

Form 1

Tax Return and Self-Assessment for the year 2017 (relating to taxes on income and capital gains)



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Remember to quote this number in any communication with your Revenue office

Tax Reference Number

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Revenue On-Line Service (ROS) allows you to file this form and to pay any tax due electronically

Access ROS at www.revenue.ie

This Return form is for use by the following: (Indicate which one applies by inserting in the appropriate box)

- Trusts - the return should be made by the trustees
- Estates under administration - the return should be made by the personal representatives
- Corporations and other bodies of persons - the return should be made by the treasurer, auditor or receiver

Returns by partnerships should be made on Form 1(Firms)

Returns by individuals should be made on Form 11

Return Address

**Office of the Revenue Commissioners
Collector-General's Division
PO Box 354
Limerick**

RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE YEAR ENDED 31 DECEMBER 2017 SELF-ASSESSMENT FOR THE YEAR ENDED 31 DECEMBER 2017

NOTICE

You are hereby required, under Sections 879 and 959I Taxes Consolidation Act 1997, to prepare and deliver to the above address, on or before 31 October 2018, a statement for assessment to tax for the year 2017 and a statement of capital gains which accrued in the year 2017. On that date you must also pay any balance of tax due for 2017. **If you file the return on or before 31 August 2018 Revenue will complete the self-assessment for you.** This will assist you in paying the correct amount by the due date. Where this return is submitted after 31 October 2018 a surcharge (5% where the return is submitted within two months, otherwise 10%) will be added to your tax liability. **Failure to submit your Local Property Tax return will result in a tax surcharge**

Expression of Doubt: If you have a genuine doubt about the correct application of tax law to any item in the return, provide details of the point of issue in the entry fields provided on page 18

When completing this Return, remember

- Write clearly and accurately within boxes
- Any panel(s) or section(s) that do not require an entry should be left blank
- In date boxes enter the format of Day/Month/Year, e.g. 31/10/2017
- Use BLUE ink when completing this form
- If there is not enough space in any of the panels provided on the form, attach a separate schedule set out in the same format as the relevant panel(s)
- If submitting this return use any envelope and write 'Freepost' above the Return Address. You do not need to attach a stamp
- Legislative references relate to Sections of the Taxes Consolidation Act 1997, unless otherwise stated

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 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

The persons responsible for completion of this return are outlined above

I DECLARE that, to the best of my knowledge and belief, this form contains a correct statement for the purposes of assessment to tax for the year 2017 and a correct statement of capital gains which accrued in the year 2017

Signature

Date

/
 /

Capacity of Signatory

Contact Details (in case of query about this return)

Agent's TAIN

Contact Name

Client's Ref.

Telephone or E-Mail

Grid for Tax Reference Number

A - DETAILS OF TRUST, ESTATE, CORPORATION OR OTHER BODIES OF PERSONS [1 - 9]

1. If there are any changes under the following headings, not already notified to Revenue, enter the new details here (a) Nature of Main Activity

Empty box for Nature of Main Activity

(b) Address of first named Trustee, Personal Representative, Officer, etc., include Eircode (if known)

Empty box for Address of first named Trustee

2. Mandatory Disclosure

The number assigned to a disclosable transaction by the Revenue Commissioners under Section 817HB

Empty box for Transaction Number

Disclosable transactions must be disclosed to Revenue under the Mandatory Disclosure regime and allocated a Transaction Number which must be included on the relevant tax returns. Any transaction entered into which falls within one of the hallmarks of the Mandatory Disclosure regime (for example where it involves a discretionary trust which enables, or might enable, a person to obtain a tax advantage; and where obtaining that tax advantage is one of the main benefits of entering into the transaction) is a disclosable transaction. Guidance on the Mandatory Disclosure regime is available on www.revenue.ie

3. Details of Trustee(s)

Give the following information in respect of all Trustees. If more than four Trustees attach a separate list set out in the same format

Table with 3 columns: Name, Private Address, include Eircode (if known), Date Appointed. Contains 4 rows of empty boxes for trustee information.

4. Settlor

Give the following information in respect of all Settlers. If more than two Settlers attach a separate list set out in the same format

Table with 3 columns: Name, Address, include Eircode (if known), PPSN. Contains 2 rows of empty boxes for settlor information.

5. Protector (if any)

Give the following information in respect of all Protectors. If more than two Protectors attach a separate list set out in the same format

Table with 3 columns: Name, Address, include Eircode (if known), PPSN. Contains 2 rows of empty boxes for protector information.

