2021120 Income Tax Return and Self-Assessment for the year 2021 **Form 11**



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

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If you are a mandatory e-Filer, 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-Filer, 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 2021 CLAIM FOR TAX CREDITS. ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2021 **SELF-ASSESSMENT FOR THE YEAR ENDED 31 DECEMBER 2021**

NOTE:

- 1. A 'chargeable person' for self-assessment purposes is a person who is chargeable to tax on that person's own account or on another person's account in respect of a chargeable period. A 'chargeable person' is required to complete a Form 11 Tax Return and Self-Assessment for the year 2021.
- 2. An individual with a PAYE source of income and with total gross income from all non-PAYE sources (including income subject to DIRT), of €30,000 or more is regarded as a 'chargeable person' for Self-Assessment and must file a Form 11 for that year.
- 3. An individual with a PAYE source of income and with net assessable non-PAYE income (including income subject to DIRT), of €5,000 or more is regarded as a 'chargeable person' for Self-Assessment and must file a Form 11 for that year.
- 4. An individual who was granted share options or opened a foreign bank account in 2021 is a chargeable person.
- 5. A proprietary director is a chargeable person.
- 6. The Capital Gains Tax Self-Assessment system applies to all individuals, including directors.

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

YOU MUST SIGN THIS DECLARATION

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

- All the sources of my income and the amount of income derived from each source in the year 2021, and

- All disposals and acquisitions of chargeable assets and the amount of chargeable gains that accrued to me in the year 2021

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 DD/MM/Y	YYY
Capacity of Signatory					
Contact Details (in ca	ase of query about this return)				
Agent's TAIN		Contact Name			
Client's Ref.		Telephone or E-mail			
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FOR OFFICE USE ONLY

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If you complete and submit this tax return on or before 31 August 2022 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 2022 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 2022. On that date you must also pay any balance of tax due for 2021. Where this return is submitted after the due date, a surcharge (5% where the return is submitted within two months, otherwise 10%) will be added to your tax liability. Failure to submit your Local Property Tax return will result in a tax surcharge - please see note in the Form 11 Helpsheet.

When completing this return you should read the appropriate Form 11 Helpsheet. A copy of the Form 11 Helpsheet and a "Guide to Completing 2021 Pay & File Self-Assessment Returns" are available from Revenue's website www.revenue.ie, or from Revenue's Forms & Leaflets Service at +353 1 738 3675.

This return is only to be used for the 2021 tax year.

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

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

Contents

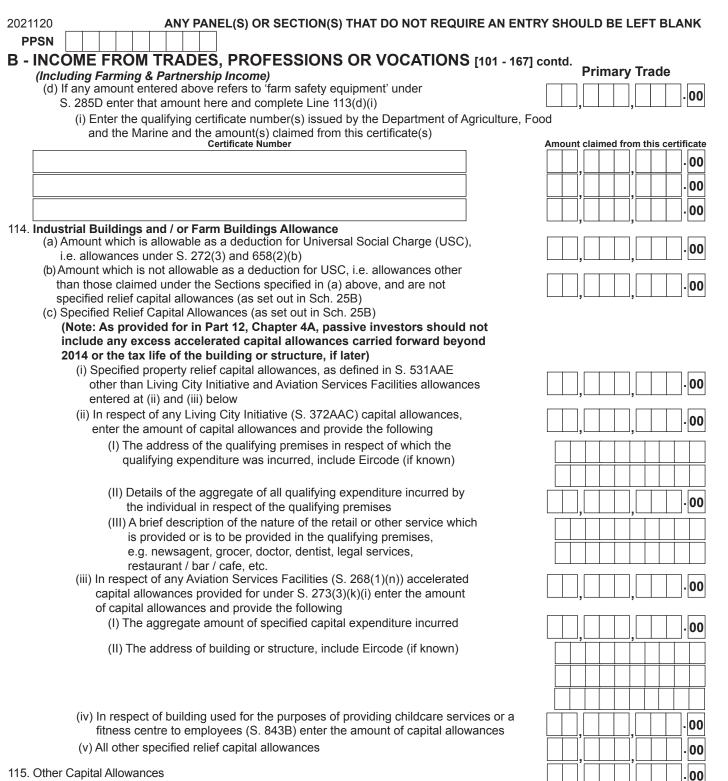
Page

		- 0 -	
Α.	Personal Details	3 – 5	
В.	Income from Trades, Professions or Vocations	5 – 8	
C.	Irish Rental Income	9 – 11	
D.	Employments, Offices, Pensions, Directorships, etc.	12 – 15	
E.	Foreign Income	16 – 19	
F.	Income from Fees, Covenants, Distributions, etc.	19 – 20	
G.	Exempt Income	20	
Н.	Annual payments, Charges and Interest paid	21 – 22	
I.	Claim for Tax Credits, Allowances, Reliefs and Health Expenses	22 – 28	
J.	High-Income Individuals: Limitations on use of Reliefs	28	
K.	Capital Acquisitions in 2021	28	
L.	Capital Gains in 2021	29 – 31	
M.	Chargeable Assets Acquired in 2021	31	
N.	Property Based Incentives	32 – 33	
О.	Self-Assessment	34 – 35	
	Bank Details	36	
	Expression of Doubt	36	
	Appendix 1 – Additional Trades, Professions or Vocations	37 – 40	
	Appendix 2 – Additional Employments, Offices, Pensions, Directorshi	ps, etc. 41 – 42	
	PAGE 2	FOR OFFICE USE ONL	Y

2021120 PPSN	ANY PANEL(S)	ORS	SECT	ION(S	6) TH	AT	DO I	тои	RE	QU	IRE	AN	I EN	ITR	YS	но	ULC) BE	ELE	FT	BLA	NK
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Losses [116 - 118]

- 116. (a) If you wish to claim, under S. 381, to set any loss made in the trade in the year 2021 (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 31/12/2023
 - (b) If you wish to claim under S. 381 to set a relevant loss, as defined in S. 381B, made in the year 2021 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2023

(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 2021 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2023

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

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

PAGE 6

- (II) All other specified relief capital allowances
- (d) Total loss for offset against other income (by virtue of S. 381 and / or S. 392)

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PPSN	
B - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 1 (Including Farming & Partnership Income)	-
Unused losses from a prior year	Primary Trade
117. (a) Amount of unused losses from a prior year (S. 382) other than residential development land losses where the relevant claim was not made to and received by Revenue before 7/4/2009	.00
(b) In respect of unused residential development land losses from a prior year where the relevant claim was not made to and received by Revenue before 7/4/2009, state	
(i) Amount of tax credit due in respect of these losses (S. 644AA(6) and (8))	.00
(ii) Amount of tax payable on the profits or gains of the combined trade (S. 644AA(7)) Terminal Loss Relief	·00
118. (a) If this trade ceased in 2021 and you wish to claim terminal loss relief for the years 2020,	2019, and 2018 state
(i) Amount of unused loss in the final 12 months to the date of cessation	
 (ii) Amount of unused capital allowances in the final 12 months to the date of cessation (b) If you wigh to alog torminal loss relief for the your 2021 in respect of a loss 	.00
(b) If you wish to claim terminal loss relief for the year 2021 in respect of a loss made in a subsequent year state	
(i) Amount of the loss relief available for 2021	.00
(ii) The date the trade ceased Farmers	
119. (a) Relief for qualifying farmer under S. 667B used in 2021	
(b) Relief for qualifying farmer under S. 667B used in prior years	
(c) Insert $oxtimes$ in the box if you are a partner in a Registered Farm Partnership as defined by S	667C
(d) Relief for partner in Registered Farm Partnership under S. 667C used in 2021	
(e) Relief for partner in Registered Farm Partnership under S. 667C used in 2020	
(f) Relief for partner in Registered Farm Partnership under S. 667C used in 2019	
(g) Insert 🗵 in the box if this trade relates wholly or in part to Share Farming	
 (h) Insert ⊠ in the box if you wish to elect for income averaging for the year 2021 (and subsequent years) 	
 (i) Insert ⊠ in the box if the assessable profits for this year are computed in accordance with S. 657 (income averaging) 	
(j) Insert \boxtimes in the box if you wish to withdraw from income averaging for the year 2021	
 (k) (i) Insert ⊠ in the box if you wish to temporarily elect out of income averaging for this year in accordance with S. 657(6A) 	
 (ii) Enter the amount of adjusted net profit which would be assessable for this year if you had not applied for income averaging Succession Farm Partnership 	.00
120. (a) Succession Farm Partnership tax reference number	
(b) Date this Partnership was entered on the Register of Succession Farm Partnerships with the Department of Agriculture, Food and the Marine	
(c) Indicate if you are a "Farmer" or a "Successor" within the meaning of S. 667D(2)	Farmer
(d) Insert 🗵 in the box to confirm that no "Successor" in this partnership was aged over 40 $pprox$	Successor
(e) Your share of the profits as per the partnership agreement	
(f) Amount of Succession Tax Credit due	
(g) Amount of Succession Tax Credit used in prior years	
 Credit for Professional Services Withholding Tax (PSWT) 121. Gross withholding tax (before any interim refund) related to the basis period for 2021 on fees for Professional Services. Do not include credit for Relevant Contracts Tax withheld 	,,
PRSI paid	
122. If you are employed by An Post as a sub-postmaster / postmistress, or by the Department of Social Protection as a Social Welfare Branch Manager, enter the amount of PRSI, if any, paid direct to An Post / Department of Social Protection	,,
in respect of this income	

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EXTRACTS FROM ACCOL Accounts Information Period (m		Primary Trade Capital Account a
123. From		144. Cash / Capita
120.11011		145. Drawings (Ne
124. То		and Pension
Extracts From Accounts must be cor	npleted in all cases whe	
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professional income, except where e		
125. If you have previously submitted	accounts information	state amo
relating to this return state the inc		147. Stock, Work i
which accounts were submitted (Finished goo
		148. Debtors and
126. (a) Where the income arises		
from a partnership, enter $\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \$		149. Cash / Bank
the tax reference of the partr	•	
(b) Insert ⊠ in the box if you are		150. Bank / Loans
partner within the meaning of		Overdraft (Cr
(c) If you are in partnership with		
and the accounts information		
have been submitted under the		
number (in this Form 11) und	er which the accounts	Balances (Cr
information was supplied		153. Creditors and
ncome [127 - 129]		
		154. Tax Creditors
I27. Sales / Receipts / Turnover		00
		155. (a) Net Assets
128. Receipts from Government		.00
Agencies (GMS, etc.)		(b) If negative
129. Other Trading Income including tax exempt income		. 00 state amo
Frading Account Items [130 - 131]		Extracts from Ac
• • •		Profit / Loss per
130. Purchases		00 156. Net Trade Pro
131. Gross Trading Profits (including		per Accounts
other Trade Receipts / income		00 157. Net Trade Lo
already listed in the previous section)	per Accounts
Expenses and Deductions [132 - 143])	
132. Salaries / Wages		
132. Salahes / Wages		00
I 33. Additional Staff Costs		Adjustments mad
33. Additional Stall Costs		00 158. Where there a
34. Sub-Contractors for the purposes		profit / loss pe
of Relevant Contracts Tax (RCT)		159. Motor Expens
35. Other Sub-Contractors		
155. Other Sub-Contractors		00 160. Donations (Pe
136. Consultancy, Professional fees		Charitable)/I
roo. consultancy, r roicssional rees		•00 161. Light, Heat ar
37. Motor, Travel and Subsistence		
		162. Net gain on s
138. Repairs / Renewals		final (also and
	·	163. Net loss on s
139. Rental Expenses		.00 fixed / charge
	,,'	164. (a) Deduction
140. Depreciation,		00 relief unde
Goodwill / Capital write-off		(b) Deductio
141. (a) Provisions including		- 00 relief und
bad debts - positive		165. Deduction for
(b) Provisions including		.00 carbon tax un
bad debts - negative		166. Other Addbac
142. Other Expenses		00
143. Other Expenses -		167 Other Deduct
negative / credit entries		00

Ind Balance Sheet Items [144 - 155] al introduced

	.00
145. Drawings (Net of Tax and Pension contributions)	. 00
146. (a) Closing Capital	.00
Balance - positive (b) If negative,	
state amount here	· 00
147. Stock, Work in progress, Finished goods	.00
148. Debtors and Prepayments	.00
149. Cash / Bank (Debit)	.00
150. Bank / Loans/ Overdraft (Credit)	· 00
151. Client Account Balances (Debit)	. 00
152. Client Account Balances (Credit)	.00
153. Creditors and Accruals	.00
154. Tax Creditors	.00
155. (a) Net Assets - positive	.00
(b) If negative, state amount here	.00
Extracts from Adjusted Net F Profit / Loss per Accounts	[156 - 16]
156 Not Trado Profit	1 – – 1

57]

56. Net Trade Profit per Accounts	00
57. Net Trade Loss per Accounts	00

le to Net Profit / Loss per Accounts [158 - 167] are no adjustments required to the

profit / loss per accounts, ir	•		
159. Motor Expenses		- 00	0
160. Donations (Political and Charitable) / Entertainmen	t,,,	. 00	0
161. Light, Heat and Phone		. 00	0
162. Net gain on sale of fixed / chargeable assets		. 00	0
163. Net loss on sale of fixed / chargeable assets		. 00	0
164. (a) Deduction for stock relief under S. 666		. 00	0
(b) Deduction for stock relief under S. 667B		. 00	0
165. Deduction for increase in carbon tax under S. 664A		. 00	0
166. Other Addbacks		. 00	0
167. Other Deductions		. 00	3

Please include the total CRSS and BRSS payments which were received as an accelerated claim for trading expenses in 2021. This figure will reduce the amount of trading expenses that are deductible in computing the taxable income of a business.

