

Tax Return and Self-Assessment for the year 2014
(relating to taxes on income and capital gains for self-assessed individuals)



TAIN

GCD

Remember to quote your PPS Number in any communication with your Revenue office

Your PPS Number

Grid for PPS Number

Empty box for additional information

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.

Revenue On-Line Service (ROS) 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. It also provides an instant calculation of Income Tax liability. Access ROS at www.revenue.ie.

A "Guide to Completing 2014 Pay & File Self-Assessment Returns" is available on Revenue's website www.revenue.ie or from Revenue's Forms & Leaflets Service at LoCall 1890 306 706 (ROI only), +353 1 702 3050.

RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE YEAR ENDED 31 DECEMBER 2014
CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2014
SELF-ASSESSMENT FOR THE YEAR ENDED 31 DECEMBER 2014

If you complete and submit this tax return and self-assessment on or before 31 August 2015 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 2015 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 2015. On that date you must also pay any balance of tax due for 2014. 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 Helpsheet.

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.

If there are any changes under the following headings, not already notified to Revenue, enter the new details below:

Nature of Primary Trade, Business or Activity [Grid]

Business Address [Grid]

[Grid]

Telephone [Grid]

Main Residence Address [Grid]

[Grid]

Telephone [Grid]

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 2014, and
- All disposals and acquisitions of chargeable assets and the amount of chargeable gains that accrued to me in the year 2014.

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 outgoing and charges are correctly stated.

(DD/MM/YYYY)

Signature [Text Box]

Date [Grid]

Capacity of Signatory [Text Box]

Contact Details (in case of query about this return)

Agent's TAIN [Grid]

Contact Name [Text Box]

Client's Ref. [Text Box]

Telephone or E-mail [Text Box]

PPS Number

Grid for PPS Number

When completing this return you should read the appropriate Helpsheets. If you have not received a copy of the Helpsheets you can get one from Revenue's website www.revenue.ie (under 'Taxes & Duties > Income Tax > Forms > Tax Return Forms'), or from Revenue's Forms & Leaflets Service by phoning LoCall 1890 306 706 (ROI only), +353 1 702 3050. This return is only to be used for the 2014 tax year.

A - PERSONAL DETAILS [1 - 21]

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) [ ]/[ ]/[ ]

(b) Enter the name of the personal representative (i.e. executor, administrator, etc.) [ ]

(c) Enter the date grant of probate or letter of administration was obtained (DD/MM/YYYY) [ ]/[ ]/[ ]

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 [ ]
If wholly or mainly maintaining your Spouse insert [X] in the box [ ]
(e) In a Civil Partnership but living apart [ ]
If wholly or mainly maintaining your Civil Partner insert [X] in the box [ ]
(f) Widowed [ ]
(g) A Surviving Civil Partner [ ]
(h) Divorced [ ]
(i) A former Civil Partner [ ]

3. If your personal circumstances changed in 2014 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 2014:

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

5. State the number of Dependent Children [ ]

6. 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) [ ]/[ ]/[ ]

7. Your date of birth (DD/MM/YYYY) [ ]/[ ]/[ ]

8. Insert [X] in the relevant box(es) to indicate for 2014 if you and/or your spouse or civil partner are/is subject to the Limitation on the Use of Reliefs by High Income Individuals (i.e. under Chapter 2A of Part 15 TCA 1997). If either you or your spouse or civil partner is so subject, Form RR1 2014 should be completed and also Panel J on page 23

9. Spouse's or Civil Partner's Details:

(a) PPS No. [ ] OR, if unknown Surname (Pre-marriage or pre-Civil Partnership) [ ]

(b) Date of birth (DD/MM/YYYY) [ ]/[ ]/[ ] First name(s) [ ]

PPS Number

□ □ □ □ □ □ □ □ □ □

Self

Spouse or  
Civil Partner

Insert  in the box(es) to indicate for 2014 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

(a) State reason - Self

(b) State reason - Spouse or Civil Partner

14. Entitled to an exemption from Universal Social Charge (USC)

(a) State reason - Self

(b) State reason - Spouse or Civil Partner

15. A farmer

**Residence status for the year 2014 [16 - 21]**

See *Guide to Completing 2014 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.

16. If you are a citizen of Ireland, resident but not ordinarily resident in the State, insert  in the box

**Remittances**

17. If you are resident but not domiciled in Ireland, insert  in the box

You are assessable to tax on your Irish income and foreign employment income attributable to the performance of the duties of that employment in the State and remittances of other foreign income. Enter the amount of the remitted income in Panel E - Foreign Income.

**Non-resident**

18. (a) If you are non-resident, insert  in the box

(b) Enter your country of residence

(c) Enter your Tax Identification Number of that country

(d) Enter your address in that country

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

20. 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   ,    ,    .00

(b) World income (includes income chargeable in the State)   ,    ,    .00

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.

21. Insert  in the box if you are married or in a civil partnership and all of your own income and your spouse's or civil partner's income is chargeable to income tax in Ireland and you wish to claim the married person's or civil partner's tax credit

**(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 of issue in the entry fields provided on page 30)

PPS Number

--	--	--	--	--	--	--	--	--	--

(Entries on page 5 opposite ⇨)

**B - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 158]***(Including Farming & Partnership Income)*

101. Insert  in the box(es) to indicate to whom the income in each column refers. In Trade 3 column enter the number of trades for which information is being included, if applicable
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 pages 8 and 9*
103. If you are employed by An Post as a sub-postmaster/sub-postmistress insert  in the box. Where there is an entry at Line 103 there must be an entry at Line 107(a)
104. If this source of income ceased during the year 2014 state the date of cessation (DD/MM/YYYY)
105. If you are an RCT sub-contractor for the purposes of this trade and have changed your accounting period in 2014 insert  in box

**Profit assessable in 2014**

106 (a) Amount of adjusted net profit for accounting period



(b) Amount of adjusted net loss for accounting period

107. (a) Enter the **assessable** profit even if this is the same as the adjusted net profit per Line 106(a) - (if a loss show **0.00**)  
This should include income assessable under S. 98A(4), (Reverse Premiums in trading situations) where appropriate

(b) If any of the profits entered at Line 107(a) refer to **Stallion Fees**, enter that amount here(c) If any of the profits entered at Line 107(a) refer to **Greyhound Stud Fees**, enter that amount here**108. Start Your Own Business relief**

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

(a) State the date of the commencement of the new business (DD/MM/YYYY)

(b) Insert  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)**109. Balancing Charges**

(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**110. Unused Capital Allowances from a prior year**

(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 year 2014 [111 - 114]**111. Where a claim to tax relief on **property based incentive schemes** is included below, insert  in the box and give details in Panel N on page 26

112. Machinery and Plant

**113. 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), 658(2)(b), and 659(2)(a) determined in accordance with subsections (3A), (3AA), (3B) or (3BA) of S. 659

(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)

(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

114. Other

PPS Number

12 empty boxes for PPS Number

Primary Trade

Trade 2

Trade 3

Self

Spouse or Civil Partner

Self

Spouse or Civil Partner

Self

Spouse or Civil Partner

101

102

12 empty boxes

12 empty boxes

12 empty boxes

103

104

3/3/5 boxes

3/3/5 boxes

3/3/5 boxes

105

106(a)

2/3/3 boxes, .00

2/3/3 boxes, .00

2/3/3 boxes, .00

106(b)

2/3/3 boxes, .00

2/3/3 boxes, .00

2/3/3 boxes, .00

107(a)

2/3/3 boxes, .00

2/3/3 boxes, .00

2/3/3 boxes, .00

107(b)

