

Income tax return form 2022

ROS Form 11

Part 38-01-04G

Document created August 2023

Summary

The 2022 ROS Form 11 is available since 1 January 2023, both online and in the Return Preparation Facility (RPF). The Form was updated at end January 2023 to add questions for the rent tax credit claim, and in June 2023 for updates to EII/SURE and SCI. The ROS Form 11 is updated on an ongoing basis to include additional prefilled information from third parties. Agricultural payments information is available and the prefilled information on the rental income panel is due to be available from end-August.

There is no ROS offline version of the 2022 Form 11, but it is available in the RPF. Information on the RPF is on the [website](#) and in the Tax and Duty Manual [Guidance on the ROS - Return Preparation Facility \(RPF\)](#).

The updates in previous year Form 11 returns are referenced in the Tax and Duty Manuals (TDM):

[Part 38-01-04F](#) for information on the 2021 ROS Form 11

[Part 38-01-04E](#) for information on the 2020 ROS Form 11

[Part 38-01-04D](#) for information on the 2019 ROS Form 11

General assistance about '[Filing your tax return](#)' is available on the Revenue website, including videos on the most frequently used panels or issues that give rise to most contacts. The [Guide to Completing Pay & File Self-Assessment Returns](#) is published on the website; and has full information on all the panels and fields in the tax return.

Information on [State Aid Transparency Requirements: Publication of information regarding State aid granted to individual taxpayers is in TDM Part 37-00-39](#).

Information on the deadline for filing the ROS Form 11 2022 and settling payment obligations is in [eBrief 88 of 2023](#). The due date for customers that pay **and** file through ROS is Wednesday 15 November 2023. Otherwise the required date to submit both returns and payments is 31 October 2023.

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1 ROS Form 11

The ROS Form 11 has 20 'panels'. The updates to the panels for the year 2022 are summarised in this manual, as shown in Figure 1 below.

Personal Details	1	Updated
Self-Employed Income	2	Updated
Irish Rental Income	3	Information
PAYE/BIK/Pensions (1)	4	Updated
PAYE/BIK/Pensions (2)	5	Updated
Foreign Income	6	
Irish Other Income	7	
Exempt Income	8	
Charges & Deductions	9	Updated
Personal Tax Credits	10	Updated
Restriction of Reliefs	11	
Calculate	12	Updated
Capital Gains	13	Information
Chargeable Assets	14	
Capital Acquisitions	15	
Property Based Incentives	16	
IT Self Assessment	17	
CGT Self Assessment	18	
Print View	19	Information
Sign and Submit	20	

Figure 1: Summary of ROS panels updated in 2022 Form 11

2 Personal Details Panel

2.1 Introductory panel

An additional question is included in the introductory panel to cover cases that are required to file a Form 11 for another reason (e.g. SARP).

Help text for all the boxes to provide additional information about each of the tickbox options is included in the Help Section on the top of the page.

2.2 Spouse's details required in joint assessed cases

Filers claiming married credit on the return are required to complete the spouse's details. It is critically important that the spouse's PPSN which is input on the return is verified and accurate. Filers, particularly tax agents, should note that the information input will result in the records of both spouses being linked on Revenue's record; as Revenue is acting on the basis of the information submitted and declared in the tax return.

Where spouses' records are linked, both spouses have access to the information on those records for the tax periods noted. If an incorrect PPSN is input, it will result in an incorrect link between cases and will give rise to a risk of data being disclosed incorrectly. Spouse records that are linked on Revenue's systems on a joint assessed basis are treated as a 'single taxpayer' and data is accessible by and available to the linked cases.

Details (Spouse)	
PPSN (this is mandatory where your spouse is resident in Ireland)	<input type="text"/>
* Surname	<input type="text"/>
* First name	<input type="text"/>
* Date of Birth (DD/MM/YYYY)	<input type="text"/>
* Gender	<input type="text"/> ▼
* Date of Marriage (DD/MM/YYYY)	<input type="text"/>

Figure 2: Mandatory spouse details where Joint Assessment is selected as the basis of assessment

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

2.3 Removal of Force Majeure Covid 19

The reference to Force Majeure Covid 19 has been removed from the Form 11.

2.4 “Follow-up Required”

The ‘Follow-up Required’ sub-panel has been moved up to feature earlier in the Personal Details panel. Feedback from caseworkers is that general queries were being raised as ‘Expressions of Doubt’, whereas such matters are not genuine ‘EoDs’ but queries which should be raised via MyEnquiries.

Follow-up Required	↑Top
<p>If you have any queries,</p> <ul style="list-style-type: none"> • In relation to filing your return • Are unsure which panel certain income should be filed • Or if you wish to bring Revenue's attention to any issue that requires an amendment of your records that is not captured in this return <p>You should notify Revenue by using the MyEnquiries facility on ROS, accessed via the MyServices (or Agent Services) screen under Other Services. Note you can update your official and/or business addresses in ROS by accessing the link 'Update or Business Address' on the 'Profile' tab.</p>	

Figure 3: ‘Follow-up Required’ sub-panel, which advises filers to bring such queries to Revenue’s attention via MyEnquiries

2.5 Expression of Doubt

Guidance on Expression of Doubt (EoD) is set out in the Manual [Part 41A-03-00](#) - Expression of Doubt (Full Self-Assessment) IT/CT/CGT. This includes advice on the information required to ensure that the EoD is valid. It is important that filers making an EoD ensure that the guidance has been followed and that a ‘valid’ EoD is made. The full facts of the matter giving rise to the ‘doubt’ and the relevant research including the applicable tax legislation and the amount of tax ‘in doubt for the chargeable period’ is to be specified.

Expression of Doubt provided by s959P	
Note: This should not be used to provide general information or where the doubt concerns the correct panel/box in which a particular entry should be made.	
If you have a genuine doubt about the correct application of tax law to any item in the return, tick the box and provide details of the point of issue in the spaces provided below.	<input type="checkbox"/>

Figure 4: Updated heading of EoD sub-panel, and Note to advise filers about the correct use of the EoD facility

3 Self Employed Income

3.1 Farm Details and sub-panel

The figures in the Farm Details section are filled in automatically when the taxpayer applies for income averaging and a share of succession tax credit in the sub-panel. The Farm Details sub-panel is accessed when the 'Add Details' button is clicked. The sub-panel is updated with

- additional questions under Farm Partnerships under S.667D to enable a filer provide information on tax relief claims in prior years. In accordance with EU regulations, a cumulative lifetime limit of €70,000 applies to relief granted under s.667B TCA 1997, s.667D TCA 1997 and s.81AA SDCA 1999 (stamp duty relief; claimed via Stamp Duty return).

Further information on the application of EU State Aid rules to S.667C and S.81D is set out in the Stamp Duty Manual [Section 81D: Relief for leases of farmland](#).

