

Income Tax Return for the year 2021 - Form 12

(Employees, Pension Recipients & Non-Proprietary Directors)



It's quicker, easier and more convenient to complete an online Return (Form 12), which is available in PAYE Services through **myACCOUNT** on **www.revenue.ie**

Your PPSN

Remember to quote this number in all correspondence or when calling at your Revenue office.

This form is to be completed and returned to your Revenue office on or before 31 October 2022.

Use any envelope and write **'FREEPOST'** above the address.
NO STAMP REQUIRED

If the Return Address of your Revenue office is not shown on this page, check any recent correspondence from Revenue or visit the 'Contact us' page on **www.revenue.ie** to find the address to which you should submit this form.

Return Address

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

This Tax Return should be completed by a person whose main source of income is from a PAYE employment or pension or by a non-proprietary company director who pays all his / her Income Tax under the PAYE system (see notes below).

NOTICE: YOU ARE HEREBY REQUIRED, UNDER SECTION 879 TAXES CONSOLIDATION ACT 1997, BY THE INSPECTOR OF TAXES NAMED ABOVE TO PREPARE AND DELIVER, ON OR BEFORE 31 OCTOBER 2022, A TAX RETURN ON THIS PRESCRIBED FORM FOR THE YEAR 1 JANUARY 2021 TO 31 DECEMBER 2021

NOTE:

1. An individual who is a 'chargeable person' for the purposes of Income Tax Self-Assessment should 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 with a PAYE source of income and **net** assessable non-PAYE income less than €5,000 (after losses, capital allowances and other reliefs), **and** where the income is coded against PAYE tax credits or fully taxed at source, is not regarded as a 'chargeable person'.

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 stated correctly.

Signature

Date

Capacity of Signatory (Insert ☒) Tax Payer ☐ Tax Adviser ☐ Other ☐ (Specify)

Main Residence Address

Eircode

Telephone Number

Agent's Details

Tax Adviser Identification No. (TAIN)

Client's Ref.

A non-assessable spouse or other civil partner electing to be the assessable spouse or nominated civil partner for the year 2021, for the purposes of completing this Form 12, must include a letter to this effect with the completed Form 12.

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.

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

[illegible][illegible]

You should check to make sure your bank account details are up-to-date.

Panel	Page No.(s)	Question No.(s)
♦ Personal Details	4	1 - 3
♦ Income from Irish Employments, Offices (including Non-Proprietary Directorships), Pensions, etc. Income from Foreign Offices or Employments Attributable to the Duties of those Offices and Employments Exercised in the State	5	4 - 13
♦ Income from a Trade or Profession	7	14 - 15
♦ Income from Fees, Irish Rental Income, Covenants, Distributions, etc. and income chargeable under S. 811B	8	16 - 23
♦ Exempt Income	10	24 - 26
♦ Property Relief Surcharge - S. 531AAE	10	27
♦ Foreign Income (Dividends, Employments, Pensions, Rents, etc.)	10	28 - 42
♦ Annual payments, Charges and Interest paid	12	43 - 52
♦ Claim for Tax Credits, Allowances and Reliefs for the year 2021	14	53 - 78
♦ Capital Acquisitions in 2021	19	79
♦ Capital Gains and Chargeable Assets	19	80
♦ Property Based Incentives on which Relief is claimed in 2021	20	81

How to fill in this Tax Return

1. Use CAPITAL LETTERS. Write clearly and accurately within box(es).
2. Insert ☒ in box as required.
3. Any panel(s) or section(s) that do not require an entry should be left blank.
4. In date boxes enter the format of DD/MM/YYYY, see example of correct and incorrect entries below.
5. All monetary entries, including entries in the Foreign Income panels, should be in Euro denomination. Do not enter € symbol.
6. Where .00 is shown in monetary panels, enter figures in whole Euro - ignore cent. Round down your income to the nearest Euro, and round up your credits, allowances, reliefs, expenses and tax paid to the nearest Euro - it's to your benefit. Where .00 is not shown, cents should be entered.
7. Legislative references relate to Sections of the Taxes Consolidation Act 1997, unless otherwise stated.

