

Income Tax Return and Self-Assessment for the year 2019

Form 11

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



TAIN

GCD

Personal Public Service Number (PPSN)

Remember to quote your PPSN in any communication with your Revenue office

If submitting this return use any envelope and write "Freepost" above the Return Address
NO STAMP REQUIRED

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 Online 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

Return Address

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

RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE YEAR ENDED 31 DECEMBER 2019

CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2019

SELF-ASSESSMENT FOR THE YEAR ENDED 31 DECEMBER 2019

If you complete and submit this tax return on or before **31 August 2020** 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 2020** 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 2020. On that date you must also pay any balance of tax due for 2019. 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 2019, and
- All disposals and acquisitions of chargeable assets and the amount of chargeable gains that accrued to me in the year 2019

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

Date / /

Capacity of Signatory

Contact Details (in case of query about this return)

Agent's TAIN

Contact Name

Client's Ref.

Telephone or E-mail



PPSN

[Grid for PPSN entry]

When completing this return you should read the appropriate Form 11 Helpsheet. A copy of the Form 11 Helpsheet and a "Guide to Completing 2019 Pay & File Self-Assessment Returns" are available from Revenue's Forms & Leaflets Service at +353 1 738 3675

This return is only to be used for the 2019 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. 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 [Grid for entry]

Business Address [Grid for entry]

Main Residence Address [Grid for entry]

Eircode [Grid for entry]

Eircode [Grid for entry]

Telephone [Grid for entry]

Telephone [Grid for entry]

Contents

Table listing sections A through O with corresponding page numbers (e.g., A. Personal Details 3-4, O. Self-Assessment 34-35).

PPSN

Grid for PPSN entry

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 grid

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

Large grid for name and address entry

(c) Enter the date grant of probate or letter of administration was obtained

DD/MM/YYYY date 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 2019 insert [X] in the box to indicate your previous status and state date of change

- Single [] Married [] In a Civil Partnership []
Widowed [] Surviving Civil Partner []
Married but living apart [] In a Civil Partnership but living apart []
Divorced [] Former Civil Partner []
Date of Marriage or Civil Partnership DD/MM/YYYY
Date of Separation or Divorce DD/MM/YYYY
Spouse's or Civil Partner's date of death DD/MM/YYYY

4. If married or in a civil partnership, insert [X] in the box to indicate basis of assessment applicable for 2019

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

5. Spouse's or Civil Partner's Details

Grids for (a) PPSN, (b) Surname, and (c) First name(s)

(d) Date of birth DD/MM/YYYY
(e) Gender Male [] Female []
(f) Date of Marriage or Civil Partnership DD/MM/YYYY

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 grid

8. Your date of birth

DD/MM/YYYY date grid

9. Insert [X] in the relevant box(es) to indicate for 2019 if you and / or your spouse or civil partner are / is subject to the Limitation on the Use of Reliefs by High Income Individuals... Form RR1 2019 should be completed and also Panel J on page 28

Insert [X] in the box(es) to indicate for 2019 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 [] []

(a) State reason - Self
(b) State reason - Spouse or Civil Partner

PPSN

Grid for PPSN entry

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 [X] in the box and complete Appendix 1 on pages 37 - 40

Primary Trade
Self Spouse or Civil Partner

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

Self [] Spouse or Civil Partner []

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

Grid 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. Does the trade include relevant operations for the purposes of Relevant Contracts Tax (RCT)? (Relevant operations mean operations in the construction, forestry and meat-processing sectors)

Yes [] No []

104. 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 [X] in the box Where there is an entry at Line 104 there must be an entry at Line 108

[]

105. If this source of income ceased during the year 2019 state the date of cessation

DD/MM/YYYY grid

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

[]

Profit assessable

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

Profit grid

(b) Amount of adjusted net loss for accounting period

Loss grid

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 grid

Start Your Own Business relief

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

(a) State the date of the commencement of the new business

(Note: This relief is only available to businesses which commenced on or before 31/12/2018)

DD/MM/YYYY grid

(b) Insert [X] 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)

[]

Balancing Charges

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

Capital allowances grid

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

Capital allowances grid

Unused Capital Allowances from a prior year

111. (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

Capital allowances grid

(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)

Capital allowances grid

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

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

Capital allowances grid

(ii) All other specified relief capital allowances

Capital allowances grid

Capital Allowances for the current year [112 - 115]

112. Where a claim to tax relief on property based incentive schemes is included below, insert [X] in the box and give details in Panel N on pages 32 / 33

[]

113. Machinery and Plant

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

Machinery grid

(b) If any amount entered above refers to 'childcare and fitness centre equipment' under S. 285B enter that amount here

Machinery grid

(c) If any amount entered above refers to 'gas vehicles and refuelling equipment' under S. 285C enter that amount here

Machinery grid

Machinery grid

PPSN

Grid for PPSN entry

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)

Grid for entry (a) ending in .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)

Grid for entry (b) ending in .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

Grid for entry (i) ending in .00

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

Grid for entry (ii) ending in .00

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

Grid for address entry (I)

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

Grid for entry (II) ending in .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.

Grid for description entry (III)

(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

Grid for entry (iii) ending in .00

(I) The aggregate amount of specified capital expenditure incurred

Grid for entry (I) ending in .00

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

Grid for address entry (II)

(iv) In respect of building used for the purposes of providing childcare services or a fitness centre to employees (S. 843B) enter the amount of capital allowances

Grid for entry (iv) ending in .00

(v) All other specified relief capital allowances

Grid for entry (v) ending in .00

115. Other Capital Allowances

Grid for entry (115) ending in .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 2019 (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 31/12/2021

Grid for entry (a) ending in .00

(b) If you wish to claim under S. 381 to set a relevant loss, as defined in S. 381B, made in the year 2019 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2021

Grid for entry (b) ending in .00

(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 2019 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2021

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

Grid for entry (i) ending in .00

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

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

Grid for entry (I) ending in .00

(II) All other specified relief capital allowances

Grid for entry (II) ending in .00

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

Grid for entry (d) ending in .00

PPSN

Grid for PPSN entry

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 on the profits or gains...

Terminal Loss Relief

- 118. (a) If this trade ceased in 2019 and you wish to claim terminal loss relief for the years 2018, 2017, and 2016 state... (b) If you wish to claim terminal loss relief for the year 2019 in respect of a loss made in a subsequent year state...

