

# Form 11

## Tax Return and Self-Assessment for the year 2017

(relating to taxes on income and capital gains for self-assessed individuals)



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Your PPS Number

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Remember to quote your PPS Number in any communication with your Revenue office.

If submitting this return use any envelope and write "Freeport" above the Return Address.

**NO STAMP REQUIRED**

Return Address

<p><b>Office of the Revenue Commissioners, Collector-General's Division, PO Box 354, Limerick.</b></p>
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If you are a mandatory e-Filer, required to file an electronic return in accordance with S. 917EA, you must file your return through Revenue On-Line Service (ROS), even though you have received this return form.

Even if you are not considered a mandatory e-Filer, ROS is the quickest, easiest and most convenient way to file your return and pay your tax. It allows you to file this form and to pay any tax (which will include Income Tax, Capital Gains Tax, PRSI and Universal Social Charge (USC)) due electronically. ROS also provides an instant calculation of Income Tax liability. Access ROS at [www.revenue.ie](http://www.revenue.ie)

**RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE YEAR ENDED 31 DECEMBER 2017**  
**CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2017**  
**SELF-ASSESSMENT FOR THE YEAR ENDED 31 DECEMBER 2017**

If you complete and submit this tax return on or before **31 August 2018** Revenue will calculate the self-assessment for you. This will assist you in paying the correct amount by the due date. If you submit the return after the **31 August 2018** you must make your own self-assessment and calculate your own tax, PRSI and USC due. The due date for submission of this return to the above address is 31 October 2018. On that date you must also pay any balance of tax due for 2017. Where this return is submitted after the due date, a surcharge (5% where the return is submitted within two months, otherwise 10%) will be added to your tax liability. **Failure to submit your Local Property Tax return will result in a tax surcharge - please see note in the Form 11 Helpsheets.**

**Civil Penalties / Criminal Prosecution** - Tax law provides for both civil penalties and criminal sanctions for the failure to make a return, the making of a false return, facilitating the making of a false return, or claiming tax credits, allowances or reliefs which are not due. In the event of a criminal prosecution, a person convicted on indictment of an offence may be liable to a fine not exceeding €126,970 and / or to a fine of up to double the difference between the declared tax due and the tax ultimately found to be due and / or to imprisonment.

### YOU MUST SIGN THIS DECLARATION

I DECLARE that, to the best of my knowledge and belief, this form contains a correct return in accordance with the provisions of the Taxes Consolidation Act 1997 of:

- All the sources of my income and the amount of income derived from each source in the year 2017, and
- All disposals and acquisitions of chargeable assets and the amount of chargeable gains that accrued to me in the year 2017.

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

Signature

(DD/MM/YYYY)

Capacity of Signatory

Date

		/			/				
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### Contact Details (in case of query about this return)

Agent's TAIN

Contact Name

Client's Ref.

Telephone or E-mail



PPS Number

When completing this return you should read the appropriate **Form 11 Helpsheet**. A copy of the **Form 11 Helpsheet** and a **“Guide to Completing 2017 Pay & File Self-Assessment Returns”** are available from Revenue’s Forms & Leaflets Service at LoCall 1890 306 706 (ROI only), +353 1 702 3050 (if calling from outside ROI).

This return is only to be used for the 2017 tax year.

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

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue’s data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on [www.revenue.ie](http://www.revenue.ie). Details of this policy are also available in hard copy upon request.

If there are any **changes** under the following headings, not already notified to Revenue, enter the **new details** below:

Nature of Primary Trade, Business or Activity

Business Address

Main Residence Address

Eircode

Eircode

Telephone

Telephone

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A - PERSONAL DETAILS [1 - 19]

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)

Date of death grid

(b) Enter the name and address, include Eircode (if known) of the personal representative (i.e. executor, administrator, etc.)

Grid for name and address

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

Date of grant grid

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
(e) In a Civil Partnership but living apart
(f) Widowed
(g) A Surviving Civil Partner
(h) Divorced
(i) A former Civil Partner

3. If your personal circumstances changed in 2017 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, Date of Separation or Divorce, Spouse's or Civil Partner's date of death

4. If married or in a civil partnership, insert [X] in the box to indicate basis of assessment applicable for 2017:

- Joint Assessment, Separate Assessment, Single Treatment

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

- (a) PPS No., (b) Date of birth, (c) Date of Marriage or Civil Partnership, (d) Gender, (e) Surname, (f) First name(s)

6. State the number of Dependent Children

7. 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)

Date of death grid

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

Date of birth grid

9. Insert [X] in the relevant box(es) to indicate for 2017 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 2017 should be completed and also Panel J on page 28.

Table with columns: Self, Spouse or Civil Partner, Yes, No

Insert [X] in the box(es) to indicate for 2017 if you and / or your spouse or civil partner were:

- 10. Permanently Incapacitated
11. A Proprietary Director, i.e. owned / controlled more than 15% of the share capital of a company
12. A holder of a 'full' Medical Card or having entitlement to one under EU Regulations
13. Entitled to an exemption from PRSI

Grid for reasons 10-13

PPS Number

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Self

Spouse or Civil Partner

**Residence and Domicile Status for the year 2017 [14 - 18]**

See **Guide to Completing 2017 Pay & File Self-Assessment Returns** for more information on the "Extent of Liability to Income Tax" of individuals who are either not resident or not domiciled in Ireland.

14. (a) Insert  in the box to indicate if you are:

Resident	<input type="checkbox"/>	<input type="checkbox"/>
or		
Non-Resident ( <i>Note: If you are non-resident you must complete the Non-Resident section below.</i> )	<input type="checkbox"/>	<input type="checkbox"/>

(An individual is resident in Ireland if s/he spends 183 days or more in Ireland in the year, or 280 days or more in Ireland over the last two years.)

(b) Insert  in the box to indicate if you are:

Ordinarily Resident	<input type="checkbox"/>	<input type="checkbox"/>
or		
Not Ordinarily Resident	<input type="checkbox"/>	<input type="checkbox"/>

(Where an individual has been resident for tax purposes for three consecutive tax years they are considered to be "ordinarily resident". An individual ceases to be ordinarily resident in Ireland if they have been non-resident for tax purposes for three consecutive tax years.)

(c) Insert  in the box to indicate if you are:

Domiciled in Ireland	<input type="checkbox"/>	<input type="checkbox"/>
or		
Not Domiciled in Ireland	<input type="checkbox"/>	<input type="checkbox"/>

(Domicile may be broadly defined as meaning residence in a particular country with the intention of residing permanently in that country. Every individual acquires a domicile at birth. A person born in Ireland will have an Irish Domicile which will remain with him/her until such time as a new domicile is acquired.)

**Self**

**Spouse or Civil Partner**

(d) Enter the country of which you are a national

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(A national is generally regarded as an individual who holds the nationality or citizenship of a particular State.)

**Non-Resident**

**Self**

**Spouse or Civil Partner**

15. (a) Enter your country of residence

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(b) Enter your Tax Identification Number of that country

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(c) Enter your address in that country



16. If you are resident in another Member State of the European Communities, insert  in the box

17. A non-resident is not due any tax credits or reliefs except as provided for in S. 1032(2)

If you wish to claim a portion of the allowances / reliefs under S. 1032(2) state the amount of your:

(a) Income chargeable in the State , , .00

(b) World income (includes income chargeable in the State) , , .00

18. In the case of **married persons or civil partners** where either or both parties are non-resident, they are both taxed as single individuals unless the income of both parties is fully chargeable to Irish tax.

(a) Insert  in the box if you are married or in a civil partnership and all of your own income and your spouse's or civil partner's income is chargeable to income tax in Ireland and you wish to claim the married person's or civil partner's tax credit

(b) Where all the income of both you and your spouse or civil partner is not chargeable to tax in the State additional relief, known as aggregation relief, may be due. If you wish to claim this relief you should include an application with this form. The application should provide details of the total income of both you and your spouse or civil partner, including income not chargeable to Irish tax.

**Mandatory Disclosure**

19. The number assigned to a transaction by the Revenue Commissioners under S. 817HB

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(**Expression of Doubt:** If you have a genuine doubt about the correct application of tax law to any item in the return, provide details of the point at issue in the entry fields provided on page 36.)

PPS Number

11 empty boxes for PPS Number

**B - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 159]**  
*(Including Farming & Partnership Income)*

**Note:** If you and / or your Spouse or Civil Partner have / has more than one Trade, Profession or Vocation insert  in the box and complete Appendix 1 on pages 37 - 40.