CORRECT

				X					X				
P	H	A	R	M	A	C	I	S	T				
				0	1	0	1	2	0	2	1		
				3	1	1	2	2	0	2	1		
				3	1	1	2	2	0	2	1		
				1	9	0	0	0	0	.00			
										.00			
					5	5	0	0	0	.00			

Example of correct and incorrect entries.

	X	✓						
Pharmacist								
D	I	J	a	n	x	-	2	1
-	3	I	D	E	C	x	2	1
3	I	M	/	1	2	/	2	1
				1	9	—		.00
						N/A.		.00
				€	5	5	0	.00

INCORRECT

Non-Resident Aggregation Relief

Where your spouse / civil partner is not resident and not all of your joint income is chargeable to tax in Ireland, additional relief, known as Non-Resident Aggregation Relief (NRAR), may be due.

Insert ☐ in the box if you wish to claim NRAR:

If yes, please provide spouse / civil partner details:

- | | | |
|-----|---|--|
| (a) | Country of residence in 2021 | |
| (b) | Tax Identification Number in country of residence | |
| (c) | State total world wide income in Euro and complete section on foreign income (panels 28-42) | |

Insert ☒ in the box(es) if you or your spouse or civil partner were a holder of a Full Medical Card or had entitlement to one under EU Regulations at any time during the year (a **GP Only** Card does not qualify as a **Full Medical Card**) ☐ ☐

3 - Non-Proprietary Directorships

List all Non-Proprietary Directorships in respect of you and / or your spouse or civil partner and state the percentage shareholding in each Company

Self		(%)	Spouse or Civil Partner		(%)

INCOME FROM IRISH EMPLOYMENTS, OFFICES (INCLUDING NON-PROPRIETARY DIRECTORSHIPS), PENSIONS, ETC. INCOME FROM FOREIGN OFFICES OR EMPLOYMENTS ATTRIBUTABLE TO THE DUTIES OF THOSE OFFICES AND EMPLOYMENTS EXERCISED IN THE STATE

(Write the name of the employer or the source of the pension opposite the corresponding income)

4 - Employments subject to PAYE (including income subjected to PAYE attributable to the performance in the State of the duties of foreign employments)

	Self	Spouse or Civil Partner
Employer's Name	<div></div>	<div></div>
Employer's PAYE Registered Number	<div></div>	<div></div>
The following details are available from your final payslip for 2021		
Pay for USC	<div></div>	<div></div>
USC paid	<div></div>	<div></div>
Pay for income tax	<div></div>	<div></div>
Income tax paid	<div></div>	<div></div>
If any of the above employment income has been subjected to non-refundable foreign tax, insert ☒ in the box(es)	<div></div>	<div></div>

Foreign Tax Amounts

Amount of income included above that has been subjected to non-refundable foreign tax

Amount of non-refundable foreign tax paid on the income

Foreign jurisdiction where the employment was exercised

Note: If the tax is refundable by the foreign jurisdiction, a claim for credit should **not** be made here.

If you received a performance-related bonus payment from a specified institution in excess of €20,000 and have suffered USC at the rate of 45% on this payment insert ☒ in the box(es)

If you are related to your employer by marriage or otherwise, state relationship

5 - Pension(s) / Annuities (subject to PAYE)

Name of Payer(s)

Pension Company PAYE Registered Number

The following details are available from your final payslip for 2021

Pension / income for USC

USC paid

Pension / income for income tax

Income tax paid

6 - Withdrawal of funds from AVC

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

Amount of tax deducted

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

(a) Amount of lump sum(s) paid between 7/12/2005 and 31/12/2020, both dates inclusive

(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

(d) Amount of excess lump sum(s) for 2021

(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))

(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 QOPP:

(i) Portion of amount at (d) chargeable under Case IV at the standard rate determined in accordance with S. 790AA(3)(a)(i) or (3)(b)(i)(I) (Do not include any amount entered at (e))

(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)

8 - Payments from Department of Social Protection

The Social Welfare Consolidation Act 2005 provides for the payment of an increase in the amount of the State pension where the beneficiary has an adult dependant. For tax purposes, the State pension recipient should include the total amount of the pension and the increased adult dependant payment in the relevant field on the return. The State pension recipient will be due the Employee tax credit. Their spouse or civil partner is not entitled to the Employee tax credit in respect of the adult dependant payment.