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6. Beneficiaries or Class of Beneficiaries

Give the following information in respect of all Beneficiaries. If more than two beneficiaries, attach a separate list set out in the same format

	Beneficiary 1	Beneficiary 2
(a) Name of Beneficiary	<input type="text"/>	<input type="text"/>
(b) Address, include Eircode (if known)	<input type="text"/>	<input type="text"/>
(c) Tax Identification Number	<input type="text"/>	<input type="text"/>
(d) Insert <input checked="" type="checkbox"/> in box if they were the beneficiary for the full year	<input type="checkbox"/>	<input type="checkbox"/>
(e) If not the beneficiary for the full year, enter the start and / or end date as appropriate Start Date (DD/MM/YYYY)	<input type="text"/>	<input type="text"/>
End Date (DD/MM/YYYY)	<input type="text"/>	<input type="text"/>
(f) If no longer a beneficiary at the time of filing this return, insert <input checked="" type="checkbox"/> in the box	<input type="checkbox"/>	<input type="checkbox"/>

7. Other person exercising control

Give the following information in respect of all other persons exercising control. If more than two other persons attach a separate list set out in the same format

Name	Address, include Eircode (if known)	PPSN
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

8. Distribution of Assets (including cash) out of a Trust

Date of Distribution	Name and Address of beneficiary, include Eircode (if known)	Description of Asset (i.e. cash or otherwise)	Value of Asset
<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"/> . <input type="text"/> <input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> . <input type="text"/> <input type="text"/>

9. Transfer of Assets (including cash) into a Trust

Date of Transfer	Name and Address of settlor/disponer/donor, include Eircode (if known)	Description of Asset (i.e. cash or otherwise)	Value of Asset
<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"/> . <input type="text"/> <input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/> . <input type="text"/> <input type="text"/>

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B - IRISH INVESTMENT INCOME [101 - 108]

101. Irish Untaxed Income

- (a) Irish Government Stocks , , , .00
- (b) Irish Exchequer Bills , , , .00
- (c) Irish Credit Union Dividends , , , .00
- (d) Other Loans and Investments arising in the State , , , .00

102. Irish Deposit Interest

- (a) Gross Deposit Interest received on which **DIRT** was deducted , , , .00
- (b) Gross Interest received from **Special Share Account(s)/Special Term Share Account(s)/Special Savings Account(s)** on which **DIRT** was deducted , , , .00

103. (a) (i) Gross amount of Dividends from Irish Resident Companies

(from which Dividend Withholding Tax was deducted), other than dividends received from a Real Estate Investment Trust (REIT) , , , .00

(ii) Gross amount of dividends received from a REIT , , , .00

(b) Dividends from Irish Resident Companies from which Dividend Withholding Tax was not deducted

(i) Gross amount of Dividends , , , .00

(ii) Amount of Dividends used for qualifying purposes in accordance with S. 519(7) , , , .00

104. Settlement, Covenant, Estate income, etc.

(a) Type(s) of payment(s) []

(b) Gross amount received/receivable, where tax was **not** deducted , , , .00

(c) Gross amount received/receivable, where tax was deducted , , , .00

105. Patent royalty income where tax was deducted at source

(a) Gross amount of Irish Patent Royalty income previously exempted under S. 234 , , , .00

(b) Gross amount of other Irish Patent Royalty income , , , .00

106. Gross amount of Other Income where Irish Standard Rate Tax was deducted at source, e.g. Annuities , , , .00

107. Investment Undertakings (S. 739G(2A))

(a) Gain on deemed disposal taxable at 25% (S. 739E(1)(b)(i)) , , , .00

(b) Gain on deemed disposal taxable at 41% (S. 739E(1)(b)(ii)) , , , .00

(c) Gain on deemed disposal taxable at 60% (S. 739E(1)(ba)) , , , .00

(d) Name & Address of the Investment Undertaking (S. 739E(2A)(b)) include Eircode (if known) []

108. Income from Sources not shown elsewhere

(a) Gross amount of income from sources not shown elsewhere , , , .00

(b) Amount of tax deducted, if any, from this income , , , .00

(c) Details of income source(s) []

C - IRISH RENTAL INCOME [201 - 216]

201. *Where a claim to tax relief on **property based incentive schemes** is included at Lines 205(c) or 213(b) insert in the box and give details in Panel K on pages 15 and 16 of this return

Residential Property

202. Where the registration requirements of Part 7 of the Residential Tenancies Act 2004 have been complied with in respect of all tenancies which existed in relation to residential premises in the year 2017, insert in the box

203. Number of properties let []

204. Gross Rent Receivable , , , .00

205. Expenses

- (a) Repairs , , .00
- (b) Allowable interest , , .00
- * (c) 'Section 23' type relief where 2017 is the **first** year of claim , , .00
- (d) Pre-letting expenditure on vacant properties allowed by S. 97A , , .00
- (e) Other , , .00

206. Amount of chargeable profit / allowable loss after expenses but before Capital Allowances and losses forward

- (a) Net profit on residential property , , .00
- (b) Net loss on residential property , , .00

Commercial property, land and all other sources of Irish rental income

207. Number of properties let

208. Area in hectares, if applicable , .

209. Gross Rent Receivable , , .00

210. Expenses

- (a) Repairs , , .00
- (b) Allowable interest , , .00
- (c) Exempt rental income from the leasing of farmland, under S. 664 , , .00
- (d) Other , , .00

211. Amount of chargeable profit / allowable loss after expenses but before Capital Allowances and losses forward

- (a) Net profit on commercial property , , .00
- (b) Net loss on commercial property , , .00