2/3/3 boxes, .00

2/3/3 boxes, .00

2/3/3 boxes, .00

107(c)

2/3/3 boxes, .00

2/3/3 boxes, .00

2/3/3 boxes, .00

108(a)

3/3/5 boxes

3/3/5 boxes

3/3/5 boxes

108(b)

109(a)

2/3/3 boxes, .00

2/3/3 boxes, .00

2/3/3 boxes, .00

109(b)

2/3/3 boxes, .00

2/3/3 boxes, .00

2/3/3 boxes, .00

110(a)

2/3/3 boxes, .00

2/3/3 boxes, .00

2/3/3 boxes, .00

110(b)

2/3/3 boxes, .00

2/3/3 boxes, .00

2/3/3 boxes, .00

110(c)(i)

2/3/3 boxes, .00

2/3/3 boxes, .00

2/3/3 boxes, .00

110(c)(ii)

2/3/3 boxes, .00

2/3/3 boxes, .00

2/3/3 boxes, .00

111

112

2/3/3 boxes, .00

2/3/3 boxes, .00

2/3/3 boxes, .00

113(a)

2/3/3 boxes, .00

2/3/3 boxes, .00

2/3/3 boxes, .00

113(b)

2/3/3 boxes, .00

2/3/3 boxes, .00

2/3/3 boxes, .00

113(c)(i)

2/3/3 boxes, .00

2/3/3 boxes, .00

2/3/3 boxes, .00

113(c)(ii)

2/3/3 boxes, .00

2/3/3 boxes, .00

2/3/3 boxes, .00

114

2/3/3 boxes, .00

2/3/3 boxes, .00

2/3/3 boxes, .00

PPS Number

--	--	--	--	--	--	--	--	--	--

(Entries on page 7 opposite ⇨)

**B - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 158] contd.**

*(Including Farming & Partnership Income)*

**Losses [115 - 117]**

- 115. (a) If you wish to **claim**, under S. 381, to set any loss made in the trade in the year 2014 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2016.
- (b) 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 2014 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2016.
  - (i) Non-specified relief capital allowances (i.e. not included in Sch. 25B)
  - (ii) 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
- (c) Total loss for offset against other income (by virtue of S. 381 and/or S. 392)

**Unused losses from a prior year**

- 116. (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
- (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))
  - (ii) Amount of tax payable on the profits or gains of the combined trade (S. 644AA(7))

**Terminal Loss Relief**

- 117. (a) If this trade ceased in 2014 and you wish to claim terminal loss relief for the years 2013, 2012, and 2011 state:
  - (i) Amount of unused loss in the final 12 months to the date of cessation
  - (ii) Amount of unused capital allowances in the final 12 months to the date of cessation
- (b) If you wish to claim terminal loss relief for the year 2014 in respect of a loss made in a subsequent year state:
  - (i) Amount of the loss relief available for 2014
  - (ii) The date the trade ceased (DD/MM/YYYY)

**Profits or gains attributable to rezoning decisions/relevant planning decisions**

118. Enter the profits or gains attributable to rezoning decisions/relevant planning decisions liable to Income Tax at 80% (S. 644AB)

**Review of Income Tax Year 2013** (Only complete this section if a review of 2013 is required)

- 119. (a) If there was a change in Accounting Date (S. 65(3)) insert  in the box
- (b) If a cessation of trade took place in 2014 (S. 67(1)(a)(ii)) insert  in the box
- (c) Profits assessed in 2013 year of assessment
- (d) Revised profits assessable in 2013 year of assessment



**Credit for Professional Services Withholding Tax (PSWT)**

120. Gross withholding tax (before any interim refund) related to the basis period for 2014 on fees for Professional Services. Do not include credit for Relevant Contracts Tax paid

**PRSI paid**

121. If you are employed by An Post as a sub-postmaster/sub-postmistress enter the amount of PRSI, if any, paid direct to An Post in respect of this income

PPS Number

□□□□□□□□□□

Primary Trade

Trade 2

Trade 3

Self

Spouse or Civil Partner

Self

Spouse or Civil Partner

Self

Spouse or Civil Partner

115(a)

□□, □□□□, □□□□.00

□□, □□□□, □□□□.00

□□, □□□□, □□□□.00

115(b)(i)

□□, □□□□, □□□□.00

□□, □□□□, □□□□.00

□□, □□□□, □□□□.00

115(b)(ii)(I)

□□, □□□□, □□□□.00

□□, □□□□, □□□□.00

□□, □□□□, □□□□.00

115(b)(ii)(II)

□□, □□□□, □□□□.00

□□, □□□□, □□□□.00

□□, □□□□, □□□□.00

115(c)

□□, □□□□, □□□□.00

□□, □□□□, □□□□.00

□□, □□□□, □□□□.00

116(a)

□□, □□□□, □□□□.00

□□, □□□□, □□□□.00

□□, □□□□, □□□□.00

116(b)(i)

□□, □□□□, □□□□.00

□□, □□□□, □□□□.00

□□, □□□□, □□□□.00

116(b)(ii)

□□, □□□□, □□□□.00

□□, □□□□, □□□□.00

□□, □□□□, □□□□.00

117(a)(i)

□□, □□□□, □□□□.00

□□, □□□□, □□□□.00

□□, □□□□, □□□□.00

117(a)(ii)

□□, □□□□, □□□□.00

□□, □□□□, □□□□.00

□□, □□□□, □□□□.00

117(b)(i)

□□, □□□□, □□□□.00

□□, □□□□, □□□□.00

□□, □□□□, □□□□.00

117(b)(ii)

□□ / □□ / □□□□

□□ / □□ / □□□□

□□ / □□ / □□□□

2018

□□, □□□□, □□□□.00

□□, □□□□, □□□□.00

□□, □□□□, □□□□.00

119(a)

□

□

□

119(b)

□

□

□

119(c)

□□, □□□□, □□□□.00

□□, □□□□, □□□□.00

□□, □□□□, □□□□.00

119(d)

□□, □□□□, □□□□.00

□□, □□□□, □□□□.00

□□, □□□□, □□□□.00

120

□□, □□□□, □□□□.□□

□□, □□□□, □□□□.□□

□□, □□□□, □□□□.□□

121

□□, □□□□, □□□□.□□

□□, □□□□, □□□□.□□

□□, □□□□, □□□□.□□

PPS Number

**EXTRACTS FROM ACCOUNTS [122 - 158]**

	Primary Trade	Trade 2	Trade 3
<b>Accounts Information Period (must be completed)</b>			
122. From (DD/MM/YYYY)	<input type="text"/>	<input type="text"/>	<input type="text"/>
123. To (DD/MM/YYYY)	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Extracts From Accounts, pages 8 and 9, 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 124 or 125 apply.**

124. If you have previously submitted accounts information relating to this return state the income tax return with which accounts were submitted (YYYY)	<input type="text"/>	<input type="text"/>	<input type="text"/>
125. (a) Where the income arises from a partnership, enter the tax reference of the partnership	<input type="text"/>	<input type="text"/>	<input type="text"/>
(b) Insert <input checked="" type="checkbox"/> in the box if you are a non-active partner within the meaning of S. 409A	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(c) Insert <input checked="" type="checkbox"/> in the box if you are a partner in a Registered Farm Partnership as defined by S. 667C	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(d) Insert <input checked="" type="checkbox"/> in the box if this trade relates in whole or in part to Share Farming	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Income [126 - 128]**

126. Sales/Receipts/Turnover	<input type="text"/>	<input type="text"/>	<input type="text"/>
127. Receipts from Government Agencies (GMS, etc.)	<input type="text"/>	<input type="text"/>	<input type="text"/>
128. Other Income including tax exempt income	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Trading Account Items [129 - 130]**