Enter details of any State Pension / Illness Benefit / Occupational Injury Benefit / Jobseeker's Benefit / Carer's Allowance / Pre-Retirement Allowance / Maternity Benefit / Paternity Benefit / Parent's Benefit / Adoptive Benefit / Health & Safety Benefit / Pandemic Unemployment Payment (PUP) etc. received in 2021.

Type of payment

Taxable amount of payment in 2021

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

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

(i) Amount of USC deducted in 2021

(ii) Amount of tax deducted in 2021

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

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

10 - Other Payments (for example, Payments received on commencement of employment, or in consideration of change in conditions of employment, or lump sum payments paid on Redundancy / Retirement)

Name of Payer(s)

Gross amount of payment(s)

Nature of Benefit(s)

Amount chargeable to tax

11 - Foreign Earnings Deduction

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

(a) (i) Country

(ii) Number of qualifying days spent there

(b) (i) Country

(ii) Number of qualifying days spent there

(c) Amount of relief claimed

Please attach a statement from your employer showing the dates of your departure from and return to Ireland and the location(s) at which the duties of your employment were performed while abroad.

Self

Spouse or Civil Partner

12 - Benefits from Employments / Non-Proprietary Directorships

Most benefits-in-kind are taxed at source, however, some payments including payments under PRSAs are not.

Any taxable benefits not taxed at source should be entered here.

Nature of Benefit

Taxable benefits: (not taxed at source under PAYE)

13 - Employments / Offices / Pensions not subject to PAYE deductions

Description of Income

Amount of Income

INCOME FROM A TRADE OR PROFESSION**14 - Income from a Trade or Profession**

(Only use this form if your Total Gross non-PAYE income from all sources is within income thresholds - see note on page 1)

Insert ☒ in the box(es) to indicate to whom the income in each column refers. Self ☐ Spouse or Civil Partner ☐Self ☐ Spouse or Civil Partner ☐

Description of Trade or Profession – you must clearly describe the trade

If sharefarming in the year 2021 insert ☒ in the box

Commencement Date

Accounting Period End Date

Gross Income

Adjusted / Assessable Net Profit

Adjusted Net Loss

Unused Capital Allowances from a prior year

Capital Allowances for year 2021

(a) If you wish to claim under S. 381, to set any loss 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.

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

15 - Credit for Professional Services Withholding Tax (PSWT)

Gross withholding tax (before any interim refund) related to the basis period for 2021 on fees for Professional Services

TRADE 1/
PROFESSION 1TRADE 2/
PROFESSION 2

Self

Spouse or Civil Partner

**INCOME FROM FEES, IRISH RENTAL INCOME, COVENANTS, DISTRIBUTIONS, ETC.
AND INCOME CHARGEABLE UNDER S. 811B****16 - Fees, Commissions, etc. not included elsewhere**Fees, commissions, S. 811B income, etc. from sources other than employments or directorships
(Emoluments from employments, etc. should be shown on pages 5-7)

Description of Income

Total amount of Income

								.	00

								.	00

17 - Rent-a-Room ReliefIf you wish to avail of Rent-a-Room relief, state the amount of gross rental income received in the year 2021 for room(s) in a 'Qualifying Residence'. **Do not** include this amount in Panel 18 below.