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 2019 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

PPSN

EXTRACTS FROM ACCOUNTS [123 - 159] Primary Trade

Accounts Information Period (must be completed)

123. From / /

124. To / /

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

(c) If you are in partnership with your spouse / civil partner and the accounts information for that trade or profession have been submitted under their trade, enter the trade number (in this Form 11) under which the accounts information was supplied

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 2019 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')

PPSN

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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(d) 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 2019, insert in the box

203. Number of properties let

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204. Gross Rent Receivable

											.00
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											.00
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205. Expenses

(a) Repairs

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											.00
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(b) Allowable interest

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											.00
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(c) Amount of additional 'Relevant interest' claimed for the years 2016, 2017 and 2018 where a relevant undertaking under S. 97(2K) has been made

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											.00
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*(d) "Section 23" type relief where 2019 is the **first** year of claim

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

											.00
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											.00
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(f) Other

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											.00
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206. Amount of chargeable profit / allowable loss after expenses **but** before Capital Allowances and losses forward

(a) Net profit on residential property

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											.00
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(b) Net loss on residential property

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											.00
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Commercial property, land and all other sources of Irish rental income

207. Number of properties let

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208. Area in hectares if applicable

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209. Gross rent receivable

											.00
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											.00
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210. Expenses

(a) Repairs

											.00
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											.00
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(b) Allowable interest

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

											.00
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											.00
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(d) Other

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											.00
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211. Amount of chargeable profit / allowable loss after expenses **but** before Capital Allowances and losses forward

(a) Net profit on commercial property

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											.00
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(b) Net loss on commercial property

											.00
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											.00
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212. Amount of chargeable **profit** from all sources, after expenses **but** before Capital Allowances and losses forward
(Total of Line 206 and Line 211 - if a loss show **0.00**)

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											.00
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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
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											.00
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(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

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

											.00
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											.00
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PPSN

12 digit PPSN grid

Self

Spouse or Civil Partner

213. *(b) Capital Allowances for the year 2019

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

Capital allowances grid for Self (i)

Capital allowances grid for Spouse or Civil Partner (i)

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

(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)

Capital allowances grid for Self (I)

Capital allowances grid for Spouse or Civil Partner (I)

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

Capital allowances grid for Self (II)

Capital allowances grid for Spouse or Civil Partner (II)

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

Address grid for Self (A)

Address grid for Spouse or Civil Partner (A)

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

Expenditure grid for Self (B)

Expenditure grid for Spouse or Civil Partner (B)

(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.

Description grid for Self (C)

Description grid for Spouse or Civil Partner (C)

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

Capital allowances grid for Self (III)

Capital allowances grid for Spouse or Civil Partner (III)

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

Address grid for Self (A)

Address grid for Spouse or Civil Partner (A)

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

Expenditure grid for Self (B)

Expenditure grid for Spouse or Civil Partner (B)

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

Reference number grid for Self (C)

Reference number grid for Spouse or Civil Partner (C)

(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)

Identification number grid for Self (D)

Identification number grid for Spouse or Civil Partner (D)

(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

Capital allowances grid for Self (IV)

Capital allowances grid for Spouse or Civil Partner (IV)

(A) The aggregate amount of specified capital expenditure incurred

Expenditure grid for Self (A)

Expenditure grid for Spouse or Civil Partner (A)

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

Address grid for Self (B)

Address grid for Spouse or Civil Partner (B)

(V) All other specified relief capital allowances

Capital allowances grid for Self (V)

Capital allowances grid for Spouse or Civil Partner (V)

(c) Capital Allowances used against rental income in the year 2019

Capital allowances grid for Self (c)

Capital allowances grid for Spouse or Civil Partner (c)

PPSN

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 2019 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) -.- -.-

(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 -.- -.-

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

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

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

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

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

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 -.- -.-

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

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) PPSN of tenant(s) (if known)

(b) Amount of Irish tax withheld -.- -.-

PPSN

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D - INCOME FROM IRISH EMPLOYMENTS, OFFICES (INCL. DIRECTORSHIPS) PENSIONS, ETC., INCOME FROM FOREIGN OFFICES OR EMPLOYMENTS ATTRIBUTABLE TO THE DUTIES OF THOSE OFFICES AND EMPLOYMENTS EXERCISED IN THE STATE [217 - 246]

Note: If you and / or your Spouse or Civil Partner have / has more than two Employments/Pensions, etc., insert 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 228

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

218. Employer's / Pension Provider's PAYE registered number

219. Employer's / Pension Provider's name

220. Gross amount of taxable income for this employment / pension (available from your final payslip for 2019)

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

- (a) Employment
- (b) Directorship
- (c) Foreign employment exercised in Ireland
- (d) Employment (SARP relief claimed)
- (e) Public Sector employment - PRSI class B, C, or D
- (f) Public Sector employment - Oireachtas, Judiciary, etc.
- (g) Income in lieu of Social Welfare Payments
- (h) Pension - Early Farm Retirement
- (i) Pension - Employment pension
- (j) Pension - RAC or PRSA
- (k) 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 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 Universal Social Charge (USC) from this employment (available from your final payslip for 2019)

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

(b) Insert 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 in the box

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

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PPSN

Grid for PPSN number

Special Assignee Relief Programme (SARP)

If you are claiming SARP relief please state

Employment / Pension, etc. No. 1

Employment / Pension, etc. No. 2

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

Grid for SARP relief amount 1

Grid for SARP relief amount 2

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

Grid for SARP relief amount 1

Grid for SARP relief amount 2

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

Grid for SARP relief amount 1

Grid for SARP relief amount 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 days of relief No. 1

Grid for days of relief No. 2

Research and Development

227. (a) Amount of research and development credit claimed under S. 472D for 2019

Grid for R&D credit amount 1

Grid for R&D credit amount 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 2018)

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

Grid for unused credit amount 1

Grid for unused credit amount 2

Foreign Tax

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

Grid for foreign tax amount 1

Grid for foreign tax amount 2

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

Grid for non-refundable foreign tax amount 1

Grid for non-refundable foreign tax amount 2

PPSN

Grid for PPSN number

Self

Spouse or Civil Partner

PART TWO

PAYE / USC refunded during the year

229. PAYE Tax refunded by Revenue for the Income Tax year 2019

Input fields for 229: Self and Spouse/Civil Partner

230. PAYE Tax underpaid (amount collected by Revenue by reducing your tax credits for 2019)

Input fields for 230: Self and Spouse/Civil Partner

231. Amount of USC refunded by Revenue for the year 2019

Input fields for 231: Self and Spouse/Civil Partner

Irish employment / pension / taxable benefits not subject to PAYE

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

Input fields for 232(a): Self and Spouse/Civil Partner

(b) Nature of payment(s)

