Agent's TAIN

Client's Ref.

²⁰²⁴¹²⁰ Income Tax Return and Self-Assessment for the year 2024 Form 11



TAIN	GCD	
		Personal Public Service Number (PPSN)
		Remember to quote your PPSN in any
		communication with your Revenue office.
		If submitting this return use any envelope and
		write "Freepost" above the Return Address. NO STAMP REQUIRED
	y e-Filer, required to file an electronic return in	
	ITEA, you must file your return through Revenue even though you have received this return form.	Return Address
easiest and most con allows you to file this Tax, Capital Gains Ta	onsidered a mandatory e-Filer, ROS is the quickest, venient way to file your return and pay your tax. It form and to pay any tax (which will include Income k, PRSI and Universal Social Charge (USC)) due so provides an instant calculation of Income Tax at www.revenue.ie	Office of the Revenue Commissioners Collector-General's Division PO Box 354 Limerick
CLAIM FOR TAX CRI SELF-ASSESSMENT NOTE: 1. A 'chargeable per	E, CHARGES AND CAPITAL GAINS FOR THE YEAR EDITS, ALLOWANCES AND RELIEFS FOR THE YEAR FOR THE YEAR ENDED 31 DECEMBER 2024 son' for self-assessment purposes is a person who other person's account in respect of a chargeable per	AR ENDED 31 DECEMBER 2024 is chargeable to tax on that person's own
	11 Tax Return and Self-Assessment for the year 20	
	a PAYE source of income and with total gross incor	
-	of €30,000 or more is regarded as a 'chargeable pe	rson' 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
	or more is regarded as a 'chargeable person' for Se	
year.		
	opened a foreign bank account in 2024 in a non-co	operative, non-DAC2, non-CRS or non-FATCA
country is a charg	eable person. realises an income tax gain on or after 1 January 2	024 as a result of the evercise, assignment or
	option under Sec. 128 TCA 1997 is no longer a ch	
	rom a share option continue to be taxed under self-	assessment (see note 7).
	ctor is a chargeable person.	
•	s Tax Self-Assessment system applies to all individential Prosecution - Tax law provides for both civil	
make a return, the m	aking of a false return, facilitating the making of a fa	alse return, or claiming tax credits, allowances
	due. In the event of a criminal prosecution, a person	
	ceeding €126,970 and / or to a fine of up to double nd to be due and / or to imprisonment.	the difference between the declared tax due ar
YOU MUST SIGN TI		
	he best of my knowledge and belief, this form conta	ins a correct return in accordance with the
	es Consolidation Act 1997 of	each course in the year 2024, and
	ny income and the amount of income derived from ecquisitions of chargeable assets and the amount of	
year 2024	- 41 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	S S S S S S S S S S S S S S S S S S S
I DECLARE that, to t	he best of my knowledge and belief, all the particula	
	allowances and reliefs claimed and as regards out	
Signature		Date DD/MM/YYYY
Capacity of Signator	/	
	case of guery about this return)	

Contact Name

Telephone or E-mail

2024120			1	AN'	ΥP	ΆN	EL(S) OR S	ECTION(S) THAT I	оо иот	REQUIRE	AN E	NTRY	SHOUL	D BE	LEFT E	BLANK
PPSN																	

If you complete and submit this tax return on or before **31 August 2025** Revenue will calculate the self-assessment for you. This will assist you in paying the correct amount by the due date. If you submit the return after the **31 August 2025** you must make your own self-assessment and calculate your own tax, PRSI and USC due. The due date for submission of this return to the above address is 31 October 2025. On that date you must also pay any balance of tax due for 2024. Where this return is submitted after the due date, a surcharge (5% where the return is submitted within two months, otherwise 10%) will be added to your tax liability. **Failure to submit your Local Property Tax return will result in a tax surcharge - please see note in the Form 11 Helpsheet.**

When completing this return you should read the appropriate Form 11 Helpsheet. A copy of the Form 11 Helpsheet and a "Guide to Completing 2024 Pay & File Self-Assessment Returns" are available from Revenue's website www.revenue.ie, or from Revenue's Forms & Leaflets Service at +353 1 738 3675.

This return is only to be used for the 2024 tax year.