212. Amount of chargeable profit from all sources, after expenses but before Capital Allowances and losses forward (Total of Line 206 and Line 211 - if a loss show 0.00)

, , .00

Capital Allowances

213. (a) Capital Allowances brought forward from a prior year , , .00

Note: As provided for in Part 12, Chapter 4A, passive investors should not include any excess accelerated capital allowances carried forward beyond 2014 or the tax life of the building or structure, if later

*** (b) Capital Allowances for the year 2017** , , .00

(c) Capital Allowances used against rental income in the year 2017 , , .00

214. If you wish to elect under S. 305(1)(b) to set any unused Capital Allowances (not already ring-fenced), in respect of Buildings for 2017 against other income state the amount of unused Capital Allowances available for offset

, , .00

215. Losses - Amount of unused losses from a prior year , , .00

216. Non-Resident Landlord

If the trust is a non-resident landlord and the tenant has withheld tax from the rent, state

(a) PPS Number of tenant(s) (if known)

(b) Amount of Irish Tax Withheld , , .

D - FOREIGN INCOME [301 - 321] (enter amounts in €)

Foreign tax deducted should only be entered below if it is available as a credit against Irish tax. If the foreign tax is only allowed as a deduction, the amount of income returned below should be net of this foreign tax. Where the foreign tax was refunded (or is refundable) by the foreign jurisdiction the gross amount of income should be returned below and the foreign tax should not be entered in this return. See **Guide to Completing 2017 Pay and File Self-Assessment Returns** for more information on the taxation of foreign income

301. Great Britain and Northern Ireland Dividends , , .00

Net amount received

302. UK Deposit Interest , , .00

Gross amount of UK deposit interest

303. **EU Deposit Interest (excluding UK interest)**
 (a) Amount of EU Deposit Interest , , , .00
 (b) Savings Directive withholding tax credit , , , .
 (c) Foreign tax (other than (b) above) , , , .

304. **UK 'Other' Interest**
 Gross amount of UK 'other' interest , , , .00

305. **EU 'Other' Interest (excluding UK interest)**
 (a) Amount of EU 'Other' Interest , , , .00
 (b) Savings Directive withholding tax credit , , , .
 (c) Foreign tax (other than (b) above) , , , .

306. **Non-EU Deposit Interest**
 (a) Amount of Non-EU deposit interest , , , .00
 (b) Amount of foreign tax deducted , , , .

307. **US Dividends**
 Enter gross amount , , , .00
 (Enter the amount of Irish tax deducted, if any, on encashment of these dividends at Line 316)

308. **Canadian Dividends where Irish tax on encashment was withheld**
 Enter gross amount , , , .00
 (Enter the amount of Irish tax deducted, if any, on encashment of these dividends at Line 316)

309. **Canadian Dividends where no Irish tax on encashment was withheld**
 Enter gross amount , , , .00

310. Income from **Foreign Trade/Profession** on which no foreign tax was deducted , , , .00

311. (a) Income from **Foreign Trade/Profession** on which foreign tax was deducted , , , .00
 (b) Amount of foreign tax deducted , , , .

312. **Foreign Rents**
 (a) Number of Foreign properties let
 (b) Income from **Foreign Rents** (enter gross amount receivable) , , , .00
 (c) **Expenses**
 (i) Expenses relating to this income (excluding interest) , , , .00
 (ii) Allowable interest , , , .00
 (d) Net profit on Foreign Rental properties , , , .00
 (e) Capital Allowances (including Capital Allowances forward) , , , .00
 (f) Losses - Amount of unused losses from a prior year , , , .00
 (g) Amount of losses in the year , , , .00
 (h) Amount of losses carried forward to next year , , , .00
 (i) Amount of foreign tax deducted , , , .
 Foreign rental losses may be offset **only** against foreign rental profits

313. **Other UK Income**
 Income from all other UK Non-Deposit Interest, Royalties, Annuities, Dividends, etc. , , , .00
 Gross amount of UK Income from all **Royalties, Annuities, Dividends**, etc.

Other Foreign Income (excluding UK Income)
 (Enter the amount of Irish tax deducted, if any, on encashment of this income at line 316)

314. (a) Foreign Patent Royalty income previously exempted under S. 234 on which no foreign tax deducted , , , .00
 (b) Income from all other Foreign non-Deposit Interest, Royalties, Annuities, Dividends, etc. on which no foreign tax deducted , , , .00

- 315. (a) (i) Foreign Patent Royalty income previously exempted under S. 234 on which foreign tax was deducted [][][][][][][][][][].00
- (ii) Amount of foreign tax deducted [][][][][][][][][][].[][]
- (b) (i) Income from all other Foreign non-Deposit Interest, Royalties, Annuities, Dividends, etc. on which foreign tax deducted [][][][][][][][][][].00
- (ii) Amount of foreign tax deducted [][][][][][][][][][].[][]
- 316. **Irish tax deducted on encashment** [][][][][][][][][][].[][]

