

Form 12 Tax Return for the year 2018

(Employees, Pensioners & Non-Proprietary Directors)



It's quicker, easier and more convenient to complete an online Form 12, which is available in PAYE Services through **myAccount** on **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 2019.

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 visit the 'Contact us' page on **www.revenue.ie** to find the address to which you should submit this form.

Return Address

**RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE YEAR ENDED 31 DECEMBER 2018
CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2018**

This Tax Return should be completed by a person whose main 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. (see notes below)

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 2019, A TAX RETURN ON THIS PRESCRIBED FORM FOR THE YEAR 1 JANUARY 2018 TO 31 DECEMBER 2018

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 2018.
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 €30,000 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 €5,000 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 €5,000 (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 2018, and
- all disposals and acquisitions of chargeable assets and the amount of chargeable gains that accrued to me in the year 2018.

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 outgoing and charges are stated correctly.

Signature

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 Date

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 (DD/MM/YYYY)

Capacity of Signatory (Insert Tax Payer Tax Advisor Other (Specify)

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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.

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A non-assessable spouse or other civil partner electing to be the assessable spouse or nominated civil partner for the year 2018, for the purposes of completing this Form 12, must include a letter to this effect with the completed Form 12.

Panel	Page No.(s)
◆ Personal Details	4
◆ 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	5
◆ Income from a Trade or Profession	7
◆ Income from Fees, Irish Rental Income, Covenants, Distributions, etc. and income chargeable under S. 811B	8
◆ Exempt Income	10
◆ Property Relief Surcharge - S. 531AAE	10
◆ Foreign Income (Dividends, Employments, Pensions, Rents, etc.)	10
◆ Annual payments, Charges and Interest paid	12
◆ Claim for Tax Credits, Allowances and Reliefs for the year 2018	15
◆ Capital Acquisitions in 2018	18
◆ Capital Gains and Chargeable Assets	19
◆ Property Based Incentives on which Relief is claimed in 2018	20

How to fill in this Tax Return

1. Use CAPITAL LETTERS. Write clearly and accurately within box(es).
2. Insert in box as required.
3. Any panel(s) or section(s) that do not require an entry should be left blank.
4. In date boxes enter the format of DD/MM/YYYY, see example of correct and incorrect entries below.
5. All monetary entries, including entries in the Foreign Income panels, should be in Euro denomination. Do not enter € symbol.
6. Where .00 is shown in monetary panels, enter figures in whole Euro - ignore cent. Round down your income to the nearest Euro, and round up your credits, allowances, reliefs, expenses and tax paid to the nearest Euro - it's to your benefit. Where .00 is not shown, cents should be entered.
7. Legislative references relate to Sections of the Taxes Consolidation Act 1997, unless otherwise stated.

CORRECT

<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	P H A R M A C I S T												
		0	1	0	1	2	0	1	8					
		3	1	1	2	2	0	1	8					
		3	1	1	2	2	0	1	8					
					1	9	0	0	0	.00				
										.00				
					5	5	0	0	.00					

Example of correct and incorrect entries.

<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Pharmacist										<input checked="" type="checkbox"/>		
			D	1	J	a	n	-	1	8					
			-	3	D	E	C	1	8						
			3	1	/	1	2	/	1	8					
						1	9			.00					
										.00					
										N/A	.00				
										€	5	5	0	0	.00

INCORRECT

PPS Number

Any panel(s) or section(s) that do not require an entry should be left blank

PERSONAL DETAILS

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

- (a) Single
- (b) Married
- (c) In a Civil Partnership
- (d) Married but living apart
If wholly or mainly maintaining your Spouse insert 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

If your personal circumstances changed in 2018 insert 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 (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 2018:

- 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

Spouse's or civil partner's details

Name PPS No.

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

Residence status for 2018

In the year 2018, insert in the box(es) if you or your spouse or civil partner were: Non-resident Not ordinarily resident Not domiciled

In 2018 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)

Non-Resident Aggregation Relief

Where your spouse/civil partner is not resident and not all of your joint income is chargeable to tax in Ireland, additional relief, known as Non-Resident Aggregation Relief (NRAR), may be due.

