

Use of Tax Returns and Other Forms

Part 37-00-09

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Table of Contents

1. Introduction	3
2. Use of Forms - General	3
3. Revenue forms in PAYE areas	3
3.1 Income Tax Return (Form 12)	3
3.2 Income Tax Return (Form 12S)	4
3.3 Form 12A	4
3.4 Form P50.....	4
4. Revenue forms in non-PAYE areas.....	4
4.1 Forms 11, 11S	4
4.2 Form 54 Claims (incorporating Form 54D)	5

1. Introduction

This instruction lists some of the main Revenue forms in use and the circumstances in which they should be used.

Revenue provides high quality and comprehensive online services, and it is our stated preference to prioritise our online services. We recognise, though, that some customers may not have the capacity to use our online services and therefore we provide paper forms to facilitate customers to meet their obligations to register, file or pay.

All downloadable forms are accessible by the relevant tax type heading on the Revenue [website](#).

2. Use of Forms - General

In line with our Charter of Rights, we have simplified customers' compliance obligations, for example, by simplifying and pre-populating tax return forms where possible.

The incorrect use of paper forms gives rise to demands for the printing of large quantities of paper forms at considerable cost and denies taxpayers the opportunity to use the more user-friendly, convenient and quicker online alternatives, which are also better for the environment.

3. Revenue forms in PAYE areas

The forms available for PAYE taxpayers are listed on the Revenue website. These forms are also available from Revenue's Forms and Leaflets service – 01 738 36 75 (Republic of Ireland only) or + 353 1 738 36 75 (if calling from outside the ROI).

3.1 Income Tax Return (Form 12)

The Income Tax Return (Form 12) is a return of income and claim form for tax credits, allowances and reliefs. This form is to be completed by a person whose main source of income is from a PAYE employment or pension, or a non-proprietary company director who pays all his or her income tax under the PAYE system.

PAYE customers may choose to complete an Income Tax Return (Form 12) or may be requested to do so by Revenue.

The Income Tax Return (Form 12) is available in both paper and online format. The online form is simpler to complete than the paper version. It includes certain important information from the customer's Revenue record to help him or her complete the Return. The online Income Tax Return (Form 12) is available in PAYE Services in [myAccount](#).

3.2 Income Tax Return (Form 12S)

The Income Tax Return (Form 12S) for Employees, Pensioners and Non-Proprietary Directors is a shorter version of the Form 12.

3.3 Form 12A

Form 12A was replaced by the **Jobs and Pensions** service, an online service that allows customers register their new job (or private pension) with Revenue. Employees must register their first job in Ireland using this service.

This service is available in myAccount by clicking on the **Jobs and Pensions** card in [myAccount](#). Customers, including those starting work for the first time in Ireland, must register for myAccount to use the **Jobs and Pensions** service.

Employees unable to use online services should contact their Revenue office for assistance.

3.4 Form P50

The Form P50 is used to claim a repayment of income tax and/or Universal Social Charge (USC) during a period of unemployment. There is an online 'Claim unemployment repayment 20XX' service which is accessed from *PAYE Services* in [myAccount](#), which facilitates quicker processing of unemployment claims.

4. Revenue forms in non-PAYE areas

4.1 Forms 11, 11S

These are annual Return Forms for the self-employed, proprietary company directors and persons with net non-PAYE income of €5,000 or more per annum. These forms are for use in Income Tax areas only.

4.2 Form 54 Claims (incorporating Form 54D)

Form 54 Claims is a form on which a person **who is neither a PAYE taxpayer nor subject to self-assessment** can claim a refund of tax deducted at source from income, for example dividend income, covenant income, Deposit Interest Retention Tax, etc. It is not suitable for a taxpayer with income from salaries, wages, pensions, etc.