**Primary Trade**  
**Self** **Spouse or Civil Partner**

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

102. Description of Trade, Profession or Vocation *(you must clearly describe the trade)*

13 empty boxes for trade description

*Do not submit accounts with this return. Instead you MUST give an extract of information from the accounts on page 8*

103. If you are employed by An Post as a sub-postmaster / postmistress, or by the Department of Employment Affairs and 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 2017 state the date of cessation (DD/MM/YYYY)

DD/MM/YYYY boxes

105. If you are an RCT sub-contractor for the purposes of this trade and have changed your accounting period in 2017 insert  in the box

106. If you are a farmer insert  in the box and complete Lines 119 and 120 on page 7, if applicable

**Profit assessable in 2017**

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

Profit boxes: [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

(b) Amount of adjusted net loss for accounting period

Loss boxes: [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

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

Assessable profit boxes: [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

**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)

DD/MM/YYYY boxes

(b) Insert  in the box to confirm that you have been unemployed for 12 months immediately before the commencement date (see **Form 11 Helpsheets** for more information)

**110. Balancing Charges**

(a) Amount arising from capital allowances which were deductible in arriving at relevant income for USC

Boxes: [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

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

Boxes: [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

**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

Boxes: [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

(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)

Boxes: [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

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

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

Boxes: [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

(ii) All other specified relief capital allowances

Boxes: [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

**Capital Allowances for the year 2017 [112 - 115]**

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 32 / 33

113. (a) Machinery and Plant

Boxes: [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

(b) If any amount entered above refers to 'energy-efficient equipment' under S. 285A enter that amount here

Boxes: [ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

PPS Number

**B - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 159] contd.**  
*(Including Farming & Partnership Income)*

**Primary Trade**

**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) , , .00

(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) , , .00

(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 other than Living City Initiative and Aviation Services Facilities allowances entered at (ii) and (iii) below , , .00

(ii) In respect of any Living City Initiative (S. 372AAC) capital allowances, enter the amount of capital allowances and provide the following: , , .00

(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 , , .00

(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.

(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: , , .00

(I) The aggregate amount of specified capital expenditure incurred , , .00

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

(iv) All other specified relief capital allowances , , .00

**115. Other Capital Allowances**

, , .00

**Losses [116 - 118]**

116. (a) If you wish to claim, under S. 381, to set any loss made in the trade in the year 2017 (other than a relevant loss as defined in S 381B) against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2019. , , .00

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

(c) If there are no / insufficient profits and you wish to claim unused current year Capital Allowances in computing a loss made in the trade in the year 2017 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2019.

(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B) , , .00

(ii) Specified Relief Capital Allowances (as set out in Sch. 25B)  
(I) Specified property relief capital allowances, as defined in S. 531AAE , , .00

(II) All other specified relief capital allowances , , .00

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

PPS Number

Grid for PPS Number

B - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 159] contd.
(Including Farming & Partnership Income)

Primary Trade

Unused losses from a prior year

- 117. (a) Amount of unused losses from a prior year... (b) In respect of unused residential development land losses... (i) Amount of tax credit due... (ii) Amount of tax payable...

Terminal Loss Relief

- 118. (a) If this trade ceased in 2017 and you wish to claim terminal loss relief... (i) Amount of unused loss... (ii) Amount of unused capital allowances... (b) If you wish to claim terminal loss relief for the year 2017... (i) Amount of the loss relief... (ii) The date the trade ceased...

Farmers

- 119. (a) Insert [x] in the box if you are a partner in a Registered Farm Partnership... (b) Your share of stock relief claimed under S. 667B... (c) Your share of stock relief claimed under S. 667C... (d) Insert [x] in the box if this trade relates wholly or in part to Share Farming... (e) Insert [x] in the box if you wish to elect for income averaging... (f) Insert [x] in the box if the assessable profits for this year are computed in accordance with S. 657... (g) Insert [x] in the box if you wish to withdraw from income averaging... (h) (i) Insert [x] in the box if you wish to temporarily elect out of income averaging... (ii) Enter the amount of adjusted net profit...

Succession Farm Partnership

- 120. (a) Succession Farm Partnership tax reference number... (b) Date this Partnership was entered on the Register... (c) Indicate if you are a "Farmer" or a "Successor"... (d) Insert [x] in the box to confirm that no "Successor" in this partnership was aged over 40... (e) Your share of the profits as per the partnership agreement... (f) Amount of Succession Tax Credit due

Credit for Professional Services Withholding Tax (PSWT)

- 121. Gross withholding tax (before any interim refund) related to the basis period for 2017 on fees for Professional Services.

PRSI paid

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

PPS Number

**EXTRACTS FROM ACCOUNTS [123 - 159] Primary Trade**

**Accounts Information Period (must be completed)**

123. From (DD/MM/YYYY) / /

124. To (DD/MM/YYYY) / /

**Extracts From Accounts 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 125 or 126 apply.**

125. If you have previously submitted accounts information relating to this return state the income tax return with which accounts were submitted (YYYY)

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

(b) Insert  in the box if you are a non-active partner within the meaning of S. 409A

**Income [127 - 129]**

127. Sales / Receipts / Turnover , , .00

128. Receipts from Government Agencies (GMS, etc.) , , .00

129. Other Income including tax exempt income , , .00

**Trading Account Items [130 - 131]**

130. Purchases , , .00

131. Gross Trading Profits , , .00

**Expenses and Deductions [132 - 139]**

132. Salaries / Wages, Staff costs , , .00

133. Sub-Contractors , , .00

134. Consultancy, Professional fees , , .00

135. Motor, Travel and Subsistence , , .00

136. Repairs / Renewals , , .00

137. Depreciation, Goodwill / Capital write-off , , .00

138. (a) Provisions including bad debts - positive , , .00

(b) If negative, state amount here , , .00

139. Other Expenses (Total) , , .00

**Capital Account and Balance Sheet Items [140 - 151]**

140. Cash / Capital introduced , , .00

141. Drawings (Net of Tax and Pension contributions) , , .00

142. (a) Closing Capital Balance - positive , , .00

(b) If negative, state amount here , , .00

143. Stock, Work in progress, Finished goods , , .00

144. Debtors and Prepayments , , .00

145. Cash / Bank (Debit) , , .00

146. Bank / Loans/ Overdraft (Credit) , , .00

147. Client Account Balances (Debit) , , .00

148. Client Account Balances (Credit) , , .00

149. Creditors and Accruals , , .00

150. Tax Creditors , , .00

151. (a) Net Assets - positive , , .00

(b) If negative, state amount here , , .00

**Extracts from Adjusted Net Profit / Loss Computation [152 - 159]**

**Profit / Loss per Accounts [152 - 153]**

152. Net Profit per Accounts , , .00

153. Net Loss per Accounts , , .00

**Adjustments made to Profit / Loss per Accounts [154 - 159]**

154. Motor Expenses , , .00

155. Donations (Political and Charitable) / Entertainment , , .00

156. Light, Heat and Phone , , .00

157. Net gain on sale of fixed / chargeable assets , , .00

158. Net loss on sale of fixed / chargeable assets , , .00

159. (a) Stock relief claimed under S. 666 , , .00

(b) Stock relief claimed under S. 667B , , .00

**If you have made any payment(s) during 2017 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. The form is also available on Revenue's website www.revenue.ie (under 'Self-assessment and self-employment>Third party returns')**



PPS Number

Grid for PPS Number: 10 empty boxes

Self

Spouse or Civil Partner

**C - IRISH RENTAL INCOME [201 - 216]**

201. \*Where a claim to tax relief on **property based incentives** is included at Line 205(c) or 213(b) insert  in the box and give details in Panel N on pages 32 / 33

**Residential Property**

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

203. Number of properties let

204. Gross Rent Receivable .00 .00

**205. Expenses**

(a) Repairs .00 .00

(b) Allowable interest .00 .00

\*(c) "Section 23" type relief where 2017 is the **first** year of claim .00 .00

(d) Pre-letting expenditure on vacant properties allowed by S. 97A .00 .00

(e) Other .00 .00

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

(a) Net profit on residential property .00 .00

(b) Net loss on residential property .00 .00

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

207. Number of properties let

208. Area in hectares if applicable . . .

209. Gross rent receivable .00 .00

**210. Expenses**

(a) Repairs .00 .00

(b) Allowable interest .00 .00

(c) Exempt rental income from the leasing of farmland, under S. 664 .00 .00

(d) Other .00 .00

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

(a) Net profit on commercial property .00 .00

(b) Net loss on commercial property .00 .00

212. Amount of chargeable **profit** from all sources, after expenses

**but** before Capital Allowances and losses forward .00 .00  
(Total of Line 206 and Line 211 - if a loss show **0.00**)

**Capital Allowances**

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

(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B) .00 .00

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

(I) Specified property relief capital allowances, as defined in S. 531AAE .00 .00

(II) All other specified relief capital allowances .00 .00

\*(b) Capital Allowances for the year 2017

(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B) .00 .00

PPS Number

Grid for PPS Number

Self

Spouse or Civil Partner

213. (b) (ii) 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 other than Living City Initiative and Aviation Services Facilities allowances entered at (b)(ii)(II), (III) and (IV)

(II) In respect of any Living City Initiative (S. 372AAC Commercial property) capital allowances, enter the amount of capital allowances and provide the following:

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

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

(C) 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.

