

Income Tax Return and Self-Assessment for the year 2020

Form 11

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



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

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

Personal Public Service Number (PPSN)

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

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

NO STAMP REQUIRED

Return Address

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

RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE YEAR ENDED 31 DECEMBER 2020

CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2020

SELF-ASSESSMENT FOR THE YEAR ENDED 31 DECEMBER 2020

If you complete and submit this tax return on or before **31 August 2021** 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 2021** 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 2021. On that date you must also pay any balance of tax due for 2020. Where this return is submitted after the due date, a surcharge (5% where the return is submitted within two months, otherwise 10%) will be added to your tax liability. **Failure to submit your Local Property Tax return will result in a tax surcharge - please see note in the Form 11 Helpsheets.**

Civil Penalties / Criminal Prosecution - Tax law provides for both civil penalties and criminal sanctions for the failure to make a return, the making of a false return, facilitating the making of a false return, or claiming tax credits, allowances or reliefs which are not due. In the event of a criminal prosecution, a person convicted on indictment of an offence may be liable to a fine not exceeding €126,970 and / or to a fine of up to double the difference between the declared tax due and the tax ultimately found to be due and / or to imprisonment.

YOU MUST SIGN THIS DECLARATION

I DECLARE that, to the best of my knowledge and belief, this form contains a correct return in accordance with the provisions of the Taxes Consolidation Act 1997 of

- All the sources of my income and the amount of income derived from each source in the year 2020, and
- All disposals and acquisitions of chargeable assets and the amount of chargeable gains that accrued to me in the year 2020

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

Signature

Date

Capacity of Signatory

Contact Details (in case of query about this return)

Agent's TAIN

Contact Name

Client's Ref.

Telephone or E-mail



PPSN

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When completing this return you should read the appropriate **Form 11 Helpsheet**. A copy of the **Form 11 Helpsheet** and a **“Guide to Completing 2020 Pay & File Self-Assessment Returns”** are available from Revenue’s Forms & Leaflets Service at +353 1 738 3675.

This return is only to be used for the 2020 tax year.

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

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

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**Spouse or
Civil Partner**

See **Guide to Completing 2020 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.

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Spouse or Civil Partner

- [illegible]

[illegible]

(e) Force majeure COVID-19 circumstances

Self

**Spouse or
Civil Partner**

7

Start date

End date

DD / MM / YYYY DD / MM / YYYY

DD / MM / YYYY DD / MM / YYYY

Self

Spouse or Civil Partner

- [illegible]

[illegible]

- [illegible]

[illegible]

- [illegible]

[illegible]

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

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

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

PPSN **Mandatory Disclosure**

Self

Spouse or
Civil Partner

19. The number assigned to a transaction by the Revenue Commissioners under S. 817HB

20. Reportable cross-border arrangement reference number

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

B - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 167]

(Including Farming & Partnership Income)

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

Self

Spouse or
Civil Partner101. Insert ☒ in the box to indicate to whom the income refers☐☐

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

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

103. Does the trade include relevant operations for the purposes of Relevant Contracts Tax (RCT)?

(Relevant operations mean operations in the construction, forestry and meat-processing sectors)

Yes ☐ No ☐104. If you are employed by An Post as a sub-postmaster / postmistress, or by the Department of Social Protection as a Social Welfare Branch Manager, insert ☒ in the box☐

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

105. If this source of income ceased during the year 2020 state the date of cessation

106. If you are a farmer insert ☒ in the box and complete Lines 119 and 120 on page 7, if applicable☐**Profit assessable**

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

(b) Amount of adjusted net loss for accounting period

108. Enter the **assessable** profit even if this is the same as the adjusted net profit per Line 107(a) - (if a loss show 0.00)

This should include income assessable under S. 98A(4), (Reverse Premiums in trading situations) where appropriate

Start Your Own Business relief

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

(a) State the date of the commencement of the new business

(Note: This relief is only available to businesses which commenced on or before 31/12/2018)

(b) Insert ☒ in the box to confirm that you have been unemployed for 12 months immediately before the commencement date (see **Form 11 Helpsheet** for more information)☐**Balancing Charges**

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

(b) Amount arising from capital allowances which were **not** deductible in arriving at relevant income for USC**Unused Capital Allowances from a prior year**

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

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

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

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

(ii) All other specified relief capital allowances

Capital Allowances for the current year [112 - 115]112. Where a claim to tax relief on **property based incentive schemes** is included below, insert ☒ in the box and give details in Panel N on pages 32 / 33☐**113. Machinery and Plant**

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

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

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

PPSN **B - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 167] contd.**
(Including Farming & Partnership Income)**Primary Trade****114. Industrial Buildings and / or Farm Buildings Allowance**