If you have made any payment(s) during 2021 in the course of this trade or profession for services provided, where the total amount paid to any one person was greater than €6,000, you must complete a Form 46G. You can access this form from the My Services page or from the ROS Offline Application. The form is also available on Revenue's website www.revenue.ie (under 'Self-assessment and self-employment>Third party returns')

PAGE 8

2021		AT DO NOT REQUIRE AN ENTRY SHOUL	
	PSN	Self	Spouse or Civil Partner
	IRISH RENTAL INCOME [201 - 216]		
	*Where a claim to tax relief on property based incentives is $205(d)$ or $213(b)$ insert \boxtimes in the box and give details in Panel 1		
	dential Property Where the registration requirements of Part 7 of the Residentia	al Tonancios Act 2004	
202.	have been complied with in respect of all tenancies which exist		
	residential premises in the year 2021, insert $oxtimes$ in the box		
203.	Number of properties let		
204.	Gross Rent Receivable		.00
205.	Expenses		,
	(a) Repairs		, . 00
	(b) Allowable interest as per S. 97(2J)	.00	.00
	(c) Amount of additional 'Relevant interest' claimed for the		
	years 2018 and 2019 where a relevant undertaking under S. 97(2K) has been made		
+	(d) "Section 23" type relief where 2021		.00
	is the first year of claim (e) Pre-letting expenditure on vacant properties		
	allowed by S. 97A		
	(f) Other		.00
206.	Amount of chargeable profit / allowable loss after expenses bu	It before Capital Allowances and losses for	ward
	(a) Net profit on residential property		.00
	(b) Net loss on residential property		.00
Com	mercial 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	.00	.00
210.	Expenses		
	(a) Repairs		.00
	(b) Allowable interest		
	(c) Exempt rental income from the leasing		
	of farmland, under S. 664		, 00
	(d) Other		·00
211.	Amount of chargeable profit / allowable loss after expenses bu	It before Capital Allowances and losses for	vard
	(a) Net profit on commercial property		, .00
	(b) Net loss on commercial property		.00
	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)		,
	tal Allowances		
-	(a) Capital Allowances brought forward from a prior year		
	(i) Non-specified relief capital allowances		.00
	(i.e. not included in Sch. 25B) (ii) Specified Relief Capital Allowances (as set out in Sch. 2		,,
	(Note: As provided for in Part 12, Chapter 4A, passi		ess accelerated
	capital allowances carried forward beyond 2014 or		
	 (I) Specified property relief capital allowances, as defined in S. 531AAE 		, .00
	(II) All other specified relief capital allowances		.00
		_,,,,,,	,

2021120		4	NY F	PANE	EL(S) OF	R SECTIO	N(S) TH	IAT D	D NC	DT R	EQL	JIRE	AN	ENT	RY S	вно	ULI	DB	ELF	EFT	BL	ANK
PPSN											S	elf								use I Pa		er
213. *(b) C	Capital Allowa	inces fo	or the	year	r 2021																	
(i)	Non-specifie (i.e. not inclu					6],[,[00],		,[· 00
(ii) Specified R							25B)														
	(I) Specified					owances, iving City							Π.	00								. 00
		tion Se	rvices	s Fao		owances e		•			,						J,		,			
	(II) In respe						2AAC C	Commo	ercia	l pro	perty	/) ca	pital	allo	wanc	es,						
	enter the and pro				ital allowa	ances],[,[00],[,[. 00
						g premise									[Τ		
respect of w was incurred							+	+			+	Ħ	Ĺ		+		\pm	+		+		
				,	,		-			$\frac{1}{1}$	+	\square	Ĺ	+			+	+				
															L							
	ex	penditu	ure in	curre		all qualifyir individual mises],[,[00],		,[.00
						ture of the								\square	Γ							
						ovided or i	s to be			$\frac{1}{1}$				\square	Ĺ	+			+	+		
	e.	g. news	sagen	nt, gr	qualifying premises, t, grocer, doctor, dentist,			$\frac{1}{1}$		++		H	Ĺ	+			\pm	+				
	le	gal serv	/ices,	rest	aurant / t	oar / cafe,	etc.															
	(III) In respe	ect of a	nvliv	vina	City Initia	ative (S. 37		Reside	ential	pro	nertv	() ca	nital	allo	vanc	es						
	enter tl	ne amo	unt o	f cap	oital allow		2,0,0,1							00		<u> </u>				\square		. 00
	and pro	ovide th	ie foll	following			_,∟		,∟		∟.	00			_,∟		,[].00		
(A) The address o												[
				hich the qualifying expenditure I, include Eircode (if known)			-					\square	Ĺ			+	╪	+				
			rou, i	mora	, ,	,								[[+	+	+			
															l							
	ex	penditu	ure in	curre	ed by the	all eligible individual ying prem],[_,[<u> </u>	00],[,[.00
	(C) R	eferenc	e nur	nber	supplied	I by the Lo	cal								ſ				\top			
	Au	uthority	with	the L	_etter of (Certificatio	n															
						umber (if a									Γ							
	ur	nder S.	27 Fi	nanc	ce (LPT)	lifying prei Act 2012 .PT purpos					1 1	I			L					II		
	(IV) In resp	ect of a	ny Av	viatic	on Service	es Facilitie	es (S. 26	68(1)(r	1)) ac	cele	erate	d ca	pital	allov	vanc	es p	orovi	ided	for	und	ler	
	S. 273(3)(k)(i)	enter	the a	amount of the follow	of capital	,],],[İ I	00],		,[. 00
		ne aggr penditu				pecified ca	apital],[,[00],		,[.00
					ilding or s	structure,									ſ					\top		
	inc	ciude E	ircode	e (It	known)									\square	Ĺ				+	+	\vdash	
															L ſ				+	+		
															L							
	(V) All other	r specif	ied re	elief (capital all	owances],[,[-	00],[,[.00
	apital Allowar the year 202		ed ag	jains	st rental ir	ncome],[_,[00],[,[· 00

PΔ	GF	10	
PA	GE.	10	

2021120 ANY PANEL(S) OR SECTION(S) PPSN	THAT DO NOT REQUIRE AN ENTRY SHOULD Self	BE LEFT BLANK Spouse or Civil Partner
214. If you wish to elect under S. 305(1)(b) to set any unused C Buildings for 2021 against your other income state the am		
(a) To which S. 409A applies (restricted to €31,750)		
(i) Non-specified relief capital allowances(i.e. not included in Sch. 25B)	, , , , , , , , , , , , , , , , , , , ,	.00
(ii) Specified Relief Capital Allowances (as set out in Sc	h. 25B)	
 (I) Specified property relief capital allowances, as defined in S. 531AAE 	, , , , , , , , , , , , , , , , , , , ,	.00
(II) All other specified relief capital allowances	, , , , , , , , , , , , , , , , , , ,	.00
(b) To which S. 409A does not apply (no restriction applies)	•	
(i) Non-specified relief capital allowances(i.e. not included in Sch. 25B)		.00
(ii) Specified Relief Capital Allowances (as set out in Sc	h. 25B)	
 (I) Specified property relief capital allowances, as defined in S. 531AAE 		.00
(II) All other specified relief capital allowances	, , , , , , , , , , , , , , , , , , , ,	.00
215. Losses - Amount of unused losses from a prior year		
(a) Amount of loss arising from specified property relief within the meaning of S. 531AAE		.00
(b) Amount of loss not arising from specified property relief, within the meaning of S. 531AAE	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	.00
216. Non-resident Landlord		
If you and / or your spouse or civil partner are a non-reside	nt landlord and your tenant has withheld tax from	the rent, state
 (a) PPSN / tax reference number of tenant(s) (this will be shown on the form R185 given to you by the tenant as proof of tax withheld; you will need to retain that form as proof of tax withheld) 		
(b) Amount of Irish tax withheld		,
(c) As a non-resident landlord:		
(i) Insert $oxtimes$ in the box if this form is being completed by	a Collection Agent	
(ii) Insert ⊠ in the box if the tax was withheld by your te	nant on the gross rents	
(Note you must submit a Form R185 to Revenue in sup		

2021120			A	NY	P/	NE	EL(S) O	R SE	стю	N(S)	THAT	DO	ΙΤΟΙ	REQU	IRE A	AN E	NTR	SHO	JULD) BE	LEFT	BL/	ANK
PPSN																							

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 - 248]

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

PART ONE	Employment / Pension, etc. No. 1	
Employment / Pension, etc. subject to PAYE	Self Spouse /	No. 2 Self Spouse /
Details entered at Lines 218 to 220 are relevant to Lines 22	1 to 230 Civil Partner	Civil Partner
217. Insert \boxtimes 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 2021)	.00	
 221. 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 PRSA 		
222. (a) Net tax deducted / refunded in this employment	, ,	, ,
(b) Insert $oxtimes$ in the box if the tax figure above was a refund		
Director remuneration (Note: in respect of Proprietary Directorships, only tax rem	nitted to Revenue should be entered	l here)
(c) In arriving at the 'gross amount of taxable income for th	nis employment / pension' and the 'N	Net tax deducted / refunded', state:
(i) Amount of taxable income paid in 2021 which was earned in the year 2020 and was brought back to that year	, , , , , , , , , , , , , , , , , , , ,	,,
(ii) The amount of tax paid in respect of that amount of income brought back to 2020	, <u>, , , , , , , , , , , , , , , , , , </u>	,,
(iii) The amount of gross income for USC purposes paid in 2021 which was earned in the year 2020 and was brought back to that year	, , , , , , , , , , , , , , , , , , , ,	
(iv) The amount of USC paid in respect of that amount of income brought back to 2020	,	,,

