

# Income Tax Return for the year 2022 - 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 2023.

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 2022 CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2022

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 2023, A TAX RETURN ON THIS PRESCRIBED FORM FOR THE YEAR 1 JANUARY 2022 TO 31 DECEMBER 2022**

### 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 2022.
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 2022, and
- all disposals and acquisitions of chargeable assets and the amount of chargeable gains that accrued to me in the year 2022.

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 Advisor  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 2022, for the purposes of completing this Form 12, must include a letter to this effect with the completed Form 12.**

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This Income Tax Return (Form 12) is to be completed by a person whose main source of income is from a PAYE employment or pension or a non-proprietary company director who pays all his / her income tax under the PAYE system.

To assist you in completing this return, each section of the form is separated into the different categories of income, tax credits, allowances and reliefs as set out below. For further information on the content of this form, you should refer to the **Guide to Completing 2022 Pay & File Self-Assessment Returns** available from Revenue's website **[www.revenue.ie](http://www.revenue.ie)**, or from Revenue's Forms & Leaflets Service at 01 738 3675 (+353 1 738 3675 if calling from outside ROI).

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](http://www.revenue.ie)**. Details of this policy are also available in hard copy upon request.

### Bank Details

Refunds paid directly to your bank account are quicker compared to cheque payments, please provide your bank account details.

#### Single Euro Payments Area (SEPA)

Your International Bank Account Number (IBAN) and Bank Identifier Code (BIC) are generally available on your bank account statements. Further information can be found on **[www.revenue.ie](http://www.revenue.ie)**.

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

**IBAN** (Maximum 34 characters)

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**BIC** (Maximum 11 characters)

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If you are married or in a civil partnership and have opted for Joint Assessment in 2022, please provide your spouse's or civil partner's bank account details:

**IBAN** (Maximum 34 characters)

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**BIC** (Maximum 11 characters)

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**Any tax refunds will be paid to the accounts stated above.**

If you are registered for **myAccount** you can update your bank account details in "My Profile".

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  | 7           | 16 - 23         |
| ◆ Exempt Income  | 9           | 24 - 26         |
| ◆ Property Relief Surcharge - S. 531AAE  | 9           | 27              |
| ◆ Foreign Income (Dividends, Employments, Pensions, Rents, etc.)   | 9           | 28 - 42         |
| ◆ Annual payments, Charges and Interest paid   | 11          | 43 - 50         |
| ◆ Claim for Tax Credits, Allowances and Reliefs for the year 2022  | 13          | 51 - 76         |
| ◆ Capital Acquisitions in 2022   | 19          | 77              |
| ◆ Capital Gains and Chargeable Assets  | 19          | 78              |
| ◆ Property Based Incentives on which Relief is claimed in 2022   | 20          | 79              |

**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         | <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> | Example of correct and incorrect entries. | <input type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/> | INCORRECT |
|                 | P H A R M A C I S T   |   | Pharmacist   |           |
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|                 | .00   |   | N/A.00   |           |
|                 | 5 5 0 0.00  |   | € 5 5 0 0.00   |           |

PPSN grid

PERSONAL DETAILS

1. If you are completing this return on behalf of a deceased individual

(Note: in the case of a married person or civil partner, only complete this section where the deceased was the assessable spouse or nominated civil partner in the period to which this return refers)

(a) Enter the date of death

DD/MM/YYYY date grid

(b) Enter the name and address, include Eircode (if known) of the personal representative (i.e. executor, administrator, etc.)

Address grid

(c) Enter the date grant of probate or letter of administration was obtained

DD/MM/YYYY date grid

2 - Insert [X] in the box to indicate your civil status:

- (a) Single
(b) Married
(c) In a Civil Partnership
(d) Married but living apart
(e) In a Civil Partnership but living apart
(f) Widowed
(g) A Surviving Civil Partner
(h) Divorced
(i) A former Civil Partner

If your personal circumstances changed in 2022 insert [X] in the box to indicate your previous status and state date of change:

- Single, Married, In a Civil Partnership, Widowed, Surviving Civil Partner, Married but living apart, In a Civil Partnership but living apart, Divorced, Former Civil Partner, Date of Marriage, Date of Separation or Divorce, Spouse's or Civil Partner's date of death

If married or in a civil partnership, insert [X] in the box to indicate basis of assessment applicable for 2022:

- Joint Assessment, Separate Assessment, Single Treatment

If you wish to claim Widowed Person or Surviving Civil Partner with Qualifying Child Tax Credit state date of death of your spouse or civil partner

DD/MM/YYYY date grid

State the number of Qualifying Children

Number grid

Spouse's or civil partner's details

Name

PPSN

Self Spouse or Civil Partner

State your / your spouse's or civil partner's Date(s) of Birth

DD/MM/YYYY date grids

Residence status for 2022

In the year 2022, insert [X] in the box(es) if you or your spouse or civil partner were:

- Non-resident, Not ordinarily resident, Not domiciled

In 2022 if you and / or your spouse or civil partner were resident in another Member State of the European Communities (EC) insert [X] in the box(es)

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 [X] in the box if you wish to claim NRAR:

Box

If yes, please provide spouse / civil partner details:

- (a) Country of residence in 2022
(b) Tax Identification Number in country of residence

Country and TIN grid

(c) State total world wide income in Euro and complete section on foreign income (panels 28-42)

Income grid

Insert [X] 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)