Input fields for 232(b): Self and Spouse/Civil Partner

233. (a) Personal Retirement Savings Account 'PRSA' (Note: include this in Line 508(c) on page 21)

Input fields for 233(a): Self and Spouse/Civil Partner

(b) Other

Input fields for 233(b): Self and Spouse/Civil Partner

Specify

Input fields for 233(b) Specify: Self and Spouse/Civil Partner

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

Input fields for 234: Self and Spouse/Civil Partner

235. Employment pension not subject to PAYE deductions

Input fields for 235: Self and Spouse/Civil Partner

Allowable Deductions Incurred in Employment

236. (a) Nature of employment(s)

Input fields for 236(a): Self and Spouse/Civil Partner

(b) Expenses

(i) Flat Rate Expenses

Input fields for 236(b)(i): Self and Spouse/Civil Partner

(ii) Expenses, other than Flat Rate Expenses, paid by the claimant wholly, exclusively and necessarily in the performance of the duties of the employment or office

Input fields for 236(b)(ii): Self and Spouse/Civil Partner

(c) Capital allowances

Input fields for 236(c): Self and Spouse/Civil Partner

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

Input fields for 236(d): Self and Spouse/Civil Partner

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

Input fields for 236(e): Self and Spouse/Civil Partner

(f) Amount of total at (d) referring to employment income / salary

Input fields for 236(f): Self and Spouse/Civil Partner

237. Pension Contribution Relief

Superannuation Contributions / AVC where not deducted by employer

Input fields for 237: Self and Spouse/Civil Partner

Foreign Earnings Deduction

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

(a) Country

Input fields for 238(a): Self and Spouse/Civil Partner

(b) Number of qualifying days spent there

Input fields for 238(b): Self and Spouse/Civil Partner

(c) Amount of relief claimed

Input fields for 238(c): Self and Spouse/Civil Partner

Social Welfare Payments, Benefits or Pensions received

239. Carer's Allowance paid by Department of Employment Affairs and Social Protection

Input fields for 239: Self and Spouse/Civil Partner

240. Jobseeker's Benefit (self-employed)

Input fields for 240: Self and Spouse/Civil Partner

241. 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, Parent's Benefit, Adoptive Benefit and Health & Safety Benefit) (See Form 11 Helpsheet for more information)

Input fields for 241: Self and Spouse/Civil Partner

PPSN

Self

Spouse or
Civil Partner

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

- | | | | | |
|--|--|-----|---|-----|
| 242. (a) Amount of lump sum(s) paid between 7/12/2005 and 31/12/2018, both inclusive | <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 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 |
| (b) (i) Amount of lump sum(s) paid in 2019 | <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 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 |
| (ii) Amount of lump sum paid in 2019 which was paid under the rules of a Qualifying Overseas Pension Plan (QOPP) (S. 790AA(17)) | <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 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 |
| (c) Tax free amount, if any, for 2019 | <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 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 |
| (d) Amount of excess lump sum(s) for 2019 | <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 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 |
| (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)) | <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 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 |
| (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) | <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 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 |
| (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)) | <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 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 |
| (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) | <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 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 |

Convertible Securities - Chargeable event in 2019 (S. 128C)

- | | | | | |
|--|---|-----|---|-----|
| 243. If any part of the chargeable amount was not taxed under the PAYE system, enter that amount | <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 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 |
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Share Options exercised, released or assigned in 2019

- | | | | | |
|--|---|-----|---|-----|
| 244. (a) Enter total chargeable amount | <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 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 |
| (b) Enter amount of Relevant Tax on a Share Option (RTSO) paid | <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 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 |

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

- | | | | | |
|---|---|-----|---|-----|
| 245. (a) The balance of tax remaining on the share option(s) to which the election under S. 128A(4A) was made | <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 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 |
| (b) The aggregate of the net gain arising on the disposal of shares in 2019
<i>(Do not include losses in the aggregate net gain)</i> | <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 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 |

Directorships

246. If you and / or your spouse or civil partner held proprietary directorships in the year 2019, 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
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PPSN

Grid for PPSN entry

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 2019 Pay & File Self-Assessment Returns for more information on the taxation of foreign income

Main form area containing sections 301-310 with various sub-questions and input fields for amounts and tax details.

PPSN

Grid for PPSN entry

Self

Spouse or Civil Partner

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

Grid for Self income from Foreign Trade / Profession

Grid for Spouse or Civil Partner income from Foreign Trade / Profession

(b) Amount of foreign tax deducted

Grid for Self foreign tax deducted

Grid for Spouse or Civil Partner foreign tax deducted

315. Foreign Rental Income

(a) Number of foreign properties let

Grid for Self number of properties

Grid for Spouse or Civil Partner number of properties

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

Grid for Self gross amount receivable

Grid for Spouse or Civil Partner gross amount receivable

(c) Expenses

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

Grid for Self expenses (i)

Grid for Spouse or Civil Partner expenses (i)

(ii) Allowable Interest

Grid for Self allowable interest

Grid for Spouse or Civil Partner allowable interest

(d) Net profit on Foreign Rental properties

Grid for Self net profit

Grid for Spouse or Civil Partner net profit

(e) Capital Allowances (including Capital Allowances forward)

Grid for Self capital allowances

Grid for Spouse or Civil Partner capital allowances

(f) Losses

(i) Amount of unused losses from prior years

Grid for Self unused losses (i)

Grid for Spouse or Civil Partner unused losses (i)

(ii) Amount of losses in this year

Grid for Self losses (ii)

Grid for Spouse or Civil Partner losses (ii)

(iii) Amount of losses carried forward to next year

Grid for Self losses (iii)

Grid for Spouse or Civil Partner losses (iii)

(g) Amount of foreign tax deducted

Grid for Self foreign tax deducted

Grid for Spouse or Civil Partner foreign tax deducted

Foreign rental losses may be offset only against foreign rental profits

316. Other UK Income

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

Gross amount of UK Income from

all Royalties, Annuities, Dividends, etc.

