

ROS Form 11

Income Tax return form 2016

Part 38-01-04A

Document last updated October 2021

The 2016 ROS Form 11 has been available since 1 January 2017, in both the online and offline ROS facilities. An enhancement to the form was released on the 17 June 2017.

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1 ROS Form 11

The ROS Form 11 has 20 'panels'. The 2016 updates to the panels are summarised in this manual, and highlighted below.

- Personal Details 1
- Self-Employed Income 2 – Updated
- Irish Rental Income 3 – Updated
- PAYE/BIK/Pensions (1) 4 – Updated
- PAYE/BIK/Pensions (2) 5 – New
- Foreign Income 6 – Updated
- Irish Other Income 7
- Exempt Income 8
- Charges & Deductions 9
- Personal Tax Credits 10 – Updated
- Restriction of Reliefs 11
- Calculate 12
- Capital Gains 13
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- Sign and Submit 20

2 Self Employed Income

2.1 Review of previous year

As the facility to amend the return for the previous year is available through ROS, this section is no longer required in the ROS Form 11.

2.2 Income Averaging – deferral of tax

A new question has been added to the 'Farmers' section in the June enhancement:

Tick the box if you wish to temporarily elect out of income averaging for this year in accordance with S 657(6A).

Where the box is ticked and an election is made, the tax payable for 2016 will be based on the actual profits in the year and the balance of tax due will be deferred. The deferred amount will be due in four equal instalments, the first due on the 31 October 2018.

3 Rental Income

3.1 Separation of income received

The rental income section in the 2016 Form 11 requires income and expenses to be returned separately for rents received for the following two categories:

- Residential Property
- Commercial Property, land and all other sources of Irish rental income

There has been no change to the remainder of this panel. Capital allowances, losses forward, etc. from each of these two categories of rents are added together and returned as a single figures. A number of questions on '**Aviation Services Facilities**' have been added to the 'Specified Relief Capital allowances' sub-panel.

If you open a pre-populated Form 11, the 2015 figures will be populated into the **Commercial Property** section. If the only source of rental income is residential property, the ROS filer must complete the **Residential Property** section and clear the figures from the **Commercial Property** section.

4 PAYE/BIK/Pensions

This section has been split into two separate panels.

4.1 PAYE/BIK/Pensions (1)

This panel is where income that has been subjected to PAYE is entered. Each employment/pension/etc. must be returned separately. Where there is more than one source of income that was subject to PAYE, you open a new screen by clicking on the **Next Employment** button.

Pre-population of Pay and Tax details

The 2016 P35L information on pay, tax and USC will be pre-populated into the main body of the return for up to the first 20 employments. For online ROS Form 11s for previous years, this information was in a table at the top of the panel and the ROS filer had to copy the information from the table into the correct box in the form. The change to the online ROS Form 11 2016 is that the information is included in the relevant pay, tax and USC fields.

In unusual situations where an employee has **more** than 20 employments, the first 20 screens will be populated in the form (employments 1 – 20). The pay and tax details for the remaining employments (in excess of 20) will appear in a table in the 'catch-all' panel. In that circumstance, which will arise in a limited number of cases, the information (for employments in excess of 20) will have to be copied from the table into the correct section of the form.

Information to assist you or your tax agent on how to access PAYE employment details via the pre-populated Form 11 (ROS Online and Offline) is available in Appendix 1.