Medical Card boxes

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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**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   |                          |                          |
| Employer's PAYE Registered Number   |                          |                          |
| The following details are available from your final payslip for 2022  |                          |                          |
| Pay for USC   |                          |                          |
| USC paid  |                          |                          |
| Pay for income tax  |                          |                          |
| Income tax paid   |                          |                          |
| If any of the above employment income has been subjected to non-refundable foreign tax, insert <input checked="" type="checkbox"/> in the box(es) | <input type="checkbox"/> | <input type="checkbox"/> |

**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 2022

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 31/12/2021, both dates inclusive

(b) (i) Amount of lump sum(s) paid in 2022

(ii) Amount of lump sum paid in 2022 which was paid under the rules of a Qualifying Overseas Pension Plan (QOPP) (S. 790AA(17))

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|   | Self | Spouse or Civil Partner |
|---|------|-------------------------|
| (c) Tax free amount, if any, for 2022   | .00  | .00                     |
| (d) Amount of excess lump sum(s) for 2022   | .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)                  | .00  | .00                     |
| (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)) | .00  | .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  | .00                     |

### 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 2022.

|                                   |     |     |
|-----------------------------------|-----|-----|
| Type of payment                   |     |     |
| Taxable amount of payment in 2022 | .00 | .00 |

### 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)         | .00 | .00 |
| (i) Amount of USC deducted in 2022                                   |     |     |
| (ii) Amount of tax deducted in 2022                                  |     |     |
| (b) Distributions from an Approved Minimum Retirement Fund (S. 784C) | .00 | .00 |
| (c) Distributions from a PRSA (S. 787G)                              | .00 | .00 |

### 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) | .00 | .00 |
| Nature of Benefit(s)       |     |     |
| Amount chargeable to tax   | .00 | .00 |

### 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               | .00 | .00 |

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.

### 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) | .00 | .00 |

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

|                       |     |     |
|-----------------------|-----|-----|
| Description of Income |     |     |
| Amount of Income      | .00 | .00 |

Grid for PPSN number

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 [X] 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

Text box for Trade 1 description

Text box for Trade 2 description

If sharefarming in the year 2022 insert [X] in the box

[ ]

[ ]

Commencement Date

DD/MM/YYYY grid

DD/MM/YYYY grid

Accounting Period End Date

DD/MM/YYYY grid

DD/MM/YYYY grid

Gross Income

Grid for Gross Income (Trade 1)

Grid for Gross Income (Trade 2)

Adjusted / Assessable Net Profit

Grid for Adjusted Net Profit (Trade 1)

Grid for Adjusted Net Profit (Trade 2)

Adjusted Net Loss

Grid for Adjusted Net Loss (Trade 1)

Grid for Adjusted Net Loss (Trade 2)

Unused Capital Allowances from a prior year

Grid for Unused Capital Allowances (Trade 1)

Grid for Unused Capital Allowances (Trade 2)

Capital Allowances for year 2022

Grid for Capital Allowances (Trade 1)

Grid for Capital Allowances (Trade 2)

(a) If you wish to claim under S. 381, to set any loss in the trade in the year 2022 (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 31/12/2024.

Grid for (a) claim (Trade 1)

Grid for (a) claim (Trade 2)

(b) If you wish to claim under S. 381 to set a relevant loss, as defined in S. 381B, made in the year 2022 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2024. (Note: relief is restricted to a maximum of €31,750)

Grid for (b) claim (Trade 1)

Grid for (b) claim (Trade 2)

(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 2022 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2024.

Grid for (c) claim (Trade 1)

Grid for (c) claim (Trade 2)

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

Grid for (d) total loss (Trade 1)

Grid for (d) total loss (Trade 2)

15 - Credit for Professional Services Withholding Tax (PSWT)

Gross withholding tax (before any interim refund) related to the basis period for 2022 on fees for Professional Services

Grid for PSWT (Trade 1)

Grid for PSWT (Trade 2)

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 5-6)

Description of Income

Text box for Description of Income (Self)

Text box for Description of Income (Spouse or Civil Partner)

Total amount of Income

Grid for Total amount of Income (Self)

Grid for Total amount of Income (Spouse or Civil Partner)

17- Rent-a-Room Relief

If you wish to avail of Rent-a-Room relief, state the amount of gross rental income received in the year 2022 for room(s) in a 'Qualifying Residence'. Do not include this amount in Panel 18 below.

Grid for Rent-a-Room Relief (Self)

Grid for Rent-a-Room Relief (Spouse or Civil Partner)

If you do not wish to avail of Rent-a-Room relief, insert [X] 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 [X] in the box(es) and give details in Panel 79 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 2022, insert [X] in the box(es)

[ ]

[ ]

Number of Properties let

Grid for Number of Properties let (Self)

Grid for Number of Properties let (Spouse or Civil Partner)

Number of Tax Incentive Properties

Grid for Number of Tax Incentive Properties (Self)

Grid for Number of Tax Incentive Properties (Spouse or Civil Partner)

Area in hectares, if applicable

Grid for Area in hectares (Self)

Grid for Area in hectares (Spouse or Civil Partner)

PPSN input boxes

Self

Spouse or Civil Partner

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 tenant(s)

PPSN input boxes for Self

PPSN input boxes for Spouse or Civil Partner

(b) State the amount of Irish tax withheld

Amount of Irish tax withheld input boxes for Self

Amount of Irish tax withheld input boxes for Spouse or Civil Partner

(c) As a non-resident landlord,

(i) Insert [X] in the box(es) if this form is being completed by a Collection Agent