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

, , .00

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

, , .00

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

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

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

, , .00

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

, , .00

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

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

, , .00

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

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

, , .00

(I) The aggregate amount of specified capital expenditure incurred

, , .00

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

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

, , .00

(v) All other specified relief capital allowances

, , .00**115. Other Capital Allowances**, , .00**Losses [116 - 118]**

116. (a) If you wish to claim, under S. 381, to set any loss made in the trade in the year 2020 (other than a relevant loss as defined in S 381B) against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2022

, , .00

(b) If you wish to claim under S. 381 to set a relevant loss, as defined in S. 381B, made in the year 2020 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2022

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

(c) If there are no / insufficient profits and you wish to claim unused current year Capital Allowances in computing a loss made in the trade in the year 2020 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2022

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

, , .00

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

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

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(II) All other specified relief capital allowances

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

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(Including Farming & Partnership Income)

Unused losses from a prior year

- ## Terminal Loss Relief

- ## Farmers

- ## Succession Farm Partnership

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

- PRSI paid**

- FOR OFFICE USE ONLY ☐

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**Spouse or
Civil Partner**

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

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 2020, insert ☒ in the box

203. Number of properties let

204. Gross Rent Receivable

(a) Repairs

(b) Allowable interest

(c) Amount of additional 'Relevant interest' claimed for the years 2017 and 2018 where a relevant undertaking under S. 97(2K) has been made

* (d) "Section 23" type relief where 2020 is the **first** year of claim

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

(f) Other

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

(a) Net profit on residential property

(b) Net loss on residential property

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

207. Number of properties let

208. Area in hectares if applicable

209. Gross rent receivable

(a) Repairs

(b) Allowable interest

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

(d) Other

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

(a) Net profit on commercial property

(b) Net loss on commercial property

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

Capital Allowances

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

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

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

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

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

(II) All other specified relief capital allowances

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**Spouse or
Civil Partner**

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

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

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[illegible][illegible]

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

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

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

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**Spouse or
Civil Partner**

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| 224. | (v) The amount of income paid in the year 2021 which was earned in the year 2020 and has been brought back to 2020 and included in the Gross amount of taxable income above | <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"/> |
| | (vi) The amount of tax paid in respect of that amount of income brought back to 2020 | <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"/> |
| | (vii) The amount of gross income for USC purposes paid in the year 2021 which was earned in the year 2020 and has been brought back to 2020 and included in the Gross income for Universal Social Charge (USC) from this employment above | <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"/> |
| | (viii) The amount of USC paid in respect of that amount of income brought back to 2020 | <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"/> |
| 225. | Gross income for Universal Social Charge (USC) from this employment (available from your final payslip for 2020) | <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"/> <input type="text"/> <input type="text"/> |
| 226. | (a) Net USC deducted / refunded in this employment | <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) Insert <input checked="" type="checkbox"/> in the box if the USC figure above was a refund | <input type="checkbox"/> | <input type="checkbox"/> |
| 227. | If you received a performance-related bonus payment from a specified institution, in excess of €20,000 and have suffered USC at the rate of 45% on this payment, insert <input checked="" type="checkbox"/> in the box | <input type="checkbox"/> | <input type="checkbox"/> |
| 228. | Payment frequency | Weekly <input type="checkbox"/> | <input type="checkbox"/> |
| | | Fortnightly <input type="checkbox"/> | <input type="checkbox"/> |
| | | Four weekly <input type="checkbox"/> | <input type="checkbox"/> |
| | | Monthly <input type="checkbox"/> | <input type="checkbox"/> |
| | | Other <input type="checkbox"/> | <input type="checkbox"/> |
| 229. | Is relief due under S. 480B ("week 53") | Yes <input type="checkbox"/> No <input type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> |

Employment / Pension, etc.
No. 2

If you are claiming SARP relief please state

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|--|---|---|
| 230. (a) Gross income from the employment before deduction of SARP relief (less amounts contributed to pension and amounts not assessed to tax in the State) | <div><div></div><div></div></div> , <div><div></div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div><div></div></div> . <div><div></div><div></div></div> <div></div> | <div><div></div><div></div></div> , <div><div></div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div><div></div></div> . <div><div></div><div></div></div> <div></div> |
| (b) Amount of SARP relief claimed through payroll or now claimed on this Form 11 | <div><div></div><div></div></div> , <div><div></div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div><div></div></div> . <div><div></div><div></div></div> <div></div> | <div><div></div><div></div></div> , <div><div></div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div><div></div></div> . <div><div></div><div></div></div> <div></div> |
| (c) Amount of income from employment after deduction of SARP relief claimed | <div><div></div><div></div></div> , <div><div></div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div><div></div></div> . <div><div></div><div></div></div> <div></div> | <div><div></div><div></div></div> , <div><div></div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div><div></div></div> . <div><div></div><div></div></div> <div></div> |
| (d) Has SARP relief been granted through payroll by your employer? | Yes <input type="checkbox"/> No <input type="checkbox"/> | Yes <input type="checkbox"/> No <input type="checkbox"/> |
| (e) If the employment was not for a full year, state the number of days for which you were entitled to the relief | <div><div></div><div></div><div></div></div> | <div><div></div><div></div><div></div></div> |