129. Purchases	<input type="text"/>	<input type="text"/>	<input type="text"/>
130. Gross Trading Profits	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Expenses and Deductions [131 - 138]**

131. Salaries/Wages, Staff costs	<input type="text"/>	<input type="text"/>	<input type="text"/>
132. Sub-Contractors	<input type="text"/>	<input type="text"/>	<input type="text"/>
133. Consultancy, Professional fees	<input type="text"/>	<input type="text"/>	<input type="text"/>
134. Motor, Travel and Subsistence	<input type="text"/>	<input type="text"/>	<input type="text"/>
135. Repairs/Renewals	<input type="text"/>	<input type="text"/>	<input type="text"/>
136. Depreciation, Goodwill/Capital write-off	<input type="text"/>	<input type="text"/>	<input type="text"/>
137. (a) Provisions including bad debts - positive	<input type="text"/>	<input type="text"/>	<input type="text"/>
(b) If negative, state amount here	<input type="text"/>	<input type="text"/>	<input type="text"/>
138. Other Expenses (Total)	<input type="text"/>	<input type="text"/>	<input type="text"/>



PPS Number

--	--	--	--	--	--	--	--	--	--

	Primary Trade	Trade 2	Trade 3
<b>Capital Account and Balance Sheet Items [139 - 150]</b>			
139. Cash/Capital introduced	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
140. Drawings (Net of Tax and Pension contributions)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
141. (a) Closing Capital Balance - positive	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) If negative, state amount here	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
142. Stock, Work in progress, Finished goods	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
143. Debtors and Prepayments	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
144. Cash/Bank (Debit)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
145. Bank/Loans/Overdraft (Credit)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
146. Client Account Balances (Debit)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
147. Client Account Balances (Credit)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
148. Creditors and Accruals	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
1498. Tax Creditors	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
150. (a) Net Assets - positive	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) If negative, state amount here	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

**Extracts from Adjusted Net Profit/Loss Computation [151 - 158]**

**Profit/Loss per Accounts [151 - 152]**

151. Net Profit per Accounts	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
152. Net Loss per Accounts	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

**Adjustments made to Profit/Loss per Accounts [153 - 158]**

153. Motor Expenses	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
154. Donations (Political and Charitable)/ Entertainment	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
155. Light, Heat and Phone	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
156. Net gain on sale of fixed/chargeable assets	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
157. Net loss on sale of fixed/chargeable assets	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
158. (a) Stock relief claimed under S. 666	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Stock relief claimed under S. 667B	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Stock relief claimed under S. 667C	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

PPS Number

--	--	--	--	--	--	--	--	--	--

Self

Spouse or  
Civil Partner

**C - IRISH RENTAL INCOME [201 - 211]**

201. *Where a claim to tax relief on <b>property based incentive schemes</b> is included at Lines 206(c) or 208(b) insert <input checked="" type="checkbox"/> in the box and give details in Panel N on page 26	<input type="checkbox"/>	<input type="checkbox"/>
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 2014, insert <input checked="" type="checkbox"/> in the box	<input type="checkbox"/>	<input type="checkbox"/>
203. Number of properties let	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>
204. Area in hectares, if applicable	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>
205. Gross Rent Receivable	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
206. <b>Expenses</b>		
(a) Repairs	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(b) Allowable interest	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
*(c) "Section 23" type relief where 2014 is the <b>first</b> year of claim	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(d) Exempt rental income from the leasing of farm land, under S. 664	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(e) Other	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
207. Amount of chargeable <b>income</b> after expenses <b>but</b> before Capital Allowances and losses (if a loss show <b>0.00</b> )	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
208. (a) Capital Allowances brought forward from a prior year		
(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B)	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(ii) Specified Relief Capital Allowances (as set out in Sch. 25B)		
(I) Specified property relief capital allowances, as defined in S. 531AAE	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(II) All other specified relief capital allowances	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
*(b) Capital Allowances for the year 2014		
(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B)	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(ii) Specified Relief Capital Allowances (as set out in Sch. 25B)		
(I) Specified property relief capital allowances, as defined in S. 531AAE	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(II) All other specified relief capital allowances	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(c) Capital Allowances used against rental income in the year 2014	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
209. If you wish to <b>elect</b> under S. 305(1)(b) to set any unused Capital Allowances (not already ring-fenced), in respect of <b>Buildings</b> for 2014 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)	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(ii) Specified Relief Capital Allowances (as set out in Sch. 25B)		
(I) Specified property relief capital allowances, as defined in S. 531AAE	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(II) All other specified relief capital allowances	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(b) To which S. 409A does not apply (no restriction applies)		
(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B)	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(ii) Specified Relief Capital Allowances (as set out in Sch. 25B)		
(I) Specified property relief capital allowances, as defined in S. 531AAE	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(II) All other specified relief capital allowances	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
210. Losses - Amount of unused losses from a prior year		
(a) Amount of loss arising from specified property relief within the meaning of S. 531AAE	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(b) Amount of loss not arising from specified property relief, within the meaning of S. 531AAE	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

PPS Number

--	--	--	--	--	--	--	--	--	--	--	--

Self

Spouse or Civil Partner

**Non-resident Landlord**

211. 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) PPS number of tenant(s) (if known)

--	--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--	--	--

(b) Amount of Irish tax withheld

--	--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--	--	--

**D - INCOME FROM IRISH EMPLOYMENTS, OFFICES (INCL. DIRECTORSHIPS), PENSIONS, ETC., INCOME FROM FOREIGN OFFICES OR EMPLOYMENTS ATTRIBUTABLE TO THE DUTIES OF THOSE OFFICES AND EMPLOYMENTS EXERCISED IN THE STATE [212 - 240]**

212. (a) Gross amount of income from **Irish employments, offices and non-Proprietary Directorships subject to PAYE** (other than income at lines 212(b), 213(a), 214(a), 215 & 216)

--	--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--	--	--

(b) Gross amount of income from **Irish Proprietary Directorships subject to PAYE**

--	--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--	--	--

213. (a) Income attributable to the performance in the State of the duties of **foreign offices and foreign employments** subjected to PAYE deduction

--	--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--	--	--

(b) (i) If you are resident and non-domiciled, and wish to apply to have tax computed in accordance with S. 825B include the amount on which you are liable to tax at (a) above and insert  in the box



(ii) Enter the year in which you were first entitled to this relief (YYYY)

--	--	--	--

--	--	--	--

(c) Income attributable to the performance in the State of the duties of **foreign offices and foreign employments** not subjected to PAYE deduction

--	--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--	--	--

**214. Special Assignee Relief Programme**

If you are entitled to relief under S. 825C, state:

(a) Gross income from the employment less amounts contributed to pension and amounts not taxed in the State

--	--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--	--	--

(b) Amount of income relieved

--	--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--	--	--

(c) If the relief referred to above has been granted through payroll by your employer insert  in the box



If you have not been granted relief by your employer, and if you have not already done so, you must submit a SARP 1 in support of your claim

215. Gross amount of income from Public Sector employment where PRSI was paid under Class B, C, or D

--	--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--	--	--

216. Gross amount of income from **certain Public Sector employment** (Members of the Oireachtas, Judiciary, etc.)

--	--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--	--	--

217. **Income from Irish employment not subjected to PAYE**

(include payments received on commencement/cessation of employment, restrictive covenants, etc.)