Mandatory fields within this panel

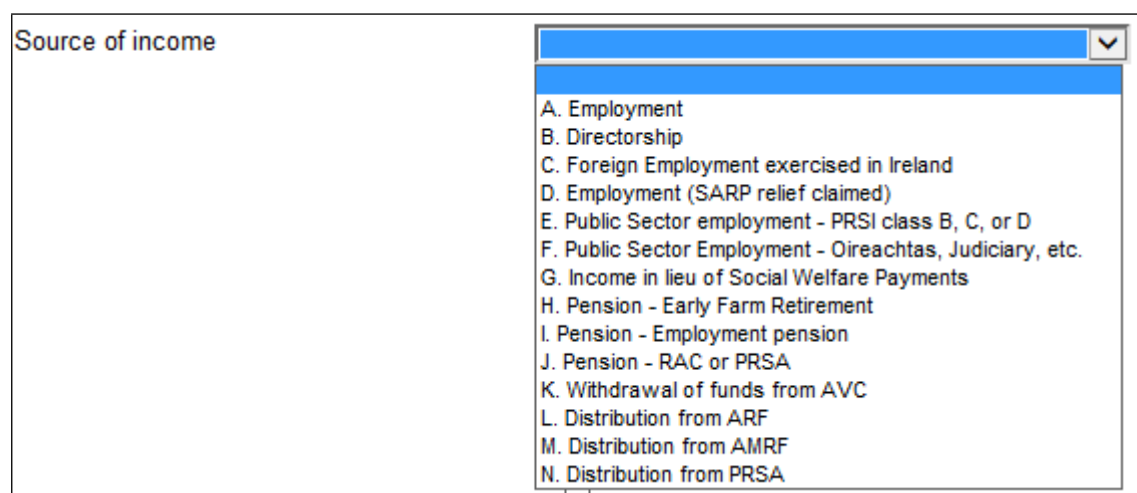
There are a number of mandatory fields within this panel. At a minimum the following must be completed:

- Self / Spouse indicator
- Employer's PAYE registered number
- Gross amount of taxable income for this employment/pension
- Source of income
- Net tax deducted/refunded in this employment
- Gross income for Universal Social Charge (USC) from this employment
- Net USC deducted/refunded in this employment
- Payment Frequency.

Source of Income

This must be selected from the drop down list provided.

It is important to select the correct source of income, as certain reliefs and deductions will only be displayed when the appropriate source is selected.



The image shows a screenshot of a software interface. On the left, there is a label 'Source of income'. To its right is a dropdown menu with a blue header bar and a downward-pointing arrow. The menu is open, displaying a list of options from A to N. The options are: A. Employment, B. Directorship, C. Foreign Employment exercised in Ireland, D. Employment (SARP relief claimed), E. Public Sector employment - PRSI class B, C, or D, F. Public Sector Employment - Oireachtas, Judiciary, etc., G. Income in lieu of Social Welfare Payments, H. Pension - Early Farm Retirement, I. Pension - Employment pension, J. Pension - RAC or PRSA, K. Withdrawal of funds from AVC, L. Distribution from ARF, M. Distribution from AMRF, and N. Distribution from PRSA.

Figure 1: Source of income dropdown list

Further information on these separate categories, together with help on completing this panel can be found in the **Form Help** for this screen.

The screenshot shows a software interface for the period 'Period 01/01/2016 to 31/12/2016'. The main title is 'PAYE/BIK/Pensions (1)'. On the left, there is a vertical menu with options: 'tails', 'Income', and 'Income'. A red arrow points to a 'Form Help' icon (an 'i' in a circle) located below the menu. To the right of the icon, there is a text box that reads: 'In this screen you enter details of all income that is apply to that income. Each employment/pension m... one employment/pension, click the "Next Employm...'.

Figure 2: Form Help icon on screen

Net tax deducted/refunded and Net USC deducted/refunded

The screenshot shows a form with the following fields and options:

- Net tax deducted /refunded in this employment: € [input field]
- Tick this box if the tax figure above was a refund:
- Gross income for Universal Social Charge (USC) from this employment available from your P60/P45: € [input field]
- Net USC deducted / refunded in this employment: € [input field]
- Tick this box if the USC figure above was a refund:

Figure 3: Tax and USC deducted or refunded screen

As each employment is captured separately, the “tax deducted” and/or “USC deducted” for this employment may actually relate to a refund of an amount over-deducted by a previous employer in the year. Where the figure represents a refund, this is identified on the P60/P45 and the **‘refund’** box in the Form 11 must be ticked.