(III) In respect of any Living City Initiative (S. 372AAD Residential property) capital allowances, enter the amount of capital allowances and provide the following:

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

(B) Details of the aggregate of all eligible expenditure incurred by the individual in respect of the special qualifying premises

(C) Reference number supplied by the Local Authority with the Letter of Certification

(D) The unique Identification Number (if any) assigned to the special qualifying premises under S. 27 Finance (LPT) Act 2012 (Property Identification for LPT purposes)

(IV) 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:

(A) The aggregate amount of specified capital expenditure incurred

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

(V) All other specified relief capital allowances

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

PPS Number

Grid for PPS Number

Self

Spouse or Civil Partner

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

(a) To which S. 409A applies (restricted to €31,750)

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

Grid for Non-specified relief capital allowances (Self)

Grid for Non-specified relief capital allowances (Spouse or Civil Partner)

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

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

Grid for Specified property relief capital allowances (Self)

Grid for Specified property relief capital allowances (Spouse or Civil Partner)

(II) All other specified relief capital allowances

Grid for All other specified relief capital allowances (Self)

Grid for All other specified relief capital allowances (Spouse or Civil Partner)

(b) To which S. 409A does not apply (no restriction applies)

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

Grid for Non-specified relief capital allowances (Self)

Grid for Non-specified relief capital allowances (Spouse or Civil Partner)

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

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

Grid for Specified property relief capital allowances (Self)

Grid for Specified property relief capital allowances (Spouse or Civil Partner)

(II) All other specified relief capital allowances

Grid for All other specified relief capital allowances (Self)

Grid for All other specified relief capital allowances (Spouse or Civil Partner)

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

(a) Amount of loss arising from specified property relief within the meaning of S. 531AAE

Grid for Amount of loss arising from specified property relief (Self)

Grid for Amount of loss arising from specified property relief (Spouse or Civil Partner)

(b) Amount of loss not arising from specified property relief, within the meaning of S. 531AAE

Grid for Amount of loss not arising from specified property relief (Self)

Grid for Amount of loss not arising from specified property relief (Spouse or Civil Partner)

216. Non-resident Landlord

If you and / or your spouse or civil partner are a non-resident landlord and your tenant has withheld tax from the rent, state:

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

Grid for PPS number of tenant(s) (Self)

Grid for PPS number of tenant(s) (Spouse or Civil Partner)

(b) Amount of Irish tax withheld

Grid for Amount of Irish tax withheld (Self)

Grid for Amount of Irish tax withheld (Spouse or Civil Partner)

PPS Number [ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ][ ]

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 [217 - 247]

Note: If you and / or your Spouse or Civil Partner have / has more than two Employments/Pensions, etc., insert [x] in the box and complete Appendix 2 on pages 41 / 42 [ ]

PART ONE

Employment / Pension, etc. subject to PAYE

Details entered at Lines 218 to 220 are relevant to Lines 221 to 230

- 217. Insert [x] in the box to indicate to whom the income refers
- 218. Employer's / Pension Provider's PAYE registered number (available from your P60 / P45)
- 219. Employer's / Pension Provider's name

	Employment / Pension, etc. No. 1		Employment / Pension, etc. No. 2	
	Self	Spouse / Civil Partner	Self	Spouse / Civil Partner

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

221. Source of income (insert [x] 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) Distribution from an ARF
- (l) Distribution from an AMRF
- (m) Distribution from a PRSA

222. (a) Net tax deducted / refunded in this employment

(b) Insert [x] in the box if the tax figure above was a refund (Note: in respect of Proprietary Directorships, only tax remitted to Revenue should be entered here)

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

224. (a) Net USC deducted / refunded in this employment

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

225. 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 [x] in the box

226. Payment frequency

- Weekly
- Fortnightly
- Four weekly
- Monthly
- Other

227. Does the P60 for this employment indicate there were 53 pay days in 2017?

PPS Number

Grid for PPS Number

Special Assignee Relief Programme (SARP)

If you are claiming SARP relief please state:

Employment / Pension, etc. No. 1

Employment / Pension, etc. No. 2

228. (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 228(a) No. 1

Grid for 228(a) No. 2

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

Grid for 228(b) No. 1

Grid for 228(b) No. 2

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

Grid for 228(c) No. 1

Grid for 228(c) No. 2

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

Yes/No checkboxes for No. 1

Yes/No checkboxes for No. 2

(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 228(e) No. 1

Grid for 228(e) No. 2

Research and Development

229. (a) Amount of research and development credit claimed under S. 472D for 2017

Grid for 229(a) No. 1

Grid for 229(a) No. 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 2016)

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

Grid for 229(b) No. 1

Grid for 229(b) No. 2

Foreign Tax

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

Grid for 230(a) No. 1

Grid for 230(a) No. 2

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

Grid for 230(b) No. 1

Grid for 230(b) No. 2

PPS Number

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**PART TWO**

**PAYE / USC refunded during the year**

Self

Spouse or  
Civil Partner

231. PAYE Tax refunded by Revenue for the Income Tax year 2017	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>
232. PAYE Tax underpaid (amount collected by Revenue by reducing your tax credits for 2017)	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>
233. Amount of USC refunded by Revenue for the year 2017	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>

**Irish employment / pension / taxable benefits not subject to PAYE**

234. (a) Income from Irish employment not subject to PAYE (include payments received on commencement / cessation of employment, restrictive covenants, etc.)	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>
(b) Nature of payment(s)	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
235. (a) Personal Retirement Savings Account 'PRSA' (Note to include this in Line 508(c) on page 22)	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>
(b) Other	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>
Specify	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
236. Income attributable to the performance in the State of the duties of <b>foreign offices and foreign employments</b> not subject to PAYE deduction	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>
237. Employment pension not subject to PAYE deductions	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>

**Allowable Deductions Incurred in Employment**

238. (a) Nature of employment(s)	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
(b) Expenses (paid by the claimant wholly, exclusively and necessarily in the performance of the duties of the employment or office)	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>
(c) Capital allowances	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>
(d) Total of (b) and (c) above	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>
(e) Amount of total at (d) referring to Proprietary Directorship income / salary	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>
(f) Amount of total at (d) referring to employment income / salary	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>
239. <b>Pension Contribution Relief</b> Superannuation Contributions/AVC where <b>not</b> deducted by employer	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>

**Foreign Earnings Deduction**

240. Where you are claiming relief under S. 823A, state the following:		
(a) Country	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
(b) Number of qualifying days spent there	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
(c) Amount of relief claimed	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>

PPS Number

Grid for PPS Number

Self

Spouse or Civil Partner

Social Welfare Payments, Benefits or Pensions received

- 241. Carer's Allowance paid by Department of Employment Affairs and Social Protection
242. Other taxable Social Welfare Payments, Benefits or Pensions (State Pension, Illness Benefit, Occupational Injury Benefit, Jobseeker's Benefit, Pre-Retirement Allowance, Maternity Benefit, Paternity Benefit, Adoptive Benefit and Health & Safety Benefit)

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

- 243. (a) Amount of lump sum(s) paid between 7/12/2005 and 31/12/2016, both inclusive
(b) (i) Amount of lump sum(s) paid in 2017
(ii) Amount of lump sum paid in 2017 which was paid under the rules of a Qualifying Overseas Pension Plan (QOPP) (S. 790AA(17))
(c) Tax free amount, if any, for 2017
(d) Amount of excess lump sum(s) for 2017
(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))
(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)
(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))
(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)

PPS Number

Self

Spouse or Civil Partner

**Convertible Securities - Chargeable event in 2017 (S. 128C)**

244. If any part of the chargeable amount was not taxed under the PAYE system, enter that amount -00 -00

**Share Options exercised, released or assigned in 2017**

245. (a) Enter total chargeable amount -00 -00

(b) Enter amount of Relevant Tax on a Share Option (RTSO) paid -00 -00

**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:

246. (a) The balance of tax remaining on the share option(s) to which the election under S. 128A(4A) was made -00 -00

(b) The aggregate of the net gain arising on the disposal of shares in 2017. Do not include losses in the aggregate net gain. -00 -00

**Directorships**

247. If you and / or your spouse or civil partner held proprietary directorships in the year 2017, state each company's tax number and the percentage shareholding in each company

Company Tax Number	%	Insert <input checked="" type="checkbox"/> in the box if Spouse or Civil Partner	Company Tax Number	%	Insert <input checked="" type="checkbox"/> in the box if Spouse or Civil Partner
<input type="text"/>	<input type="text"/> . <input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/> . <input type="text"/>	<input type="checkbox"/>
<input type="text"/>	<input type="text"/> . <input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/> . <input type="text"/>	<input type="checkbox"/>
<input type="text"/>	<input type="text"/> . <input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/> . <input type="text"/>	<input type="checkbox"/>
<input type="text"/>	<input type="text"/> . <input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/> . <input type="text"/>	<input type="checkbox"/>



PPS Number

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Self

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 2017 Pay & File Self-Assessment Returns** for more information on the taxation of foreign income.

