

PPS Number

Grid for PPS Number

When completing this return you should read the appropriate Helpsheets. If you have not received a copy of the Helpsheets you can get one from Revenue's website www.revenue.ie (under 'Taxes & Duties > Income Tax > Forms > Tax Return Forms'), or from Revenue's Forms & Leaflets Service by phoning LoCall 1890 306 706 (ROI only), +353 1 702 3050 (if calling from outside ROI). This return is only to be used for the 2016 tax year.

Legislative references relate to Sections of the Taxes Consolidation Act (TCA) 1997, unless otherwise stated.

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

A - PERSONAL DETAILS [1 - 22]

1. If you are completing this return on behalf of a deceased individual:

(Note: in the case of a married person or civil partner, only complete this section where the deceased was the assessable spouse or nominated civil partner in the period to which this return refers.)

(a) Enter the date of death (DD/MM/YYYY)

Grid for date of death

(b) Enter the name of the personal representative (i.e. executor, administrator, etc.)

Grid for name of personal representative

(c) Enter the date grant of probate or letter of administration was obtained (DD/MM/YYYY)

Grid for date of grant

2. Insert [X] in the box to indicate your civil status:

(a) Single []

(b) Married []

(c) In a Civil Partnership []

(d) Married but living apart []

If wholly or mainly maintaining your Spouse insert [X] in the box []

(e) In a Civil Partnership but living apart []

If wholly or mainly maintaining your Civil Partner insert [X] in the box []

(f) Widowed []

(g) A Surviving Civil Partner []

(h) Divorced []

(i) A former Civil Partner []

3. If your personal circumstances changed in 2016 insert [X] in the box to indicate your previous status and state date of change:

Single [] Married [] In a Civil Partnership []

Widowed [] Surviving Civil Partner []

Married but living apart [] In a Civil Partnership but living apart []

Divorced [] Former Civil Partner []

Date of Marriage or Civil Partnership (DD/MM/YYYY) []/[]/[]

Date of Separation or Divorce (DD/MM/YYYY) []/[]/[]

Spouse's or Civil Partner's date of death (DD/MM/YYYY) []/[]/[]

4. If married or in a civil partnership, insert [X] in the box to indicate basis of assessment applicable for 2016:

Joint Assessment [] Separate Assessment [] Single Treatment []

5. State the number of Dependent Children []

6. If you wish to claim Widowed Person or Surviving Civil Partner with Dependent Child Tax Credit state date of death of your spouse or civil partner (DD/MM/YYYY)

Grid for date of death

7. Your date of birth (DD/MM/YYYY)

Grid for date of birth

8. Insert [X] in the relevant box(es) to indicate for 2016 if you and / or your spouse or civil partner are / is subject to the Limitation on the Use of Reliefs by High Income Individuals (i.e. under Chapter 2A of Part 15 TCA 1997).

If either you or your spouse or civil partner is so subject, Form RR1 2016 should be completed and also Panel J on page 26

Self Spouse or Civil Partner Yes [] No [] Yes [] No []

9. Spouse's or Civil Partner's Details:

(a) PPS No. []

OR, if unknown

Surname (Pre-marriage or pre-Civil Partnership)

Grid for Surname

(b) Date of birth (DD/MM/YYYY) []/[]/[]

First name(s)

Grid for First name(s)

PPS Number

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B - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 157]*(Including Farming & Partnership Income)***(Entries on page 5 opposite ⇨)**

101. Insert in the box(es) to indicate to whom the income in each column refers. In Trade 3 column enter the number of trades for which information is being included, if applicable
102. 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 on pages 8 and 9
103. If you are employed by An Post as a sub-postmaster / postmistress, or by the Department of Social Protection as a Social Welfare Branch Manager, insert in the box. Where there is an entry at Line 103 there must be an entry at Line 108
104. If this source of income ceased during the year 2016 state the date of cessation (DD/MM/YYYY)
105. If you are an RCT sub-contractor for the purposes of this trade and have changed your accounting period in 2016 insert in box

Farmers

- 106 (a) Insert in the box if you are a partner in a Registered Farm Partnership as defined by S. 667C
- (b) Your share of stock relief claimed under S. 667B
- (c) Your share of stock relief claimed under S. 667C
- (d) Insert in the box if this trade relates wholly or in part to Share Farming
- (e) Insert in the box if you wish to elect for income averaging for the year 2016 (and subsequent years)
- (f) Insert in the box if the assessable profits for this year are computed in accordance with S. 657 (income averaging)
- (g) Insert in the box if you wish to withdraw from income averaging for the year 2016
- (h) (i) Insert in the box if you wish to temporarily elect out of income averaging for this year in accordance with S. 657(6A)
(ii) Enter the amount of adjusted net profit which would be assessable for this year if you had not applied for income averaging

Profit assessable in 2016

- 107 (a) Amount of adjusted net profit for accounting period
- (b) Amount of adjusted net loss for accounting period



108. Enter the **assessable** profit even if this is the same as the adjusted net profit per Line 107(a) - (if a loss show **0.00**)
This should include income assessable under S. 98A(4), (Reverse Premiums in trading situations) where appropriate

109 Start Your Own Business relief

If you are claiming relief under S. 472AA for starting your own business:

- (a) State the date of the commencement of the new business (DD/MM/YYYY)
- (b) Insert in the box to confirm that you have been unemployed for 12 months immediately before the commencement date (see Form 11 Helpsheet for more information)

110. Balancing Charges

- (a) Amount arising from capital allowances which were deductible in arriving at relevant income for USC
- (b) Amount arising from capital allowances which were **not** deductible in arriving at relevant income for USC

111 Unused Capital Allowances from a prior year

- (a) Amount carried forward which is allowable as a deduction for USC, i.e. allowances under S. 284(1), 272(3), 658(2)(b), and 659(2)(a) determined in accordance with subsections (3A), (3AA), (3B) or (3BA) of S. 659
- (b) Amount carried forward which is not allowable as a deduction for USC, i.e. allowances other than those claimed under the Sections specified in (a) above, and are not specified relief capital allowances (as set out in Sch. 25B)
- (c) Specified Relief Capital Allowances (as set out in Sch. 25B)
- (i) Specified property relief capital allowances, as defined in S. 531AAE
- (ii) All other specified relief capital allowances

**Capital Allowances for the year 2016 [112 - 113]**

112. Where a claim to tax relief on **property based incentive schemes** is included below, insert in the box and give details in Panel N on pages 30/31

113. Machinery and Plant**114. Industrial Buildings and / or Farm Buildings Allowance**

- (a) Amount which is allowable as a deduction for Universal Social Charge (USC), i.e. allowances under S. 272(3) and 658(2)(b)
- (b) Amount which is not allowable as a deduction for USC, i.e. allowances other than those claimed under the Sections specified in (a) above, and are not specified relief capital allowances (as set out in Sch. 25B)



PPS Number

Primary Trade

Trade 2

Trade 3

Self

Spouse or Civil Partner

Self

Spouse or Civil Partner

Self

Spouse or Civil Partner

101	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
102	<input type="text"/>		<input type="text"/>		<input type="text"/>	
103		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>
104	<input type="text"/>		<input type="text"/>		<input type="text"/>	
105		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>
106(a)		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>
106(b)		<input type="text"/> . <input type="text"/> (%)		<input type="text"/> . <input type="text"/> (%)		<input type="text"/> . <input type="text"/> (%)
106(c)		<input type="text"/> . <input type="text"/> (%)		<input type="text"/> . <input type="text"/> (%)		<input type="text"/> . <input type="text"/> (%)
106(b)		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>
106(c)		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>
106(d)		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>
106(e)		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>
106(h)(i)		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>
106(h)(ii)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
107(a)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
107(b)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
108	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
109(a)	<input type="text"/>		<input type="text"/>		<input type="text"/>	
109(b)		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>
110(a)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
110(b)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
111(a)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
111(b)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
111(c)(i)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
111(c)(ii)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
112		<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>
113	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
114(a)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
114(b)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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B - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 157] contd.*(Including Farming & Partnership Income)***(Entries on page 7 opposite ⇨)**

114 (c) Specified Relief Capital Allowances (as set out in Sch. 25B)

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.