Foreign tax paid on employment income

Where foreign tax has been deducted on Irish employment income Double Taxation Relief (DTR) may be due. To determine the amount of DTR due, 2 new questions have been added to the Form 11:

Amount of income included above, if any, that has been subjected to foreign tax in a treaty state

Amount of non-refundable foreign tax paid on this income

DTR will be given at the lower of the Irish Effective Rate (IER) and the Foreign Effective Rate (FER).

Case with a large number of employments

The Form 11 can cater for 20 employments. If there are more than 20 employments, all remaining employments are presented in a similar manner to the way employment income was presented in Forms 11 in previous years. A “catch-all” panel is only accessible after the screens for the first 20 employments have been completed.

4.2 PAYE/BIK/Pensions (2)

All remaining Schedule E income, (i.e. income that has not been subjected to PAYE) is captured in this panel. Additional information is also captured here, such as: -

- PAYE refunds made in the year (by Revenue)
- Expenses
- Department of Social Protection (DSP) payment details where Revenue have been notified of these amounts by DSP
- Directorships

This panel follows the layout of the panel in previous years, which is to display separate columns for self and spouse. All amounts for a particular field should be added together and a single figure entered. There are no ‘additional employment’ screens for this panel.

Form 11 for period 01/01/2016 to 31/12/2016

PAYE/BIK/Pensions (2)

| <ul style="list-style-type: none"> ✓ Personal Details Self-Employed Income Irish Rental Income PAYE/BIK/Pensions (1) <li style="background-color: #006666; color: white;">PAYE/BIK/Pensions (2) Foreign Income Irish Other Income Exempt Income Charges & Deductions Personal Tax Credits Restriction of Reliefs Calculate Capital Gains | <div style="border-bottom: 1px solid #ccc; margin-bottom: 10px;"> <div style="display: flex; align-items: center;"> <div style="text-align: center; margin-right: 10px;"> </div> <div> <p>Form Help In this screen you enter details on income from employments/pensions, etc. that have not been subject to PAYE. In addition you also enter certain reliefs and transactions that are not linked to one specific employment.</p> </div> </div> </div> <div style="background-color: #006666; color: white; padding: 5px; margin-bottom: 10px;"> Please choose from the following links: </div> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <ul style="list-style-type: none"> - Allowable Deductions Incurred in Employment - Convertible Securities - Directorships - Election under S.128A(4A) - Employments - Foreign Earnings Deduction </div> <div style="width: 45%;"> <ul style="list-style-type: none"> - Lump sum from Relevant Pension Arrangements - PAYE Tax deducted / refunded - Share Options - Social Welfare Payments/Benefits or Pensions received - Taxable Benefits </div> </div> <div style="background-color: #006666; color: white; padding: 5px; margin-bottom: 10px;"> USC/PAYE refunded during the year ↑Top </div> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;"></th> <th style="width: 25%; text-align: center;">Self</th> <th style="width: 25%; text-align: center;">Spouse</th> </tr> </thead> <tbody> <tr> <td>PAYE Tax refunded for the income tax year 2016</td> <td style="text-align: center;">€ <input style="width: 80%;" type="text"/></td> <td style="text-align: center;">€ <input style="width: 80%;" type="text"/></td> </tr> </tbody> </table> | | Self | Spouse | PAYE Tax refunded for the income tax year 2016 | € <input style="width: 80%;" type="text"/> | € <input style="width: 80%;" type="text"/> |
|---|--|--|------|--------|--|--|--|
| | Self | Spouse | | | | | |
| PAYE Tax refunded for the income tax year 2016 | € <input style="width: 80%;" type="text"/> | € <input style="width: 80%;" type="text"/> | | | | | |

Figure 4: PAYE/BIK/Pensions (2) as it appears in the ROS Form 11 2016

5 Foreign Income

UK income

Certain UK income is requested separately from other foreign income:

- UK Deposit Interest
- UK “Other” interest
- Other UK Income

There is no change to the tax treatment of this income. However, as no Double Taxation Relief is due on this income there is no accompanying “Foreign Tax Deducted” field. If UK tax was deducted from this income the taxpayer may be able to claim a refund from the UK tax authorities (**see Tax and Duty Manual 35-01-02**).