301. <b>Great Britain and Northern Ireland Dividends</b>									
Net amount received									
302. <b>Foreign Pensions</b>									
(a) Amount of State Welfare Pension(s)									
(b) Amount of all Other Pension(s)									
303. <b>UK Deposit Interest</b>									
Gross amount of UK deposit interest									
304. <b>EU Deposit Interest (excluding UK interest)</b>									
(a) Amount of EU Deposit Interest									
(b) Savings Directive withholding tax credit									
(c) Foreign tax (other than (b) above)									
305. <b>UK 'Other' Interest</b>									
Gross amount of UK 'other' interest									
306. <b>EU 'Other' Interest (excluding UK interest)</b>									
(a) Amount of EU 'Other' Interest									
(b) Savings Directive withholding tax credit									
(c) Foreign tax (other than (b) above)									
307. <b>Non-EU Deposit Interest</b>									
(a) Amount of Non-EU deposit interest									
(b) Amount of foreign tax deducted									
308. <b>Foreign Employments</b>									
(a) Gross income from <b>Foreign Employments</b> attributable to the performance <b>outside</b> the State of such employments on which Transborder Relief is not claimed									
(b) Foreign tax deducted (if any and not refundable)									
309. Gross income from Foreign Employment on which <b>Transborder Relief</b> is claimed									
310. <b>US Dividends</b> - Enter gross amount									
(Enter the amount of Irish tax deducted, if any, on encashment of these dividends at Line 319)									
311. <b>Canadian Dividends where Irish tax on encashment was withheld</b> - Enter gross amount									
(Enter the amount of Irish tax deducted, if any, on encashment of these dividends at Line 319)									
312. <b>Canadian Dividends where no Irish tax on encashment was withheld</b> - Enter gross amount									
313. Income from <b>Foreign Trade / Profession</b> on which no foreign tax was deducted									
314. (a) Income from <b>Foreign Trade / Profession</b> on which foreign tax was deducted									
(b) Amount of foreign tax deducted									

PPS Number

Grid for PPS Number

Self

Spouse or Civil Partner

315. Foreign Rental Income

Form for 315. Foreign Rental Income with sub-questions (a) through (g) and corresponding input boxes.

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. with input boxes.

Other Foreign Income

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

Form for Other Foreign Income with sub-questions 317 and 318, including foreign patent royalty income and foreign tax deducted.

320. Foreign Bank Accounts (S. 895) Give the following details for each foreign bank account opened in 2017 of which you or your spouse or civil partner were the beneficial owner of the deposits held

Form for 320. Foreign Bank Accounts with sub-questions (a) through (d) and corresponding input boxes for account details.

PPS Number

Self

Spouse or  
Civil Partner

**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))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Payment (personal portfolio) taxable at 60% (S. 730J(a)(i)(I))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Gain (personal portfolio) taxable at 60% (S. 730K(1)(a)(i))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(d) Gain taxable at 41% (S. 730K(1)(a)(ii))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

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

(e) Name & address of person who commenced the foreign life policy, include Eircode (if known)	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
(f) Terms of the policy	<input type="text"/>	<input type="text"/>
(g) Annual premiums payable	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(h) Name & address of the person through whom the foreign life policy was acquired, include Eircode (if known)	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>

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))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Payment (personal portfolio) taxable at 60% (S. 747D(a)(i)(I))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Gain taxable at 41% (S. 747E(1)(b)(ii))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(d) Gain (personal portfolio) taxable at 60% (S. 747E(1)(b)(i)(I))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

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

(e) Name & address of offshore fund(s)	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
(f) Date material interest was acquired (DD/MM/YYYY)	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
(g) Amount of capital invested in acquiring the material interest	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(h) Name & address of intermediary (if any) through whom the material interest was acquired, include Eircode (if known)	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>

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

(a) Name & address of offshore product(s)	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
(b) Date material interest was acquired (DD/MM/YYYY)	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
(c) Amount of payment made in acquiring the material interest	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(d) Name & address of intermediary (if any) through whom the material interest was acquired, include Eircode (if known)	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>

PPS Number

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Self

Spouse or  
Civil Partner

324. (a) Additional Double Taxation Relief due

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(b) Indicate the income source on which foreign tax was deducted

Irish employment income subject to non-refundable foreign tax	<input type="checkbox"/>	<input type="checkbox"/>
Other	<input type="checkbox"/>	<input type="checkbox"/>

(c) If you have selected Other, state:  
(i) the type of income


(ii) the country where the tax was withheld

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**F - INCOME FROM FEES, COVENANTS, DISTRIBUTIONS, etc. [401 - 411]**

401. (a) Amount of **Income from Fees, Commissions, etc.**

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(b) Description of Income


**402. Irish Untaxed Income**

(a) Irish Government Stocks

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(b) Irish Exchequer Bills

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(c) Irish Credit Union Dividends

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(d) Other Loans and Investments arising in the State

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**403. Irish Deposit Interest**

(a) Gross Deposit Interest received on which **DIRT** was deducted

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(b) Gross Interest received from **Special Share Account(s) / Special Term Share Account(s) / Special Savings Account(s)** on which **DIRT** was deducted

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(c) Gross interest received where **DIRT** was **not** deducted by virtue of S. 256(1A) or S. 256(1B)

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

**404. Irish Dividends**

(a)(i) Gross amount of **Dividends from Irish Resident Companies** (from which Dividend Withholding Tax was deducted), other than dividends received from a Real Estate Investment Trust (REIT)

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

(ii) Gross amount of dividends received from a REIT

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

(b) Gross amount of **Dividends from Irish Resident Companies** (from which Dividend Withholding Tax was **not** deducted)

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

405. If you are a 'qualifying non-resident person' for the purposes of S. 153 insert  in the box

<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------

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

(a) Gross amount received / receivable, where tax was **not** deducted

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

(b) Gross amount received / receivable, where tax was deducted

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

**407. Patent Royalty income where tax was deducted at source**

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

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

(b) Gross amount of other Irish Patent Royalty income

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

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

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

PPS Number

Self

Spouse or  
Civil Partner

409. **Investment Undertakings** (S. 739G(2A))

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

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

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

410. **Irish Real Estate Funds (IREF)**

(a) Amount of IREF taxable event , , .00 , , .00

(b) Withholding tax suffered under S. 739P , , .00 , , .00

(c) Withholding tax suffered under S. 739T , , .00 , , .00

(d) Refund of withholding tax under S. 739Q due to:  
(i) Double tax relief under a treaty , , .00 , , .00

(ii) (I) Other , , .00 , , .00

(II) Reason

411. **Income chargeable under S. 811B**

Enter amount of income chargeable under S. 811B , , .00 , , .00

**INCOME FROM SOURCES NOT SHOWN ELSEWHERE**

412. (a) Gross amount of the income , , .00 , , .00

(b) Amount of tax deducted , , .  , , .

(c) Source(s) of income received

**G - EXEMPT INCOME [413 - 418]**

413. Profit disregarded by virtue of **Artists Exemption** granted under S. 195 , , .00 , , .00

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

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

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

415. (a) Income received under **Rent-a-Room Relief Scheme** , .00 , .00

(b) If you **do not** wish to avail of Rent-a-Room Relief, insert  in the box and include details at Panel C and / or Line 401, as appropriate

416. **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) , .00 , .00

417. Income not chargeable to tax but which is part of **total income** for the purposes of S. 188(1) , , .00 , , .00

418. (a) **Other Exempt Income** , , .00 , , .00

(b) Details of income sources, e.g. exempt investment income received under S. 189

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 2017

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 2017 where tax was not deducted (exclude any amounts in respect of children)

(b) Gross amount of Maintenance Payments paid in 2017 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 2017 (for which relief has not been claimed or granted in 2016)

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

(c) Amount paid between 1/1/2018 and 31/10/2018 for which relief has not already been granted and for which relief is being claimed in 2017

(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 1/1/2017 - 31/12/2017, (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 235(a) on page 14)

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

(e) Amount paid between 1/1/2018 and 31/10/2018 for which relief has not already been granted and for which relief is being claimed in 2017

(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 2017 [ ][ ], [ ][ ][ ], [ ][ ][ ] .00 [ ][ ], [ ][ ][ ], [ ][ ][ ] .00
- (b) Amount paid between 1/1/2018 and 31/10/2018 for which relief has not already been granted and for which relief is being claimed in 2017 [ ][ ], [ ][ ][ ], [ ][ ][ ] .00 [ ][ ], [ ][ ][ ], [ ][ ][ ] .00
- (c) Amount paid in a prior year, for which relief has not been obtained [ ][ ], [ ][ ][ ], [ ][ ][ ] .00 [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

**510. Pension Contribution Relief**

Total amount of RAC / PRSA / QOPP relief claimed in 2017 [ ][ ], [ ][ ][ ], [ ][ ][ ] .00 [ ][ ], [ ][ ][ ], [ ][ ][ ] .00