								.	00

								.	00

If you **do not** wish to avail of Rent-a-Room relief, insert ☒ in the box(es) and include the income in Panel 18 under Gross Rent Receivable.☐☐**18 - Rental Income from Land and Property in the State*** Where a claim to tax relief on **property based incentives** is included below, insert ☒ in the box(es) and give details in Panel 81 on page 20 of this return☐☐Where the registration requirements of Part 7 of the Residential Tenancies Act 2004 have been complied with in respect of all tenancies which existed in relation to residential premises in the year 2021, insert ☒ in the box(es)☐☐

Number of Properties let

Number of Tax Incentive Properties

Area in hectares, if applicable

Non-resident landlord (where the rent is paid directly to the landlord or to the landlord's bank account either in the State or abroad)

(a) State the PPSN of tenants(s)

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(b) State the amount of Irish tax withheld

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(c) As a non-resident landlord,

(i) Insert ☒ in the box(es) if this form is being completed by a Collection Agent☐☐(ii) Insert ☒ in the box(es) if the tax was withheld by your tenant on the gross rents☐☐

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

Gross Rent Receivable

								.	00

								.	00

Add Clawback of Section 23 Relief

								.	00

								.	00

Less: Repairs

								.	00

								.	00

Allowable interest as per S. 97(2J)

								.	00

								.	00

Amount of additional 'Relevant interest' claimed for the years 2018 and 2019 where a relevant undertaking under S. 97(2K) has been made

								.	00

								.	00

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

								.	00

								.	00

Other

								.	00

								.	00

* Rented Residential Relief (Section 23) where 2021 is the **first** year of claim**Net Rental Income (after expenses but before Capital Allowances)**

								.	00

								.	00

Net Rental Loss (after expenses but before Capital Allowances)

								.	00

								.	00

Capital Allowances brought forward from a prior year

								.	00

								.	00

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Self

Spouse or Civil Partner

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.

* Capital / Balancing Allowances for the year 2021

In respect of any Living City Initiative (S. 372AAC) capital allowances, enter the amount of capital allowances. (Note, your first claim for relief in respect of Living City Initiative must be made on the online Form 12.)

Capital Allowances used against rental income in the year 2021

Capital Allowances available for carry forward or offset

Excess Case V Capital Allowances

If you wish to **elect** under S. 305(1)(b) to set any unused Capital Allowances (not already ring-fenced) in respect of **Buildings** for 2021 against your other income, state the amount of unused Capital Allowances available for offset against other income:

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

(b) To which S. 409A does not apply (no restriction applies)

Losses - Amount of unused losses from a prior year

19 - Payments received under a Legally Enforceable Maintenance Arrangement from which Irish Tax was not deducted

Gross amounts (exclude any amounts in respect of children)

20 - Untaxed Income arising in the State

Irish Government Stocks

Irish Exchequer Bills

Other Investments

Total untaxed income arising in the State

21 - Irish Deposit Interest / Credit Union Dividends

Number of ordinary Deposit Accounts held

Gross Deposit Interest / Credit Union Dividends received
(on which **DIRT was not deducted**)

Gross Deposit Interest / Credit Union Dividends received on which **DIRT was deducted**

Gross Interest received from **Special Savings Account(s)**
on which **DIRT was deducted**

If you are exempt from income tax and you or your spouse or civil partner are either 65 or over, or you are permanently incapacitated insert ☒ in the box(es)

22 - Income from which Irish tax was deducted

(State gross amount)

(a) Annuities

(b) Covenant

(c) Settlements

(d) Legally Enforceable Maintenance Arrangement
(exclude any amounts in respect of children)

(e) Estate Income

(f) Patent royalty income
(including income previously exempted under S. 234)

Total Irish taxed Income [(a) to (f) inclusive]

23 - Irish Dividends

(a)(i) Gross amount of **Dividends from Irish Resident Companies** (from which Dividend Withholding Tax was deducted), other than dividends received from a Real Estate Investment Trust (REIT)

(ii) Gross amount of dividends received from a REIT

(b) Gross amount of **Dividends from Irish Resident Companies** (from which Dividend Withholding Tax was **not** deducted)

EXEMPT INCOME**24 - Exempt Income for Childcare Services**

An individual in receipt of income from Childcare Services is regarded as a 'chargeable person' for Self-Assessment and must file a Form 11 for that year.