Insert in the box if you wish to claim NRAR:

If yes, please provide spouse/civil partner details:

- (a) Country of residence in 2018
- (b) Tax Identification Number in country of residence
- (c) State total world wide income in Euro and complete section on foreign income (questions 27-41)

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)

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"/>

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	<input type="text"/>	<input type="text"/>
Pay frequency (weekly, fortnightly, 4-weekly, monthly, etc.)	<input type="text"/>	<input type="text"/>
Does the P60 for this employment indicate there were 53 pay days in 2018?	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)	<input type="text"/>	<input type="text"/>
Gross income for Universal Social Charge (USC) for the year 2018	<input type="text"/> .00	<input type="text"/> .00
Amount of USC deducted in 2018 (available from your P60)	<input type="text"/>	<input type="text"/>
Gross amount of Taxable income (available from your P60)	<input type="text"/> .00	<input type="text"/> .00
Gross amount of Tax Deducted (available from your P60)	<input type="text"/>	<input type="text"/>
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"/>
Foreign Tax Amounts		
Amount of income included above that has been subjected to non-refundable foreign tax	<input type="text"/> .00	<input type="text"/> .00
Amount of non-refundable foreign tax paid on the income	<input type="text"/>	<input type="text"/>
Foreign jurisdiction where the employment was exercised	<input type="text"/>	<input type="text"/>
Note: If the tax is refundable by the foreign jurisdiction, a claim for credit should not 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	<input type="text"/>	<input type="text"/>

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

Name of Payer(s)	<input type="text"/>	<input type="text"/>
Pension Company PAYE Registered Number	<input type="text"/>	<input type="text"/>
Gross income for USC for the year 2018 (available from your P60)	<input type="text"/> .00	<input type="text"/> .00
Amount of USC deducted in 2018 (available from your P60)	<input type="text"/>	<input type="text"/>
Gross amount of Taxable Income (available from your P60)	<input type="text"/> .00	<input type="text"/> .00
Gross amount of Tax Deducted (available from your P60)	<input type="text"/>	<input type="text"/>

5 - Withdrawal of funds from AVC

Amounts of funds withdrawn from an AVC under S. 782A	<input type="text"/> .00	<input type="text"/> .00
Amount of tax deducted	<input type="text"/>	<input type="text"/>

Self

Spouse or Civil Partner

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

(a) Amount of lump sum(s) paid between 7/12/2005 and 31/12/2017, both dates inclusive	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>											.00	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>											.00
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(b) (i) Amount of lump sum(s) paid in 2018	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>											.00	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>											.00
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(b) (ii) Amount of lump sum paid in 2018 which was paid under the rules of a Qualifying Overseas Pension Plan (QOPP) (S. 790AA(17))	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>											.00	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>											.00
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(c) Tax free amount, if any, for 2018	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>											.00	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>											.00
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(d) Amount of excess lump sum(s) for 2018	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>											.00	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>											.00
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(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"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>											.00	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>											.00
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(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)	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>											.00	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>											.00
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(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"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>											.00	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>											.00
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(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"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>											.00	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>											.00
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7 - Payments from Department of Employment Affairs and Social Protection

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 Employee tax credit. Their spouse or civil partner is not entitled to the Employee tax credit in respect of the adult dependant payment.

Enter details of any State Pension/Illness Benefit/Occupational Injury Benefit/Jobseeker's Benefit/Carer's Allowance/Pre-Retirement Allowance/Maternity Benefit/Paternity Benefit/Adoptive Benefit/Health & Safety Benefit, etc. received in 2018.