231. (a) Amount of research and development credit claimed under S. 472D for 2020 [][] , [][][] , [][][] . 00

(Note: enter the full amount surrendered by your employer to you under S. 766(2A(a)) which is relevant to the employer's accounting period ending in the year 2019)

(b) Amount of unused credit carried forward under S. 472D(4) from previous year [][] . [][][] . [][][] . 00

232. (a) Amount of income included above, if any, that has been subject to foreign tax in a Treaty State [][] , [][] , [][] . 00 [][] , [][] , [][] . 00

(b) Amount of non-refundable foreign tax paid on this income [][] . [][] . [][] . [][] [][] . [][] . [][] . [][]

**Spouse or
Civil Partner**

PAYE / USC refunded during the year

Irish employment / pension / taxable benefits not subject to PAYE

[illegible]

Allowable Deductions Incurred in Employment

241. Pension Contribution Relief	[][], [][], [][] - .00	[][], [][], [][] - .00
Superannuation Contributions / AVC where not deducted by employer	[][], [][], [][] - .00	[][], [][], [][] - .00

Foreign Earnings Deduction

(c) Amount of relief claimed					.	00					.	00
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Social Welfare Payments, Benefits or Pensions received

245. Other taxable Social Welfare Payments, Benefits or Pensions
(State Pension, Illness Benefit, Occupational Injury Benefit,
Jobseeker's Benefit, Pre-Retirement Allowance,
Maternity Benefit, Paternity Benefit, Parent's Benefit, Adoptive
Benefit, Health & Safety Benefit, Pandemic Unemployment
Payment (PUP)) (See **Form 11 Helpsheet** for more information)

PPSN

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Self

Spouse or
Civil Partner**Lump sums from Relevant Pension Arrangements (S. 790AA)**

246. (a) Amount of lump sum(s) paid between 7/12/2005 and 31/12/2019, both inclusive	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00										
(b) (i) Amount of lump sum(s) paid in 2020	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00										
(ii) Amount of lump sum paid in 2020 which was paid under the rules of a Qualifying Overseas Pension Plan (QOPP) (S. 790AA(17))	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00										
(c) Tax free amount, if any, for 2020	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00										
(d) Amount of excess lump sum(s) for 2020	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00										
(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))	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00										
(f) Portion of amount at (d) chargeable under Schedule E (Note: this income should also be included with employment income subject to PAYE and income liable to USC)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00										
(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))	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00										
(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)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00										

Convertible Securities - Chargeable event in 2020 (S. 128C)

247. If any part of the chargeable amount was not taxed under the PAYE system, enter that amount	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00										

Share Options exercised, released or assigned in 2020

248. (a) Enter total chargeable amount	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00										
(b) Enter amount of Relevant Tax on a Share Option (RTSO) paid	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00										

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

249. (a) The balance of tax remaining on the share option(s) to which the election under S. 128A(4A) was made	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00										
(b) The aggregate of the net gain arising on the disposal of shares in 2020 (Do not include losses in the aggregate net gain)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00										

Directorships

250. If you and / or your spouse or civil partner held proprietary directorships in the year 2020, state each company's tax number and the percentage shareholding in each company

Company Tax Number	%	Insert <input checked="" type="checkbox"/> in the box if Spouse or Civil Partner	Company Tax Number	%	Insert <input checked="" type="checkbox"/> in the box if Spouse or Civil Partner																																								
<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<input type="checkbox"/>	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<input type="checkbox"/>
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**Spouse or
Civil Partner**

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 2020 Pay & File Self-Assessment Returns** for more information on the taxation of foreign income.