317. **Foreign Bank Accounts** (S. 895) Give the following details for each Foreign Bank Account opened in 2017
- (a) Name & address of deposit holder (bank, etc.), include Eircode (if known) []
 - (b) Date account was opened [][]/[][][]/[][][][][][]
 - (c) Amount of money deposited on opening the account [][][][][][][][][][].00
 - (d) Name & address of intermediary through whom account was opened, include Eircode (if known) []

Foreign Life Policies/Offshore Funds/Other Offshore Products [318 - 321]

318. **Foreign Life Policies** (S. 730H, 730I, 730J, 730K) Give the following details in respect of any policy from any Member State of the EU or EEA, or from a Member State of the OECD with which Ireland has a Double Taxation Agreement
- (a) Payment taxable at 41% (S. 730J(a)(i)(II)) [][][][][][][][][][].00
 - (b) Payment (personal portfolio) taxable at 60% (S. 730J(a)(i)(I)) [][][][][][][][][][].00
 - (c) Gain (personal portfolio) taxable at 60% (S. 730K(1)(a)(i)) [][][][][][][][][][].00
 - (d) Gain taxable at 41% (S. 730K(1)(a)(ii)) [][][][][][][][][][].00

And in respect of any such policy issued in 2017 give the following additional details

- (e) Name & address of person who commenced the Foreign Life Policy, include Eircode (if known) []
- (f) Terms of the policy []
- (g) Annual premiums payable [][][][][][][][][][].00
- (h) Name & address of the person through whom the Foreign Life Policy was acquired, include Eircode (if known) []

319. **Offshore Funds** (Part 27 Ch 4) Give the following details in respect of any material interest in 'regulated offshore fund(s)' (those coming within S. 747B(2A)) in the EU or EEA, or in a Member State of the OECD with which Ireland has a Double Taxation Agreement
- (a) Payment taxable at 41% (S. 747D(a)(i)(II)) [][][][][][][][][][].00
 - (b) Payment (personal portfolio) taxable at 60% (S. 747D(a)(i)(I)) [][][][][][][][][][].00
 - (c) Gain taxable at 41% (S. 747E(1)(b)(ii)) [][][][][][][][][][].00
 - (d) Gain (personal portfolio) taxable at 60% (S. 747E(1)(b)(i)(I)) [][][][][][][][][][].00

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And in respect of any such material interest acquired in 2017 give the following additional details

(e) Name & address of Offshore Fund(s)

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(f) Date material interest was acquired

DD	/	MM	/	YYYY
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(g) Cost of acquisition to the person of the material interest

	,			,			,				.	00
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(h) Description of that material interest

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(i) Name & address of intermediary (if any) through whom the material interest was acquired, include Eircode (if known)

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320. **Other Offshore Products** (S. 896) Give the following details in respect of each material interest acquired in 2017 in (i) other offshore products (including foreign life assurance policies) outside the EU or EEA, or outside a Member State of the OECD with which Ireland has a Double Taxation Agreement and in (ii) 'unregulated funds' (those not coming within S. 747B(2A)) within the EU or EEA, or within any Member State of the OECD with which Ireland has a Double Taxation Agreement

(a) Name & address of Offshore Product(s)

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(b) Name of person who commenced life policy (if appropriate)

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(c) Date material interest was acquired

DD	/	MM	/	YYYY
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(d) Cost of acquiring the material interest

	,			,			,				.	00
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(e) Description of that material interest

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(f) Name & address of intermediary (if any) through whom the material interest was acquired, include Eircode (if known)

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321. (a) **Additional Double Taxation Relief** due

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(b) Details of income sources on which Double Taxation Relief due

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E - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [401 - 450] Primary Trade

401. Description of Trade, Profession or Vocation (You must clearly describe the trade)

Do not submit accounts with this return. Instead you must give an extract of information from the accounts in Extracts From Accounts, Lines 415-450

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402. If this source of income ceased during the year 2017 state the date of cessation

DD	/	MM	/	YYYY
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Profit assessable in 2017

403. (a) Amount of adjusted net profit for accounting period

	,			,			,				.	00
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(b) Amount of adjusted net loss for accounting period

	,			,			,				.	00
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404. Enter the **assessable** profit even if this is the same as the adjusted net profit per Line 403(a) (if a loss show **0.00**). This should include income assessable under S. 98A(4), (Reverse Premiums in trading situations) where appropriate

	,			,			,				.	00
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405. Balancing Charges

	,			,			,				.	00
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406. Unused Capital Allowances from a prior year

	,			,			,				.	00
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Capital Allowances for the year 2017 [407 - 410]

407. Where a claim to tax relief on **property based incentive schemes** is included below, insert in the box and give details in Panel K on pages 15 and 16 of this return

408. Machinery and Plant □,□□□,□□□,□□□.00

409. Industrial Buildings and/or Farm Buildings Allowance □,□□□,□□□,□□□.00
 (Note: As provided for in Part 12, Chapter 4A, passive investors should not include any excess accelerated capital allowances carried forward beyond 2014 or the tax life of the building or structure, if later)

410. Other Capital Allowances □,□□□,□□□,□□□.00

Losses [411 - 413]

