

Income Tax Return and Self-Assessment for the year 2022

Form 11

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



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GCD

Personal Public Service Number (PPSN)

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

If submitting this return use any envelope and write "Freepost" above the Return Address.

NO STAMP REQUIRED

Return Address

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

If you are a mandatory e-File, required to file an electronic return in accordance with S. 917EA, you must file your return through Revenue Online Service (ROS), even though you have received this return form.

Even if you are not considered a mandatory e-File, ROS is the quickest, easiest and most convenient way to file your return and pay your tax. It allows you to file this form and to pay any tax (which will include Income Tax, Capital Gains Tax, PRSI and Universal Social Charge (USC)) due electronically. ROS also provides an instant calculation of Income Tax liability. Access ROS at www.revenue.ie

RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE YEAR ENDED 31 DECEMBER 2022

CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2022

SELF-ASSESSMENT FOR THE YEAR ENDED 31 DECEMBER 2022

NOTE:

1. A 'chargeable person' for self-assessment purposes is a person who is chargeable to tax on that person's own account or on another person's account in respect of a chargeable period. A 'chargeable person' is required to complete a Form 11 Tax Return and Self-Assessment for the year 2022.
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 who was granted share options or opened a foreign bank account in 2022 is a chargeable person.
5. A proprietary director is a chargeable person.
6. 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 2022, and
- All disposals and acquisitions of chargeable assets and the amount of chargeable gains that accrued to me in the year 2022

I DECLARE that, to the best of my knowledge and belief, all the particulars given as regards gifts and inheritances received, tax credits, allowances and reliefs claimed and as regards outgoings and charges are correctly stated.

Signature

Date

Capacity of Signatory

Contact Details (in case of query about this return)

Agent's TAIN

Contact Name

Client's Ref.

Telephone or E-mail

PPSN

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If you complete and submit this tax return on or before **31 August 2023** Revenue will calculate the self-assessment for you. This will assist you in paying the correct amount by the due date. If you submit the return after the **31 August 2023** you must make your own self-assessment and calculate your own tax, PRSI and USC due. The due date for submission of this return to the above address is 31 October 2023. On that date you must also pay any balance of tax due for 2022. Where this return is submitted after the due date, a surcharge (5% where the return is submitted within two months, otherwise 10%) will be added to your tax liability. **Failure to submit your Local Property Tax return will result in a tax surcharge - please see note in the Form 11 Helpsheets.**

When completing this return you should read the appropriate **Form 11 Helpsheets**. A copy of the **Form 11 Helpsheets** and a "**Guide to Completing 2022 Pay & File Self-Assessment Returns**" are available from Revenue's website **www.revenue.ie**, or from Revenue's Forms & Leaflets Service at +353 1 738 3675.

This return is only to be used for the 2022 tax year.

Legislative references relate to Sections of the Taxes Consolidation Act (TCA) 1997, unless otherwise stated.

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on **www.revenue.ie**. Details of this policy are also available in hard copy upon request.

Contents

| | Page |
|---|---------|
| A. Personal Details | 3 – 5 |
| B. Self-Employed Income | 5 – 8 |
| C. Irish Rental Income | 9 – 11 |
| D. PAYE / BIK / Pensions (1) | 12 – 13 |
| E. PAYE / BIK / Pensions (2) | 14 – 15 |
| F. Foreign Income | 16 – 19 |
| G. Irish Other Income | 19 – 20 |
| H. Exempt Income | 20 |
| I. Charges and Deductions | 21 – 22 |
| J. Personal Tax Credits | 22 – 29 |
| K. Restriction of Reliefs | 29 |
| L. Capital Gains | 30 – 32 |
| M. Chargeable Assets | 32 |
| N. Capital Acquisitions | 32 |
| O. Property Based Incentives | 32 – 33 |
| P. Self-Assessment | 34 – 35 |
| Bank Details | 36 |
| Expression of Doubt | 36 |
| Appendix 1 – Additional Self-Employed Income | 37 – 40 |
| Appendix 2 – Additional PAYE / BIK / Pensions | 41 – 42 |

PPSN

Grid for PPSN entry

A - PERSONAL DETAILS [1 - 20]

1. If you are completing this return on behalf of a deceased individual

(Note: in the case of a married person or civil partner, only complete this section where the deceased was the assessable spouse or nominated civil partner in the period to which this return refers)

(a) Enter the date of death

DD/MM/YYYY date grid

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

Grid for name and address entry

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

DD/MM/YYYY date grid

2. Insert [X] in the box to indicate your civil status

- (a) Single []
(b) Married []
(c) In a Civil Partnership []
(d) Married but living apart []
(e) In a Civil Partnership but living apart []
(f) Widowed []
(g) A Surviving Civil Partner []
(h) Divorced []
(i) A former Civil Partner []

3. If your personal circumstances changed in 2022 insert [X] in the box to indicate your previous status and state date of change

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

4. If married or in a civil partnership, insert [X] in the box to indicate basis of assessment applicable for 2022

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

5. Spouse's or Civil Partner's Details

Grids for spouse/civil partner details: (a) PPSN, (b) Surname, (c) First name(s), (d) Date of birth, (e) Gender, (f) Date of Marriage or Civil Partnership

6. State the number of Dependent Children

Grid for dependent children

7. If you wish to claim Widowed Person or Surviving Civil Partner with Dependent Child Tax Credit state date of death of your spouse or civil partner

DD/MM/YYYY date grid

8. Your date of birth

DD/MM/YYYY date grid

9. Insert [X] in the relevant box(es) to indicate for 2022 if you and / or your spouse or civil partner are / is subject to the Limitation on the Use of Reliefs by High Income Individuals... Form RR1 2022 should be completed and also Panel K on page 29

Insert [X] in the box(es) to indicate for 2022 if you and / or your spouse or civil partner were

- 10. Permanently Incapacitated
11. A Proprietary Director, i.e. owned / controlled more than 15% of the share capital of a company
12. A holder of a 'full' Medical Card or having entitlement to one under EU Regulations
13. Entitled to an exemption from PRSI

Grids for reasons: (a) State reason - Self, (b) State reason - Spouse or Civil Partner

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Self

Spouse or
Civil Partner

Residence and Domicile Status for the year 2022 [14 - 18]

See **Guide to Completing 2022 Pay & File Self-Assessment Returns** for more information on the "Extent of Liability to Income Tax" of individuals who are either not resident or not domiciled in Ireland.

14. (a) Insert in the box to indicate if you are Resident or Non-Resident (Note: If you are non-resident you must complete the Non-Resident section below) (An individual is resident in Ireland if s/he spends 183 days or more in Ireland in the year, or 280 days or more in Ireland over the last two years)
- (b) Insert in the box to indicate if you are Ordinarily Resident or Not Ordinarily Resident (Where an individual has been resident for tax purposes for three consecutive tax years they are considered to be "ordinarily resident". An individual ceases to be ordinarily resident in Ireland if they have been non-resident for tax purposes for three consecutive tax years)
- (c) Insert in the box to indicate if you are Domiciled in Ireland or Not Domiciled in Ireland (Domicile is not defined in tax legislation but is a concept of general law. It may broadly be defined as meaning residence in a particular country with the intention of residing permanently in that country. Every individual acquires a 'domicile of origin' at birth, usually the domicile of the father. A person's domicile of origin will remain with him/her until such time as a new 'domicile of choice' is acquired.)
- (d) Enter the country of which you are a national

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Self

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Spouse or Civil Partner

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 (A national is generally regarded as an individual who holds the nationality or citizenship of a particular State)

Non-Resident

Self

Spouse or Civil Partner

15. (a) Enter your country of residence

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- (b) Enter your Tax Identification Number of that country

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- (c) Enter your address in that country

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16. If you are resident in another Member State of the European Communities, insert in the box

17. A non-resident is not due any tax credits or reliefs except as provided for in S. 1032(2)

If you wish to claim a portion of the allowances / reliefs under S. 1032(2) state the amount of your

(a) Income chargeable in the State

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(b) World income (includes income chargeable in the State)

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18. In the case of **married persons or civil partners** where either or both parties are non-resident, they are both taxed as single individuals unless the income of both parties is fully chargeable to Irish tax

(a) Insert in the box if you are married or in a civil partnership and all of your own worldwide income, including foreign income, and your spouse's or civil partner's worldwide income, including foreign income, is chargeable to income tax in Ireland and you wish to claim the married person's or civil partner's tax credit

(b) Where all the income of both you and your spouse or civil partner is not chargeable to tax in the State additional relief, known as aggregation relief, may be due. If you wish to claim this relief you should include an application with this form. The application should provide details of the total income of both you and your spouse or civil partner, including income not chargeable to Irish tax

PPSN

Grid for PPSN entry

Mandatory Disclosure

Self

Spouse or Civil Partner

19. The number assigned to a transaction by the Revenue Commissioners under S. 817HB
20. Reportable cross-border arrangement reference number (as defined by S. 817RA(1))

(Expression of Doubt: If you have a genuine doubt about the correct application of tax law to any item in the return, provide details of the point at issue in the entry fields provided on page 36)

B - SELF-EMPLOYED INCOME [101 - 167]

(Including Farming & Partnership Income)

Note: If you and / or your Spouse or Civil Partner have / has more than one Trade, Profession or Vocation insert [X] in the box and complete Appendix 1 on pages 37 - 40

Primary Trade

Self Spouse or Civil Partner

101. Insert [X] in the box to indicate to whom the income refers
102. Description of Trade, Profession or Vocation (you must clearly describe the trade)

Do not submit accounts with this return. Instead you MUST give an extract of information from the accounts on page 8

103. Does the trade include relevant operations for the purposes of Relevant Contracts Tax (RCT)? (Relevant operations mean operations in the construction, forestry and meat-processing sectors) Yes [] No []

104. If you are employed by An Post as a sub-postmaster / postmistress, or by the Department of Social Protection as a Social Welfare Branch Manager, insert [X] in the box Where there is an entry at Line 104 there must be an entry at Line 108

105. If this source of income ceased during the year 2022 state the date of cessation

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

Profit assessable

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

(b) Amount of adjusted net loss for accounting period

108. Enter the assessable profit even if this is the same as the adjusted net profit per Line 107(a) - (if a loss show 0.00) This should include income assessable under S. 98A(4), (Reverse Premiums in trading situations) where appropriate

Start Your Own Business relief

109. If you are claiming relief under S. 472AA for starting your own business (a) State the date of the commencement of the new business (Note: This relief is only available to businesses which commenced on or before 31/12/2018)

(b) Insert [X] in the box to confirm that you have been unemployed for 12 months immediately before the commencement date (see Form 11 Helpsheet for more information)

Balancing Charges

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

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

Unused Capital Allowances from a prior year

111. (a) Amount carried forward which is allowable as a deduction for USC, i.e. allowances under S. 284(1), 272(3), 658(2)(b), and 659(2)(a) determined in accordance with subsections (3A), (3AA), (3B) or (3BA) of S. 659

(b) Amount carried forward which is not allowable as a deduction for USC, i.e. allowances other than those claimed under the Sections specified in (a) above, and are not specified relief capital allowances (as set out in Sch. 25B)

(c) Specified Relief Capital Allowances (as set out in Sch. 25B) (i) Specified property relief capital allowances, as defined in S. 531AAE

(ii) All other specified relief capital allowances

Capital Allowances for the current year [112 - 115]

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

113. Machinery and Plant

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

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

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

PPSN

Grid for PPSN entry

B - SELF-EMPLOYED INCOME [101 - 167] contd.

(Including Farming & Partnership Income)

Primary Trade

(d) If any amount entered above refers to 'farm safety equipment' under S. 285D enter that amount here and complete Line 113(d)(i)

Form for farm safety equipment amount

(i) Enter the qualifying certificate number(s) issued by the Department of Agriculture, Food and the Marine and the amount(s) claimed from this certificate(s)

Certificate Number

Table for certificate numbers and amounts

Amount claimed from this certificate

Table for amount claimed from certificates

114. Industrial Buildings and / or Farm Buildings Allowance

(a) Amount which is allowable as a deduction for Universal Social Charge (USC), i.e. allowances under S. 272(3) and 658(2)(b)

Form for allowable amount (a)

(b) Amount which is not allowable as a deduction for USC, i.e. allowances other than those claimed under the Sections specified in (a) above, and are not specified relief capital allowances (as set out in Sch. 25B)

Form for non-allowable amount (b)

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

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

(i) Specified property relief capital allowances, as defined in S. 531AAE other than Living City Initiative and Aviation Services Facilities allowances entered at (ii) and (iii) below

Form for specified property relief (i)

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

Form for Living City Initiative (ii)

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

Form for address (I)

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

Form for details (II)

(III) A brief description of the nature of the retail or other service which is provided or is to be provided in the qualifying premises, e.g. newsagent, grocer, doctor, dentist, legal services, restaurant / bar / cafe, etc.