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Self

Spouse or
Civil Partner**Foreign Life Policies / Offshore Funds / Other Offshore Products [321 - 324]**

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

(a) Payment taxable at 41% (S. 730J(a)(i)(II))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Payment (personal portfolio) taxable at 60% (S. 730J(a)(i)(I))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Gain (personal portfolio) taxable at 60% (S. 730K(1)(a)(i))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(d) Gain taxable at 41% (S. 730K(1)(a)(ii))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

And in respect of any such policy issued in 2020 give the following additional details

(e) Name & address of person who commenced the foreign life policy, include Eircode (if known)	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
(f) Terms of the policy	<input type="text"/>	<input type="text"/>
(g) Annual premiums payable	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(h) Name & address of the person through whom the foreign life policy was acquired, include Eircode (if known)	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>

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

(a) Payment taxable at 41% (S. 747D(a)(i)(II))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Payment (personal portfolio) taxable at 60% (S. 747D(a)(i)(I))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Gain taxable at 41% (S. 747E(1)(b)(ii))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(d) Gain (personal portfolio) taxable at 60% (S. 747E(1)(b)(i)(I))	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00

And in respect of any such material interest acquired in 2020 give the following additional details

(e) Name & address of offshore fund(s)	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
(f) Date material interest was acquired	<input type="text"/> /MM/YY	<input type="text"/> /MM/YY
(g) Amount of capital invested in acquiring the material interest	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(h) Name & address of intermediary (if any) through whom the material interest was acquired, include Eircode (if known)	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>

323. **Other Offshore Products** (S. 896). Give the following details for each material interest acquired in 2020 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	<input type="text"/> /MM/YY	<input type="text"/> /MM/YY
(c) Amount of payment made in acquiring the material interest	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(d) Name & address of intermediary (if any) through whom the material interest was acquired, include Eircode (if known)	<input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>

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**Spouse or
Civil Partner**

501. Gross amount of **Rents, etc. payable to Non-Residents**
in 2020

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

[illegible][illegible]

[illegible]

DD	/	MM	/	YYYY	DD	/	MM	/	YYYY
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**Spouse or
Civil Partner**

(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 2020 | <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) Amount paid between 1/1/2021 and 31/10/2021 for which relief has not already been granted and for which relief is being claimed in 2020 | <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) Amount paid in a prior year, for which relief has not been obtained | <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 |

Total amount of RAC / PRSA / QOPP relief claimed in 2020

(a) Insert ☒ in the box to claim relief	<input type="checkbox"/>	<input type="checkbox"/>
(b) Date of permanent cessation of the specific occupation or profession	<input type="text"/> DD / <input type="text"/> MM / <input type="text"/> YY <input type="text"/> YY	<input type="text"/> DD / <input type="text"/> MM / <input type="text"/> YY <input type="text"/> YY
(c) Amount of relief claimed for the year 2020	<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"/>

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 <input checked="" type="checkbox"/> 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 | <input type="checkbox"/> | <input type="checkbox"/> |
| (b) Enter date loan taken out | DD/MM/YYYY | DD/MM/YYYY |
| (c) If you received Tax Relief at Source (TRS) in respect of another loan in 2020, state the amount of interest on which TRS granted | <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"/> .00 |
| (d) Insert <input checked="" type="checkbox"/> in the box if you are entitled to first-time buyer relief (i.e. in the first seven years of entitlement to relief) | <input type="checkbox"/> | <input type="checkbox"/> |
| (e) State the amount of interest paid in 2020 (excluding interest at (c)) | <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"/> .00 |
| (f) State the number of tax years (1-6) prior to 2020 you were entitled to first-time buyer relief | <input type="text"/> | <input type="text"/> |
| (g) Insert <input checked="" type="checkbox"/> 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 | <input type="checkbox"/> | <input type="checkbox"/> |

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 2020

Amount of qualifying expenditure incurred in 2020	<div></div> <div></div> .	<div></div> <div></div> <div></div> .	<div></div> <div></div> <div></div> . 00	<div></div> <div></div> .	<div></div> <div></div> <div></div> .	<div></div> <div></div> <div></div> . 00
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**Spouse or
Civil Partner**

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Self

Spouse or
Civil Partner

(b) Employment and Investment Incentive – Shares issued on or after 8 October 2019 and on or before 31 December 2019

- | | | |
|---|--|--|
| (i) Amount subscribed for eligible shares on or after 8 October 2019 and on or before 31 December 2019 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |
| (ii) Name of company in which investment was made | <input type="text"/> | <input type="text"/> |
| (iii) Tax reference number of company in which investment was made | <input type="text"/> | <input type="text"/> |
| (iv) Date of 'EII5' (Managers Cert) where the amount subscribed for eligible shares was through a designated fund | <input type="text"/> / <input type="text"/> / <input type="text"/> | <input type="text"/> / <input type="text"/> / <input type="text"/> |
| (v) Date of the "Statement of Qualification (EII)" | <input type="text"/> / <input type="text"/> / <input type="text"/> | <input type="text"/> / <input type="text"/> / <input type="text"/> |
| (vi) Amount of investment which qualifies for relief under S. 502(2A) | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |
| (vii) Deduction from total income under S. 502(2A) | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |
| (viii) Amount to be carried forward to future periods | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |

(c) Employment and Investment Incentive – Shares issued in 2020 where an undertaking is not made under S. 502(3)(b) - shares held for less than seven years

