

## Use of Tax Returns and Other Forms

Updated February 2016

### 1. Introduction

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

### 2. Use of Forms - General

In dealing with our customers, we must keep foremost in our minds the principles set out in the Charter of Rights, in particular:

- Presumption of Honesty, and
- Consistent Administration.

With these and the other principles of the Charter of Rights in mind we have simplified customers' compliance obligations - e.g. simplifying and pre-populating tax return forms.

We also wish to ensure that the need for customer contact with Revenue offices is kept to the minimum. In particular, a customer should not be asked to complete a form unnecessarily.

Apart from the customer service aspect, it is also necessary to address the fact that the incorrect use of paper forms gives rise to demands for the printing of large quantities of paper forms at considerable cost and denies taxpayers the opportunity to use the more user-friendly online alternatives.

### 3. Revenue forms in PAYE areas

These forms are available on [www.revenue.ie](http://www.revenue.ie) or from Revenue's Forms and Leaflets service - LoCall 1890 306 706, (ROI only), + 353 1 702 3050 (if calling from abroad).

#### 3.1 Form 12

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

PAYE customers are not required to complete a Form 12 unless requested to do so by Revenue. However, they may choose to do so themselves.

The Form 12 is available in both paper and electronic format. The electronic form is simpler to complete than the paper version. It includes certain important information from the customer's Revenue record to help him or her complete the Return. The eForm 12 can be accessed via [myAccount](http://myAccount) on [www.revenue.ie](http://www.revenue.ie).

### 3.2 Form 12S

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

### 3.3 Form 12A

The Form 12A is an application for a tax credit certificate for employees who are commencing employment in Ireland for the first time.

Forms 12A should not be issued in any of the following circumstances:

- to persons with a past history of employment in Ireland who may be returning to work
- to persons changing employments
- as an alternative to a Form 12
- as a claim form for tax credits
- to 'W' cases, which are mainly women in employment that have a linked (W) number to their spouse's PPSN and who's marital status has changed (to widowed or divorced).

An electronic version of this form is being developed and will be available in late 2016.

### 3.4 Form Med 1 - Health Expenses - Claim for Relief

The Form Med 1 is used to claim a refund of tax in respect of medical expenses paid or incurred by the customer, on their own behalf or on behalf of any other person. While a customer can complete a paper Form Med 1, the quickest, easiest and most convenient way to claim Health Expenses is by using PAYE Anytime or by submitting an eForm 12.

### 3.5 Form P50

The Form P50 is used to claim a repayment of income tax and/or Universal Social Charge (USC) during a period of unemployment. The completed form is sent to the customer's Revenue office together with Form P45 (Parts 2 & 3) given to them by their former employer.

## 4. Revenue forms in non-PAYE areas

### 4.1 Forms 11, 11S, 11P, Form 1, Form 1 (Firms)

These are annual Return Forms for the self-employed and are for use in Income Tax Areas only.

### 4.2 Form 54 Claims (Incorporating Form 54D)

Form 54 Claims is a form on which a person **who is neither a PAYE taxpayer nor subject to self assessment** can claim a refund of tax credits/tax deducted at source from

income - e.g. dividend income, covenant income, Deposit Interest Retention Tax, etc. It is not suitable for a taxpayer with income from salaries, wages, pensions, etc.

A more recent version of this manual is available.