**511. Retirement Relief for Certain Sportspersons**

- (a) Insert  in the box to claim relief
- (b) Date of permanent cessation of the specific occupation or profession (DD/MM/YYYY) [ ][ ] / [ ][ ] / [ ][ ][ ][ ] [ ][ ] / [ ][ ] / [ ][ ][ ][ ]
- (c) Amount of relief claimed for the year 2017 [ ][ ][ ], [ ][ ][ ] .00 [ ][ ][ ], [ ][ ][ ] .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  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
- (b) Enter date loan taken out (DD/MM/YYYY) [ ][ ] / [ ][ ] / [ ][ ][ ][ ] [ ][ ] / [ ][ ] / [ ][ ][ ][ ]
- (c) If you received Tax Relief at Source (TRS) in respect of another loan in 2017, state the amount of interest on which TRS granted [ ][ ][ ], [ ][ ][ ][ ], [ ][ ][ ][ ] .00 [ ][ ][ ], [ ][ ][ ][ ], [ ][ ][ ][ ] .00
- (d) Insert  in the box if you are entitled to first-time buyer relief (i.e. in the first seven years of entitlement to relief)
- (e) State the amount of interest paid in 2017 (excluding interest at (c)) [ ][ ][ ], [ ][ ][ ][ ], [ ][ ][ ][ ] .00 [ ][ ][ ], [ ][ ][ ][ ], [ ][ ][ ][ ] .00
- (f) State the number of tax years (1-6) prior to 2017 you were entitled to first-time buyer relief
- (g) Insert  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

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

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 2017 [ ][ ][ ], [ ][ ][ ][ ], [ ][ ][ ][ ] .00 [ ][ ][ ], [ ][ ][ ][ ], [ ][ ][ ][ ] .00

**514. Significant Buildings and Gardens (S. 482)**

Amount of qualifying expenditure incurred in 2017 [ ][ ][ ], [ ][ ][ ][ ], [ ][ ][ ][ ] .00 [ ][ ][ ], [ ][ ][ ][ ], [ ][ ][ ][ ] .00

PPS Number

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Self

Spouse or  
Civil Partner

**I - CLAIM FOR TAX CREDITS, ALLOWANCES, RELIEFS AND HEALTH EXPENSES [515 - 545]**

515. (a) **Home Carer Tax Credit** - Amount due for 2017 □□, □□□□.00

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

516. **Employee Tax Credit** - Insert  in the box if claimed    
 (Note: This is also known as the PAYE tax credit)

517. **Earned Income Tax Credit** - Insert  in the box if claimed

518. (a) **Blind Person's Tax Credit** - Insert  in the box to indicate if due    
 (b) **Guide Dog** - Insert  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 □□, □□□□.00 □□, □□□□.00

(b) Number of Dependent Relatives □□ □□

520. **Employing a Carer to care for an incapacitated individual** - Amount claimed □□, □□□□.00 □□, □□□□.00

521. **Permanent Health Benefit** (not health / medical insurance) - Amount paid (where not deducted from gross pay by employer) □□□□, □□□□.00 □□□□, □□□□.00

**522. Employment and Investment Incentive (EII) / Start-up Refunds for Entrepreneurs (SURE)**

(a) Amount of relief claimed in 2017 □, □□□□, □□□□.00 □, □□□□, □□□□.00  
 (Note: if you are claiming relief for prior years you should submit full details to your Revenue office)

(b) (i) **Employment and Investment Incentive** - Amount subscribed for eligible shares in 2017 □, □□□□, □□□□.00 □, □□□□, □□□□.00

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

(c) (i) **Employment and Investment Incentive** - Amount subscribed for eligible shares in 2013 on which additional relief is now due □, □□□□, □□□□.00 □, □□□□, □□□□.00

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

**523. Tuition Fees**

(a) Total amount paid in respect of approved courses (do not include administration, exam, registration, capitation fees, etc.) □□, □□□□.00 □□, □□□□.00

(b) Number of approved full-time courses □□ □□

(c) Number of approved part-time courses □□ □□

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



PPS Number

Grid for PPS Number

524. Single Person Child Carer Credit

If you are the primary claimant, complete section (a). If you are the primary claimant but relinquishing the credit to a secondary claimant, complete sections (a) & (b). If you are a secondary claimant, complete sections (a) & (c).

If you wish to claim Single Person Child Carer Credit provide the following information in respect of each child.

This section must be completed in respect of each child even if you are relinquishing your claim in favour of another individual.

Child 1

Child 2

(a) State the nature of your relationship to the child(ren), i.e. Father, Mother, Grandparent, Legal Guardian, etc.

Grid for relationship (Child 1)

Grid for relationship (Child 2)

(i) Child's First Name

Grid for first name (Child 1)

Grid for first name (Child 2)

(ii) Child's Surname

Grid for surname (Child 1)

Grid for surname (Child 2)

(iii) Child's Date of Birth (DD/MM/YYYY)

Grid for date of birth (Child 1)

Grid for date of birth (Child 2)

(iv) Child's PPS No.

Grid for PPS No. (Child 1)

Grid for PPS No. (Child 2)

(v) If the child is over 18 years old state name of place of full time instruction, or if the child is incapacitated state nature of incapacity

Child 1

Child 2

Grid for instruction/incapacity (Child 1)

Grid for instruction/incapacity (Child 2)

(vi) In the year ended 31 December 2017 did the child(ren) named above reside with you for the whole or greater part of the year, i.e. in excess of six months

Yes No checkboxes

(Note: in the case of a child born during the year the length of time will be reduced on a pro-rata basis)

(vii) In the year ended 31 December 2017 were you living with another person as a couple whether married, in a civil partnership, or cohabiting

Yes No checkboxes

(viii) Is this claim made in respect of a non-resident child who is a child of a single person who lives outside the State but works in the State (e.g. cross-border worker)

Yes No checkboxes

(b) Relinquishing a Claim to Single Person Child Carer Credit

To be completed if you are an individual (the primary claimant) who is relinquishing the Single Person Child Carer Credit in favour of another individual. State:

(i) Name and address of the individual to whom you are relinquishing this tax credit, include Eircode (if known)

Grid for name and address

(ii) His or her PPS No. (if known)

Grid for PPS No.

(iii) His or her Date of Birth (if known)

Grid for date of birth

(c) Claim for Single Person Child Carer Credit - Secondary Claimant

To be completed if you are an individual (the secondary claimant) who is claiming the Single Person Child Carer Credit as a result of the primary claimant relinquishing his or her entitlement to the tax credit.

(i) In the year ended 31 December 2017 did the child(ren) named above reside with you for not less than 100 days

Yes No checkboxes

(Note: in the case of a child born during the year of the claim, the number of qualifying days (in respect of the secondary claimant) will not be reduced on a pro-rata basis)

(ii) In the year ended 31 December 2017 were you living with another person as a couple whether married, in a civil partnership, or cohabiting

Yes No checkboxes

(iii) Is this claim made in respect of a non-resident child who is a child of a single person who lives outside the State but works in the State (e.g. cross-border worker)

Yes No checkboxes

(iv) State the name and address of the individual who has relinquished his or her entitlement to the tax credit in your favour, include Eircode (if known)

Grid for name and address

(v) His or her PPS No. (if known)

Grid for PPS No.

(vi) His or her Date of Birth (if known)

Grid for date of birth

(Note: it is not possible to relinquish a credit in respect of one child that resides with you while retaining a credit for another child)

PPS Number

525. Incapacitated Child Tax Credit

(a) To claim this tax credit state the number of incapacitated children

(b) Date of Birth and PPS Number of each incapacitated child

Date of Birth	PPS Number
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

(c) Amount of tax credit being claimed

(Note: to qualify for this credit you should submit a completed form ICC1 together with a form ICC2 certified by a medical practitioner).

, .00

526. Medical Insurance Premiums - Paid by your employer  
Self

(a) If your Employer paid premiums on your behalf, to an authorised insurer, in 2017 state, in respect of each such premium:

(i) Name of person covered by policy	(ii) Amount of the Gross premium attributable to this individual	(iii) If this individual is a 'child' insert <input type="checkbox"/>	(iv) Amount of any contribution towards this premium made by you to your employer	(v) No. of months in 2017 where the policy was active
<input type="text"/>	<input type="text"/> , <input type="text"/> .00	<input type="checkbox"/>	<input type="text"/> , <input type="text"/> .00	<input type="text"/>
<input type="text"/>	<input type="text"/> , <input type="text"/> .00	<input type="checkbox"/>	<input type="text"/> , <input type="text"/> .00	<input type="text"/>
<input type="text"/>	<input type="text"/> , <input type="text"/> .00	<input type="checkbox"/>	<input type="text"/> , <input type="text"/> .00	<input type="text"/>

Spouse or Civil Partner

(b) If your spouse's or civil partner's employer paid premiums on their behalf, to an authorised insurer, in 2017 state, in respect of each such premium:

(i) Name of person covered by policy	(ii) Amount of the Gross premium attributable to this individual	(iii) If this individual is a 'child' insert <input type="checkbox"/>	(iv) Amount of any contribution towards this premium made by you to your employer	(v) No. of months in 2017 where the policy was active
<input type="text"/>	<input type="text"/> , <input type="text"/> .00	<input type="checkbox"/>	<input type="text"/> , <input type="text"/> .00	<input type="text"/>
<input type="text"/>	<input type="text"/> , <input type="text"/> .00	<input type="checkbox"/>	<input type="text"/> , <input type="text"/> .00	<input type="text"/>
<input type="text"/>	<input type="text"/> , <input type="text"/> .00	<input type="checkbox"/>	<input type="text"/> , <input type="text"/> .00	<input type="text"/>

