status, i.e. single, married, in a civil partnership, widowed, surviving civil partner, married but living apart, in a civil partnership but living apart, divorced, a former civil partner.

--

If your civil status changed in 2016, enter date of change (DD/MM/YYYY)

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

and

State previous civil status (e.g. single, married, etc.)

--

If married or in a civil partnership, insert  in the box to indicate basis of assessment applicable for 2016

Joint Assessment

Separate Assessment

Single Treatment

State the number of Dependent Children

--	--

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 (DD/MM/YYYY)

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

Your Date of Birth (DD/MM/YYYY)

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

Spouse or Civil Partner's Details

Name

--

PPS No.

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

Date of Birth (DD/MM/YYYY)

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

Insert  in the box(es) if you or your spouse or civil partner held a Full Medical Card or had entitlement to one under EU Regulations at any time during 2016. (A 'GP Only' Card does not qualify as a 'Full' Medical Card.)

Self

Spouse or Civil Partner

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

Signature

--

Date (DD/MM/YYYY)

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

Capacity of Signatory

--

Agent's TAIN (if applicable)

--

**Contact Details** (in case of query about this return)

Contact Name

--

Telephone or E-mail

--

**You are hereby required, under Section 879 Taxes Consolidation Act 1997, to prepare and deliver, on or before 31 October 2017, a tax return on this prescribed form for the year 1 January 2016 to 31 December 2016.**

**See important note regarding penalties on page 4.**

## Statement of Income for the year 2016

Any section(s) that do not require an entry should be left blank.

### Employment / Pension 1

**Employment / Pension subject to tax under PAYE**

	Self	Spouse or Civil Partner
Employer's / Pension Company's Name	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Pay frequency (weekly, fortnightly, 4-weekly, monthly, etc.)	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Gross Pay for USC in 2016 (P60, section D)	□, □□□, □□□.00	□, □□□, □□□.00
Amount of USC deducted in 2016 (P60, section E)	□□□, □□□.□□	□□□, □□□.□□
Gross amount of Taxable Pay in 2016 (P60, section A)	□, □□□, □□□.00	□, □□□, □□□.00
Amount of tax deducted in 2016 (P60, section B)	□□□, □□□.□□	□□□, □□□.□□

### Employment / Pension 2

**Employment / Pension subject to tax under PAYE**

Employer's / Pension Company's Name	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Pay frequency (weekly, fortnightly, 4-weekly, monthly, etc.)	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Gross Pay for USC in 2016 (P60, section D)	□, □□□, □□□.00	□, □□□, □□□.00
Amount of USC deducted in 2016 (P60, section E)	□□□, □□□.□□	□□□, □□□.□□
Gross amount of Taxable Pay in 2016 (P60, section A)	□, □□□, □□□.00	□, □□□, □□□.00
Amount of tax deducted in 2016 (P60, section B)	□□□, □□□.□□	□□□, □□□.□□

If you have more than 2 sources of PAYE income, please complete the 'Additional Information' section on page 4.

### Payments from the Department of Social Protection

Details of State Pension / Illness Benefit / Occupational Injury Benefit / Jobseeker's Benefit / Carer's Allowance / Maternity Benefit / Paternity Benefit / Adoptive Benefit / Health & Safety Benefit, etc. (See note on page 4)

Type of payment (e.g. State pension)	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Total amount of payment in 2016	□□□, □□□.00	□□□, □□□.00

If you have more than one source of income from the Department of Social Protection, please complete the 'Additional Information' section on page 4.

### Other Income Not Subject to PAYE

Maintenance Payments where tax not deducted	□□□, □□□.00	□□□, □□□.00
Gross Irish Deposit Interest where DIRT deducted	□□□, □□□.00	□□□, □□□.00

**Income from Directorships, Fees, Covenants, Dividends, etc. not included elsewhere**

If you are in receipt of Rental Income a Form 12 must be completed. The quickest, easiest and most convenient way to complete your Form 12 is to use the online Form 12, which is available in myAccount on [www.revenue.ie](http://www.revenue.ie). Alternatively, the paper Form 12 can be completed (see page 4 for details of where it is available).

Description of Income	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Gross amount of Income	□, □□□, □□□.00	□, □□□, □□□.00

**Foreign Pensions**

Country where paid from	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Amount of Foreign Social Security Pension(s)	□□□, □□□.00	□□□, □□□.00
Amount of all Other Foreign Pension(s) (e.g. occupational pension)	□□□, □□□.00	□□□, □□□.00

### Exempt Income

Income received under <b>Rent-a-Room Relief Scheme</b> (See note on page 4)	□□□, □□□.00	□□□, □□□.00
--	-------------	-------------

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

## Claim for Tax Credits, Allowances and Reliefs for the year 2016

	Self	Spouse or Civil Partner
Employee Tax Credit - Insert <input type="checkbox"/> in the box, if claimed (See note on page 4 regarding social welfare pensions)	<input type="checkbox"/>	<input type="checkbox"/>
Home Carer Tax Credit	<input type="checkbox"/>	<input type="checkbox"/>
Age Tax Credit (if either you or your spouse or civil partner were born before 1 January 1952)	<input type="checkbox"/>	<input type="checkbox"/>
<b>Home Renovation Incentive (HRI)</b>		
Tax credit due for 2016 based on your HRI online claim	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00