411. (a) If you wish to **claim**, under S. 381, to set any loss made in the trade in the year 2017 (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 31/12/2019 □,□□□,□□□,□□□.00

(b) If you wish to claim under S. 381 to set a relevant loss, as defined in S. 381B, made in the year 2017 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2019 (Note: relief is restricted to a maximum of €31,750) □,□□□,□□□,□□□.00

(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 2017 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2019 □,□□□,□□□,□□□.00

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

Unused losses from a prior year

412. (a) Amount of unused losses from a prior year (S. 382) other than residential development land losses where the relevant claim was not made to and received by Revenue before 7/4/2009 □,□□□,□□□,□□□.00

(b) In respect of unused residential development land losses from a prior year where the relevant claim was not made to and received by Revenue before 7/4/2009, state

(i) Amount of tax credit due in respect of these losses (S. 644AA(6) and (8)) □,□□□,□□□,□□□.00

(ii) Amount of tax payable on the profits or gains of the combined trade (S. 644AA(7)) □,□□□,□□□,□□□.00

413. Terminal Loss Relief

(a) If this trade ceased in 2017 and you wish to claim terminal loss relief for the years 2016, 2015, and 2014 state

(i) Amount of unused loss in the final 12 months to the date of cessation □,□□□,□□□,□□□.00

(ii) Amount of unused capital allowances in the final 12 months to the date of cessation □,□□□,□□□,□□□.00

(b) If you wish to claim terminal loss relief for the year 2017 in respect of a loss made in a subsequent year state

(i) Amount of the loss relief available for 2017 □,□□□,□□□,□□□.00

(ii) The date the trade ceased □□/□□/□□□□

Grid for tax reference number

Credit for Professional Services Withholding Tax (PSWT)

414. Gross withholding tax in the basis period for 2017 on fees for Professional Services

Grid for gross withholding tax

EXTRACTS FROM ACCOUNTS [415 - 450]

Accounts Information Period (must be completed)

Primary Trade

415. From

Grid for start date (DD/MM/YYYY)

416. To

Grid for end date (DD/MM/YYYY)

Pages 10 and 11 must be completed in all cases where the Trust, Estate, etc. is in receipt of trading or professional income, except where either Lines 417 or 418 apply

417. If accounts information has been previously submitted relating to this return state the income tax return to which accounts were submitted

Grid for year (YYYY)

418. (a) Where the income arises from a partnership, enter the tax reference of the partnership

Grid for partnership tax reference

(b) Insert [X] in the box if you are a partner in a Registered Farm Partnership as defined by S. 667C

Box for Registered Farm Partnership

(c) Insert [X] in the box if this trade relates in whole or in part to Share Farming

Box for Share Farming

Income

419. Sales/Receipts/Turnover

Grid for sales/receipts/turnover

420. Receipts from Government Agencies (GMS, etc.)

Grid for receipts from government agencies

421. Other Income including tax exempt income

Grid for other income

Trading Account Items

422. Purchases

Grid for purchases

423. Gross Trading Profits

Grid for gross trading profits

Expenses and Deductions

424. Salaries/Wages, Staff costs

Grid for salaries/wages

425. Sub-Contractors

Grid for sub-contractors

426. Consultancy, Professional fees

Grid for consultancy/professional fees

427. Motor, Travel and Subsistence

Grid for motor/travel/subsistence

428. Repairs/Renewals

Grid for repairs/renewals

429. Depreciation, Goodwill/Capital write-off

Grid for depreciation/goodwill

430. (a) Provisions including bad debts - positive

Grid for provisions (a)

(b) If negative, state amount here

Grid for provisions (b)

431. Other Expenses (Total)

Grid for other expenses total

Grid for tax reference number

Capital Account and Balance Sheet Items

Primary Trade

Table with 2 columns: Description (432-443) and Primary Trade (grid with .00). Includes items like Cash/Capital introduced, Debtors and Prepayments, etc.

Extracts from Adjusted Net Profit/Loss Computation

Profit/Loss per Accounts

Table with 2 columns: Description (444-445) and Primary Trade (grid with .00). Includes Net Profit per Accounts and Net Loss per Accounts.

Adjustments made to Profit/Loss per Accounts

Table with 2 columns: Description (446-450) and Primary Trade (grid with .00). Includes Motor Expenses, Donations, and Net gain/loss on sale of assets.