Collection Agent checkbox for Self

Collection Agent checkbox for Spouse or Civil Partner

(ii) Insert [X] in the box(es) if the tax was withheld by your tenant on the gross rents

Tax withheld checkbox for Self

Tax withheld checkbox for Spouse or Civil Partner

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

Gross Rent Receivable

Gross Rent Receivable input boxes for Self

Gross Rent Receivable input boxes for Spouse or Civil Partner

Add Clawback of Section 23 Relief

Add Clawback input boxes for Self

Add Clawback input boxes for Spouse or Civil Partner

Less: Repairs

Less: Repairs input boxes for Self

Less: Repairs input boxes for Spouse or Civil Partner

Allowable interest as per S. 97(2J)

Allowable interest input boxes for Self

Allowable interest input boxes for Spouse or Civil Partner

Amount of additional 'Relevant interest' claimed for the years 2019, 2020 and 2021 where a relevant undertaking under S. 97(2K) has been made

Additional interest input boxes for Self

Additional interest input boxes for Spouse or Civil Partner

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

Pre-letting expenditure input boxes for Self

Pre-letting expenditure input boxes for Spouse or Civil Partner

Other

Other input boxes for Self

Other input boxes for Spouse or Civil Partner

\* Rented Residential Relief (Section 23) where 2022 is the first year of claim

Net Rental Income (after expenses but before Capital Allowances)

Net Rental Income input boxes for Self

Net Rental Income input boxes for Spouse or Civil Partner

Net Rental Loss (after expenses but before Capital Allowances)

Net Rental Loss input boxes for Self

Net Rental Loss input boxes for Spouse or Civil Partner

Capital Allowances brought forward from a prior year

Capital Allowances input boxes for Self

Capital Allowances input boxes for Spouse or Civil Partner

Note: As provided 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 2022

Capital/Balancing Allowances input boxes for Self

Capital/Balancing Allowances input boxes for Spouse or Civil Partner

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.)

Living City Initiative input boxes for Self

Living City Initiative input boxes for Spouse or Civil Partner

Capital Allowances used against rental income in the year 2022

Capital Allowances used input boxes for Self

Capital Allowances used input boxes for Spouse or Civil Partner

Capital Allowances available for carry forward or offset

Capital Allowances available input boxes for Self

Capital Allowances available input boxes for Spouse or Civil Partner

Excess Case V Capital Allowances

Excess Case V input boxes for Self

Excess Case V input boxes for Spouse or Civil Partner

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 2022 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)

S. 409A applies input boxes for Self

S. 409A applies input boxes for Spouse or Civil Partner

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

S. 409A does not apply input boxes for Self

S. 409A does not apply input boxes for Spouse or Civil Partner

Losses - Amount of unused losses from a prior year

Losses input boxes for Self

Losses input boxes for Spouse or Civil Partner

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)