**Insert  in the box(es) below to claim tax credits, allowances and reliefs where applicable. Where marked \* give a description and the amount(s) being claimed in the Additional Information section on page 4.**

Health Expenses (attach completed Form 'Med 1')	<input type="checkbox"/>	*Incapacitated Person - Relief for Employing a Carer	<input type="checkbox"/>
Nursing Home Expenses (attach completed Form 'Med 1')	<input type="checkbox"/>	*Dependent Relative Tax Credit	<input type="checkbox"/>
Rent paid for private residential accommodation (attach completed Form 'Rent 1')	<input type="checkbox"/>	*Permanent Health Benefit (Income Continuance) (where tax relief has not been given through payroll)	<input type="checkbox"/>
Single Person Child Carer Credit (attach Form 'SPCC1' or 'SPCC2' with your first claim)	<input type="checkbox"/>	*Tuition Fees	<input type="checkbox"/>
Widowed Person or Surviving Civil Partner with Qualifying Child Tax Credit	<input type="checkbox"/>	*Retirement Annuity Contract (RAC)	<input type="checkbox"/>
Blind Person's Tax Credit	<input type="checkbox"/>	*Personal Retirement Savings Account (PRSA)	<input type="checkbox"/>
Guide Dog Allowance	<input type="checkbox"/>	*Allowable Expenses incurred in employment (state occupation in the 'Additional Information' section on page 4)	<input type="checkbox"/>
*Incapacitated Child Tax Credit	<input type="checkbox"/>	*Medical Insurance paid where tax relief was not granted at source or where it was paid by your employer	<input type="checkbox"/>

### Interest Relief on Unsecured Home Loans

**Note:** Tax relief for interest paid on home loans secured on an individual's main residence is normally given at source by the bank, building society, etc. under Tax Relief at Source (TRS). For other home loans, which are not secured on the property ('unsecured loans') for which TRS has **not** been granted, you can claim relief by completing this section.

	Self	Spouse or Civil Partner
Insert <input type="checkbox"/> in the box to confirm loan is unsecured	<input type="checkbox"/>	<input type="checkbox"/>
Insert <input type="checkbox"/> in the box if you qualify as a First Time Buyer	<input type="checkbox"/>	<input type="checkbox"/>
Date of first repayment (DD/MM/YYYY)	<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"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Amount of interest paid in 2016	<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"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
Expiry date of loan (DD/MM/YYYY)	<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"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

### Bank Details

#### Refunds

If you wish to have any refund paid directly to your bank account, please provide your bank account details.

(Note: It is quicker to receive payments electronically than by cheque).

#### 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.**

## Time Limit for Repayment Claims

A claim for repayment of tax must be made within four years after the end of the tax year to which the claim relates, e.g. claims for 2013 must be made by 31 December 2017.

## Any additional information relevant to Incomes and Reliefs

## Notes on completing the Form 12S

### What is Form 12S?

The Form 12S is a simplified return for PAYE taxpayers.

### Completing the Form 12S

When completing this form please use BLOCK CAPITALS where possible.

Certain incomes, taxes, allowances and reliefs may require further information. This can be done by either completing and attaching the relevant section(s) of the full Form 12 or by providing further details as part of this return. Alternatively, you can

- complete the online Form 12, which is available in PAYE Services in **myAccount** on **www.revenue.ie**. This is the electronic version of the paper Form 12 and is the quickest and easiest way to complete a return of your income and claim tax credits, allowances and reliefs (including any health expenses) for the year 2016, or
- complete the paper version of the full Form 12. This can be downloaded from **www.revenue.ie** or ordered from Revenue's Forms and Leaflets service by phoning LoCall 1890 30 67 06 (or +353 1 70 23 050 for callers outside the Republic of Ireland).

### Pay / Pension / Income fields

Please insert Euro figures only - cent figures are not required. These figures should be rounded down to the nearest Euro, e.g. €12,575.68 should be entered as €12,575.

### Payments from the Department of Social Protection – See page 2

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.

### Note on Exempt Income - See page 2

- **Rent-a-Room Relief Scheme** - Where a room (or rooms) in a person's sole or main residence is (are) let as residential accommodation, gross annual rental income, and income received for the provision of meals or other services supplied in connection with the letting, may be exempt from income tax where the aggregate amount received in 2016 does not exceed €12,000. Further information is available on **www.revenue.ie**

### Capital Gains Tax

If you, or your spouse or civil partner, have disposed of any chargeable assets, e.g. land, shares, paintings, antiques, etc. in the year 2016, you must complete Form CG1. This form is available from **www.revenue.ie**, or from Revenue's Forms and Leaflets service by phoning LoCall 1890 30 67 06 (or +353 1 70 23 050 for callers outside the Republic of Ireland).

## 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.