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F - EXEMPT INCOME [501 - 502]

501. (a) Profit or gains from **Woodlands** □, □□□, □□□, □□□ .00

(b) If a loss, enter the amount of the loss □, □□□, □□□, □□□ .00

(c) Distributions out of exempt profit or gains from **Woodlands** □, □□□, □□□, □□□ .00

502. (a) **Other Exempt Income** □, □□□, □□□, □□□ .00

(b) Details of income source(s) □, □□□, □□□, □□□ .00

G - SURCHARGE ON UNDISTRIBUTED TRUST INCOME [503 - 507]

503. Trust Income for the year ended 31 December 2015 (A) □, □□□, □□□, □□□ .00

504. Deductions □, □□□, □□□, □□□ .00

(a) Allowable Trust Expenses

(b) Distributions of income arising in the year 2015 made on or before 30 June 2017 □, □□□, □□□, □□□ .00

505. Total Deductions (504(a) + (b)) multiplied by ¹⁰⁰/₈₀ (B) □, □□□, □□□, □□□ .00

506. Undistributed Income (A) - (B) □, □□□, □□□, □□□ .00

507. **Surcharge @ 20% of Undistributed Income** □, □□□, □□□, □□□ .00

H - ANNUAL PAYMENTS, CHARGES AND INTEREST PAID [601 - 604]

601. Gross amount of **Rents, etc. payable to Non-Residents** in 2017 □, □□□, □□□, □□□ .00

602. **Clawback of Employers' Tax Relief at Source (TRS)**
 If you are an employer and have paid medical insurance premiums to an authorised insurer on behalf of your employees **enter the amount of tax relief at source** granted to you in respect of these premiums □, □□□, □□□, □□□ .□□
Note: do not enter the amount of the insurance premiums paid

603. Gross amount of payment of other **Charges/Annuity(ies)** where tax was deducted □, □□□, □□□, □□□ .00

604. **Significant Buildings and Gardens** (S. 482) □, □□□, □□□, □□□ .00

(a) Amount of relief claimed in 2017

(b) Insert in the box if any of the qualifying expenditure was incurred under a passive investment scheme (S. 409C)

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I - CAPITAL GAINS - Capital Gains for the year 1 January 2017 - 31 December 2017 [701 - 717]

701. Description of Assets	No. of Disposals	Aggregate Area in Hectares	Aggregate Consideration
(a) Shares/Securities - Quoted			____,____,____.00
(b) Shares/Securities - Unquoted			____,____,____.00
(c) Agricultural Land/Buildings	____	____,____.____	____,____,____.00
(d) Development Land	____	____,____.____	____,____,____.00
(e) Foreign Life Policies (S. 594) chargeable at 40%	____		____,____,____.00
(f) Offshore Funds (S. 747A) chargeable at 40%	____		____,____,____.00
(g) Commercial Premises	____		____,____,____.00
(h) Residential Premises	____		____,____,____.00
(i) Shares or Securities exchanged (S. 913(5))	____		____,____,____.00
(j) Venture Fund Gains (S. 541C(2)(a))			____,____,____.00
(k) Other Assets	____		____,____,____.00
(l) Total Consideration			____,____,____.00

Insert in the box(es) to indicate

- 702. If any disposal was between connected parties or otherwise not at arm's length
- 703. If any of the original acquisitions were between connected parties or otherwise not at arm's length
- 704. If the market value has been substituted for the cost of acquisition of any assets disposed of

Gains / Losses / Net chargeable gains

705. Chargeable gains in the year	____,____,____.00
706. Losses in the year	____,____,____.00
707. If any of the losses at Line 706 refer to a loss to a connected person, give the following details	____,____,____.00
(a) Name of connected person	<input style="width: 400px; height: 20px;" type="text"/>
(b) Tax Reference Number of connected person	____
(c) Amount of loss	____,____,____.00
708. Chargeable Gain(s) (excluding Foreign Life Policies) net of allowable current year losses	____,____,____.00
709. Previous Gain(s) Rolled-over (now chargeable)	____,____,____.00
710. Current year losses arising in 2017 available for offset against previous gains rolled over	____,____,____.00
711. Amount of unused loss(es) from prior year(s) available for offset against chargeable gains above	____,____,____.00
712. Net Chargeable Gain (excluding Foreign Life Policies)	____,____,____.00
713. Chargeable Gain on Foreign Life Policies	____,____,____.00
714. Unused Loss(es) for carry forward to 2018	____,____,____.00

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If you have an overall CGT loss in 2017 there is no need to complete Lines 715 or 716

715. In respect of net chargeable gains that arose in the period 1 January 2017 - 30 November 2017

- (a) Enter amount of net gain to be charged at 33% [][][][], [][][][], [][][][] .00
- (b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies) [][][][], [][][][], [][][][] .00
- (c) Enter amount of net gain on Foreign Life Policies to be charged at 40% [][][][], [][][][], [][][][] .00
- (d) (i) Enter amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2017 by virtue of S. 542(1)(d) [][][][], [][][][], [][][][] .00
- (ii) Date of disposal DD / MM / YYYY

716. In respect of net chargeable gains that arose in the period 1 December 2017 - 31 December 2017

- (a) Enter amount of net gain to be charged at 33% [][][][], [][][][], [][][][] .00
- (b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies) [][][][], [][][][], [][][][] .00
- (c) Enter amount of net gain on Foreign Life Policies to be charged at 40% [][][][], [][][][], [][][][] .00
- (d) (i) Enter amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2017 by virtue of S. 542(1)(d) [][][][], [][][][], [][][][] .00
- (ii) Date of disposal DD / MM / YYYY