The Form 11 2022 has an additional field in order for the cumulative lifetime limit of €70,000 to be implemented.

Succession Farm Partnership

To comply with EU State aid rules, the total amount of tax relief granted under section 667B of the Taxes Consolidation Act 1997, section 667D of the Taxes Consolidation Act 1997 and section 81AA of the Stamp Duties Consolidation Act 1999 combined is subject to a lifetime limit of €70,000.

Succession Farm Partnership tax reference number

Date this partnership was entered on the register of succession farm partnerships with the Dept. of Agriculture Food and the Marine

Indicate if you are a "farmer" or a "successor" within the meaning of 667D(2)

Farmer

Successor

I confirm that no "successor" in this partnership was aged over 40 at the 1 January 2022

State your share of the of the profits as per the partnership agreement (%)

Your share of Succession Tax Credit due under S. 667D in 2022 €

Your share of Succession Tax Credit due under S. 667D in prior years €

Your share of Succession Tax Credit under s.667D claimed in prior years €

Figure 5: Prefilling of matching S667B claim data between the Extract of Accounts and the Farmer sub-panel.

To comply with EU State aid rules, the total amount of tax relief granted under section 667B of the Taxes Consolidation Act 1997, section 667D of the Taxes Consolidation Act 1997 and section 81AA of the Stamp Duties Consolidation Act 1999 combined is subject to a lifetime limit of €70,000.

Relief for qualifying farmer under S. 667B used in 2022 €

Relief for qualifying farmer under S. 667B used in prior years €

Figure 6: Prefilling of matching S667B claim data between the Extract of Accounts and the Farmer sub-panel.

Validation of deduction claimed under S667B, so that the claim is in the range of €0 to €40,000 (the maximum value of the annual deduction limit). There is also the overall €70,000 lifetime limit on all claims (S667B, S667C and S667D).

Relief for qualifying farmer under S. 667B used in 2022 €

Cannot have a value less than 0 or greater than 40,000

Figure 7: Advisory message if a value exceeding €40,000 is input.

Relief for qualifying farmer under S. 667B used in 2022	€ 40000
<p>The total amount of tax relief granted under section 667B of the Taxes Consolidation Act 1997, section 667D of the Taxes Consolidation Act 1997 and section 81AA of the Stamp Duties Consolidation Act 1999 combined is subject to a lifetime limit of €70,000. Amounts entered under s.667B (current or prior years) and under s.667D (current or prior years), singularly or combined, cannot exceed €70,000.</p>	
Relief for qualifying farmer under S. 667B used in prior years	€ 50000

Figure 8: Advisory message if combined values exceeding the cumulative lifetime limit of €70,000 are input in the relevant fields

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

3.2 Professional Services Withholding Tax A pre-populated table of PSWT information will be displayed for the first trade entered on the form. The table includes ePSWT Payment Notifications received and interim refunds already claimed for all trades. If there is no PSWT information for a filer, the table may be shown with 'null' values.

The table will include the fields:

- (i) Gross value of payments subjected to PSWT in the basis period for 2022 as per ePSWT
- (ii) Gross value of deductions in the basis period for 2022 as per ePSWT
- (iii) Gross value of interim refunds in the basis period for 2022 as per ePSWT.

Four new fields have been included to replace the existing field:

- "Gross value of payments subjected to PSWT in basis period for 2022"
- "Gross value of PSWT deductions in basis period for 2022"
Do not include credit for Relevant Contracts Tax paid
- "Gross value of interim refunds in basis period for 2022"
- "Gross value of remaining credit to now be refunded in basis period for 2022"

The value of the last field (listed above) "Gross value of remaining credit to now be refunded in basis period for 2022" should be gross PSWT deductions less interim refunds.

An error message will be presented if this is not correct. The error message reads:

"Gross value of deductions in basis period for 2022" - "Gross value of interim refunds in basis period for 2022" must equal "Gross value of remaining credit to be refunded in basis period for 2022"

A warning message will be presented if the values in the fields do not match those in the pre-populated table. Filers should note that this is a warning message and the filer can continue to file the return.

The first three fields should match one row in the corresponding pre-populated table, i.e. either the values for the assessable or non-assessable spouse. If both spouses are Specified Persons both rows will be populated, and there will be two trades on a Joint Assessed return.

The final field (Gross value of remaining credit to be refunded in basis period for 2022) should be equal to the Gross value of deductions minus the Gross value of interim refunds (both are in the table).

The message shown when a mismatch occurs in any of the four fields is:-

“The values you have entered are inconsistent with the pre-populated table. You should confirm the figures match the most recent data from the ePSWT system; this is available in “Other Services” on the main ROS homepage. Inconsistences may increase the likelihood of an audit or examination.”

Credit for Professional Services Withholding Tax (PSWT) ↑Top			
The following figures are as per the ePSWT payment notifications received and interim refunds already claimed by you for all trades. All figures must be entered into the relevant fields below:			
	Gross value of payments subjected to PSWT in basis period for 2022 as per ePSWT	Gross value of PSWT deductions in basis period for 2022 as per ePSWT	Gross value of interim refunds in basis period for 2022 as per ePSWT
Self	50000.00	10000.00	6000.00
Spouse	38000.00	7600.00	5000.00

Figure 9: PSWT prefilled information in table

Credit for Professional Services Withholding Tax (PSWT) ↑Top	
The following figures are as per the ePSWT payment notifications received and interim refunds already claimed by you for all trades. All figures must be entered into the relevant fields below:	
Gross value of payments subjected to PSWT in basis period for 2022	<input type="text"/>
Gross value of PSWT deductions in basis period for 2022. Do not include credit for Relevant Contracts Tax paid	<input type="text"/>
Gross value of interim refunds in basis period for 2022	<input type="text"/>
Gross value of remaining credit to now be refunded in basis period for 2022	<input type="text"/>

Figure 10: PSWT new fields

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

3.3 Basic Income for the Arts Pilot Scheme

Information about the tax treatment of payments received under the Basic Income for the Arts Pilot Scheme is set out in the Manual [Part 04-01-21](#). Revenue received information from the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media about the 2,000 cases randomly selected for the pilot scheme. Most cases received payment (at €325 per week) from end-August 2022 (just over 17 weeks). It is intended to follow-up with cases to remind them to include income received under this pilot scheme in the Form 11 accounts (Government Payments).

3.4 Extracts from Accounts – Adjustments made to Profit/Loss per Accounts

Updated error message in 'Adjustments made to Profit/Loss per Accounts', where the tickbox 'There are no adjustments required to the profit/loss per accounts' is not ticked.

The updated error message reads 'You must either confirm that there are no adjustments or enter the amount of the adjustment. If your turnover exceeds €20,000 all fields are mandatory unless this box is ticked.'