25 - Exempt Income

Source of Income

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Amount of Income

									.00
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									.00
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26 - Exempt Income from Personal Injury

Amount of gross income

									.00
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									.00
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Tax deducted, if any, on income

									.00
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									.00
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Please attach supporting documentation detailing any tax deducted from your personal injury compensation payment and / or income.

PROPERTY RELIEF SURCHARGE - S. 531AAE

27 - (a) If your aggregate income for the 2021 tax year is €100,000 or more, insert ☐ in the box(es) and complete line (b)

☐
☐

(b) Amount of specified property reliefs used in 2021

									.00
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FOREIGN INCOME (DIVIDENDS, EMPLOYMENTS, PENSIONS, RENTS, ETC.)

All amounts should be in Euro. Include details of any scrip dividends received from non-resident companies in the appropriate panel.

28 - Great Britain & Northern Ireland Dividends

Net Dividend(s) Received

									.00
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									.00
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29 - US Dividends

Amount of gross US Dividends

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									.00
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Foreign tax deducted (if any, and not refundable)

									.00
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									.00
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30 - Canadian Dividends

Amount of net Canadian Dividends

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									.00
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Foreign tax deducted (if any, and not refundable)

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									.00
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31 - Other Foreign Dividends

Amount of gross Other Foreign Dividends

									.00
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									.00
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Foreign tax deducted (if any, and not refundable)

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									.00
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32 - Irish Tax Deducted on Foreign Income

Irish tax deducted on encashment (from 29, 30 & 31), if any

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33 - Foreign Pensions

Gross amount of State Welfare Pension(s)

									.00
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									.00
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Gross amount of all Other Pension(s)

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									.00
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34 - Income from Foreign employments attributable to the performance OUTSIDE the State of such employments

(on which Transborder Relief is not claimed)

Gross amount of foreign salary

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									.00
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Foreign tax deducted (if any, and not refundable by foreign tax authorities)

									.00
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									.00
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Self

Spouse or Civil Partner

35 - Foreign Rental Income

Number of Foreign properties let

Income from **Foreign Rents** (enter gross amount receivable)

Amount of expenses relating to this income (excluding interest)

Amount of Allowable Interest

Net profit on Foreign Rental properties

Capital Allowances (including Capital Allowances forward)

Losses

- Amount of unused losses from prior years

- Amount of losses in this year

- Amount of losses carried forward to next year

Amount of Foreign tax deducted

Foreign rental losses may be offset **only** against foreign rental profits**36 - UK Deposit Interest**

Gross amount of UK Deposit Interest

37 - EU Deposit Interest (excluding UK interest)

(a) Amount of EU Deposit Interest

(b) Savings Directive withholding tax credit

(c) Foreign tax (other than (b) above)

38 - UK 'Other' Interest

Gross amount of UK 'other' interest

39 - EU 'Other' Interest (excluding UK interest)

(a) Amount of EU 'other' interest

(b) Savings Directive withholding tax credit

(c) Foreign tax (other than (b) above)

40 - Foreign Annuities / Royalties / Dividends / Non-Deposit Interest

Amount of gross Foreign Income including income previously exempted under S. 234 (enter amount net of any allowable deductions)

Foreign Tax deducted (if any, and not refundable by Foreign Tax authorities)

41 - Other UK Income

UK income from Royalties, Annuities, Dividends, Non-Deposit Interest, etc.

Gross amount of UK Income from all Royalties, Annuities, Dividends, etc.