6 Personal Tax Credits

6.1 Earned Income Credit

A new question is included for this credit. The credit for self and spouse/civil partner is calculated separately and must be claimed by each party. More information on this credit can be found in Tax and Duty Manual [Part 15-01-44](#).

6.2 Tax Credit Certificate Information

If you or your spouse or civil partner also had a PAYE employment during the 2016 tax year you can view a record of the tax credits and reliefs previously claimed and Non-PAYE income previously declared for 2016 by accessing your Tax Credit Certificate in My Documents. My Documents can be accessed from the PAYE Services 2017 card on the Other Services section of the My Services screen.

Appendix – Accessing pre-populated pay, tax and USC information (online or offline Form 11)

(i) Accessing the ROS online pre-populated 2016 Form 11

- On the 'Client Services' or 'My Services' tab, go to the **File a Return** section
- Choose Tax Type 'Income Tax' and Form Type 'Form 11'

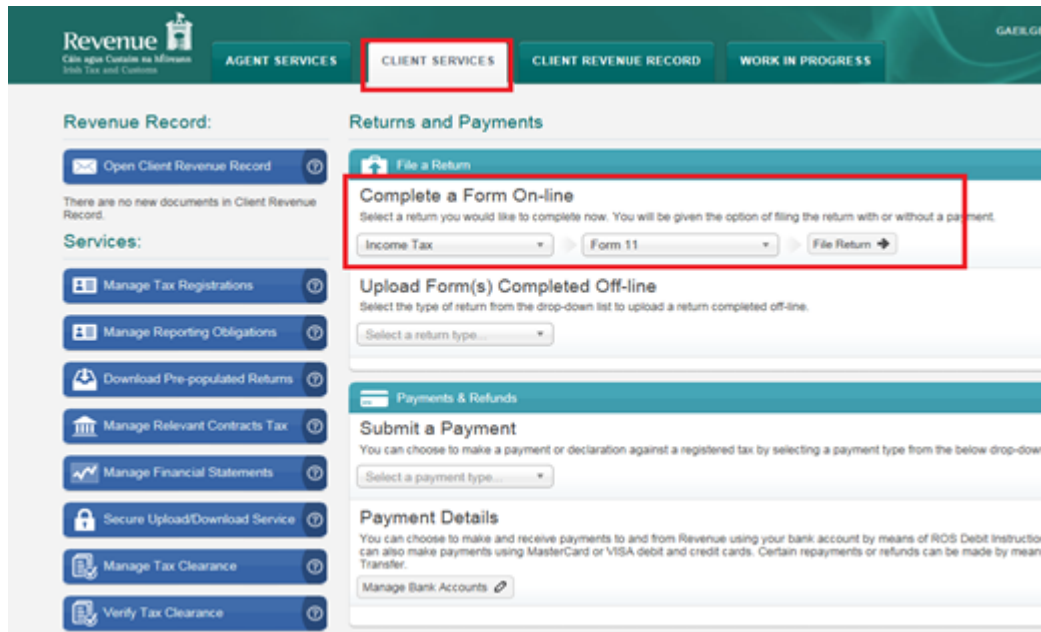


Figure 5: Option to Complete a Form On-line highlighted on Client Services/My Services screen.

- Choose 01 Jan 2016 – 31 Dec 2016 from the tax period dropdown list, and click 'Next'.

Revenue
Céim agus Cúiteam na Míreann
Irish Tax and Customs

AGENT SERVICES | CLIENT SERVICES | CLIENT REVENUE RECORD | WORK IN PROGRESS

Introduction

Welcome to the ROS Return of Income for Individuals

- There is no ROS Debit Instruction (RDI) linked to this Registration. If this is required as the Payment Method please [set up an RDI](#) before proceeding with this Return.
- Note: The alternative Payment Methods of Debit Card and Online Banking are available (Online Banking for Income Tax Payments Only).