527. (a) Owner Occupier Relief on a Residential Property in a Designated Area other than a claim in respect of Living City Initiative - Amount due in 2017

Self	Spouse or Civil Partner
<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

(b) Living City Initiative

Where there is a claim for Owner Occupier Relief in respect of Living City Initiative (S. 372AAB) state:

(i) Amount due in 2017	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(ii) The address of the qualifying premises in respect of which the qualifying expenditure was incurred, include Eircode (if known)	<input type="text"/>	<input type="text"/>
(iii) The unique Identification Number (if any) assigned to the qualifying premises under S. 27 Finance (LPT) Act 2012 (Property Identification for LPT purposes)	<input type="text"/>	<input type="text"/>
(iv) Details of the aggregate of all qualifying expenditure incurred by the individual in respect of the qualifying premises	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(v) Reference number supplied by the Local Authority with the Letter of Certification	<input type="text"/>	<input type="text"/>

(c) Property based incentive scheme - Where you are claiming relief at Line 527, insert  in the box and give details in Panel N on pages 32 / 33

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

PPS Number

Self

Spouse or  
Civil Partner

528. **Home Renovation Incentive (HRI)**

Tax credit due for 2017 based on your HRI online claim

529. **Fisher Tax Credit**

To claim this credit enter the number of days spent at sea on a fishing vessel registered on the European Community fishing fleet register

(a) Number of days

(b) Fisher Tax Credit – amount claimed

530. **Seafarer Allowance**

(a) Number of days out of the State

(b) Amount of salary for this employment

(c) Amount claimed

531. **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

(b) Amount of rent paid if under 55 years of age in 2017

(c) Amount of rent paid if 55 years of age or over in 2017

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

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

(f) PPS Number of landlord (if known)

532. **Year of Marriage Review**

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

(b) Amount of spouse's income for 2017

(c) Amount of repayment claimed in respect of self

(d) Amount of repayment claimed in respect of spouse

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

533. **Approved Sports Bodies**

(a) Amount of Donations made in 2017

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

PPS Number

Grid for PPS Number

Self

Spouse or Civil Partner

Health Expenses [534 - 545] 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 [534 - 539] - Enter details in relation to maintenance / treatment in 2017

534. (a) Amount of expenses

Amount of expenses grid

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

Name and address grid

Deductions [535 - 538] (Sums received / receivable in respect of Nursing Home expenses)

535. From any public / local authority (e.g. Local Health Office)

535 Deduction grid

536. Under any policy of medical insurance

536 Deduction grid

537. Compensation claim, etc.

537 Deduction grid

538. Total Deductions (Nursing Home expenses only)

538 Total Deductions grid

539. Net amount of Nursing Home expenses on which tax relief is claimed

539 Net amount grid

'Other' Health Expenses incurred [540 - 545]

540. Enter total of 'Other' Health Expenses incurred in 2017

540 Total grid

Deductions [541 - 544] (Sums received / receivable in respect of 'Other' Health Expenses only)

541. From any public / local authority (e.g. Local Health Office)

541 Deduction grid

542. Under any policy of medical insurance

542 Deduction grid

543. Compensation claim, etc.

543 Deduction grid

544. Total Deductions ('Other' Health Expenses only)

544 Total Deductions grid

545. Net amount of 'Other' Health Expenses on which tax relief is claimed

545 Net amount grid

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

Self

Spouse or Civil Partner

601. Excess Relief forward to 2017 under S. 485F

601 Self grid

601 Spouse or Civil Partner grid

Amounts at Lines 602 / 603 should be transferred from a completed 2017 High-Income Individuals Statement: Form RR1

602. Taxable Income calculated on the basis that Limitation on the Use of Reliefs does not apply

602 Self grid

602 Spouse or Civil Partner grid

603. Recalculated Taxable Income for 2017

603 Self grid

603 Spouse or Civil Partner grid

K - CAPITAL ACQUISITIONS IN 2017

701. If you received a gift or an inheritance in 2017, insert [X] in the box

Self checkbox

Spouse or Civil Partner checkbox

(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.)

Small empty box

PPS Number

**L - CAPITAL GAINS - Capital Gains for the year 1 January 2017 - 31 December 2017 [801 - 820]**

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

Insert  in the box(es) to indicate:

	Self	Spouse or Civil Partner
802. If any disposal was between connected parties or otherwise not at arm's length	<input type="checkbox"/>	<input type="checkbox"/>
803. If any of the original acquisitions were between connected parties or otherwise not at arm's length	<input type="checkbox"/>	<input type="checkbox"/>
804. If the market value has been substituted for the cost of acquisition of any assets disposed of	<input type="checkbox"/>	<input type="checkbox"/>

**805. Claim to Reliefs - Self**

(a) Disposal of Principal Private Residence: enter amount of consideration	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00	
(b) Retirement Relief - Within the Family: enter consideration on disposal of qualifying assets	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00	
(c) Retirement Relief - Outside the Family: enter consideration on disposal of qualifying assets	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00	
(d) Disposal of a site to a child: enter amount of consideration	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00	
(e) Other (specify) <input type="text"/> <input type="text"/> <input type="text"/>	enter amount of consideration		<input type="text"/>	<input type="text"/>	.00

**806. Claim to Reliefs - Spouse or Civil Partner**

(a) Disposal of Principal Private Residence: enter amount of consideration	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00	
(b) Retirement Relief - Within the Family: enter consideration on disposal of qualifying assets	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00	
(c) Retirement Relief - Outside the Family: enter consideration on disposal of qualifying assets	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00	
(d) Disposal of a site to a child: enter amount of consideration	<input type="text"/>	<input type="text"/>	<input type="text"/>	.00	
(e) Other (specify) <input type="text"/> <input type="text"/> <input type="text"/>	enter amount of consideration		<input type="text"/>	<input type="text"/>	.00

PPS Number

Grid for PPS Number

Self

Spouse or Civil Partner

Gains / Losses / Net chargeable gains

807. Chargeable gains in the year

808. Losses in the year

809. If any of the losses at Line 808 refer to a loss to a connected person, give the following details:

(a) Name of connected person

Grid for Name of connected person

(b) Tax Reference Number of connected person

Grid for Tax Reference Number

(c) Amount of loss

Grid for Amount of loss

810. Chargeable Gain(s) (excluding Foreign Life Policies) net of allowable current year losses

811. Previous Gain(s) Rolled-over (now chargeable)

812. Current year losses arising in 2017 available for offset against previous gains rolled over

813. Amount of unused Loss(es) from prior year(s) available for offset against chargeable gains above

814. Personal Exemption (max €1,270 per spouse or civil partner & not transferable)

Note: losses, including losses forward, must be used first

815. Net Chargeable Gain (excluding Foreign Life Policies)

816. Chargeable Gain on Foreign Life Policies

817. Unused Loss(es) for carry forward to 2018

If you have an overall CGT loss in 2017 there is no need to complete Lines 818 or 819.

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

(a) Enter amount of net gain to be charged at 33%

(b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies)

(c) Enter amount of net gain on Foreign Life Policies to be charged at 40%

(d) Enter amount of net gain on disposal of chargeable business asset(s) by a relevant individual to be charged at 10% under S. 597AA

(e) Enter amount of net gain in respect of Venture Fund Capital to be charged at 15%

(f) (i) Enter amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2017 by virtue of S. 542(1)(d)

(ii) Date of disposal (DD/MM/YYYY)

PPS Number

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Self

Spouse or  
Civil Partner

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

(a) Enter amount of net gain to be charged at 33%	<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"/>.00</input>	<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"/>.00</input>
(b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies)	<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"/>.00</input>	<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"/>.00</input>
(c) Enter amount of net gain on Foreign Life Policies to be charged at 40%	<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"/>.00</input>	<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"/>.00</input>
(d) Enter amount of net gain on disposal of chargeable business asset(s) by a relevant individual to be charged at 10% under S. 597AA	<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"/>.00</input>	<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"/>.00</input>
(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"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"><input type="text"/>.00</input>	<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"/>.00</input>
(f) (i) Enter amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2017 by virtue of S. 542(1)(d)	<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"/>.00</input>	<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"/>.00</input>
(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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Double Taxation Relief

820. 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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"><input type="text"/>.00</input>	<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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"><input type="text"/>.00</input>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> .00

M - CHARGEABLE ASSETS ACQUIRED IN 2017

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

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

PPS Number

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**N - PROPERTY BASED INCENTIVES ON WHICH RELIEF IS CLAIMED IN 2017 [901 - 934]**

