



The quickest, easiest and most convenient way to complete your Form 12 is to use the eForm 12 on [www.revenue.ie](http://www.revenue.ie)

Your PPS Number

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Remember to quote this number in all correspondence or when calling at your Revenue office.

This form is to be completed and returned to your Revenue office on or before 31 October 2016.

Return Address

Use any envelope and write 'FREEPOST' above the address.

NO STAMP REQUIRED

If the Return Address of your Revenue office is not shown on this page, check any recent correspondence from Revenue or use the contact locator on [www.revenue.ie](http://www.revenue.ie) to find the address to which you should submit this form.

## RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE YEAR ENDED 31 DECEMBER 2015 CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2015

This Tax Return should be completed by a person whose source of income is from a PAYE employment or pension or by a non-proprietary company director who pays all his/her Income Tax under the PAYE system.

**NOTICE: YOU ARE HEREBY REQUIRED, UNDER SECTION 879 TAXES CONSOLIDATION ACT 1997, BY THE INSPECTOR OF TAXES NAMED ABOVE TO PREPARE AND DELIVER, ON OR BEFORE 31 OCTOBER 2016, A TAX RETURN ON THIS PRESCRIBED FORM FOR THE YEAR 1 JANUARY 2015 TO 31 DECEMBER 2015.**

Sections of an Act quoted within this form refer to the Taxes Consolidation Act (TCA) 1997 unless otherwise stated.

### NOTE:

1. An individual who is a 'chargeable person' for the purposes of Income Tax Self-Assessment should complete a Form 11 Tax Return and Self-Assessment for the year 2015.
2. An individual with a PAYE source of income and with total gross income from all non-PAYE sources (including income subject to DIRT), of €50,000 or more is regarded as a 'chargeable person' for Self-Assessment and must file a Form 11 for that year.
3. An individual with a PAYE source of income and with **net** assessable non-PAYE income (including income subject to DIRT), of €3,174 or more is regarded as a 'chargeable person' for Self-Assessment and must file a Form 11 for that year.
4. An individual with a PAYE source of income and **net** assessable non-PAYE income less than €3,174 (after losses, capital allowances and other reliefs), **and** where the income is coded against PAYE tax credits or fully taxed at source, is not regarded as a 'chargeable person'.

The Capital Gains Tax Self-Assessment system applies to all individuals, including directors.

**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 2015, and
- all disposals and acquisitions of chargeable assets and the amount of chargeable gains that accrued to me in the year 2015.

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 stated correctly.

(DD/MM/YYYY)

Signature

Date

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Capacity of Signatory

(Insert )

Tax Payer

Tax Advisor

Other

(Specify)

Main Residence Address

Eircode

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Telephone Number

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Agent's Details

Tax Adviser Identification No. (TAIN)

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Client's Ref.



**PERSONAL DETAILS**

1 - Insert  in the box to indicate your civil status:

If your personal circumstances changed in 2015 insert  in the box to indicate your previous status and state date of change:

- (a) Single
- (b) Married
- (c) In a Civil Partnership
- (d) Married but living apart   
If wholly or mainly maintaining your Spouse insert  in the box
- (e) In a Civil Partnership but living apart   
If wholly or mainly maintaining your Civil Partner insert  in the box
- (f) Widowed
- (g) A Surviving Civil Partner
- (h) Divorced
- (i) A former Civil Partner

- 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)

If married or in a civil partnership, insert  in the box to indicate basis of assessment applicable for 2015:

- Joint Assessment  Separate Assessment  Single Treatment

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

State the number of Qualifying Children

**Legally enforceable maintenance arrangements - See Panel 18 on page 7, Panel 21 on page 7 and Panel 40 on page 9**

Spouse's or civil partner's details

Name

PPS No.

Self Spouse or Civil Partner

State your/your spouse's or civil partner's Date(s) of Birth (DD/MM/YYYY)

In the year 2015, insert  in the box(es) if you or your spouse or civil partner were:

- Non-resident
- Not ordinarily resident
- Not domiciled

Insert  in the box(es) if you or your spouse or civil partner were a holder of a Full Medical Card or had entitlement to one under EU Regulations at any time during the year (a **GP Only** Card does not qualify as a **Full** Medical Card)

In 2015 if you and/or your spouse or civil partner were resident in another Member State of the European Communities (EC) insert  in the box(es)

**2 - Non-Proprietary Directorships**

List all Non-Proprietary Directorships in respect of you and/or your spouse or civil partner and state the percentage shareholding in each Company

Self	(%)	Spouse or Civil Partner	(%)
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**INCOME FROM IRISH EMPLOYMENTS, OFFICES (INCLUDING NON-PROPRIETARY DIRECTORSHIPS), PENSIONS, ETC. INCOME FROM FOREIGN OFFICES OR EMPLOYMENTS ATTRIBUTABLE TO THE DUTIES OF THOSE OFFICES AND EMPLOYMENTS EXERCISED IN THE STATE**