Type of payment	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>												<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											
Taxable amount of payment in 2018	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>											.00	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>											.00
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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)	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>											.00	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>											.00
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(i) Amount of USC deducted in 2018	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>												<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											
(ii) Amount of tax deducted in 2018	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>												<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											
(b) Distributions from an Approved Minimum Retirement Fund (S. 784C)	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>											.00	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>											.00
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(c) Distributions from a PRSA (S. 787G)	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>											.00	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>											.00
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9 - Other Payments (for example, 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)	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>												<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											
Gross amount of payment(s)	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>											.00	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>											.00
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Nature of Benefit(s)	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>												<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											
Amount chargeable to tax	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>											.00	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>											.00
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10 - Foreign Earnings Deduction

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

(a) (i) Country	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>												<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											
(a) (ii) Number of qualifying days spent there	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>												<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											
(b) (i) Country	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>												<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											
(b) (ii) Number of qualifying days spent there	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>												<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											
(c) Amount of relief claimed	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>											.00	<table border="1"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>											.00
										.00														
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Please attach a statement from your employer showing the dates of your departure from and return to Ireland and the location(s) at which the duties of your employment were performed while abroad.

Self

Spouse or Civil Partner

11 - Benefits from Employments / Non-Proprietary Directorships

Most benefits-in-kind are 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)

**TRADE 1/
PROFESSION 1**

**TRADE 2/
PROFESSION 2**

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

Self Spouse or Civil Partner

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

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

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If sharefarming in the year 2018 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 2018

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

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

(a) If you wish to claim under S. 381, to set any loss in the trade in the year 2018 (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 31/12/2020.

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

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

(b) If you wish to claim under S. 381 to set a relevant loss, as defined in S. 381B, made in the year 2018 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2020. **(Note: relief is restricted to a maximum of €31,750)**

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

									.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 2018 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2020.

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

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

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

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

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

14 - Credit for Professional Services Withholding Tax (PSWT)

Gross withholding tax (before any interim refund) related to the basis period for 2018 on fees for Professional Services

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

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

Self

Spouse or Civil Partner

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 pages 5-7)

Description of Income	<table border="1" style="width: 100%; height: 20px;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											<table border="1" style="width: 100%; height: 20px;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											
Total amount of Income	<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>										.00	<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>										.00	
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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 2018 for room(s) in a 'Qualifying Residence'. Do not include this amount in Panel 17 below.

<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>										.00	<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>										.00
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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.

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

17 - Rental Income from Land and Property in the State

* Where a claim to tax relief on property based incentives is included below, insert in the box(es) and give details in Panel 77 on page 20 of this return

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

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 2018, insert in the box(es)

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

Number of Properties let	<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>						<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>																
Number of Tax Incentive Properties	<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>						<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>																
Area in hectares, if applicable	<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											

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)	<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table>											
(b) State the amount of Irish tax withheld	<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>										.00	<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>										.00	
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Gross Rent Receivable	<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>										.00	<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>										.00	
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Add Clawback of Section 23 Relief	<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>										.00	<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>										.00	
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Less: Repairs	<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>										.00	<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>										.00	
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Allowable interest	<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>										.00	<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>										.00	
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Other	<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>										.00	<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>										.00	
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* Rented Residential Relief (Section 23) where 2018 is the first year of claim

Net Rental Income (after expenses but before Capital Allowances)	<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>										.00	<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>										.00	
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Net Rental Loss (after expenses but before Capital Allowances)	<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>										.00	<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>										.00	
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Capital Allowances brought forward from a prior year	<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>										.00	<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>										.00	
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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 2018	<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>										.00	<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>										.00	
									.00														
									.00														
In respect of any Living City Initiative (S. 372AAC) capital allowances, enter the amount of capital allowances. (Note, your first claim for relief in respect of Living City Initiative must be made on the online Form 12.)	<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>										.00	<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>										.00	
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Capital Allowances used against rental income in the year 2018	<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>										.00	<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>										.00	
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Capital Allowances available for carry forward or offset	<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>										.00	<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>										.00	
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Excess Case V Capital Allowances	<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>										.00	<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>										.00	
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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 2018 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)	<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>										.00	<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>										.00	
									.00														
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(b) To which S. 409A does not apply (no restriction applies)	<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>										.00	<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>										.00	
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									.00														
Losses - Amount of unused losses from a prior year	<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>										.00	<table border="1" style="width: 100%; text-align: right;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td>.00</td></tr></table>										.00	
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									.00														

Self

Spouse or Civil Partner

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)	.00	.00
------------------------------------------------------------	-----	-----