Grid for Self gross amount of UK Income

Grid for Spouse or Civil Partner gross amount of UK Income

Other Foreign Income

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

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

Grid for Self foreign patent royalty (a)

Grid for Spouse or Civil Partner foreign patent royalty (a)

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

Grid for Self other foreign non-deposit interest (b)

Grid for Spouse or Civil Partner other foreign non-deposit interest (b)

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

Grid for Self foreign patent royalty (a)(i)

Grid for Spouse or Civil Partner foreign patent royalty (a)(i)

(ii) Amount of foreign tax deducted

Grid for Self foreign tax deducted (a)(ii)

Grid for Spouse or Civil Partner foreign tax deducted (a)(ii)

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

Grid for Self other foreign non-deposit interest (b)(i)

Grid for Spouse or Civil Partner other foreign non-deposit interest (b)(i)

(ii) Amount of foreign tax deducted

Grid for Self foreign tax deducted (b)(ii)

Grid for Spouse or Civil Partner foreign tax deducted (b)(ii)

319. Irish tax deducted on encashment

Grid for Self Irish tax deducted

Grid for Spouse or Civil Partner Irish tax deducted

320. Foreign Bank Accounts (S. 895) Give the following details for each foreign bank account opened in 2019 of which you or your spouse or civil partner were the beneficial owner of the deposits held

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

Grid for Self name and address (a)

Grid for Spouse or Civil Partner name and address (a)

(b) Date account was opened

Grid for Self date account opened (b)

Grid for Spouse or Civil Partner date account opened (b)

(c) Amount of money deposited on opening the account

Grid for Self amount deposited (c)

Grid for Spouse or Civil Partner amount deposited (c)

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

Grid for Self intermediary name and address (d)

Grid for Spouse or Civil Partner intermediary name and address (d)

PPSN

Grid for PPSN 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

Table with 4 rows (a-d) and 2 columns (Self, Spouse or Civil Partner). Each row contains a description and two monetary value boxes.

And in respect of any such policy issued in 2019 give the following additional details

Table with 4 rows (e-h) and 2 columns (Self, Spouse or Civil Partner). Each row contains a description and two text boxes for additional details.

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

Table with 4 rows (a-d) and 2 columns (Self, Spouse or Civil Partner). Each row contains a description and two monetary value boxes.

And in respect of any such material interest acquired in 2019 give the following additional details

Table with 4 rows (e-h) and 2 columns (Self, Spouse or Civil Partner). Each row contains a description and two text boxes for additional details.

323. Other Offshore Products (S. 896). Give the following details for each material interest acquired in 2019 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

Table with 4 rows (a-d) and 2 columns (Self, Spouse or Civil Partner). Each row contains a description and two text boxes for additional details.

PPSN

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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

Other

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

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(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

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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)

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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)

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(ii) Gross amount of dividends received from a REIT

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

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

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

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

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

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407. Patent Royalty income where tax was deducted at source

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

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(b) Gross amount of other Irish Patent Royalty income

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

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PPSN

Grid for PPSN entry

Self

Spouse or Civil Partner

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

- (a) Gain on deemed disposal taxable at 41% (S. 739E(1)(b)(ii))
(b) Gain on deemed disposal taxable at 60% (S. 739E(1)(ba))
(c) Name & Address of the Investment Undertaking (S. 739E(2A)(b)), include Eircode (if known)

Grids for investment undertakings entries, including monetary values and name/address fields.

410. Irish Real Estate Funds (IREF)

- (a) Amount of IREF taxable event
(b) Withholding tax suffered under S. 739P
(c) Withholding tax suffered under S. 739T
(d) Refund of withholding tax under S. 739Q due to
(i) Double tax relief under a treaty
(ii) (I) Other
(II) Reason

Grids for Irish Real Estate Funds entries, including monetary values and reason fields.

411. Income chargeable under S. 811B

Enter amount of income chargeable under S. 811B

Grid for income chargeable under S. 811B

INCOME FROM SOURCES NOT SHOWN ELSEWHERE

412. (a) Gross amount of the income

Grid for gross amount of income

(b) Amount of tax deducted

Grid for amount of tax deducted

(c) Source(s) of income received

Grids for source(s) of income received

G - EXEMPT INCOME [413 - 418]

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

Grid for Artists Exemption

414. (a) Profit or gains from Woodlands

Grid for profit or gains from Woodlands

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

Grid for amount of loss

(c) Distributions out of exempt profit or gains from Woodlands

Grid for distributions out of exempt profit or gains

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

Grid for income received under Rent-a-Room Relief Scheme

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

Checkboxes for Rent-a-Room Relief

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)

Grid for childcare services

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

Grid for income not chargeable to tax

418. (a) Other Exempt Income

Grid for other exempt income

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

Grids for details of income sources

PPSN

Grid for PPSN 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 2019

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. Amount of Maintenance Payments paid in 2019 (exclude any amounts in respect of children)

(a) Name of spouse or civil partner

(b) PPSN of spouse or civil partner (if known)

(c) Date of legally enforceable maintenance agreement

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 2019 (for which relief has not been claimed or granted in 2018)

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

(c) Amount paid between 1/1/2020 and 31/10/2020 for which relief has not already been granted and for which relief is being claimed in 2019

(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 1/1/2019 - 31/12/2019, (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: include this in Line 233(a) on page 14)

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

(e) Amount paid between 1/1/2020 and 31/10/2020 for which relief has not already been granted and for which relief is being claimed in 2019

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

PPSN

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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 2019 [][], [][][], [][][] .00 [][], [][][], [][][] .00
- (b) Amount paid between 1/1/2020 and 31/10/2020 for which relief has not already been granted and for which relief is being claimed in 2019 [][], [][][], [][][] .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 2019 [][], [][][], [][][] .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 [][] / [][] / [][][][] [][] / [][] / [][][][]
- (c) Amount of relief claimed for the year 2019 [][], [][][] .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 [][] / [][] / [][][][] [][] / [][] / [][][][]
- (c) If you received Tax Relief at Source (TRS) in respect of another loan in 2019, 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 2019 (excluding interest at (c)) [][], [][][], [][][] .00 [][], [][][], [][][] .00
- (f) State the number of tax years (1-6) prior to 2019 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 2019 [][], [][][], [][][] .00 [][], [][][], [][][] .00

514. Significant Buildings and Gardens (S. 482)

Amount of qualifying expenditure incurred in 2019 [][], [][][], [][][] .00 [][], [][][], [][][] .00

PPSN

Grid for PPSN number

Self

Spouse or Civil Partner

I - CLAIM FOR TAX CREDITS, ALLOWANCES, RELIEFS AND HEALTH EXPENSES [515 - 548]

Main form area containing sections 515 through 524 with various tax credit and allowance questions and corresponding input boxes.