3.5 Extracts From Accounts – 2022 payments for CRSS and TBESS

(i) CRSS

Guidance on the Covid Restrictions Support Scheme (CRSS) is set out in the [Guidelines on the operation of the Covid Restrictions Support Scheme](#). Relevant information is included in paragraph 10 "How is the ACTE treated for tax purposes?", and filers must review the CRSS material before completing the Form 11.

Information on CRSS receipts can be found under the 'eRepayment Claims' link in 'Other Services' in ROS. To see previous claims, click on 'Manage your Claims'. This shows a claimant's Claims History, which is presented by Type, Submission date, Claimed Amount and Status (as per Figure 5). Clicking on 'View' on any specific claim returns the detail of that specific claim (including the period of the claim).

(ii) BRSS

Guidance on the Business Resumption Support Scheme (BRSS) is set out in the [Guidelines on the operation of the Business Resumption Support Scheme](#). As accounting periods may vary this is included in the Form 11 2022 even though the scheme closed on 30 November 2021.

(iii) TBESS

Guidance on the Temporary Business Energy Support Scheme (TBESS) is set out in the [Guidelines on the operation of the Temporary Business Energy Support Scheme](#). Relevant information is included in paragraph 9 "How is the TBEP treated for tax purposes?", and filers must review the TBESS material before completing the Form 11.

Other Services

[MyEnquiries](#) | [Drivers & Passengers with Disabilities](#) | [Mobile Access](#)
[Receipts Tracker](#) | [Manage Professional Services Withholding Tax](#) | [Download Pre-populated Returns](#)
[Manage Tax Clearance](#) | [eRepayment Claims](#) | [Secure Upload/Download Service](#)
[Verify Tax Clearance](#)

Revenue
 eRepayment Claims

[← Back to ROS](#) **Welcome to eRepayment Claims**

Make a new claim
 This service allows you to make a repayment claim for Mineral Oil Tax, Sugar Sweetened Drinks Tax (SSDT), Stamp Duty (S83D), Covid Restrictions Support Scheme (CRSS) and specific VAT repayments for unregistered persons.

Previous Claims
 You can check the status of your previously submitted claim(s) and view the details here. This option can also be used in certain circumstances to edit your claim and provide further information if requested.
[Manage your claims](#)

[← Back](#) **Claim History**

This screen allows you to view and edit your previous claims.
 For VAT 58 & 71 claims decision details can be seen when 'View' is selected.

Display records per page Search

Type	Submission Date	Claimed Amount	Status	Action
Form CRSS	14/05/2021	€1,000.00	Approved	View
Form CRSS	14/05/2021	€1,000.00	Approved	View
Form CRSS	14/05/2021	€4,000.00	Approved	View
Form CRSS	14/05/2021	€1,000.00	Approved	View

Figure 11: eRepayment Claims link in ROS – Other Services, select 'Manage your claims', select 'View' for detail.

4 Irish Rental income

4.1 Question re non-resident landlords

Where the filer has indicated in the Personal Details panel that he or she is non-resident, there is a question on the Irish Rental panel which asks for confirmation whether:

- (i) the form is being completed by a collection agent, or
- (ii) the tax was withheld by the tenant.

This question is mandatory and only one option can be selected.

Re (i) if the form is being completed by a collection agent (the first option), there cannot be an entry in the field "Amount of Irish Tax Withheld" in the Non-resident Landlord section.

Re (ii) if there is no collection agent and the tax has been withheld by the tenant, the tenant's PPS number must accompany any claim for a credit of the tax withheld. This number can be found on the [R185](#) which the landlord should receive from the tenant as proof of the tax withheld (and paid or accounted for by the tenant to the Revenue Commissioners.)

Where a non-resident landlord has an R185 form, it should be submitted to Revenue via MyEnquiries. In the dropdown menu 'Enquiry relates to' select 'Income Tax', in the dropdown

menu 'More specifically', select 'Income Tax Return Query' and attach the Form 185 received under the 'Attach supporting information' option.

(iii) Where the return is being completed by a non-resident landlord who does not have a collection agent acting on his or her behalf the second box should be ticked, even if the tenant did **not** withhold any tax. Where **no** tax was withheld by the tenant, the filer should make **no** entry in the field "Amount of Irish Tax Withheld". If the filer attempts to make an entry in the 'Amount of Irish Tax Withheld' field, **including an entry of 0**, he or she will be required to input a PPS number (as per (ii) above).

This guidance is a suggested workaround to enable the filing of the 2022 Form 11. If the second box is ticked and no tax was withheld, it will not be regarded as an incorrect return provided no entry is made in the field 'Amount of Irish Tax Withheld'. There is no requirement for filers to amend returns that have been filed already, and in respect of which filers may have already been in follow-up contact with Revenue on the matter.

More detailed guidance on the Taxation of Non-Resident Landlords is set out in TDM [Part 45-01-04](#), including the obligations. The administrative process for the taxation of rent paid to non-resident landlords is changing on 1 July 2023. Additional information on the changes and the new online Non-resident Landlord Withholding Tax is set out in the TDM [Part 45-01-04a](#).

5 PAYE/BIK/Pensions (1)

5.1 Proprietary directors' bonuses/fees

As set out in TDMs [Part 38-01-04D](#) [Part 38-01-04E](#) and [Part 38-01-04F](#) proprietary directors, in accordance with sections 112 and 997 of the Taxes Consolidation Act, should include the amount of credit for income tax and USC deducted from the bonuses/fees, against the amount of tax chargeable in the assessment. This amount may differ from any tax or USC amounts pre-populated from payroll data.

The credit taken in the 2022 Form 11 for tax and USC must be a true estimate of the actual taxes deducted from the bonus/fee. The amount of tax credited must not exceed 40% of the taxable income and the amount of USC credited must not exceed 8% of the taxable income. Details of such calculations must be available if requested by Revenue. There may be situations where a proprietary director has received a partial/full refund of tax and USC on the bonus/fee payment in the current year 2023. Any amounts refunded will reduce the amount of credit available to the taxpayer for inclusion in the 2022 Form 11.

Where the source of income is 'directorship', additional questions are to be completed to enable filers to report bonuses paid in 2022 but returned on the 2021 Form 11, and bonuses paid in 2023 which relate to the 2022 tax year.

The figures from the previous year's return (Form 11 2021) will be prefilled to the relevant fields as per the panel overleaf.

Director Remuneration

Note: In respect of Proprietary Directorships, only tax remitted to Revenue should be entered here.