42 - Other Foreign Income

Source of other Foreign Income

Gross amount of Foreign Income

Amount of Foreign Tax deducted

(if any, and not refundable by Foreign tax authorities)

51 - Interest Relief on Certain Unsecured Home Loans

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

- (a) Insert ☒ in the box(es) to confirm interest claimed at (f) below is not in respect of a secured home loan (mortgage) taken out with a lending provider in the State ☐

(b) Enter date loan taken out

(c) Enter expiry date of loan

(d) If you received Tax Relief at Source (TRS) in respect of another loan in 2021, state the amount of interest on which TRS relief granted

(e) Insert ☒ in the box(es) if you are entitled to first-time buyer relief (that is, in the first seven years of entitlement to relief) ☐

(f) State the amount of interest paid in 2021 (excluding interest at (d) above)

(g) State the number of tax years (1-6) prior to 2021 you were entitled to first-time buyer relief ☐

(h) Insert ☒ in the box(es) if the interest at (f) was paid on a loan taken out between 1/1/2004 and 31/12/2008 to purchase your first qualifying residence, or subsequent qualifying residence, where your first qualifying residence was purchased on or after 1/1/2004 ☐

52 - Bridging Loan Interest

Date loan taken out

Amount of qualifying bridging loan interest for this year

CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR 2021

(Note: **All** tax credits, allowances and reliefs you are entitled to for 2021 must be claimed on this form)

53 - Home Carer Tax Credit

Insert ☒ in the appropriate box to indicate the dependant (other than the spouse or civil partner of the claimant) for whom care is being provided:

Child	<input type="checkbox"/>	Permanently Incapacitated Individual	<input type="checkbox"/>
Individual aged 65 or over	<input type="checkbox"/>	Dependent relative living within 2km of claimant	<input type="checkbox"/>

54 - Employee (PAYE) Tax Credit

Insert ☒ in the box(es) if claimed

55 - Earned Income Tax Credit

Insert ☒ in the box(es) if claimed

56 - Allowable Deductions incurred in Employment

Nature of Employment		
Flat Rate Expenses (see www.revenue.ie for a full list of 'Flat Rate Expenses')		
Other Unreimbursed Employment Expenses (these must be incurred wholly, exclusively and necessarily in the performance of the duties of your employment)		
Amount		
Superannuation Contributions (where not deducted by employer)		

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Self

Spouse or Civil Partner

62 - Employing a Carer

If you, your spouse or civil partner or a relative were permanently incapacitated by reason of mental or physical infirmity and you **employed** a carer insert ☒ in the appropriate box(es).

For whom was the carer employed?

Self

☐

Spouse or Civil Partner

☐

Relative

☐

Net cost of **employing** a carer in the year 2021 (after deducting any payments received from Health Service Executive, etc.)

Self

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Spouse or Civil Partner

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63 - Stay and Spend Tax Credit

The Stay and Spend scheme allows you to claim for qualifying expenditure incurred between 1 January and 30 April 2021. Qualifying expenditure relates to amounts spent by you on accommodation and food with registered service providers (details of which are listed on www.revenue.ie). **You must attach receipts for the full amount claimed.** See www.revenue.ie for further information.

Total amount being claimed

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64 - Permanent Health Insurance (Income Continuance) - if not deducted from Gross Pay by EmployerNote that this is **not** Health / Medical Insurance

Name of Insurer

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Amount paid in the year 2021

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65 - Medical Insurance

State the gross amount of premium paid in the period 1 January 2021 to 31 December 2021 for which tax relief was **not** granted at source **or if your employer paid medical insurance premiums on your behalf or on behalf of your dependents** to an authorised insurer (for example VHI, Laya Healthcare, Irish Life Health, etc.)

Insert ☒ in the box(es) to confirm that your employer paid a premium to an authorised medical insurance provider on your behalf or on behalf of your dependents and this has been taxed as a benefit in kind

☐
☐
Adults covered by the policy

Name

Amount

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Name

Amount

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Child(ren) (if any) covered by the policy

A child for the purposes of this tax relief means an individual under the age of 18 years or, if over 18 years and under the age of 23 years, is receiving full-time education and in respect of whom a child premium is paid.