- (i) Specified property relief capital allowances, as defined in S. 531AAE
- (ii) In respect of any Living City Initiative (S. 372AAC) capital allowances, enter the amount of capital allowances and provide the following:-

- (I) The address of the qualifying premises in respect of which the qualifying expenditure was incurred, include Eircode (if known)

- (II) Details of the aggregate of all qualifying expenditure incurred by the individual in respect of the qualifying premises

- (III) A brief description of the nature of the retail or other service which is provided or is to be provided in the qualifying premises, e.g. newsagent, grocer, doctor, dentist, legal services, restaurant / bar / cafe, etc.

- (IV) Market value of the property prior to refurbishment / conversion

- (iii) In respect of any Aviation Services Facilities (S. 268(1)(n)) accelerated capital allowances provided for under S. 273(3)(k)(i) enter the amount of capital allowances and provide the following:

- (I) The aggregate amount of specified capital expenditure incurred

- (II) The address of building or structure, include Eircode (if known)

- (iv) All other specified relief capital allowances

115. Other

Losses [116 - 118]

116. (a) If you wish to claim, under S. 381, to set any loss made in the trade in the year 2016 (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 31/12/2018.



(b) If you wish to claim under S. 381 to set a relevant loss, as defined in S. 381B, made in the year 2016 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2018. **(Note: relief is restricted to a maximum of €31,750)**

(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 2016 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2018.

- (i) Non-specified relief capital allowances (i.e. not included in Sch. 25B)

- (ii) Specified Relief Capital Allowances (as set out in Sch. 25B)

- (I) Specified property relief capital allowances, as defined in S. 531AAE

- (II) All other specified relief capital allowances

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

Unused losses from a prior year

117. (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

(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))

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

Terminal Loss Relief

118. (a) If this trade ceased in 2016 and you wish to claim terminal loss relief for the years 2015, 2014, and 2013 state:

- (i) Amount of unused loss in the final 12 months to the date of cessation

- (ii) Amount of unused capital allowances in the final 12 months to the date of cessation

(b) If you wish to claim terminal loss relief for the year 2016 in respect of a loss made in a subsequent year state:

- (i) Amount of the loss relief available for 2016

- (ii) The date the trade ceased (DD/MM/YYYY)

**Credit for Professional Services Withholding Tax (PSWT)**

119. Gross withholding tax (before any interim refund) related to the basis period for 2016 on fees for Professional Services.

Do not include credit for Relevant Contracts Tax withheld

PRSI paid

120. If you are employed by An Post as a sub-postmaster / postmistress, or by the Department of Social Protection as a Social Welfare Branch Manager, enter the amount of PRSI, if any, paid direct to An Post / Dept. of Social Protection in respect of this income



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Grid for PPS Number: 10 empty boxes

Primary Trade

Trade 2

Trade 3

114(c)(i)

Grid for 114(c)(i) Primary Trade: [][], [][][], [][][] .00

Grid for 114(c)(i) Trade 2: [][], [][][], [][][] .00

Grid for 114(c)(i) Trade 3: [][], [][][], [][][] .00

114(c)(ii)

Grid for 114(c)(ii) Primary Trade: [][], [][][], [][][] .00

Grid for 114(c)(ii) Trade 2: [][], [][][], [][][] .00

Grid for 114(c)(ii) Trade 3: [][], [][][], [][][] .00

114(c)(ii)(I)

Grid for 114(c)(ii)(I) Primary Trade: 2 rows of 10 empty boxes

Grid for 114(c)(ii)(I) Trade 2: 2 rows of 10 empty boxes

Grid for 114(c)(ii)(I) Trade 3: 2 rows of 10 empty boxes

114(c)(ii)(II)

Grid for 114(c)(ii)(II) Primary Trade: [][], [][][], [][][] .00

Grid for 114(c)(ii)(II) Trade 2: [][], [][][], [][][] .00

Grid for 114(c)(ii)(II) Trade 3: [][], [][][], [][][] .00

114(c)(ii)(III)

Grid for 114(c)(ii)(III) Primary Trade: 2 rows of 10 empty boxes

Grid for 114(c)(ii)(III) Trade 2: 2 rows of 10 empty boxes

Grid for 114(c)(ii)(III) Trade 3: 2 rows of 10 empty boxes

114(c)(ii)(IV)

Grid for 114(c)(ii)(IV) Primary Trade: [][], [][][], [][][] .00

Grid for 114(c)(ii)(IV) Trade 2: [][], [][][], [][][] .00

Grid for 114(c)(ii)(IV) Trade 3: [][], [][][], [][][] .00

114(c)(iii)

Grid for 114(c)(iii) Primary Trade: [][], [][][], [][][] .00

Grid for 114(c)(iii) Trade 2: [][], [][][], [][][] .00

Grid for 114(c)(iii) Trade 3: [][], [][][], [][][] .00

114(c)(iii)(I)

Grid for 114(c)(iii)(I) Primary Trade: [][], [][][], [][][] .00

Grid for 114(c)(iii)(I) Trade 2: [][], [][][], [][][] .00

Grid for 114(c)(iii)(I) Trade 3: [][], [][][], [][][] .00

114(c)(iii)(II)

Grid for 114(c)(iii)(II) Primary Trade: 2 rows of 10 empty boxes

Grid for 114(c)(iii)(II) Trade 2: 2 rows of 10 empty boxes

Grid for 114(c)(iii)(II) Trade 3: 2 rows of 10 empty boxes

114(c)(iv)

Grid for 114(c)(iv) Primary Trade: [][], [][][], [][][] .00

Grid for 114(c)(iv) Trade 2: [][], [][][], [][][] .00

Grid for 114(c)(iv) Trade 3: [][], [][][], [][][] .00

115

Grid for 115 Primary Trade: [][], [][][], [][][] .00

Grid for 115 Trade 2: [][], [][][], [][][] .00

Grid for 115 Trade 3: [][], [][][], [][][] .00

116(a)

Grid for 116(a) Primary Trade: [][], [][][], [][][] .00

Grid for 116(a) Trade 2: [][], [][][], [][][] .00

Grid for 116(a) Trade 3: [][], [][][], [][][] .00

116(b)

Grid for 116(b) Primary Trade: [][], [][][], [][][] .00

Grid for 116(b) Trade 2: [][], [][][], [][][] .00

Grid for 116(b) Trade 3: [][], [][][], [][][] .00

116(c)(i)

Grid for 116(c)(i) Primary Trade: [][], [][][], [][][] .00

Grid for 116(c)(i) Trade 2: [][], [][][], [][][] .00

Grid for 116(c)(i) Trade 3: [][], [][][], [][][] .00

116(c)(ii)(I)

Grid for 116(c)(ii)(I) Primary Trade: [][], [][][], [][][] .00

Grid for 116(c)(ii)(I) Trade 2: [][], [][][], [][][] .00

Grid for 116(c)(ii)(I) Trade 3: [][], [][][], [][][] .00

116(c)(ii)(II)

Grid for 116(c)(ii)(II) Primary Trade: [][], [][][], [][][] .00

Grid for 116(c)(ii)(II) Trade 2: [][], [][][], [][][] .00

Grid for 116(c)(ii)(II) Trade 3: [][], [][][], [][][] .00

116(d)

Grid for 116(d) Primary Trade: [][], [][][], [][][] .00

Grid for 116(d) Trade 2: [][], [][][], [][][] .00

Grid for 116(d) Trade 3: [][], [][][], [][][] .00

117(a)

Grid for 117(a) Primary Trade: [][], [][][], [][][] .00

Grid for 117(a) Trade 2: [][], [][][], [][][] .00

Grid for 117(a) Trade 3: [][], [][][], [][][] .00

117(b)(i)

Grid for 117(b)(i) Primary Trade: [][], [][][], [][][] .00

Grid for 117(b)(i) Trade 2: [][], [][][], [][][] .00

Grid for 117(b)(i) Trade 3: [][], [][][], [][][] .00

117(b)(ii)

Grid for 117(b)(ii) Primary Trade: [][], [][][], [][][] .00

Grid for 117(b)(ii) Trade 2: [][], [][][], [][][] .00

Grid for 117(b)(ii) Trade 3: [][], [][][], [][][] .00

118(a)(i)

Grid for 118(a)(i) Primary Trade: [][], [][][], [][][] .00

Grid for 118(a)(i) Trade 2: [][], [][][], [][][] .00

Grid for 118(a)(i) Trade 3: [][], [][][], [][][] .00

118(a)(ii)

Grid for 118(a)(ii) Primary Trade: [][], [][][], [][][] .00

Grid for 118(a)(ii) Trade 2: [][], [][][], [][][] .00

Grid for 118(a)(ii) Trade 3: [][], [][][], [][][] .00

118(b)(i)

Grid for 118(b)(i) Primary Trade: [][], [][][], [][][] .00

Grid for 118(b)(i) Trade 2: [][], [][][], [][][] .00

Grid for 118(b)(i) Trade 3: [][], [][][], [][][] .00

118(b)(ii)

Grid for 118(b)(ii) Primary Trade: [][] / [][] / [][][][]

Grid for 118(b)(ii) Trade 2: [][] / [][] / [][][][]

Grid for 118(b)(ii) Trade 3: [][] / [][] / [][][][]

119

Grid for 119 Primary Trade: [][], [][][], [][][] .