Form for description (III)

(iii) In respect of any Aviation Services Facilities (S. 268(1)(n)) accelerated capital allowances provided for under S. 273(3)(k)(i) enter the amount of capital allowances and provide the following

Form for aviation services (iii)

(I) The aggregate amount of specified capital expenditure incurred

Form for aggregate amount (I)

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

Form for address (II)

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

Form for childcare/fitness (iv)

(v) All other specified relief capital allowances

Form for other specified (v)

115. Other Capital Allowances

Losses [116 - 118]

116. (a) If you wish to claim, under S. 381, to set any loss made in the trade in the year 2022 (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 31/12/2024

Form for loss (a)

(b) If you wish to claim under S. 381 to set a relevant loss, as defined in S. 381B, made in the year 2022 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2024

Form for relevant loss (b)

(Note: relief is restricted to a maximum of €31,750)

(c) If there are no / insufficient profits and you wish to claim unused current year Capital Allowances in computing a loss made in the trade in the year 2022 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2024

Form for unused allowances (c)

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

Form for non-specified (i)

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

Form for specified (ii)

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

Form for property relief (I)

(II) All other specified relief capital allowances

Form for other specified (II)

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

Form for total loss (d)

PPSN

Grid for PPSN entry

B - SELF-EMPLOYED INCOME [101 - 167] contd.

(Including Farming & Partnership Income)

Unused losses from a prior year

117. (a) Amount of unused losses from a prior year (S. 382) other than residential development land losses where the relevant claim was not made to and received by Revenue before 7/4/2009

Primary Trade

Grid for unused losses (a)

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

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

Grid for tax credit (i)

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

Grid for tax payable (ii)

Terminal Loss Relief

118. (a) If this trade ceased in 2022 and you wish to claim terminal loss relief for the years 2021, 2020, and 2019 state

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

Grid for unused loss (i)

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

Grid for capital allowances (ii)

(b) If you wish to claim terminal loss relief for the year 2022 in respect of a loss made in a subsequent year state

(i) Amount of the loss relief available for 2022

Grid for loss relief (i)

(ii) The date the trade ceased

Grid for date of cessation (ii)

Farmers

119. (a) Relief for qualifying farmer under S. 667B used in 2022

Grid for relief (a)

(b) Relief for qualifying farmer under S. 667B used in prior years

Grid for relief (b)

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

Box for (c)

(d) Relief for partner in Registered Farm Partnership under S. 667C used in 2022

Grid for relief (d)

(e) Relief for partner in Registered Farm Partnership under S. 667C used in 2021

Grid for relief (e)

(f) Relief for partner in Registered Farm Partnership under S. 667C used in 2020

Grid for relief (f)

(g) Insert [X] in the box if this trade relates wholly or in part to Share Farming

Box for (g)

(h) Insert [X] in the box if you wish to elect for income averaging for the year 2022 (and subsequent years)

Box for (h)

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

Box for (i)

(j) Insert [X] in the box if you wish to withdraw from income averaging for the year 2022

Box for (j)

(k) (i) Insert [X] in the box if you wish to temporarily elect out of income averaging for this year in accordance with S. 657(6A)

Box for (k)

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

Grid for adjusted net profit (k)

Succession Farm Partnership

120. (a) Succession Farm Partnership tax reference number

Grid for tax reference number (a)

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

Grid for date of entry (b)

(c) Indicate if you are a "Farmer" or a "Successor" within the meaning of S. 667D(2)

Farmer

Successor

(d) Insert [X] in the box to confirm that no "Successor" in this partnership was aged over 40 at 1 January 2022

Box for (d)

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

Grid for share of profits (e)

(f) Amount of Succession Tax Credit due under S. 667D

Grid for Succession Tax Credit (f)

(g) Amount of Succession Tax Credit under S. 667D used in prior years

Grid for Succession Tax Credit (g)

Credit for Professional Services Withholding Tax (PSWT)

121. Gross withholding tax (before any interim refund) related to the basis period for 2022 on fees for Professional Services. Do not include credit for Relevant Contracts Tax withheld

Grid for gross withholding tax (121)

PRSI paid

122. If you are employed by An Post as a sub-postmaster / postmistress, or by the Department of Social Protection as a Social Welfare Branch Manager, enter the amount of PRSI, if any, paid direct to An Post / Department of Social Protection in respect of this income

Grid for PRSI paid (122)

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Self

Spouse or
Civil Partner

C - IRISH RENTAL INCOME [201 - 216]

201. *Where a claim to tax relief on **property based incentives** is included at Line 205(d) or 213(b) insert in the box and give details in Panel O on pages 32 / 33

Residential Property

202. Where the registration requirements of Part 7 of the Residential Tenancies Act 2004 have been complied with in respect of all tenancies which existed in relation to residential premises in the year 2022, insert in the box

203. Number of properties let

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204. Gross Rent Receivable

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205. Expenses

(a) Repairs

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(b) Allowable interest as per S. 97(2J)

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(c) Amount of additional 'Relevant interest' claimed for the years 2019, 2020 and 2021 where a relevant undertaking under S. 97(2K) has been made

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*(d) "Section 23" type relief where 2022 is the **first** year of claim

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

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(f) Other

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

(a) Net profit on residential property

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(b) Net loss on residential property

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

207. Number of properties let

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208. Area in hectares if applicable

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209. Gross rent receivable

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210. Expenses

(a) Repairs

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(b) Allowable interest

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

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(d) Other

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

(a) Net profit on commercial property

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(b) Net loss on commercial property

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

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Capital Allowances

213. (a) Capital Allowances brought forward from a prior year

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

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

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

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

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(II) All other specified relief capital allowances

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PPSN

Grid for PPSN number

Self

Spouse or Civil Partner

213. *(b) Capital Allowances for the year 2022

(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B) [Grids for Self and Spouse]

(ii) Specified Relief Capital Allowances (as set out in Sch. 25B) (l) Specified property relief capital allowances, as defined in S. 531AAE other than Living City Initiative and Aviation Services Facilities allowances entered at (b)(ii)(II), (III) and (IV) [Grids for Self and Spouse]

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

(A) The address of the qualifying premises in respect of which the qualifying expenditure was incurred, include Eircode (if known) [Grids for Self and Spouse]

(B) Details of the aggregate of all qualifying expenditure incurred by the individual in respect of the qualifying premises [Grids for Self and Spouse]

(C) A brief description of the nature of the retail or other service which is provided or is to be provided in the qualifying premises, e.g. newsagent, grocer, doctor, dentist, legal services, restaurant / bar / cafe, etc. [Grids for Self and Spouse]

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

(A) The address of the qualifying premises in respect of which the qualifying expenditure was incurred, include Eircode (if known) [Grids for Self and Spouse]

(B) Details of the aggregate of all eligible expenditure incurred by the individual in respect of the special qualifying premises [Grids for Self and Spouse]

(C) Reference number supplied by the Local Authority with the Letter of Certification [Grids for Self and Spouse]

(D) The unique Identification Number (if any) assigned to the special qualifying premises under S. 27 Finance (LPT) Act 2012 (Property Identification for LPT purposes) [Grids for Self and Spouse]

(IV) In respect of any Aviation Services Facilities (S. 268(1)(n)) accelerated capital allowances provided for under S. 273(3)(k)(i) enter the amount of capital allowances and provide the following [Grids for Self and Spouse]

(A) The aggregate amount of specified capital expenditure incurred [Grids for Self and Spouse]

(B) The address of building or structure, include Eircode (if known) [Grids for Self and Spouse]

(V) All other specified relief capital allowances [Grids for Self and Spouse]

(c) Capital Allowances used against rental income in the year 2022 [Grids for Self and Spouse]

PPSN

12 digit PPSN grid

Self

Spouse or Civil Partner

214. If you wish to elect under S. 305(1)(b) to set any unused Capital Allowances (not already ring-fenced), in respect of Buildings for 2022 against your other income state the amount of unused Capital Allowance available for offset below

(a) To which S. 409A applies (restricted to €31,750)

(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B) [grid] .00 [grid] .00

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

(I) Specified property relief capital allowances, as defined in S. 531AAE [grid] .00 [grid] .00

(II) All other specified relief capital allowances [grid] .00 [grid] .00

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

(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B) [grid] .00 [grid] .00

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

(I) Specified property relief capital allowances, as defined in S. 531AAE [grid] .00 [grid] .00

(II) All other specified relief capital allowances [grid] .00 [grid] .00

215. Losses - Amount of unused losses from a prior year

(a) Amount of loss arising from specified property relief within the meaning of S. 531AAE [grid] .00 [grid] .00

(b) Amount of loss not arising from specified property relief, within the meaning of S. 531AAE [grid] .00 [grid] .00

216. Non-resident Landlord

If you and / or your spouse or civil partner are a non-resident landlord and your tenant has withheld tax from the rent, state

(a) PPSN / tax reference number of tenant(s) [grid] [grid] (this will be shown on the form R185 given to you by the tenant as proof of tax withheld; you will need to retain that form as proof of tax withheld)

(b) Amount of Irish tax withheld [grid] . [grid] [grid] . [grid]

(c) As a non-resident landlord:

(i) Insert [x] in the box if this form is being completed by a Collection Agent [] []

(ii) Insert [x] in the box if the tax was withheld by your tenant on the gross rents [] []

(Note you must submit a Form R185 to Revenue in support of your claim for a credit for this tax)

PPSN

Grid for PPSN entry

D - PAYE / BIK / PENSIONS (1) [217 - 230]

Note: If you and / or your Spouse or Civil Partner have / has more than two Employments/Pensions, etc., insert [X] in the box and complete Appendix 2 on pages 41 / 42

Input box for note

Table header for Employment / Pension, etc. subject to PAYE, including columns for Employment No. 1 and 2, and Self/Spouse/Civil Partner categories.

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

Input boxes for 217

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

Grid boxes for 218

219. Employer's / Pension Provider's name

Large text boxes for 219

220. Gross amount of taxable income for this employment / pension (available from your final payslip for 2022)

Grid boxes for 220

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

- (a) Employment
(b) Directorship
(c) Foreign employment exercised in Ireland
(d) Employment (SARP relief claimed)
(e) Public Sector employment - PRSI class B, C, or D
(f) Public Sector employment - Oireachtas, Judiciary, etc.
(g) Income in lieu of Social Welfare Payments
(h) Pension - Early Farm Retirement
(i) Pension - Employment pension
(j) Pension - RAC or PRSA
(k) Distribution from an ARF
(l) Distribution from a PRSA

Vertical columns of checkboxes for 221

222. (a) Net tax deducted / refunded in this employment

Grid boxes for 222(a)

(b) Insert [X] in the box if the tax figure above was a refund

Input boxes for 222(b)

Director remuneration

(Note: in respect of Proprietary Directorships, only tax remitted to Revenue should be entered here)

(c) In arriving at the 'gross amount of taxable income for this employment / pension' and the 'Net tax deducted / refunded', state:

(i) Amount of taxable income paid in 2022 which was earned in the year 2021 and was brought back to that year

Grid boxes for 222(c)(i)

(ii) The amount of tax paid in respect of that amount of income brought back to 2021

Grid boxes for 222(c)(ii)

(iii) The amount of gross income for USC purposes paid in 2022 which was earned in the year 2021 and was brought back to that year

Grid boxes for 222(c)(iii)

(iv) The amount of USC paid in respect of that amount of income brought back to 2021

Grid boxes for 222(c)(iv)

PPSN

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Self

Spouse or
Civil Partner

222. (c) (v) The amount of income paid in the year 2023 which was earned in the year 2022 and has been brought back to 2022 and included in the Gross amount of taxable income above ,,.
- (vi) The amount of tax paid in respect of that amount of income brought back to 2022 ,,.
- (vii) The amount of gross income for USC purposes paid in the year 2023 which was earned in the year 2022 and has been brought back to 2022 and included in the Gross income for Universal Social Charge (USC) from this employment above ,,.
- (viii) The amount of USC paid in respect of that amount of income brought back to 2022 ,,.
223. Gross income for Universal Social Charge (USC) from this employment (available from your final payslip for 2022) ,,.
224. (a) Net USC deducted / refunded in this employment ,,.
- (b) Insert in the box if the USC figure above was a refund
225. If you received a performance-related bonus payment from a specified institution, in excess of €20,000 and have suffered USC at the rate of 45% on this payment, insert in the box
226. Payment frequency
- Weekly
- Fortnightly
- Four weekly
- Monthly
- Other

227. Is relief due under S. 480B ("week 53") Yes No

Special Assignee Relief Programme (SARP)

Employment / Pension, etc.
No.