) THAT DO NOT REQUIRE AN EN	TRY SHOULD BE LEFT BLANK
PPSN	Self	Spouse or Civil Partner
222. (c) (v) The amount of income paid in the year 2022		
which was earned in the year 2021 and has been brought back to 2021 and included in the Gross amount of taxable income above	,,	
(vi) The amount of tax paid in respect of that amount of income brought back to 2021	, , , , , , , , , , , , , , , , , , ,	, ,
(vii) The amount of gross income for USC purposes		
paid in the year 2021 which was earned in the year 2021 and has been brought back to 2021 and included in the Gross income for Universal Social Charge (USC) from this employment above	e	,,,
(viii) The amount of USC paid in respect of that amount of income brought back to 2021	,,,	,,
223. Gross income for Universal Social Charge (USC) from thi employment (available from your final payslip for 2021)	s,,00	
224. (a) Net USC deducted / refunded in this employment	,,	, ,
(b) Insert $oxtimes$ in the box if the USC figure above was a refu	ind	
225. If you received a performance-related bonus payment fro specified institution, in excess of €20,000 and have suffer USC at the rate of 45% on this payment, insert ⊠ in the b	red	
226. Payment frequency We	ekly	
For	tnightly	
Fou	ur weekly	
Мо	nthly	
Oth	ner	
227. Is relief due under S. 480B ("week 53")	Yes No	Yes No
Special Assignee Relief Programme (SARP)	Employment / Pension, etc. No. 1	Employment / Pension, etc. No. 2
If you are claiming SARP relief please state		
228. (a) Gross income from the employment before deduction of SARP relief (less amounts contributed to pension and amounts not assessed to tax in the State)		
(b) Amount of SARP relief claimed through payroll or now claimed on this Form 11		.00
(c) Amount of income from employment after deduction of SARP relief claimed		
(d) Has SARP relief been granted through payroll by your employer?	Yes No	Yes No
(e) If the employment was not for a full year, state the number of days for which you were entitled to the relief	ef	
Research and Development		
229. (a) Amount of research and development credit claimed under S. 472D for 2021		.00
(Note: enter the full amount surrendered by your emp to you under S. 766(2A(a)) which is relevant to the employer's accounting period ending in the year 2020	-	
(b) Amount of unused credit carried forward under S. 472D(4) from previous year		.00
Foreign Tax		
 230. (a) Amount of income included above, if any, that has been subject to foreign tax in a Treaty State (b) Amount of non-refundable foreign tax paid 		·00
(b) Amount of non-refundable foreign tax paid on this income		

PAGE	13
INOL	10

2021120 ANY PANEL(S) OR SECTION(S) THA	AT DO NOT REQUIRE AN ENTRY SHOUL	D BE LEFT BLANK
	Self	Spouse or Civil Partner
PART TWO PAYE / USC refunded during the year		
231. PAYE Tax refunded by Revenue for the Income Tax year 2021		
232. PAYE Tax underpaid (amount collected by Revenue by reducing your tax credits for 2021)		
233. Amount of USC refunded by Revenue for the year 2021		.00
Irish employment / pension / taxable benefits not subject 234. (a) Income from Irish employment not subject to PAYE	to PAYE	
(include payments received on commencement / cessation of employment, restrictive covenants, etc.)		,
(b) Nature of payment(s)		
235. (a) Personal Retirement Savings Account 'PRSA' (Note : include this in Line 508(c) on page 21)		.00
(b) Other		- 00
Specify		
236. Income attributable to the performance in the State of the duties of foreign offices and foreign employments not subject to PAYE deduction	· • • • • • • • • • • • • • • • • • • •	
237. Employment pension not subject to PAYE deductions		.00
Allowable Deductions Incurred in Employment		
238. (a) Nature of employment(s)		
(b) Expenses		
(i) Flat Rate Expenses		.00
 (ii) Expenses, other than Flat Rate Expenses, paid by the claimant wholly, exclusively and necessarily in the 		.00
performance of the duties of the employment or office (iii) Remote Working (eWorking) expenses		
		.00
(iv) All other expenses	, , , , , , , , , , , , , , , , , , ,	
(c) Capital allowances		
(d) Total of (b) and (c) above		00
 (e) Amount of total at (d) referring to Proprietary Directorship income / salary 	,	,
(f) Amount of total at (d) referring to employment income / salary 239. Pension Contribution Relief		,
Superannuation Contributions / AVC where not deducted by employer		, .00
Foreign Earnings Deduction 240. Where you are claiming relief under S. 823A, state the following	q	
(a) Country		
(b) Number of qualifying days spent there		
(c) Amount of relief claimed		.00
Social Welfare Payments, Benefits or Pensions received		
241. Carer's Allowance paid by Department of Social Protection		. 00
242. Jobseeker's Benefit (self-employed)		.00
243. Other taxable Social Welfare Payments, Benefits or Pensions (State Pension, Illness Benefit, Occupational Injury Benefit,		
Jobseeker's Benefit, Pre-Retirement Allowance,	Banafit, Haalth & Safaty Banafit, Bandamia	
Maternity Benefit, Paternity Benefit, Parent's Benefit, Adoptive Payment (PUP)) (See Form 11 Helpsheet for more information	n)	
PAGE 1		EUSE ONLY

2021120 ANY PANEL(S) OR SECTION(S) TH	HAT DO NOT REQUIRE AN ENTR	_
	Self	Spouse or Civil Partner
Lump sums from Relevant Pension Arrangements (S. 79	90AA)	
244. (a) Amount of lump sum(s) paid between 7/12/2005 and 31/12/2020, both inclusive	.00	
(b) (i) Amount of lump sum(s) paid in 2021	,,,	
 (ii) Amount of lump sum paid in 2021 which was paid under the rules of a Qualifying Overseas Pension Plan (QOPP) (S. 790AA(17)) 		
(c) Tax free amount, if any, for 2021	.00	
(d) Amount of excess lump sum(s) for 2021	.00	.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)) 	.00	.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) 		
(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)(l) (Do not include any amount entered at (e)) 		.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) 		.00
Convertible Securities - Chargeable event in 2021 (S. 12	28C)	
245. If any part of the chargeable amount was not taxed under the PAYE system, enter that amount	· 00	.00
Share Options exercised, released or assigned in 2021		
246. (a) Enter total chargeable amount		
(b) Enter amount of Relevant Tax on a Share Option (RTSO) paid	.00	.00
Election under S. 128A(4A) (SO3 Election)		
If you or your spouse or your civil partner made a "payment on according options and have now disposed of any shares, state	count" under S. 128A(4A) against tl	he income tax due on share
247. (a) The balance of tax remaining on the share option(s) to which the election under S. 128A(4A) was made		.00
(b) The aggregate of the net gain arising on the disposal of shares in 2021 (Do not include losses in the aggregate net gain)	.00	
Directorships		
248. If you and / or your spouse or civil partner held proprietary dir and the percentage shareholding in each company	ectorships in the year 2021, state e	each company's tax number
Insert ⊠ in the Company Tax Number % box if Spouse or Civil Partner	Company Tax Number	Insert ⊠ in the % box if Spouse or Civil Partner

2021	120 ANY PANEL(S) OR SECTION(S) TH	HAT	DC) NO	ЭΤ	RE	QU	JIRE	E AN		RY	SHO	ULD	BE L	EFT	BLA	NK
	PSN						Se	lf							ise o Part		
Fore a de (or is ente	FOREIGN INCOME [301 - 324] (enter amounts in € ign tax deducted should only be entered below if it is available duction, the amount of income returned below should be net of refundable) by the foreign jurisdiction the gross amount of in red in this return. See Guide to Completing 2021 Pay & File reign income.	e as a of this come	s fo e s	oreię hou	gn Ild	tax be	. W retu	here Irne	e the d be	e fore elow a	ign t and t	ax w he fo	n tax as re preigr	is on funde n tax :	ly allo ed shoule	wed	t be
301.	Great Britain and Northern Ireland Dividends Net amount received Foreign Pensions],[],[.00			,		,		.00
	(a) Amount of State Welfare Pension(s)],[],[. 00			,		,		. 00
	(b) Amount of all Other Pension(s)									· 00							· 00
	UK Deposit Interest Gross amount of UK deposit interest],[_,[. 00			,		,		· 00
304.	EU Deposit Interest (excluding UK interest) (a) Amount of EU Deposit Interest],[],[. 00			,		,		. 00
	(b) Savings Directive withholding tax credit],[,].[_,[_,[].[
305.	(c) Foreign tax (other than (b) above) UK 'Other' Interest],[,						,_		,_			
306.	Gross amount of UK 'other' interest EU 'Other' Interest (excluding UK interest)],[_			_,L			- 00			, 💷		,		.00
	(a) Amount of EU 'Other' Interest],[_			_,_			. 00			,		,		. 00
	(b) Savings Directive withholding tax credit		_,[_,						_,_		_,_		ŀ	
	(c) Foreign tax (other than (b) above) Non-EU Deposit Interest		_,[,						_,_		,[_			
	(a) Amount of Non-EU deposit interest			<u>,</u> L_			J,L			- 00		Ц,		Ľ,	ļĻĻ		- 00
308.	(b) Amount of foreign tax deducted Foreign Employments		_,[,						,_		,		•	
	 (a) Gross income from Foreign Employments attributable to the performance outside the State of such employments on which Transborder Relief is not claimed and on which no foreign tax was deducted (b) Gross income from Foreign Employments 			,],[. 00		□,		<u> </u>			.00
	attributable to the performance outside the state of such employments on which Transborder Relief is not claimed and on which foreign tax was deducted (c) Amount of foreign tax deducted			,],[. 00		□, ⊐г		, ,	,		. 00
309.	Gross income from Foreign Employment on which Transborder Relief is claimed		_,[,				. 00		,_		,[.00
	(a) Country where the foreign employment is held	Γ		,			,					<i>,</i>					
	(b) Name and address of the foreign employer																
	(c) Employer's tax reference number in the jurisdiction where the employment is held(d) Individual's tax reference number in the foreign jurisdiction	[ר [
	(e) Amount of foreign tax paid (and not refundable)],[],].			_],[_,[].	
310.	 (f) Number of weeks foreign employment held continuously (i US Dividends - Enter gross amount before credit for withholding tax (Enter the amount of Irish tax deducted, if any, on encashme],[],[• 00			,		,		- 00
311.	Canadian Dividends where Irish tax on encashment was withheld - Enter gross amount before credit for withholding tax],[],[.00			,		,		.00
312.	(Enter the amount of Irish tax deducted, if any, on encashme Canadian Dividends where no Irish tax on encashment was withheld - Enter gross amount before credit for withholding tax		ine	ese],[div		nds],[s at	Line	• 319 • 00)		,		,		.00

2021	120					AN	IY P/	ANEI	_(S)	OR S	ECTION	(S) Tł	HAT [00 N	ЭΤ	REC	QUIR		N EN	TRY	SHC	DUL	DE	BE L	EFT	BLA	NK
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314.	(a) Ind	come	e fro	m F	orei		rade	/ Pro	ofess	sion o	on which			,_			,		.00],[, 🗌		.00
	(b) An	noun	t of	fore	ign t	ax de	duc	ted										٦.								٦.	
315.	Foreig (a) Nu	-					ties le	et						,		,	_1_1				L] , L						
	(b) Inc (c) Ex			n Fo	reig	n Rei	nts (e	enter	gros	s amo	unt recei	vable)		_,[,		- 00],[\square	,		. 00
	(c) Lx (i)	-		ses r	elatir	ng to	this i	ncom	ıe (e>	kcludir	ng interes	st)			Τ				. 00	ſ							. 00
	(ii)	Allo	owal	ole lı	ntere	st								,_			, 🗌		.00],[,		.00
	(d) Ne	et pro	fit or	n Fo	reign	Ren	tal pr	opert	ies										. 00][.00
	-	Icludi				owar	ices	forwa	ırd)					_,[, ,		.00],[,		.00
	(f) Los (i)		oun	t of ι	unus	ed lo	sses	from	ו pric	or yea	rs					\square			. 00	ſ							. 00
	(ii)	Amo	ount	ofle	osse	s in t	his y	ear						_,_ 		,			.00	[][T	\square	,		. 00
	(iii)	Am	oun	t of I	losse	es ca	rried	forw	ard t	to nex	t vear			_,_ 		∟_, _]			.00	[」,∟] [, 		. 00
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	(g) An				-											_,∟					∟,∟			_,∟		· _	
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Oth	er Fo	orei	gn	Inc	om	е								,		,						,			,		
											ncashme		this in	come	at	Line	319)		-							
317.	• •						-			deduc	xemptec ted	1		_,		LI,			.00],[, 🗌		. 00
	R		ies,	Anı	nuiti	es, D				eposi c. on w	i t Interes /hich	st,],[□,			· 00],[,		. 00
318.	(a) (i)										y exemp educted	oted],[□,			. 00],[,		. 00
	(ii)	Amc	ount	of fo	oreig	n tax	ded	lucted	b									•][•	
	(b) (i)	Inte	rest	t, Ro	oyalt		Annı	uities			osit ds, etc.],[,			.00	[],[,		. 00
	(ii)	Amc	ount	of fo	oreig	n tax	ded	lucted	b									-									
319.	lrish	tax c	ledı	ucte	d on	enc	ashr	nent],[].[,[],[].[
320.											owing de owner c					n ba	nk a	ccou	int op	ene	d in 2	202	l of	whi	ch yo	ou or	
	(a) Na ind					f dep know		nolde	r (ba	ink, et	C.),																
	(b) Da	ate a	CCOI	unt v	vas (open	ed							D	D	M	M / 1	Υ	ΥY			D	D	MI	VI I N	Ý	ΥY
	(c) An	noun	t of	mor	ney d	epos	ited	on ol	penir	ng the	account	t			_ 				.00	ſ][. 00
	(d) Na ac									ugh wi (if kno										. L							