PPSN

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Self

Spouse or
Civil Partner

524. (b) Employment and Investment Incentive – Shares issued on or after 1 January 2019 and before 8 October 2019

- (i) Amount subscribed for eligible shares in 2019 , , .00 , , .00
- (ii) Name of company in which investment was made
- (iii) Tax reference number of company in which investment was made
- (iv) Date of 'EII5' where the amount subscribed for eligible shares was through a designated fund / /
- (v) Date of the "Statement of Qualification (EII)" / /
- (vi) Amount of investment which qualifies for relief under S. 502(2)(a) , , .00 , , .00
- (vii) Deduction from total income under S. 502(2)(a) , , .00 , , .00
- (viii) Amount to be carried forward to future periods , , .00 , , .00

(c) Employment and Investment Incentive – Shares issued on or after 8 October 2019 and on or before 31 December 2019

- (i) Amount subscribed for eligible shares in 2019 , , .00 , , .00
- (ii) Name of company in which investment was made
- (iii) Tax reference number of company in which investment was made
- (iv) Date of 'EII5' where the amount subscribed for eligible shares was through a designated fund / /
- (v) Date of the "Statement of Qualification (EII)" / /
- (vi) Amount of investment which qualifies for relief under S. 502(2A) , , .00 , , .00
- (vii) Deduction from total income under S. 502(2A) , , .00 , , .00
- (viii) Amount to be carried forward to future periods , , .00 , , .00

525. Start-up Capital Incentive (SCI)

- (a) Amount subscribed for eligible shares in 2019 , , .00 , , .00
- (b) Name of company in which investment was made
- (c) Tax reference number of company in which investment was made
- (d) Date of the "Statement of Qualification (SCI)" / /
- (e) Amount of investment which qualifies for relief under S. 502(2)(a) , , .00 , , .00
- (f) Deduction from total Income under S. 502(2)(a) , , .00 , , .00
- (g) Amount to be carried forward to future periods , , .00 , , .00

PPSN

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Self

Spouse or
Civil Partner

526. Tuition Fees

(a) State the name of the student

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

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 .00

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 .00

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

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

527. 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.

(i) Child's First Name

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(ii) Child's Surname

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(iii) Child's Date of Birth

DD	/	MM	/	YY	YY
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DD	/	MM	/	YY	YY
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(iv) Child's PPSN

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(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

(vi) In the year ended 31 December 2019 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

(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 2019 were you living with another person as a couple whether married, in a civil partnership, or cohabiting

Yes No

(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

(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)

(ii) His or her PPSN (if known)

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

DD	/	MM	/	YY	YY
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PPSN

Grid for PPSN entry

527. (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 2019 did the child(ren) named above reside with you for not less than 100 days Yes No

(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 2019 were you living with another person as a couple whether married, in a civil partnership, or cohabiting Yes No

(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

(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)

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

(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)

528. Incapacitated Child Tax Credit

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

(b) Date of Birth and PPSN of each incapacitated child

Date of Birth and PPSN entry grid

(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)

529. Medical Insurance Premiums - Paid by your employer Self

(a) If your Employer paid premiums on your behalf, to an authorised insurer, in 2019 state, in respect of each such premium

Table with 5 columns: (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, (iv) Amount of any contribution towards this premium made by you to your employer, (v) No. of months in 2019 where the policy was active

Spouse or Civil Partner

(b) If your spouse's or civil partner's employer paid premiums on their behalf, to an authorised insurer, in 2019 state, in respect of each such premium

Table with 5 columns: (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, (iv) Amount of any contribution towards this premium made by you to your employer, (v) No. of months in 2019 where the policy was active

PPSN

Grid for PPSN entry

Self

Spouse or Civil Partner

530. (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 2019

Grid for amount due in 2019 for Self

Grid for amount due in 2019 for Spouse or Civil Partner

(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 2019

Grid for amount due in 2019 for Self

Grid for amount due in 2019 for Spouse or Civil Partner

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

Grid for address of qualifying premises for Self

Grid for address of qualifying premises for Spouse or Civil Partner

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

Grid for unique Identification Number for Self

Grid for unique Identification Number for Spouse or Civil Partner

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

Grid for aggregate of all qualifying expenditure for Self

Grid for aggregate of all qualifying expenditure for Spouse or Civil Partner

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

Grid for reference number for Self

Grid for reference number for Spouse or Civil Partner

(c) Property based incentive scheme - Where you are claiming relief at Line 530, insert [X] in the box and give details in Panel N on pages 32 / 33

Box for claiming relief for Self

Box for claiming relief for Spouse or Civil Partner

531. Home Renovation Incentive (HRI)

Tax credit due for 2019 based on your HRI online claim

Grid for HRI tax credit due for 2019 for Self

Grid for HRI tax credit due for 2019 for Spouse or Civil Partner

532. 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

Grid for number of days for Self

Grid for number of days for Spouse or Civil Partner

(b) Fisher Tax Credit – amount claimed

Grid for Fisher Tax Credit amount claimed for Self

Grid for Fisher Tax Credit amount claimed for Spouse or Civil Partner

533. Seafarer Allowance

(a) Number of days out of the State

Grid for number of days out of the State for Self

Grid for number of days out of the State for Spouse or Civil Partner

(b) Amount of salary for this employment

Grid for amount of salary for this employment for Self

Grid for amount of salary for this employment for Spouse or Civil Partner

(c) Amount claimed

Grid for amount claimed for Self

Grid for amount claimed for Spouse or Civil Partner

534. Year of Marriage Review

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

Box for claiming relief for Self

(b) Amount of spouse's income for 2019

Grid for amount of spouse's income for 2019 for Self

(c) Amount of repayment claimed in respect of self

Grid for amount of repayment claimed in respect of self for Self

(d) Amount of repayment claimed in respect of spouse

Grid for amount of repayment claimed in respect of spouse for Self

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

535. Approved Sports Bodies

(a) Amount of Donations made in 2019

Grid for amount of Donations made in 2019 for Self

Grid for amount of Donations made in 2019 for Spouse or Civil Partner

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

Grid for name and address of Approved Sports Body / Bodies for Self

Grid for name and address of Approved Sports Body / Bodies for Spouse or Civil Partner

PPSN

Self

Spouse or Civil Partner

Health Expenses (Nursing Home Expenses, Non-Routine Dental Expenses and 'Other Health Expenses) [536 - 548]