Grid for 119 Trade 2: [][], [][][], [][][] .

Grid for 119 Trade 3: [][], [][][], [][][] .

120

Grid for 120 Primary Trade: [][], [][][], [][][] .

Grid for 120 Trade 2: [][], [][][], [][][] .

Grid for 120 Trade 3: [][], [][][], [][][] .

PPS Number

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EXTRACTS FROM ACCOUNTS [121 - 157]

Primary Trade

Trade 2

Trade 3

Accounts Information Period (must be completed)

121. From (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"/>
122. To (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"/>

Extracts From Accounts, pages 8 and 9, must be completed in all cases where you or your spouse or civil partner are in receipt of trading or professional income, except where either Lines 123 or 124 apply.

123. If you have previously submitted accounts information relating to this return state the income tax return with which accounts were submitted (YYYY)	<input type="text"/>	<input type="text"/>	<input type="text"/>
124. (a) Where the income arises from a partnership, enter the tax reference of the partnership	<input type="text"/>	<input type="text"/>	<input type="text"/>
(b) Insert <input checked="" type="checkbox"/> in the box if you are a non-active partner within the meaning of S. 409A	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Income [125 - 127]

125. Sales / Receipts / Turnover	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
126. Receipts from Government Agencies (GMS, etc.)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
127. Other Income including tax exempt income	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

Trading Account Items [128 - 129]

128. Purchases	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
129. Gross Trading Profits	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

Expenses and Deductions [130 - 137]

130. Salaries / Wages, Staff costs	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
131. Sub-Contractors	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
132. Consultancy, Professional fees	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
133. Motor, Travel and Subsistence	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
134. Repairs / Renewals	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
135. Depreciation, Goodwill / Capital write-off	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
136. (a) Provisions including bad debts - positive	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) If negative, state amount here	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
137. Other Expenses (Total)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

If you have made any payment(s) in the course of this trade or profession for services provided, where the total amount paid to any one person was greater than €6,000, you must complete a Form 46G. You can access this form from the My Services page or from the ROS Offline Application.

PPS Number

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Primary Trade

Trade 2

Trade 3

Capital Account and Balance Sheet Items [138 - 149]

138. Cash / Capital introduced	<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	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00
139. Drawings (Net of Tax and Pension contributions)	<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	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00
140. (a) Closing Capital Balance - positive	<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	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00
(b) If negative, state amount here	<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	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00
141. Stock, Work in progress, Finished goods	<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	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00
142. Debtors and Prepayments	<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	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00
143. Cash / Bank (Debit)	<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	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00
144. Bank / Loans/ Overdraft (Credit)	<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	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00
145. Client Account Balances (Debit)	<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	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00
146. Client Account Balances (Credit)	<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	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00
147. Creditors and Accruals	<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	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00
148. Tax Creditors	<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	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00
149. (a) Net Assets - positive	<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	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00
(b) If negative, state amount here	<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	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00

Extracts from Adjusted Net Profit / Loss Computation [150 - 157]

Profit / Loss per Accounts [150 - 151]

150. Net Profit per Accounts	<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	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00
151. Net Loss per Accounts	<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	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00

Adjustments made to Profit / Loss per Accounts [152 - 157]

152. Motor Expenses	<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	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00
153. Donations (Political and Charitable) / Entertainment	<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	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00
154. Light, Heat and Phone	<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	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00
155. Net gain on sale of fixed / chargeable assets	<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	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00
156. Net loss on sale of fixed / chargeable assets	<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	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00
157. (a) Stock relief claimed under S. 666	<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	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00
(b) Stock relief claimed under S. 667B	<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	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00

PPS Number

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D - INCOME FROM IRISH EMPLOYMENTS, OFFICES (INCL. DIRECTORSHIPS) PENSIONS, ETC., INCOME FROM FOREIGN OFFICES OR EMPLOYMENTS ATTRIBUTABLE TO THE DUTIES OF THOSE OFFICES AND EMPLOYMENTS EXERCISED IN THE STATE [216 - 244]

PART ONE

Employment / Pension, subject to PAYE

Details entered at Lines 217 and 218 are relevant to Lines 219 to 228

Employment / Pension 1
Self Spouse / Civil Partner

Employment / Pension 2
Self Spouse / Civil Partner

216. Insert in the box to indicate to whom the income refers

217. Employer's / Pension Provider's PAYE registered number (available from your P60 / P45)

218. Gross amount of taxable income for this employment / pension (available from your P60 / P45) ,,.00 ,,.00

219. Source of income (insert in the relevant boxes)

- (a) Employment
- (b) Directorship
- (c) Foreign employment exercised in Ireland
- (d) Employment (SARP relief claimed)
- (e) Public Sector employment - PRSI class B, C, or D
- (f) Public Sector employment - Oireachtas, Judiciary, etc.
- (g) Income in lieu of Social Welfare Payments
- (h) Pension - Early Farm Retirement
- (i) Pension - Employment pension
- (j) Pension - RAC or PRSA
- (k) Withdrawal of funds from AVC
- (l) Distribution from an ARF
- (m) Distribution from an AMRF
- (n) Distribution from a PRSA

220. (a) Net tax deducted / refunded in this employment ,,.00 ,,.00

(b) Insert in the box if the tax figure above was a refund

221. Gross income for USC (before any deduction for superannuation, other pension contributions, or permanent health benefit) (available from your P60 / P45) ,,.00 ,,.00

222. (a) Net USC deducted / refunded in this employment ,,.00 ,,.00

(b) Insert in the box if the USC figure above was a refund.

223. If you received a performance-related bonus payment from a specified institution, in excess of €20,000 and have suffered USC at the rate of 45% on this payment, insert in the box

224. Payment frequency

Weekly	<input type="checkbox"/>	<input type="checkbox"/>
Fortnightly	<input type="checkbox"/>	<input type="checkbox"/>
Four weekly	<input type="checkbox"/>	<input type="checkbox"/>
Monthly	<input type="checkbox"/>	<input type="checkbox"/>
Other	<input type="checkbox"/>	<input type="checkbox"/>

225. Does the P60 for this employment indicate there were 53 pay days in 2016? Yes No Yes No

PPS Number

Grid for PPS Number

Special Assignee Relief Programme (SARP)

Employment / Pension 1

Employment / Pension 2

If you are claiming SARP relief please state:

226. (a) Gross income from the employment before deduction of SARP relief (less amounts contributed to pension and amounts not assessed to tax in the State)

Grid for 226(a) Employment 1

Grid for 226(a) Employment 2

(b) Amount of SARP relief claimed through payroll or now claimed on this Form 11

Grid for 226(b) Employment 1

Grid for 226(b) Employment 2

(c) Amount of income from employment after deduction of SARP relief claimed

Grid for 226(c) Employment 1

Grid for 226(c) Employment 2

(d) Has SARP relief been granted through payroll by your employer?