- | | | |
|---|--|--|
| (i) Amount subscribed for eligible shares in 2020 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |
| (ii) Name of company in which investment was made | <input type="text"/> | <input type="text"/> |
| (iii) Tax reference number of company in which investment was made | <input type="text"/> | <input type="text"/> |
| (iv) Date of 'EII5' (Managers Cert) where the amount subscribed for eligible shares was through a designated fund | <input type="text"/> / <input type="text"/> / <input type="text"/> | <input type="text"/> / <input type="text"/> / <input type="text"/> |
| (v) Date of the "Statement of Qualification (EII)" | <input type="text"/> / <input type="text"/> / <input type="text"/> | <input type="text"/> / <input type="text"/> / <input type="text"/> |
| (vi) Amount of investment which qualifies for relief under S. 502(2A) | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |
| (vii) Deduction from total income under S. 502(2A) | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |
| (viii) Amount to be carried forward to future periods | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |

(d) Employment and Investment Incentive - Shares issued in 2020 where an undertaking is made under S. 502(3)(b) - shares held for a minimum of seven years

- | | | |
|---|--|--|
| (i) Amount subscribed for eligible shares in 2020 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |
| (ii) Name of company in which investment was made | <input type="text"/> | <input type="text"/> |
| (iii) Tax reference number of company in which investment was made | <input type="text"/> | <input type="text"/> |
| (iv) Date of 'EII5' (Managers Cert) where the amount subscribed for eligible shares was through a designated fund | <input type="text"/> / <input type="text"/> / <input type="text"/> | <input type="text"/> / <input type="text"/> / <input type="text"/> |
| (v) Date of the "Statement of Qualification (EII)" | <input type="text"/> / <input type="text"/> / <input type="text"/> | <input type="text"/> / <input type="text"/> / <input type="text"/> |
| (vi) Amount of investment which qualifies for relief under S. 502(2A) | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |
| (vii) Deduction from total income under S. 502(2A) | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |
| (viii) Amount to be carried forward to future periods | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |

526. Start-up Capital Incentive (SCI)

- | | | |
|--|--|--|
| (a) Amount subscribed for eligible shares in 2020 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> , <input type="text"/> .00 |
| (b) Name of company in which investment was made | <input type="text"/> | <input type="text"/> |
| (c) Tax reference number of company in which investment was made | <input type="text"/> | <input type="text"/> |

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**Spouse or
Civil Partner**

DD / MM / YYYY

DD/MM/YYYY

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[illegible]

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527. Tuition Fees

[illegible][illegible]

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528. Single Person Child Carer Credit

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

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

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

Child 2

[illegible]

DD / MM / YYYY

DD / MM / YYYY

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

Child 2

[illegible][illegible]

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)

Yes ☐ No ☐

Yes ☐ No ☐

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

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

[illegible]

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DD/MM/YYYY

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

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

- (i) In the year ended 31 December 2020 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 2020 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** ☐

- [illegible]

- (v) His or her PPSN (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)

529. Incapacitated Child Tax Credit

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

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

Date of Birth

PPSN

D	D	/	M	M	/	Y	Y	Y	Y
D	D	/	M	M	/	Y	Y	Y	Y
D	D	/	M	M	/	Y	Y	Y	Y

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PPSN

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- (c) Amount of tax credit being claimed

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

530. Medical Insurance Premiums - Paid by your employer

Self

- (a) If your Employer paid premiums on your behalf, to an authorised insurer, in 2020 state, in respect of each such premium

(i)

(ii)

(iii)

(iv)

(v)

Name of person covered by policy

Amount of the
Gross premium
attributable to
this individual

If this individual is a 'child' insert ☒

Amount of any contribution towards this premium made by you to your employer

No. of months
in 2020 where
the policy was
active

Spouse or Civil Partner

- | (b) If your spouse's or civil partner's employer paid premiums on their behalf, to an authorised insurer, in 2020 state, in respect of each such premium | (i) | (ii) | (iii) | (iv) | (v) |
|--|-----|------|-------|------|-----|
| | | | | | |

(i)

(ii)

(iii)

(iv)

(v)

Name of person covered by policy

Amount of the
Gross premium
attributable to
this individual

If this individual is a 'child' insert ☒

Amount of any contribution towards this premium made by you to your employer

No. of months
in 2020 where
the policy was
active[illegible]

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**Spouse or
Civil Partner**

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

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Number of days

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(a) Number of days out of the State

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.00

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

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(a) To claim for relief under S. 1020 insert ☒ in the box

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		.				.				.00
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Your spouse will have to make a separate claim for relief under S. 1020 in his / her return

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						.00
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[illegible][illegible]