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

Nursing Home Expenses [536 - 541] - Enter details in relation to maintenance / treatment in 2019

536. (a) Amount of expenses , .00
 (b) PPSN of nursing home resident
 (c) Name and address of Nursing Home, include Eircode (if known)

Deductions [537 - 540] (Sums received / receivable in respect of Nursing Home Expenses)

537. From any public / local authority (e.g. Health Service Executive) , .00
 538. Under any policy of medical insurance (e.g. VHI, LAYA Healthcare, Irish Life Health, etc.) , .00
 539. Other (e.g. Compensation claim) , .00
 540. **Total Deductions** (Nursing Home Expenses only) , .00
 541. **Net amount of Nursing Home Expenses on which tax relief is claimed** , .00

Non-Routine Dental Expenses and 'Other' Health Expenses incurred [542 - 548]

542. Amount paid for Non-Routine Dental Expenses (per Med 2) , .00
 543. Amount paid for 'Other' Qualifying Health Expenses , .00

Deductions [544-547] (Sums received / receivable in respect of Non-Routine Dental Expenses and 'Other' Health Expenses only)

544. From any public / local authority (e.g. Health Service Executive) , .00
 545. Under any policy of medical insurance (e.g. VHI, LAYA Healthcare, Irish Life Health, etc.) , .00
 546. Other (e.g. Compensation claim) , .00
 547. **Total Deductions** (Non-Routine Dental Expenses and 'Other' Health Expenses only) , .00
 548. **Net amount of Non-Routine Dental Expenses and 'Other' Health Expenses on which tax relief is claimed** , .00

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

	Self	Spouse or Civil Partner
601. Excess Relief forward to 2019 under S. 485F	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

Amounts at Lines 602 / 603 should be transferred from a completed 2019 High-Income Individuals Statement: Form RR1

602. Taxable Income calculated on the basis that Limitation on the Use of Reliefs does not apply	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
603. Recalculated Taxable Income for 2019	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

K - CAPITAL ACQUISITIONS IN 2019

701. If you received a gift or an inheritance in 2019, insert in the box

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

PPSN

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L - CAPITAL GAINS - Capital Gains for the year 1 January 2019 - 31 December 2019 [801 - 821]

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"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"><input type="text"/>.00</input>
(b) Shares / Securities - 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>
(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"/>	<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) 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"/> , <input type="text"/> <input type="text"><input type="text"/>.00</input>
(e) Foreign Life Policies (S. 594) chargeable 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"/> <input type="text"><input type="text"/>.00</input>
(f) Offshore Funds (S. 747A) chargeable 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"/> <input type="text"><input type="text"/>.00</input>
(g) 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"/>.00</input>
(h) 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"/>.00</input>
(i) Shares or Securities exchanged (S. 913(5))	<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>
(j) Venture Fund Gains (S. 541C(2)(a))			<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>
(k) Other 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"/>.00</input>
(l) Total Consideration			<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>

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"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"><input type="text"/>.00</input>																																																															
(b) Retirement Relief - Within the Family: enter consideration on disposal of qualifying 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"/>.00</input>																																																															
(c) Retirement Relief - Outside the Family: enter consideration on disposal of qualifying 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"/>.00</input>																																																															
(d) Disposal of a site to a child: enter amount of consideration	<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) If you wish to claim relief for farm restructuring under S. 604B, insert <input checked="" type="checkbox"/> in the box and complete the Farm Restructuring Relief claim form which is available on www.revenue.ie	<input type="checkbox"/>																																																															
(f) Other (specify) <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> enter amount of consideration																																																																<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>

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"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"><input type="text"/>.00</input>																																																															
(b) Retirement Relief - Within the Family: enter consideration on disposal of qualifying 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"/>.00</input>																																																															
(c) Retirement Relief - Outside the Family: enter consideration on disposal of qualifying 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"/>.00</input>																																																															
(d) Disposal of a site to a child: enter amount of consideration	<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) If you wish to claim relief for farm restructuring under S. 604B, insert <input checked="" type="checkbox"/> in the box and complete the Farm Restructuring Relief claim form which is available on www.revenue.ie	<input type="checkbox"/>																																																															
(f) Other (specify) <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> enter amount of consideration																																																																<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>

PPSN

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Self

Spouse or
Civil Partner**Gains / Losses / Net chargeable gains**

807. Chargeable gains in the year before S. 604A relief

808. Losses in the year before S. 604A relief

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

(b) Tax Reference Number of connected person

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(c) Amount of loss

810. Amount of gain relieved under S. 604A

811. Chargeable Gain(s) net of allowable current year losses and S. 604A relief (excluding Foreign Life Policies)

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

813. Current year losses arising in 2019 available for offset against previous gains rolled over

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

815. Personal Exemption
(max €1,270 per spouse or civil partner & not transferable)
(Note: losses, including losses forward, must be used first)

816. Net Chargeable Gain (excluding Foreign Life Policies)

817. Chargeable Gain on Foreign Life Policies

818. Unused Loss(es) for carry forward to 2020

If you have an overall CGT loss in 2019 there is no need to complete Lines 819 or 820**819. In respect of net chargeable gains that arose in the period 1 January 2019 - 30 November 2019**

(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 2019 by virtue of S. 542(1)(d)

(ii) Date of disposal

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PPSN

Self

Spouse or
Civil Partner

820. In respect of net chargeable gains that arose in the period 1 December 2019 - 31 December 2019

(a) Enter amount of net gain to be charged at 33%	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00
(b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies)	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00
(c) Enter amount of net gain on Foreign Life Policies to be charged at 40%	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00
(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 style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00
(e) Enter amount of net gain in respect of Venture Fund Capital to be charged at 15%	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00
(f) (i) Enter amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2019 by virtue of S. 542(1)(d)	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00
(ii) Date of disposal	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> D / <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> M / <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> Y	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> D / <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> M / <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> Y

Double Taxation Relief

821. 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 style="width: 30px; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00
<input style="width: 30px; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00

M - CHARGEABLE ASSETS ACQUIRED IN 2019

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

Description of Assets	Self Spouse or Civil Partner Number of Assets	Self Consideration	Spouse or Civil Partner Consideration
(a) Shares (quoted and unquoted)		<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00
(b) Residential Premises	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00
(c) Commercial Premises	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00
(d) Agricultural Land	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00
(e) Development Land	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00
(f) Business Assets	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00
(g) Antiques / Works of Art	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00
(h) Other	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/>	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00	<input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> , <input style="width: 20px; height: 20px; border: 1px solid black;" type="text"/> .00

PPSN

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N - PROPERTY BASED INCENTIVES ON WHICH RELIEF IS CLAIMED IN 2019 [901 - 935]

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

Industrial Buildings Allowance

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

PPSN

N - PROPERTY BASED INCENTIVES ON WHICH RELIEF IS CLAIMED IN 2019 [901 - 935] contd.