In arriving at the "Gross amount of taxable income for this employment/pension" and the "Net tax deducted/refunded" state:

The amount of taxable income paid in 2022 which was earned in the year 2021 and was brought back to that year	€ <input type="text"/>
The amount of tax paid in respect of that amount of income brought back to 2021	€ <input type="text"/>
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	€ <input type="text"/>
The amount of USC paid in respect of that amount of income brought back to 2021	€ <input type="text"/>
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	€ <input type="text"/>
The amount of tax paid in respect of that amount of income brought back to 2022	€ <input type="text"/>
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	€ <input type="text"/>
The amount of USC paid in respect of that amount of income brought back to 2022	€ <input type="text"/>

Figure 12: Questions to enable filers to report bonuses/fees paid for the 2022 tax year

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

5.2 S997A – credit for tax deducted for certain directors and employees

Detailed guidance on section 997A is set out in TDM [Part 42-04-59](#) (Credit in respect of tax deducted from emoluments of certain directors and employees). Paragraph 6 of that manual provides guidance about the operation of section 997A and debt warehousing, which is repeated below.

If an employer is availing of debt warehousing for PAYE (Employer) liabilities, a director or employee with a material interest in the company cannot claim credit for PAYE deducted if it has been warehoused and not paid. However, if the director or employee is eligible for income tax warehousing (because they are also subject to self-assessment), she or he can warehouse all liabilities including any Schedule E liabilities.

Filers are reminded that section 997A provides that no credit for tax deducted is given to a director or employee who has a material interest in the company that pays emoluments to that director or employee unless there is documentary evidence to show that the tax deducted has been remitted by the company to the Collector-General. A Form 11 is processed on the basis of the self-assessment declared. However, the detail of the credit claimed for tax deducted is checked subsequently. Where a subsequent check shows a balance of tax owed to Revenue (by an employer), a Revenue caseworker will follow-up with the filer to request the evidence to show that the tax has been remitted. It may arise that Revenue may amend an assessment to limit the credit for tax deducted to the amount remitted to the Collector-General.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

5.3 Distribution from AMRF option removed

The 'Source of income' dropdown list is updated to remove the option 'M. Distribution from AMRF' (Approved Minimum Retirement Fund) from the available options for the Form 11 2022.

Employment Details

Employment 2

Self / Spouse Self Spouse

Employer's/Pension Provider's Name

Employer's/Pension Provider's PAYE registered number

Gross amount of taxable income for this employment/pension €

Source of income

Net tax deducted /refunded in this employment €

Figure 13: Updated options in 'Source of income' dropdown list – there is no 'Distribution from AMRF' option

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

6 PAYE/BIK/Pensions (2)

6.1 Allowable Deductions incurred in Employment

A new question is included in this panel to reflect situations where a Remote Working Relief claim may have been made in real-time, using the Receipts Tracker in myAccount. The amount claimed in real-time will be pre-populated in this field. Where a taxpayer has uploaded receipts in the Receipts Tracker and has not claimed in real-time, that information will be prefilled to a table in this section. If any of the detail prefilled from the Receipts Tracker is incorrect, the filer is required to correct the detail in the Receipts Tracker in myAccount first.

Detailed guidance about the conditions to qualify, the calculation, the requirement to retain relevant documentation relating to a claim, etc. is set out in the TDM on [Remote Working Relief](#). To claim an allowable e-working expense, the employee must have incurred the cost and it is the responsibility of the employee to retain proof of payment. If an expense is shared between two or more people, the cost can be apportioned based on the amount paid by each individual. Any reimbursement of expenses by the employer, for example the allowance referenced in paragraph 4.1 of the TDM on [Remote Working Relief](#), should be deducted from the claim.

Allowable Deductions Incurred in Employment ↑ Top		
	Self	Spouse
Nature of employment(s)	<input type="text"/>	<input type="text"/>
Flat rate expenses	€ <input type="text"/>	€ <input type="text"/>
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.		
Utility allowed (30% of gross amount)	€ <input type="text"/>	€ <input type="text"/>
Broadband allowed (30% of gross amount)	€ <input type="text"/>	€ <input type="text"/>
Days worked remotely	<input type="text"/>	<input type="text"/>
		<input type="button" value="Calculate"/>
Remote Working (eWorking) expenses	€ <input type="text"/>	€ <input type="text"/>
Remote Working Relief already Claimed via Real Time Credits in 2022	€ 0 <input type="text"/>	€ 0 <input type="text"/>
All other expenses	€ <input type="text"/>	€ <input type="text"/>
Capital Allowances	€ <input type="text"/>	€ 0 <input type="text"/>
		<input type="button" value="Calculate"/>

Figure 14: Additional questions to assist filers claim Remote Working (eWorking) expenses

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

6.2 Taxable Benefits (not taxed at source under PAYE)

The heading 'Other' is updated to 'Other including BIK'. Amounts entered in this field are charged to tax, USC and PRSI. The Form 11 2022 is updated to charge PRSI on amounts entered in this field.

6.3 Social Welfare Payments

The annual social welfare payment figure will be pre-populated to the Social Welfare Payments section. Where a filer opens a prefilled return, the details of social welfare payments received will be included in the summary table presented. Filers need to fill in the fields in the return in order for the information to be declared and included in the summary calculation of tax due. Filers should note that the detail in the table may include cents, however the social welfare fields are validated for the entry of whole number values (no cents).

Social Welfare Payments, Benefits or Pensions Received	
Carer's Allowance paid by Dept. of Social Protection	€ <input type="text"/>
Jobseeker's Benefit (self-employed) - Self.	€ <input type="text" value="100.50"/> Invalid Format. Whole Number must be entered

Figure 15: Social welfare payments require whole number inputs to be entered

Filers should be aware that for the first few weeks of 2023, the 2022 Department of Social Protection (DSP) payment information was not prefilled to the return. When the updated end-of-year 2022 file was received from the DSP and available via Revenue systems, the information was available for prefilling from that point on. The updated 2022 DSP payment information was available on prefilled returns by end-January

Accordingly, early filers, i.e. those who filed returns in the first few weeks of January, should have ensured that their social welfare payments information was correctly entered even if it was not prefilled from the DSP or Revenue records.. Filers that opened and saved a version of the 2022 Form 11 in early January may need to delete that version, having taken note of any amendments made, in order to access the prefilled DSP payment information. Revenue reviewed the Forms 11 2022 filed in January 2023; and any cases that had DSP payment information that differed from that on the DSP end-of-year file were contacted and amended assessments were issued.

Filers should note that this happens annually for each Form 11 for a short period at the start of the year.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

7 Charges & Deductions

7.1 Rents Paid to Non-Resident Landlord

The question “Gross Amount of Rents, etc. payable to Non-Residents in 2021” has changed to “Gross Amount of Rents, etc. payable to Non-Residents in 2022 from which income tax at the standard rate of tax was deducted.”