(a) Amount chargeable to tax

--	--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--	--	--

(b) Nature of payment(s)



**218. Allowable Deductions incurred in Employment**

(a) Nature of employment(s)



(b) Expenses

--	--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--	--	--

(c) Superannuation Contributions/AVC (where not deducted by Employer)

--	--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--	--	--

(d) Capital Allowances

--	--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--	--	--

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

--	--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--	--	--

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

--	--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--	--	--

(g) Amount of total at (e) referring to Employment income/salary

--	--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--	--	--

PPS Number

Grid for PPS Number

Self

Spouse or Civil Partner

219. Foreign Earnings Deduction

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

(a)(i) Country

Grid for Country (Self)

Grid for Country (Spouse)

(ii) Number of qualifying days

Grid for Number of days (Self)

Grid for Number of days (Spouse)

(b)(i) Country

Grid for Country (Self)

Grid for Country (Spouse)

(ii) Number of qualifying days

Grid for Number of days (Self)

Grid for Number of days (Spouse)

(c) Amount of relief claimed

Grid for Amount (Self)

Grid for Amount (Spouse)

220. Taxable Benefits (not taxed at source under PAYE)

(a) PRSAs (Note to include this in Line 508(c) on page 19)

Grid for PRSAs (Self)

Grid for PRSAs (Spouse)

(b) Other

Grid for Other (Self)

Grid for Other (Spouse)

Specify

Grid for Specify (Self)

Grid for Specify (Spouse)

221. Relief for key employees engaged in research and development activities

(a) Name of employer

Grid for Name of employer (Self)

Grid for Name of employer (Spouse)

(b) Employer's registered number

Grid for Registered number (Self)

Grid for Registered number (Spouse)

(c) Amount of emoluments from this employer for 2014

(Note: this income should also be included with employment income subject to PAYE and income liable to USC)

Grid for Emoluments (Self)

Grid for Emoluments (Spouse)

(d) Amount of research and development credit claimed under S. 472D for 2014

Grid for R&D credit (Self)

Grid for R&D credit (Spouse)

(e) Amount of unused credit carried forward under S. 472D(4) from previous year

Grid for Unused credit (Self)

Grid for Unused credit (Spouse)

(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 2013)

Social Welfare Payments, Benefits or Pensions received [222 - 223]

222. Carer's Allowance paid by Dept. of Social Protection

Grid for Carer's Allowance (Self)

Grid for Carer's Allowance (Spouse)

223. Other taxable Social Welfare Payments, Benefits or Pensions

to include illness benefit received in 2014 (and maternity benefit, adoptive benefit and health and safety benefit) (see Form 11 Helpsheet for more information)

Grid for Other Social Welfare (Self)

Grid for Other Social Welfare (Spouse)

Social Welfare type payments

224. Income in lieu of Social Welfare Payments

Grid for Income in lieu (Self)

Grid for Income in lieu (Spouse)

Irish Pensions received [225 - 229]

225. Early Farm Retirement Pension (subject to PAYE)

Grid for Early Farm Pension (Self)

Grid for Early Farm Pension (Spouse)

226. Employment pension (subject to PAYE)

Grid for Employment pension (Self)

Grid for Employment pension (Spouse)

227. Employment pension (not subjected to PAYE)

Grid for Employment pension (Self)

Grid for Employment pension (Spouse)

228. Pension payable under an Occupational Pension Scheme, RAC or a PRSA

Grid for Occupational Pension (Self)

Grid for Occupational Pension (Spouse)

229. Withdrawal of funds from AVC

Amounts of funds withdrawn from an AVC under S. 782A

Grid for AVC withdrawal (Self)

Grid for AVC withdrawal (Spouse)

230. Distributions from Approved Retirement Funds, Approved Minimum Retirement Funds & PRSA (Part 30 Chs 2 & 2A)

(a) Distributions from an Approved Retirement Fund (S. 784A)

Grid for ARF (Self)

Grid for ARF (Spouse)

(b) Distributions from an Approved Minimum Retirement Fund (S. 784C)

Grid for AMRF (Self)

Grid for AMRF (Spouse)

(c) Distributions from a PRSA (S. 787G)

Grid for PRSA (Self)

Grid for PRSA (Spouse)

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

(a) Amount of lump sum(s) paid between 7/12/2005 and 31/12/2013, both inclusive

Grid for Lump sum (Self)

Grid for Lump sum (Spouse)

(b) (i) Amount of lump sum(s) paid in 2014

Grid for Lump sum 2014 (Self)

Grid for Lump sum 2014 (Spouse)

(ii) Amount of lump sum paid in 2014 which was paid under the rules of a Qualifying Overseas Pension Plan (QOPP) (S. 790AA(17))

Grid for QOPP (Self)

Grid for QOPP (Spouse)

PPS Number

Grid for PPS Number

Self

Spouse or Civil Partner

(c) Tax free amount, if any, for 2014

Grid for (c) tax free amount

(d) Amount of excess lump sum(s) for 2014

Grid for (d) excess lump sum

(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))

Grid for (e) standard rate portion

(f) Portion of amount at (d) chargeable under Schedule E

Grid for (f) Schedule E portion

(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))

Grid for (g)(i) standard rate portion

(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)

Grid for (g)(ii) other rates portion

Universal Social Charge - Gross Income from Employment/Pension

Gross amount of all employment and occupational pension income, before any deduction for superannuation, other pension contributions, or permanent health benefit. This is the Gross Income for USC as shown on the P60, as appropriate, for 2014.

232. Gross income for USC for the year 2014

Grid for 232 gross income

233. Amount of USC deducted in 2014

Grid for 233 USC deducted

234. Amount of USC refunded for the year 2014

Grid for 234 USC refunded

235. 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 [X] in the box

Input box for 235

PAYE Tax deducted/refunded

236. (a) Total of all PAYE tax deducted per P60(s)/P45(s) to include amount of tax deducted under Schedule E from distributions from ARFs, AMRFs & PRSAs - retirement lump sums & funds withdrawn from AVCs.

Grid for 236(a) total PAYE tax

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

(b) PAYE Tax refunded for the Income Tax year 2014

Grid for 236(b) PAYE tax refunded

(c) PAYE Tax underpaid (amount collected by reducing your tax credits for 2014)

Grid for 236(c) PAYE tax underpaid

Directorships

237. If you and/or your spouse or civil partner held proprietary directorships in the year 2014, state each company's tax number and the percentage shareholding in each company

Table with columns for Company Tax Number, %, and Insert [X] in the box if Spouse or Civil Partner. Two rows for entries.

Convertible Securities

238. Chargeable event in 2014 (S. 128C)

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

Grid for 238 chargeable event

Share Options [239 - 240]

239. Share options exercised, released or assigned in 2014

(a) Enter total chargeable amount

Grid for 239(a) total chargeable amount

(b) Enter amount of Relevant Tax on a Share Option (RTSO) paid

Grid for 239(b) RTSO paid

240. 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:

(a) The balance of tax remaining on the share option(s) to which the election under S. 128A(4A) was made

Grid for 240(a) tax remaining

(b) The aggregate of the net gain arising on the disposal of shares in 2014. Do not include losses in the aggregate net gain

Grid for 240(b) net gain

PPS Number

Grid for PPS Number

Self

Spouse or Civil Partner

E - FOREIGN INCOME [301 - 321] (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 2014 Pay & File Self-Assessment Returns for more information on the taxation of foreign income.

Main form area containing sections 301-313 with input fields for Self and Spouse or Civil Partner.