Gross amounts input boxes for Self

Gross amounts input boxes for Spouse or Civil Partner

20 - Untaxed Income arising in the State

Irish Government Stocks

Irish Government Stocks input boxes for Self

Irish Government Stocks input boxes for Spouse or Civil Partner

Irish Exchequer Bills

Irish Exchequer Bills input boxes for Self

Irish Exchequer Bills input boxes for Spouse or Civil Partner

Other Investments

Other Investments input boxes for Self

Other Investments input boxes for Spouse or Civil Partner

Total untaxed income arising in the State

Total untaxed income input boxes for Self

Total untaxed income input boxes for Spouse or Civil Partner

21 - Irish Deposit Interest / Credit Union Dividends

Number of ordinary Deposit Accounts held

Number of accounts input boxes for Self

Number of accounts input boxes for Spouse or Civil Partner

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

Gross interest input boxes for Self

Gross interest input boxes for Spouse or Civil Partner

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

Gross interest input boxes for Self

Gross interest input boxes for Spouse or Civil Partner





|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|

|   | Self | Spouse or Civil Partner |
|---|------|-------------------------|
| <b>32 - Irish Tax Deducted on Foreign Income</b>  |      |                         |
| Irish tax deducted on encashment (from 29, 30 & 31), if any   | .00  | .00                     |
| <b>33 - Foreign Pensions</b>  |      |                         |
| Gross amount of State Welfare Pension(s)  | .00  | .00                     |
| Gross amount of all Other Pension(s)  | .00  | .00                     |
| <b>34 - Income from Foreign employments attributable to the performance OUTSIDE the State of such employments</b><br>(on which Transborder Relief is not claimed) |      |                         |
| Gross amount of foreign salary  | .00  | .00                     |
| Foreign tax deducted (if any, and not refundable by foreign tax authorities)  | .00  | .00                     |
| <b>35 - Foreign Rental Income</b>   |      |                         |
| Number of Foreign properties let  |      |                         |
| Income from <b>Foreign Rents</b> (enter gross amount receivable)  | .00  | .00                     |
| Amount of expenses relating to this income (excluding interest)   | .00  | .00                     |
| Amount of Allowable Interest  | .00  | .00                     |
| Net profit on Foreign Rental properties   | .00  | .00                     |
| Capital Allowances (including Capital Allowances forward)   | .00  | .00                     |
| Losses  |      |                         |
| - Amount of unused losses from prior years  | .00  | .00                     |
| - Amount of losses in this year   | .00  | .00                     |
| - Amount of losses carried forward to next year   | .00  | .00                     |
| Amount of Foreign tax deducted  | .00  | .00                     |
| Foreign rental losses may be offset <b>only</b> against foreign rental profits  |      |                         |
| <b>36 - UK Deposit Interest</b>   |      |                         |
| Gross amount of UK Deposit Interest   | .00  | .00                     |
| <b>37 - EU Deposit Interest</b>   |      |                         |
| (a) Amount of EU Deposit Interest   | .00  | .00                     |
| (b) Savings Directive withholding tax credit  | .00  | .00                     |
| (c) Foreign tax (other than (b) above)  | .00  | .00                     |
| <b>38 - UK 'Other' Interest</b>   |      |                         |
| Gross amount of UK 'other' interest   | .00  | .00                     |
| <b>39 - EU 'Other' Interest</b>   |      |                         |
| (a) Amount of EU 'other' interest   | .00  | .00                     |
| (b) Savings Directive withholding tax credit  | .00  | .00                     |
| (c) Foreign tax (other than (b) above)  | .00  | .00                     |
| <b>40 - Foreign Annuities / Royalties / Dividends / Non-Deposit Interest</b>  |      |                         |
| Amount of gross Foreign Income including income previously exempted under S. 234 (enter amount net of any allowable deductions)                                   | .00  | .00                     |
| Foreign Tax deducted (if any, and not refundable by Foreign Tax authorities)  | .00  | .00                     |
| <b>41 - Other UK Income</b>   |      |                         |
| UK income from Royalties, Annuities, Dividends, Non-Deposit Interest, etc.  |      |                         |
| Gross amount of UK Income from all Royalties, Annuities, Dividends, etc.  | .00  | .00                     |
| <b>42 - Other Foreign Income</b>  |      |                         |
| Source of other Foreign Income  |      |                         |
| Gross amount of Foreign Income  | .00  | .00                     |
| Amount of Foreign Tax deducted (if any, and not refundable by Foreign tax authorities)  | .00  | .00                     |

**ANNUAL PAYMENTS, CHARGES AND INTEREST PAID**

|   | Self   | Spouse or Civil Partner  |
|---|--|--|
| <b>43 - Rent paid to Non-Resident Landlord</b>  |  |  |
| Gross amount of rent paid in the year 2022 from which income tax at the standard rate of tax was deducted   | <input type="text"/> , <input type="text"/> .00                    | <input type="text"/> , <input type="text"/> .00                    |
| <b>44 - Retainable Charges (for example, Annuities)</b>   |  |  |
| Gross amount of Annual payment  | <input type="text"/> , <input type="text"/> .00                    | <input type="text"/> , <input type="text"/> .00                    |
| Date of Payment   | <input type="text"/> / <input type="text"/> / <input type="text"/> | <input type="text"/> / <input type="text"/> / <input type="text"/> |
| <b>45 - Payments made under Legally Enforceable Maintenance Arrangements</b>  |  |  |
| (a) Name of spouse or civil partner   | <input type="text"/>   | <input type="text"/>   |
| (b) PPSN of spouse or civil partner, if known   | <input type="text"/>   | <input type="text"/>   |
| (c) Insert <input checked="" type="checkbox"/> in the box(es) if spouse or civil partner is non-resident  | <input type="checkbox"/>   | <input type="checkbox"/>   |
| (d) Date of the <b>legally</b> enforceable maintenance agreement  | <input type="text"/> / <input type="text"/> / <input type="text"/> | <input type="text"/> / <input type="text"/> / <input type="text"/> |
| (e) From which <b>no tax was deducted</b> prior to payment<br>Gross amount of annual payment (exclude any amounts in respect of children)   | <input type="text"/> , <input type="text"/> .00                    | <input type="text"/> , <input type="text"/> .00                    |
| (f) From which <b>tax was deducted</b> prior to payment<br>Gross Amount of annual payment (exclude any amounts in respect of children)  | <input type="text"/> , <input type="text"/> .00                    | <input type="text"/> , <input type="text"/> .00                    |
| <b>46 - Deeds of Covenant</b>   |  |  |
| Insert <input checked="" type="checkbox"/> in the box(es) to indicate who the covenant is in respect of:  |  |  |
| Permanently Incapacitated Minor (Other than parent to own child)  | <input type="checkbox"/>   | <input type="checkbox"/>   |
| Permanently Incapacitated Adult   | <input type="checkbox"/>   | <input type="checkbox"/>   |
| Adult aged 65 or over*  | <input type="checkbox"/>   | <input type="checkbox"/>   |
| Name of Covenantee  | <input type="text"/>   | <input type="text"/>   |
| Relationship to the Covenantee  | <input type="text"/>   | <input type="text"/>   |
| Original date of the Deed of Covenant   | <input type="text"/> / <input type="text"/> / <input type="text"/> | <input type="text"/> / <input type="text"/> / <input type="text"/> |
| Gross amount of the Annual Payment  | <input type="text"/> , <input type="text"/> .00                    | <input type="text"/> , <input type="text"/> .00                    |
| *Restricted amount (5% of Total Income in respect of covenants to adults aged 65 or over)   | <input type="text"/> , <input type="text"/> .00                    | <input type="text"/> , <input type="text"/> .00                    |
| <b>47 - Additional Voluntary Contributions (AVCs)</b>   |  |  |
| If you have made Additional Voluntary Contributions to your superannuation fund, insert <input checked="" type="checkbox"/> in the box(es) to indicate the type of payment and give the details requested below |  |  |
| - PRSA AVC  | <input type="checkbox"/>   | <input type="checkbox"/>   |
| - Other   | <input type="checkbox"/>   | <input type="checkbox"/>   |
| State the name of the employment where your Superannuation fund is held   | <input type="text"/>   | <input type="text"/>   |
| If you are a Specified Sports person (Schedule 23A) insert <input checked="" type="checkbox"/> in the box(es)   | <input type="checkbox"/>   | <input type="checkbox"/>   |
| If you are a member of a Pre-Approved Pension Scheme insert <input checked="" type="checkbox"/> in the box(es)  | <input type="checkbox"/>   | <input type="checkbox"/>   |
| Total Amount paid in 2022 (for which relief has not been claimed or granted in 2021)  | <input type="text"/> , <input type="text"/> .00                    | <input type="text"/> , <input type="text"/> .00                    |
| Amount of AVC Contributions already relieved under the net pay arrangement in 2022  | <input type="text"/> , <input type="text"/> .00                    | <input type="text"/> , <input type="text"/> .00                    |
| Amount of ordinary contributions already relieved under the net pay arrangement for 2022  | <input type="text"/> , <input type="text"/> .00                    | <input type="text"/> , <input type="text"/> .00                    |
| Amount carried forward from a prior year, for which relief has not been obtained  | <input type="text"/> , <input type="text"/> .00                    | <input type="text"/> , <input type="text"/> .00                    |
| Amount paid between 1/1/2023 and 31/10/2023 for which relief has not already been granted and for which relief is being claimed for 2022  | <input type="text"/> , <input type="text"/> .00                    | <input type="text"/> , <input type="text"/> .00                    |
| <b>Total amount of AVC Relief claimed in 2022</b>   | <input type="text"/> , <input type="text"/> .00                    | <input type="text"/> , <input type="text"/> .00                    |