Charges		↑ Top
Gross Amount of Rents, etc. payable to Non-Residents in 2022 from which income tax at the standard rate of tax was deducted	€ <input type="text"/>	
Clawback of Employer's 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 paid.	€ <input type="text"/>	

Figure 16: Updated question

7.2 Interest paid under deduction of Income Tax

A new sub-panel has been added with the heading “Interest paid under deduction of Income Tax at a reduced rate or WITHOUT the deduction of Income Tax”. The filer has the option to input up to 10 additional claims under (a) and (b).

If an interest payment has been made and the practice has been availed of

(a) the amount of the interest paid and the amount of income tax deducted is required to be completed. The amount entered under Income Tax deducted is added to the liability of the individual, or

(b) where no tax has been deducted, the amount of the interest paid is required to be completed.

The amount in (a) will increase the income tax payable.

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

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

1.

a. At a reduced rate of income tax please state the DTA relied on

The amount of interest paid €

Amount of Income Tax deducted €

b. without the deduction of tax please state the DTA relied on

The amount of interest paid without the deduction of income tax €

Figure 17: Additional sub-panel

8 Personal Tax Credits

The summary of credits with updated text or values in the Form 11 2022 is highlighted below

Please Choose from the following tax credits:

- Approved Sports Bodies	- Nursing Home Expenses
- Blind Persons Tax Credit	- 'Other' Health Expenses
- Claim for Guide Dog	- Owner Occupier Relief
- Assistant Dog Tax Credit	- Permanent Health Benefit
- Dependent Relative Tax Credit	- Personal Tax Credit
- Earned Income Credit	- Seafarer's Allowance
- Employee Tax Credits	- Sea Going Naval Personnel Credit
- Employing a Carer Credit	- Start up Relief (SURE)
- Home Renovation Incentive (HRI)	- Employment and Investment Incentive (EII)
- Rent Tax Credit	- Start-up Capital Incentive (SCI)
- Fisher Tax Credit	- Stay and Spend Tax Credit
- Home Carers	- Single Person Child Carer Credit
- Incapacitated Child Tax Credit	- Widowed Parent Tax Credit
- Medical Insurance Relief	- Tuition Fees
	- Year of Marriage/Registration of a Civil Partnership Review

Figure 18: Highlight of credits with updated values or questions or information notes.

8.1 Employee tax credit

The maximum value of this credit has been increased from €1,650 to €1,700.

8.2 Earned Income tax credit

The maximum value of this credit has been increased from €1,650 to €1,700

8.3 Dependent Relative tax credit

The maximum value of this credit has been increased from €70 to €245.

8.4 Widowed Parent Tax Credit

The maximum value of this credit has been increased from €2,190 to €2,240.

8.5 Home Carer's Tax Credit

The information note on the credit is updated to reflect that the credit is not applicable if the dependent person is a spouse or civil partner. The note reads as below.

Note: You can claim the Home Carer Tax Credit if you are married or in a civil partnership, and you care for one or more dependent persons. You cannot claim this credit if the dependent person is your spouse or civil partner. Where it is more beneficial to you, the increased rate band will be granted instead of this relief.

Home Carers	
Note: You can claim the Home Carer Tax Credit if you are married or in a civil partnership, and you care for one or more dependent persons. You cannot claim this credit if the dependent person is your spouse or civil partner. Where it is more beneficial to you, the increased rate band will be granted instead of this relief.	
Home Carer Tax Credit - Amount due for 2022	€ <input type="text"/>
If you qualify on the "look back" year tick the box	<input type="checkbox"/>

Figure 19: Updated text for Home Carer Tax Credit claim.

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

8.6 Permanent Health Benefit

The information note on the credit is updated. It reads as below.

Note: Also known as Income continuance, (not health/medical insurance) - Amount paid (where not deducted from gross pay by employer).

Permanent Health Benefit	
Permanent Health Benefit Note:	€ <input type="text"/>
Also known as Income continuance, (not health/medical insurance) - Amount paid (where not deducted from gross pay by employer)	

Figure 20: Updated information note on Permanent Health Benefit, which is income continuance

8.7 SURE/EII/SCI

An additional question is included in the Start Up Relief (SURE) sub-panel. The question is

vii) Amount invested in previous years and carried forward into 2022

Additional questions are included in the Employment Investment Incentive (EII) sub-panel at (c) and (d). The questions are

(c)(viii) Amount invested for less than 7 years in previous years and carried forward into 2022

(d)(viii) Amount invested for at least 7 years in previous years and carried forward into 2022

Additional questions are included in the Start-Up Capital Incentive (SCI) sub-panel at (e) and (f). The questions are

(e) (vii) Amount invested for less than 7 years in previous years and carried forward into 2022 and

(f) (vii) Amount invested for at least 7 years in previous years and carried forward into 2022

Example question below from the SURE sub-panel, similar additional questions included for EII and SCI.

(iv) Date of the "Statement of Qualification (SURE)"		<input type="text"/>
(v) Amount to be treated as a deduction from Total Income in 2022	€	<input type="text"/>
(vi) Amounts to be relieved against:		
2020	€	<input type="text"/>
2019	€	<input type="text"/>
2018	€	<input type="text"/>
2017	€	<input type="text"/>
2016	€	<input type="text"/>
2015	€	<input type="text"/>
(vii) Amount invested in previous years and carried forward into 2022	€	<input type="text"/>
(viii) Amount to be carried forward to future periods	€	<input type="text"/>

Figure 21: Additional question for SURE, and similar for EII and SCI.

8.8 'Other' Health Expenses – pre-population

Information on real-time credits is on the [website](#), and credit for expenditure in respect of the following: Health Expenses, Nursing Home Expenses and Remote Working Expenses can be claimed in real-time.

Where such claims were made for the year 2022, that information is stored on Revenue's systems and the amount that was claimed via My Account (Receipts Tracker) is pre-populated to a new field/question under 'Other Health Expenses'.

If any of the detail prefilled from the Receipts Tracker is incorrect, the filer is required to correct the detail in the Receipts Tracker in myAccount first. Additional claims can still be made in “Enter total of other Health Expenses incurred in 2022” field. The figure below shows the additional question.


'Other' Health Expenses		↑Tc
Non-Routine Dental Expenses	€ <input style="width: 150px;" type="text"/>	
Real Time Health Expenses already claimed via Real Time Credits in 2022	€ <input style="width: 150px;" type="text"/>	
Enter total of 'Other' Health Expenses incurred in 2022	€ <input style="width: 150px;" type="text"/>	
Deductions (Sums received/receivable in respect of 'other' health expenses)		
From any public / local authority (e.g. Local Health Office)	€ <input style="width: 150px;" type="text"/>	
Under any policy of medical insurance	€ <input style="width: 150px;" type="text"/>	
Compensation claim etc.	€ <input style="width: 150px;" type="text"/>	
Total Deductions ('Other' health expenses only)	€ <input style="width: 150px;" type="text"/>	
<input type="button" value="Calculate"/>		
Net Amount of 'Other' Health Expenses on which tax relief is claimed	€ <input style="width: 150px;" type="text"/>	

Figure 22: Additional field for 'real-time credits in 2022'

8.9 Rent Tax Credit

A new sub-panel is added to enable claiming of the Rent Tax Credit. Information regarding eligibility for the credit is on the [website](#) and in the detailed guidance on section 473B as set out in TDM [Part 15-01-11A](#). The credit claim requires the confirmation of eligibility for the credit and the provision of information relating to the property and / or landlord.