19 - Untaxed Income arising in the State

Irish Government Stocks	.00	.00
Irish Exchequer Bills	.00	.00
Irish Credit Union Dividends	.00	.00
Other Investments	.00	.00
Total untaxed income arising in the State	.00	.00

20 - Irish Deposit Interest

Number of ordinary Deposit Accounts held		
Gross Interest received (on which DIRT was not deducted)	.00	.00
Gross Deposit Interest received on which DIRT was deducted	.00	.00
Gross Interest received from Special Share Account(s)/ Special Term Share Account(s)/Special Savings Account(s) on which DIRT was deducted	.00	.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 <input checked="" type="checkbox"/> in the box(es)	<input type="checkbox"/>	<input type="checkbox"/>

21 - Income from which Irish tax was deducted

(a) Annuities	.00	.00
(b) Covenant	.00	.00
(c) Settlements	.00	.00
(d) Legally Enforceable Maintenance Arrangement (exclude any amounts in respect of children)	.00	.00
(e) Estate Income	.00	.00
(f) Patent royalty income (including income previously exempted under S. 234)	.00	.00
Total Irish taxed Income [(a) to (f) inclusive]	.00	.00

22 - 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)	.00	.00
(ii) Gross amount of dividends received from a REIT	.00	.00
(b) Gross amount of Dividends from Irish Resident Companies (from which Dividend Withholding Tax was not deducted)	.00	.00

Self

Spouse or Civil Partner

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 type="text"/>	<input type="text"/>
Amount of Income	<input type="text"/>	<input type="text"/>

25 - Exempt Income from Personal Injury

Amount of gross income	<input type="text"/>	<input type="text"/>
Tax deducted, if any, on income	<input type="text"/>	<input type="text"/>

PROPERTY RELIEF SURCHARGE - S. 531AAE

26 - (a) If your aggregate income for the 2018 tax year is €100,000 or more, insert in the box(es) and complete line (b)

(b) Amount of specified property reliefs used in 2018

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.

27 - Great Britain & Northern Ireland Dividends

Net Dividend(s) Received	<input type="text"/>	<input type="text"/>
--------------------------	----------------------	----------------------

28 - US Dividends

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"/>

29 - Canadian Dividends

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"/>

30 - Other Foreign Dividends

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"/>

31 - Irish Tax Deducted on Foreign Income

Irish tax deducted on encashment (from 28, 29 & 30), if any	<input type="text"/>	<input type="text"/>
-------------------------------------------------------------	----------------------	----------------------

32 - Foreign Pensions

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"/>

33 - Income from Foreign employments attributable to the performance OUTSIDE the State of such employments (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"/>

Self

Spouse or Civil Partner

34 - Foreign Rental Income

Number of Foreign properties let

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

Amount of expenses relating to this income (excluding interest)

Amount of Allowable Interest

Net profit on Foreign Rental properties

Capital Allowances (including Capital Allowances forward)

Losses

- Amount of unused losses from prior years

- Amount of losses in this year

- Amount of losses carried forward to next year

Amount of Foreign tax deducted

Foreign rental losses may be offset **only** against foreign rental profits

										.00
										.00
										.00
										.00
										.00

										.00
										.00
										.00
										.00
										.00

35 - UK Deposit Interest

Gross amount of UK Deposit Interest

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

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

36 - EU Deposit Interest (excluding UK interest)

(a) Amount of EU Deposit Interest

(b) Savings Directive withholding tax credit

(c) Foreign tax (other than (b) above)

										.00
										.00
										.00

										.00
										.00
										.00

37 - UK 'Other' Interest

Gross amount of UK 'other' interest

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

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

38 - EU 'Other' Interest (excluding UK interest)

(a) Amount of EU 'other' interest

(b) Savings Directive withholding tax credit

(c) Foreign tax (other than (b) above)

										.00
										.00
										.00

										.00
										.00
										.00

39 - Foreign Annuities/Royalties/Dividends/Non-Deposit Interest

Amount of gross Foreign Income including income previously exempted under S. 234 (enter amount net of any allowable deductions)

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

										.00
										.00

										.00
										.00

40 - Other UK Income

UK income from Royalties, Annuities, Dividends, Non-Deposit Interest, etc.