(Write the name of the employer or the source of the pension opposite the corresponding income)

**3 - Employments subject to PAYE Tax (including income subjected to PAYE attributable to the performance in the State of the duties of foreign employments)**

	Self	Spouse or Civil Partner
Employer's Name	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
Pay frequency (weekly, fortnightly, 4-weekly, monthly, etc.)	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
Does the P60 for this employment indicate there were 53 pay days in 2015?	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>
Employer's PAYE Registered Number (available from your P60)	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
Gross income for Universal Social Charge (USC) for the year 2015	<table border="1" style="width: 100%; height: 20px;"></table> .00	<table border="1" style="width: 100%; height: 20px;"></table> .00
Amount of USC deducted in 2015 (available from your P60)	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
Gross amount of Taxable income (available from your P60)	<table border="1" style="width: 100%; height: 20px;"></table> .00	<table border="1" style="width: 100%; height: 20px;"></table> .00
Gross amount of Tax Deducted (available from your P60)	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
If any of the above employment income has been subjected to non-refundable foreign tax, insert <input checked="" type="checkbox"/> in the box(es)	<input type="checkbox"/>	<input type="checkbox"/>
<b>Foreign Tax Amounts</b>		
Amount of income included above that has been subjected to non-refundable foreign tax	<table border="1" style="width: 100%; height: 20px;"></table> .00	<table border="1" style="width: 100%; height: 20px;"></table> .00
Amount of non-refundable foreign tax paid on the income	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
Foreign jurisdiction where the employment was exercised	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
<b>Note:</b> If the tax is refundable by the foreign jurisdiction, a claim for credit should <b>not</b> be made here.		
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(es)	<input type="checkbox"/>	<input type="checkbox"/>
If you are related to your employer by marriage or otherwise, state relationship	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>

**4 - Pension(s)/Annuities (subject to PAYE Tax)**

Name of Payer(s)	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
Pension Company PAYE Registered Number	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
Gross income for USC for the year 2015 (available from your P60)	<table border="1" style="width: 100%; height: 20px;"></table> .00	<table border="1" style="width: 100%; height: 20px;"></table> .00
Amount of USC deducted in 2015 (available from your P60)	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>
Gross amount of Taxable Income (available from your P60)	<table border="1" style="width: 100%; height: 20px;"></table> .00	<table border="1" style="width: 100%; height: 20px;"></table> .00
Gross amount of Tax Deducted (available from your P60)	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>

**5 - Withdrawal of funds from AVC**

Amounts of funds withdrawn from an AVC under S. 782A	<table border="1" style="width: 100%; height: 20px;"></table> .00	<table border="1" style="width: 100%; height: 20px;"></table> .00
Amount of tax deducted	<table border="1" style="width: 100%; height: 20px;"></table>	<table border="1" style="width: 100%; height: 20px;"></table>

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

(a) Amount of lump sum(s) paid between 7/12/2005 and 31/12/2014, both dates inclusive	<table border="1" style="width: 100%; height: 20px;"></table> .00	<table border="1" style="width: 100%; height: 20px;"></table> .00
(b) (i) Amount of lump sum(s) paid in 2015	<table border="1" style="width: 100%; height: 20px;"></table> .00	<table border="1" style="width: 100%; height: 20px;"></table> .00
(ii) Amount of lump sum paid in 2015 which was paid under the rules of a Qualifying Overseas Pension Plan (QOPP) (S. 790AA(17))	<table border="1" style="width: 100%; height: 20px;"></table> .00	<table border="1" style="width: 100%; height: 20px;"></table> .00
(c) Tax free amount, if any, for 2015	<table border="1" style="width: 100%; height: 20px;"></table> .00	<table border="1" style="width: 100%; height: 20px;"></table> .00
(d) Amount of excess lump sum(s) for 2015	<table border="1" style="width: 100%; height: 20px;"></table> .00	<table border="1" style="width: 100%; height: 20px;"></table> .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))	<table border="1" style="width: 100%; height: 20px;"></table> .00	<table border="1" style="width: 100%; height: 20px;"></table> .00
(f) Portion of amount at (d) chargeable under Schedule E ( <b>Note:</b> this income should also be included with employment income subject to PAYE and income liable to USC)	<table border="1" style="width: 100%; height: 20px;"></table> .00	<table border="1" style="width: 100%; height: 20px;"></table> .00
(g) Where amount at (d) includes an amount paid under the rules of a QOPP:		
(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))	<table border="1" style="width: 100%; height: 20px;"></table> .00	<table border="1" style="width: 100%; height: 20px;"></table> .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)	<table border="1" style="width: 100%; height: 20px;"></table> .00	<table border="1" style="width: 100%; height: 20px;"></table> .00

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**7 - Payments from Department of Social Protection**

Self

Spouse or Civil Partner

The Social Welfare Consolidation Act 2005 provides for the payment of an increase in the amount of the State pension where the beneficiary has an adult dependant. For tax purposes, the State pension recipient should include the total amount of the pension and the increased adult dependant payment in the relevant field on the return. The State pension recipient will be due the PAYE tax credit. Their spouse or civil partner is not entitled to the PAYE tax credit in respect of the adult dependant payment.