The five fields circled in red in the Figure overleaf are 'Required fields' which must be completed.

Rent Tax Credit	
I confirm that I paid rent under a tenancy(ies) in the tax year 2022.	Self <input type="checkbox"/>
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/SHEP).	<input type="checkbox"/>
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	<input type="checkbox"/>
Property	
<i>Please select (a) and/or (b) 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.</i>	
(a) I confirm that <input type="checkbox"/>	
-the rented property is my or my spouse's principal private residence (PPR) in the year 2022, or	
-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 parent/child, child/parent and the property is registered with the Residential Tenancies Board (RTB) and is not a licence agreement such as the Rent - a -Room scheme.	
(b) I confirm that <input type="checkbox"/>	
-the rented property is used by my child for work or study purposes in the year 2022, and	
-she or he was aged under 23 prior years to commencing a qualifying third level education, and	
-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.	
Residential Tenancies Board registration number	<input type="text"/>
<i>The Residential Tenancies Board website is at rtb.ie. You can check for the RTB registration number at https://www.rtb.ie/check/index.html</i>	

Figure 23: Rent Tax Credit claim screen, with Required Fields highlighted (1)

Address of the rented property you are claiming on behalf of (this property must be located within the State)	<input type="text"/>
Eircode	<input type="text"/>
Name of tenant	<input type="text"/>
PPS No. of tenant	<input type="text"/>
Tenancy Start date	<input type="text"/>
If tenancy ended in 2022, provide end date	<input type="text"/>
Gross amount of rent paid	<input type="text"/>
Name and address of landlord or agency to whom rent is paid	<input type="text"/>
Agency or Landlord Eircode	<input type="text"/>
Tick the box if your landlord is non-resident	<input type="checkbox"/>
If paid to an agent, please provide the landlord's name and address (optional)	<input type="text"/>
Landlord's PPS No	<input type="text"/>
Landlord PPS No.	<input type="text"/>
<input type="button" value="Add another property"/>	

Figure 24: Rent Tax Credit claim screen, with Required Fields highlighted (2)

8.10 Stay and Spend

Stay and spend finished on 30 April 2021. Claims made on the 2022 Form 11 are invalid and therefore since mid-year this panel is greyed out to prevent inputs on the 2022 Form 11.

9. Calculation: changes and updates

9.1 USC rates

The 2% rate band is updated for 2022. The table below shows the 2021 value and the updated 2022 value in bold font:

2021		2022	
Income up to 12,012	0.5%	Income up to 12,012	0.5%
Income from 12,012.01 to 20,687	2%	Income from 12,012.01 to 21,295	2%
Income from 20,687.01 to 70,044	4.5%	Income from 21,295.01 to 70,044	4.5%
Income above 70,044	8%	Income above 70,044	8%

The reduced rates for individuals aged 70 or over (or, if under 70 holding a full medical card) and whose income is €60,000 or less remains unchanged. The 2020 and 2021 figures are:

Income up to 12,012	0.5%
Income above 12,012	2%

The surcharge on non-PAYE income over €100,000 remains at 3%. The surcharge on property reliefs used remains unchanged at 5%.

9.2 Income Tax rates

The rates and bands are increased.

Personal circumstances	2021	2022
Single, widowed or a surviving civil partner without qualifying children	€35,300 @ 20%, balance @ 40%	€36,800 @ 20%, balance @ 40%
Single, widowed or a surviving civil partner qualifying for Single Person Child Carer Credit	€39,300 @ 20%, balance @ 40%	€40,800 @ 20%, balance @ 40%
Married or in a civil partnership (one spouse or civil partner with income)	€44,300 @ 20%, balance @ 40%	€45,800 @ 20%, balance @ 40%
Married or in a civil partnership (both spouses or civil partners with income)	€44,300 @ 20% (with an increase of €26,300 max), balance @ 40%	€45,800 @ 20% (with an increase of €27,800 max), balance @ 40%

10. Capital Gains

10.1 Calculation

There is information on the [website](#) to assist filers in the calculation of CGT.

Where CGT is due and has been paid to the Collector-General (on **CGT Payslip A or B**) that payments information will, in most cases, be pre-filled on the return to assist filers. The presentation of the pre-filled CGT payments information is a prompt to remind filers to complete the 'Capital Gains' panel with the necessary, relevant detailed information about the asset disposal and gain, which gave rise to the CGT liability that has been paid (to the Collector-General).

A return for capital gains must be filed in the year **after** the date of disposal. Filers must do this even if no tax is due because of reliefs or allowable losses.

Some of the misunderstandings that arise in completing the Capital Gains calculation panel include

- the need to apply losses **before** using the annual personal exemption, or
- restricting the amount of the loss entered to match the gain. Where losses exceed gains, filers should not enter the full loss but should use only enough to reduce the gain to zero, or
- failing to use the annual personal exemption (€1,270 per spouse which is non-transferable).

10.2 CGT Self Assessment

CGT Self Assessment

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

Help Section

Self Assessment - Capital Gains Tax 2021

Under Chapter 4 of Part 41A TCA 1997, every return prepared and delivered for the 2013 year of assessment and subsequent years may include a Self Assessment by the chargeable person to whom the return relates.

You should make this CGT assessment even if you have already paid CGT, for example by using the payslips A and B. This payment will, where available, be shown below

Self Assessment made under Chapter 4 of Part 41A TCA 1997

	Self-Assessment Column
(i) Amount of chargeable gains arising for this period	€ <input style="width: 100%;" type="text"/>
(ii) Amount of tax chargeable for this period	€ <input style="width: 100%;" type="text"/>
(iii) Amount of tax payable for this period	€ <input style="width: 100%;" type="text"/>
<i>The amount of tax payable is the amount of tax due after Retirement Relief or Credit for Foreign Tax paid has been deducted from tax chargeable. If neither relief was claimed the amount of tax payable is the same as the amount of tax chargeable.</i>	
(iv) Amount of any surcharge due under S. 1084 TCA 1997 because of	
• late filing of this return, or	€ <input style="width: 100%;" type="text"/>
• non-compliance with your LPT requirements	€ <input style="width: 100%;" type="text"/>
(v) Amount of tax paid directly to the Collector General for this period	€ <input style="width: 100%;" type="text"/>
(vi)(a) Balance of Tax Payable for this period	€ <input style="width: 100%;" type="text"/>
(vi)(b) Balance of Tax Overpaid for this period	€ <input style="width: 100%;" type="text"/>

I declare the above to be my Self Assessment to Capital Gains Tax for the year 2021

Figure 25: CGT Self Assessment panel

Filers should be aware that line

‘(iii) Amount of tax payable for this period’ is the amount of the CGT liability calculated, **even where that was paid to the Collector General already**. The capital gains information filed on the Form 11 return provides the necessary detail to explain the calculation on the CGT payslip (generally paid the previous year when the asset was disposed). Some filers mistakenly enter a ‘zero’ in this field because they have already paid the CGT, as it was due in advance of the return filing date. However, filers should enter the amount of the CGT liability calculated (even if already paid).