PPS Number

--	--	--	--	--	--	--	--	--	--	--	--

Self

Spouse or  
Civil Partner

**319. 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**

(a) Relevant payment taxable at 41% (S. 747D(a)(i)(I)(B))	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
(b) Relevant payment (personal portfolio) taxable at 60% (S. 747D(a)(i)(I)(A))	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
(c) Non-Relevant payment taxable at 41%(S. 747D(a)(i)(II)(B))	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
(d) Non-Relevant payment (personal portfolio) taxable at 60% (S. 747D(a)(i)(II)(A))	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
(e) Gain taxable at 41% (S. 747E(1)(b)(ii))	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
(f) Gain (personal portfolio) taxable at 60% (S. 747E(1)(b)(i))	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00

And in respect of any such material interest acquired in 2014 give the following additional details:

(g) Name & address of offshore fund(s)	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
(h) Date material interest was acquired (DD/MM/YYYY)	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
(i) Amount of capital invested in acquiring the material interest	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
(j) Name & address of intermediary (if any) through whom the material interest was acquired	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>

**320. Other Offshore Products (S. 896).** Give the following details for each material interest acquired in 2014 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**

(a) Name & address of offshore product(s)	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
(b) Date material interest was acquired (DD/MM/YYYY)	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
(c) Amount of payment made in acquiring the material interest	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .00
(d) Name & address of intermediary (if any) through whom the material interest was acquired	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>

321. (a) Additional Double Taxation Relief due	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> .
(b) Details of income sources on which Double Taxation Relief due	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>



PPS Number

Grid for PPS Number

Self

Spouse or Civil Partner

F - INCOME FROM FEES, COVENANTS, DISTRIBUTIONS, etc. [401 - 409]

Main table with 3 columns: Description, Self, Spouse or Civil Partner. Rows include sections 401-409 with various income types and amounts.

PPS Number

--	--	--	--	--	--	--	--	--	--

Self

Spouse or  
Civil Partner

**INCOME FROM SOURCES NOT SHOWN ELSEWHERE**

410. (a) Gross amount of the income	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Amount of tax deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> .	<input type="text"/> , <input type="text"/> , <input type="text"/> .
(c) Source(s) of income received	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>

**G - EXEMPT INCOME [411 - 416]**

411. Profit disregarded by virtue of <b>Artists Exemption</b> granted under S. 195	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
412. (a) Profit or gains from <b>Woodlands</b>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) If a loss, enter the amount of the loss	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Distributions out of exempt profit or gains from <b>Woodlands</b>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
413. (a) Income received under <b>Rent-a-Room Relief Scheme</b>	<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
(b) If you <b>do not</b> wish to avail of Rent-a-Room Relief, insert <input checked="" type="checkbox"/> in the box and include the income and expenses at Lines 205 - 210 on page 10	<input type="checkbox"/>	<input type="checkbox"/>

**414. 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)

<input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> .00
---	---

415. Income not chargeable to tax but which is part of <b>total income</b> for the purposes of S. 188(1)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
416. (a) <b>Other Exempt Income</b>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Details of income sources, e.g. exempt investment income received under S. 189	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>

**H - ANNUAL PAYMENTS, CHARGES AND INTEREST PAID [501 - 514]**

501. Gross amount of <b>Rents, etc. payable to Non-Residents</b> in 2014	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
502. <b>Clawback of Employers' Tax Relief at Source (TRS)</b> If you are an employer and have paid medical insurance premiums to an authorised insurer on behalf of your employees <b>enter the amount of tax relief at source</b> granted to you in respect of these premiums <b>(Note: do not enter the amount of the insurance premium paid)</b>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
503. (a) Gross amount of <b>Maintenance Payments</b> paid in 2014 where tax was <b>not</b> deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Gross amount of <b>Maintenance Payments</b> paid in 2014 where tax was deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
504. (a) Gross amount of <b>Deed(s) of Covenant</b> in favour of Permanently Incapacitated individual(s)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Gross amount of <b>Deed(s) of Covenant</b> in favour of person(s) aged 65 or over	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
505. Gross amount of payment of other <b>Charges/Annuity(ies)</b> where tax was deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

**Pension Contributions [506 - 510]**

506. If you are claiming relief in respect of <b>RACs/PRSAs/QOPPs</b> state the source(s) of your earnings for which the relief is claimed	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
--	--	--

PPS Number

--	--	--	--	--	--	--	--	--	--

Self

Spouse or  
Civil Partner

**507. Retirement Annuity Contracts (RACs)**

- (a) Amount of RACs paid in 2014 (for which relief has not been claimed or granted in 2013) , , .00 , , .00
- (b) Insert  in the box if a once off payment
- (c) Amount paid between 1/1/2015 and 31/10/2015 for which relief has not already been granted and for which relief is being claimed in 2014 , , .00 , , .00
- (d) Amount paid in a prior year, for which relief has not been obtained , , .00 , , .00

**508. 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 1/1/2014 - 31/12/2014, (for which no further relief is due) , , .00 , , .00
- (b) PRSA contributions deducted by your employer from your salary, (for which no further relief is due) , , .00 , , .00
- (c) PRSA contributions made on your behalf by your employer (Note to include this in Line 220(a) on page 12) , , .00 , , .00
- (d) PRSA contributions paid directly by you to a PRSA provider , , .00 , , .00
- (e) Amount paid between 1/1/2015 and 31/10/2015 for which relief has not already been granted and for which relief is being claimed in 2014 , , .00 , , .00
- (f) Amount paid in a prior year, for which relief has not been obtained , , .00 , , .00

**509. 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 2014 , , .00 , , .00
- (b) Amount paid between 1/1/2015 and 31/10/2015 for which relief has not already been granted and for which relief is being claimed in 2014 , , .00 , , .00
- (c) Amount paid in a prior year, for which relief has not been obtained , , .00 , , .00

**510. Pension Contribution Relief**

Total amount of RAC/PRSA/QOPP relief claimed in 2014 , , .00 , , .00

**511. Retirement Relief for Certain Sportspeople**

- (a) Insert  in the box to claim relief
- (b) Date of permanent cessation of the specific occupation or profession (DD/MM/YYYY) / /  / /
- (c) Amount of relief claimed for the year 2014 , .00 , .00

**512. Interest Relief on certain unsecured home loans**

In respect of **interest paid** on unsecured home loans used for the purchase, repair, development or improvement of your **main residence**, taken out between 1/1/2004 and 31/12/2012, and interest paid on unsecured home loans which qualifies for relief under Section 9 Finance Act 2013, complete the following:

- (a) Insert  in the box to confirm interest claimed at (e) below is not in respect of a secured home loan (mortgage) taken out with a lending provider in the State
- (b) Enter date loan taken out (DD/MM/YYYY) / /  / /
- (c) If you received Tax Relief at Source (TRS) in respect of another loan in 2014, state the amount of interest on which TRS granted , , .00 , , .00
- (d) Insert  in the box if you are entitled to first-time buyer relief (i.e. in the first seven years of entitlement to relief)
- (e) State the amount of interest paid in 2014 (excluding interest at (c)) , , .00 , , .00
- (f) State the number of tax years (1-6) prior to 2014 you were entitled to first-time buyer relief
- (g) Insert  in the box if the interest at (e) was paid on a loan taken out between 1/1/2004 and 31/12/2008 to purchase your first qualifying residence, or subsequent qualifying residence where your first qualifying residence was purchased on or after 1/1/2004

PPS Number

Grid for PPS Number

Self

Spouse or Civil Partner

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

(a) 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 2014

Grid for interest paid in 2014 (Self)

Grid for interest paid in 2014 (Spouse or Civil Partner)

(b) Interest Relief on a Loan applied in acquiring an interest or share in a partnership (other than a farming partnership) (S. 253) where the loan was taken out on or before 15 October 2013, or if taken out after that date was a replacement for an existing loan taken out before that date.