State Pension/Illness Benefit/Occupational Injury Benefit/Jobseeker's Benefit/Carer's Allowance/Pre-Retirement Allowance/Maternity Benefit/Adoptive Benefit/Health & Safety Benefit, etc. received in 2015.

Type of payment		
Taxable amount of payment in 2015	.00	.00

**8 - Distributions from Approved Retirement Funds, Approved Minimum Retirement Funds & PRSA (Part 30 Chs 2 & 2A)**

(a) Distributions from an Approved Retirement Fund (S. 784A)		
(i) Amount of USC deducted in 2015	.00	.00
(ii) Amount of tax deducted in 2015		
(b) Distributions from an Approved Minimum Retirement Fund (S. 784C)	.00	.00
(c) Distributions from a PRSA (S. 787G)	.00	.00

**9 - Other Payments (e.g. Payments received on commencement of employment, or in consideration of change in conditions of employment, or lump sum payments paid on Redundancy/Retirement)**

Name of Payer(s)		
Gross amount of payment(s)	.00	.00
Nature of Benefit(s)		
Amount chargeable to tax	.00	.00

**10 - Foreign Earnings Deduction**

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

(a) (i) Country		
(ii) Number of qualifying days		
(b) (i) Country		
(ii) Number of qualifying days		
(c) Amount of relief claimed	.00	.00

**11 - Benefits from Employments/Non-Proprietary Directorships**

Most benefits-in-kind are now taxed at source, however, some payments including payments under PRSAs are not. Any taxable benefits not taxed at source should be entered here.

Nature of Benefit		
Taxable benefits: (not taxed at source under PAYE)	.00	.00

**12 - Employments/Offices/Pensions not subject to PAYE deductions**

Description of Income		
Amount of Income	.00	.00

**INCOME FROM A TRADE OR PROFESSION**

**13 - Income from a Trade or Profession**

(Only use this form if your Total Gross non-PAYE income from all sources is within income thresholds - see note on page 1)

Insert  in the box(es) to indicate to whom the income in each column refers. Self  Spouse or Civil Partner

Description of Trade or Profession – you must clearly describe the trade

If sharefarming in the year 2015 insert  in the box.

Commencement Date (DD/MM/YYYY)

Accounting Period End Date (DD/MM/YYYY)

Gross Income	.00	.00
Adjusted/Assessable Net Profit	.00	.00
Adjusted Net Loss	.00	.00
Unused Capital Allowances from a prior year	.00	.00
Capital Allowances for year 2015	.00	.00

**TRADE 1/  
PROFESSION 1**

**TRADE 2/  
PROFESSION 2**

- (a) If you wish to claim under S. 381, to set any loss in the trade in the year 2015 (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 31/12/2017.  ,  .00
- (b) If you wish to claim under S. 381 to set a relevant loss, as defined in S. 381B, made in the year 2015 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2017. (Note: relief is restricted to a maximum of €31,750)  ,  .00
- (c) If there are no/insufficient profits, and you wish to **claim** unused current year Capital Allowances in computing a loss made in the trade in the year 2015 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2017.  ,  .00
- (d) Total loss for offset against other income (by virtue of S. 381 and/or S. 392)  ,  .00

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

Gross withholding tax (before any interim refund) related to the basis period for 2015 on fees for Professional Services  ,  .00

**INCOME FROM FEES, IRISH RENTAL INCOME, COVENANTS, DISTRIBUTIONS, ETC. AND INCOME CHARGEABLE UNDER S. 811B**

**15 - Fees, Commissions, etc. not included elsewhere**

Fees, commissions, S. 811B income, etc. from sources other than employments or directorships (Emoluments from employments, etc. should be shown on page 4/5)

**Spouse or  
Civil Partner**

Description of Income  ,  .00

Total amount of Income  ,  .00

**16 - Rent-a-Room Relief**

If you wish to avail of Rent-a-Room relief, state the amount of gross rental income received in the year 2015 for room(s) in a 'Qualifying Residence'. **Do not** include this amount in Panel 17 below.  ,  .00

If you **do not** wish to avail of Rent-a-Room relief, insert  in the box(es) and include the income in Panel 17 under Gross Rent Receivable.