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
901. Urban Renewal	S. 372 AP & AR	[ ][ ][ ][ ], [ ][ ][ ][ ], [ ][ ][ ][ ] .00	[ ][ ][ ][ ], [ ][ ][ ][ ], [ ][ ][ ][ ] .00
902. Town Renewal	S. 372 AP & AR	[ ][ ][ ][ ], [ ][ ][ ][ ], [ ][ ][ ][ ] .00	[ ][ ][ ][ ], [ ][ ][ ][ ], [ ][ ][ ][ ] .00
903. Seaside Resort	S. 372 AU		[ ][ ][ ][ ], [ ][ ][ ][ ], [ ][ ][ ][ ] .00
904. Rural Renewal	S. 372 AP & AR	[ ][ ][ ][ ], [ ][ ][ ][ ], [ ][ ][ ][ ] .00	[ ][ ][ ][ ], [ ][ ][ ][ ], [ ][ ][ ][ ] .00
905. Living over the Shop	S. 372 AP & AR	[ ][ ][ ][ ], [ ][ ][ ][ ], [ ][ ][ ][ ] .00	[ ][ ][ ][ ], [ ][ ][ ][ ], [ ][ ][ ][ ] .00
906. Park and Ride	S. 372 AP & AR	[ ][ ][ ][ ], [ ][ ][ ][ ], [ ][ ][ ][ ] .00	[ ][ ][ ][ ], [ ][ ][ ][ ], [ ][ ][ ][ ] .00
907. Student Accommodation	S. 372 AP		[ ][ ][ ][ ], [ ][ ][ ][ ], [ ][ ][ ][ ] .00
908. Living City Initiative	S. 372AAB	[ ][ ][ ][ ], [ ][ ][ ][ ], [ ][ ][ ][ ] .00	

**Industrial Buildings Allowance**

		Owner Occupier	Investor - Lessor
909. Urban Renewal	S. 372C & D	[ ][ ][ ][ ], [ ][ ][ ][ ], [ ][ ][ ][ ] .00	[ ][ ][ ][ ], [ ][ ][ ][ ], [ ][ ][ ][ ] .00
910. Town Renewal	S. 372AC & AD	[ ][ ][ ][ ], [ ][ ][ ][ ], [ ][ ][ ][ ] .00	[ ][ ][ ][ ], [ ][ ][ ][ ], [ ][ ][ ][ ] .00
911. Seaside Resort	S. 352 & S.353	[ ][ ][ ][ ], [ ][ ][ ][ ], [ ][ ][ ][ ] .00	[ ][ ][ ][ ], [ ][ ][ ][ ], [ ][ ][ ][ ] .00
912. Rural Renewal	S. 372M & N	[ ][ ][ ][ ], [ ][ ][ ][ ], [ ][ ][ ][ ] .00	[ ][ ][ ][ ], [ ][ ][ ][ ], [ ][ ][ ][ ] .00
913. Multi-storey Car Parks	S. 344	[ ][ ][ ][ ], [ ][ ][ ][ ], [ ][ ][ ][ ] .00	[ ][ ][ ][ ], [ ][ ][ ][ ], [ ][ ][ ][ ] .00
914. Living over the Shop (Commercial Premises Only)	S. 372D	[ ][ ][ ][ ], [ ][ ][ ][ ], [ ][ ][ ][ ] .00	[ ][ ][ ][ ], [ ][ ][ ][ ], [ ][ ][ ][ ] .00
915. Enterprise Areas	S. 343	[ ][ ][ ][ ], [ ][ ][ ][ ], [ ][ ][ ][ ] .00	[ ][ ][ ][ ], [ ][ ][ ][ ], [ ][ ][ ][ ] .00
916. Park and Ride	S. 372V & W	[ ][ ][ ][ ], [ ][ ][ ][ ], [ ][ ][ ][ ] .00	[ ][ ][ ][ ], [ ][ ][ ][ ], [ ][ ][ ][ ] .00



PPS Number

Grid for PPS Number

N - PROPERTY BASED INCENTIVES ON WHICH RELIEF IS CLAIMED IN 2017 [901 - 934] contd.

Industrial Buildings Allowance

Owner Occupier

Investor - Lessor

Table with 3 columns: Incentive Description, Owner Occupier, Investor - Lessor. Rows include 917. Hotels, 918. Holiday Cottages, 919. Holiday Hostels, 920. Guest Houses, 921. Nursing Homes, 922. Housing for the Elderly / Infirm, 923. Convalescent Homes, 924. Qualifying Hospitals, 925. Qualifying Mental Health Centres, 926. Qualifying Sports Injury Clinics, 927. Buildings used for Certain Childcare Purposes, 928. Specialist Palliative Care Units, 929. Building or Structures in Registered Caravan & Camping Sites, 930. Mid-Shannon Corridor Tourism Infrastructure Investment Scheme, 931. Living City Initiative, 932. Living City Initiative (Investor only), 933. Aviation Services Facilities.

934. Where the scheme(s) on which you are claiming relief is / are not listed at Lines 901 - 933 state the name of the Incentive Scheme(s), quote the relevant Section and enter the amount of relief claimed in the year (Owner Occupier, Investor-Lessor).

Grid for section 934 entry

PPS Number

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**O - SELF-ASSESSMENT MADE UNDER CHAPTER 4 OF PART 41A [935 - 936]**

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

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

**935. Self-Assessment – Income Tax 2017**

(a) Amount of income or profits arising for this period [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

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

(b) Amount of tax chargeable for this period

(i) Amount of income tax chargeable for this period [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

**(Note:** this is the amount of income tax charged on the above income, after taking account of deductions, reliefs, and allowances, but **before** any tax credits such as personal tax credit, medical expenses, tax deducted per P60, etc.)

(ii) Amount of USC chargeable for this period - self [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

(iii) Amount of USC chargeable for this period - spouse or civil partner [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

**(Note:** this is the amount of USC chargeable on all of your income (including employment and pension income where USC has been deducted at source))

(iv) Amount of PRSI chargeable for this period - self [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

(v) Amount of PRSI chargeable for this period - spouse or civil partner [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

**(Note:** this is the amount of PRSI chargeable on your trading and investment income only. Do not include PRSI due on your Irish employment income.)

(vi) Total amount of tax chargeable for this period [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

**(Note:** this is the sum of income tax, USC, and PRSI chargeable)

(c) (i) Amount of tax payable for this period before refund / offset at (c)(iii) below [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

(ii) Amount of tax overpaid for this period before refund / offset at (c)(iii) below [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

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

(iii) Amount of refund (or offset) of tax withheld at source [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

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

(d) Amount of tax payable for this period [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

(e) Amount of tax overpaid for this period [ ][ ][ ] , [ ][ ][ ] , [ ][ ][ ] .00

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

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) (i) Amount of tax, including Preliminary Tax, paid directly to the Collector-General for this period , , .00

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

(ii) Amount of tax deferred under S. 657(6A) , , .00

(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)(i) and the amount of tax deferred at (h)(ii))

(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) and the amount of tax deferred at (h)(ii))

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

(DD/MM/YYYY)

Signature  Date / /

Capacity of Signatory

936. Self-Assessment – Capital Gains Tax 2017

(a) Amount of chargeable gains arising for this period , , .00

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

(b) Amount of tax chargeable for this period , , .00

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

(c) Amount of tax payable for this period , , .00

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

(d) Amount of surcharge due under S. 1084 because of late filing of this return , , .00

(Note: see 935(f))

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

(Note: see 935(g))

(f) Amount of tax paid directly to the Collector-General for this period , , .00

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

(g) (i) Balance of tax payable for this period , , .00

(ii) Balance of tax overpaid for this period , , .00

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

(DD/MM/YYYY)

Signature  Date / /

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)

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

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

IBAN (Maximum 34 characters)

Grid for IBAN (Maximum 34 characters)

BIC (Maximum 11 characters)

Grid for BIC (Maximum 11 characters)

If you are married or in a civil partnership and have opted for Joint Assessment in 2017, please provide your spouse's or civil partner's bank account details:

IBAN (Maximum 34 characters)

Grid for IBAN (Maximum 34 characters)

BIC (Maximum 11 characters)

Grid for BIC (Maximum 11 characters)

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

Expression of Doubt

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

[ ]

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

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

Large empty box for (a)

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

Large empty box 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 empty box for (d)

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

Large empty box for (e)

[ ]

PPS Number

**Appendix 1**

**B - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 159] contd.**  
*(Including Farming & Partnership Income)*

**Note:** If you and / or your Spouse or Civil Partner have / has more than two Trades, Professions or Occupations insert  in the box and photocopy Appendix 1 (pages 37 - 40) to complete and submit

**Trade No.**   
 Self  Spouse or Civil Partner

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

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 page 40*

103. If you are employed by An Post as a sub-postmaster / postmistress, or by the Department of Employment Affairs and 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 2017 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 2017 insert  in the box

106. If you are a farmer insert  in the box and complete Lines 119 and 120 on page 39, if applicable

**Profit assessable in 2017**

107 (a) Amount of adjusted net profit for accounting period , , .00

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

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**) , , .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 , , .00

(b) Amount arising from capital allowances which were **not** deductible in arriving at relevant income for USC , , .00

**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 , , .00

(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) , , .00

(c) Specified Relief Capital Allowances (as set out in Sch. 25B)  
 (i) Specified property relief capital allowances, as defined in S. 531AAE , , .00

(ii) All other specified relief capital allowances , , .00

**Capital Allowances for the year 2017 [112 - 115]**

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 32 / 33

113. (a) Machinery and Plant , , .00

(b) If any amount entered above refers to 'energy-efficient equipment' under S. 285A enter that amount here , , .00

PPS Number

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## Appendix 1

### B - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 159] contd.

*(Including Farming & Partnership Income)*

Trade No.