State amount of interest paid in 2014

Grid for interest paid in 2014 (Self)

Grid for interest paid in 2014 (Spouse or Civil Partner)

514. Significant Buildings and Gardens (S. 482)

Amount of qualifying expenditure incurred in 2014

Grid for expenditure in 2014 (Self)

Grid for expenditure in 2014 (Spouse or Civil Partner)

I - CLAIM FOR TAX CREDITS, ALLOWANCES, RELIEFS AND HEALTH EXPENSES [515 - 544]

515. (a) Home Carer Tax Credit - Amount due for 2014

Grid for Home Carer Tax Credit (Self)

(b) If you qualify on the "look-back" year insert X in the box

Box for look-back year

516. PAYE Tax Credit - Insert X in the box if claimed

Box for PAYE Tax Credit (Self)

Box for PAYE Tax Credit (Spouse or Civil Partner)

517. (a) Blind Person's Tax Credit - Insert X in the box to indicate if due

Box for Blind Person's Tax Credit (Self)

Box for Blind Person's Tax Credit (Spouse or Civil Partner)

(b) Guide Dog - Insert X in the box to indicate if self and/or spouse or civil partner has a Guide Dog

Box for Guide Dog (Self)

Box for Guide Dog (Spouse or Civil Partner)

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

Grid for Dependent Relative Tax Credit (Self)

Grid for Dependent Relative Tax Credit (Spouse or Civil Partner)

(b) Number of Dependent Relatives

Grid for Number of Dependent Relatives (Self)

Grid for Number of Dependent Relatives (Spouse or Civil Partner)

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

Grid for Employing a Carer (Self)

Grid for Employing a Carer (Spouse or Civil Partner)

520. Permanent Health Benefit (not health/medical insurance) - Amount paid (where not deducted from gross pay by employer)

Grid for Permanent Health Benefit (Self)

Grid for Permanent Health Benefit (Spouse or Civil Partner)

521. (a) Seed Capital Scheme - Amount of relief claimed in 2014 (Note: if you are claiming relief for prior years you should submit full details to your Revenue office)

Grid for Seed Capital Scheme (Self)

Grid for Seed Capital Scheme (Spouse or Civil Partner)

(b) (i) Business Expansion Scheme Relief - Amount of relief claimed in 2014

Grid for Business Expansion Scheme Relief (Self)

Grid for Business Expansion Scheme Relief (Spouse or Civil Partner)

(ii) Enter relevant RICT3 certificate number, or, if appropriate, the Designated Fund's reference number

Grid for RICT3 certificate number (Self)

Grid for RICT3 certificate number (Spouse or Civil Partner)

Grid for RICT3 certificate number (Self)

Grid for RICT3 certificate number (Spouse or Civil Partner)

(c) (i) Employment and Investment Incentive - Amount subscribed for eligible shares in 2014

Grid for Employment and Investment Incentive (Self)

Grid for Employment and Investment Incentive (Spouse or Civil Partner)

(ii) Enter relevant EII certificate number, or if appropriate, the Designated Fund's reference number

Grid for EII certificate number (Self)

Grid for EII certificate number (Spouse or Civil Partner)

Grid for EII certificate number (Self)

Grid for EII certificate number (Spouse or Civil Partner)

522. (a) Film Relief

- Amount of investment on which relief is claimed in 2014

Grid for Film Relief (Self)

Grid for Film Relief (Spouse or Civil Partner)

(b) Enter all relevant Film 3 certificate numbers

Grid for Film 3 certificate numbers (Self)

Grid for Film 3 certificate numbers (Spouse or Civil Partner)

Grid for Film 3 certificate numbers (Self)

Grid for Film 3 certificate numbers (Spouse or Civil Partner)

523. Tuition Fees

(a) State the name of the student

Grid for student name (Self)

Grid for student name (Spouse or Civil Partner)

Grid for student name (Self)

Grid for student name (Spouse or Civil Partner)

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

Grid for amount paid (Self)

Grid for amount paid (Spouse or Civil Partner)

(c) Insert X in the box if a part-time course

Box for part-time course (Self)

Box for part-time course (Spouse or Civil Partner)

(d) Insert X in the box if fees relate to a training course

Box for training course (Self)

Box for training course (Spouse or Civil Partner)

Box for office use only

PPS Number

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

**524. Single Person Child Carer Credit**

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.



(i) Child's First Name

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(ii) Child's Surname

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(iii) Child's Date of Birth (DD/MM/YYYY)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(iv) Child's PPS No.

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

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

**Child 1**

**Child 2**



(vi) In the year ended 31 December 2014 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

(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 2014 were you living with another person as a couple whether married, in a civil partnership, or cohabiting

Yes  No

(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

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

If you are an individual (the primary claimant) who is relinquishing the Single Person Child Carer Credit in favour of another individual, complete the above section in respect of each child and in addition state:

(i) Name and address of the individual to whom you are relinquishing this tax credit


(ii) His or her PPS No. (if known)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

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

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

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

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 complete the section below.

(i) In the year ended 31 December 2014 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 2014 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


(v) His or her PPS No. (if known)

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

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

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

(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)

PPS Number

**525. Incapacitated Child Tax Credit**

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

(b) Date of Birth and PPS Number of each incapacitated child

Date of Birth	PPS Number
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>

(c) Amount of tax credit being claimed

(Note: to qualify for this credit you must hold a certificate from a medical practitioner confirming that the child is permanently incapacitated)

,  .00

**526. Medical Insurance Premiums - Paid by your employer**

**Self**

(a) If your Employer paid premiums on your behalf, to an authorised insurer, in 2014 state, in respect of each such premium:

(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 <input type="checkbox"/>	(iv) Amount of any contribution towards this premium made by you to your employer	(v) No. of months in 2014 where the policy was active
<input type="text"/>	<input type="text"/> , <input type="text"/> .00	<input type="checkbox"/>	<input type="text"/> , <input type="text"/> .00	<input type="text"/>
<input type="text"/>	<input type="text"/> , <input type="text"/> .00	<input type="checkbox"/>	<input type="text"/> , <input type="text"/> .00	<input type="text"/>
<input type="text"/>	<input type="text"/> , <input type="text"/> .00	<input type="checkbox"/>	<input type="text"/> , <input type="text"/> .00	<input type="text"/>

**Spouse or Civil Partner**

(b) If your spouse's or civil partner's employer paid premiums on their behalf, to an authorised insurer, in 2014 state, in respect of each such premium:

(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 <input type="checkbox"/>	(iv) Amount of any contribution towards this premium made by you to your employer	(v) No. of months in 2014 where the policy was active
<input type="text"/>	<input type="text"/> , <input type="text"/> .00	<input type="checkbox"/>	<input type="text"/> , <input type="text"/> .00	<input type="text"/>
<input type="text"/>	<input type="text"/> , <input type="text"/> .00	<input type="checkbox"/>	<input type="text"/> , <input type="text"/> .00	<input type="text"/>
<input type="text"/>	<input type="text"/> , <input type="text"/> .00	<input type="checkbox"/>	<input type="text"/> , <input type="text"/> .00	<input type="text"/>

**Self**

**Spouse or Civil Partner**

527. (a) **Owner Occupier Relief on a Residential Property in a Designated Area - Amount due in 2014**

, ,  .00 , ,  .00

(b) **Property based incentive scheme** - Where you are claiming relief at Line 527(a), insert  in the box and give details in Panel N on page 26

528. **Job Assist Allowance** - Amount claimed

,  .00 ,  .00

(Note: this scheme has ended for all employments commencing on or after 1 July 2013)

**529. Seafarer Allowance**

(a) Number of days out of the State

(b) Amount of salary for this employment

, ,  .00 , ,  .00

(c) Amount claimed

, ,  .00 , ,  .00

**530. Rent Tax Credit**

No relief is due unless the claimant was, on 7/12/2010, paying rent under a tenancy

(a) I confirm that I was paying rent under a tenancy on the 7/12/2010

(b) Amount of rent paid if under 55 years of age in 2014

,  .00 ,  .00

(c) Amount of rent paid if 55 years of age or over in 2014

,  .00 ,  .00

(d) Address of Rented Property

PPS Number

Grid for PPS Number

Self

Spouse or Civil Partner

(e) Name and address of landlord/agency rent is paid to

Grid for landlord/agency name and address

(f) PPS Number of landlord (if known)

Grid for PPS Number of landlord

531. Year of Marriage or Registration of a Civil Partnership Review

(a) To claim for relief under S. 1020/1030E insert [X] in the box

Box for relief claim

(b) Amount of spouse's or civil partner's income for 2014

Income grid for spouse/civil partner

(c) Amount of repayment claimed in respect of self

Repayment grid for self

(d) Amount of repayment claimed in respect of spouse or civil partner

Repayment grid for spouse/civil partner

Your spouse or civil partner will have to make a separate claim for relief under S. 1020/1030E in his/her return.