**17 - Rental Income from Land and Property in the State**

Where a claim to tax relief on **property based incentive schemes** is included below, insert  in the box(es) and give details in Panel 73 on page 16 of this return

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 2015, insert  in the box(es)

Number of Properties let

Number of Tax Incentive Properties

Area in hectares, if applicable  ,  .00

Non-resident landlord (where the rent is paid directly to the landlord or to the landlord's bank account either in the State or abroad)

(a) State the PPS number of tenants(s)

(b) State the amount of Irish tax withheld  ,  .00

Gross Rent Receivable  ,  .00

Add Clawback of Section 23 Relief  ,  .00

Less: Repairs  ,  .00

Allowable interest  ,  .00

Other  ,  .00

\* Rented Residential Relief (Section 23) where 2015 is the **first** year of claim

**Net Rental Income (after expenses but before Capital Allowances)**  ,  .00

**Net Rental Loss (after expenses but before Capital Allowances)**  ,  .00

Capital Allowances brought forward from a prior year  ,  .00

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

\* Capital/Balancing Allowances for the year 2015  ,  .00

If you are claiming relief in respect of the Living City Initiative you must complete an eForm 12 2015 which is accessible through **myAccount** on [www.revenue.ie](http://www.revenue.ie).

Capital Allowances used against rental income in the year 2015  ,  .00

Capital Allowances available for carry forward or offset  ,  .00

Excess Case V Capital Allowances  ,  .00

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	Self	Spouse or Civil Partner
If you wish to <b>elect</b> under S. 305(1)(b) to set any unused Capital Allowances (not already ring-fenced) in respect of <b>Buildings</b> for 2015 against your other income, state the amount of unused Capital Allowances available for offset against other income:		
(a) To which S. 409A applies (restricted to €31,750)	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00
(b) To which S. 409A does not apply (no restriction applies)	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00
Losses - Amount of unused losses from a prior year	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00

**18 - Payments received under a Legally Enforceable Maintenance Arrangement from which Irish Tax was not deducted**

Gross amounts (exclude any amounts in respect of children)

	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00
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**19 - Untaxed Income arising in the State**

Irish Government Stocks	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00
Irish Exchequer Bills	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00
Irish Credit Union Dividends	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00
Other Investments	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00
<b>Total untaxed income arising in the State</b>	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00

**20 - Irish Deposit Interest**

Number of ordinary Deposit Accounts held 

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Gross Interest received (on which <b>DIRT was not deducted</b> )	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00
Gross Deposit Interest received on which <b>DIRT</b> was deducted	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00
Gross Interest received from <b>Special Share Account(s)/ Special Term Share Account(s)/Special Savings Account(s)</b> on which <b>DIRT was deducted</b>	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00

**If you are exempt from income tax and you or your spouse or civil partner are either 65 or over, or you are permanently incapacitated insert  in the box(es)**

**21 - Income from which Irish tax was deducted**

(State gross amount)

(a) Annuities	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00
(b) Covenant	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00
(c) Settlements	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00
(d) Legally Enforceable Maintenance Arrangement	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00
(e) Estate Income	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00
(f) Patent royalty income (including income previously exempted under S. 234)	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00
<b>Total Irish taxed Income [(a) to (f) inclusive]</b>	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00

**22 - Irish Dividends**

(a)(i) Gross amount of <b>Dividends from Irish Resident Companies</b> (from which Dividend Withholding Tax was deducted), other than dividends received from a Real Estate Investment Trust (REIT)	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00
(ii) Gross amount of dividends received from a REIT	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00
(b) Gross amount of <b>Dividends from Irish Resident Companies</b> (from which Dividend Withholding Tax was <b>not</b> deducted)	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00

**EXEMPT INCOME**

**23 - Exempt Income for Childcare Services**

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

**24 - Exempt Income**

Source of Income	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Amount of Income	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00

**25 - Exempt Income from Personal Injury**

Amount of gross income	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00
Tax deducted, if any, on income	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00	<input style="width: 50px;" type="text"/> . <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> <input style="width: 50px;" type="text"/> .00

**PROPERTY RELIEF SURCHARGE - S. 531AAE**

	<b>Self</b>	<b>Spouse or Civil Partner</b>
26 - (a) If your aggregate income for the 2015 tax year is €100,000 or more, insert <input checked="" type="checkbox"/> in the box(es) and complete line (b)	<input type="checkbox"/>	<input type="checkbox"/>
(b) Amount of specified property reliefs used in 2015	<input type="text"/>	<input type="text"/>

**FOREIGN INCOME (DIVIDENDS, EMPLOYMENTS, PENSIONS, RENTS, ETC.)**

All amounts should be in Euro. Include details of any scrip dividends received from non-resident companies in the appropriate panel.