Employment / Pension, etc.
No.

If you are claiming SARP relief please state

228. (a) Gross income from the employment before deduction of SARP relief (less amounts contributed to pension and amounts not assessed to tax in the State) ,,.
- (b) Amount of SARP relief claimed through payroll or now claimed on this Form 11 ,,.
- (c) Amount of income from employment after deduction of SARP relief claimed ,,.
- (d) Has SARP relief been granted through payroll by your employer? Yes No
- (e) If the employment was not for a full year, state the number of days for which you were entitled to the relief

Research and Development

229. (a) Amount of research and development credit claimed under S. 472D for 2022 ,,.
- (Note: enter the full amount surrendered by your employer to you under S. 766(2A(a)) which is relevant to the employer's accounting period ending in the year 2021)
- (b) Amount of unused credit carried forward under S. 472D(4) from previous year ,,.

Foreign Tax

230. (a) Amount of income included above, if any, that has been subject to foreign tax in a Treaty State ,,.
- (b) Amount of non-refundable foreign tax paid on this income ,,.

PPSN

Grid for PPSN entry

Self

Spouse or Civil Partner

E - PAYE / BIK / PENSIONS (2) [231 - 248]

PAYE / USC refunded during the year

Table with 2 columns (Self, Spouse or Civil Partner) and 3 rows (231-233) for PAYE/USC refunded.

Irish employment / pension / taxable benefits and foreign employment not subject to PAYE

Table with 2 columns (Self, Spouse or Civil Partner) and 2 rows (234(a), 234(b)) for Irish employment.

Table with 2 columns (Self, Spouse or Civil Partner) and 2 rows (235(a), 235(b)) for PRSA and other.

Specify

Grid for specifying details for 235(a) and 235(b)

Table with 2 columns (Self, Spouse or Civil Partner) and 1 row (236) for foreign offices and foreign employments.

Table with 2 columns (Self, Spouse or Civil Partner) and 1 row (237) for employment pension not subject to PAYE deductions.

Allowable Deductions Incurred in Employment

Table with 2 columns (Self, Spouse or Civil Partner) and 1 row (238(a)) for nature of employment(s).

(b) Expenses

Table with 2 columns (Self, Spouse or Civil Partner) and 1 row (238(b)(i)) for Flat Rate Expenses.

(ii) Expenses, other than Flat Rate Expenses, paid by the claimant wholly, exclusively and necessarily in the performance of the duties of the employment or office (Not including expenses claimed through real time at 238(b)(iv) below)

Table with 2 columns (Self, Spouse or Civil Partner) and 1 row (238(b)(ii)) for other expenses.

(iii) Remote Working (eWorking) expenses

Table with 2 columns (Self, Spouse or Civil Partner) and 1 row (238(b)(iii)) for Remote Working expenses.

(iv) Remote Working Relief already claimed through Real Time Credits in 2022

Table with 2 columns (Self, Spouse or Civil Partner) and 1 row (238(b)(iv)) for Remote Working Relief.

(v) All other expenses

Table with 2 columns (Self, Spouse or Civil Partner) and 1 row (238(b)(v)) for all other expenses.

(c) Capital allowances

Table with 2 columns (Self, Spouse or Civil Partner) and 1 row (238(c)) for capital allowances.

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

Table with 2 columns (Self, Spouse or Civil Partner) and 1 row (238(d)) for total of (b) and (c).

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

Table with 2 columns (Self, Spouse or Civil Partner) and 1 row (238(e)) for Proprietary Directorship income.

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

Table with 2 columns (Self, Spouse or Civil Partner) and 1 row (238(f)) for employment income.

239. Pension Contribution Relief

Superannuation Contributions / AVC where not deducted by employer

Table with 2 columns (Self, Spouse or Civil Partner) and 1 row (239) for Pension Contribution Relief.

Foreign Earnings Deduction

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

(a) Country

Grid for country entry

(b) Number of qualifying days spent there

Grid for number of days entry

(c) Amount of relief claimed

Table with 2 columns (Self, Spouse or Civil Partner) and 1 row (240(c)) for amount of relief claimed.

Social Welfare Payments, Benefits or Pensions received

Table with 2 columns (Self, Spouse or Civil Partner) and 1 row (241) for Carer's Allowance.

Table with 2 columns (Self, Spouse or Civil Partner) and 1 row (242) for Jobseeker's Benefit (self-employed).

Table with 2 columns (Self, Spouse or Civil Partner) and 1 row (243) for other taxable Social Welfare Payments, Benefits or Pensions.

PPSN

Grid for PPSN entry

Self

Spouse or Civil Partner

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

244. (a) Amount of lump sum(s) paid between 7/12/2005 and 31/12/2021, both inclusive. (b) (i) Amount of lump sum(s) paid in 2022. (ii) Amount of lump sum paid in 2022 which was paid under the rules of a Qualifying Overseas Pension Plan (QOPP) (S. 790AA(17)). (c) Tax free amount, if any, for 2022. (d) Amount of excess lump sum(s) for 2022. (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)). (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). (g) Where amount at (d) includes an amount paid under the rules of a Qualifying Overseas Pension Plan. (i) Portion of amount at (d) chargeable under Case IV at the standard rate determined in accordance with S. 790AA(3)(a)(i) or (3)(b)(i)(I). (Do not include any amount entered at (e)). (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).

Convertible Securities - Chargeable event in 2022 (S. 128C)

245. If any part of the chargeable amount was not taxed under the PAYE system, enter that amount

Share Options exercised, released or assigned in 2022

246. (a) Enter total chargeable amount. (b) Enter amount of Relevant Tax on a Share Option (RTSO) paid

Election under S. 128A(4A) (SO3 Election)

If you or your spouse or your civil partner made a "payment on account" under S. 128A(4A) against the income tax due on share options and have now disposed of any shares, state

247. (a) The balance of tax remaining on the share option(s) to which the election under S. 128A(4A) was made. (b) The aggregate of the net gain arising on the disposal of shares in 2022 (Do not include losses in the aggregate net gain)

Directorships

248. If you and / or your spouse or civil partner held proprietary directorships in the year 2022, state each company's tax number and the percentage shareholding in each company

Table with 6 columns: Company Tax Number, %, Insert in the box if Spouse or Civil Partner, Company Tax Number, %, Insert in the box if Spouse or Civil Partner. It contains four rows of input fields for company details.

PPSN

Grid for PPSN entry

Self

Spouse or Civil Partner

F - FOREIGN INCOME [301 - 324] (enter amounts in €)

Foreign tax deducted should only be entered below if it is available as a credit against Irish Tax. If the foreign tax is only allowed as a deduction, the amount of income returned below should be net of this foreign tax. Where the foreign tax was refunded (or is refundable) by the foreign jurisdiction the gross amount of income should be returned below and the foreign tax should not be entered in this return. See Guide to Completing 2022 Pay & File Self-Assessment Returns for more information on the taxation of foreign income.

Main form area containing sections 301-312 with input fields for amounts and tax details.

PPSN

Grid for PPSN entry

Self

Spouse or Civil Partner

313. Income from Foreign Trade / Profession on which no foreign tax was deducted

Grid for Self income 313

Grid for Spouse/Civil Partner income 313

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

Grid for Self income 314(a)

Grid for Spouse/Civil Partner income 314(a)

(b) Amount of foreign tax deducted

Grid for Self tax 314(b)

Grid for Spouse/Civil Partner tax 314(b)

315. Foreign Rental Income

(a) Number of foreign properties let

Grid for Self properties 315(a)

Grid for Spouse/Civil Partner properties 315(a)

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

Grid for Self income 315(b)

Grid for Spouse/Civil Partner income 315(b)

(c) Expenses

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

Grid for Self expenses 315(c)(i)

Grid for Spouse/Civil Partner expenses 315(c)(i)

(ii) Allowable Interest

Grid for Self interest 315(c)(ii)

Grid for Spouse/Civil Partner interest 315(c)(ii)

(d) Net profit on Foreign Rental properties

Grid for Self net profit 315(d)

Grid for Spouse/Civil Partner net profit 315(d)

(e) Capital Allowances

(including Capital Allowances forward)

Grid for Self allowances 315(e)

Grid for Spouse/Civil Partner allowances 315(e)

(f) Losses

(i) Amount of unused losses from prior years

Grid for Self losses 315(f)(i)

Grid for Spouse/Civil Partner losses 315(f)(i)

(ii) Amount of losses in this year

Grid for Self losses 315(f)(ii)

Grid for Spouse/Civil Partner losses 315(f)(ii)

(iii) Amount of losses carried forward to next year

Grid for Self losses 315(f)(iii)

Grid for Spouse/Civil Partner losses 315(f)(iii)

(g) Amount of foreign tax deducted

Grid for Self tax 315(g)

Grid for Spouse/Civil Partner tax 315(g)

Foreign rental losses may be offset only against foreign rental profits

316. Other UK Income

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

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

Grid for Self UK income 316

Grid for Spouse/Civil Partner UK income 316

Other Foreign Income

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

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

Grid for Self income 317(a)

Grid for Spouse/Civil Partner income 317(a)

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

Grid for Self income 317(b)

Grid for Spouse/Civil Partner income 317(b)

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

Grid for Self income 318(a)(i)

Grid for Spouse/Civil Partner income 318(a)(i)

(ii) Amount of foreign tax deducted

Grid for Self tax 318(a)(ii)

Grid for Spouse/Civil Partner tax 318(a)(ii)

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

Grid for Self income 318(b)(i)

Grid for Spouse/Civil Partner income 318(b)(i)

(ii) Amount of foreign tax deducted

Grid for Self tax 318(b)(ii)

Grid for Spouse/Civil Partner tax 318(b)(ii)

319. Irish tax deducted on encashment

Grid for Self tax 319

Grid for Spouse/Civil Partner tax 319

320. Foreign Bank Accounts (S. 895) Give the following details for each foreign bank account opened in 2022 of which you or your spouse or civil partner were the beneficial owner of the deposits held

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

Grid for Self name/address 320(a)

Grid for Spouse/Civil Partner name/address 320(a)

(b) Date account was opened

Grid for Self date 320(b)

Grid for Spouse/Civil Partner date 320(b)

(c) Amount of money deposited on opening the account

Grid for Self amount 320(c)

Grid for Spouse/Civil Partner amount 320(c)

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

Grid for Self intermediary 320(d)

Grid for Spouse/Civil Partner intermediary 320(d)

PPSN

Grid for PPSN entry

Self

Spouse or Civil Partner

Foreign Life Policies / Offshore Funds / Other Offshore Products [321 - 324]

321. Foreign Life Policies (S. 730H, 730I, 730J, 730K). Give the following details in respect of any policy from any Member State of the EU or EEA, or from a Member State of the OECD with which Ireland has a Double Taxation Agreement

Table with 4 rows (a-d) for Foreign Life Policies, columns for Self and Spouse or Civil Partner, and monetary values.

And in respect of any such policy issued in 2022 give the following additional details

Table with 4 rows (e-h) for additional details of Foreign Life Policies, columns for Self and Spouse or Civil Partner.

322. Offshore Funds (Part 27 Ch 4). Give the following details in respect of any material interest in 'regulated offshore fund(s)' (those coming within S. 747B(2A)) in the EU or EEA, or in a Member State of the OECD with which Ireland has a Double Taxation Agreement

Table with 4 rows (a-d) for Offshore Funds, columns for Self and Spouse or Civil Partner, and monetary values.

And in respect of any such material interest acquired in 2022 give the following additional details

Table with 4 rows (e-h) for additional details of Offshore Funds, columns for Self and Spouse or Civil Partner.

323. Other Offshore Products (S. 896). Give the following details for each material interest acquired in 2022 in (i) other offshore products (including foreign life assurance policies) outside the EU or EEA, or outside a Member State of the OECD with which Ireland has a Double Taxation Agreement and in (ii) 'unregulated funds' (those not coming within S.747B(2A)) within the EU or EEA, or within any Member State of the OECD with which Ireland has a Double Taxation Agreement

Table with 4 rows (a-d) for Other Offshore Products, columns for Self and Spouse or Civil Partner, and monetary values.