532. Approved Sports Bodies

(a) Amount of Donations made in 2014

Donation grid for self

Donation grid for spouse/civil partner

(b) Name and address of Approved Sports Body/Bodies

Grid for name and address of sports body

Grid for name and address of sports body

Health Expenses [533 - 544] Health Expenses incurred by you (and your spouse or civil partner if you are taxed under Joint Assessment). Complete and retain Form Med 1

Nursing Home expenses [533 - 538] - Enter details in relation to maintenance/treatment in 2014

533. (a) Amount of expenses

Expense amount grid

(b) Name and address of Nursing Home

Grid for name and address of nursing home

Deductions [534 - 537] (Sums received/receivable in respect of Nursing Home expenses)

534. From any public/local authority (e.g. Local Health Office)

Deduction grid 534

535. Under any policy of medical insurance

Deduction grid 535

536. Compensation claim, etc.

Deduction grid 536

537. Total Deductions (Nursing Home expenses only)

Total deduction grid 537

538. Net amount of Nursing Home expenses on which tax relief is claimed

Net amount grid 538

'Other' Health Expenses incurred [539 - 544]

539. Enter total of 'Other' Health Expenses incurred in 2014

Total other health expenses grid

Deductions [540 - 543] (Sums received/receivable in respect of 'Other' Health Expenses only)

540. From any public/local authority (e.g. Local Health Office)

Deduction grid 540

541. Under any policy of medical insurance

Deduction grid 541

542. Compensation claim, etc.

Deduction grid 542

543. Total Deductions ('Other' Health Expenses only)

Total deduction grid 543

544. Net amount of 'Other' Health Expenses on which tax relief is claimed

Net amount grid 544

J - HIGH-INCOME INDIVIDUALS: LIMITATION ON USE OF RELIEFS [601 - 603]

601. Excess Relief forward to 2014 under S. 485F

Excess relief grid 601

Excess relief grid 601

Amounts at Lines 602/603 should be transferred from a completed 2014 High-Income Individuals Statement: Form RR1

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

Taxable income grid 602

Taxable income grid 602

603. Recalculated Taxable Income for 2014

Recalculated taxable income grid 603

Recalculated taxable income grid 603

K - CAPITAL ACQUISITIONS IN 2014

701. If you received a gift or an inheritance in 2014, insert [X] in the box

Self [ ]

Spouse or Civil Partner [ ]

(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.)





PPS Number

	Self	Spouse or Civil Partner
812. Net Chargeable Gain (excluding Foreign Life Policies)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
813. Chargeable Gain on Foreign Life Policies	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
814. Unused Loss(es) for carry forward to 2015	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

If you have an overall CGT loss in 2014 there is no need to complete Lines 815 or 816.

815. In respect of net chargeable gains that arose in the period 1 January 2014 - 30 November 2014

(a) Enter amount of net gain to be charged at 33%	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Enter amount of net gain on Foreign Life Policies to be charged at 40%	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(d) Enter amount of net gain in respect of Venture Fund Capital to be charged at 15%	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(e) (i) Enter amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2014 by virtue of S. 542(1)(d)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(ii) Date of disposal (DD/MM/YYYY)	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
(f) Enter the amount of net gain on windfall gains attributable to rezoning/relevant planning decisions to be charged at 80% (S. 649B)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

816. In respect of net chargeable gains that arose in the period 1 December 2014 - 31 December 2014

(a) Enter amount of net gain to be charged at 33%	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Enter amount of net gain on Foreign Life Policies to be charged at 40%	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(d) Enter amount of net gain in respect of Venture Fund Capital to be charged at 15%	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(e) (i) Enter amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2014 by virtue of S. 542(1)(d)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(ii) Date of disposal (DD/MM/YYYY)	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
(f) Enter the amount of net gain on windfall gains attributable to rezoning/relevant planning decisions to be charged at 80% (S. 649B)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

Double Taxation Relief

817. 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
<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/>
<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/>

M - CHARGEABLE ASSETS ACQUIRED IN 2014

818. 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)	<input type="text"/>	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Residential Premises	<input type="text"/>	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Commercial Premises	<input type="text"/>	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(d) Agricultural Land	<input type="text"/>	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(e) Development Land	<input type="text"/>	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(f) Business Assets	<input type="text"/>	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(g) Antiques/Works of Art	<input type="text"/>	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(h) Other	<input type="text"/>	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

PPS Number

**N - PROPERTY BASED INCENTIVES ON WHICH RELIEF IS CLAIMED IN 2014 [901 - 933]**

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.

**Residential Property**

		Owner Occupier	Investor - Lessor
901. Urban Renewal	S. 372 AP & AR	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
902. Town Renewal	S. 372 AP & AR	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
903. Seaside Resort	S. 372 AU		<input type="text"/> , <input type="text"/> , <input type="text"/> -00
904. Rural Renewal	S. 372 AP & AR	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
905. Living over the Shop	S. 372 AP & AR	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
906. Park and Ride	S. 372 AP & AR	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
907. Student Accommodation	S. 372 AP		<input type="text"/> , <input type="text"/> , <input type="text"/> -00
908. Living City Initiative	S. 372AAB	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	

**Industrial Buildings Allowance**

		Owner Occupier	Investor - Lessor
909. Urban Renewal	S. 372C & D	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
910. Town Renewal	S. 372AC & AD	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
911. Seaside Resort	S. 352 & S.353	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
912. Rural Renewal	S. 372M & N	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
913. Multi-storey Car Parks	S. 344	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
914. Living over the Shop (Commercial Premises Only)	S. 372D	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
915. Enterprise Areas	S. 343	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
916. Park and Ride	S. 372V & W	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00

PPS Number

**N - PROPERTY BASED INCENTIVES ON WHICH RELIEF IS CLAIMED IN 2014 [901 - 933] contd.**

**Industrial Buildings Allowance**

**Owner Occupier**

**Investor - Lessor**

917. Hotels	S. 268(1)(d)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
918. Holiday Cottages	S. 268(3)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
919. Holiday Hostels	S. 268(2C)(b)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
920. Guest Houses	S. 268(2C)(a)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
921. Nursing Homes	S. 268(1)(g)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
922. Housing for the Elderly/Infirm	S. 268(3A)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
923. Convalescent Homes	S. 268(1)(i)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
924. Qualifying Hospitals	S. 268(2A)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
925. Qualifying Mental Health Centres	S. 268(1C)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
926. Qualifying Sports Injury Clinics	S. 268(2B)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
927. Buildings used for Certain Childcare Purposes	S. 843A	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
928. Specialist Palliative Care Units	S. 268(1)(m)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
929. Building or Structures in Registered Caravan & Camping Sites	S. 268(2D)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
930. Mid-Shannon Corridor Tourism Infrastructure Investment Scheme	S. 372AW	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
931. Living City Initiative	S. 372AAC	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00
932. Aviation Services Facilities	S. 268(1)(n)	<input type="text"/> , <input type="text"/> , <input type="text"/> -00	<input type="text"/> , <input type="text"/> , <input type="text"/> -00

933. Where the scheme(s) on which you are claiming relief is/are not listed at **Lines 901 - 932** 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).