Yes/No checkboxes for Employment 1

Yes/No checkboxes for Employment 2

Note: If you have not been granted SARP relief through payroll by your employer, and if you have not already done so, you must submit a form SARP 1A in support of your claim

(e) If the employment was not for a full year, state the number of days for which you were entitled to the relief

Grid for 226(e) Employment 1

Grid for 226(e) Employment 2

Research and Development

227. (a) Amount of research and development credit claimed under S. 472D for 2016

Grid for 227(a) Employment 1

Grid for 227(a) Employment 2

(Note: enter the full amount surrendered by your employer to you under S. 766(2A(a)) which is relevant to the employer's accounting period ending in the year 2015)

(b) Amount of unused credit carried forward under S. 472D(4) from previous year

Grid for 227(b) Employment 1

Grid for 227(b) Employment 2

Foreign Tax

228. (a) Amount of income included above, if any, that has been subject to foreign tax in a Treaty State

Grid for 228(a) Employment 1

Grid for 228(a) Employment 2

(b) Amount of non-refundable foreign tax paid on this income

Grid for 228(b) Employment 1

Grid for 228(b) Employment 2

PART TWO

PAYE / USC refunded during the year

Self

Spouse or Civil Partner

229. PAYE Tax refunded by Revenue for the Income Tax year 2016

Grid for 229 Self

Grid for 229 Spouse

230. PAYE Tax underpaid (amount collected by Revenue by reducing your tax credits for 2016)

Grid for 230 Self

Grid for 230 Spouse

231. Amount of USC refunded by Revenue for the year 2016

Grid for 231 Self

Grid for 231 Spouse

Irish employment / pension / taxable benefits not subject to PAYE

232. (a) Income from Irish employment not subject to PAYE (include payments received on commencement / cessation of employment, restrictive covenants, etc.)

Grid for 232(a) Employment 1

Grid for 232(a) Employment 2

(b) Nature of payment(s)

Grid for 232(b) Employment 1

Grid for 232(b) Employment 2

233. (a) Personal Retirement Savings Account 'PRSA' (Note to include this in Line 508(c) on page 20)

Grid for 233(a) Employment 1

Grid for 233(a) Employment 2

(b) Other

Grid for 233(b) Employment 1

Grid for 233(b) Employment 2

Specify

Grid for 233(b) Employment 1

Grid for 233(b) Employment 2

234. Income attributable to the performance in the State of the duties of foreign offices and foreign employments not subject to PAYE deduction

Grid for 234 Employment 1

Grid for 234 Employment 2

235. Employment pension not subject to PAYE deductions

Grid for 235 Employment 1

Grid for 235 Employment 2

PPS Number

Grid for PPS Number

Self

Spouse or Civil Partner

Allowable Deductions Incurred in Employment

236. (a) Nature of employment(s)

Grid for Nature of employment(s) - Self

Grid for Nature of employment(s) - Spouse or Civil Partner

(b) Expenses

Grid for Expenses - Self

Grid for Expenses - Spouse or Civil Partner

(c) Superannuation Contributions / AVC (where not deducted by Employer)

Grid for Superannuation Contributions / AVC - Self

Grid for Superannuation Contributions / AVC - Spouse or Civil Partner

(d) Capital allowances

Grid for Capital allowances - Self

Grid for Capital allowances - Spouse or Civil Partner

(e) Total of (b), (c), and (d) above

Grid for Total of (b), (c), and (d) above - Self

Grid for Total of (b), (c), and (d) above - Spouse or Civil Partner

(f) Amount of total at (e) referring to Proprietary Directorship income / salary

Grid for Proprietary Directorship income / salary - Self

Grid for Proprietary Directorship income / salary - Spouse or Civil Partner

(g) Amount of total at (e) referring to employment income / salary

Grid for Employment income / salary - Self

Grid for Employment income / salary - Spouse or Civil Partner

Foreign Earnings Deduction

237. Where you are claiming relief under S. 823A, state the following:

(a) Country

Grid for Country - Self

Grid for Country - Spouse or Civil Partner

(b) Number of qualifying days spent there

Grid for Number of qualifying days - Self

Grid for Number of qualifying days - Spouse or Civil Partner

(c) Amount of relief claimed

Grid for Amount of relief claimed - Self

Grid for Amount of relief claimed - Spouse or Civil Partner

Social Welfare Payments, Benefits or Pensions received

238. Carer's Allowance paid by Dept. of Social Protection

Grid for Carer's Allowance - Self

Grid for Carer's Allowance - Spouse or Civil Partner

239. Other taxable Social Welfare Payments, Benefits or Pensions

(State Pension, Illness Benefit, Occupational Injury Benefit, Jobseeker's Benefit, Carer's Allowance, Pre-Retirement Allowance, Maternity Benefit, Paternity Benefit, Adoptive Benefit and Health & Safety Benefit) (See Form 11 Helpsheets for more information)

Grid for Other taxable Social Welfare Payments, Benefits or Pensions - Self

Grid for Other taxable Social Welfare Payments, Benefits or Pensions - Spouse or Civil Partner

Lump sums from Relevant Pension Arrangements (S. 790AA)

240. (a) Amount of lump sum(s) paid between 7/12/2005 and 31/12/2015, both inclusive

Grid for Lump sum(s) paid between 7/12/2005 and 31/12/2015 - Self

Grid for Lump sum(s) paid between 7/12/2005 and 31/12/2015 - Spouse or Civil Partner

(b) (i) Amount of lump sum(s) paid in 2016

Grid for Lump sum(s) paid in 2016 (i) - Self

Grid for Lump sum(s) paid in 2016 (i) - Spouse or Civil Partner

(ii) Amount of lump sum paid in 2016 which was paid under the rules of a Qualifying Overseas Pension Plan (QOPP) (S. 790AA(17))

Grid for Lump sum paid in 2016 (ii) - Self

Grid for Lump sum paid in 2016 (ii) - Spouse or Civil Partner

(c) Tax free amount, if any, for 2016

Grid for Tax free amount, if any, for 2016 - Self

Grid for Tax free amount, if any, for 2016 - Spouse or Civil Partner

(d) Amount of excess lump sum(s) for 2016

Grid for Amount of excess lump sum(s) for 2016 - Self

Grid for Amount of excess lump sum(s) for 2016 - Spouse or Civil Partner

(e) Portion of amount at (d) chargeable under Case IV at the standard rate (S. 790AA(3)(a)(i) or (3)(b)(i)(I)) (Do not include any amount entered at (g)(i))

Grid for Portion of amount at (d) chargeable under Case IV (e) - Self

Grid for Portion of amount at (d) chargeable under Case IV (e) - Spouse or Civil Partner

(f) Portion of amount at (d) chargeable under Schedule E (Note: this income should also be included with employment income subject to PAYE and income liable to USC)

Grid for Portion of amount at (d) chargeable under Schedule E (f) - Self

Grid for Portion of amount at (d) chargeable under Schedule E (f) - Spouse or Civil Partner

(g) Where amount at (d) includes an amount paid under the rules of a Qualifying Overseas Pension Plan:

(i) Portion of amount at (d) chargeable under Case IV at the standard rate determined in accordance with S. 790AA(3)(a)(i) or (3)(b)(i)(I) (Do not include any amount entered at (e))

Grid for Portion of amount at (d) chargeable under Case IV (i) - Self

Grid for Portion of amount at (d) chargeable under Case IV (i) - Spouse or Civil Partner

(ii) Portion of amount at (d) chargeable under Case IV at the rates determined in accordance with S. 790AA(3)(a)(ii), (3)(b)(i)(II) or (3)(b)(ii)

Grid for Portion of amount at (d) chargeable under Case IV (ii) - Self

Grid for Portion of amount at (d) chargeable under Case IV (ii) - Spouse or Civil Partner

Convertible Securities - Chargeable event in 2016 (S. 128C)

241. If any part of the chargeable amount was not taxed under the PAYE system, enter that amount

Grid for Chargeable amount not taxed under PAYE - Self

Grid for Chargeable amount not taxed under PAYE - Spouse or Civil Partner

PPS Number

Grid for PPS Number

Self

Spouse or Civil Partner

Share Options exercised, released or assigned in 2016

242. (a) Enter total chargeable amount

Grid for 242(a) Self

Grid for 242(a) Spouse or Civil Partner

(b) Enter amount of Relevant Tax on a Share Option (RTSO) paid

Grid for 242(b) Self

Grid for 242(b) Spouse or Civil Partner

Election under S. 128A(4A) (SO3 Election)

If you or your spouse or your civil partner made a "payment on account" under S. 128A(4A) against the income tax due on share options and have now disposed of any shares, state:

243. (a) The balance of tax remaining on the share option(s) to which the election under S. 128A(4A) was made

Grid for 243(a) Self

Grid for 243(a) Spouse or Civil Partner

(b) The aggregate of the net gain arising on the disposal of shares in 2016

Grid for 243(b) Self

Grid for 243(b) Spouse or Civil Partner

Do not include losses in the aggregate net gain

Directorships

244. If you and / or your spouse or civil partner held proprietary directorships in the year 2016, state each company's tax number and the percentage shareholding in each company

Table with columns: Company Tax Number, %, Insert box if Spouse or Civil Partner, Company Tax Number, %, Insert box if Spouse or Civil Partner

E - FOREIGN INCOME [301 - 324] (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 2016 Pay & File Self-Assessment Returns for more information on the taxation of foreign income.