2021120			ANY PAN	EL(S) OR SECTION(S) THAT DO NO		N ENTRY SHOULD	BE LEFT BLANK
PPSN					Self		Spouse or Civil Partner

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

(a) Payment taxable at 41% (S. 730J(a)(i)(II))(b) Payment (personal portfolio) taxable at 60%

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

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	(S. 730J(a)(i)(I))		,				,∟			.00	L		,	,∟		,	,L			UU
	(c) Gain (personal portfolio) taxable at 60% (S. 730K(1)(a)(i))],				,			.00],	,		,].	00
	(d) Gain taxable at 41% (S. 730K(1)(a)(ii))],				,			- 00],	, [,].	00
	And in respect of any such policy issued in 2021 give the follow	wing	ad	diti	ona	al de	eta	ils												
	(e) Name & address of person who commenced the foreign life policy, include Eircode (if known)													Ţ					F	
	(f) Terms of the policy																			
	(g) Annual premiums payable],				,			· 00],	, [,].	00
	(h) Name & address of the person through whom the foreign life policy was acquired, include Eircode (if known)																			
322.	Offshore Funds (Part 27 Ch 4). Give the following details in re (those coming within S. 747B(2A)) in the EU or EEA, or in a P Double Taxation Agreement																		;)'	
	(a) Payment taxable at 41% (S. 747D(a)(i)(II))],							.00],	,		,].	00
	(b) Payment (personal portfolio) taxable at 60%(S. 747D(a)(i)(I))		,				,			. 00],	, [,].	00
	(c) Gain taxable at 41% (S. 747E(1)(b)(ii))],				,			. 00],	,		,].	00
	(d) Gain (personal portfolio) taxable at 60% (S. 747E(1)(b)(i)(I))],				,			. 00],	,		,].	00
	And in respect of any such material interest acquired in 2021 g	jive t	the	foll	ow	ing	ad	lditi	ona	I det	ails									
	(e) Name & address of offshore fund(s)													\Box			\square			
	(f) Date material interest was acquired			DD	/	M	// //	Y	Y	ΥY				DD	/	VI IV		ΥY	Y	Y
	(g) Amount of capital invested in acquiring the material interest],			,				. 00],	,		,].	00
	(h) Name & address of intermediary (if any) through whom the material interest was acquired, include Eircode (if known)													Γ			Τ			
						Ī				\square				Τ		T	Τ	Τ	Γ	\Box
323.	Other Offshore Products (S. 896). Give the following details the products (including foreign life assurance policies) outside the which Ireland has a Double Taxation Agreement and in (ii) within the EU or EEA, or within any Member State of the O	EU Unre	or egu	' EE late	A , d f	or unc	ou Is'	tsio (tho	d e a ose	a Me not o	mbe comi	r S ng	tat wit	te o thin	of th S.7	ie C 7471)EC B(2	CD v (A))	vitł	n
	(a) Name & address of offshore product(s)												Τ	Τ			Τ	Τ	Τ	\square

- (b) Date material interest was acquired
- (c) Amount of payment made in acquiring the material interest
- (d) Name & address of intermediary (if any) through whom the material interest was acquired, include Eircode (if known)

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2021	120			4	ANY F	PANE	L(S) C	R SECT	TION(S) T	HAT C	001	ΤΟΛ	RE	QUI	RE /	AN E	ENT	RY S	HO	ULD	BE	LE	FT E	BLA	٩NΚ
PI	PSN													Se	lf						-	oou vil l)r
324.	(a) Ac	dditional	Doub	le Tax	ation	Relief	f due									-].[
	. ,	dicate th								employ						t			,		,				
	W	hich fore	eign ta	x was	dedu	cted			to nor Other	n-refun	dab	le fo	reig	n ta	X										
		you hav			Other,	state												Γ							
	(1)) the type	e or m	come														Ĺ							\pm
	(ii	i) the cou	untry v	vhere	the ta	x was	s withh	eld																	
F -	INC	OME I	FRO	MFE	EES,	со	VEN	ANTS	, DISTI	ribu	TI	ON	S, e	etc	. [40)1 - 4	411	I							
401.	(a) Ar	mount o	f Inco i	me fro	om Fe	es, C	commi	issions,	etc.].[00			\square					. 00
	(b) De	escriptio	on of Ir	icome							, 			', 	1					, <u> </u>		_,		1	
																\square		Ĺ		+		+		+	++
402.	Irish	Untaxe	d Inco	me																					
	(a) Iri	ish Gove	ernme	nt Sto	cks						,			I,L		(00		\square	, 🗌		_,_			· 00
	(b) Iri	ish Exch	nequer	Bills							,],[00			, 🗌],[.00
	(c) O	ther Loa	ans an	d Inve	stmei	nts ari	ising ir	n the Sta	te		,],[00			, 🗌],[· 00
403.	Irish	Deposi	t Inter	est / (Credit	Unio	on Divi	idends																	
		iross De eceived o						Dividends	6		,],			00		\Box	,],[.00
		iross Inte n which					∋cial S	avings	Account	(s)	,],			00			,],[.00
	· · ·	ross inte educted									,],[00			,],[.00
404.	Irish	Divider	nds																						
		Compa	nies (1 ducted	rom v), othe	vhich er thai	Divide n divio	end Wi dends	sh Resid ithholdin received	g Tax		,],[[00			,],[.00
	(ii)	Gross a	amoun	t of di	viden	ds rec	eived	from a F	REIT								00								. 00
	()		nies (i	rom v				sh Resid ithholdin			,],[[00		,	,],[.00
405.	-	u are a 'o 153 inse		-		dent p	person	I' for the	purposes	5															
406.	Settle	ement,	Cover	ant, I	Estate	e Inco	ome, N	laintena	ince Payı	ments	, etc	.													
	• •	ross am here tax					ble,] .[00		\square	\square					- 00
	(b) G	iross am here tax	ount r	eceive	ed / re		ble,				,,			,∟ 			00		∟, ∏			_,∟] [.00
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		xempted					, arry II				,			,			00		L,	, 🗌		_,			.00
	(b) G	Fross am	iount c	of othe	er Irish	Pate	nt Roy	alty inco	ome		,],			00		\square ,	,],[. 00
408.								where Iris e, e.g. A			,],[00		\square	, 🗌],[- 00

ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTRY SHOULD BE LEFT BLANK

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Ρ	F	D;	S	Ν	

Self

Spouse or Civil Partner

409. Investment Undertakings (S. 739G(2A))		
(a) Gain on deemed disposal taxable at 41% (S. 739E(1)(b)(ii))	,	,
(b) Gain on deemed disposal taxable at 60% (S. 739E(1)(ba))	,	,
(c) Name & Address of the Investment Undertaking(S. 739E(2A)(b)), include Eircode (if known)		
410. Irish Real Estate Funds (IREF)		
(a) Amount of IREF taxable event	.00	-00
(b) Withholding tax suffered under S. 739P		
(a) Withholding tax suffered under S. 720T		
(c) Withholding tax suffered under S. 739T	,,00	
(d) Refund of withholding tax under S. 739Q due to (i) Double tax relief under a treaty		.00
(ii) (I) Other	·00	.00
(II) Reason		
411. Income chargeable under S. 811B		
Enter amount of income chargeable under S. 811B	,,00	
INCOME FROM SOURCES NOT SHOWN ELSEWHE	ERE [412]	
412. (a) Gross amount of the income	.00	,
(b) Amount of tax deducted		, , , , , , , , , , , , , , , , , , , ,
(c) Source(s) of income received		
G - EXEMPT INCOME [413 - 418]		
413. Profit disregarded by virtue of Artists Exemption granted under S. 195	,	,
414. (a) Profit or gains from Woodlands		
(b) If a loss, enter the amount of the loss	.00	.00
(c) Distributions out of exempt profit or gains from Woodlands		.00
415. (a) Income received under Rent-a-Room Relief Scheme	.00	.00
(b) If you do not wish to avail of Rent-a-Room Relief, insert ⊠ in include details at Panel C and / or Line 401, as appropriate	n the box and	
416. Childcare Services		
I confirm that I have notified the relevant person recognised by the H Service Executive that I am providing Childcare Services and elect have the gross income , before expenses, in respect of these servic exempted from income tax (to elect enter the gross income receive	to	
417. Income not chargeable to tax but which is part of total income for the purposes of S. 188(1)		. 00
418. (a) Other Exempt Income		.00
(b) Details of income sources, e.g. exempt investment income received under S. 189		

202	1120	ANY PANEL(S) OR SECTION(S) TH	AT DO NOT REQUIRE AN ENTRY SHOULD	ULD BE LEFT BLANK					
Ρ	PSN		Self	Spouse or Civil Partner					
Н-	AN	INUAL PAYMENTS, CHARGES AND INTER	REST PAID [501 - 513]						
	in 20	ss amount of Rents, etc. payable to Non-Residents 021 wback of Employers' Tax Relief at Source (TRS)		,					
002.		ou are an employer and have paid medical insurance prem	iums						
	to a enter you	an authorised insurer on behalf of your employees er the amount of tax relief at source granted to i in respect of these premiums ote: do not enter the amount of the insurance premium(s) particular	,,	,					
503.		ount of Maintenance Payments paid in 2021 clude any amounts in respect of children)		.00					
	(a) I	Name of spouse or civil partner							
	(b) l	PPSN of spouse or civil partner (if known)							
	(c) [Date of legally enforceable maintenance agreement							
504.		Gross amount of Deed(s) of Covenant in favour of Permanently Incapacitated individual(s)		,					
		Gross amount of Deed(s) of Covenant in favour of person(s) aged 65 or over		.00					
505.		ss amount of payment of other Charges / Annuity(ies) ere tax was deducted		.00					
Per	nsio	n Contributions [506 - 510]							
506.		u are claiming relief in respect of RACs / PRSAs / QOPPs e the source(s) of your earnings for which the relief is claimed							
507.	(a) /	irement Annuity Contracts (RACs) Amount of RACs paid in 2021 (for which relief has not been claimed or granted in 2020)		.00					
	(b) l	Insert $oxtimes$ in the box if a once off payment							
	r	Amount paid between 1/1/2022 and 31/10/2022 for which relief has not already been granted and for which relief is being claimed in 2021		. 00					
		Amount paid in a prior year, for which relief has not been obtained		, . 00					
508.	Pers	sonal Retirement Savings Accounts (PRSAs)							
	Only	y complete if you, or your employer on your behalf, made PRS	A contributions.						
	- 5	If you are a member of an Occupational or Statutory Pension scheme state the amount of contributions to that scheme from 1/1/2021 - 31/12/2021, (for which no further relief is due)		.00					
		PRSA contributions deducted by your employer from your salary, (for which no further relief is due)		, .00					
		PRSA contributions made on your behalf by your employer (Note : include this in Line 235(a) on page 14)		.00					
	(d) F	PRSA contributions paid directly by you to a PRSA provider		.00					
	f	Amount paid between 1/1/2022 and 31/10/2022 for which relief has not already been granted and for which relief is being claimed in 2021		.00					
		Amount paid in a prior year, for which relief has not been obtained							
		PAGE							