‘(v) Amount of tax paid directly to the Collector General for this period’ is prefilled from the CGT Payslip A or B information, where available.

Line items **(vi)(a) or (vi)(b) reflect any Balance of CGT due or overpaid**. In most cases, where CGT was correctly calculated and paid on time to the Collector General when the asset was disposed of, there is a zero balance. Where no additional CGT is due, line (vi)(a) should be ‘zero.’

11. Other

11.1 Notice of Assessment Chapter 5 Appeal amendment

An additional paragraph was added to the Chapter 5 Notice of Assessment to state, “If you wish to query this NOA or the content therein please contact your local tax office via MyEnquiries or via the Revenue helpline. Contact details are available on revenue.ie and at the top of this notice.”

<p>NOTICE OF ASSESSMENT Chapter 5 of Part 41A Taxes Consolidation Act 1997 Income Tax for the year ending 31 December 2022</p>
<p>Dear Sir/Madam,</p> <p>I hereby give notice that:</p> <ul style="list-style-type: none"> - in accordance with Chapter 5 of Part 41A of the Taxes Consolidation Act 1997, you have been assessed to Income Tax for the year ending 31 December 2022. - the amounts included in the assessment are set out on the following pages of this notice.
<p>If you wish to query this NOA or the content therein please contact your local tax office via My Enquiries or via the Revenue helpline. Contact details are available on revenue.ie and at the top of this notice.</p>
<p>If you wish to appeal against the assessment to which this notice refers, you must do so within the period of 30 days after the date of this notice by completing and submitting a Notice of Appeal form to the Tax Appeals Commission (TAC). The Notice of Appeal form can be obtained from the TAC's website at www.taxappeals.ie and it contains the address to which an appeal is to be sent. You must submit a copy of this Notice of Assessment with your Notice of Appeal. The TAC can be contacted by email at info@taxappeals.ie.</p>
<p>Yours faithfully,</p>

Figure 26: Example of Chapter 5 Notice with updated information

11.2 Update to remove the SDA option from the paper Form 11/11S

The Single Debit Authority is no longer available as a payment option on the Form 11 / 11S payslip. Customers can pay an income tax liability using one of the following payment methods: ROS, myAccount, Direct Debit or Cheque.

11.3 Information about 2022 employment and/or pension income

Continuing the process introduced in 2022, a letter providing details of any employment and private pension information (Pay, Tax, USC) and/or DSP payment information for the year 2022 was issued to paper Form 11 filers. The purpose of the letter is to assist paper filers to have the information to hand when completing their Form 11 and to avoid unnecessary contacts with Revenue requesting this information. The letters were issued after the paper Form 11 2022 was issued, which was done in early July. The information in the letter is the same as that available on the *Employment Details Summary* in myAccount.

Information about 2021 employment and / or pension income
(Please retain to aid you in completing your tax return - Form 11 or Form 11S)

Dear (firstname),

I would like to provide some information to you to help you deal with your tax affairs for 2021 in the quickest and easiest way possible.

I can see from our records that you are currently registered for Income Tax and are required to complete a Form 11 each year.

Listed below is information regarding your PAYE income (pension and employment) and the amount of State pension you / your spouse have received for 2021.

PAYE Income:

Employer / Pension Provider Name	Gross Pay	Pay for Income Tax	Income Tax Paid	Taxable Benefits	Pay for USC	USC Paid

State Payments:

Self	Spouse
€	delete if N/A

The above information will be useful to you in completing Panel D of the 2021 Form 11 or Form 11S. A paper Form 11 for 2021 recently issued to you. You must complete this form and return it to Revenue by 31 October 2022. We recommend that you file your Form 11 tax return well in advance of 31 October 2022.

There are additional benefits if you file your Form 11 early. The benefits of filing your return before the end of August 2022 are that

- Revenue will complete the self-assessment panel on your behalf
- any repayment of tax due to you will be processed speedily
- your return will be in before the deadline and you will not incur a surcharge for late filing.

A guide to self assessment is located on the 'Self-assessment and Self-employment' tab on the home-screen of our website www.revenue.ie. If you require any additional information or are unsure if you still meet the conditions requiring the completion and submission of an Income Tax Return (Form 11 or Form 11S), you can contact us through myEnquiries or phone our Business and Self-Assessed Helpline on 017383630.

Yours faithfully,

Figure 27: Sample letter (for 2021 tax year, 2022 is similar)

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

[...]

Appendix 1 Extracts From Accounts - mandatory fields and calculation

Income		
* Sales / Receipts / Turnover	All fields must be completed	
* Receipts from Government Agencies		
* Other Trading Income incl. exempt income	No change from previous form 11s	
Trading Account Items		
Purchases	No change from previous form 11s	Materials or purchases for resale purchased during the accounting period.
Expenses and Deductions		
* Salaries / Wages		This includes staff remuneration (taxed and untaxed), redundancy payments, employer PRSI, pensions etc. The owner's wages should not be included but should be input at 'drawings' below.
* Additional Staff Costs		This includes other staff costs/expenses that are not included in salaries/wages or motor, travel & subsistence e.g. staff training, seasonal parties, or other inclusive events etc. The owner's wages should not be included but should be input at 'drawings' below.
Sub-Contractors Relevant Contracts Tax	Change to name of field (only)	This relates to building, meat-processing and forestry businesses. Sub-contractors are those defined by S531.
Sub-Contractors (Other)		Other sub-contractors that are not defined by S531 e.g. locums.
Consultancy, Professional Fees		Including audit and accountancy, legal, architect, auctioneer, surveyor, etc.
* Motor, Travel and Subsistence	No change from previous form 11s	
Repairs / Renewals		Costs incurred in maintenance and upkeep of the business property and the running, maintenance and upkeep of the business equipment and machinery. Enhancements or improvements to property are not maintenance, and as capital should be added back in the adjusted profit computation.
Rental Expenses		Rental expenses specifically relating to property.
Depreciation Goodwill / Capital write-off		Depreciation of business assets provided for during the accounting period. It should be added back in the adjusted profit computation. Goodwill/Capital write-off relates to any write-off of the value of assets during the accounting period. It should also be added back in the adjusted profit computation.
Provisions including bad debts – positive		Not including provision for depreciation. A decrease in provision should be entered in the positive box and an increase should be entered in the negative box.
Provisions including bad debts – negative		
Other Expenses	Change to name of field (only)	This is the total of all other expenses included in your profit and loss account and not listed above.