Table for Foreign Income with columns: Self, Spouse or Civil Partner. Rows include: 301. Great Britain and Northern Ireland Dividends, 302. Foreign Pensions, 303. UK Deposit Interest, 304. EU Deposit Interest, 305. UK 'Other' Interest, 306. EU 'Other' Interest, 307. Non-EU Deposit Interest.

PPS Number

Grid for PPS Number

Self

Spouse or Civil Partner

308. Foreign Employments

(a) Gross income from Foreign Employments attributable to the performance outside the State of such employments on which Transborder Relief is not claimed

Input fields for 308(a) gross income

(b) Foreign tax deducted (if any and not refundable)

Input fields for 308(b) foreign tax deducted

309. Gross income from Foreign Employment on which Transborder Relief is claimed

Input fields for 309 gross income

310. US Dividends - Enter gross amount (Enter the amount of Irish tax deducted, if any, on encashment of these dividends at Line 319)

Input fields for 310 US Dividends

311. Canadian Dividends where Irish tax on encashment was withheld - Enter gross amount (Enter the amount of Irish tax deducted, if any, on encashment of these dividends at Line 319)

Input fields for 311 Canadian Dividends

312. Canadian Dividends where no Irish tax on encashment was withheld - Enter gross amount

Input fields for 312 Canadian Dividends

313. Income from Foreign Trade / Profession on which no foreign tax was deducted

Input fields for 313 income

314. (a) Income from Foreign Trade / Profession on which foreign tax was deducted

Input fields for 314(a) income

(b) Amount of foreign tax deducted

Input fields for 314(b) tax deducted

315. Foreign Rental Income

(a) Number of foreign properties let

Input fields for 315(a) number of properties

(b) Income from Foreign Rents (enter gross amount receivable)

Input fields for 315(b) income

(c) Expenses

(i) Expenses relating to this income (excluding interest)

Input fields for 315(c)(i) expenses

(ii) Allowable Interest

Input fields for 315(c)(ii) interest

(d) Net profit on Foreign Rental properties

Input fields for 315(d) net profit

(e) Capital Allowances (including Capital Allowances forward)

Input fields for 315(e) capital allowances

(f) Losses

(i) Amount of unused losses from prior years

Input fields for 315(f)(i) unused losses

(ii) Amount of losses in this year

Input fields for 315(f)(ii) losses in year

(iii) Amount of losses carried forward to next year

Input fields for 315(f)(iii) losses forward

(g) Amount of foreign tax deducted

Input fields for 315(g) tax deducted

Foreign rental losses may be offset only against foreign rental profits

316. Other UK Income

Income from all other UK Non-Deposit Interest, Royalties, Annuities, Dividends, etc.

Gross amount of UK Income from all Royalties, Annuities, Dividends, etc.

Input fields for 316 gross amount

Other Foreign Income

(Enter the amount of Irish tax deducted, if any, on encashment of this income at Line 319)

317. (a) Foreign Patent Royalty income previously exempted under S. 234 on which no foreign tax deducted

Input fields for 317(a) royalty income

(b) Income from all other Foreign Non-Deposit Interest, Royalties, Annuities, Dividends, etc. on which no foreign tax deducted

Input fields for 317(b) other income

318. (a) (i) Foreign Patent Royalty income previously exempted under S. 234 on which foreign tax was deducted

Input fields for 318(a)(i) royalty income

(ii) Amount of foreign tax deducted

Input fields for 318(a)(ii) tax deducted

(b) (i) Income from all other Foreign Non-Deposit Interest, Royalties, Annuities, Dividends, etc. on which foreign tax deducted

Input fields for 318(b)(i) other income

(ii) Amount of foreign tax deducted

Input fields for 318(b)(ii) tax deducted

319. Irish tax deducted on encashment

Input fields for 319 tax deducted

PPS Number

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Self

Spouse or
Civil Partner

320. **Foreign Bank Accounts** (S. 895) Give the following details for each foreign bank account opened in 2016 of which you or your spouse or civil partner were the beneficial owner of the deposits held

(a) Name & address of deposit holder (bank, etc.), include Eircode (if known)

(b) Date account was opened (DD/MM/YYYY)

		/			/				
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		/			/				
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(c) Amount of money deposited on opening the account

		,			,			.	00
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		,			,			.	00
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(d) Name & address of intermediary through whom account was opened, include Eircode (if known)

Foreign Life Policies / Offshore Funds / Other Offshore Products [321 - 324]

321. **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
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		,			,			.	00
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(b) Payment (personal portfolio) taxable at 60% (S. 730J(a)(i)(I))

		,			,			.	00
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		,			,			.	00
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(c) Gain (personal portfolio) taxable at 60% (S. 730K(1)(a)(i))

		,			,			.	00
--	--	---	--	--	---	--	--	---	----

		,			,			.	00
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(d) Gain taxable at 41% (S. 730K(1)(a)(ii))

		,			,			.	00
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		,			,			.	00
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And in respect of any such policy issued in 2016 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

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(g) Annual premiums payable

		,			,			.	00
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		,			,			.	00
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(h) Name & address of the person through whom the foreign life policy was acquired, include Eircode (if known)

322. **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
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		,			,			.	00
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(b) Payment (personal portfolio) taxable at 60% (S. 747D(a)(i)(I))

		,			,			.	00
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		,			,			.	00
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(c) Gain taxable at 41% (S. 747E(1)(b)(ii))

		,			,			.	00
--	--	---	--	--	---	--	--	---	----

		,			,			.	00
--	--	---	--	--	---	--	--	---	----

(d) Gain (personal portfolio) taxable at 60% (S. 747E(1)(b)(i)(I))

		,			,			.	00
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		,			,			.	00
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And in respect of any such material interest acquired in 2016 give the following additional details:

(e) Name & address of offshore fund(s)

(f) Date material interest was acquired (DD/MM/YYYY)

		/			/				
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		/			/				
--	--	---	--	--	---	--	--	--	--

(g) Amount of capital invested in acquiring the material interest

		,			,			.	00
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		,			,			.	00
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(h) Name & address of intermediary (if any) through whom the material interest was acquired, include Eircode (if known)

PPS Number

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Self

Spouse or
Civil Partner

406. Settlement, Covenant, Estate Income, Maintenance Payments, etc.

(a) Gross amount received / receivable, where tax was not deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Gross amount received / receivable, where tax was deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

407. Patent Royalty income where tax was deducted at source

(a) Gross amount of Irish Patent Royalty income previously exempted under S. 234	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Gross amount of other Irish Patent Royalty income	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

408. Gross amount of **Other Income** received where Irish Standard Rate Tax was deducted at source, e.g. Annuities

<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
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409. Investment Undertakings (S. 739G(2A))

(a) Gain on deemed disposal taxable at 41% (S. 739E(1)(b)(ii))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Gain on deemed disposal taxable at 60% (S. 739E(1)(ba))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Name & Address of the Investment Undertaking (S. 739E(2A)(b)), include Eircode (if known)	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>