**48 - Personal Retirement Savings Accounts (PRSAs)**

Only complete Panel 48 if you, or your employer on your behalf, made PRSA contributions.

If you have made PRSA contributions, insert  in the box(es) to indicate the type of Certificate received from the Provider and give the details requested below

|  |                          |                          |
|--|--------------------------|--------------------------|
| <b>PRSA 1 Certificate</b>  | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>PRSA 1 (Net Pay) Certificate</b>  | <input type="checkbox"/> | <input type="checkbox"/> |
| (Note that amounts contributed by your employer on your behalf to a PRSA should also be included in Panel 12 on page 6)                  |                          |                          |
| If you are a Specified Sportsman (Schedule 23A) insert <input checked="" type="checkbox"/> in the box(es)                                | <input type="checkbox"/> | <input type="checkbox"/> |
| If you are a member of a pre-Approved pension scheme insert <input checked="" type="checkbox"/> in the box(es)                           | <input type="checkbox"/> | <input type="checkbox"/> |
| Total amount paid in 2022 (for which relief has not been claimed or granted in 2021)   | <input type="text"/>     | <input type="text"/>     |
| Amount of PRSA contributions already relieved under the net pay arrangement in 2022  | <input type="text"/>     | <input type="text"/>     |
| Amount carried forward from a prior year, for which relief has not been obtained   | <input type="text"/>     | <input type="text"/>     |
| Amount paid between 1/1/2023 and 31/10/2023 for which relief has not already been granted and for which relief is being claimed for 2022 | <input type="text"/>     | <input type="text"/>     |
| Amount contributed by your employer on your behalf to a PRSA   | <input type="text"/>     | <input type="text"/>     |
| <b>Total amount of PRSA Relief claimed in 2022</b>   | <input type="text"/>     | <input type="text"/>     |

**49 - Retirement Annuity Contracts (RACs)**

|  |                          |                          |
|--|--------------------------|--------------------------|
| If you are claiming relief in respect of RACs state the source(s) of your non-pensionable earnings                                       | <input type="text"/>     | <input type="text"/>     |
| If you are a Specified Sportsman (Schedule 23A) insert <input checked="" type="checkbox"/> in the box(es)                                | <input type="checkbox"/> | <input type="checkbox"/> |
| If you are a member of a Pre-Approved Pension Scheme insert <input checked="" type="checkbox"/> in the box(es)                           | <input type="checkbox"/> | <input type="checkbox"/> |
| Total amount paid in 2022 (for which relief has not been claimed or granted in 2021)   | <input type="text"/>     | <input type="text"/>     |
| Amount of RAC Contributions already relieved under the net pay arrangement in 2022   | <input type="text"/>     | <input type="text"/>     |
| Amount carried forward from a prior year, for which relief has not been obtained   | <input type="text"/>     | <input type="text"/>     |
| Amount paid between 1/1/2023 and 31/10/2023 for which relief has not already been granted and for which relief is being claimed for 2022 | <input type="text"/>     | <input type="text"/>     |
| <b>Total amount of RAC Relief claimed in 2022</b>  | <input type="text"/>     | <input type="text"/>     |

**50 - Qualifying Overseas Pension Plans (QOPPs)**

**Note:** Contributions to QOPPs that are made to occupational schemes and relieved on that basis should not be included below.

|   |                      |                      |
|---|----------------------|----------------------|
| Amount paid by 'relevant migrant member' in respect of a 'qualifying overseas pension plan' in 2022                                     | <input type="text"/> | <input type="text"/> |
| Amount paid between 1/1/2023 and 31/10/2023 for which relief has not already been granted and for which relief is being claimed in 2022 | <input type="text"/> | <input type="text"/> |
| Amount carried forward from a prior year, for which relief has not been obtained  | <input type="text"/> | <input type="text"/> |
| <b>Total amount of QOPPs Relief claimed in 2022</b>   | <input type="text"/> | <input type="text"/> |

**CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR 2022**

(Note: All tax credits, allowances and reliefs you are entitled to for 2022 must be claimed on this form)

**51 - 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"/> |

**52 - Employee (PAYE) Tax Credit**

|  |             |                          |                                |                          |
|--|-------------|--------------------------|--------------------------------|--------------------------|
| Insert <input checked="" type="checkbox"/> in the box(es) if claimed | <b>Self</b> | <input type="checkbox"/> | <b>Spouse or Civil Partner</b> | <input type="checkbox"/> |
|--|-------------|--------------------------|--------------------------------|--------------------------|

**53 - Earned Income Tax Credit**

|  |             |                          |                                |                          |
|--|-------------|--------------------------|--------------------------------|--------------------------|
| Insert <input checked="" type="checkbox"/> in the box(es) if claimed | <b>Self</b> | <input type="checkbox"/> | <b>Spouse or Civil Partner</b> | <input type="checkbox"/> |
|--|-------------|--------------------------|--------------------------------|--------------------------|

**54 - Allowable Deductions incurred in Employment**

|  |   |   |
|--|---|---|
| Nature of Employment   | <input type="text"/>                            | <input type="text"/>                            |
| Flat Rate Expenses<br>(see <a href="http://www.revenue.ie">www.revenue.ie</a> for a full list of 'Flat Rate Expenses')                                     | <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> .00 |
| Other Unreimbursed Employment Expenses<br>(these must be incurred wholly, exclusively and necessarily in the performance of the duties of your employment) | <input type="text"/>                            | <input type="text"/>                            |
| Amount   | <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> .00 |
| Superannuation Contributions (where not deducted by employer)  | <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> .00 |

**Remote Working Relief**

Remote Working Relief is granted in respect of additional costs associated with heating, electricity and broadband when working remotely.

Insert  in the box(es) if your employer paid you up to €3.20 per day to cover the additional costs of working from home without deducting tax, PRSI and USC from the amount

State the total amount you received from your employer in 2022  ,  .00  ,  .00

If your employer did **not** make this payment you can claim relief in respect of a percentage of your annual costs. See [www.revenue.ie](http://www.revenue.ie) for further information on how to calculate your allowable costs.

|  |   |   |
|--|---|---|
| Amount claimed for Heat / Electricity (Not including expenses claimed through Real Time Credits below) | <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> .00 |
| Amount claimed for Broadband (Not including expenses claimed through Real Time Credits below)          | <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> .00 |
| Remote Working Relief already claimed through Real Time Credits in 2022                                | <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> .00 |
| Number of days worked remotely in 2022   | <input type="text"/>                            | <input type="text"/>                            |
| <b>Total of all allowable deductions incurred in employment</b>  | <input type="text"/> , <input type="text"/> .00 | <input type="text"/> , <input type="text"/> .00 |

**Note:** Expenses, etc. relating only to employments should be shown here. Reimbursed expenses not treated as pay for tax purposes should be excluded.

**55 - Blind Person's Tax Credit**

Insert  in the box(es) if you wish to claim Blind Person's Tax Credit

To qualify for this tax credit, you must hold a certificate from an Ophthalmic Surgeon stating that you or your spouse or civil partner have impaired vision to the extent that your central visual acuity does not exceed 6/60 in the better eye with correcting lenses, or that the widest diameter of the visual field subtends an angle no greater than 20 degrees. It is not necessary to forward this certificate with your claim.

**56 - Guide Dog Allowance**

Number of Guide Dogs maintained by you

To qualify for this allowance you must hold a letter from the Irish Guide Dogs for the Blind confirming you are a registered owner. A copy of this letter should accompany your first claim. The relief may be granted each year thereafter during which you maintain the dog(s).

PPSN

PPSN grid

Any panel(s) or section(s) that do not require an entry should be left blank

Self

Spouse or Civil Partner

57 - Assistance Dogs for Adults and Children

Number of Assistance Dogs maintained by you

Self input box

Spouse or Civil Partner input box

To qualify for this allowance, you must prove that you maintain a trained dog which has been supplied by an organisation accredited by Assistance Dogs Europe (ADEu). A statement from the organisation which supplied the dog must be submitted with your first claim. The relief may be granted each year thereafter during which you maintain the dog(s).

58 - Dependent Relative Tax Credit

Number of Dependent Relatives

Self input box

Spouse or Civil Partner input box

Dependent Relative tax credit is not due if your relative's income exceeded €16,156 in the year 2022 or if this tax credit is being claimed in full by another person. See 'Dependent Relative Tax Credit' on www.revenue.ie for qualifying information.

59 - Single Person Child Carer Credit, Widowed Person or Surviving Civil Partner, Incapacitated Child, Increased Exemption - Qualifying Children

If you wish to claim any of these tax credits, insert [X] in the appropriate box(es) and enter the details requested below

(a) Single Person Child Carer Credit\* [ ] (b) Widowed Person or Surviving Civil Partner with Qualifying Child Tax Credit [ ]

(c) Increased Exemption for Qualifying Children [ ] (d) Incapacitated Child Tax Credit\*\* [ ]

Child's Name

Date of Birth

PPSN

Table with columns for Child's Name, Date of Birth, and PPSN

\*Single Person Child Carer Credit may not be claimed by a person qualifying for the married person or civil partner tax credit, or a co-habiting couple. Claimants must complete Form SPCC1 or SPCC2 with a first claim. See www.revenue.ie for further information.