J - CHARGEABLE ASSETS ACQUIRED IN 2017

717. Enter the number of assets acquired and the consideration given

Description of Assets	Number of Assets	Consideration
(a) Shares (quoted and unquoted)		[], [][][][], [][][][], [][][][] .00
(b) Residential Premises	[][]	[], [][][][], [][][][], [][][][] .00
(c) Commercial Premises	[][]	[], [][][][], [][][][], [][][][] .00
(d) Agricultural Land	[][]	[], [][][][], [][][][], [][][][] .00
(e) Development Land	[][]	[], [][][][], [][][][], [][][][] .00
(f) Business Assets	[][]	[], [][][][], [][][][], [][][][] .00
(g) Antiques/Works of Art	[][]	[], [][][][], [][][][], [][][][] .00
(h) Other	[][]	[], [][][][], [][][][], [][][][] .00

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K - PROPERTY BASED INCENTIVES ON WHICH RELIEF IS CLAIMED IN 2017 [801 - 833]

You are required to provide the following information in support of your claim to any of the following reliefs. You should note that the details required are the 'specified details' referred to in S. 1052(1)(aa) and S. 1084(1)(b)(ib) and that any failure to fully and correctly complete this panel may leave you liable to penalties under S. 1052 and/or a surcharge under S. 1084

Enter the amount of the annual cost of the relief, that is the amount claimed in the year, excluding amounts carried forward into the year either as losses or capital allowances, and before deducting any amount of unused losses and/or capital allowances which will be carried forward to subsequent years

Residential Property		Sections	Investor - Lessor			
801.	Urban Renewal	S.372AP				.00
802.	Town Renewal	S.372AP				.00
803.	Seaside Resort	S.372AU				.00
804.	Rural Renewal	S.372AP				.00
805.	Living over the Shop	S.372AP				.00
806.	Park and Ride	S.372AP				.00
807.	Student Accommodation	S.372AP				.00
Industrial Buildings Allowance		Owner Occupier	Investor - Lessor			
808.	Urban Renewal	S.372C & D				.00
809.	Town Renewal	S.372AC & AD				.00
810.	Seaside Resort	S.352 & S.353				.00
811.	Rural Renewal	S.372M & N				.00
812.	Multi-storey Car Parks	S.344				.00
813.	Living over the Shop (Commercial premises only)	S.372D				.00
814.	Enterprise Areas	S.343				.00
815.	Park and Ride	S.372V & W				.00
816.	Hotels	S.268(1)(d)				.00
817.	Holiday Cottages	S.268(3)				.00
818.	Holiday Hostels	S.268 (2C)(b)				.00
819.	Guest Houses	S.268(2C)(a)				.00
820.	Nursing Homes	S.268(1)(g)				.00
821.	Housing for Elderly/Infirm	S.268(3A)				.00
822.	Convalescent Homes	S.268(1)(i)				.00
823.	Qualifying Hospitals	S.268(2A)				.00
824.	Qualifying Mental Health Centres	S.268(1C)				.00
825.	Qualifying Sports Injury Clinics	S.268(2B)				.00
826.	Buildings used for certain Childcare purposes	S.843A				.00
827.	Specialist Palliative Care Units	S.268(1)(m)				.00
828.	Buildings or Structures in Registered Caravan & Camping Sites	S.268(2D)				.00
829.	Mid-Shannon Corridor Tourism Infrastructure Investment Scheme	S.372AW				.00

2017150

Tax Reference Number

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ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTRY SHOULD BE LEFT BLANK.

830. Living City Initiative	S.372AAC	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											.	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											.00
831. Living City Initiative (Investor only)	S.372AAD	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											.	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											.00
832. Aviation Services Facilities	S.268(1)(n)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											.	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											.00
833. Where the scheme(s) on which you are claiming relief is/are not listed at Lines 801 - 832 state the name of the Incentive Scheme(s), quote the relevant Section and enter the amount of relief claimed in the year (Owner Occupier, Investor-Lessor)																									
<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																									
			.	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											.00										

L - SELF-ASSESSMENT MADE UNDER CHAPTER 4 OF PART 41A [901 - 902]

This return must include a Self-Assessment by the chargeable person to whom the return relates. An individual who fails to make a Self-Assessment may be liable to a penalty of €250

REMEMBER

You do not have to complete the Self-Assessment panels if you submit this return to Revenue on or before 31 August 2018

901. Self-Assessment – Income Tax 2017

(a) Amount of income or profits arising for this period

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.00

(Note: this is the amount of your total income for this year **before** taking account of any deductions, reliefs, or allowances. Total income includes sources of income from employments, pensions, Department of Employment Affairs and Social Protection, rental and investment income, as well as self employed income. Where you are in receipt of trading or professional income, it is the adjusted net profit after taking account of business expenses, but before losses forward or capital allowances)

(b) Total amount of tax chargeable for this period

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

.00

(c) (i) Amount of tax payable for this period before refund/offset at (c)(iii) below

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

.00

(ii) Amount of tax overpaid for this period before refund/offset at (c)(iii) below