#### 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)

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

(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 other than Living City Initiative and Aviation Services Facilities allowances entered at (ii) and (iii) below

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

(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.

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

(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

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#### 115. Other Capital Allowances

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

#### Losses [116 - 118]

116. (a) If you wish to claim, under S. 381, to set any loss made in the trade in the year 2017 (other than a relevant loss as defined in S 381B) against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2019.

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

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

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

**(Note:** relief is restricted to a maximum of €31,750)

(c) If there are no / insufficient profits and you wish to claim unused current year Capital Allowances in computing a loss made in the trade in the year 2017 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2019.

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

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(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)

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

PPS Number

Grid for PPS Number

Appendix 1

B - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 159] contd.

(Including Farming & Partnership Income)

Trade No. [ ]

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

Grid for 117(a) entry

(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))

Grid for 117(b)(i) entry

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

Grid for 117(b)(ii) entry

Terminal Loss Relief

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

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

Grid for 118(a)(i) entry

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

Grid for 118(a)(ii) entry

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

(i) Amount of the loss relief available for 2017

Grid for 118(b)(i) entry

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

Grid for 118(b)(ii) entry

Farmers

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

Box for 119(a)

(b) Your share of stock relief claimed under S. 667B

Grid for 119(b) entry

(c) Your share of stock relief claimed under S. 667C

Grid for 119(c) entry

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

Box for 119(d)

(e) Insert [X] in the box if you wish to elect for income averaging for the year 2017 (and subsequent years)

Box for 119(e)

(f) Insert [X] in the box if the assessable profits for this year are computed in accordance with S. 657 (income averaging)

Box for 119(f)

(g) Insert [X] in the box if you wish to withdraw from income averaging for the year 2017

Box for 119(g)

(h) (i) Insert [X] in the box if you wish to temporarily elect out of income averaging for this year in accordance with S. 657(6A)

Box for 119(h)(i)

(ii) Enter the amount of adjusted net profit which would be assessable for this year if you had not applied for income averaging

Grid for 119(h)(ii) entry

Succession Farm Partnership

120. (a) Succession Farm Partnership tax reference number

Grid for 120(a) entry

(b) Date this Partnership was entered on the Register of Succession Farm Partnerships with the Department of Agriculture, Food and the Marine

Grid for 120(b) entry

(c) Indicate if you are a "Farmer" or a "Successor" within the meaning of S. 667D(2)

Farmer [ ]

Successor [ ]

(d) Insert [X] in the box to confirm that no "Successor" in this partnership was aged over 40 at 1 January 2017

Box for 120(d)

(e) Your share of the profits as per the partnership agreement

Grid for 120(e) entry

(f) Amount of Succession Tax Credit due

Grid for 120(f) entry

Credit for Professional Services Withholding Tax (PSWT)

121. Gross withholding tax (before any interim refund) related to the basis period for 2017 on fees for Professional Services. Do not include credit for Relevant Contracts Tax withheld

Grid for 121 entry

PRSI paid

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

Grid for 122 entry

PPS Number

**Appendix 1**

**EXTRACTS FROM ACCOUNTS [123 - 159]**

Trade No.

**Accounts Information Period (must be completed)**

123. From (DD/MM/YYYY) / /

124. To (DD/MM/YYYY) / /

**Extracts From Accounts 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 125 or 126 apply.**

125. If you have previously submitted accounts information relating to this return state the income tax return with which accounts were submitted (YYYY)

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

(b) Insert  in the box if you are a non-active partner within the meaning of S. 409A

**Income [127 - 129]**

127. Sales / Receipts / Turnover , , .00

128. Receipts from Government Agencies (GMS, etc.) , , .00

129. Other Income including tax exempt income , , .00

**Trading Account Items [130 - 131]**

130. Purchases , , .00

131. Gross Trading Profits , , .00

**Expenses and Deductions [132 - 139]**

132. Salaries / Wages, Staff costs , , .00

133. Sub-Contractors , , .00

134. Consultancy, Professional fees , , .00

135. Motor, Travel and Subsistence , , .00

136. Repairs / Renewals , , .00

137. Depreciation, Goodwill / Capital write-off , , .00

138. (a) Provisions including bad debts - positive , , .00

(b) If negative, state amount here , , .00

139. Other Expenses (Total) , , .00

**Capital Account and Balance Sheet Items [140 - 151]**

140. Cash / Capital introduced , , .00

141. Drawings (Net of Tax and Pension contributions) , , .00

142. (a) Closing Capital Balance - positive , , .00

(b) If negative, state amount here , , .00

143. Stock, Work in progress, Finished goods , , .00

144. Debtors and Prepayments , , .00

145. Cash / Bank (Debit) , , .00

146. Bank / Loans/ Overdraft (Credit) , , .00

147. Client Account Balances (Debit) , , .00

148. Client Account Balances (Credit) , , .00

149. Creditors and Accruals , , .00

150. Tax Creditors , , .00

151. (a) Net Assets - positive , , .00

(b) If negative, state amount here , , .00

**Extracts from Adjusted Net Profit / Loss Computation [152 - 159]**

**Profit / Loss per Accounts [152 - 153]**

152. Net Profit per Accounts , , .00

153. Net Loss per Accounts , , .00

**Adjustments made to Profit / Loss per Accounts [154 - 159]**

154. Motor Expenses , , .00

155. Donations (Political and Charitable) / Entertainment , , .00

156. Light, Heat and Phone , , .00

157. Net gain on sale of fixed / chargeable assets , , .00

158. Net loss on sale of fixed / chargeable assets , , .00

159. (a) Stock relief claimed under S. 666 , , .00

(b) Stock relief claimed under S. 667B , , .00

**If you have made any payment(s) during 2017 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. The form is also available on Revenue's website www.revenue.ie (under 'Self-assessment and self-employment>Third party returns')**



PPS Number

Grid for PPS Number

Appendix 2

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 [217 - 230]

Note: If you and / or your Spouse or Civil Partner have / has more than four Employments / Pensions, etc., insert [X] in the box and photocopy Appendix 2 (pages 41 - 42) to complete and submit

PART ONE

Employment / Pension, etc. subject to PAYE

Details entered at Lines 218 to 220 are relevant to Lines 221 to 230

217. Insert [X] in the box to indicate to whom the income refers

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

219. Employer's / Pension Provider's name

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

221. Source of income (insert [X] 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) Distribution from an ARF
(l) Distribution from an AMRF
(m) Distribution from a PRSA

222. (a) Net tax deducted / refunded in this employment

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

(Note: in respect of Proprietary Directorships, only tax remitted to Revenue should be entered here)

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

224. (a) Net USC deducted / refunded in this employment

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

225. 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 [X] in the box

226. Payment frequency

Form grid for employment details, including columns for 'Employment / Pension, etc.', 'No.', 'Self', 'Spouse / Civil Partner', and checkboxes for source of income and tax/USC figures.

227. Does the P60 for this employment indicate there were 53 pay days in 2017?

PPS Number

**Appendix 2**

**Special Assignee Relief Programme (SARP)**

If you are claiming SARP relief please state:

228. (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)

Employment / Pension, etc.  
No.

,,.00

Employment / Pension, etc.  
No.

,,.00

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

,,.00

,,.00

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

,,.00

,,.00

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

Yes No

Yes No

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

**Research and Development**

229. (a) Amount of research and development credit claimed under S. 472D for 2017

,,.00

,,.00

(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 2016)

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

,,.00

,,.00

**Foreign Tax**

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

,,.00

,,.00

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

,,.00

,,.00

# PAY AND FILE - 31 OCTOBER 2018

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 Online Service (ROS)

ROS customers can make payments online through ROS. To access ROS or to register for ROS, click on the ROS link on the Revenue home page at [www.revenue.ie](http://www.revenue.ie).

### 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](http://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](http://www.revenue.ie) or phone the helpline at **1890 33 84 48**. Please note that the Direct Debit facility applies **only** to Preliminary Tax and all Direct Debit applications should be made online 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 2018 and credited against your tax liabilities as specified on the Statement of Net Liabilities.

## Importance of Prompt Payments

- Ensure that 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 tax, or to pay it on time, can result in enforced collection through the Sheriff, Court proceedings or a 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, 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 2018

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 2018:

Preliminary Tax for the year of assessment 2018 including Universal Social Charge contributions

Payment of any balance of Income Tax due for the year of assessment 2017

Return of Income and Capital Gains for the year of assessment 2017

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 Online 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 2018

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 2018 or 100% of your final liability for 2017. If you are paying your 2018 Preliminary Tax by monthly Direct Debit, leave this box blank.

2. Balancing Amount 2017

Insert any outstanding balance of Income Tax for the year of assessment 2017. 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 2018 or Balancing Amount 2017, 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: 12-09-2018

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 2018 with the single amount specified.

DEBIT AMOUNT

3 3 , 3 3 3 , 3 3 3 00

Income Tax Preliminary Tax 2018

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

X

Place X in the box above if Income Tax 2017 is a credit

Income Tax Balancing Amount 2017

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  
J