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

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

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

41 - Other Foreign Income

Source of other Foreign Income

Gross amount of Foreign Income

Amount of Foreign Tax deducted

(if any, and not refundable by Foreign tax authorities)

										.00
										.00

										.00
										.00

Self

Spouse or Civil Partner

ANNUAL PAYMENTS, CHARGES AND INTEREST PAID

42 - Rent paid to Non-Resident Landlord

Gross amount of rent paid in the year 2018

43 - Retainable Charges (for example, Annuities)

Gross amount of Annual payment

Date of Payment (DD/MM/YYYY)

44 - Payments made under Legally Enforceable Maintenance Arrangements

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

Gross amount of annual payment (exclude any amounts in respect of children)

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

Gross Amount of annual payment (exclude any amounts in respect of children)

45 - 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 Covenantant

Relationship to the Covenantant

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)

46 - 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 Sportsperson (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 2018 (for which relief has not been claimed or granted in 2017)

Amount of AVC Contributions already relieved under the net pay arrangement in 2018

Amount of ordinary contributions already relieved under the net pay arrangement for 2018

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

Amount paid between 1/1/2019 and 31/10/2019 for which relief has not already been granted and for which relief is being claimed for 2018

Total amount of AVC Relief claimed in 2018

Self

Spouse or Civil Partner

47 - Personal Retirement Savings Accounts (PRSAs)

Only complete Panel 47 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 7)

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 2018 (for which relief has not been claimed or granted in 2017)

Amount of PRSA contributions already relieved under the net pay arrangement in 2018

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

Amount paid between 1/1/2019 and 31/10/2019 for which relief has not already been granted and for which relief is being claimed for 2018

Amount contributed by your employer on your behalf to a PRSA

Total amount of PRSA Relief claimed in 2018

48 - 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 2018 (for which relief has not been claimed or granted in 2017)

Amount of RAC Contributions already relieved under the net pay arrangement in 2018

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

Amount paid between 1/1/2019 and 31/10/2019 for which relief has not already been granted and for which relief is being claimed for 2018

Total amount of RAC Relief claimed in 2018

49 - 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 2018

Amount paid between 1/1/2019 and 31/10/2019 for which relief has not already been granted and for which relief is being claimed in 2018

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

Total amount of QOPPs Relief claimed in 2018

50 - 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(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 2018, 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 (that is, in the first seven years of entitlement to relief)
- (f) State the amount of interest paid in 2018 (excluding interest at (d) above) .00 .00
- (g) State the number of tax years (1-6) prior to 2018 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

51 - Bridging Loan Interest

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

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

60 - 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 (d) Incapacitated Child Tax Credit**

Child's Name	Date of Birth (DD/MM/YYYY)	PPS No
<input type="text"/>	<input type="text"/>	<input type="text"/>
<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 for further information.

**To claim incapacitated child credit a form ICC1 must be completed by the claimant in respect of each qualifying child. In addition, the Medical Practitioner must complete a form ICC2. Both forms must be submitted with a first claim and retained for a period of 6 years, following each year in which the credit is claimed (in line with S 886A). See www.revenue.ie for further information.

61 - 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 **employing** a carer in the year 2018 (after deducting any payments received from Health Service Executive, etc.)

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

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

Name of Insurer

Amount paid in the year 2018

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

63 - Medical Insurance

State the gross amount of premium paid in the period 1 January 2018 to 31 December 2018 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, Irish Life Health, etc.)

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

Adults covered by the policy

Name	Amount
<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 personal contribution	Self	Spouse or Civil Partner
<input type="text"/>	<input type="text"/>	<input type="text"/>
Date in 2018 the policy was renewed or entered into	<input type="text"/>	<input type="text"/>

Self

Spouse or Civil Partner

64 - Employment and Investment Incentive

First stage of EII relief (30/40)

Amount subscribed for eligible shares issued in 2018

Amount of relief claimed in 2018

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

Second stage EII relief (10/40)

Amount subscribed for eligible shares in 2014 on which additional relief is now due

Amount of relief claimed in 2018

Note: The second stage of relief is on 10/40 of the eligible investment in 2014

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

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

Amount of relief claimed in 2018

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

66 - 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.)