2021120 ANY PANEL(S) OR SECTION(S) TH PPSN	IAT DO NOT REQUIRE AN ENTI Self	RY SHOULD BE LEFT BLANK Spouse or Civil Partner
509. Qualifying Overseas Pension Plans (QOPPs)		
(Note: contributions to QOPPs that are made to occupational	schemes and relieved on that ba	isis should not be included below)
 (a) Amount paid by 'relevant migrant member' in respect of a 'qualifying overseas pension plan' in 2021 		
(b) Amount paid between 1/1/2022 and 31/10/2022 for which relief has not already been granted and for which relief is being claimed in 2021		
(c) Amount paid in a prior year, for which relief has not been obtained		
510. Pension Contribution Relief		
Total amount of RAC / PRSA / QOPP relief claimed in 2021		
511. Retirement Relief for Certain Sportspersons		
(a) Insert ⊠ in the box to claim relief		
(b) Date of permanent cessation of the specific occupation or profession		
(c) Amount of relief claimed for the year 2021	.00	
512. Interest Relief on a Loan applied in acquiring an interest of	or share in a partnership	
Interest Relief on a Loan applied in acquiring an interest or share in a farming partnership within the meaning of S. 598A		
State amount of interest paid in 2021		.00
513. Significant Buildings and Gardens (S. 482)		
Amount of qualifying expenditure incurred in 2021		.00
I - CLAIM FOR TAX CREDITS, ALLOWANCES, I	RELIEFS AND HEALTH	EXPENSES [514 - 549]
514. (a) Home Carer Tax Credit - Amount due for 2021	.00	
(b) If you qualify on the "look-back" year insert $oxtimes$ in the box		
515. Employee Tax Credit - Insert ⊠ in the box if claimed (Note: This is also known as the PAYE tax credit)		
516. Earned Income Tax Credit - Insert ⊠ in the box if claimed		
517. (a) Blind Person's Tax Credit - Insert 🗵 in the box to indicate if	due	
(b) Guide Dog - Number of Guide Dogs maintained by you		
518. Assistance Dog - Number of Assistance Dogs maintained by you	u	

2021120 ANY PANEL(S) OR SECTION(S) THA PPSN	T DO NOT REQUIRE AN ENTR Self	Y SHOULD BE LEFT BLANK Spouse or Civil Partner
519. (a) Dependent Relative Tax Credit - Amount claimed		.00
(b) Number of Dependent Relatives		
520. Employing a Carer to care for an incapacitated individual - Amount claimed	,	.00
521. Stay and Spend Tax Credit		
Total amount being claimed	.00	, 00
522. Permanent Health Benefit (not health / medical insurance)- Amount paid (where not deducted from gross pay by employer)	.00	
523. Start-up Relief for Entrepreneurs (SURE)		
(a) Amount subscribed for eligible shares in 2021	,	, 00
(b) Name of company in which investment was made		
(c) Tax reference number of company in which investment was made		
(d) Date of the "Statement of Qualification (SURE)"		
(e) Amount to be treated as a deduction from total income in 202	.00	,,00
(f) Amounts to be relieved against:		
(i) 2020	,,,	,,,
(ii) 2019	.00	.00
(iii) 2018	.00	00
(iv) 2017	00	,
(v) 2016	.00	, 00
(vi) 2015		,,00
(g) Amount to be carried forward to future periods	,,	,,

524. Employment and Investment Incentive (EII)

- (a) Employment and Investment Incentive Shares issued before 8 October 2019
 - (i) (I) Amount subscribed for shares in 2017 on which additional relief is now due
 - (II) Enter relevant EII 3A certificate number
 - (ii) (I) Amount claimed in previous years and carried forward into 2021
 - (II) Amount claimed in 2021 but unused and carried forward into 2022

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,	,	.00

2021120 ANY PANEL(S) OR SECTION(S) TH	AT DO NOT REQUIRE AN ENTR Self	RY SHOULD BE LEFT BLANK Spouse or Civil Partner
(b) Employment and Investment Incentive – Shares issued in 2 shares held for less than seven years	2021 where an undertaking is not	made under S. 502(3)(b) -
(i) Amount subscribed for eligible shares in 2021	,, 00	,,
(ii) Name of company in which investment was made		
(iii) Tax reference number of company in which investment was made		
(iv) Date of 'EII5' (Managers Cert) where the amount subsc for eligible shares was through a designated fund		
(v) Date of the "Statement of Qualification (EII)"		
(vi) Amount of investment which qualifies for relief under S. 502(2A)	,	,,00
(vii) Deduction from total income under S. 502(2A)	,,00	,
(viii) Amount to be carried forward to future periods	,,00	,
(c) Employment and Investment Incentive - Shares issued in 2 shares held for a minimum of seven years	021 where an undertaking is mad	le under S. 502(3)(b) -
(i) Amount subscribed for eligible shares in 2021	_,,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
(ii) Name of company in which investment was made		
(iii) Tax reference number of company in which investment was made		
(iv) Date of 'EII5' (Managers Cert) where the amount subsc for eligible shares was through a designated fund		
(v) Date of the "Statement of Qualification (EII)"		
(vi) Amount of investment which qualifies for relief under S. 502(2A)	 	
(vii) Deduction from total income under S. 502(2A)		_,,00
(viii) Amount to be carried forward to future periods		
525. Start-up Capital Incentive (SCI)	, ,	, ,
(a) Amount subscribed for eligible shares in 2021	_,,	,,
(b) Name of company in which investment was made		
(c) Tax reference number of company in which investment was made		
(d) Date of the "Statement of Qualification (SCI)"		
(e) Amount of investment which qualifies for relief under S. 502(2)(a)	 , 	 ,,
(f) Deduction from total Income under S. 502(2)(a)	·00	
(g) Amount to be carried forward to future periods		

2021120 ANY PANEL(S) OR PPSN	SECTION(S) THAT DO NOT REQUIRE AN ENTRY SHOULD BE LEFT BLANK Self Self Civil Partner										
526. Tuition Fees (a) State the name of the student											
 (b) Amount paid per approved course (do not include administration, exam, registration, capitation fees, etc.) 		.00									

(d) Insert ⊠ in the box if fees relate to a training cours
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(c) Insert \boxtimes in the box if a part-time course

527. Single Person Child Carer Credit

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

If you wish to claim Single Person Child Carer Credit provide the following information in respect of each child. This section must be completed in respect of each child even if you are relinquishing your claim in favour of another individual

	Child 1	Child 2							
(a) State the nature of your relationship to the child(ren), i.e. Father, Mother, Grandparent, Legal Guardian, etc.									
(i) Child's First Name									
(ii) Child's Surname									
(iii) Child's Date of Birth									
(iv) Child's PPSN									
 (v) If the child is over 18 years old state name of place of full of incapacity 	time instruction, or if the child is inca	apacitated state nature							
Child 1	Child	12							
(vi) In the year ended 31 December 2021 did the child(ren) na	amed above reside with you	Yes No							
for the whole or greater part of the year, i.e. in excess of s									
(Note: in the case of a child born during the year the lengt		ata basis)							
(vii) In the year ended 31 December 2021 were you living with whether married, in a civil partnership, or cohabiting	n another person as a couple	Yes No							
(viii) Is this claim made in respect of a non-resident child who who lives outside the State but works in the State (e.g. c	•	Yes No							
(b) Relinquishing a Claim to Single Person Child Carer Credi	t								
To be completed if you are an individual (the primary claimant) w	ha is asligavishing the Oigels Deser								
of another individual. State	no is relinquishing the Single Perso	n Child Carer Credit in favour							
of another individual. State (i) Name and address of the individual to whom you are									
of another individual. State									

(ii) His or her PPSN (if known)] (ii	i) H	is c	or he	er D	ate	e of	Bi	th	(if l	knc	wn))/	M	M	/ Y	Y	T
	<u> </u>			-		-																	_	_

2021120	ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTRY SHOULD BE LEFT BLANK
PPSN	

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

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

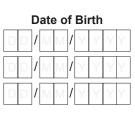
 (i) In the year ended 31 December 2021 did the child(ren) named above reside with you for not less than 100 days 	Yes		No	
(Note : in the case of a child born during the year of the claim, the number of qualifying days (in respect of the secondary claimant) will not be reduced on a pro-rata basis)				
(ii) In the year ended 31 December 2021 were you living with another person as a couple whether married, in a civil partnership, or cohabiting	Yes		No	
(iii) Is this claim made in respect of a non-resident child who is a child of a single person who lives outside the State but works in the State (e.g. cross-border worker)	Yes		No	
(iv) State the name and address of the individual who has relinquished his or her entitlement to the tax credit in your favour, include Eircode (if known)				
(v) His or her PPSN (if known) (vi) His or her Date of Birth (if know	vn) 🛛 🕬	ΙΜΜ	/	ΥY

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

528. Incapacitated Child Tax Credit

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

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



PPSN														
	,			- 00)									

(c) Amount of tax credit being claimed

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

529. Medical Insurance Premiums - Paid by your employer

Self

(a) If your Employer paid premiums on your behalf, to an authorised insurer, in 2021 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 2021 where the policy was active
I		.00 .00		·00	
Ī		.00		.00	
	Spouse or Civil Partner				
	(b) If your spouse's or civil partner's employer paid premiur	ms on their behalf, to a	n authorised i	nsurer, in 2021 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 2021 where the policy was active
		, .00		.00	
		.00		.00	
		, . 00		,	

2021120 ANY PANEL(S) OR SECTION(S) THE PPSN	HAT DO NOT REQUIRE AN ENTR Self	Y SHOULD BE LEFT BLANK Spouse or Civil Partner
 530. (a) Owner Occupier Relief on a Residential Property in a Designated Area other than a claim in respect of Living City Initiative - Amount due in 2021 (b) Living City Initiative 		.00
Where there is a claim for Owner Occupier Relief in respe	ect of Living City Initiative (S. 372AA	AB) state
(i) Amount due in 2021	·00	.00
 (ii) The address of the qualifying premises in respect of which the qualifying expenditure was incurred, include Eircode (if known) (iii) The unique Identification Number (if any) assigned 		
 (iii) The unique Identification Number (if any) assigned to the qualifying premises under S. 27 Finance (LPT) Act 2012 (Property Identification for LPT purposes) 		
 (iv) Details of the aggregate of all qualifying expenditure incurred by the individual in respect of the qualifying premises 		
 (v) Reference number supplied by the Local Authority with the Letter of Certification 		
(c) Property based incentive scheme - Where you are clain at Line 530, insert ⊠ in the box and give details in Panel N		
531. Home Renovation Incentive (HRI) Tax credit due for 2021 based on your HRI online claim	.00	 .00
532. Fisher Tax Credit		
To claim this credit enter the number of days spent at sea on vessel registered on the European Community fishing fleet re		
Number of days		
(b) Fisher Tax Credit – amount claimed	. 00	.00
533. Seafarer Allowance		
(a) Number of days out of the State		
(b) Amount of salary for this employment	,	. .
(c) Amount claimed	.00	.00
534. Sea-Going Naval Personnel Credit		
To claim this credit, you must be a permanent member of the and have spent at least 80 days at sea in 2020 on board an lu		
Number of days spent at sea on board an Irish naval vessel		
535. Year of Marriage Review		
(a) To claim for relief under S. 1020 insert \boxtimes in the box		
(b) Amount of spouse's income for 2021	. 00	
(c) Amount of repayment claimed in respect of self	,,00	
(d) Amount of repayment claimed in respect of spouse		
Your spouse will have to make a separate claim for relief unc	ler S. 1020 in his / her return	
536. Approved Sports Bodies (a) Amount of Donations made in 2021	.00	.00
(b) Name and address of Approved Sports Body / Bodies, include Eircode (if known)		