Select the period for which you wish to file.
Only outstanding periods are shown

Before you begin to enter your details there are a number of items you must be aware of:

- your obligation to make a Return is fulfilled when your Return and the transmission is acknowledged by Revenue
- if you have a trading, professional or vocational source of income you must complete accounts details on this form
- your tax agent may complete and transmit this Return data on your behalf as your authorised agent for Income Tax purposes
- you may only amend returns that were previously submitted via ROS on or after 1/12/2009 et seq. For all other amendments please contact your local tax office in order to have the amendment dealt with
- detailed help is available for each form panel, by clicking on the Help icon on the top of each page. Further information is also available from the Revenue web site at www.revenue.ie
- an option to allow you to change your land mail address is not yet available in ROS. If you have changed address in the last year please contact your local tax office and advise them of your new address.
- the completion of Date of Birth in Personal Details Panel is important as certain age related exemptions and reliefs are automatically allowed, e.g. rent allowance over 55, age allowance, exemption from PRSI/Levies, possible refund of DIRT in exempt cases, increase in exemption limit
- ROS provides a detailed and exact calculation routine which allows you at any stage during the completion of the form to immediately view your tax liability by simply selecting the summary/calculate option on the navigation panel

Click **Next** to proceed

Click on the **Back** button to return to the previous step

ROS Help | Exit | Accessibility
Terms & Conditions | Privacy Policy | Certificate Policy Statement | Certification Practice Statement
Colas as Gaeilge

Figure 6: Option to Select period highlighted on ROS Return of Income for Individuals screen.

- Click on 'Proceed' to open the pre-populated return

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FORM 11 - 2016

Pre-populated Form 11

Personal Details

- Self-Employed Income
- Irish Rental Income
- PAYE/BIK/Pensions (1)
- PAYE/BIK/Pensions (2)
- Foreign Income
- Irish Other Income
- Exempt Income
- Charges & Deductions
- Personal Tax Credits
- Restriction of Reliefs
- Calculate
- Capital Gains
- Chargeable Assets
- Capital Acquisitions
- Property Based Incentives
- II Self Assessment
- CGT Self Assessment
- Print View
- Sign and Submit

You are opening a return that has been pre-populated based on details from your previous return.

You must visit each panel of the return that has been pre-populated and ensure the values are correct. You will be unable to submit this return until you have visited these panels. Pre-populated panels are denoted with a yellow tick, illustrated below.

Personal Details

Certain information, for example PAYE details, Social Welfare payments, Relevant Contracts Tax payments, for this year will be provided in the relevant section of the return. These details will assist you in completing this return.

Please note, the Form 11 return is a self-assessed return, therefore you must validate all values on the form to ensure your return is accurate.

If you do not wish to use the pre-populated return, you can press the "Discard" button below. Otherwise press "Proceed" to open the pre-populated return.

Discard | **Proceed**

ROS Help | Exit | Accessibility

Figure 7: Option to Proceed highlighted on Pre-populated Form 11 screen.

- The 2016 pay, tax and USC amounts will be pre-populated onto the main body of the return (no manual entering required) on the PAYE/BIK/Pensions (1) tab, where the 2016 P35 from the employer has been received and uploaded to Revenue records.

PAYE/BIK/Pensions (1)

Form Help In this screen you enter details of all income that is subject to PAYE, and claim certain reliefs that apply to that income. Each employment/pension must be entered separately. If you have more than one employment/pension, click the "Next Employment" button to open a new screen.

* Denotes a required field

Previous Employment Go To Employment No.

Employment Details

Employment 1

Self / Spouse Self Spouse

Employer's PAYE registered number (available from your P60/P45)

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

Source of income

Net tax deducted /refunded in this employment €

Tick this box if the tax figure above was a refund

Gross income for Universal Social Charge (USC) from this employment available from your P60/P45 €

Net USC deducted / refunded in this employment €

Tick this box if the USC figure above was a refund

If you received a performance-related bonus payment from a specified institution in excess of

Figure 8: PAYE/BIK/Pensions(1) screen.