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

.00

(Note: this is the amount of tax payable or tax overpaid for the period, which is computed by reducing the amount of tax chargeable ((b) above) by the amount of any tax credits due. Credits include obvious items such as the personal tax credit or employee tax credit, but also less obvious items such as Dividend Withholding Tax (DWT) withheld/deducted, DIRT withheld at source, PAYE operated on Schedule E income and Professional Services Withholding Tax (PSWT). This is the amount of PSWT withheld/deducted before any interim refunds already made by Revenue)

(iii) Amount of refund (or offset) of tax withheld at source

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

.00

(Note: the amount of any tax withheld at source, refunded (e.g. interim refund of PSWT) or offset should be entered here)

(d) Amount of tax payable for this period

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

.00

(e) Amount of tax overpaid for this period

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

.00

(Note: this is the amount of tax payable or tax overpaid, adjusted for any refund or offset of tax withheld at source already made by Revenue. Where there is no refund or offset made, the amount will be the same as (c)(i) or (c)(ii) above)

(f) Amount of surcharge due under S. 1084 because of late filing of this return

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

.00

(Note: if you are filing this return after the specified return date for the chargeable period, a late filing surcharge is due. If your return is late the surcharge, which is added on to your tax due, is

- 5% of the tax due or €12,695, whichever is the lesser, where the return is submitted within two months of the due date
- 10% of the tax due or €63,485, whichever is the lesser, where the return is more than two months late)

(g) Amount of surcharge due under S. 1084 because of non-compliance with Local Property Tax (LPT) requirements

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

.00

(Note: if you file this return on time, but at the date of filing, you have failed to submit your LPT return or have failed to either pay the LPT due or enter into an agreed payment arrangement, a surcharge should be added to the final liability as if this return was filed late by two months or more. Therefore the amount payable in your Self-Assessment should be increased by 10% subject to a maximum increased amount of €63,485. Where the LPT is subsequently brought up to date, the amount of the surcharge will be capped at the amount of the LPT liability payable)

(h) Amount of tax, including Preliminary Tax, paid directly to the Collector-General for this period

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

.00

(Note: this is the amount of tax already paid to the Collector-General, i.e. your 2017 Preliminary Tax paid. Do not include any balancing payments which are now due and will be paid at the time this return is being submitted)

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(i) (i) Balance of tax payable for this period

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

(**Note:** this is tax payable amount at (d) above, plus the amount of any surcharge due at (f) or (g), less the amount of tax already paid at (h))

(ii) Balance of tax overpaid for this period

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

(**Note:** this is tax overpaid amount at (e) above, less the amount of any surcharge due at (f) or (g), plus the amount of tax already paid at (h))

I DECLARE the above to be my Self-Assessment to Income Tax for the year 2017

Signature

Date

DD	/	MM	/	YYYY
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Capacity of Signatory

902. **Self-Assessment – Capital Gains Tax 2017**

(a) Amount of chargeable gains arising for this period

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

(**Note:** this is the amount of chargeable gains for this period less any reliefs which reduce the chargeable gain)

(b) Amount of tax chargeable for this period

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

(**Note:** this is the amount of tax chargeable on the chargeable gain **after** taking account of any deductions, reliefs or allowances, e.g. personal allowance or transfer of business to a company)

(c) Amount of tax payable for this period

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

(**Note:** this is the amount of tax due after any Retirement Relief or Credit for Foreign Tax paid have been deducted from tax chargeable)

(d) Amount of surcharge due under S. 1084 because of late filing of this return

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

(**Note:** see 901(f))

(e) Amount of surcharge due under S. 1084 because of non-compliance with LPT requirements

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

(**Note:** see 901(g))

(f) Amount of tax paid directly to the Collector-General for this period

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

(**Note:** the amount entered here will be the amount of direct tax paid for the year plus any amounts that may have been credited to the year from another year or tax type)

(g) (i) Balance of tax payable for this period

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

(ii) Balance of tax overpaid for this period

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

I DECLARE the above to be my Self-Assessment to Capital Gains Tax for the year 2017

Signature

Date

DD	/	MM	/	YYYY
----	---	----	---	------

Capacity of Signatory

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.

Grid for Tax Reference Number

Bank Details

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

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)

Grid for IBAN

BIC (Maximum 11 characters)

Grid for BIC

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

Expression of Doubt

If you have a genuine doubt about the correct application of tax law to any item in the return, insert [X] in the box and provide details of the point at issue in the entry fields below

(This section is only for genuine Expressions of Doubt as provided for by S. 959P. It should not be used for general notes or comments)

(a) Provide full details of the facts and circumstances of the matter to which the Expression of Doubt relates

Large empty box for details of facts and circumstances

(b) Specify the doubt, the basis for the doubt and the tax law giving rise to the doubt

Large empty box for specifying the doubt and basis

(c) Identify the amount of tax in doubt in respect of the chargeable period to which the Expression of Doubt relates

Grid for amount of tax in doubt, ending in .00

(d) List the supporting documents that are being submitted in relation to the matter involved. These documents should accompany this return

Large empty box for listing supporting documents

(e) Identify any published Revenue guidelines that you have consulted concerning the application of the law in similar circumstances

Large empty box for identifying Revenue guidelines