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801. Description of Assets

Description of Assets	No. of Disposals	Aggregate Area in Hectares	Aggregate Consideration
(a) Shares / Securities - Quoted			<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"/> .00
(b) Shares / Securities - Unquoted			<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"/> .00
(c) Agricultural Land / Buildings	<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"/> .00
(d) Development Land	<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"/> .00
(e) Foreign Life Policies (S. 594) chargeable at 40%	<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"/> .00
(f) Offshore Funds (S. 747A) chargeable at 40%	<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"/> .00
(g) Commercial Premises	<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"/> .00
(h) Residential Premises	<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"/> .00
(i) Shares or Securities exchanged (S. 913(5))	<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"/> .00
(j) Venture Fund Gains (S. 541C(2)(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"/> <input type="text"/> <input type="text"/> .00
(k) Other Assets	<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"/> .00
(l) Total Consideration			<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"/> .00

Self

**Spouse or
Civil Partner**

802. If any disposal was between connected parties or otherwise not at arm's length

7

7

803. If any of the original acquisitions were between connected parties or otherwise not at arm's length

7

7

804. If the market value has been substituted for the cost of acquisition of any assets disposed of

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805. Claim to Reliefs - Self

(a) Disposal of Principal Private Residence: enter amount of consideration

		.				.				.00
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(b) Retirement Relief - Within the Family: enter consideration on disposal of qualifying assets

								.00
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(c) Retirement Relief - Outside the Family: enter consideration on disposal of qualifying assets

		.			.			.00
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(d) Disposal of a site to a child: enter amount of consideration

						.00
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(e) If you wish to claim relief for farm restructuring under S. 604B, insert ☒ in the box and complete the Farm Restructuring Relief claim form which is available on www.revenue.ie

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(f) Other
(specify)

[illegible]

enter amount of consideration

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806. Claim to Reliefs - Spouse or Civil Partner

(a) Disposal of Principal Private Residence: enter amount of consideration

		.			.			.00
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(b) Retirement Relief - Within the Family: enter consideration on disposal of qualifying assets

		.			.			.00
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(c) Retirement Relief - Outside the Family: enter consideration on disposal of qualifying assets

		.			.			.00
--	--	---	--	--	---	--	--	-----

(d) Disposal of a site to a child: enter amount of consideration

							.00
--	--	--	--	--	--	--	-----

(e) If you wish to claim relief for farm restructuring under S. 604B, insert ☒ in the box and complete the Farm Restructuring Relief claim form which is available on www.revenue.ie

9

(f) Other
(specify)

[illegible]

enter amount of consideration

							.00
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**Spouse or
Civil Partner**

(a) Enter amount of net gain to be charged at 33%	<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"/> .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"/> <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"/> .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"/> <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"/> .00
(d) Enter amount of net gain on disposal of chargeable business asset(s) by a relevant individual to be charged at 10% under S. 597AA	<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"/> .00
(e) 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"/> <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"/> .00
(f) (i) Enter amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2020 by virtue of S. 542(1)(d)	<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"/> .00
(ii) Date of disposal	<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"/> <input type="text"/> <input type="text"/>

821. 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

**Amount of foreign tax
for which relief
is now claimed**

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

Spouse or Civil Partner Consideration

(a) Shares (quoted and unquoted)	<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"/> .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"/> .00
(b) Residential Premises	<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"/> .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"/> .00
(c) Commercial Premises	<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"/> .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"/> .00
(d) Agricultural Land	<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"/> .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"/> .00
(e) Development Land	<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"/> .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"/> .00
(f) Business Assets	<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"/> .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"/> .00
(g) Antiques / Works of Art	<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"/> .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"/> .00
(h) 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"/> .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"/> .00

PPSN

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N - PROPERTY BASED INCENTIVES ON WHICH RELIEF IS CLAIMED IN 2020 [901 - 935]

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

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

Residential Property**Owner Occupier****Investor - Lessor**

901. Urban Renewal	S. 372 AP & AR	<div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> .00	<div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> .00
902. Town Renewal	S. 372 AP & AR	<div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> .00	<div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> .00
903. Seaside Resort	S. 372 AU		<div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> .00
904. Rural Renewal	S. 372 AP & AR	<div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> .00	<div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> .00
905. Living over the Shop	S. 372 AP & AR	<div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> .00	<div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> .00
906. Park and Ride	S. 372 AP & AR	<div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> .00	<div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> .00
907. Student Accommodation	S. 372 AP		<div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> , <div><div></div><div></div><div></div></div> .00
908. Living City Initiative	S. 372AAB	<div><div></div><div></div><div></div></div> . <div><div></div><div></div><div></div></div> . <div><div></div><div></div><div></div></div> .00	

Industrial Buildings Allowance**Owner Occupier****Investor - Lessor**

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

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Industrial Buildings Allowance

Investor - Lessor

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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.