PPSN

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Self

Spouse or
Civil Partner

324. (a) Additional Double Taxation Relief due

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(b) Indicate the income source on which foreign tax was deducted

| | | |
|---|--------------------------|--------------------------|
| Irish employment income subject to non-refundable foreign tax | <input type="checkbox"/> | <input type="checkbox"/> |
| Other | <input type="checkbox"/> | <input type="checkbox"/> |

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

| | | | | | | | | | | | | | | | | | | | |
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(ii) the country where the tax was withheld

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G - IRISH OTHER INCOME [401 - 411]

401. (a) Amount of **Income from Fees, Commissions, etc.**

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(b) Description of Income

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402. Irish Untaxed Income

(a) Irish Government Stocks

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(b) Irish Exchequer Bills

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(c) Other Loans and Investments arising in the State

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403. Irish Deposit Interest / Credit Union Dividends

(a) Gross Deposit Interest / Credit Union Dividends received on which **DIRT** was deducted

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(b) Gross Interest received from **Special Savings Account(s)** on which **DIRT** was deducted

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(c) Gross interest received where **DIRT** was **not** deducted by virtue of S. 256(1A) or S. 256(1B)

| | | | | | | | | | | | | | | | | | | | |
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404. Irish Dividends

(a)(i) Gross amount of **Dividends from Irish Resident Companies** (from which Dividend Withholding Tax was deducted), other than dividends received from a Real Estate Investment Trust (REIT)

| | | | | | | | | | | | | | | | | | | | |
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(ii) Gross amount of dividends received from a REIT

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

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

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

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

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

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

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407. Patent Royalty income where tax was deducted at source

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

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(b) Gross amount of other Irish Patent Royalty income

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

| | | | | | | | | | | | | | | | | | | | |
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PPSN

Grid for PPSN entry

Self

Spouse or Civil Partner

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

Form for Investment Undertakings with monetary values and text entry fields.

410. Irish Real Estate Funds (IREF)

Form for Irish Real Estate Funds with monetary values and text entry fields.

411. Income chargeable under S. 811B

Form for Income chargeable under S. 811B with monetary value field.

INCOME FROM SOURCES NOT SHOWN ELSEWHERE [412]

Form for Income from Sources Not Shown Elsewhere with monetary values and text entry fields.

H - EXEMPT INCOME [413 - 418]

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

414. (a) Profit or gains from Woodlands (b) If a loss, enter the amount of the loss (c) Distributions out of exempt profit or gains from Woodlands

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

416. Childcare Services

I confirm that I have notified the relevant person recognised by the Health Service Executive that I am providing Childcare Services and elect to have the gross income, before expenses, in respect of these services exempted from income tax (to elect enter the gross income received)

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

418. (a) Other Exempt Income

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

PPSN

Grid for PPSN entry

Self

Spouse or Civil Partner

I - CHARGES AND DEDUCTIONS [501 - 514]

501. Gross amount of Rents, etc. payable to Non-Residents in 2022 from which income tax at the standard rate of tax was deducted

502. Clawback of Employers' Tax Relief at Source (TRS)

If you are an employer and have paid medical insurance premiums to an authorised insurer on behalf of your employees enter the amount of tax relief at source granted to you in respect of these premiums (Note: do not enter the amount of the insurance premium(s) paid)

503. Amount of Maintenance Payments paid in 2022 (exclude any amounts in respect of children)

(a) Name of spouse or civil partner

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

(c) Date of legally enforceable maintenance agreement

504. (a) Gross amount of Deed(s) of Covenant in favour of Permanently Incapacitated individual(s)

(b) Gross amount of Deed(s) of Covenant in favour of person(s) aged 65 or over

505. Gross amount of payment of other Charges / Annuity(ies) where tax was deducted

Interest paid under deduction of Income Tax at a reduced rate or WITHOUT the deduction of Income Tax

506. If you have applied the practice set out in Paragraph 9 of Tax and Duty Manual 08-03-06 to make a payment of interest to a non-resident

(a) at a reduced rate of income tax, please state the DTA relied on

(i) Enter the amount of the interest paid

(ii) Enter the amount of income tax deducted

(b) without the deduction of income tax, please state the DTA relied on

(i) the amount of interest paid without the deduction of income tax

Pension Contributions [507 - 511]

507. If you are claiming relief in respect of RACs / PRSAs / QOPPs state the source(s) of your earnings for which the relief is claimed

508. Retirement Annuity Contracts (RACs)

(a) Amount of RACs paid in 2022 (for which relief has not been claimed or granted in 2021)

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

(c) Amount paid between 1/1/2023 and 31/10/2023 for which relief has not already been granted and for which relief is being claimed in 2022

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

509. Personal Retirement Savings Accounts (PRSAs)

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

(a) If you are a member of an Occupational or Statutory Pension scheme state the amount of contributions to that scheme from 1/1/2022 - 31/12/2022, (for which no further relief is due)

PPSN

Grid for PPSN entry

Self

Spouse or Civil Partner

- (b) PRSA contributions deducted by your employer from your salary...
(c) PRSA contributions made on your behalf by your employer...
(d) PRSA contributions paid directly by you to a PRSA provider...
(e) Amount paid between 1/1/2023 and 31/10/2023 for which relief has not already been granted...
(f) Amount paid in a prior year, for which relief has not been obtained

510. Qualifying Overseas Pension Plans (QOPPs)

(Note: contributions to QOPPs that are made to occupational schemes and relieved on that basis should not be included below)

- (a) Amount paid by 'relevant migrant member' in respect of a 'qualifying overseas pension plan' in 2022
(b) Amount paid between 1/1/2023 and 31/10/2023 for which relief has not already been granted...
(c) Amount paid in a prior year, for which relief has not been obtained

511. Pension Contribution Relief

Total amount of RAC / PRSA / QOPP relief claimed in 2022

512. Retirement Relief for Certain Sportspersons

- (a) Insert [x] in the box to claim relief
(b) Date of permanent cessation of the specific occupation or profession
(c) Amount of relief claimed for the year 2022

513. Interest Relief on a Loan applied in acquiring an interest or share in a partnership

Interest Relief on a Loan applied in acquiring an interest or share in a farming partnership within the meaning of S. 598A
State amount of interest paid in 2022

514. Significant Buildings and Gardens (S. 482)

Amount of qualifying expenditure incurred in 2022

J - PERSONAL TAX CREDITS [515 - 551]

- 515. (a) Home Carer Tax Credit - Amount due for 2022
(b) If you qualify on the "look-back" year insert [x] in the box
516. Employee Tax Credit - Insert [x] in the box if claimed
517. Earned Income Tax Credit - Insert [x] in the box if claimed
518. (a) Blind Person's Tax Credit - Insert [x] in the box to indicate if due
(b) Guide Dog - Number of Guide Dogs maintained by you
519. Assistance Dog - Number of Assistance Dogs maintained by you

PPSN

11 empty boxes for PPSN

Self

Spouse or Civil Partner

520. (a) Dependent Relative Tax Credit - Amount claimed

Two boxes for thousands, two for hundreds, and a .00 box

Two boxes for thousands, two for hundreds, and a .00 box

(b) Number of Dependent Relatives

Two boxes for number of relatives

Two boxes for number of relatives

521. Employing a Carer to care for an incapacitated individual - Amount claimed

Two boxes for thousands, two for hundreds, and a .00 box

Two boxes for thousands, two for hundreds, and a .00 box

522. Permanent Health Benefit - Amount paid (where not deducted from gross pay by employer)

Two boxes for thousands, two for hundreds, and a .00 box

Two boxes for thousands, two for hundreds, and a .00 box

523. Start-up Relief for Entrepreneurs (SURE)

(a) Amount subscribed for eligible shares in 2022

One box for thousands, three for hundreds, two for tens, and a .00 box

One box for thousands, three for hundreds, two for tens, and a .00 box

(b) Name of company in which investment was made

Empty text box

Empty text box

(c) Tax reference number of company in which investment was made

11 empty boxes for tax reference number

11 empty boxes for tax reference number

(d) Date of the "Statement of Qualification (SURE)"

DD/MM/YYYY date format boxes

DD/MM/YYYY date format boxes

(e) Amount to be treated as a deduction from total income in 2022

Two boxes for thousands, two for hundreds, and a .00 box

Two boxes for thousands, two for hundreds, and a .00 box

(f) Amounts to be relieved against:

(i) 2021

Two boxes for thousands, two for hundreds, and a .00 box

Two boxes for thousands, two for hundreds, and a .00 box

(ii) 2020

Two boxes for thousands, two for hundreds, and a .00 box

Two boxes for thousands, two for hundreds, and a .00 box

(iii) 2019

Two boxes for thousands, two for hundreds, and a .00 box

Two boxes for thousands, two for hundreds, and a .00 box

(iv) 2018

Two boxes for thousands, two for hundreds, and a .00 box

Two boxes for thousands, two for hundreds, and a .00 box

(v) 2017

Two boxes for thousands, two for hundreds, and a .00 box

Two boxes for thousands, two for hundreds, and a .00 box

(vi) 2016

Two boxes for thousands, two for hundreds, and a .00 box

Two boxes for thousands, two for hundreds, and a .00 box

(g) Amount to be carried forward to future periods

Two boxes for thousands, two for hundreds, and a .00 box

Two boxes for thousands, two for hundreds, and a .00 box

524. Employment and Investment Incentive (EII)

(a) Employment and Investment Incentive – Shares issued before 8 October 2019

(i) (I) Amount subscribed for shares in 2018 on which additional relief is now due

Two boxes for thousands, two for hundreds, and a .00 box

Two boxes for thousands, two for hundreds, and a .00 box

(II) Enter relevant EII 3A certificate number

11 empty boxes for certificate number

11 empty boxes for certificate number

(ii) (I) Amount claimed in previous years and carried forward into 2022

Two boxes for thousands, two for hundreds, and a .00 box

Two boxes for thousands, two for hundreds, and a .00 box

(II) Amount claimed in 2022 but unused and carried forward into 2023

Two boxes for thousands, two for hundreds, and a .00 box

Two boxes for thousands, two for hundreds, and a .00 box

PPSN

Grid for PPSN entry

Self

Spouse or Civil Partner

(b) Employment and Investment Incentive – Shares issued in 2022 where an undertaking is not made under S. 502(3)(b) - shares held for less than seven years

Form for (b) Employment and Investment Incentive - Shares issued in 2022 where an undertaking is not made under S. 502(3)(b) - shares held for less than seven years. Includes fields for amount subscribed, company name, tax reference number, dates, and investment amounts.

(c) Employment and Investment Incentive - Shares issued in 2022 where an undertaking is made under S. 502(3)(b) - shares held for a minimum of seven years

Form for (c) Employment and Investment Incentive - Shares issued in 2022 where an undertaking is made under S. 502(3)(b) - shares held for a minimum of seven years. Includes fields for amount subscribed, company name, tax reference number, dates, and investment amounts.

525. Start-up Capital Incentive (SCI)

(a) Start-up Capital Incentive (SCI) - Shares issued in 2022 where an undertaking is made under S. 502(3)(b) - shares held for a minimum of seven years

Form for (a) Start-up Capital Incentive (SCI) - Shares issued in 2022 where an undertaking is made under S. 502(3)(b) - shares held for a minimum of seven years. Includes fields for amount subscribed, company name, tax reference number, dates, and investment amounts.

(b) Start-up Capital Incentive (SCI) - Shares issued in 2022 where an undertaking is not made under S. 502(3)(b) - shares held for less than seven years

Form for (b) Start-up Capital Incentive (SCI) - Shares issued in 2022 where an undertaking is not made under S. 502(3)(b) - shares held for less than seven years. Includes fields for amount subscribed, company name, and tax reference number.

PPSN

Grid for PPSN number

Self

Spouse or Civil Partner

Date grid for Self: DD/MM/YYYY

Date grid for Spouse or Civil Partner: DD/MM/YYYY

(iv) Date of the "Statement of Qualification (SCI)"

Amount grid for Self: , , .00

Amount grid for Spouse or Civil Partner: , , .00

(v) Amount of investment which qualifies for relief under S. 502(2)(a)

Amount grid for Self: , , .00

Amount grid for Spouse or Civil Partner: , , .00

(vi) Deduction from total income under S. 502(2)(a)

Amount grid for Self: , , .00

Amount grid for Spouse or Civil Partner: , , .00

(vii) Amount to be carried forward to future periods

526. Tuition Fees

(a) State the name of the student

Name grid for Self

Name grid for Spouse or Civil Partner

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

Amount grid for Self: , .00

Amount grid for Spouse or Civil Partner: , .00

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

Yes/No box

Yes/No box

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

Yes/No box

Yes/No box

527. Single Person Child Carer Credit

If you are the primary claimant, complete section (a). If you are the primary claimant but relinquishing the credit to a secondary claimant, complete sections (a) & (b). If you are a secondary claimant, complete sections (a) & (c)

If you wish to claim Single Person Child Carer Credit provide the following information in respect of each child.