PAGE	27

2021120	ANY PANEL(S) OR SECTION(S) TH	IAT DO	NOT	REQL	IRE	AN E	NTRY	SHO	ULD E	BE LE	FT BI		Κ
PPSN				S	elf				-	use o Part			
Health Expenses (Nursi	ng Home Expenses, Non-Routine De	ntal Exp	enses	and '	Othe	r Hea	lth Exp	oense	s) [53	7 - 54	9]		
Health Expenses incurred by	you (and your spouse or civil partner	if you a	re tax	ed un	der Jo	oint A	ssessi	ment)					
Nursing Home Expenses	5 [537 - 542] - Enter details in relation	n to main	tenan	ce / tr	eatm	ent in	2021						
537. (a) Amount of expenses						· 0	0						
(b) PPSN of nursing hor	me resident			Ť]					
(c) Name and address c include Eircode (if kr													
Deductions [538 - 541] (Su	ims received / receivable in respect o	f Nursing	g Horr	e Exp	ense	s)	_						
538. From any public / local a	authority (e.g. Health Service Executiv	/e)		LI,L		· 0	0						
539. Under any policy of med (e.g. VHI, LAYA Healthd	lical insurance care, Irish Life Health, etc.)					.0	0						
540. Other (e.g. Compensatio	on claim)			,[. 0	0						
541. Total Deductions (Nurs	sing Home Expenses only)			,[. 0	0						
542. Net amount of Nursing which tax relief is claim				,[. 0	0						
Non-Routine Dental Exp	enses and 'Other' Health Exper	nses ind	curre	d [54	3 - 54	9]							
543. Amount paid for Non-Ro	outine Dental Expenses (per Med 2)			,[. 0	0						
544. Amount paid for 'Other'	Qualifying Health Expenses			,[. 0	0						
Deductions [545 - 548] (Su	ums received / receivable in respect of	of Non-Re	outine	Dent	al Ex	pense	es and	'Othe	er' Hea	alth E	xpens	es o	nly)
545. From any public / local a	authority (e.g. Health Service Executiv	/e)		,[.0	0						
546. Under any policy of med	lical insurance are, Irish Life Health, etc.)			LI,L		. 0	0						
547. Other (e.g. Compensatio				<u> </u>		. 0	0						
548. Total Deductions (Non- and 'Other' Health Expe				,[· 0	0						
549. Net amount of Non-Ro 'Other' Health Expense	utine Dental Expenses and es on which tax relief is claimed			,[· 0	0						
J - HIGH-INCOME IN	DIVIDUALS: LIMITATION C	ON US	E OI	F RE	LIE	FS	601 -	603]					
				Self						use o Part			
601. Excess Relief forward to	2021 under S. 485F			<u> </u>		. 0	0		,	<u> </u>		. 0	0
Amounts at Lines 602 / 603	should be transferred from a com	pleted 2	021 H	igh-lı	ncom	e Ind	ividua	als St	ateme	ent: F	orm F	RR1	
602. Taxable Income calculat Limitation on the Use of		,		,[· 0	0		,	,[· 0	0
603. Recalculated Taxable In	come for 2021	$\Box \Box,$		॑,[. 0	0		,	॑		. 0	0
K - CAPITAL ACQUIS	SITIONS IN 2021												
701. If you received a gift or a	an inheritance in 2021, insert ⊠ in the	e box											

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

2. A gift is treated as having been received on the date of the gift. An inheritance is treated as having been received on the date of death of a person).

ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTRY SHOULD BE LEFT BLANK

0 . .

L -	CAPITAL GAINS - Capital Gains for the y	ear 1 Jan	uary 2021 - 31 De	ecember 202	21 [801 - 823]
801	. Description of Assets	No. of Disposals	Aggregate Area in Hectares		egate leration
	(a) Shares / Securities - Quoted				. 00
	(b) Shares / Securities - Unquoted				
	(c) Agricultural Land / Buildings				.00
	(d) Development Land				.00
	(e) Foreign Life Policies (S. 594) chargeable at 40%		,		.00
	(f) Offshore Funds (S. 747A) chargeable at 40%				.00
	(g) Commercial Premises				.00
	(h) Residential Premises				.00
	(i) Shares or Securities exchanged (S. 913(5))				.00
	(j) Venture Fund Gains (S. 541C(2)(a))				.00
	(k) Other Assets				.00
	(I) Total Consideration				
Inse	ert ⊠ in the box(es) to indicate			Self	Spouse or
	. If any disposal was between connected parties or otherwi	ise not at arm	's lenath		Civil Partner
	. If any of the original acquisitions were between connected		Ū.	nath	
804	. If the market value has been substituted for the cost of ac . Claim to Reliefs - Self	-			
	(a) Disposal of Principal Private Residence: enter amount	t of considerat	tion	,	, 00
	(b) Retirement Relief - under S. 599: enter consideration of	on disposal of	qualifying assets		, .00
	(c) Retirement Relief - under S. 598: enter consideration of	on disposal of	qualifying assets		, .00
	(d) Disposal of a site to a child: enter amount of considera	ation			.00
	(e) If you wish to claim relief for farm restructuring under S complete the Farm Restructuring Relief claim form wh				
	(f) Other	enter a	amount of consideration		.00
	(specify)			,	,
806	. Claim to Reliefs - Spouse or Civil Partner				
	(a) Disposal of Principal Private Residence: enter amount	of considerat	ion	,	, .00
	(b) Retirement Relief - under S. 599: enter consideration of	on disposal of	qualifying assets	,	, 00
	(c) Retirement Relief - under S. 598: enter consideration of	on disposal of	qualifying assets		, 00
	(d) Disposal of a site to a child: enter amount of considera	ation			.00
	(e) If you wish to claim relief for farm restructuring under S complete the Farm Restructuring Relief claim form wh			, –	
	(f) Other		amount of consideration		.00
	(specify)			,	_,

2021120 ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTR	Y SHOULD BE LEFT BLANK
PPSN	Self	Spouse or Civil Partner
Gains / Losses / Net chargeable gains		
807. Chargeable gains in the year before S. 604A relief	,	
808. Losses in the year before S. 604A relief	.00	.00
809. If any of the losses at Line 808 refer to a loss to a connect	ted person, give the following details	
(a) Name of connected person		
(b) Tax Reference Number of connected person		
(c) Amount of loss		
810. Amount of gain relieved under S. 604A		
811. Chargeable Gain(s) net of allowable current year losses and S. 604A relief (excluding Foreign Life Policies)		
812. Previous Gain(s) Rolled-over (now chargeable)		
813. Current year losses arising in 2021 available for offset		
against previous gains rolled over 814. Amount of unused Loss(es) from prior year(s) available		
for, and offset against chargeable gains above		
 815. Personal Exemption (max €1,270 per spouse or civil partner & not transferable (Note: losses, including losses forward, must be used first 		,
816. Net Chargeable Gain (excluding Foreign Life Policies)	,	,
817. Chargeable Gain on Foreign Life Policies	,	,
818. Current Year Loss(es) for carry forward to 2022		.00
819. Unused Loss(es) from prior year(s) for carry forward to 2022	.00	
820. Total Unused Loss(es) for carry forward to 2022		,
If you have an overall CGT loss in 2021 there is no need to	complete Lines 821 or 822	
821. In respect of net chargeable gains that arose in the pe	eriod 1 January 2021 - 30 November	2021
(a) Enter amount of net gain to be charged at 33%	,	.00
(b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies)	.00	
(c) Enter amount of net gain on Foreign Life Policies to be charged at 40%		
(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		
(e) Enter amount of net gain in respect of Venture Fund Capital to be charged at 15%	. 00	.00
 (f) (i) Enter amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2021 by virtue of S. 542(1)(d) 		.00

1

(ii) Date of disposal

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PSN							Self	Spouse or

822. In respect of net chargeable gains that arose in the period 1 December 2021 - 31 December 2021

- (a) Enter amount of net gain to be charged at 33%
- (b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies)
- (c) Enter amount of net gain on Foreign Life Policies to be charged at 40%
- (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
- (e) Enter amount of net gain in respect of Venture Fund Capital to be charged at 15%
- (f) (i) Enter amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2021 by virtue of S. 542(1)(d)

(ii) Date of disposal

Double Taxation Relief

202

Ρ

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

Country	Amount of gain	for which relief is now claimed
	.00	, , , , , , , , , , , , , , , , , , , ,
	.00	

M - CHARGEABLE ASSETS ACQUIRED IN 2021

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

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

Civil Partner

2021	120

PI	PS	N:	

N - PROPERTY BASED INCENTIVES ON WHICH RELIEF IS CLAIMED IN 2021 [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.

	Owner Occupier	Investor - Lessor
S. 372 AP & AR		
S. 372 AP & AR		
S. 372 AU		.00
S. 372 AP & AR	.00	.00
S. 372 AP & AR	.00	
S. 372 AP & AR	.00	.00
S. 372 AP		.00
S. 372AAB	.00	
S. 372AAB	Owner Occupier	Investor - Lessor
S. 372AAB S. 372C & D		Investor - Lessor
	Owner Occupier	
S. 372C & D	Owner Occupier	·00
S. 372C & D S. 372AC & AD	Owner Occupier	
S. 372C & D S. 372AC & AD S. 352 & S.353	Owner Occupier	
S. 372C & D S. 372AC & AD S. 352 & S.353 S. 372M & N	Owner Occupier	
	S. 372 AP & AR S. 372 AU S. 372 AP & AR S. 372 AP & AR S. 372 AP & AR	S. 372 AP & AR , , , , , 00 S. 372 AP & AR , , , , , 00 S. 372 AU S. 372 AP & AR , , , , , 00 S. 372 AP & AR , , , , , 00 S. 372 AP & AR , , , , , , 00

916. Park and Ride

S. 372V & W

00

PPSN

N - PROPERTY BASED INCENTIVES ON WHICH RELIEF IS CLAIMED IN 2021 [901 - 935] contd.

Industrial Buildings Allowance		Owner Occupier	Investor - Lessor
917. Hotels	S. 268(1)(d)		.00
918. Holiday Cottages	S. 268(3)	.00	.00
919. Holiday Hostels	S. 268(2C)(b)	.00	
920. Guest Houses	S. 268(2C)(a)		
921. Nursing Homes	S. 268(1)(g)	.00	
922. Housing for the Elderly / Infirm	S. 268(3A)	.00	.00
923. Convalescent Homes	S. 268(1)(i)	.00	·00
924. Qualifying Hospitals	S. 268(2A)	.00	.00
925. Qualifying Mental Health Centres	S. 268(1C)	.00	·00
926. Qualifying Sports Injury Clinics	S. 268(2B)	.00	·00
927. Buildings used for certain Childcare Purposes	S. 843A	.00	.00
928. Buildings used for the purposes of providing Childcare Services or a Fitness Centre to employees	S. 843B	.00	
929. Specialist Palliative Care Units	S. 268(1)(m)	.00	.00
930. Building or Structures in Registered Caravan & Camping Sites	S. 268(2D)	.00	.00
931. Mid-Shannon Corridor Tourism Infrastructure Investment Scheme	S. 372AW	.00	.00
932. Living City Initiative	S. 372AAC	. 00	
933. Living City Initiative (Investor only)	S. 372AAD		.00
934. Aviation Services Facilities	S. 268(1)(n)	.00	
935. Where the scheme(s) on which you are Scheme(s) quote the relevant Section			

|--|

ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTRY SHOULD BE LEFT BLANK

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

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

REMEMBER You do not have to complete the Self-Assessment panels if you subm on or before 31 August 2022	nit this return to Revenue
936. Self-Assessment – Income Tax	
(a) Amount of income or profits arising for this period	
(Note: this is the amount of your total income for this year before taking account of an Total income includes sources of income from employments, pensions, Department of and investment income, as well as self employed income. Where you are in receipt of the adjusted net profit after taking account of business expenses, but before losses for	Social Protection payments, rental trading or professional income, it is
(b) Amount of tax chargeable for this period	
(i) Amount of income tax chargeable for this period	.00
(Note: this is the amount of income tax charged on the above income, after taking acc allowances, but before any tax credits such as personal tax credit, medical expenses,	
(ii) Amount of USC chargeable for this period - self	
(iii) Amount of USC chargeable for this period - spouse or civil partner	
(Note: this is the amount of USC chargeable on all of your income (including employm has been deducted at source))	ent and pension income where USC
(iv) Amount of PRSI chargeable for this period - self	.00
(v) Amount of PRSI chargeable for this period - spouse or civil partner	.00
(Note: this is the amount of PRSI chargeable on your trading and investment income or your Irish employment income)	only. Do not include PRSI due on
(vi) Total amount of tax chargeable for this period	·00
(Note: this is the sum of income tax, USC, and PRSI chargeable)	
(c) (i) Amount of tax payable for this period before refund / offset at (c)(iii) below	.00
(ii) Amount of tax overpaid for this period before refund / offset at (c)(iii) below	.00
(Note: this is the amount of tax payable or tax overpaid for the period, which is compu chargeable ((b)(vi) above) by the amount of any tax credits due. Credits include obviou credit or employee tax credit, but also less obvious items such as Dividend Withholdin DIRT withheld at source, PAYE operated on Schedule E income and Professional Sen This is the amount of PSWT withheld / deducted, before any interim refunds already m	us items such as the personal tax g Tax (DWT) withheld / deducted, vices Withholding Tax (PSWT).
(iii) Amount of refund (or offset) of tax withheld at source	. 00
(Note: the amount of any tax withheld at source, refunded (e.g. interim refund of PSW	T) or offset, should be entered here)