You do not have to complete the Self-Assessment panels if you submit this return to Revenue on or before 31 August 2021

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[illegible]

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

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(**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 payable)

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

(**Note:** this is the amount of tax already paid to the Collector-General, i.e. your 2020 Preliminary Tax paid. Do not include any balancing payments which are now due and will be paid at the time this return is being submitted)

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

(i) (i) Balance of tax payable for this period				.				.					.00
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(**Note:** this is tax payable amount at (d) above, plus the amount of any surcharge due at (f) or (g), less the amount of tax already paid at (h)(i) and the amount of tax deferred at (h)(ii))

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

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

I DECLARE the above to be my Self-Assessment to Income Tax for the year 2020

Signature		Date	DD	/	MM	/	YY	YY
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Capacity of Signatory	
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937. Self-Assessment – Capital Gains Tax

[illegible]

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

[illegible]

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

(c) Amount of tax payable for this period

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

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

(Note: see 936(f))

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

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(Note: see 936(g))

(f) Amount of tax paid directly to the Collector-General for this period										.00
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(**Note:** the amount entered here will be the amount of direct tax paid for the year plus any amounts that may have been credited to the year from another year or tax type)

[illegible]

(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 2020

Signature _____ Date / /

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

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

[illegible][illegible][illegible][illegible]

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Appendix 1

B - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 167] contd.

(Including Farming & Partnership Income)

114. Industrial Buildings and / or Farm Buildings Allowance

Trade No.

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115. Other Capital Allowances

Losses [116 - 118]

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

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- FOR OFFICE USE ONLY ☐

Appendix 1

Trade No.

Capital Account and Balance Sheet Items [144 - 155]

144. Cash / Capital introduced								.00
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145. Drawings (Net of Tax
and Pension contributions) , , .00

146. (a) Closing Capital Balance - positive

(b) If negative, state amount here

147. Stock, Work in progress,
Finished goods

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148. Debtors and Prepayments , , .00

149. Cash / Bank (Debit) , , .

150. Bank / Loans/
Overdraft (Credit) , , .00

151. Client Account Balances (Debit) , , .00

152. Client Account Balances (Credit) , , .

153. Creditors and Accruals

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154. Tax Creditors , , .00

155. (a) Net Assets - positive , , .

(b) If negative, state amount here , , .

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

156. Net Trade Profit
per Accounts

per Accounts	[] [] , [] [] [] , [] [] [] [] []
157. Net Trade Loss	<div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> <div style="border: 1px solid black; width: 20px; height: 20px; display: inline-block;"></div> .00

per Accounts

per 100000

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

158. Where there are no adjustments required to the □

profit / loss per accounts, insert ☒ in the box

159. Motor Expenses

	[][], [][][], [][][] . ⁰⁰
160. Donations (Political and	[][] [][][] [][][] . ⁰⁰

Charitable) / Entertainment [][], [][][], [][][] -00

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

162. Net gain on sale of [][] , [][][] , [][][][] .00

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

fixed / chargeable assets ,,.

164. (a) Deduction for stock

(b) Deduction for stock relief under S. 666 00

relief under S. 667B [][], [][][], [][][] -00

165. Deduction for increase in [][][] [][][] [][][] 00

166. Other Addbacks 00

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

trade or profession for services provided, where the

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Appendix 2

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 [217 - 232]

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

PART ONE

Employment / Pension, etc. subject to PAYE

Details entered at Lines 218 to 220 are relevant to Lines 223 to 230

217. Insert ☐ in the box to indicate to whom the income refers

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

219. Employer's / Pension Provider's name

220. Gross amount of taxable income for this employment / pension (available from your final payslip for 2020)

221. Temporary Wage Subsidy Scheme Payments received for this employment

222. Direct Temporary Wage Subsidy received for this employment

223. Source of income (insert ☐ in the relevant boxes)

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

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

(b) Insert ☐ in the box if the tax figure above was a refund

Director remuneration

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

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

(i) Amount of taxable income paid in 2020 which was earned in the year 2019 and was brought back to that year

(ii) The amount of tax paid in respect of that amount of income brought back to 2019

(iii) The amount of gross income for USC purposes paid in 2020 which was earned in the year 2019 and was brought back to that year

(iv) The amount of USC paid in respect of that amount of income brought back to 2019