410. Income chargeable under S. 811B

Enter amount of income chargeable under S. 811B	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
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INCOME FROM SOURCES NOT SHOWN ELSEWHERE

411. (a) Gross amount of the income	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Amount of tax deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> .	<input type="text"/> , <input type="text"/> , <input type="text"/> .
(c) Source(s) of income received	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>

G - EXEMPT INCOME [412 - 417]

412. Profit disregarded by virtue of Artists Exemption granted under S. 195	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
413. (a) Profit or gains from Woodlands	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) If a loss, enter the amount of the loss	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Distributions out of exempt profit or gains from Woodlands	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
414. (a) Income received under Rent-a-Room Relief Scheme	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
(b) If you do not wish to avail of Rent-a-Room Relief, insert <input checked="" type="checkbox"/> in the box and include details at Panel C and / or Line 401, as appropriate	<input type="checkbox"/>	<input type="checkbox"/>

415. Childcare Services

I confirm that I have notified the relevant person recognised by the Health Service Executive that I am providing **Childcare Services** and elect to have the **gross income**, before expenses, in respect of these services exempted from income tax (to elect enter the **gross income** received)

<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
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416. Income not chargeable to tax but which is part of total income for the purposes of S. 188(1)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
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417. (a) Other Exempt Income	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Details of income sources, e.g. exempt investment income received under S. 189	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>

PPS Number

Grid for PPS Number

Self

Spouse or Civil Partner

H - ANNUAL PAYMENTS, CHARGES AND INTEREST PAID [501 - 514]

501. Gross amount of Rents, etc. payable to Non-Residents in 2016

502. 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 premium(s) paid)

503. (a) Gross amount of Maintenance Payments paid in 2016 where tax was not deducted (exclude any amounts in respect of children)

(b) Gross amount of Maintenance Payments paid in 2016 where tax was deducted (exclude any amounts in respect of children)

504. (a) Gross amount of Deed(s) of Covenant in favour of Permanently Incapacitated individual(s)

(b) Gross amount of Deed(s) of Covenant in favour of person(s) aged 65 or over

505. Gross amount of payment of other Charges / Annuity(ies) where tax was deducted

Pension Contributions [506 - 510]

506. If you are claiming relief in respect of RACs / PRSAs / QOPPs state the source(s) of your earnings for which the relief is claimed

507. Retirement Annuity Contracts (RACs)

(a) Amount of RACs paid in 2016 (for which relief has not been claimed or granted in 2015)

(b) Insert [X] in the box if a once off payment

(c) Amount paid between 1/1/2017 and 31/10/2017 for which relief has not already been granted and for which relief is being claimed in 2016

(d) Amount paid in a prior year, for which relief has not been obtained

508. Personal Retirement Savings Accounts (PRSAs)

Only complete if you, or your employer on your behalf, made PRSA contributions.

(a) If you are a member of an Occupational or Statutory Pension scheme state the amount of contributions to that scheme from 1/1/2016 - 31/12/2016, (for which no further relief is due)

(b) PRSA contributions deducted by your employer from your salary, (for which no further relief is due)

(c) PRSA contributions made on your behalf by your employer (Note to include this in Line 233(a) on page 13)

(d) PRSA contributions paid directly by you to a PRSA provider

(e) Amount paid between 1/1/2017 and 31/10/2017 for which relief has not already been granted and for which relief is being claimed in 2016

(f) Amount paid in a prior year, for which relief has not been obtained

PPS Number

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Self

Spouse or
Civil Partner

509. Qualifying Overseas Pension Plans (QOPPs)

(Note: contributions to QOPPs that are made to occupational schemes and relieved on that basis should not be included below)

- | | | |
|---|--|--|
| (a) Amount paid by 'relevant migrant member' in respect of a 'qualifying overseas pension plan' in 2016 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |
| (b) Amount paid between 1/1/2017 and 31/10/2017 for which relief has not already been granted and for which relief is being claimed in 2016 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |
| (c) Amount paid in a prior year, for which relief has not been obtained | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |

510. Pension Contribution Relief

Total amount of RAC / PRSA / QOPP relief claimed in 2016 , , .00 , , .00

511. Retirement Relief for Certain Sportspersons

- | | | |
|---|--|--|
| (a) Insert <input checked="" type="checkbox"/> in the box to claim relief | <input type="checkbox"/> | <input type="checkbox"/> |
| (b) Date of permanent cessation of the specific occupation or profession (DD/MM/YYYY) | <input type="text"/> / <input type="text"/> / <input type="text"/> | <input type="text"/> / <input type="text"/> / <input type="text"/> |
| (c) Amount of relief claimed for the year 2016 | <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> .00 |

512. Interest Relief on certain unsecured home loans

In respect of **interest paid** on unsecured home loans used for the purchase, repair, development or improvement of your **main residence**, taken out between 1/1/2004 and 31/12/2012, and interest paid on unsecured home loans which qualifies for relief under Section 9 Finance Act 2013, complete the following:

- | | | |
|--|--|--|
| (a) Insert <input checked="" type="checkbox"/> in the box to confirm interest claimed at (e) below is not in respect of a secured home loan (mortgage) taken out with a lending provider in the State | <input type="checkbox"/> | <input type="checkbox"/> |
| (b) Enter date loan taken out (DD/MM/YYYY) | <input type="text"/> / <input type="text"/> / <input type="text"/> | <input type="text"/> / <input type="text"/> / <input type="text"/> |
| (c) If you received Tax Relief at Source (TRS) in respect of another loan in 2016, state the amount of interest on which TRS granted | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |
| (d) Insert <input checked="" type="checkbox"/> in the box if you are entitled to first-time buyer relief (i.e. in the first seven years of entitlement to relief) | <input type="checkbox"/> | <input type="checkbox"/> |
| (e) State the amount of interest paid in 2016 (excluding interest at (c)) | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |
| (f) State the number of tax years (1-6) prior to 2016 you were entitled to first-time buyer relief | <input type="text"/> | <input type="text"/> |
| (g) Insert <input checked="" type="checkbox"/> in the box if the interest at (e) was paid on a loan taken out between 1/1/2004 and 31/12/2008 to purchase your first qualifying residence, or subsequent qualifying residence where your first qualifying residence was purchased on or after 1/1/2004 | <input type="checkbox"/> | <input type="checkbox"/> |

513. Interest Relief on a Loan applied in acquiring an interest or share in a partnership

- | | | |
|---|--|--|
| (a) Interest Relief on a Loan applied in acquiring an interest or share in a farming partnership within the meaning of S. 598A
State amount of interest paid in 2016 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |
| (b) Interest Relief on a Loan applied in acquiring an interest or share in a partnership (other than a farming partnership) (S. 253) where the loan was taken out on or before 15 October 2013, or if taken out after that date was a replacement for an existing loan taken out before that date.
State amount of interest paid in 2016 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |

514. Significant Buildings and Gardens (S. 482)

Amount of qualifying expenditure incurred in 2016 , , .00 , , .00

PPS Number

Grid for PPS Number

Self

Spouse or Civil Partner

I - CLAIM FOR TAX CREDITS, ALLOWANCES, RELIEFS AND HEALTH EXPENSES [515 - 546]

515. (a) Home Carer Tax Credit - Amount due for 2016 [Grid] .00

(b) If you qualify on the "look-back" year insert [X] in the box []

516. Employee Tax Credit - Insert [X] in the box if claimed []

517. Earned Income Tax Credit - Insert [X] in the box if claimed []

518. (a) Blind Person's Tax Credit - Insert [X] in the box to indicate if due []

(b) Guide Dog - Insert [X] in the box to indicate if self and / or spouse or civil partner has a Guide Dog []

519. (a) Dependent Relative Tax Credit - Amount claimed [Grid] .00 [Grid] .00

(b) Number of Dependent Relatives [Grid] [Grid]

520. Employing a Carer to care for an incapacitated individual - Amount claimed [Grid] .00 [Grid] .00

521. Permanent Health Benefit (not health / medical insurance) - Amount paid (where not deducted from gross pay by employer) [Grid] .00 [Grid] .00

522. Seed Capital Scheme / Start-up Refunds for Entrepreneurs (SURE)

(a) Amount of relief claimed in 2016 [Grid] .00 [Grid] .00 (Note: if you are claiming relief for prior years you should submit full details to your Revenue office)