- (d) Amount of tax payable for this period
- (e) Amount of tax overpaid for this period

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

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2021120 PPSN	ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN EN	RY	SHC	DUL	d Be	ELE	EFT	BL/	ANK	
(f) Amount of surch	arge due under S. 1084 because of late filing of this return								. 00	
	filing this return after the specified return date for the chargeable period, ate the surcharge, which is added on to your tax due, is	a late	e filir	ng s	urcha	arge	e is	due		
	the tax due or €12,695, whichever is the lesser, where the return is subm due date	itted	with	nin tv	wo m	nont	ths			
• 10% (of the tax due or \in 63,485, whichever is the lesser, where the return is mor	e tha	n tv	/o m	onth	is la	ate)			
	arge due under S. 1084 because of non-compliance with								. 00	
(Note: if you file either pay the LF as if this return v increased by 10	Local Property Tax (LPT) requirements (Note: if you file this return on time, but at the date of filing, you have failed to submit you either pay the LPT due or enter into an agreed payment arrangement, a surcharge shou as if this return was filed late by two months or more. Therefore the amount payable in y increased by 10% subject to a maximum increased amount of €63,485. Where the LPT date, the amount of the surcharge will be capped at the amount of the LPT liability paya									
(h) (i) Amount of tax for this period	x, including Preliminary Tax, paid directly to the Collector-General								. 00	
(Note: this is the	(Note: this is the amount of tax already paid to the Collector-General, i.e. your 2021 Pre any balancing payments which are now due and will be paid at the time this return is be									
(ii) Amount of ta	x deferred under S. 657(6A)],[],[. 00	
(i) (i) Balance of ta	x payable for this period								. 00	
	x payable amount at (d) above, plus the amount of any surcharge due at (i h)(i) and the amount of tax deferred at (h)(ii))) or ((g), I	less	the	amo	ount	oft	ax	
(ii) Balance of ta	x overpaid for this period								. 00	
already paid at (c overpaid amount at (e) above, less the amount of any surcharge due at (h)(i) and the amount of tax deferred at (h)(ii))	f) or	(g),	plus	s the	am	ioun	t of	tax	
I DECLARE the above to	be my Self-Assessment to Income Tax for the year 2021	7								
Signature		Da	ite	D		VI IV	 /	Υ	ΥY	
Capacity of Signatory										
937. Self-Assessment -	Capital Gains Tax									
	• Capital Gains Tax eable gains arising for this period],[],[. 00	
(a) Amount of charg	-	the c	char],[]	ble g	,[ain))		.00	
(a) Amount of charg (Note: this is the	eable gains arising for this period	the c	har],[geal],[ble g	,[ain) ,[)		.00	
(a) Amount of charg (Note: this is the (b) Amount of tax ch (Note: this is the	eable gains arising for this period amount of chargeable gains for this period less any reliefs which reduce],[],[or		
 (a) Amount of charg (Note: this is the (b) Amount of tax ch (Note: this is the allowances, e.g. 	eable gains arising for this period amount of chargeable gains for this period less any reliefs which reduce hargeable for this period amount of tax chargeable on the chargeable gain after taking account of],[],[or		
 (a) Amount of charg (Note: this is the (b) Amount of tax charget (Note: this is the allowances, e.g. (c) Amount of tax page) 	eable gains arising for this period amount of chargeable gains for this period less any reliefs which reduce argeable for this period amount of tax chargeable on the chargeable gain after taking account of personal allowance or transfer of business to a company) hyable for this period amount of tax due after any Retirement Relief or Credit for Foreign Tax p	any	ded],[]],[],[],[],[],[],[],[],[],[],[],[],[],[],[],[],[],[],[],[]],[],[]],[],[],[]],[],[]],[],[]],[],[_]],[_]],[_]],[_]],[_]],[_]],[_]],[_]],[_]],[_]],[_]],[_]],[]],[ons,	,[relie	efs (].00	
 (a) Amount of charg (Note: this is the (b) Amount of tax charged (b) Amount of tax charged (Note: this is the allowances, e.g.) (c) Amount of tax particular the state of th	eable gains arising for this period amount of chargeable gains for this period less any reliefs which reduce argeable for this period amount of tax chargeable on the chargeable gain after taking account of personal allowance or transfer of business to a company) hyable for this period amount of tax due after any Retirement Relief or Credit for Foreign Tax p able) arge due under S. 1084 because of late filing of this return	any	ded],[]],[],[],[],[],[],[],[],[],[],[],[],[],[],[],[],[],[],[],[]],[],[]],[],[],[]],[],[]],[],[]],[],[_]],[_]],[_]],[_]],[_]],[_]],[_]],[_]],[_]],[_]],[_]],[_]],[]],[ons,	,[relie	efs (.00	
 (a) Amount of charg (Note: this is the (b) Amount of tax charged (b) Amount of tax charged (c) Amount of tax particles (c) Amount of tax particles (d) Amount of surch (Note: see 936) (e) Amount of surch requirements 	eable gains arising for this period e amount of chargeable gains for this period less any reliefs which reduce hargeable for this period e amount of tax chargeable on the chargeable gain after taking account of personal allowance or transfer of business to a company) hyable for this period e amount of tax due after any Retirement Relief or Credit for Foreign Tax p able) arge due under S. 1084 because of late filing of this return f)) arge due under S. 1084 because of non-compliance with LPT	any	ded],[]],[],[],[],[],[],[],[],[],[],[],[],[],[],[],[],[],[],[],[]],[],[]],[],[],[]],[],[]],[],[]],[],[_]],[_]],[_]],[_]],[_]],[_]],[_]],[_]],[_]],[_]],[_]],[_]],[]],[ons,	,[relie	efs (]. 00]. 00	
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Bank Details

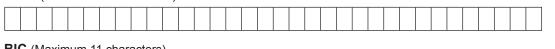
If you wish to have any refund paid directly to your bank account, please supply your bank account details.

Single Euro Payments Area (SEPA)

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

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

IBAN (Maximum 34 characters)



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If you are married or in a civil partnership and have opted for Joint Assessment in 2021, please provide your spouse's or civil partner's bank account details.

IBAN (Maximum 34 characters)

BIC	(140	vin	. 11	oh	or	ant	oro	`												

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

Expression of Doubt

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

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

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

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

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

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

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

2021120 ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTRY	SHOULD BE LEFT BLANK
PPSN	Appendix 1
B - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 167] co (Including Farming & Partnership Income)	ontd.
Note: If you and / or your Spouse or Civil Partner have / has more than two Trades, Profess insert ⊠ in the box and photocopy Appendix 1 (pages 37 - 40) to complete and submit	sions or Vocations
	Trade No.
	Spouse or
	Self Civil Partner
101. 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	e accounts on page 40
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 Soc 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	ial Protection
105. If this source of income ceased during the year 2021 state the date of cessation	
106. If you are a farmer insert ⊠ in the box and complete Lines 119 and 120 on page 39, if applicable	
Profit assessable 107. (a) Amount of adjusted net profit for accounting period	.00
(b) Amount of adjusted net loss for accounting period	.00
 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)	ore
Balancing Charges	
 (a) Amount arising from capital allowances which were deductible in arriving at relevant income for USC 	.00
(b) Amount arising from capital allowances which were not deductible in arriving at relevant income for USC	. 00
Unused Capital Allowances from a prior year	
 (a) Amount carried forward which is allowable as a deduction for USC, i.e. allowances under S. 284(1), 272(3), 658(2)(b), and 659(2)(a) determined in accordance with subsections (3A), (3AA), (3B) or (3BA) of S. 659 	
(b) Amount carried forward which is not allowable as a deduction for USC, i.e. allowances other than those claimed under the Sections specified in (a) above, and are not specified relief capital allowances (as set out in Sch. 25B)	.00
(c) Specified Relief Capital Allowances (as set out in Sch. 25B)	
(i) Specified property relief capital allowances, as defined in S. 531AAE	.00
(ii) All other specified relief capital allowances	
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	.00
(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

.00

PAGE 37

2021120 ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN	ENTRY SHOULD BE LEFT BLANK
PPSN	Appendix 1
B - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [101 -	167] contd.
(Including Farming & Partnership Income)	Trade No.
 114. Industrial Buildings and / or Farm Buildings Allowance (a) Amount which is allowable as a deduction for Universal Social Charge (USC), i.e. allowances under S. 272(3) and 658(2)(b) 	.00
(b) Amount which is not allowable as a deduction for USC, i.e. allowances other than those claimed under the Sections specified in (a) above, and are not specified relief capital allowances (as set out in Sch. 25B)	
(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	
 (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	
(I) The aggregate amount of specified capital expenditure incurred	,
(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	
(v) All other specified relief capital allowances	,
115. Other Capital Allowances	,
Losses [116 - 118]	
 116. (a) If you wish to claim, under S. 381, to set any loss made in the trade in the year 2021 (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 31/12/2023 	.00

- (b) If you wish to claim under S. 381 to set a relevant loss, as defined in S. 381B, made in the year 2021 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2023 (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 2021 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2023
 - (i) Non-specified relief capital allowances (i.e. not included in Sch. 25B)
 - (ii) Specified Relief Capital Allowances (as set out in Sch. 25B)
 - (I) Specified property relief capital allowances, as defined in S. 531AAE
 - (II) All other specified relief capital allowances

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

FOR OFFICE USE ONLY

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2021120 ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN E	ENTRY SHOULD BE LEFT BLANK
PPSN	Appendix 1
B - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 1	l67] contd.
<i>(Including Farming & Partnership Income)</i> Unused losses from a prior year	Trade No.
117. (a) Amount of unused losses from a prior year (S. 382) other than residential development land losses where the relevant claim was not made to and received by Revenue before 7/4/2009	 ,,
(b) In respect of unused residential development land losses from a prior year where the relevant claim was not made to and received by Revenue before 7/4/2009, state	
(i) Amount of tax credit due in respect of these losses (S. 644AA(6) and (8))	.00
(ii) Amount of tax payable on the profits or gains of the combined trade (S. 644AA(7) Terminal Loss Relief) [], [], [], [], [], [], [], [], [], [],
118. (a) If this trade ceased in 2021 and you wish to claim terminal loss relief for the years 2020	, 2019, and 2018 state
(i) Amount of unused loss in the final 12 months to the date of cessation	.00
 (ii) Amount of unused capital allowances in the final 12 months to the date of cessation 	
(b) If you wish to claim terminal loss relief for the year 2021 in respect of a loss made in a subsequent year state	
(i) Amount of the loss relief available for 2021	
(ii) The date the trade ceased	
Farmers 119. (a) Relief for qualifying farmer under S. 667B used in 2021	
(b) Relief for qualifying farmer under S. 667B used in prior years	,
(c) Insert 🗵 in the box if you are a partner in a Registered Farm Partnership as defined by $\mathfrak S$	S. 667C
(d) Relief for partner in Registered Farm Partnership under S. 667C used in 2021	.00
(e) Relief for partner in Registered Farm Partnership under S. 667C used in 2020	.00
(f) Relief for partner in Registered Farm Partnership under S. 667C used in 2019	
(g) Insert $oxtimes$ in the box if this trade relates wholly or in part to Share Farming	
 (h) Insert ⊠ in the box if you wish to elect for income averaging for the year 2021 (and subsequent years) 	
 (i) Insert ⊠ in the box if the assessable profits for this year are computed in accordance with S. 657 (income averaging) 	
(j) Insert $oxtimes$ in the box if you wish to withdraw from income averaging for the year 2021	
 (k) (i) Insert ⊠ in the box if you wish to temporarily elect out of income averaging for this year in accordance with S. 657(6A) 	
 (ii) Enter the amount of adjusted net profit which would be assessable for this year if you had not applied for income averaging 	.00
Succession Farm Partnership 120. (a) Succession Farm Partnership tax reference number	
(b) Date this Partnership was entered on the Register of Succession Farm Partnerships	
with the Department of Agriculture, Food and the Marine (c) Indicate if you are a "Farmer" or a "Successor" within the meaning of S. 667D(2)	Farmer
	Successor
(d) Insert \boxtimes in the box to confirm that no "Successor" in this partnership was aged over 40	at 1 January 2021
(e) Your share of the profits as per the partnership agreement	
(f) Amount of Succession Tax Credit due	.00
Credit for Professional Services Withholding Tax (PSWT) 121. Gross withholding tax (before any interim refund) related to the basis period for 2021 on	
fees for Professional Services. Do not include credit for Relevant Contracts Tax withheld	
PRSI paid 122. If you are employed by An Post as a sub-postmaster / postmistress, or by the	
Department of Social Protection as a Social Welfare Branch Manager, enter the amount of PRSI, if any, paid direct to An Post / Department of Social Protection	
in respect of this income	