\*\*To claim incapacitated child credit a form ICC1 must be completed by the claimant in respect of each qualifying child. In addition, the Medical Practitioner must complete a form ICC2. Both forms must be submitted with a first claim and retained for a period of 6 years, following each year in which the credit is claimed (in line with S. 886A). See www.revenue.ie for further information.

60 - 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 [X] 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 2022 (after deducting any payments received from Health Service Executive, etc.)

Self and Spouse or Civil Partner net cost input boxes

61 - Permanent Health Insurance (Income Continuance) - if not deducted from Gross Pay by Employer

Note that this is not Health / Medical Insurance

Name of Insurer

Name of Insurer input boxes

Amount paid in the year 2022

Amount paid input boxes

62 - Medical Insurance

State the gross amount of premium paid in the period 1 January 2022 to 31 December 2022 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.)

Medical insurance premium input boxes

Insert [X] 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

Confirmation checkboxes

Adults covered by the policy

Table for adults covered by the policy

Table for adults covered by the policy

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.

Table for child(ren) covered by the policy

Table for child(ren) covered by the policy

Amount of any personal contribution

Personal contribution input boxes

Date in 2022 the policy was renewed or entered into

Date input boxes

**63 - Start-up Relief for Entrepreneurs (SURE)**

Self

Spouse or Civil Partner

|   |                      |                      |
|---|----------------------|----------------------|
| (a) Amount subscribed for eligible shares in 2022                 | <input type="text"/> | <input type="text"/> |
| (b) Name of company in which investment was made                  | <input type="text"/> | <input type="text"/> |
| (c) Tax reference number of company in which investment was made  | <input type="text"/> | <input type="text"/> |
| (d) Date of the "Statement of Qualification (SURE)"               | <input type="text"/> | <input type="text"/> |
| (e) Amount to be treated as a deduction from total income in 2022 | <input type="text"/> | <input type="text"/> |
| (f) Amounts to be relieved against:                               |                      |                      |
| (i) 2021  | <input type="text"/> | <input type="text"/> |
| (ii) 2020   | <input type="text"/> | <input type="text"/> |
| (iii) 2019  | <input type="text"/> | <input type="text"/> |
| (iv) 2018   | <input type="text"/> | <input type="text"/> |
| (v) 2017  | <input type="text"/> | <input type="text"/> |
| (vi) 2016   | <input type="text"/> | <input type="text"/> |
| (g) Amount to be carried forward to future periods                | <input type="text"/> | <input type="text"/> |

**64 - Employment and Investment Incentive (EII)**

|   |                      |                      |
|---|----------------------|----------------------|
| (a) Employment and Investment Incentive – Shares issued before 8 October 2019   |                      |                      |
| (i) (I) Amount subscribed for shares in 2018 on which additional relief is now due  | <input type="text"/> | <input type="text"/> |
| (ii) Enter relevant EII 3A certificate number   | <input type="text"/> | <input type="text"/> |
| (i) (I) Amount claimed in previous years and carried forward into 2022  | <input type="text"/> | <input type="text"/> |
| (ii) Amount claimed in 2022 but unused and carried forward into 2023  | <input type="text"/> | <input type="text"/> |
| (b) Employment and Investment Incentive – Shares issued in 2022 where an undertaking is not made under S. 502(3)(b) - shares held for less than seven years |                      |                      |
| (i) Amount subscribed for eligible shares in 2022   | <input type="text"/> | <input type="text"/> |
| (ii) Name of company in which investment was made   | <input type="text"/> | <input type="text"/> |
| (iii) Tax reference number of company in which investment was made  | <input type="text"/> | <input type="text"/> |
| (iv) Date of 'EII5' (Managers Cert) where the amount subscribed for eligible shares was through a designated fund   | <input type="text"/> | <input type="text"/> |
| (v) Date of the "Statement of Qualification (EII)"  | <input type="text"/> | <input type="text"/> |
| (vi) Amount of investment which qualifies for relief under S. 502(2A)   | <input type="text"/> | <input type="text"/> |
| (vii) Deduction from total income under S. 502(2A)  | <input type="text"/> | <input type="text"/> |
| (viii) Amount to be carried forward to future periods   | <input type="text"/> | <input type="text"/> |
| (c) Employment and Investment Incentive - Shares issued in 2022 where an undertaking is made under S. 502(3)(b) - shares held for a minimum of seven years  |                      |                      |
| (i) Amount subscribed for eligible shares in 2022   | <input type="text"/> | <input type="text"/> |
| (ii) Name of company in which investment was made   | <input type="text"/> | <input type="text"/> |
| (iii) Tax reference number of company in which investment was made  | <input type="text"/> | <input type="text"/> |
| (iv) Date of 'EII5' (Managers Cert) where the amount subscribed for eligible shares was through a designated fund   | <input type="text"/> | <input type="text"/> |
| (v) Date of the "Statement of Qualification (EII)"  | <input type="text"/> | <input type="text"/> |
| (vi) Amount of investment which qualifies for relief under S. 502(2A)   | <input type="text"/> | <input type="text"/> |
| (vii) Deduction from total income under S. 502(2A)  | <input type="text"/> | <input type="text"/> |
| (viii) Amount to be carried forward to future periods   | <input type="text"/> | <input type="text"/> |

Self

Spouse or Civil Partner

**65 - Start-up Capital Incentive (SCI)**

(a) Start-up Capital Incentive (SCI) - Shares issued in 2022 where an undertaking is made under S. 502(3)(b) - shares held for a minimum of seven years