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

67 - Amount of Owner Occupier Relief on a Residential Property in a Designated Area due in 2018

Where you are claiming relief under this incentive scheme also insert these details in Panel 77 on page 20 of this return

The Living City Initiative

Your first claim for relief in respect of Living City Initiative must be made on the online Form 12. This is available in PAYE Services through myaccount on www.revenue.ie.

68 - Retirement Relief for Certain Sportspersons

If, during the tax year 2018, 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 2018

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

PPS Number

Any panel(s) or section(s) that do not require an entry should be left blank

Self

Spouse or Civil Partner

69 - Seafarer Allowance

Name of employer

Number of days spent at sea in 2018

70 - 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

71 - Health Expenses

State the amount of Health Expenses claimed for the year 2018 (further information on eligible expenses can be found on www.revenue.ie). You cannot claim relief in respect of refunds already received or due to be received from any public or local authority, for example, Health Service Executive, from any policy of insurance or from any other source, for example, compensation claim. You must deduct any such amounts from the amount claimed. There is no requirement to submit forms Med 1 or Med 2 but you must retain your receipts (including completed form Med 2) for a period of 6 years, following each year in which the credit is claimed.

Maintenance or treatment in an approved nursing home

PPSN of nursing home resident

Name of nursing home

Non-Routine Dental Expenses

Other Health Expenses

Amount received or receivable in respect of any of the above expenses (for example, from any public or local authority, under a policy of medical insurance, or from a compensation claim)

72 - Home Renovation Incentive (HRI)

Tax credit due for 2018 based on your HRI online claim

73 - Help to Buy (HTB) Incentive

A claim for a refund in respect of the Help to Buy (HTB) incentive for purchased/self-built residential property between 19 July 2016 and 31 December 2018 must be made online. See www.revenue.ie for further information.

74 - Fisher Tax Credit

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

a) Number of days

b) Fisher Tax Credit – amount claimed

CAPITAL ACQUISITIONS IN 2018

Self

Spouse or Civil Partner

75 - If you received a gift or an inheritance in 2018, 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 (Form IT 38) 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 Form IT 38. For more information see www.revenue.ie. Form IT 38 can be filed on ROS (Revenue Online Service) and this is the quickest and most efficient method of filing.

Self

Spouse or Civil Partner

CAPITAL GAINS AND CHARGEABLE ASSETS

76 - Capital Gains Tax for the year 1 January 2018 – 31 December 2018

Give details of all disposals (by sale, exchange, gift or otherwise) of chargeable assets, for example, land, shares, paintings, antiques, etc. made by you or your spouse or civil partner in the year 2018.

Chargeable Gain(s) (excluding Foreign Life Policies) before S. 604A relief	<input type="text"/>	<input type="text"/>
Previous Gain(s) Rolled-over (now chargeable)	<input type="text"/>	<input type="text"/>
Net Loss(es) in 2018 before S. 604A relief	<input type="text"/>	<input type="text"/>
Unused Losses from prior year(s)	<input type="text"/>	<input type="text"/>
Amount of Gain relieved under S. 604A	<input type="text"/>	<input type="text"/>
Personal Exemption (max €1,270 per spouse or civil partner & non transferable)	<input type="text"/>	<input type="text"/>
Note: losses, including losses forward must be used first		
Net Chargeable Gain (excluding Foreign Life Policies)	<input type="text"/>	<input type="text"/>
Net Chargeable Gain on Foreign Life Policies	<input type="text"/>	<input type="text"/>
Unused Losses for carry forward to 2019	<input type="text"/>	<input type="text"/>

If you have an overall Capital Gains Tax loss in 2018 there is no need to complete the sections below. In respect of net chargeable gains that arose in the period 1 January 2018 to 30 November 2018