	<b>Self</b>	<b>Spouse or Civil Partner</b>
<b>27 - Great Britain &amp; Northern Ireland Dividends</b>		
Net Dividend(s) Received	<input type="text"/>	<input type="text"/>
<b>28 - US Dividends</b>		
Amount of gross US Dividends	<input type="text"/>	<input type="text"/>
Foreign tax deducted (if any, and not refundable)	<input type="text"/>	<input type="text"/>
<b>29 - Canadian Dividends</b>		
Amount of net Canadian Dividends	<input type="text"/>	<input type="text"/>
Foreign tax deducted (if any, and not refundable)	<input type="text"/>	<input type="text"/>
<b>30 - Other Foreign Dividends</b>		
Amount of gross Other Foreign Dividends	<input type="text"/>	<input type="text"/>
Foreign tax deducted (if any, and not refundable)	<input type="text"/>	<input type="text"/>
<b>31 - Irish Tax Deducted on Foreign Income</b>		
Irish tax deducted on encashment (from 28, 29 & 30), if any	<input type="text"/>	<input type="text"/>
<b>32 - Foreign Pensions</b>		
Gross amount of State Welfare Pension(s)	<input type="text"/>	<input type="text"/>
Gross amount of all Other Pension(s)	<input type="text"/>	<input type="text"/>
<b>33 - Income from Foreign employments attributable to the performance OUTSIDE the State of such employments</b> (on which Transborder Relief is not claimed)		
Gross amount of foreign salary	<input type="text"/>	<input type="text"/>
Foreign tax deducted (if any, and not refundable by foreign tax authorities)	<input type="text"/>	<input type="text"/>
<b>34 - Foreign Rental Income</b>		
Number of Foreign properties let	<input type="text"/>	<input type="text"/>
Income from <b>Foreign Rents</b> (enter gross amount receivable)	<input type="text"/>	<input type="text"/>
Amount of expenses relating to this income (excluding interest)	<input type="text"/>	<input type="text"/>
Amount of Allowable Interest	<input type="text"/>	<input type="text"/>
Net profit on Foreign Rental properties	<input type="text"/>	<input type="text"/>
Capital Allowances (including Capital Allowances forward)	<input type="text"/>	<input type="text"/>
Losses		
- Amount of unused losses from prior years	<input type="text"/>	<input type="text"/>
- Amount of losses in this year	<input type="text"/>	<input type="text"/>
- Amount of losses carried forward to next year	<input type="text"/>	<input type="text"/>
Amount of Foreign tax deducted	<input type="text"/>	<input type="text"/>
Foreign rental losses may be offset <b>only</b> against foreign rental profits		
<b>35 - EU Deposit Interest</b>		
(a) Amount of EU Deposit Interest	<input type="text"/>	<input type="text"/>
(b) Savings Directive withholding tax credit	<input type="text"/>	<input type="text"/>
(c) Foreign tax (other than (b) above)	<input type="text"/>	<input type="text"/>
<b>36 - Non-Deposit Interest/Annuities/Royalties/Dividends</b>		
Amount of gross Foreign Income including income previously exempted under S. 234 (enter amount net of any allowable deductions)	<input type="text"/>	<input type="text"/>
Foreign Tax deducted (if any, and not refundable by Foreign Tax authorities)	<input type="text"/>	<input type="text"/>



**37 - Other Foreign Income**

Self

Source of other Foreign Income



Gross amount of Foreign Income



Amount of Foreign Tax deducted  
(if any, and not refundable by Foreign tax authorities)



**ANNUAL PAYMENTS, CHARGES AND INTEREST PAID**

**38 - Rent paid to Non-Resident Landlord**

Gross amount of rent paid in the year 2015



**39 - Retainable Charges (e.g. Annuities)**

Gross amount of Annual payment



Date of Payment (DD/MM/YYYY)



**40 - Payments made under Legally Enforceable Maintenance Arrangements**

(a) From which **no tax was deducted** prior to payment

Gross amount of annual payment



(b) From which **tax was deducted** prior to payment

Gross Amount of annual payment



**41 - Deeds of Covenant**

Insert  in the box(es) to indicate who the covenant is in respect of:

Permanently Incapacitated Minor (Other than parent to own child)



Permanently Incapacitated Adult



Adult aged 65 or over\*



Name of Covenantee



Relationship to the Covenantee



Original date of the Deed of Covenant (DD/MM/YYYY)



Gross amount of the Annual Payment



\*Restricted amount (5% of Total Income in respect of covenants to adults aged 65 or over)



**42 - Additional Voluntary Contributions (AVCs)**

If you have made Additional Voluntary Contributions to your superannuation fund insert  in the box(es) to indicate the type of payment and give the details requested below.

- PRSA AVC



- Other



State the name of the employment where your Superannuation fund is held



If you are a Specified Sportsman (Schedule 23A) insert  in the box(es)



If you are a member of a Pre-Approved Pension Scheme insert  in the box(es)



Total Amount paid in 2015 (for which relief has not been claimed or granted in 2014)



Amount of AVC Contributions already relieved under the net pay arrangement in 2015



Amount of ordinary contributions already relieved under the net pay arrangement for 2015



Amount carried forward from a prior year, for which relief has not been obtained



Amount paid between 1/1/2016 and 31/10/2016 for which relief has not already been granted and for which relief is being claimed for 2015



**Total amount of AVC Relief claimed in 2015**

**43 - Personal Retirement Savings Accounts (PRSAs)**

Self

Spouse or Civil Partner

Only complete Panel 43 if you, or your employer on your behalf, made PRSA contributions.