(ii) Accessing the ROS offline pre-populated 2016 Form 11

- On the 'Client Services' or 'My Services' tab, choose the 'Download Pre-populated Returns' service

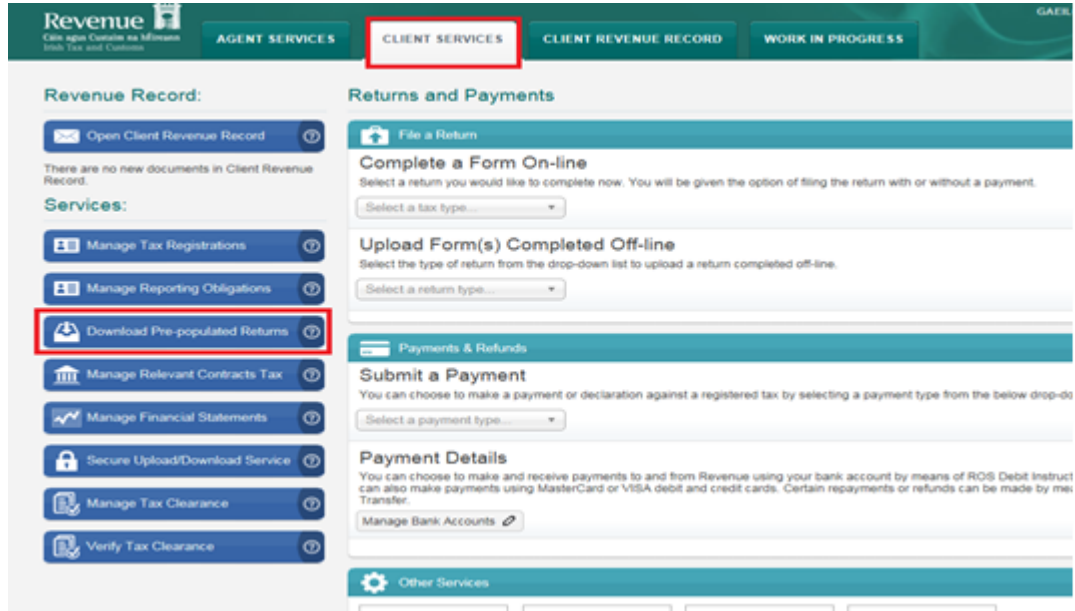


Figure 9: Option to Download Pre-populated Returns highlighted on Client Services/My Services screen.

- Choose Tax Type 'Income Tax' and Form Type 'Form 11' and click 'Go'
- Choose 01 Jan 2016 – 31 Dec 2016 from the tax period dropdown list and click 'Download'

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Download Pre-populated Return

Where appropriate, you will be given the option of downloading a pre-populated return form that you can complete using the ROS offline application.

Denotes a required field.

| Tax Type | Return Type | Tax Regn. / Trader No. |
|--|---|---|
| <input checked="" type="checkbox"/> Income Tax | <input checked="" type="checkbox"/> Form 11 | <input checked="" type="checkbox"/> [Empty] |

GO

Click on the **Back** button to return to the Services page

Back

Information
When you click the download button below, you will be presented with a "File Download" or "Save" Dialog Box. Please click the "Save" Button to complete the download process.

| Period | Download |
|-------------------------|----------|
| 01/01/2011 - 31/12/2011 | Download |
| 01/01/2012 - 31/12/2012 | Download |
| 01/01/2013 - 31/12/2013 | Download |
| 01/01/2014 - 31/12/2014 | Download |
| 01/01/2015 - 31/12/2015 | Download |
| 01/01/2016 - 31/12/2016 | Download |

ROS Help | Exit | Accessibility

Figure 10: Option to Download highlighted on Download Pre-populated Return screen.

- Once the return is saved it will be pre-populated with the information available on Revenue records (pay and tax, DSP payments, etc.) available at the time of download.