Child's Name

Date of Birth

Amount

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Child's Name

Date of Birth

Amount

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Self

Spouse or Civil Partner

Amount of any personal contribution

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Date in 2021 the policy was renewed or entered into

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66 - Start-up Relief for Entrepreneurs (SURE)

(a) Amount subscribed for eligible shares in 2021

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(b) Name of company in which investment was made

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(c) Tax reference number of company in which investment was made

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(d) Date of the "Statement of Qualification (SURE)"

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(e) Amount to be treated as a deduction from total income in 2021

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(f) Amounts to be relieved against:

(i) 2020

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(ii) 2019

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(iii) 2018

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(iv) 2017

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(v) 2016

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(vi) 2015

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(g) Amount to be carried forward to future periods

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Self

Spouse or Civil Partner

71 - Retirement Relief for Certain Sportspersons

If, during the tax year 2021, you or your spouse or civil partner ceased permanently to be engaged in a 'specified occupation' or to carry on a 'specified profession' as listed in Schedule 23A and you wish to claim relief under S. 480A, insert ☒ in the box(es) and give the information requested.

What specific occupation or profession does this claim relate to

Date of Permanent Cessation from specified occupation / profession

Amount of relief claimed for the year 2021

Note: If you are claiming relief for prior years you should submit full details.

72 - Fisher Tax Credit

To claim this credit enter the number of days spent at sea on a fishing vessel registered on the European Community fishing fleet register.

(a) Number of days

(b) Fisher Tax Credit – amount claimed

73 - Seafarer Allowance

Name of employer

Number of days spent at sea in 2021

74 - Sea-Going Naval Personnel Credit (Naval Credit)

To claim this credit, you must be a permanent member of the Irish Naval Service and have spent at least 80 days at sea in 2020 on board an Irish naval vessel

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

75 - Transborder Relief

To claim Transborder Relief an individual must be an Irish Resident, hold the foreign employment for a continuous period of at least 13 weeks in a country with which Ireland has a Double Taxation Agreement and he / she must be present in the State for at least one day in each of those weeks.

Gross income from Foreign Employment on which

Transborder Relief is claimed

Country where the foreign employment is held

Name and address of the Foreign Employer

Employer's tax reference number in the jurisdiction where the employment is held

Individual's tax reference number in the foreign jurisdiction

Amount of foreign tax paid (and not refundable)

Number of weeks foreign employment held continuously (in the year of assessment)

If you are claiming Split-Year Treatment insert ☐ in the box(es)

76 - Health Expenses

State the amount of Health Expenses claimed for the year 2021 (further information on eligible expenses can be found on www.revenue.ie). You cannot claim relief in respect of refunds already received or due to be received from any public or local authority, for example, Health Service Executive, from any policy of insurance or from any other source, for example, compensation claim. You must deduct any such amounts from the amount claimed. There is no requirement to submit forms Med 1 or Med 2 but you must retain your receipts (including completed form Med 2) for a period of six years, following each year in which the credit is claimed.

Maintenance or treatment in an approved nursing home

PPSN of nursing home resident

Name of nursing home

Non-Routine Dental Expenses

Other Health Expenses

Amount received or receivable in respect of any of the above expenses (for example, from any public or local authority, under a policy of medical insurance, or from a compensation claim)

77 - Home Renovation Incentive (HRI)

Tax credit due for 2021 based on your HRI online claim

78 - Help to Buy (HTB) Incentive

A claim for a refund in respect of the Help to Buy (HTB) incentive for purchased / self-built residential property between 19 July 2016 and 31 December 2021 must be made online. See www.revenue.ie for further information.

CAPITAL ACQUISITIONS IN 2021

79 - If you received a gift or an inheritance in 2021, insert ☒ in the box(es)

Note: 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 (Form IT 38) must be made.

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.

The information given above does not satisfy a requirement to file a Form IT 38. For more information see www.revenue.ie. Form IT 38 can be filed on ROS (Revenue Online Service) and this is the quickest and most efficient method of filing.