If you have made PRSA contributions, insert  in the box(es) to indicate the type of Certificate received from the Provider and give the details requested below

PRSA 1 Certificate

PRSA 1 (Net Pay) Certificate

(Note that amounts contributed by your employer on your behalf to a PRSA should also be included in Panel 11 on Page 5)

If you are a Specified Sports person (Schedule 23A) insert  in the box(es)

If you are a member of a pre-Approved pension scheme insert  in the box(es)

Total amount paid in 2015 (for which relief has not been claimed or granted in 2014)

Amount of PRSA contributions already relieved under the net pay arrangement in 2015

Amount carried forward from a prior year, for which relief has not been obtained

Amount paid between 1/1/2016 and 31/10/2016 for which relief has not already been granted and for which relief is being claimed for 2015

Amount contributed by your employer on your behalf to a PRSA

**Total amount of PRSA Relief claimed in 2015**

**44 - Retirement Annuity Contracts (RACs)**

If you are claiming relief in respect of RACs state the source(s) of your non-pensionable earnings

If you are a Specified Sports person (Schedule 23A) insert  in the box(es)

If you are a member of a Pre-Approved Pension Scheme insert  in the box(es)

Total amount paid in 2015 (for which relief has not been claimed or granted in 2014)

Amount of RAC Contributions already relieved under the net pay arrangement in 2015

Amount carried forward from a prior year, for which relief has not been obtained

Amount paid between 1/1/2016 and 31/10/2016 for which relief has not already been granted and for which relief is being claimed for 2015

**Total amount of RAC Relief claimed in 2015**

**45 - 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.

Amount paid by 'relevant migrant member' in respect of a 'qualifying overseas pension plan' in 2015

Amount paid between 1/1/2016 and 31/10/2016 for which relief has not already been granted and for which relief is being claimed in 2015

Amount carried forward from a prior year, for which relief has not been obtained

**Total amount of QOPPs Relief claimed in 2015**

**46 - Interest Relief on Certain Unsecured Home Loans**

Self

Spouse or Civil Partner

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(es) to confirm interest claimed at (f) below is not in respect of a secured home loan (mortgage) taken out with a lending provider in the State
- (b) Enter date loan taken out (DD/MM/YYYY)  /  /
- (c) Enter expiry date of loan (DD/MM/YYYY)  /  /
- (d) If you received Tax Relief at Source (TRS) in respect of another loan in 2015, state the amount of interest on which TRS relief granted  ,  .00  ,  .00
- (e) Insert  in the box(es) if you are entitled to first-time buyer relief (i.e. in the first seven years of entitlement to relief)
- (f) State the amount of interest paid in 2015 (excluding interest at (d) above)  ,  .00  ,  .00
- (g) State the number of tax years (1-6) prior to 2015 you were entitled to first-time buyer relief
- (h) Insert  in the box(es) if the interest at (f) 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

**47 - Bridging Loan Interest**

Date loan taken out (DD/MM/YYYY)  /  /

Amount of qualifying bridging loan interest for this year  ,  .00  ,  .00

**CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR 2015**

(Note: All tax credits, allowances, and reliefs you are entitled to for 2015 must be claimed on this form)

**48 - Home Carer Tax Credit**

Insert  in the appropriate box to indicate the dependant (other than the spouse or civil partner of the claimant) for whom care is being provided:

Child  Permanently Incapacitated Individual

Individual aged 65 or over  Dependent relative living within 2km of claimant

**49 - PAYE Tax Credit**

Self

Spouse or Civil Partner

Insert  in the box(es) if claimed

**50 - Allowable Deductions incurred in Employment**

Nature of Employment	<input type="text"/>	<input type="text"/>
Expenses	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
Superannuation Contributions (where not deducted by employer)	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
<b>Total</b>	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00

**Note:** Expenses, etc. relating only to employments should be shown here. Reimbursed expenses not treated as pay for tax purposes should be excluded.

**51 - Blind Person's Tax Credit**

Insert  in the box(es) if you wish to claim Blind Person's Tax Credit

To qualify for this tax credit, you must hold a certificate from an Ophthalmic Surgeon stating that you or your spouse or civil partner have impaired vision to the extent that your central visual acuity does not exceed 6/60 in the better eye with correcting lenses, or that the widest diameter of the visual field subtends an angle no greater than 20 degrees. It is not necessary to forward this certificate with your claim.

**52 - Guide Dog Allowance**

Number of Guide Dogs maintained by you.

To qualify for this allowance you must hold a letter from the Irish Guide Dogs for the Blind confirming you are a registered owner. It is not necessary to forward this letter with your claim.

**53 - Dependent Relative Tax Credit**

Number of Dependent Relatives

Dependent Relative tax credit is not due if your relative's income exceeded €13,904 in the year 2015 or if this tax credit is being claimed in full by another person.