Industrial Buildings Allowance

Owner Occupier

Investor - Lessor

917. Hotels	S. 268(1)(d)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
918. Holiday Cottages	S. 268(3)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
919. Holiday Hostels	S. 268(2C)(b)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
920. Guest Houses	S. 268(2C)(a)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
921. Nursing Homes	S. 268(1)(g)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
922. Housing for the Elderly / Infirm	S. 268(3A)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
923. Convalescent Homes	S. 268(1)(i)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
924. Qualifying Hospitals	S. 268(2A)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
925. Qualifying Mental Health Centres	S. 268(1C)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
926. Qualifying Sports Injury Clinics	S. 268(2B)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
927. Buildings used for certain Childcare Purposes	S. 843A	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
928. Buildings used for the purposes of providing Childcare Services or a Fitness Centre to employees	S. 843B	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	
929. Specialist Palliative Care Units	S. 268(1)(m)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
930. Building or Structures in Registered Caravan & Camping Sites	S. 268(2D)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
931. Mid-Shannon Corridor Tourism Infrastructure Investment Scheme	S. 372AW	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
932. Living City Initiative	S. 372AAC	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
933. Living City Initiative (Investor only)	S. 372AAD		<input type="text"/> , <input type="text"/> , <input type="text"/> -00
934. Aviation Services Facilities	S. 268(1)(n)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00

935. Where the scheme(s) on which you are claiming relief is / are not listed at **Lines 901 - 934** 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)

,,-00

PPSN

Grid for PPSN entry

O - SELF-ASSESSMENT MADE UNDER CHAPTER 4 OF PART 41A [936 - 937]

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 2020

936. Self-Assessment – Income Tax

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

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

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

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

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

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

PPSN

(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 2019 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 2019

Signature Date / /

Capacity of Signatory

937. Self-Assessment – Capital Gains Tax

(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 936(f))

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

(Note: see 936(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 2019

Signature Date / /

Capacity of Signatory

PPSN

Grid for PPSN entry

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 entry

BIC (Maximum 11 characters)

Grid for BIC entry

If you are married or in a civil partnership and have opted for Joint Assessment in 2019, please provide your spouse's or civil partner's bank account details

IBAN (Maximum 34 characters)

Grid for IBAN entry

BIC (Maximum 11 characters)

Grid for BIC entry

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

Expression of Doubt

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

Input box for Expression of Doubt

(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 text box for (a)

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

Large text 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 text box for (d)

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

Large text box for (e)

Input box for office use only

PPSN

Grid for PPSN entry

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 Vocations insert [X] in the box and photocopy Appendix 1 (pages 37 - 40) to complete and submit

Trade No. []
Self [] Spouse or Civil Partner []

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

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

Grid for trade description

Do not submit accounts with this return. Instead you MUST give an extract of information from the accounts on page 40

103. Does the trade include relevant operations for the purposes of Relevant Contracts Tax (RCT)? (Relevant operations mean operations in the construction, forestry and meat-processing sectors)

Yes [] No []

104. 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 [X] in the box Where there is an entry at Line 104 there must be an entry at Line 108

105. If this source of income ceased during the year 2019 state the date of cessation

Grid for date of cessation

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

Profit assessable

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

Grid for profit amount

(b) Amount of adjusted net loss for accounting period

Grid for loss amount

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

Grid for assessable profit

Start Your Own Business relief

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

(a) State the date of the commencement of the new business

(Note: This relief is only available to businesses which commenced on or before 31/12/2018)

Grid for business start date

(b) Insert [X] 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)

Balancing Charges

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

Grid for deductible allowances

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

Grid for non-deductible allowances

Unused Capital Allowances from a prior year

111. (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

Grid for allowable carry forward

(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)

Grid for non-allowable carry forward

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

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

Grid for property relief allowances

(ii) All other specified relief capital allowances

Grid for other relief allowances

Capital Allowances for the current year [112 - 115]

112. Where a claim to tax relief on property based incentive schemes is included below, insert [X] in the box and give details in Panel N on pages 32 / 33

113. Machinery and Plant

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

Grid for energy-efficient equipment

(b) If any amount entered above refers to 'childcare and fitness centre equipment' under S. 285B enter that amount here

Grid for childcare and fitness equipment

(c) If any amount entered above refers to 'gas vehicles and refuelling equipment' under S. 285C enter that amount here

Grid for gas vehicles and refuelling equipment

PPSN

Grid for PPSN entry

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)

[][], [][][], [][][] .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)

Grid for address and Eircode

(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.

Grid for description

(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)

Grid for address and Eircode

(iv) In respect of building used for the purposes of providing childcare services or a fitness centre to employees (S. 843B) enter the amount of capital allowances

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

(v) 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 2019 (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 31/12/2021

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

(b) If you wish to claim under S. 381 to set a relevant loss, as defined in S. 381B, made in the year 2019 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2021

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

(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 2019 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2021

(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

PPSN

Grid for PPSN entry

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

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

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

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

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

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

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

Terminal Loss Relief

118. (a) If this trade ceased in 2019 and you wish to claim terminal loss relief for the years 2018, 2017, and 2016 state

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

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

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

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

(b) If you wish to claim terminal loss relief for the year 2019 in respect of a loss made in a subsequent year state

(i) Amount of the loss relief available for 2019

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

(ii) The date the trade ceased

[][] / [][] / [][][][]

Farmers

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

[]

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

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

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

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

(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 for the year 2019 (and subsequent years)

[]

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

[]

(g) Insert [x] in the box if you wish to withdraw from income averaging for the year 2019

[]

(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)

[]

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

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

Succession Farm Partnership

120. (a) Succession Farm Partnership tax reference number

Grid for tax reference number

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

[][] / [][] / [][][][]

(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 2019

[]

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

[][] . [][] (%)

(f) Amount of Succession Tax Credit due

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

Credit for Professional Services Withholding Tax (PSWT)

121. Gross withholding tax (before any interim refund) related to the basis period for 2019 on fees for Professional Services. Do not include credit for Relevant Contracts Tax withheld

[][], [][][], [][][] . [][]

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

[][], [][][], [][][] . [][]

PPSN

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Appendix 1

EXTRACTS FROM ACCOUNTS [123 - 159]

Trade No.