This section must be completed in respect of each child even if you are relinquishing your claim in favour of another individual

Child 1

Child 2

(a) State the nature of your relationship to the child(ren), i.e. Father, Mother, Grandparent, Legal Guardian, etc.

Relationship grid for Child 1

Relationship grid for Child 2

(i) Child's First Name

Name grid for Child 1

Name grid for Child 2

(ii) Child's Surname

Name grid for Child 1

Name grid for Child 2

(iii) Child's Date of Birth

Date grid for Child 1: DD/MM/YYYY

Date grid for Child 2: DD/MM/YYYY

(iv) Child's PPSN

PPSN grid for Child 1

PPSN grid for Child 2

(v) If the child is over 18 years old state name of place of full time instruction, or if the child is incapacitated state nature of incapacity

Child 1

Child 2

Instruction grid for Child 1

Instruction grid for Child 2

(vi) In the year ended 31 December 2022 did the child(ren) named above reside with you for the whole or greater part of the year, i.e. in excess of six months

Yes/No boxes

(Note: in the case of a child born during the year the length of time will be reduced on a pro-rata basis)

(vii) In the year ended 31 December 2022 were you living with another person as a couple whether married, in a civil partnership, or cohabiting

Yes/No boxes

(viii) Is this claim made in respect of a non-resident child who is a child of a single person who lives outside the State but works in the State (e.g. cross-border worker)

Yes/No boxes

(b) Relinquishing a Claim to Single Person Child Carer Credit

To be completed if you are an individual (the primary claimant) who is relinquishing the Single Person Child Carer Credit in favour of another individual. State

(i) Name and address of the individual to whom you are relinquishing this tax credit, include Eircode (if known)

Name and address grid

(ii) His or her PPSN (if known)

PPSN grid

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

Date grid: DD/MM/YYYY

PPSN

Grid for PPSN entry

527. (c) Claim for Single Person Child Carer Credit - Secondary Claimant

To be completed if you are an individual (the secondary claimant) who is claiming the Single Person Child Carer Credit as a result of the primary claimant relinquishing his or her entitlement to the tax credit

(i) In the year ended 31 December 2022 did the child(ren) named above reside with you for not less than 100 days Yes No

(Note: in the case of a child born during the year of the claim, the number of qualifying days (in respect of the secondary claimant) will not be reduced on a pro-rata basis)

(ii) In the year ended 31 December 2022 were you living with another person as a couple whether married, in a civil partnership, or cohabiting Yes No

(iii) Is this claim made in respect of a non-resident child who is a child of a single person who lives outside the State but works in the State (e.g. cross-border worker) Yes No

(iv) State the name and address of the individual who has relinquished his or her entitlement to the tax credit in your favour, include Eircode (if known) [Grid]

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

(Note: it is not possible to relinquish a credit in respect of one child that resides with you while retaining a credit for another child)

528. Incapacitated Child Tax Credit

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

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

Date of Birth and PPSN grid for incapacitated children

(c) Amount of tax credit being claimed

(Note: to qualify for this credit you should submit a completed Form ICC1 together with a Form ICC2 certified by a medical practitioner)

529. Medical Insurance Premiums - Paid by your employer Self

(a) If your Employer paid premiums (including dental insurance premiums) on your behalf, to an authorised insurer, in 2022 state, in respect of each such premium

Table with 5 columns: (i) Name of person covered by policy, (ii) Amount of the Gross premium attributable to this individual, (iii) If this individual is a 'child' insert, (iv) Amount of any contribution towards this premium made by you to your employer, (v) No. of months in 2022 where the policy was active.

Spouse or Civil Partner

(b) If your spouse's or civil partner's employer paid premiums (including dental insurance premiums) on their behalf, to an authorised insurer, in 2022 state, in respect of each such premium

Table with 5 columns: (i) Name of person covered by policy, (ii) Amount of the Gross premium attributable to this individual, (iii) If this individual is a 'child' insert, (iv) Amount of any contribution towards this premium made by you to your employer, (v) No. of months in 2022 where the policy was active.

PPSN

Grid for PPSN entry

Self

Spouse or Civil Partner

530. (a) Owner Occupier Relief on a Residential Property in a Designated Area other than a claim in respect of Living City Initiative - Amount due in 2022

Grid for Self amount due in 2022

Grid for Spouse or Civil Partner amount due in 2022

(b) Living City Initiative

Where there is a claim for Owner Occupier Relief in respect of Living City Initiative (S. 372AAB) state

(i) Amount due in 2022

Grid for Self amount due in 2022

Grid for Spouse or Civil Partner amount due in 2022

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

Grid for Self address and Eircode

Grid for Spouse or Civil Partner address and Eircode

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

Grid for Self Identification Number

Grid for Spouse or Civil Partner Identification Number

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

Grid for Self aggregate expenditure

Grid for Spouse or Civil Partner aggregate expenditure

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

Grid for Self reference number

Grid for Spouse or Civil Partner reference number

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

Self checkbox

Spouse or Civil Partner checkbox

531. Home Renovation Incentive (HRI)

Tax credit due for 2022 based on your HRI online claim

Grid for Self HRI tax credit

Grid for Spouse or Civil Partner HRI tax credit

532. Fisher Tax Credit

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

Number of days

Grid for Self number of days

Grid for Spouse or Civil Partner number of days

(b) Fisher Tax Credit – amount claimed

Grid for Self Fisher Tax Credit amount

Grid for Spouse or Civil Partner Fisher Tax Credit amount

533. Seafarer Allowance

(a) Number of days out of the State

Grid for Self number of days

Grid for Spouse or Civil Partner number of days

(b) Amount of salary for this employment

Grid for Self salary amount

Grid for Spouse or Civil Partner salary amount

(c) Amount claimed

Grid for Self amount claimed

Grid for Spouse or Civil Partner amount claimed

534. Sea-Going Naval Personnel Credit

To claim this credit, you must be a permanent member of the Irish Naval Service and have spent at least 80 days at sea in 2021 on board an Irish naval vessel

Number of days spent at sea on board an Irish naval vessel

Grid for Self number of days

Grid for Spouse or Civil Partner number of days

535. Rent Tax Credit

Note: Rent tax credit is not due where you are in receipt of Housing Assistance Payment (HAP) / Rental Accommodation Scheme (RAS) or any other State Housing Support Schemes in respect of the tenancy or where your landlord is a Government Minister or a Commissioner of Public Works who owns the property in an official capacity, or where your landlord is a Housing Authority or Housing Association. See www.revenue.ie for further information.

(a) I confirm that, in respect of this tenancy(ies), I am not in receipt of any rent support payment from a government scheme / body or agency (for example HAP / RAS). Insert [] in the box(es)

Self

Self checkbox

Spouse or Civil Partner

Spouse or Civil Partner checkbox

(b) I confirm that the landlord is not a Government Minister or a Commissioner of Public Works who owns the property in an official capacity, and is not a Housing Authority, or Housing Association. Insert [] in the box(es)

Self checkbox

Spouse or Civil Partner checkbox

FOR OFFICE USE ONLY checkbox

PPSN

Grid for PPSN entry

Self

Spouse or Civil Partner

(c) I confirm that I paid rent under a tenancy(ies) in the tax year 2022
Insert [X] in the box(es)

Input box for Self

Input box for Spouse or Civil Partner

Please select (d) and / or (e) as appropriate in order to apply for this credit. If neither of the options below applies this disqualifies you from claiming the Rent Tax Credit.

Insert [X] in the box(es)

(d) I confirm that the rented property is my or my spouse's / civil partner's principal private residence (PPR) in the year 2022, or the rented property is not my PPR but I use it for work or study, and

- I am not related to my landlord as parent / child or child / parent, or
I am related to my landlord other than as parent / child or child / parent, (for example, siblings, grandparent / grandchild, aunt / uncle, niece / nephew, etc) and the property is registered with the Residential Tenancies Board (RTB) and is not a licence agreement such as the Rent-a-Room scheme

Input box for Self

Input box for Spouse or Civil Partner

(e) I confirm that the rented property is used by my child for work or study purposes in the year 2022 and he or she was aged under 23 years prior to commencing third level education; is not related to the landlord and the property is registered with the Residential Tenancies Board (RTB) and is not a Rent-a-Room scheme

Input box for Self

Input box for Spouse or Civil Partner

Where the property is rented for Self or Spouse or Civil Partner

Where the property is rented for a child in third level education

(f) Residential Tenancies Board (RTB) registration number (if known)

Input box for RTB registration number (Self)

Input box for RTB registration number (Child)

(g) Address of the rented property (include Eircode) (This property must be located within the State)

Input box for address (Self)

Input box for address (Child)

(h) Name of tenant

Input box for name of tenant (Self)

Input box for name of tenant (Child)

(i) PPSN of tenant

Grid for PPSN of tenant (Self)

Grid for PPSN of tenant (Child)

(j) Start date of tenancy

DD/MM/YYYY grid (Self)

DD/MM/YYYY grid (Child)

(k) If the tenancy ended in 2022, provide the end date

DD/MM/YYYY grid (Self)

DD/MM/YYYY grid (Child)

(l) Local Property Tax (LPT) Property ID (if known)

Input box for LPT Property ID (Self)

Input box for LPT Property ID (Child)

(m) Gross amount of rent paid in 2022

Grid for rent amount (Self)

Grid for rent amount (Child)

(n) Address of Landlord / Agency, if known (include Eircode)

Input box for landlord address (Self)

Input box for landlord address (Child)

(o) Insert [X] in the box if your landlord is non-resident

Input box for non-resident (Self)

Input box for non-resident (Child)

(p) If the rent was paid to an agent, please provide the landlord's name and address (if known)

Input box for agent details (Self)

Input box for agent details (Child)

(q) Landlord's PPSN (if known)

Grid for landlord PPSN (Self)

Grid for landlord PPSN (Child)

536. Year of Marriage Review

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

Input box for S. 1020 relief

(b) Amount of spouse's income for 2022

Grid for spouse income

(c) Amount of repayment claimed in respect of self

Grid for self repayment

(d) Amount of repayment claimed in respect of spouse

Grid for spouse repayment

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

Input box for office use

PPSN

Grid for PPSN entry

Self

Spouse or Civil Partner

537. Approved Sports Bodies

(a) Amount of Donations made in 2022

Grid for Self donations amount

Grid for Spouse or Civil Partner donations amount

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

Grid for Self address

Grid for Spouse or Civil Partner address

Health Expenses (Nursing Home Expenses, Non-Routine Dental Expenses and 'Other Health Expenses) [538 - 551]

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

Nursing Home Expenses [538 - 543] - Enter details in relation to maintenance / treatment in 2022

538. (a) Amount of expenses

Grid for amount of expenses

(b) PPSN of nursing home resident

Grid for PPSN of nursing home resident

(c) Name and address of Nursing Home, include Eircode (if known)

Grid for name and address of Nursing Home

Deductions [539 - 542] (Sums received / receivable in respect of Nursing Home Expenses)

539. From any public / local authority (e.g. Health Service Executive)

Grid for 539 amount

540. Under any policy of medical insurance (e.g. VHI, LAYA Healthcare, Irish Life Health, etc.)

Grid for 540 amount

541. Other (e.g. Compensation claim)

Grid for 541 amount

542. Total Deductions (Nursing Home Expenses only)

Grid for 542 total

543. Net amount of Nursing Home Expenses on which tax relief is claimed

Grid for 543 net amount

Non-Routine Dental Expenses and 'Other' Health Expenses incurred [544 - 551]

544. Amount paid for Non-Routine Dental Expenses (per Med 2)

Grid for 544 amount

545. Real Time Health Expenses already claimed through Real Time Credits in 2022

Grid for 545 amount

546. Amount paid for 'Other' Qualifying Health Expenses

Grid for 546 amount

Deductions [547 - 550] (Sums received / receivable in respect of Non-Routine Dental Expenses and 'Other' Health Expenses only)

547. From any public / local authority (e.g. Health Service Executive)

Grid for 547 amount

548. Under any policy of medical insurance (e.g. VHI, LAYA Healthcare, Irish Life Health, etc.)

Grid for 548 amount

549. Other (e.g. Compensation claim)

Grid for 549 amount

550. Total Deductions (Non-Routine Dental Expenses and 'Other' Health Expenses only)

Grid for 550 total

551. Net amount of Non-Routine Dental Expenses and 'Other' Health Expenses on which tax relief is claimed

Grid for 551 net amount

K - RESTRICTION OF RELIEFS [601 - 603]

Self

Spouse or Civil Partner

601. Excess Relief forward to 2022 under S. 485F

Grid for Self excess relief

Grid for Spouse or Civil Partner excess relief

Amounts at Lines 602 / 603 should be transferred from a completed 2022 High-Income Individuals Statement: Form RR1

602. Taxable Income calculated on the basis that Limitation on the Use of Reliefs does not apply

Grid for Self taxable income

Grid for Spouse or Civil Partner taxable income

603. Recalculated Taxable Income for 2022

Grid for Self recalculated taxable income

Grid for Spouse or Civil Partner recalculated taxable income

PPSN

Grid for PPSN entry

L - CAPITAL GAINS - Capital Gains for the year 1 January 2022 - 31 December 2022 [801 - 823]

801. Description of Assets

Table with columns: No. of Disposals, Aggregate Area in Hectares, Aggregate Consideration. Rows (a) through (l) Total Consideration.