,,-00

PPS Number

**O - SELF-ASSESSMENT MADE UNDER CHAPTER 4 OF PART 41A [934 - 935]**

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 panel if you submit this return to Revenue on or before 31 August 2015**

934. Self-Assessment – Income Tax 2014

(a) Amount of income or profits arising for this period , ,  .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, DSP, 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 , ,  .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 per P60, etc.)

(ii) Amount of USC chargeable for this period - self , ,  .00

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

**(Note:** this is the amount of USC chargeable on all of your income (including employment and pension income which has suffered USC at source))

(iv) Amount of PRSI chargeable for this period - self , ,  .00

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

(ii) Amount of tax overpaid for this period before refund/offset at (c)(iii) below , ,  .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) suffered, DIRT withheld at source, PAYE operated on Schedule E income and Professional Services Withholding Tax (PSWT). This is the amount of PSWT suffered before any interim refunds already made by Revenue.)

(iii) Amount of refund (or offset) made out of tax withheld at source , ,  .00

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

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

(e) Amount of tax overpaid for this period , ,  .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, this will be the same as (c)(i) or (c)(ii) above.)

PPS Number

(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:** if you file this return on time, but at the date of filing, you have failed to submit your 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 as if this return was filed late by two months or more. 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 involved.)

(h) Amount of 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 2014 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.)

(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))

(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 DECLARE the above to be my Self-Assessment to Income Tax for the year 2014

Signature  Date  (DD/MM/YYYY)

Capacity of Signatory

**935. Self-Assessment – Capital Gains Tax 2014**

(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 and 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 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 934(f))

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

**(Note:** see 934(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 offset into 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 2014

Signature  Date  (DD/MM/YYYY)

Capacity of Signatory

PPS Number

### 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)

Account numbers and sort codes have been replaced by International Bank Account Numbers (IBAN) and Bank Identifier Codes (BIC). These numbers are generally available on your bank account statements. Further information on SEPA can be found on [www.revenue.ie](http://www.revenue.ie).

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

**International Bank Account Number (IBAN)** (Maximum 34 characters)

**Bank Identifier Code (BIC)** (Maximum 11 characters)

If you are married or in a civil partnership and have opted for Joint Assessment in 2014, please provide your spouse's or civil partner's Irish bank account details:

**International Bank Account Number (IBAN)** (Maximum 34 characters)

**Bank Identifier Code (BIC)** (Maximum 11 characters)

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

### Expression of Doubt

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

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

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

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

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

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

# PAY AND FILE - 31 OCTOBER 2015

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 On-Line Service (ROS)

For details on how to make payments and submit returns using the Revenue On-Line Service visit the Revenue website at [www.revenue.ie](http://www.revenue.ie) or phone **1890 20 11 06**.

### 2. Credit Card

For details on how to make a tax payment by credit card (VISA or MasterCard), visit the Revenue website at [www.revenue.ie](http://www.revenue.ie) or phone **1890 27 37 47**.

### 3. Debit Card

For details on how to make a tax payment by debit card, visit the Revenue website at [www.revenue.ie](http://www.revenue.ie) or phone **1890 27 37 47**.

### 4. Direct Debit

For information on how to pay Preliminary Income Tax by monthly Direct Debit, visit the Revenue website at [www.revenue.ie](http://www.revenue.ie) or phone **1890 33 84 48**. Please note that the Direct Debit facility applies **only** to Preliminary Tax and all Direct Debit applications should be made on-line through **ROS** using the Direct Debit link on **My Services** screen.

### 5. Single Debit Authority

You can now pay Income Tax directly from your bank account by completing the Single Debit Authority overleaf.

**Please note that the bank account must be within the Single Euro Payments Area (SEPA) and must be provided in the SEPA format.**

- Simply provide your bank details and the amount you wish to have debited from your account.
- Please remember to give a breakdown on the Statement of Net Liabilities on how much is to be allocated against each liability.
- Forward the completed mandate to the **Collector-General** at the address below.
- A once-off deduction will be taken from your account no earlier than 31 October 2015 and credited against your tax liabilities as specified on the Statement of Net Liabilities.

## Importance of Prompt Payments

- Ensure 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 a tax liability, or failure to pay on time, can result in enforced collection through the Sheriff, Court proceedings or 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, Limerick.

Please return completed Single Debit Authority to:  
**COLLECTOR-GENERAL, PO BOX 354, LIMERICK**

# SEE PAYSリップ ON REVERSE

### Legal Text

By signing this mandate form, you authorise (A) the Revenue Commissioners to send instructions to your bank to debit your account and (B) your bank to debit your account in accordance with the instruction from the Revenue Commissioners.

As part of your rights, you are entitled to a refund from your bank under the terms and conditions of your agreement with your bank. A refund must be claimed within 8 weeks starting from the date on which your account was debited. Your rights are explained in a statement that you can obtain from your bank.

Name

PPS Number

**PAY AND FILE**  
**31 OCTOBER 2015**

**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 2015**:

**Preliminary Tax for the year of assessment 2015 including Universal Social Charge contributions**

**Payment of any balance of Income Tax due for the year of assessment 2014**

**Return of Income and Capital Gains for the year of assessment 2014**

**How to complete the payslip**

You can ensure that your Income Tax payments are promptly and properly processed by completing the payslip below and forwarding it to the **Collector-General, PO Box 354, Limerick**. You must complete the Statement of Net Liabilities whether you are making your payment by Revenue On-Line Service Debit Instruction, Credit Card, Debit Card, Direct Debit or Single Debit Authority (see overleaf for details on how to make a payment).

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

**1. Preliminary Tax 2015**

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 2015 or 100% of your final liability for 2014. If you are paying your 2015 Preliminary Tax by monthly Direct Debit, leave this box blank.

**2. Balancing Amount 2014**

Insert any outstanding balance of Income Tax for the year of assessment 2014. 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 2015 or Balancing Amount 2014, 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 1890 20 02 55** (ROI only) or **+353 1 702 3049** (outside ROI).

Form 11

**€ Payslip**

PPS No.: 0000000AB

Signature: A.N. OTHER Date: 12-09-2015

Name: **A. N. OTHER**

**€ Statement of Net Liabilities**  
Whole Euro only - **DO NOT ENTER CENT**

**Single Debit Authority**

Please debit my account no earlier than **31 October 2015** with the single amount specified.

**DEBIT AMOUNT**

3 3 , 3 3 3 , 3 3 3 3 : 00

**Income Tax Preliminary Tax 2015**

1 2 2 , 2 2 2 , 2 2 2 2 : 00

Place X in the box above if Income Tax 2014 is a credit

**Income Tax Balancing Amount 2014**

2 4 4 , 4 4 4 , 4 4 4 4 : 00

**International Bank Account Number (IBAN)**

SEE YOUR BANK STATEMENT FOR IBAN

**Bank Identifier Code (BIC)**

AND BIC

**TOTAL NET AMOUNT**  
1 + 2 ABOVE

6 6 , 6 6 6 , 6 6 6 6 : 00

**P&F**  
**C**