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Accounts Information Period (must be completed)

123. From

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124. To

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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)

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

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

(c) If you are in partnership with your spouse / civil partner and the accounts information for that trade or profession have been submitted under their trade, enter the trade number (in this Form 11) under which the accounts information was supplied

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Income [127 - 129]

127. Sales / Receipts / Turnover

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

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129. Other Income including tax exempt income

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Trading Account Items [130 - 131]

130. Purchases

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131. Gross Trading Profits

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Expenses and Deductions [132 - 139]

132. Salaries / Wages, Staff costs

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133. Sub-Contractors

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134. Consultancy, Professional fees

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135. Motor, Travel and Subsistence

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136. Repairs / Renewals

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137. Depreciation, Goodwill / Capital write-off

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138. (a) Provisions including bad debts - positive

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(b) If negative, state amount here

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139. Other Expenses (Total)

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Capital Account and Balance Sheet Items [140 - 151]

140. Cash / Capital introduced

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141. Drawings (Net of Tax and Pension contributions)

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142. (a) Closing Capital Balance - positive

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 .00

(b) If negative, state amount here

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143. Stock, Work in progress, Finished goods

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144. Debtors and Prepayments

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145. Cash / Bank (Debit)

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146. Bank / Loans/ Overdraft (Credit)

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147. Client Account Balances (Debit)

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148. Client Account Balances (Credit)

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149. Creditors and Accruals

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150. Tax Creditors

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151. (a) Net Assets - positive

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(b) If negative, state amount here

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

Profit / Loss per Accounts [152 - 153]

152. Net Profit per Accounts

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153. Net Loss per Accounts

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

154. Motor Expenses

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155. Donations (Political and Charitable) / Entertainment

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156. Light, Heat and Phone

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157. Net gain on sale of fixed / chargeable assets

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158. Net loss on sale of fixed / chargeable assets

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

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(b) Stock relief claimed under S. 667B

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 .00

If you have made any payment(s) during 2019 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')

PPSN

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 - 228]

Note: If you and / or your Spouse or Civil Partner have / has more than four Employments / Pensions, etc., insert 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 228

	Employment / Pension, etc.		Employment / Pension, etc.	
	Self	No. <input type="text"/> Spouse / Civil Partner	Self	No. <input type="text"/> Spouse / Civil Partner
217. Insert <input checked="" type="checkbox"/> in the box to indicate to whom the income refers	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
218. Employer's / Pension Provider's PAYE registered number	<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"/>	
219. Employer's / Pension Provider's name	<input type="text"/>		<input type="text"/>	
220. Gross amount of taxable income for this employment / pension (available from your final payslip for 2019)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00		<input type="text"/> , <input type="text"/> , <input type="text"/> .00	
221. Source of income (insert <input checked="" type="checkbox"/> in the relevant boxes)				
(a) Employment	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(b) Directorship	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(c) Foreign employment exercised in Ireland	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(d) Employment (SARP relief claimed)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(e) Public Sector employment - PRSI class B, C, or D	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(f) Public Sector employment - Oireachtas, Judiciary, etc.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(g) Income in lieu of Social Welfare Payments	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(h) Pension - Early Farm Retirement	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(i) Pension - Employment pension	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(j) Pension - RAC or PRSA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(k) Distribution from an ARF	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(l) Distribution from an AMRF	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(m) Distribution from a PRSA	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
222. (a) Net tax deducted / refunded in this employment	<input type="text"/> , <input type="text"/> , <input type="text"/> .00		<input type="text"/> , <input type="text"/> , <input type="text"/> .00	
(b) Insert <input checked="" type="checkbox"/> in the box if the tax figure above was a refund	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(Note: in respect of Proprietary Directorships, only tax remitted to Revenue should be entered here)				
223. Gross income for Universal Social Charge (USC) from this employment (available from your final payslip for 2019)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00		<input type="text"/> , <input type="text"/> , <input type="text"/> .00	
224. (a) Net USC deducted / refunded in this employment	<input type="text"/> , <input type="text"/> , <input type="text"/> .00		<input type="text"/> , <input type="text"/> , <input type="text"/> .00	
(b) Insert <input checked="" type="checkbox"/> in the box if the USC figure above was a refund	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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 <input checked="" type="checkbox"/> in the box	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

PPSN

Grid for PPSN number

Appendix 2

Special Assignee Relief Programme (SARP)

If you are claiming SARP relief please state

Employment / Pension, etc. No. []

Employment / Pension, etc. No. []

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

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

[][] , [][][][] , [][][][] .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

227. (a) Amount of research and development credit claimed under S. 472D for 2019

[][] , [][][][] , [][][][] .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 2018)

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

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

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

Foreign Tax

228. (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

[][] , [][][][] , [][][][] . [][]

[][] , [][][][] , [][][][] . [][]

PAY AND FILE - 31 OCTOBER 2020

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.

2. myAccount

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

You can make payments online using:

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

3. Direct Debit

For information on how to pay Preliminary Income Tax by monthly Direct Debit, visit the Revenue website at www.revenue.ie or phone the helpline at **01 738 3663**. 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 2020 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

PPSN

PAY AND FILE
31 OCTOBER 2020

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 2020:

Preliminary Tax for the year of assessment 2020 including Universal Social Charge contributions

Payment of any balance of Income Tax due for the year of assessment 2019

Return of Income and Capital Gains for the year of assessment 2019

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 2020

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 2020 or 100% of your final liability for 2019. If you are paying your 2020 Preliminary Tax by monthly Direct Debit, leave this box blank.

2. Balancing Amount 2019

Insert any outstanding balance of Income Tax for the year of assessment 2019. 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 2020 or Balancing Amount 2019, 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 01 738 3626 (ROI only) or +353 1 738 3626 (outside ROI).

Form 11

€ Payslip

PPSN: 0000000AB

Signature: A.N. OTHER Date: 12-09-2020

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 2020 with the single amount specified.

DEBIT AMOUNT

3 3 3 3 3 3 3 3 00

Income Tax Preliminary Tax 2020

1 5 5 5 5 5 5 5 00

X

Place X in the box above if Income Tax 2019 is a credit

Income Tax Balancing Amount 2019

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
R