PAGE	39
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		Appendix 1
• •	e No.	
Accounts Information Period (must be completed)	Capital Account and Balance	Sheet Items [144 - 155]
23. From	144. Cash / Capital introduced	.00
24. To	145. Drawings (Net of Tax and Pension contributions)	.00
xtracts From Accounts must be completed in all cases where	146. (a) Closing Capital	
ou or your spouse or civil partner are in receipt of trading or	Balance - positive	
rofessional income, except where either Lines 125 or 126 apply	(b) If negative,	
25. If you have previously submitted accounts information	state amount here	
relating to this return state the income tax return with which accounts were submitted (YYYY)	147. Stock, Work in progress, Finished goods	.00
26. (a) Where the income arises	148. Debtors and Prepayments	
from a partnership, enter	149. Cash / Bank (Debit)	
the tax reference of the partnership	145. Cashr Dank (Debit)	.00
(b) Insert ⊠ in the box if you are a non-active	150. Bank / Loans/	.00
partner within the meaning of S. 409A	Overdraft (Credit)	
(c) If you are in partnership with your spouse / civil partner and the accounts information for that trade or profession	151. Client Account Balances (Debit)	
have been submitted under their trade, enter the trade	152. Client Account	
number (in this Form 11) under which the accounts	Balances (Credit)	.00
information was supplied	153. Creditors and Accruals	
come [127 - 129]	154. Tax Creditors	
27. Sales / Receipts / Turnover	155. (a) Net Assets - positive	
28. Receipts from Government	135. (a) Net Assets - positive	.00
	(b) If negative,	
29. Other Trading Income including tax exempt income	state amount here	
rading Account Items [130 - 131]	•	Profit / Loss Computation [156
	Profit / Loss per Accounts	[156 - 157]
	156. Net Trade Profit	.00
31. Gross Trading Profits (including	per Accounts 157. Net Trade Loss	
	137. INEL HAUE LUSS	
already listed in the provious section)	per Accounts	.00
already listed in the previous section)	per Accounts	
xpenses and Deductions [132 - 143]	per Accounts	,,eoc
xpenses and Deductions [132 - 143]		
xpenses and Deductions [132 - 143] 32. Salaries / Wages 33. Additional Staff Costs	Adjustments made to Net Pro	fit / Loss per Accounts [158 - 16
xpenses and Deductions [132 - 143] 32. Salaries / Wages 33. Additional Staff Costs	Adjustments made to Net Prof 158. Where there are no adjustr	fit / Loss per Accounts [158 - 16 nents required to the
xpenses and Deductions [132 - 143] 32. Salaries / Wages 33. Additional Staff Costs 34. Sub-Contractors for the purposes	Adjustments made to Net Prof 158. Where there are no adjust profit / loss per accounts, in	fit / Loss per Accounts [158 - 16 nents required to the sert ⊠ in the box
xpenses and Deductions [132 - 143] 32. Salaries / Wages 33. Additional Staff Costs 34. Sub-Contractors for the purposes of Relevant Contracts Tax (RCT) 35. Other Sub Contractors	Adjustments made to Net Prof 158. Where there are no adjustr	fit / Loss per Accounts [158 - 16 nents required to the
xpenses and Deductions [132 - 143] 32. Salaries / Wages 33. Additional Staff Costs 34. Sub-Contractors for the purposes of Relevant Contracts Tax (RCT) 35. Other Sub-Contractors	Adjustments made to Net Prof 158. Where there are no adjustr profit / loss per accounts, in 159. Motor Expenses 160. Donations (Political and	iit / Loss per Accounts [158 - 16 nents required to the sert ⊠ in the box
xpenses and Deductions [132 - 143] 32. Salaries / Wages 33. Additional Staff Costs 34. Sub-Contractors for the purposes of Relevant Contracts Tax (RCT) 35. Other Sub-Contractors	Adjustments made to Net Prof 158. Where there are no adjustr profit / loss per accounts, in 159. Motor Expenses 160. Donations (Political and Charitable) / Entertainment	fit / Loss per Accounts [158 - 16 nents required to the sert ⊠ in the box
axpenses and Deductions [132 - 143] 32. Salaries / Wages 33. Additional Staff Costs 34. Sub-Contractors for the purposes of Relevant Contracts Tax (RCT) 35. Other Sub-Contractors 36. Consultancy, Professional fees 37. Motor, Travel and Subsistence	 Adjustments made to Net Prof 158. Where there are no adjustn profit / loss per accounts, in 159. Motor Expenses 160. Donations (Political and Charitable) / Entertainment 161. Light, Heat and Phone 	iit / Loss per Accounts [158 - 16 nents required to the sert ⊠ in the box
axpenses and Deductions [132 - 143] 32. Salaries / Wages 33. Additional Staff Costs 34. Sub-Contractors for the purposes of Relevant Contracts Tax (RCT) 35. Other Sub-Contractors 36. Consultancy, Professional fees 37. Motor, Travel and Subsistence 38. Penairs / Penewals	 Adjustments made to Net Prof 158. Where there are no adjustn profit / loss per accounts, in 159. Motor Expenses 160. Donations (Political and Charitable) / Entertainment 161. Light, Heat and Phone 162. Net gain on sale of 	fit / Loss per Accounts [158 - 16 nents required to the sert ⊠ in the box
xpenses and Deductions [132 - 143] 32. Salaries / Wages 33. Additional Staff Costs 34. Sub-Contractors for the purposes of Relevant Contracts Tax (RCT) 35. Other Sub-Contractors 36. Consultancy, Professional fees 37. Motor, Travel and Subsistence 38. Repairs / Renewals	 Adjustments made to Net Prof 158. Where there are no adjustry profit / loss per accounts, in 159. Motor Expenses 160. Donations (Political and Charitable) / Entertainment 161. Light, Heat and Phone 162. Net gain on sale of fixed / chargeable assets 163. Net loss on sale of 	iit / Loss per Accounts [158 - 16] nents required to the sert ⊠ in the box
xpenses and Deductions [132 - 143] 32. Salaries / Wages 33. Additional Staff Costs 34. Sub-Contractors for the purposes of Relevant Contracts Tax (RCT) 35. Other Sub-Contractors 36. Consultancy, Professional fees 37. Motor, Travel and Subsistence 38. Repairs / Renewals	 Adjustments made to Net Prof 158. Where there are no adjustr profit / loss per accounts, in 159. Motor Expenses 160. Donations (Political and Charitable) / Entertainment 161. Light, Heat and Phone 162. Net gain on sale of fixed / chargeable assets 163. Net loss on sale of fixed / chargeable assets 	iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii
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Please include the total CRSS and BRSS payments which were received as an accelerated claim for trading expenses in 2021. This figure will reduce the amount of trading expenses that are deductible in computing the taxable income of a business.

If you have made any payment(s) during 2021 in the course of this trade or profession for services provided, where the total amount paid to any one person was greater than €6,000, you must complete a Form 46G. You can access this form from the My Services page or from the ROS Offline Application. The form is also available on Revenue's website www.revenue.ie (under 'Self-assessment and self-employment>Third party returns')

2021120 ANY PANEL(S) OR SECTION(S) T	HAT DO NOT REQUIRE AN ENTR	RY SHOULD BE LEFT BLANK
PPSN		Appendix 2
D - INCOME FROM IRISH EMPLOYMENTS, OFF ETC., INCOME FROM FOREIGN OFFICES O DUTIES OF THOSE OFFICES AND EMPLOY Note: If you and / or your Spouse or Civil Partner have / F insert ⊠ in the box and photocopy Appendix 2 (pages 41	OR EMPLOYMENTS ATTR MENTS EXERCISED IN The service of the service	RIBUTABLE TO THE THE STATE [217 - 248]
PART ONE Employment / Pension, etc. subject to PAYE	Employment / Pension, etc. No Self Spouse /	Employment / Pension, etc. No Self Spouse /
Details entered at Lines 218 to 220 are relevant to Lines 221 t	to 230 Civil Partner	Civil Partner
217. Insert $\ensuremath{\boxtimes}$ 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 2021)		
 221. 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 a PRSA 		
222. (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 remit (a) In arriving at the farzage amount of taxable income for this 		
 (c) In arriving at the 'gross amount of taxable income for this (i) Amount of taxable income paid in 2021 which was earned in the year 2020 and was brought back to that year 		
(ii) The amount of tax paid in respect of that amount of income brought back to 2020	,, [,,
(iii) The amount of gross income for USC purposes paid in 2021 which was earned in the year 2020 and was brought back to that year	,,	,,
(iv) The amount of USC paid in respect of that amount of income brought back to 2020	,, [, , , , , , , , , , , , , , , , , , , ,

	S) THAT DO NOT REQUIRE AN EI	NTRY SHOULD BE LEFT BLANK
PPSN		Appendix 2
222. (c) (v) The amount of income paid in the year 2022	Self	Spouse or Civil Partner
which was earned in the year 2021 and has been brought back to 2021 and included in the Gross amount of taxable income above	,,	,
(vi) The amount of tax paid in respect of that amount of income brought back to 2021		,,
(vii) The amount of gross income for USC purposes paid in the year 2022 which was earned in the year 2021 and has been brought back to 2021 and included in the Gross income for Universal Social Charge (USC) from this employment abo	,	,,
(viii) The amount of USC paid in respect of that amount of income brought back to 2021	,	,,
223. Gross income for Universal Social Charge (USC) from the employment (available from your final payslip for 2021)	his,,00	.00
224. (a) Net USC deducted / refunded in this employment		
(b) Insert $oxtimes$ in the box if the USC figure above was a re	fund	
225. If you received a performance-related bonus payment fr specified institution, in excess of €20,000 and have suffe USC at the rate of 45% on this payment, insert ⊠ in the	ered	
226. Payment frequency W	/eekly	
F	ortnightly	
	bur weekly	
	·	
	onthly	
0	ther	
227. Is relief due under S. 480B ("week 53")	Yes No	Yes No
Special Assignee Relief Programme (SARP)	Employment / Pension, etc.	Employment / Pension, etc.
If you are claiming SARP relief please state	No.	No.
228. (a) Gross income from the employment before deduction of SARP relief (less amounts contributed to pension and amounts not assessed to tax in the State)	n	.00
(b) Amount of SARP relief claimed through payroll or now claimed on this Form 11	.00	.00
(c) Amount of income from employment after deduction of SARP relief claimed	.00	.00
(d) Has SARP relief been granted through payroll by your employer?	Yes No	Yes No
(e) If the employment was not for a full year, state the number of days for which you were entitled to the re	lief	
Research and Development		
229. (a) Amount of research and development credit claimed under S. 472D for 2021	.00	.00
(Note: enter the full amount surrendered by your em to you under S. 766(2A(a)) which is relevant to the employer's accounting period ending in the year 202		
(b) Amount of unused credit carried forward under S. 472D(4) from previous year	.00	.00
Foreign Tax		
230. (a) Amount of income included above, if any, that has		
been subject to foreign tax in a Treaty State	.00	

PAGE 42

PAY AND FILE - 31 OCTOBER 2022

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 2022 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.

PPSN

PAY AND FILE 31 OCTOBER 2022

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 2022:**

Preliminary Tax for the year of assessment 2022 including Universal Social Charge contributions

Payment of any balance of Income Tax due for the year of assessment 2021

Return of Income and Capital Gains for the year of assessment 2021

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 2022

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 2022 or 100% of your final liability for 2021. If you are paying your 2022 Preliminary Tax by monthly Direct Debit, leave this box blank.

2. Balancing Amount 2021

Insert any outstanding balance of Income Tax for the year of assessment 2021. 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 2022 or Balancing Amount 2021, 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).

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Income Tax Preliminary Tax 2022													•														
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Please debit my account no earlier than 31 October 2022 with the single amount specified. DEBIT AMOUNT									Place X in the box above if Income Tax Balancing Amount 2021								;										
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