Other Expenses – negative/credit entries		This includes credit entries that effectively reduce expenses e.g. gains due to currency exchange rates.
Extracts from Adjusted Net Profit/Loss Computation		
Net Profit per Accounts	When the 'Calculate' button is chosen, the Form calculates the Net Trade Profit/Loss by adjusting Gross Trading Profit/Loss for expenses and deductions entered. You cannot enter your own figure in this box.	
Net Loss per Accounts		
Adjustments made to Net Profit/Loss per Accounts		
Mandatory Check Box	There are no adjustments required to the profit / loss per accounts. Tick if no entries	An error message is presented if the filer attempts to navigate out of the section and, the box has not been ticked or there are no entries populated in the Adjustments made to Profit/Loss per Accounts fields.
Motor Expenses		Private element
Donations (Political and Charitable)/Entertainment		Donations, political and charitable, and entertainment expenses are not allowable and must be added back here.
Light, Heat and Phone		Private element
Net gain on sale of fixed / chargeable assets		A profit on the sale of assets included in the P&L account can be deducted in the adjusted profit computation.
Net loss on sale of fixed / chargeable assets		A loss on the sale of assets included in the P&L account should be added back in the adjusted profit computation.
Deduction for stock relief under S 666		Guidance is in TDM Part 23-02-02
Deduction for stock relief under S 667B		Guidance is in TDM Part 23-02-01
Deduction for increase in carbon tax under section 664A		Guidance is in TDM Part 23-01-36
Other Addbacks		Total of all other addbacks that are not listed above e.g. Depreciation Goodwill / Capital write-off.
Other Deductions		This is the total of all other deductions that are not listed above.
Calculated Net Profit/Loss		
Calculated Adjusted Net Profit /Net Loss for Accounting Period	The Form calculates the Adjusted Net Profit or Loss. You cannot enter your own figure in this box.	The calculated adjusted Net Profit/Loss must agree with the amount entered in the Profit assessable section. An error message is presented if the field is blank or the amount does not agree the figure input.

Capital Account and Balance Sheet Items

Validation message for turnover in excess of €200,000

“You have completed the Capital Account and Balance Sheet Items with no values. If this is correct press Proceed. If this is not correct, please return to the Self-Employed Income screen and enter the correct values.”

* Mandatory fields in Form 11 for cases with Turnover less than €20,000.

Appendix 2 Summary of pre-filled information Filers can choose to complete a pre-populated return in ROS online or offline options. The information provided on a pre-populated return is a prompt to assist filers, but the actual values input in the relevant fields on a return must be confirmed or validated by the filer. This is the basis of self-assessment. Each panel which contains pre-populated data is identified with a yellow tick in the left-hand tab. The tick changes to white when that panel is updated, and all panels with a yellow tick must be updated before a filer can Sign and Submit the return.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

FORM 11 - 2020 MR CUSTOMER 1234567T

Pre-populated Form 11

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

You are opening a return that has been pre-populated from Revenue records and on details from your previous return where available.

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

✓ Personal Details

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

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

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

Discard Proceed

Figure 28: Option to select a pre-populated Form 11

Panel	Details pre-filled
All panels	Where a filer has submitted a return in the previous year, some of the detail from that previous year's return is included in the panels marked with a 'yellow' tick.
Personal Details	Information from a previous year's return or from Revenue's customer records in respect of date of birth; where the information is on record. Spouse details and Basis of Assessment will be pre-populated from Revenue's records where possible. Date of marriage is pre-populated from a previously filed Form 11.
Self Employed Income	Details of certain payments are presented in a table at the start of the panel. These include income from the Department of Agriculture and Food re agricultural support schemes. Filers should note that the tables do not form part of the return, but information provided can be input to the relevant fields of the Self Employed Income panel (as income or capital) or to the Exempt Income panel (if relevant). Information from Revenue's systems re eRCT and ePWST. eRCT payment

Panel	Details prefilled
	<p>notification filings (Gross payment and period) are included where relevant. ePSWT payment notification filing data is in a table before the PSWT input fields.</p> <p>For the information to be included in the return, the filer <u>must</u> input the data into the relevant fields of the Self Employed Income panel as it is not automatically included.</p>
Irish Rental Income	<p>The rental income panel may be pre-populated with information (i) if the taxpayer is registered with the Residential Tenancies Board, (ii) payments received under the Housing Assistance Programme (HAP). These payments are presented in a table at the start of the Rental Income panel. The details of payments included in the table do not form part of the return, and the payments information must be input in the relevant field in the panel.</p> <p>Letting agents and managers, including internet intermediaries, of premises must file a Form 8-3. If a Form 8-3 was filed on your behalf in the previous year a message will appear as a reminder to declare your rental income.</p>
PAYE/BIK/Pensions (1)	<p>The 2022 pay, tax and USC amounts will be pre-populated into the fields of the return (no manual entering required) on the PAYE/BIK/Pensions (1) tab, from the payroll information submitted by employers/pension providers.</p> <p>Remote Worker Relief – where the information has been uploaded on the Revenue Receipts Tracker.</p>
PAYE/BIK/Pensions (2)	<p>Social Welfare Payments, Benefits or Pensions Received – where the information has been received from the Department of Social Protection.</p>
Personal Tax Credits	<p>HRI credit – carried forward if still applicable (and claims are on HRI online). Stay and Spend – where the information has been uploaded on the Revenue Receipts Tracker Health Expenses – where the information has been uploaded on the Revenue Receipts Tracker</p>
Capital Gains	<p>The CGT panel will show details of CGT payments made to the Collector General's office (CGT Payslip A or B information), in a table at the start of the panel. The presentation of the CGT payments information is a prompt to remind filers to complete the Capital Gains panel with the necessary, relevant detailed information about the asset disposal, which gave rise to the CGT liability that has been paid to the Collector General's office.</p>
CGT Self Assessment	<p>As per the Capital Gains panel, the 'Amount of tax paid directly to the Collector General for this period' is prefilled from the CGT Payslip A or B information.</p>
Statement of Net Liability (Pay and File) screen	<p>The amount of RCT credit available for offset against the customer's Preliminary Tax is displayed for information purposes. The amount of RCT credit will be automatically offset against a preliminary tax declaration, and any remaining credit will be offset against any outstanding Income Tax liability.</p>

The following material is either exempt from or not required to be published under the Freedom of Information Act 2014.

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