(b) (i) Business Expansion Scheme Relief - Amount of relief claimed in 2016 [Grid] .00 [Grid] .00

(ii) Enter relevant RICT3 certificate number, or, if appropriate, the Designated Fund's reference number [Grid] [Grid]

(c) (i) Employment and Investment Incentive - Amount subscribed for eligible shares in 2016 [Grid] .00 [Grid] .00

(ii) Enter relevant EII 3 certificate number, or if appropriate, the Designated Fund's reference number [Grid] [Grid]

(d) (i) Employment and Investment Incentive - Amount subscribed for eligible shares in 2011 on which additional relief is now due [Grid] .00 [Grid] .00

(ii) Enter relevant EII 3A certificate number, or if appropriate, the Designated Fund's reference number [Grid] [Grid]

523. Film Relief

(a) Amount of investment on which relief is claimed in 2016 [Grid] .00 [Grid] .00

(b) Enter all relevant Film 3 certificate numbers [Grid] [Grid]

524. Tuition Fees

(a) State the name of the student [Grid] [Grid]

(b) Amount paid per approved course (do not include administration, exam, registration, capitation fees, etc.) [Grid] .00 [Grid] .00

(c) Insert [X] in the box if a part-time course [] []

(d) Insert [X] in the box if fees relate to a training course [] []

PPS Number

Grid for PPS Number

Self

Spouse or Civil Partner

529. Home Renovation Incentive

Tax credit due for 2016 based on your HRI online claim

Self amount input

Spouse or Civil Partner amount input

530. Job Assist Allowance - Amount claimed

Self amount input

Spouse or Civil Partner amount input

(Note: this scheme has ended for all employments commencing on or after 1 July 2013)

531. Seafarer Allowance

(a) Number of days out of the State

Self days input

Spouse or Civil Partner days input

(b) Amount of salary for this employment

Self salary input

Spouse or Civil Partner salary input

(c) Amount claimed

Self amount claimed input

Spouse or Civil Partner amount claimed input

532. Rent Tax Credit

No relief is due unless the claimant was, on 7/12/2010, paying rent under a tenancy

(a) I confirm that I was paying rent under a tenancy on the 7/12/2010

Self confirmation box

Spouse or Civil Partner confirmation box

(b) Amount of rent paid if under 55 years of age in 2016

Self rent input

Spouse or Civil Partner rent input

(c) Amount of rent paid if 55 years of age or over in 2016

Self rent input

Spouse or Civil Partner rent input

(d) Address of Rented Property, include Eircode (if known)

Address input grid

(e) Name and address of landlord / agency rent is paid to, include Eircode (if known)

Name and address input grid

(f) PPS Number of landlord (if known)

Landlord PPS Number input

533. Year of Marriage or Registration of a Civil Partnership Review

(a) To claim for relief under S. 1020 / 1030E insert in the box

Self claim box

(b) Amount of spouse's or civil partner's income for 2016

Spouse or Civil Partner income input

(c) Amount of repayment claimed in respect of self

Self repayment input

(d) Amount of repayment claimed in respect of spouse or civil partner

Spouse or Civil Partner repayment input

Your spouse or civil partner will have to make a separate claim for relief under S. 1020 / 1030E in his / her return.

534. Approved Sports Bodies

(a) Amount of Donations made in 2016

Self donations input

Spouse or Civil Partner donations input

(b) Name and address of Approved Sports Body / Bodies, include Eircode (if known)

Self name and address input grid

Spouse or Civil Partner name and address input grid

PPS Number

Self

Spouse or Civil Partner

Health Expenses [535 - 546] Health Expenses incurred by you (and your spouse or civil partner if you are taxed under Joint Assessment). Complete and retain Form Med 1

Nursing Home expenses [535 - 540] - Enter details in relation to maintenance / treatment in 2016

535. (a) Amount of expenses , .00

(b) Name and address of Nursing Home, include Eircode (if known)

Deductions [536 - 539] (Sums received / receivable in respect of Nursing Home expenses)

536. From any public / local authority (e.g. Local Health Office) , .00

537. Under any policy of medical insurance , .00

538. Compensation claim, etc. , .00

539. **Total Deductions** (Nursing Home expenses only) , .00

540. **Net amount of Nursing Home expenses on which tax relief is claimed** , .00

'Other' Health Expenses incurred [541 - 546]

541. Enter total of 'Other' Health Expenses incurred in 2016 , .00

Deductions [542 - 545] (Sums received / receivable in respect of 'Other' Health Expenses only)

542. From any public / local authority (e.g. Local Health Office) , .00

543. Under any policy of medical insurance , .00

544. Compensation claim, etc. , .00

545. **Total Deductions** ('Other' Health Expenses only) , .00

546. **Net amount of 'Other' Health Expenses on which tax relief is claimed** , .00

J - HIGH-INCOME INDIVIDUALS: LIMITATION ON USE OF RELIEFS [601 - 603]

	Self	Spouse or Civil Partner
601. Excess Relief forward to 2016 under S. 485F	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

Amounts at Lines 602 / 603 should be transferred from a completed 2016 High-Income Individuals Statement: Form RR1

602. Taxable Income calculated on the basis that Limitation on the Use of Reliefs does not apply	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
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603. Recalculated Taxable Income for 2016	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
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K - CAPITAL ACQUISITIONS IN 2016

701. If you received a gift or an inheritance in 2016, insert in the box

(Note: 1. Where the value of a gift or an inheritance, when added to the value of prior aggregable benefits (if any) received on or after 5 December 1991 within the same group, exceeds 80% of the relevant threshold, a Capital Acquisitions Tax return must be made.
 2. A gift is treated as having been received on the date of the gift. An inheritance is treated as having been received on the date of death of a person.)

PPS Number	Self	Spouse or Civil Partner
807. Chargeable Gain(s) (excluding Foreign Life Policies)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
808. Previous Gain(s) Rolled-over (now chargeable)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
809. Net Loss(es) in 2016	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
810. Amount of unused Loss(es) from prior year(s) available for offset against chargeable gains above	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
811. Personal Exemption (max €1,270 per spouse or civil partner & not transferable) Note: losses, including losses forward, must be used first	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
812. Net Chargeable Gain (excluding Foreign Life Policies)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
813. Chargeable Gain on Foreign Life Policies	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
814. Unused Loss(es) for carry forward to 2017	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

If you have an overall CGT loss in 2016 there is no need to complete Lines 815 or 816.

815. In respect of net chargeable gains that arose in the period 1 January 2016 - 30 November 2016

(a) Enter amount of net gain to be charged at 33%	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Enter amount of net gain on Foreign Life Policies to be charged at 40%	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(d) Enter amount of net gain on disposal of chargeable business asset(s) by a relevant individual to be charged at 20% under S. 597AA	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(e) Enter amount of net gain in respect of Venture Fund Capital to be charged at 15%	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(f) (i) Enter amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2016 by virtue of S. 542(1)(d)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(ii) Date of disposal (DD/MM/YYYY)	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>

816. In respect of net chargeable gains that arose in the period 1 December 2016 - 31 December 2016

(a) Enter amount of net gain to be charged at 33%	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Enter amount of net gain on Foreign Life Policies to be charged at 40%	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(d) Enter amount of net gain on disposal of chargeable business asset(s) by a relevant individual to be charged at 20% under S. 597AA	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(e) Enter amount of net gain in respect of Venture Fund Capital to be charged at 15%	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(f) (i) Enter amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2016 by virtue of S. 542(1)(d)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(ii) Date of disposal (DD/MM/YYYY)	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>

PPS Number

Double Taxation Relief

817. If you wish to claim relief for foreign tax in respect of a disposal that gives rise to a liability to capital gains tax shown above, provide the following information in respect of each such foreign disposal

Country	Amount of gain	Amount of foreign tax for which relief is now claimed
<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

M - CHARGEABLE ASSETS ACQUIRED IN 2016

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

Description of Assets	Self Spouse or Civil Partner		Self Consideration	Spouse or Civil Partner Consideration
	Number of Assets			
(a) Shares (quoted and unquoted)			<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Residential Premises	<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"/> .00
(c) Commercial Premises	<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"/> .00
(d) Agricultural Land	<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"/> .00
(e) Development Land	<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"/> .00
(f) Business Assets	<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"/> .00
(g) Antiques / Works of Art	<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"/> .00
(h) Other	<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"/> .00

PPS Number

Grid for PPS Number

N - PROPERTY BASED INCENTIVES ON WHICH RELIEF IS CLAIMED IN 2016 [901 - 933]

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

Owner Occupier

Investor - Lessor

Table with 3 columns: Description, Section, and Amount. Rows include Urban Renewal, Town Renewal, Seaside Resort, Rural Renewal, Living over the Shop, Park and Ride, Student Accommodation, and Living City Initiative.