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

- 802. If any disposal was between connected parties or otherwise not at arm's length
803. If any of the original acquisitions were between connected parties or otherwise not at arm's length
804. If the market value has been substituted for the cost of acquisition of any assets disposed of

805. Claim to Reliefs - Self

- (a) Disposal of Principal Private Residence: enter amount of consideration
(b) Retirement Relief - under S. 599: enter consideration on disposal of qualifying assets
(c) Retirement Relief - under S. 598: enter consideration on disposal of qualifying assets
(d) Disposal of a site to a child: enter amount of consideration
(e) If you wish to claim relief for farm restructuring under S. 604B, insert [X] in the box and complete the Farm Restructuring Relief claim form which is available on www.revenue.ie
(f) Other (specify) [Grid] enter amount of consideration

806. Claim to Reliefs - Spouse or Civil Partner

- (a) Disposal of Principal Private Residence: enter amount of consideration
(b) Retirement Relief - under S. 599: enter consideration on disposal of qualifying assets
(c) Retirement Relief - under S. 598: enter consideration on disposal of qualifying assets
(d) Disposal of a site to a child: enter amount of consideration
(e) If you wish to claim relief for farm restructuring under S. 604B, insert [X] in the box and complete the Farm Restructuring Relief claim form which is available on www.revenue.ie
(f) Other (specify) [Grid] enter amount of consideration

PPSN

| | | | | | | | | | | | | | | | | | |
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Self

Spouse or
Civil Partner

Gains / Losses / Net chargeable gains

807. Chargeable gains in the year before S. 604A relief , , .00 , , .00

808. Losses in the year before S. 604A relief , , .00 , , .00

809. If any of the losses at Line 808 refer to a loss to a connected person, give the following details

| | | |
|------------------------------|--|--|
| (a) Name of connected person | | |
|------------------------------|--|--|

| | | |
|--|--|--|
| (b) Tax Reference Number of connected person | | |
|--|--|--|

(c) Amount of loss , , .00 , , .00

810. Amount of gain relieved under S. 604A , , .00 , , .00

811. Chargeable Gain(s) net of allowable current year losses and S. 604A relief (excluding Foreign Life Policies) , , .00 , , .00

812. Previous Gain(s) Rolled-over (now chargeable) , , .00 , , .00

813. Current year losses arising in 2022 available for offset against previous gains rolled over , , .00 , , .00

814. Amount of unused Loss(es) from prior year(s) available for, and offset against chargeable gains above , , .00 , , .00

815. Personal Exemption (max €1,270 per spouse or civil partner & not transferable) , .00 , .00
(Note: losses, including losses forward, must be used first)

816. Net Chargeable Gain (excluding Foreign Life Policies) , , .00 , , .00

817. Chargeable Gain on Foreign Life Policies , , .00 , , .00

818. Current Year Loss(es) for carry forward to 2023 , , .00 , , .00

819. Unused Loss(es) from prior year(s) for carry forward to 2023 , , .00 , , .00

820. Total Unused Loss(es) for carry forward to 2023 , , .00 , , .00

If you have an overall CGT loss in 2022 there is no need to complete Lines 821 or 822

821. In respect of net chargeable gains that arose in the period 1 January 2022 - 30 November 2022

(a) Enter amount of net gain to be charged at 33% , , .00 , , .00

(b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies) , , .00 , , .00

(c) Enter amount of net gain on Foreign Life Policies to be charged at 40% , , .00 , , .00

(d) Enter amount of net gain on disposal of chargeable business asset(s) by a relevant individual to be charged at 10% under S. 597AA , , .00 , , .00

(e) Enter amount of net gain in respect of Venture Fund Capital to be charged at 15% , , .00 , , .00

(f) (i) Enter amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2022 by virtue of S. 542(1)(d) , , .00 , , .00

(ii) Date of disposal / / - / / -

PPSN

| | | | | | | | | | | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
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|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

Self

Spouse or Civil Partner

822. In respect of net chargeable gains that arose in the period 1 December 2022 - 31 December 2022

| | | |
|---|------------------|------------------|
| (a) Enter amount of net gain to be charged at 33% | □□, □□□, □□□□.00 | □□, □□□, □□□□.00 |
| (b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies) | □□, □□□, □□□□.00 | □□, □□□, □□□□.00 |
| (c) Enter amount of net gain on Foreign Life Policies to be charged at 40% | □□, □□□, □□□□.00 | □□, □□□, □□□□.00 |
| (d) Enter amount of net gain on disposal of chargeable business asset(s) by a relevant individual to be charged at 10% under S. 597AA | □□, □□□, □□□□.00 | □□, □□□, □□□□.00 |
| (e) Enter amount of net gain in respect of Venture Fund Capital to be charged at 15% | □□, □□□, □□□□.00 | □□, □□□, □□□□.00 |
| (f) (i) Enter amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2022 by virtue of S. 542(1)(d) | □□, □□□, □□□□.00 | □□, □□□, □□□□.00 |
| (ii) Date of disposal | □□/□□/□□□□ | □□/□□/□□□□ |

Double Taxation Relief

823. If you wish to claim relief for foreign tax in respect of a disposal that gives rise to a liability to capital gains tax shown above, provide the following information in respect of each such foreign disposal

| Country | Amount of gain | Amount of foreign tax for which relief is now claimed |
|------------------|-------------------|---|
| □□□□□□□□□□□□□□□□ | □□□, □□□, □□□□.00 | □□, □□□, □□□□.□□ |
| □□□□□□□□□□□□□□□□ | □□□, □□□, □□□□.00 | □□, □□□, □□□□.□□ |

M - CHARGEABLE ASSETS ACQUIRED IN 2022

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

| Description of Assets | Self Spouse or Civil Partner | | Self Consideration | | Spouse or Civil Partner Consideration | |
|----------------------------------|------------------------------|----|--------------------|--|---------------------------------------|--|
| | Number of Assets | | | | | |
| (a) Shares (quoted and unquoted) | | | □□□, □□□, □□□□.00 | | □□□, □□□, □□□□.00 | |
| (b) Residential Premises | □□ | □□ | □□□, □□□, □□□□.00 | | □□□, □□□, □□□□.00 | |
| (c) Commercial Premises | □□ | □□ | □□□, □□□, □□□□.00 | | □□□, □□□, □□□□.00 | |
| (d) Agricultural Land | □□ | □□ | □□□, □□□, □□□□.00 | | □□□, □□□, □□□□.00 | |
| (e) Development Land | □□ | □□ | □□□, □□□, □□□□.00 | | □□□, □□□, □□□□.00 | |
| (f) Business Assets | □□ | □□ | □□□, □□□, □□□□.00 | | □□□, □□□, □□□□.00 | |
| (g) Antiques / Works of Art | □□ | □□ | □□□, □□□, □□□□.00 | | □□□, □□□, □□□□.00 | |
| (h) Other | □□ | □□ | □□□, □□□, □□□□.00 | | □□□, □□□, □□□□.00 | |

N - CAPITAL ACQUISITIONS

825. If you received a gift or an inheritance in 2022, insert in the box

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

O - PROPERTY BASED INCENTIVES [901 - 935]

You are required to provide the following information in support of your claim to any of the following reliefs. You should note that the details required are the "specified details" referred to in S. 1052(1)(aa) and S. 1084(1)(b)(ib) and that any failure to fully and correctly complete this panel may leave you liable to penalties under S. 1052 and / or a surcharge under S. 1084.

Enter the amount of the annual cost of the relief, that is the amount claimed in the year, excluding amounts carried forward into the year either as losses or capital allowances, and before deducting any amount of unused losses and / or capital allowances which will be carried forward to subsequent years.

PPSN

Grid for PPSN entry

Residential Property

Table for Residential Property with columns for Owner Occupier and Investor - Lessor, rows 901-908.

Industrial Buildings Allowance

Table for Industrial Buildings Allowance with columns for Owner Occupier and Investor - Lessor, rows 909-934.

935. Where the scheme(s) on which you are claiming relief is / are not listed at Lines 901 - 934 state the name of the Incentive Scheme(s), quote the relevant Section and enter the amount of relief claimed in the year (Owner Occupier, Investor-Lessor)

Grid for final entry at line 935

PPSN

Grid for PPSN entry

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

This return must include a Self-Assessment by the chargeable person to whom the return relates. An individual who fails to make a Self-Assessment may be liable to a penalty of €250.

REMEMBER
You do not have to complete the Self-Assessment panels if you submit this return to Revenue on or before 31 August 2023

936. Self-Assessment – Income Tax

(a) Amount of income or profits arising for this period [Grid] .00

(Note: this is the amount of your total income for this year before taking account of any deductions, reliefs, or allowances. Total income includes sources of income from employments, pensions, Department of Social Protection payments, rental and investment income, as well as self employed income. Where you are in receipt of trading or professional income, it is the adjusted net profit after taking account of business expenses, but before losses forward or capital allowances)

(b) Amount of tax chargeable for this period

(i) Amount of income tax chargeable for this period [Grid] .00

(Note: this is the amount of income tax charged on the above income, after taking account of deductions, reliefs, and allowances, but before any tax credits such as personal tax credit, medical expenses, tax deducted, etc.)

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

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

(Note: this is the amount of USC chargeable on all of your income (including employment and pension income where USC has been deducted at source))

(iv) Amount of PRSI chargeable for this period - self [Grid] .00

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

(Note: this is the amount of PRSI chargeable on your trading and investment income only. Do not include PRSI due on your Irish employment income)

(vi) Total amount of tax chargeable for this period [Grid] .00

(Note: this is the sum of income tax, USC, and PRSI chargeable)

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

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

(Note: this is the amount of tax payable or tax overpaid for the period, which is computed by reducing the amount of tax chargeable ((b)(vi) above) by the amount of any tax credits due. Credits include obvious items such as the personal tax credit or employee tax credit, but also less obvious items such as Dividend Withholding Tax (DWT) withheld / deducted, DIRT withheld at source, PAYE operated on Schedule E income and Professional Services Withholding Tax (PSWT). This is the amount of PSWT withheld / deducted, before any interim refunds already made by Revenue)

(iii) Amount of refund (or offset) of tax withheld at source [Grid] .00

(Note: the amount of any tax withheld at source, refunded (e.g. interim refund of PSWT) or offset, should be entered here)

(d) Amount of tax payable for this period [Grid] .00

(e) Amount of tax overpaid for this period [Grid] .00

(Note: this is the amount of tax payable or tax overpaid, adjusted for any refund or offset of tax withheld at source already made by Revenue. Where there is no refund or offset made, the amount will be the same as (c)(i) or (c)(ii) above)

PPSN

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(f) Amount of surcharge due under S. 1084 because of late filing of this return , , .00

(Note: if you are filing this return after the specified return date for the chargeable period, a late filing surcharge is due. If your return is late the surcharge, which is added on to your tax due, is

- 5% of the tax due or €12,695, whichever is the lesser, where the return is submitted within two months of the due date
- 10% of the tax due or €63,485, whichever is the lesser, where the return is more than two months late)

(g) Amount of surcharge due under S. 1084 because of non-compliance with Local Property Tax (LPT) requirements , , .00

(Note: Failure to meet your LPT obligations to file and pay will result in a surcharge. Therefore the amount payable in your Self-Assessment should be increased by 10% subject to a maximum increased amount of €63,485. Where the LPT is subsequently brought up to date, the amount of the surcharge will be capped at the amount of the LPT liability payable)