(i) Amount subscribed for eligible shares in 2022



(ii) Name of company in which investment was made



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



(iv) Date of the "Statement of Qualification (SCI)"



(v) Amount of investment which qualifies for relief under S. 502(2)(a)



(vi) Deduction from Total Income under S. 502(2)(a)



(vii) Amount to be carried forward to future periods



(b) Start-up Capital Incentive (SCI) - Shares issued in 2022 where an undertaking is not made under S. 502(3)(b) - shares held for less than seven years

(i) Amount subscribed for eligible shares in 2022



(ii) Name of company in which investment was made



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



(iv) Date of the "Statement of Qualification (SCI)"



(v) Amount of investment which qualifies for relief under S. 502(2)(a)



(vi) Deduction from Total Income under S. 502(2)(a)



(vii) Amount to be carried forward to future periods



**66 - Tuition Fees**

Name of Student



Amount of tuition fees paid, including student contribution, per approved course.

(Do not include administration, exam, registration, capitation fees, etc.)



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



Insert  in the box(es) if fees relate to an information technology or foreign language training course



**67 - Amount of Owner Occupier Relief on a Residential Property in a Designated Area due in 2022**

Where you are claiming relief under this incentive scheme also insert these details in Panel 79 on page 20 of this return



**The Living City Initiative**

Your first claim for relief in respect of Living City Initiative must be made on the online Form 12. This is available in PAYE Services through myAccount on [www.revenue.ie](http://www.revenue.ie).

**68 - Retirement Relief for Certain Sportspersons**

If, during the tax year 2022, 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 2022



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

**69 - 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



Self

Spouse or Civil Partner

**70 - Seafarer Allowance**

Name of employer



Number of days spent at sea in 2022



**71 - 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 2021 on board an Irish naval vessel

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



**72 - 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)



**73 - Health Expenses**

State the amount of Health Expenses claimed for the year 2022 (further information on eligible expenses can be found on [www.revenue.ie](http://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



Real Time Health Expenses already claimed through Real Time Credits in 2022



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)



**74 - Rent Tax Credit**

Note: Rent tax credit is **not** due where you are in receipt of Housing Assistance Payment (HAP) / Rental Accommodation Scheme (RAS) or any other State Housing Support Schemes in respect of the tenancy or where your landlord is a Government Minister or a Commissioner of Public Works who owns the property in an official capacity, or where your landlord is a Housing Authority or Housing Association. See [www.revenue.ie](http://www.revenue.ie) for further information.

I confirm that, in respect of this tenancy(ies), I am not in receipt of any rent support payment from a government scheme / body or agency (for example HAP / RAS). Insert  in the box(es)

Self

Spouse or Civil Partner

I confirm that the landlord is not a Government Minister or a Commissioner of Public Works who owns the property in an official capacity, and is not a Housing Authority, or Housing Association. Insert  in the box(es)



I confirm that I paid rent under a tenancy(ies) in the tax year 2022. Insert  in the box(es)



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Self

Spouse or Civil Partner

**75 - Home Renovation Incentive (HRI)**

Tax credit due for 2022 based on your HRI online claim

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**76 - 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 2022 must be made online. See [www.revenue.ie](http://www.revenue.ie) for further information.**CAPITAL ACQUISITIONS IN 2022**77 - If you received a gift or an inheritance in 2022, 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](http://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****78 - Capital Gains Tax for the year 1 January 2022 – 31 December 2022**

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 2022.

Self

Spouse or Civil Partner

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

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

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Net Loss(es) in 2022 before S. 604A relief

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Unused Losses from prior year(s)

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Amount of Gain relieved under S. 604A

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

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**Note: losses, including losses forward must be used first**

Net Chargeable Gain (excluding Foreign Life Policies)

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Net Chargeable Gain on Foreign Life Policies

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Unused Losses for carry forward to 2023

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**If you have an overall Capital Gains Tax loss in 2022 there is no need to complete the sections below. In respect of net chargeable gains that arose in the period 1 January 2022 to 30 November 2022**

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

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

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

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**In respect of net chargeable gains that arose in the period 1 December 2022 to 31 December 2022**

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

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

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

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**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

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**79 - PROPERTY BASED INCENTIVES ON WHICH RELIEF IS CLAIMED IN 2022**

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 |                |  |  |  | .00 |                   |  |  |  | .00 |
| Town Renewal           | S.372AP & AR |                |  |  |  | .00 |                   |  |  |  | .00 |
| Seaside Resort         | S.372AU      |                |  |  |  |     |                   |  |  |  | .00 |
| Rural Renewal          | S.372AP & AR |                |  |  |  | .00 |                   |  |  |  | .00 |
| Living over the Shop   | S.372AP & AR |                |  |  |  | .00 |                   |  |  |  | .00 |
| Park and Ride          | S.372AP & AR |                |  |  |  | .00 |                   |  |  |  | .00 |
| Student Accommodation  | S.372AP      |                |  |  |  |     |                   |  |  |  | .00 |
| Living City Initiative | S.372AAB     |                |  |  |  | .00 |                   |  |  |  |     |

**Industrial Buildings Allowance**

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

|  |  |  |  |  |  |     |  |  |  |  |     |
|--|--|--|--|--|--|-----|--|--|--|--|-----|
|  |  |  |  |  |  | .00 |  |  |  |  | .00 |
|--|--|--|--|--|--|-----|--|--|--|--|-----|