Industrial Buildings Allowance

Owner Occupier

Investor - Lessor

Table with 3 columns: Description, Section, and Amount. Rows include Urban Renewal, Town Renewal, Seaside Resort, Rural Renewal, Multi-storey Car Parks, Living over the Shop (Commercial Premises Only), Enterprise Areas, and Park and Ride.

PPS Number

(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 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 2016 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.)

(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 2016

Signature Date (DD/MM/YYYY)

Capacity of Signatory

935. Self-Assessment – Capital Gains Tax 2016

(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 934(f))

(e) Amount of surcharge due under S. 1084 because of non-compliance with LPT requirements , , .00

(Note: see 934(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 2016

Signature Date (DD/MM/YYYY)

Capacity of Signatory

PPS Number

Grid for PPS 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)

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.

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)

Grid for International Bank Account Number (IBAN)

Bank Identifier Code (BIC) (Maximum 11 characters)

Grid for Bank Identifier Code (BIC)

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)

Grid for International Bank Account Number (IBAN)

Bank Identifier Code (BIC) (Maximum 11 characters)

Grid for Bank Identifier Code (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:

Input box for Expression of Doubt

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

Large text area for (a)

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

Large text area for (b)

(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

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

Large text area for (d)

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

Large text area for (e)

Input box for Office Use Only

PAY AND FILE - 31 OCTOBER 2017

Please read the important information on this page before completing the payslip overleaf

IMPORTANT

Methods of Payment

You can make a payment against a tax liability using one of the following:

1. Revenue On-Line Service (ROS)

For details on how to make payments and submit returns using the Revenue On-Line Service visit the Revenue website at www.revenue.ie or phone **1890 20 11 06**.

2. myAccount

myAccount customers can make payments online by clicking on the **myAccount** link on the Revenue home page. You can register for **myAccount** on the "Register for **myAccount**" link on www.revenue.ie. You will need your PPSN and a password to make a payment.

You can make payments online using:

- a debit card or a credit card
- a once off debit - a 'Single Debit Instruction' - using a bank account.

3. Direct Debit

For information on how to pay Preliminary Income Tax by monthly Direct Debit, visit the Revenue website at www.revenue.ie or phone **1890 33 84 48**. Please note that the Direct Debit facility applies **only** to Preliminary Tax and all Direct Debit applications should be made on-line through **ROS** using the Direct Debit link on **My Services** screen.

4. Single Debit Authority

You can now pay Income Tax directly from your bank account by completing the Single Debit Authority overleaf.

Please note that the bank account must be within the Single Euro Payments Area (SEPA) and must be provided in the SEPA format.

- Simply provide your bank details and the amount you wish to have debited from your account.
- Please remember to give a breakdown on the Statement of Net Liabilities on how much is to be allocated against each liability.
- Forward the completed mandate to the **Collector-General** at the address below.
- A once-off deduction will be taken from your account no earlier than 31 October 2017 and credited against your tax liabilities as specified on the Statement of Net Liabilities.

Importance of Prompt Payments

- Ensure you allow sufficient time - at least three working days - for your payment to reach the Collector-General by the due date.
- Late payment of tax carries an interest charge.
- Failure to pay a tax liability, or failure to pay on time, can result in enforced collection through the Sheriff, Court proceedings or Notice of Attachment.

Enforcement carries costs, additional to any interest charged.

ENQUIRIES

Any enquiry regarding liability should be addressed to your local Revenue Office.

Any enquiry regarding payment should be addressed to the Collector-General's Division, Sarsfield House, Francis Street, Limerick, V94 R972.

Please return completed Single Debit Authority to:
COLLECTOR-GENERAL, PO BOX 354, LIMERICK

SEE PAYSLIP ON REVERSE

Legal Text

By signing this mandate form, you authorise (A) the Revenue Commissioners to send instructions to your bank to debit your account and (B) your bank to debit your account in accordance with the instruction from the Revenue Commissioners.

As part of your rights, you are entitled to a refund from your bank under the terms and conditions of your agreement with your bank. A refund must be claimed within 8 weeks starting from the date on which your account was debited. Your rights are explained in a statement that you can obtain from your bank.

Name

PPS Number

PAY AND FILE
31 OCTOBER 2017

IMPORTANT

Please read the information below and overleaf before completing the Statement of Net Liabilities

In accordance with the Taxes Consolidation Act 1997, you are obliged to submit the following return and payment on or before **31 October 2017**:

Preliminary Tax for the year of assessment 2017 including Universal Social Charge contributions

Payment of any balance of Income Tax due for the year of assessment 2016

Return of Income and Capital Gains for the year of assessment 2016

How to complete the payslip

You can ensure that your Income Tax payments are promptly and properly processed by completing the payslip below and forwarding it to the **Collector-General, PO Box 354, Limerick**. You must complete the Statement of Net Liabilities whether you are making your payment by Revenue On-Line Service or **myAccount** Debit Instruction, Credit Card, Debit Card, Direct Debit or Single Debit Authority (see overleaf for details on how to make a payment).

Please enter an amount in the relevant space on the Statement of Net Liabilities for the following:

1. Preliminary Tax 2017

The minimum Preliminary Tax payment you are obliged to make is an amount equal to the lesser of 90% of your final Income Tax liability for 2017 or 100% of your final liability for 2016. If you are paying your 2017 Preliminary Tax by monthly Direct Debit, leave this box blank.

2. Balancing Amount 2016

Insert any outstanding balance of Income Tax for the year of assessment 2016. Tax already paid for this year should be taken into consideration when calculating the amount of the balance outstanding.

If you have calculated that there is a credit due to you for this year, enter the amount and tick the box (x) to indicate that the value is a credit. The credit will be automatically offset against any liabilities for other years on the Statement of Net Liabilities.

3. TOTAL NET AMOUNT

The Total Net Amount figure should match the sum total of declarations that you are making for the above periods.

If you have calculated that you have no Preliminary Tax 2017 or Balancing Amount 2016, enter a single '0' in the appropriate box for that category on the Statement of Net Liabilities.

IMPORTANT NOTE:

If you file this return on time, but at the date of filing, you have failed to submit your Local Property Tax (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. Therefore, the amount payable in your Self-Assessment should be increased by 10%. Where the LPT is subsequently brought up to date, the amount of the surcharge will be capped at the amount of the LPT liability involved. For assistance, you may wish to call the **LPT Branch on 1890 20 02 55** (ROI only) or **+353 1 702 3049** (outside ROI).

Form 11

€ Payslip

PPS No.: 0000000AB

Signature: A.N. OTHER Date: 12-09-2017

Name: **A. N. OTHER**

€ Statement of Net Liabilities
Whole Euro only - **DO NOT ENTER CENT**

Single Debit Authority

Please debit my account no earlier than 31 October 2017 with the single amount specified.

DEBIT AMOUNT

3 3 , 3 3 3 , 3 3 3 3 00

Income Tax Preliminary Tax 2017

1 5 5 , 5 5 5 , 5 5 5 00

Place X in the box above if Income Tax 2016 is a credit

Income Tax Balancing Amount 2016

2 2 2 , 2 2 2 , 2 2 2 00

International Bank Account Number (IBAN)

SEE YOUR BANK STATEMENT FOR IBAN

Bank Identifier Code (BIC)

AND BIC

TOTAL NET AMOUNT
1 + 2 ABOVE

3 3 , 3 3 3 , 3 3 3 00

P&F
G