CAPITAL GAINS AND CHARGEABLE ASSETS

80 - Capital Gains Tax for the year 1 January 2021 – 31 December 2021

Give details of all disposals (by sale, exchange, gift or otherwise) of chargeable assets, for example, land, shares, paintings, antiques, etc. made by you or your spouse or civil partner in the year 2021.

	Self	Spouse or Civil Partner

Self

Spouse or Civil Partner

Chargeable Gain(s) (excluding Foreign Life Policies) before S. 604A relief

Previous Gain(s) Rolled-over (now chargeable)

Net Loss(es) in 2021 before S. 604A relief

Unused Losses from prior year(s)

Amount of Gain relieved under S. 604A

Personal Exemption (max €1,270 per spouse or civil partner & non transferable)

Note: losses, including losses forward must be used first

Net Chargeable Gain (excluding Foreign Life Policies)

Net Chargeable Gain on Foreign Life Policies

Unused Losses for carry forward to 2022

**If you have an overall Capital Gains Tax loss in 2021 there is no need to complete the sections below.
In respect of net chargeable gains that arose in the period 1 January 2021 to 30 November 2021**

(a) Enter amount of net gain to be charged @ 33%

(b) Enter amount of net gain to be charged @ 40%
(excluding Foreign Life Policies)

(c) Enter amount of net gain on Foreign Life Policies to be charged @ 40%

In respect of net chargeable gains that arose in the period 1 December 2021 to 31 December 2021

(a) Enter amount of net gain to be charged @ 33%

(b) Enter amount of net gain to be charged @ 40%
(excluding Foreign Life Policies)

(c) Enter amount of net gain on Foreign Life Policies to be charged @ 40%

Double Taxation Relief

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. All amounts should be in Euro.

Country

Amount of gain

Amount of foreign tax for which relief is now claimed

							.	00
							.	00

						.00
						.00

81 - PROPERTY BASED INCENTIVES ON WHICH RELIEF IS CLAIMED IN 2021

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 by this panel are the 'specified details' referred to in S. 1052(1)(aa) and S. 1084(1)(b)(ib) TCA 1997 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 TCA 1997.

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

Residential Property

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

Industrial Buildings Allowance

		Owner Occupier	Investor - Lessor
Urban Renewal	S.372C & D	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00
Town Renewal	S.372AC & AD	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00
Seaside Resort	S.352 & S.353	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00
Rural Renewal	S.372M & N	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00
Multi-storey Car Parks	S.344	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00
Living over the Shop (Commercial Premises Only)	S.372D	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00
Enterprise Areas	S.343	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00
Park and Ride	S.372V & W	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00
Hotels	S.268(1)(d)	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00
Holiday Cottages	S.268(3)	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00
Holiday Hostel	S.268(2C)(b)	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00
Guest Houses	S.268(2C)(a)	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00
Nursing Homes	S.268(1)(g)	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00
Housing for elderly / infirm	S.268(3A)	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00
Convalescent Homes	S.268(1)(i)	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00
Qualifying Hospitals	S.268(2A)	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00
Qualifying Mental Health Centres	S.268(1C)	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00
Qualifying Sports Injury Clinics	S.268(2B)	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00
Buildings used for certain childcare purposes	S.843A	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00
Buildings used for the purposes of providing Childcare Services or a Fitness Centre to employees	S.843B	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00
Specialist Palliative Care Units	S.268(1)(m)	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00
Buildings or Structures in registered caravan & camping sites	S.268(2D)	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00
Mid-Shannon Corridor Tourism Infrastructure Investment Scheme	S.372AW	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00
Living City Initiative	S.372AAC	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00
Living City Initiative	S.372AAD	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00
Aviation Services Facilities	S.268(1)(n)	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> , <input type="text"/> .00

Where the scheme(s) on which you are claiming relief is / are not listed above state the name of the Incentive Scheme(s), quote the relevant Section and enter the amount of relief claimed in the year (Owner Occupier, Investor-Lessor).

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