**54 - Single Person Child Carer Credit, Widowed Person or Surviving Civil Partner, Incapacitated Child, Increased Exemption - Qualifying Children**

If you wish to claim any of these tax credits, insert  in the appropriate box(es) and enter the details requested below

- (a) Single Person Child Carer Credit\*  (b) Widowed Person or Surviving Civil Partner with Qualifying Child Tax Credit   
 (c) Increased Exemption for Qualifying Children

Child's Name	Date of Birth (DD/MM/YYYY)	Name of school if receiving full-time education or name of employer if receiving at least 2 years full-time training for a trade or profession.
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

\*Single Person Child Carer Credit may not be claimed by a person qualifying for the married person or civil partner tax credit, or a co-habiting couple. Claimants must complete Form SPCC1 or SPCC2 with a first claim. See [www.revenue.ie](http://www.revenue.ie) for further information.

- (d) Incapacitated Child Tax Credit  
**Note:** To qualify for this credit you must hold a certificate from a medical practitioner confirming that the child is permanently incapacitated.

Child's Name	Date of Birth	PPS No.	The nature of the incapacity	Is the incapacity permanent? Insert <input checked="" type="checkbox"/>	
				Yes	No
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/>	<input type="checkbox"/>

**55 - Employing a Carer**

If you, your spouse or civil partner or a relative were permanently incapacitated by reason of mental or physical infirmity and you **employed** a carer insert  in the appropriate box(es).

For whom was the carer employed? Self  Spouse or Civil Partner  Relative

Net cost of <b>employing</b> a carer in the year 2015 (after deducting any payments received from Health Service Executive, etc.)	Self	Spouse or Civil Partner
<input type="text"/>	<input type="text"/>	<input type="text"/>

**56 - Permanent Health Insurance (if not deducted from Gross Pay by Employer) - Note that this is not Health/Medical Insurance**

Name of Insurer	Amount paid in the year 2015
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

**57 - Medical Insurance**

State the gross amount of premium paid in the period 1 January 2015 to 31 December 2015 for which tax relief was **not** granted at source **or if your employer paid medical insurance premiums on your behalf** to an authorised insurer (for example VHI, Laya Healthcare, Aviva Health, etc.):

Adults covered by the policy	Name	Amount	Name	Amount
<input type="checkbox"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Child(ren) (if any) covered by the policy**

A child for the purposes of this tax relief means an individual under the age of 18 years or, if over 18 years and under the age of 23 years, is receiving full-time education and in respect of whom a child premium is paid.

Child's Name	Date of Birth (DD/MM/YYYY)	Amount
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

Amount of any contribution made by you

Date in 2015 the policy was renewed or entered into

**Where the policy was renewed on or after 1 May 2015, and the premium includes an amount paid in respect of an individual who was aged 21 or over on or after 1 May 2015, and in respect of whom a child premium was paid, state the following:**

Child's Name	Amount
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

State the name of the individual and also the gross amount of premium paid in the period 1 January 2015 to the date of renewal in 2015

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**58 - Business Expansion Scheme**

Amount of relief claimed in 2015

Self										Spouse or Civil Partner													
					,						.00						,						.00

Enter relevant RICT 3 certificate number, or, if appropriate, the Designated Fund's reference number

**59 - Employment and Investment Incentive  
First stage of EII relief (30/40)**

Amount subscribed for eligible shares issued in 2015

					,						.00						,						.00

Amount of relief claimed in 2015

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

**Note:** The first stage of relief is on 30/40 of the eligible investment

Enter relevant **EII 3 Certificate** number, or if appropriate, the Designated Fund's reference number

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**Second stage EII relief (11/41)**

Amount subscribed for eligible shares in 2011 on which additional relief is now due

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

Amount of relief claimed in 2015

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

**Note:** The second stage of relief is on 11/41 of the eligible investment in 2011

Enter relevant **EII 3A Certificate** number, or if appropriate, the Designated Fund's reference number

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

**60 - Seed Capital Scheme/Startup Relief for Entrepreneurs (SURE)**

Amount of relief claimed in 2015

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

**Note:** If you are claiming relief for prior years you should submit full details to your Revenue office

**61 - Film Relief**

Amount of investment on which relief is claimed in 2015

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

Amount carried forward from previous year

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

Enter all relevant **Film 3 certificate numbers**

**62 - Tuition Fees**

Name of Student

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

Amount of tuition fees paid, including student contribution, per approved course. (Do not include administration, exam, registration, capitation fees, etc.)