(a) Enter amount of net gain to be charged @ 33%	<input type="text"/>	<input type="text"/>
(b) Enter amount of net gain to be charged @ 40% (excluding Foreign Life Policies)	<input type="text"/>	<input type="text"/>
(c) Enter amount of net gain on Foreign Life Policies to be charged @ 40%	<input type="text"/>	<input type="text"/>

In respect of net chargeable gains that arose in the period 1 December 2018 to 31 December 2018

(a) Enter amount of net gain to be charged @ 33%	<input type="text"/>	<input type="text"/>
(b) Enter amount of net gain to be charged @ 40% (excluding Foreign Life Policies)	<input type="text"/>	<input type="text"/>
(c) Enter amount of net gain on Foreign Life Policies to be charged @ 40%	<input type="text"/>	<input type="text"/>

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"/>

77 - PROPERTY BASED INCENTIVES ON WHICH RELIEF IS CLAIMED IN 2018

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 by this panel are the 'specified details' referred to in S. 1052(1)(aa) and S. 1084(1)(b)(ib) TCA 1997 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 TCA 1997.

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
Urban Renewal	S.372AP & AR	<input type="text"/>	<input type="text"/>
Town Renewal	S.372AP & AR	<input type="text"/>	<input type="text"/>
Seaside Resort	S.372AU	<input type="text"/>	<input type="text"/>
Rural Renewal	S.372AP & AR	<input type="text"/>	<input type="text"/>
Living over the Shop	S.372AP & AR	<input type="text"/>	<input type="text"/>
Park and Ride	S.372AP & AR	<input type="text"/>	<input type="text"/>
Student Accommodation	S.372AP	<input type="text"/>	<input type="text"/>
Living City Initiative	S.372AAB	<input type="text"/>	<input type="text"/>

Industrial Buildings Allowance

		Owner Occupier	Investor - Lessor
Urban Renewal	S.372C & D	<input type="text"/>	<input type="text"/>
Town Renewal	S.372AC & AD	<input type="text"/>	<input type="text"/>
Seaside Resort	S.352 & S.353	<input type="text"/>	<input type="text"/>
Rural Renewal	S.372M & N	<input type="text"/>	<input type="text"/>
Multi-storey Car Parks	S.344	<input type="text"/>	<input type="text"/>
Living over the Shop (Commercial Premises Only)	S.372D	<input type="text"/>	<input type="text"/>
Enterprise Areas	S.343	<input type="text"/>	<input type="text"/>
Park and Ride	S.372V & W	<input type="text"/>	<input type="text"/>
Hotels	S.268(1)(d)	<input type="text"/>	<input type="text"/>
Holiday Cottages	S.268(3)	<input type="text"/>	<input type="text"/>
Holiday Hostel	S.268(2C)(b)	<input type="text"/>	<input type="text"/>
Guest Houses	S.268(2C)(a)	<input type="text"/>	<input type="text"/>
Nursing Homes	S.268(1)(g)	<input type="text"/>	<input type="text"/>
Housing for elderly/infirm	S.268(3A)	<input type="text"/>	<input type="text"/>
Convalescent Homes	S.268(1)(i)	<input type="text"/>	<input type="text"/>
Qualifying Hospitals	S.268(2A)	<input type="text"/>	<input type="text"/>
Qualifying Mental Health Centres	S.268(1C)	<input type="text"/>	<input type="text"/>
Qualifying Sports Injury Clinics	S.268(2B)	<input type="text"/>	<input type="text"/>
Buildings used for certain childcare purposes	S.843A	<input type="text"/>	<input type="text"/>
Specialist Palliative Care Units	S.268(1)(m)	<input type="text"/>	<input type="text"/>
Buildings or Structures in registered caravan & camping sites	S.268(2D)	<input type="text"/>	<input type="text"/>
Mid-Shannon Corridor Tourism Infrastructure Investment Scheme	S.372AW	<input type="text"/>	<input type="text"/>
Living City Initiative	S.372AAC	<input type="text"/>	<input type="text"/>
Living City Initiative	S.372AAD	<input type="text"/>	<input type="text"/>
Aviation Services Facilities	S.268(1)(n)	<input type="text"/>	<input type="text"/>

Where the scheme(s) on which you are claiming relief is/are not listed above 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).

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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