(h) (i) Amount of tax, including Preliminary Tax, paid directly to the Collector-General for this period , , .00

(Note: this is the amount of tax already paid to the Collector-General, i.e. your 2022 Preliminary Tax paid. Do not include any balancing payments which are now due and will be paid at the time this return is being submitted)

(ii) Amount of tax deferred under S. 657(6A) , , .00

(i) (i) Balance of tax payable for this period , , .00

(Note: this is tax payable amount at (d) above, plus the amount of any surcharge due at (f) or (g), less the amount of tax already paid at (h)(i) and the amount of tax deferred at (h)(ii))

(ii) Balance of tax overpaid for this period , , .00

(Note: this is tax overpaid amount at (e) above, less the amount of any surcharge due at (f) or (g), plus the amount of tax already paid at (h)(i) and the amount of tax deferred at (h)(ii))

I DECLARE the above to be my Self-Assessment to Income Tax for the year 2022

Signature Date / /

Capacity of Signatory

937. Self-Assessment – Capital Gains Tax

(a) Amount of chargeable gains arising for this period , , .00

(Note: this is the amount of chargeable gains for this period less any reliefs which reduce the chargeable gain)

(b) Amount of tax chargeable for this period , , .00

(Note: this is the amount of tax chargeable on the chargeable gain **after** taking account of any deductions, reliefs or allowances, e.g. personal allowance or transfer of business to a company)

(c) Amount of tax payable for this period , , .00

(Note: this is the amount of tax due after any Retirement Relief or Credit for Foreign Tax paid have been deducted from tax chargeable)

(d) Amount of surcharge due under S. 1084 because of late filing of this return , , .00

(Note: see 936(f))

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

(Note: see 936(g))

(f) Amount of tax paid directly to the Collector-General for this period , , .00

(Note: the amount entered here will be the amount of direct tax paid for the year plus any amounts that may have been credited to the year from another year or tax type)

(g) (i) Balance of tax payable for this period , , .00

(ii) Balance of tax overpaid for this period , , .00

I DECLARE the above to be my Self-Assessment to Capital Gains Tax for the year 2022

Signature Date / /

Capacity of Signatory

PPSN

Grid for PPSN entry

Bank Details

If you wish to have any refund paid directly to your bank account, please supply your bank account details.

Single Euro Payments Area (SEPA)

International Bank Account Numbers (IBAN) and Bank Identifier Codes (BIC) are generally available on your bank account statements. Further information on SEPA can be found on www.revenue.ie

It is not possible to make a refund directly to a foreign bank account that is not a member of SEPA.

IBAN (Maximum 34 characters)

Grid for IBAN entry

BIC (Maximum 11 characters)

Grid for BIC entry

If you are married or in a civil partnership and have opted for Joint Assessment in 2022, please provide your spouse's or civil partner's bank account details.

IBAN (Maximum 34 characters)

Grid for IBAN entry

BIC (Maximum 11 characters)

Grid for BIC entry

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

Expression of Doubt provided by S. 959P

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

Input box for S. 959P

(This section is only for genuine Expressions of Doubt as provided for by S. 959P. It should not be used for general notes or comments)

(a) Provide full details of the facts and circumstances of the matter to which the Expression of Doubt relates

Large text box for (a)

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

Large text box for (b)

(c) Identify the amount of tax in doubt in respect of the chargeable period to which the Expression of Doubt relates

Grid for (c) amount entry

(d) List the supporting documents that are being submitted in relation to the matter involved. These documents should accompany this return

Large text box for (d)

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

Large text box for (e)

Input box for office use only

PPSN

Grid for PPSN entry

Appendix 1

B - SELF-EMPLOYED INCOME [101 - 167] contd. (Including Farming & Partnership Income)

Note: If you and / or your Spouse or Civil Partner have / has more than two Trades, Professions or Vocations insert [X] in the box and photocopy Appendix 1 (pages 37 - 40) to complete and submit

Trade No. Self Spouse or Civil Partner

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

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

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

103. Does the trade include relevant operations for the purposes of Relevant Contracts Tax (RCT)? Yes No

104. If you are employed by An Post as a sub-postmaster / postmistress, or by the Department of Social Protection as a Social Welfare Branch Manager, insert [X] in the box

Where there is an entry at Line 104 there must be an entry at Line 108

105. If this source of income ceased during the year 2022 state the date of cessation

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

Profit assessable

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

(b) Amount of adjusted net loss for accounting period

108. Enter the assessable profit even if this is the same as the adjusted net profit per Line 107(a) - (if a loss show 0.00) This should include income assessable under S. 98A(4), (Reverse Premiums in trading situations) where appropriate

Start Your Own Business relief

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

(a) State the date of the commencement of the new business (Note: This relief is only available to businesses which commenced on or before 31/12/2018)

(b) Insert [X] in the box to confirm that you have been unemployed for 12 months immediately before the commencement date (see Form 11 Helpsheet for more information)

Balancing Charges

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

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

Unused Capital Allowances from a prior year

111. (a) Amount carried forward which is allowable as a deduction for USC, i.e. allowances under S. 284(1), 272(3), 658(2)(b), and 659(2)(a) determined in accordance with subsections (3A), (3AA), (3B) or (3BA) of S. 659

(b) Amount carried forward which is not allowable as a deduction for USC, i.e. allowances other than those claimed under the Sections specified in (a) above, and are not specified relief capital allowances (as set out in Sch. 25B)

(c) Specified Relief Capital Allowances (as set out in Sch. 25B) (i) Specified property relief capital allowances, as defined in S. 531AAE

(ii) All other specified relief capital allowances

Capital Allowances for the current year [112 - 115]

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

113. Machinery and Plant

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

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

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

PPSN

Grid for PPSN entry

Appendix 1

B - SELF-EMPLOYED INCOME [101 - 167] contd. (Including Farming & Partnership Income)

Trade No. []

114. Industrial Buildings and / or Farm Buildings Allowance

(a) Amount which is allowable as a deduction for Universal Social Charge (USC), i.e. allowances under S. 272(3) and 658(2)(b)

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

(b) Amount which is not allowable as a deduction for USC, i.e. allowances other than those claimed under the Sections specified in (a) above, and are not specified relief capital allowances (as set out in Sch. 25B)

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

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

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

(i) Specified property relief capital allowances, as defined in S. 531AAE other than Living City Initiative and Aviation Services Facilities allowances entered at (ii) and (iii) below

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

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

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

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

Grid for address entry

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

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

(III) A brief description of the nature of the retail or other service which is provided or is to be provided in the qualifying premises, e.g. newsagent, grocer, doctor, dentist, legal services, restaurant / bar / cafe, etc.

Grid for description entry

(iii) In respect of any Aviation Services Facilities (S. 268(1)(n)) accelerated capital allowances provided for under S. 273(3)(k)(i) enter the amount of capital allowances and provide the following

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

(I) The aggregate amount of specified capital expenditure incurred

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

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

Grid for address entry

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

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

(v) All other specified relief capital allowances

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

115. Other Capital Allowances

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

Losses [116 - 118]

116. (a) If you wish to claim, under S. 381, to set any loss made in the trade in the year 2022 (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 31/12/2024

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

(b) If you wish to claim under S. 381 to set a relevant loss, as defined in S. 381B, made in the year 2022 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2024

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

(Note: relief is restricted to a maximum of €31,750)

(c) If there are no / insufficient profits and you wish to claim unused current year Capital Allowances in computing a loss made in the trade in the year 2022 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2024

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

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

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

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

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

(II) All other specified relief capital allowances

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

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

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

PPSN

Grid for PPSN entry

Appendix 1

B - SELF-EMPLOYED INCOME [101 - 167] contd.

(Including Farming & Partnership Income)

Unused losses from a prior year

Trade No. []

117. (a) Amount of unused losses from a prior year (S. 382) other than residential development land losses where the relevant claim was not made to and received by Revenue before 7/4/2009

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

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

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

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

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

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

Terminal Loss Relief

118. (a) If this trade ceased in 2022 and you wish to claim terminal loss relief for the years 2021, 2020, and 2019 state

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

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

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

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

(b) If you wish to claim terminal loss relief for the year 2022 in respect of a loss made in a subsequent year state

(i) Amount of the loss relief available for 2022

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

(ii) The date the trade ceased

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

Farmers

119. (a) Relief for qualifying farmer under S. 667B used in 2022

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

(b) Relief for qualifying farmer under S. 667B used in prior years

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

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

[]

(d) Relief for partner in Registered Farm Partnership under S. 667C used in 2022

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

(e) Relief for partner in Registered Farm Partnership under S. 667C used in 2021

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

(f) Relief for partner in Registered Farm Partnership under S. 667C used in 2020

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

(g) Insert [x] in the box if this trade relates wholly or in part to Share Farming

[]

(h) Insert [x] in the box if you wish to elect for income averaging for the year 2022 (and subsequent years)

[]

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

[]

(j) Insert [x] in the box if you wish to withdraw from income averaging for the year 2022

[]

(k) (i) Insert [x] in the box if you wish to temporarily elect out of income averaging for this year in accordance with S. 657(6A)

[]

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

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

Succession Farm Partnership

120. (a) Succession Farm Partnership tax reference number

[][][][][][][][][]

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

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

(c) Indicate if you are a "Farmer" or a "Successor" within the meaning of S. 667D(2)

Farmer []

Successor []

(d) Insert [x] in the box to confirm that no "Successor" in this partnership was aged over 40 at 1 January 2022

[]

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

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

(f) Amount of Succession Tax Credit due

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

Credit for Professional Services Withholding Tax (PSWT)

121. Gross withholding tax (before any interim refund) related to the basis period for 2022 on fees for Professional Services. Do not include credit for Relevant Contracts Tax withheld

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

PRSI paid

122. If you are employed by An Post as a sub-postmaster / postmistress, or by the Department of Social Protection as a Social Welfare Branch Manager, enter the amount of PRSI, if any, paid direct to An Post / Department of Social Protection in respect of this income

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

PPSN

Grid for PPSN entry

Appendix 1

EXTRACTS FROM ACCOUNTS [123 - 167]

Trade No. []

Accounts Information Period (must be completed)

123. From []/[]/[]

124. To []/[]/[]

Extracts From Accounts must be completed in all cases where you or your spouse or civil partner are in receipt of trading or professional income, except where either Lines 125 or 126 apply

125. If you have previously submitted accounts information relating to this return state the income tax return with which accounts were submitted (YYYY) []

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

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

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

Income [127 - 129]

127. Sales / Receipts / Turnover [] [] [] .00

128. Receipts from Government Agencies (GMS, etc.) [] [] [] .00

129. Other Trading Income including tax exempt income [] [] [] .00

Trading Account Items [130 - 131]

130. Purchases [] [] [] .00

131. Gross Trading Profits (including other Trade Receipts / income already listed in the previous section) [] [] [] .00

Expenses and Deductions [132 - 143]

132. Salaries / Wages [] [] [] .00

133. Additional Staff Costs [] [] [] .00

134. Sub-Contractors for the purposes of Relevant Contracts Tax (RCT) [] [] [] .00

135. Other Sub-Contractors [] [] [] .00

136. Consultancy, Professional fees [] [] [] .00

137. Motor, Travel and Subsistence [] [] [] .00

138. Repairs / Renewals [] [] [] .00

139. Rental Expenses [] [] [] .00

140. Depreciation, Goodwill / Capital write-off [] [] [] .00

141. (a) Provisions including bad debts - positive [] [] [] .00

(b) Provisions including bad debts - negative [] [] [] .00

142. Other Expenses [] [] [] .00

143. Other Expenses - negative / credit entries [] [] [] .00

Capital Account and Balance Sheet Items [144 - 155]

144. Cash / Capital introduced [] [] [] .00

145. Drawings (Net of Tax and Pension contributions) [] [] [] .00

146. (a) Closing Capital Balance - positive [] [] [] .00

(b) If negative, state amount here [] [] [] .00

147. Stock, Work in progress, Finished goods [] [] [] .00

148. Debtors and Prepayments [] [] [] .00

149. Cash / Bank (Debit) [] [] [] .00

150. Bank / Loans/ Overdraft (Credit) [] [] [] .00

151. Client Account Balances (Debit) [] [] [] .00

152. Client Account Balances (Credit) [] [] [] .00

153. Creditors and Accruals [] [] [] .00

154. Tax Creditors [] [] [] .00

155. (a) Net Assets - positive [] [] [] .00

(b) If negative, state amount here [] [] [] .00

Extracts from Adjusted Net Profit / Loss Computation [156 - 167] Profit / Loss per Accounts [156 - 157]

156. Net Trade Profit per Accounts [] [] [] .00

157. Net Trade Loss per Accounts [] [] [] .00

Adjustments made to Net Profit / Loss per Accounts [158 - 167]

158. Where there are no adjustments required to the profit / loss per accounts, insert [] in the box []

159. Motor Expenses [] [] [] .00

160. Donations (Political and Charitable) / Entertainment [] [] [] .00

161. Light, Heat and Phone [] [] [] .00

162. Net gain on sale of fixed / chargeable assets [] [] [] .00

163. Net loss on sale of fixed / chargeable assets [] [] [] .00

164. (a) Deduction for stock relief under S. 666 [] [] [] .00

(b) Deduction for stock relief under S. 667B [] [] [] .00

165. Deduction for increase in carbon tax under S. 664A [] [] [] .00

166. Other Addbacks [] [] [] .00

167. Other Deductions [] [] [] .00

Please include the total CRSS and BRSS payments which were received as an accelerated claim for trading expenses in 2022. This figure will reduce the amount of trading expenses that are deductible in computing the taxable income of a business.