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

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



Insert  in the box(es) if fees relate to an information technology or foreign language training course



**63 - Amount of Owner Occupier Relief on a Residential Property in a Designated Area due in 2015**

Where you are claiming relief under this incentive scheme also insert these details in Panel 73 on page 16 of this return

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

**The Living City Initiative**

If you are claiming relief in respect of the Living City Initiative you must complete an eForm 12 2015 which is accessible through myAccount on www.revenue.ie

**64 - Retirement Relief for Certain Sportspersons**

If, during the tax year 2015, you or your spouse or civil partner ceased permanently to be engaged in a 'specified occupation' or to carry on a 'specified profession' as listed in Schedule 23A and you wish to claim relief under S. 480A, insert  in the box(es) and give the information requested.



What specific occupation or profession does this claim relate to

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

Date of Permanent Cessation from specified occupation/profession (DD/MM/YYYY)

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

Amount of relief claimed for the year 2015

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

**Note:** If you are claiming relief for prior years you should submit full details.

**65 - Seafarer Allowance**

**Self**

**Spouse or Civil Partner**

Name of employer

Number of days spent at sea in 2015

**66 - Transborder Relief**

To claim Transborder Relief an individual must be an Irish Resident, hold the foreign employment for a continuous period of at least 13 weeks in a country with which Ireland has a Double Taxation Agreement and he/she must be present in the State for at least one day in each of those weeks.

Country in which employment took place

If you are claiming Split-Year Treatment insert  in the box(es)

Amount of salary on which you are claiming Transborder Relief

**67 - Health Expenses**

**(Note to complete and submit a form Med 1 if you have not already done so)**

State the amount of Health Expenses claimed for the year 2015 (excluding Relief for Nursing Home expenses)

State the amount of Nursing Home Expenses claimed for the year 2015

**68 - Rent Tax Credit**

(not due unless claimant was, on 7/12/2010, paying rent under a tenancy)

I confirm that I was paying rent under a tenancy on 7/12/2010. Insert  in the box(es)

Address of rented property (include Eircode)

Rent payable to (insert  in the appropriate box(es))

Private Landlord  Business

Agent  Non-Resident Landlord

Name of Landlord/Business/Agent

Address of Landlord/Business/Agent (include Eircode, if known)

Tax Registration Number of Landlord (e.g. PPS Number, if known)

Date Tenancy Commenced (DD/MM/YYYY)

Amount of rent paid in 2015

If rent is payable to a non-resident landlord, state the amount of Irish tax withheld from the rent paid in 2015. See Panel 38 on page 9.

Tax credit due for 2015 based on your HRI online claim

**69 - Home Renovation Incentive**

Tax credit due for 2015 based on your HRI online claim

**70 - Revenue Job Assist**

**This scheme has ended for all employments commencing on or after 1 July 2013.**

Name of Employer

Year of Claim - insert  in the appropriate box(es):

Year 1  Year 2  Year 3

Where you are claiming an additional allowance for qualifying child(ren), state:

**Self**

**Spouse or Civil Partner**

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

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

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**CAPITAL ACQUISITIONS IN 2015**

Self

Spouse or Civil Partner

71 - If you received a gift or an inheritance in 2015, insert  in the box(es)

**Note:** 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.

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.

The information given above does not satisfy a requirement to file a Capital Acquisitions Tax return (Form IT 38). If you need help in completing a Form IT 38, you should consult Leaflet IT 39 Guide to Completing the Gift/Inheritance Tax Self-Assessment Return. Completed Form IT 38 should be sent to the Collector-General's Division. Form IT 38 and Leaflet IT 39 are available at [www.revenue.ie/en/tax/cat/index.html](http://www.revenue.ie/en/tax/cat/index.html). Form IT 38 can be filed on ROS (Revenue Online Service) and this is the quickest and most efficient method of filing.

**CAPITAL GAINS AND CHARGEABLE ASSETS**

**72 - Capital Gains Tax for the year 1 January 2015 – 31 December 2015**

Give details of all disposals (by sale, exchange, gift or otherwise) of chargeable assets, e.g. land, shares, paintings, antiques, etc. made by you or your spouse or civil partner in the year 2015.

Self

Spouse or Civil Partner

Chargeable Gain(s) (excluding Foreign Life Policies)

					.00
					.00
					.00
					.00

					.00
					.00
					.00
					.00

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

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

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

Net Loss(es) in 2015

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

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

Unused Losses from prior year(s)

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

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

Personal Exemption (max €1,270 per spouse or civil partner & non transferable)

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

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

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

Net Chargeable Gain (excluding Foreign Life Policies)

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

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

Net Chargeable Gain on Foreign Life Policies

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

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

Unused Losses for carry forward to 2016

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

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

If you have an overall Capital Gains Tax loss in 2015 there is no need to complete the sections below.

**In respect of net chargeable gains that arose in the period 1 January 2015 to 30 November 2015**

Self

Spouse or Civil Partner

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

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

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

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

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

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

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

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

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

**In respect of net chargeable gains that arose in the period 1 December 2015 to 31 December 2015**

Self

Spouse or Civil Partner

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

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

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

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

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

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

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

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

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

**Double Taxation Relief**

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. All amounts should be in Euro.

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