PPSN

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Appendix 2

	Self	Spouse or Civil Partner																				
224. (c) (v) The amount of income paid in the year 2021 which was earned in the year 2020 and has been brought back to 2020 and included in the Gross amount of taxable income above	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
(vi) The amount of tax paid in respect of that amount of income brought back to 2020	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
(vii) The amount of gross income for USC purposes paid in the year 2021 which was earned in the year 2020 and has been brought back to 2020 and included in the Gross income for Universal Social Charge (USC) from this employment above	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
(viii) The amount of USC paid in respect of that amount of income brought back to 2020	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
225. Gross income for Universal Social Charge (USC) from this employment (available from your final payslip for 2020)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00
									.00													
									.00													
226. (a) Net USC deducted / refunded in this employment	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
(b) Insert <input checked="" type="checkbox"/> in the box if the USC figure above was a refund	<input type="checkbox"/>	<input type="checkbox"/>																				
227. If you received a performance-related bonus payment from a specified institution, in excess of €20,000 and have suffered USC at the rate of 45% on this payment, insert <input checked="" type="checkbox"/> in the box	<input type="checkbox"/>	<input type="checkbox"/>																				
228. Payment frequency	Weekly <input type="checkbox"/>	<input type="checkbox"/>																				
	Fortnightly <input type="checkbox"/>	<input type="checkbox"/>																				
	Four weekly <input type="checkbox"/>	<input type="checkbox"/>																				
	Monthly <input type="checkbox"/>	<input type="checkbox"/>																				
	Other <input type="checkbox"/>	<input type="checkbox"/>																				

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

Yes ☐ No ☐Yes ☐ No ☐**Special Assignee Relief Programme (SARP)**Employment / Pension, etc.
No. Employment / Pension, etc.
No.

If you are claiming SARP relief please state

230. (a) Gross income from the employment before deduction of SARP relief (less amounts contributed to pension and amounts not assessed to tax in the State)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00
									.00													
									.00													
(b) Amount of SARP relief claimed through payroll or now claimed on this Form 11	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00
									.00													
									.00													
(c) Amount of income from employment after deduction of SARP relief claimed	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00
									.00													
									.00													
(d) Has SARP relief been granted through payroll by your employer?	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>																				
(e) If the employment was not for a full year, state the number of days for which you were entitled to the relief	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>																

Research and Development

231. (a) Amount of research and development credit claimed under S. 472D for 2020	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00
									.00													
									.00													
(Note: enter the full amount surrendered by your employer to you under S. 766(2A(a)) which is relevant to the employer's accounting period ending in the year 2019)																						
(b) Amount of unused credit carried forward under S. 472D(4) from previous year	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00
									.00													
									.00													

Foreign Tax

232. (a) Amount of income included above, if any, that has been subject to foreign tax in a Treaty State	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00
									.00													
									.00													
(b) Amount of non-refundable foreign tax paid on this income	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										

PAY AND FILE - 31 OCTOBER 2021

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

IMPORTANT

Methods of Payment

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

1. Revenue Online Service (ROS)

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

2. myAccount

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

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

3. Direct Debit

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

4. 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 2021 and credited against your tax liabilities as specified on the Statement of Net Liabilities.

Importance of Prompt Payments

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

Enforcement carries costs, additional to any interest charged.

ENQUIRIES

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

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

Please return completed Single Debit Authority to:

COLLECTOR-GENERAL, PO BOX 354, LIMERICK

SEE PAYSLIP 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

PPSN

PAY AND FILE
31 OCTOBER 2021
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 2021**:

Preliminary Tax for the year of assessment 2021 including Universal Social Charge contributions

Payment of any balance of Income Tax due for the year of assessment 2020

Return of Income and Capital Gains for the year of assessment 2020

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 Online Service or **myaccount** 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 2021

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 2021 or 100% of your final liability for 2020. If you are paying your 2021 Preliminary Tax by monthly Direct Debit, leave this box blank.

2. Balancing Amount 2020

Insert any outstanding balance of Income Tax for the year of assessment 2020. 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 2021 or Balancing Amount 2020, enter a single '0' in the appropriate box for that category on the Statement of Net Liabilities.

IMPORTANT NOTE:

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

Form 11

€ Payslip

PPSN: 0000000AB

Signature: A.N. OTHER Date: 12-09-2021Name: **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 2021 with the single amount specified.

DEBIT AMOUNT

3	3	3	3	3	3	3	3	00
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International Bank Account Number (IBAN)

S	E	E	Y	O	U	R	B	A	N	K	S	T	A	T	E	M	E	N	T	F	O	R	I	B	A	N
---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

Bank Identifier Code (BIC)

A	N	D	B	I	C
---	---	---	---	---	---

TOTAL NET AMOUNT
1 + 2 ABOVE

3	3	3	3	3	3	3	3	00
---	---	---	---	---	---	---	---	----

Income Tax Preliminary Tax 2021

1	5	5	5	5	5	5	5	5	5	00
---	---	---	---	---	---	---	---	---	---	----

X

Place X in the box above if Income Tax 2020 is a credit

Income Tax Balancing Amount 2020

2	2	2	2	2	2	2	2	2	2	00
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P&F
U