If you have made any payment(s) during 2022 in the course of this trade or profession for services provided, where the total amount paid to any one person was greater than €6,000, you must complete a Form 46G. You can access this form from the My Services page or from the ROS Offline Application. The form is also available on Revenue's website www.revenue.ie (under 'Self-assessment and self-employment>Third party returns')

PPSN

Grid for PPSN entry

Appendix 2

D - PAYE / BIK / PENSIONS (1) [217 - 230]

Note: If you and / or your Spouse or Civil Partner have / has more than four Employments / Pensions, etc., insert [X] in the box and photocopy Appendix 2 (pages 41 - 42) to complete and submit

Employment / Pension, etc. subject to PAYE

Details entered at Lines 218 to 220 are relevant to Lines 221 to 230

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

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

219. Employer's / Pension Provider's name

220. Gross amount of taxable income for this employment / pension (available from your final payslip for 2022)

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

- (a) Employment
(b) Directorship
(c) Foreign employment exercised in Ireland
(d) Employment (SARP relief claimed)
(e) Public Sector employment - PRSI class B, C, or D
(f) Public Sector employment - Oireachtas, Judiciary, etc.
(g) Income in lieu of Social Welfare Payments
(h) Pension - Early Farm Retirement
(i) Pension - Employment pension
(j) Pension - RAC or PRSA
(k) Distribution from an ARF
(l) Distribution from a PRSA

222. (a) Net tax deducted / refunded in this employment

(b) Insert [X] in the box if the tax figure above was a refund

Director remuneration

(Note: in respect of Proprietary Directorships, only tax remitted to Revenue should be entered here)

(c) In arriving at the 'gross amount of taxable income for this employment / pension' and the 'Net tax deducted / refunded', state:

(i) Amount of taxable income paid in 2022 which was earned in the year 2021 and was brought back to that year

(ii) The amount of tax paid in respect of that amount of income brought back to 2021

(iii) The amount of gross income for USC purposes paid in 2022 which was earned in the year 2021 and was brought back to that year

(iv) The amount of USC paid in respect of that amount of income brought back to 2021

Table with 4 columns: Employment / Pension, etc. No., Self, Spouse / Civil Partner, Employment / Pension, etc. No., Self, Spouse / Civil Partner

Form fields for lines 217-220, including checkboxes and grids for numbers and names.

Form fields for line 221, including checkboxes for source of income categories.

Form fields for line 222, including grids for tax amounts and checkboxes for refund status.

Form fields for director remuneration questions (i-iv), including grids for income and tax amounts.

PPSN

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Appendix 2

| | Self | Spouse or Civil Partner |
|---|--------------------------|--------------------------|
| 222. (c) (v) The amount of income paid in the year 2023 which was earned in the year 2022 and has been brought back to 2022 and included in the Gross amount of taxable income above | □□, □□□, □□□.□□ | □□, □□□, □□□.□□ |
| (vi) The amount of tax paid in respect of that amount of income brought back to 2022 | □□, □□□, □□□.□□ | □□, □□□, □□□.□□ |
| (vii) The amount of gross income for USC purposes paid in the year 2023 which was earned in the year 2022 and has been brought back to 2022 and included in the Gross income for Universal Social Charge (USC) from this employment above | □□, □□□, □□□.□□ | □□, □□□, □□□.□□ |
| (viii) The amount of USC paid in respect of that amount of income brought back to 2022 | □□, □□□, □□□.□□ | □□, □□□, □□□.□□ |
| 223. Gross income for Universal Social Charge (USC) from this employment (available from your final payslip for 2022) | □□, □□□, □□□.00 | □□, □□□, □□□.00 |
| 224. (a) Net USC deducted / refunded in this employment | □□, □□□, □□□.□□ | □□, □□□, □□□.□□ |
| (b) Insert <input checked="" type="checkbox"/> in the box if the USC figure above was a refund | <input type="checkbox"/> | <input type="checkbox"/> |
| 225. If you received a performance-related bonus payment from a specified institution, in excess of €20,000 and have suffered USC at the rate of 45% on this payment, insert <input checked="" type="checkbox"/> in the box | <input type="checkbox"/> | <input type="checkbox"/> |
| 226. Payment frequency | | |
| Weekly | <input type="checkbox"/> | <input type="checkbox"/> |
| Fortnightly | <input type="checkbox"/> | <input type="checkbox"/> |
| Four weekly | <input type="checkbox"/> | <input type="checkbox"/> |
| Monthly | <input type="checkbox"/> | <input type="checkbox"/> |
| Other | <input type="checkbox"/> | <input type="checkbox"/> |

227. Is relief due under S. 480B ("week 53")

| | |
|--|--|
| Yes <input type="checkbox"/> No <input type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> |
|--|--|

Special Assignee Relief Programme (SARP)

| | Employment / Pension, etc. No. <input type="checkbox"/> | Employment / Pension, etc. No. <input type="checkbox"/> |
|--|--|--|
| If you are claiming SARP relief please state | | |
| 228. (a) Gross income from the employment before deduction of SARP relief (less amounts contributed to pension and amounts not assessed to tax in the State) | □□, □□□, □□□.00 | □□, □□□, □□□.00 |
| (b) Amount of SARP relief claimed through payroll or now claimed on this Form 11 | □□, □□□, □□□.00 | □□, □□□, □□□.00 |
| (c) Amount of income from employment after deduction of SARP relief claimed | □□, □□□, □□□.00 | □□, □□□, □□□.00 |
| (d) Has SARP relief been granted through payroll by your employer? | Yes <input type="checkbox"/> No <input type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> |
| (e) If the employment was not for a full year, state the number of days for which you were entitled to the relief | □□□ | □□□ |

Research and Development

| | | |
|--|-----------------|-----------------|
| 229. (a) Amount of research and development credit claimed under S. 472D for 2022 | □□, □□□, □□□.00 | □□, □□□, □□□.00 |
| (Note: enter the full amount surrendered by your employer to you under S. 766(2A(a)) which is relevant to the employer's accounting period ending in the year 2021) | | |
| (b) Amount of unused credit carried forward under S. 472D(4) from previous year | □□, □□□, □□□.00 | □□, □□□, □□□.00 |

Foreign Tax

| | | |
|--|-----------------|-----------------|
| 230. (a) Amount of income included above, if any, that has been subject to foreign tax in a Treaty State | □□, □□□, □□□.00 | □□, □□□, □□□.00 |
| (b) Amount of non-refundable foreign tax paid on this income | □□, □□□, □□□.□□ | □□, □□□, □□□.□□ |

PAY AND FILE - 31 OCTOBER 2023

Please read the important information on this page before completing the payslip overleaf

IMPORTANT

Methods of Payment

You can make a payment against a tax liability using one of the following:

1. Revenue Online Service (ROS)

ROS customers can make payments online through ROS. To access ROS or to register for ROS, click on the ROS link on the Revenue home page at www.revenue.ie.

2. myAccount

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

You can make payments online using:

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

3. Direct Debit

For information on how to pay Preliminary Income Tax by monthly Direct Debit, visit the Revenue website at www.revenue.ie or phone the helpline at **01 738 3663**. Please note that the Direct Debit facility applies **only** to Preliminary Tax and all Direct Debit applications should be made online through **ROS** using the Direct Debit link on **My Services** screen.

4. Cheque

- Complete the Statement of Net Liabilities on the payslip to ensure your cheque payment is allocated to the correct tax years.
- Ensure the cheque amount equals the total in the 'Total Net Amount' box on the payslip.
- Make your cheque payable to the **Collector-General**.
- Forward the completed payslip and your cheque to **Collector-General, PO Box 354, Limerick**.
- Please note that cheque payments can take longer to process and update to your customer record.
- Paying online using ROS or **myAccount** is the fastest and most secure way to make your payment.

Importance of Prompt Payments

- Ensure that you allow sufficient time - at least three working days - for your payment to reach the Collector-General by the due date.
- Late payment of tax carries an interest charge.
- Failure to pay tax, or to pay it on time, can result in enforced collection through the Sheriff, Court proceedings or a Notice of Attachment.

Enforcement carries costs, additional to any interest charged.

ENQUIRIES

Any enquiry regarding liability should be addressed to your local Revenue Office.

Any enquiry regarding payment should be addressed to the Collector-General, Sarsfield House, Francis Street, Limerick, V94 R972.

SEE PAYSLIP ON REVERSE

Name

PPSN

PAY AND FILE
31 OCTOBER 2023

IMPORTANT

Please read the information below and overleaf before completing the Statement of Net Liabilities

In accordance with the Taxes Consolidation Act 1997, you are obliged to submit the following return and payment on or before 31 October 2023:

Preliminary Tax for the year of assessment 2023 including Universal Social Charge contributions

Payment of any balance of Income Tax due for the year of assessment 2022

Return of Income and Capital Gains for the year of assessment 2022

How to complete the payslip

Please complete the Statement of Net Liabilities on the payslip below to ensure your Income Tax payment is promptly allocated to the correct tax years. You must complete the Statement of Net Liabilities whether you are using one of our online payment facilities on ROS or myaccount or if you are paying by Direct Debit or Cheque. Please see overleaf the payment options that are available to you. Please note that paying online using ROS or myaccount is the quickest and most secure way to make your Income Tax payment. Once completed, forward the payslip to the Collector-General, PO Box 354, Limerick.

Please enter an amount in the relevant space on the Statement of Net Liabilities for the following:

1. Preliminary Tax 2023

The minimum Preliminary Tax payment you are obliged to make is an amount equal to the lesser of 90% of your final Income Tax liability for 2023 or 100% of your final liability for 2022. If you are paying your 2023 Preliminary Tax by monthly Direct Debit, leave this box blank.

2. Balancing Amount 2022

Insert any outstanding balance of Income Tax for the year of assessment 2022. Tax already paid for this year should be taken into consideration when calculating the amount of the balance outstanding.

If you have calculated that there is a credit due to you for this year, enter the amount and tick the box (x) to indicate that the value is a credit. The credit will be automatically offset against any liabilities for other years on the Statement of Net Liabilities.

3. TOTAL NET AMOUNT

The Total Net Amount figure should match the sum total of declarations that you are making for the above periods.

If you have calculated that you have no Preliminary Tax 2023 or Balancing Amount 2022, enter a single '0' in the appropriate box for that category on the Statement of Net Liabilities.

IMPORTANT NOTE:

If you file this return on time, but at the date of filing, you have failed to submit your Local Property Tax (LPT) return or have failed to either pay the LPT due or enter into an agreed payment arrangement, a surcharge should be added to the final liability. Therefore, the amount payable in your Self-Assessment should be increased by 10%. Where the LPT is subsequently brought up to date, the amount of the surcharge will be capped at the amount of the LPT liability involved. For assistance, you may wish to call the LPT Branch on 01 738 3626 (ROI only) or +353 1 738 3626 (outside ROI).

Form 11

€ Payslip

€ Statement of Net Liabilities

Whole Euro only - DO NOT ENTER CENT

PPSN: 0000000AB

Name: A. N. OTHER

Signature: A.N. OTHER Date: 12-09-2023

If you are paying by cheque, the cheque amount should equal the total in the 'Total Net Amount'

Income Tax Preliminary Tax 2023

1 5 5 5 5 5 5 5 5 00

X

Place X in the box above if Income Tax 2022 is a credit

Income Tax Balancing Amount 2022

2 2 2 2 2 2 2 2 2 00

TOTAL NET AMOUNT
1 + 2 ABOVE

3 3 3 3 3 3 3 3 3 00

P&F
U