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

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

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2024120	ANY PANEL(S)	OR SECTIO	N(S)	THAT C	O NOT	REC	UIRE	AN I	ENT	RY S	SHC	ULD	BE L	EFT E	BLAN	ın
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A - PERSONAL DET 1. If you are completing this (Note: in the case of a m	return on behalf of arried person or civ	vil partner, c	nly co	mplete		tion v	vhere	the d	lece	ased	d wa	as the	asse	ssable	:	
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(i.e. executor, adminis						\perp		\coprod	4	\vdash	<u> </u>		\perp		\perp	=
(c) Enter the date grant o	of probate or letter o	of administra	ation w	as obta	ined							DD	/ М	и / Y	ΥY	Υ
2. Your date of birth												DD	/ M	/ Y	ΥΥ	Υ
3. Insert ⊠ in the box to indi	icate your civil statu	us			ır perso o indica											9
(a) Single						ne ye			o sia	ius					•	
(b) Married				Singl			Marr							tnersh	пр	
(c) In a Civil Partnership				Wido	wed] s	epara	ted			Di	ivorce	d			
(d) Separated If wholly or mainly ma	aintaining vour			Date	of Marri	age o	or Civi	Part	ners	ship		DD	/ M	/ Y	ΥΥ	Υ
Spouse or Civil Partne		ox		Date	of Sepa	ratio	n or D	ivorc	е			DD	/м	и / Y	ΥΥ	Υ
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(f) Divorced or a former C	Civil Partner				of death		artire	13				DD	/ M	/ / Y	ΥΥ	Υ
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PPSN																					Se	elf						e o Parti	
Residence and Domicile Sta See Guide to Completing 2024 I "Extent of Liability to Income Tax"	Pay 8 of inc	File lividu	Sel t	f-As	sse	ssr	nen	nt F	Ret	urr																			
14. (a) Insert ⊠ in the box to indic Resident	ate if	you a	are																								I		
or Non-Resident (Note : If y section below)						•																					ļ		
 (An individual is resident in over the last two years) (b) Insert ⊠ in the box to indice 				sp	end	s 1	83 (day	ys c	or r	moi	e ir	n Ire	elar	ıd i	n th	ne y	/ea	r, o	r 2	80	day	'S O	rn	nore	in	Irela	and	
Ordinarily Resident or		,]							
Not Ordinarily Resident (Where an individual has t "ordinarily resident". An ind	dividu	al ce																										ırpo	ses
for three consecutive tax y (c) Insert ⊠ in the box to indic Domiciled in Ireland	•		are																		Г	7							
or Not Domiciled in Ireland (Domicile is not defined in	tax le	egisla	ıtion	but	is a	ı co	nce	tae	of	aeı	ner	al la	aw.	It n	nav	br	oad	llv	be	det	_ [fine	_ □ ed a	s m	nea	anino	a re	sid	ence	e in
a particular country with the at birth, usually the domici 'domicile of choice' is acqu	e inte le of t	ntior he fa	of r	esic	ding	pe on'	rma s d	ane om	entl	y ir	n th	at c	cou	ntry	. Ė	ver	y ir	١di١	/idu im/	ıal hei	acc r ur	quire ntil s	es a sucl	a 'c h ti	domi ime	icile as	of a ne	orig	
(d) Enter the country of which					_		Sel	lf T			T			\neg		ſ	1		S	po	use	or	Civ	vil	Par	tne	r T		$\overline{}$
you are a national																						\perp		\perp					
(A national is generally reg	arde	d as	an in	divi	dua	ıl w	ho l	hol	ds	the	e na	atio	nali	ty c	r c	itize	ens	hip	of	a p	oart	icu	lar (Sta	ate)				
Non-Resident							Sel	ıf											•	no			· Civ	vil	Par	tno			
15. (a) Enter your country of resid	ence							Ï											Ĭ		use			<u> </u>	<u> </u>				\Box
(b) Enter your Tax Identification Number					\pm	$\frac{\perp}{\Gamma}$		<u> </u>	 	<u> </u>	<u> </u>					l T	 			 [\pm	+	$_{\top}$	\pm		$\overline{}$		+
of that country																										Ш	Ш		Ш
(c) Enter your address in that country							1																	Ŧ	\perp				
16. If you are resident in another	Mamk		toto	of ti	ho [L	<u> </u>						+	\perp	\perp	\perp	Ш	Ш	\dashv	Ш
17. A non-resident is not due any							•											ie i	JUX				J						
If you wish to claim a portion of							-		-							-	-	nt c	of y	our									
(a) Income chargeable in the	State],[_			J,L			- 00
(b) World income (includes inc	come	char	geab	ole i	n th	e S	State	e)																					-00
18. In the case of married person individuals unless the income														es a	are	no	n-re	esio	den	t, t	hey	are	e bo	oth	tax	ed a	as s	sing	le
 (a) Insert ⊠ in the box if you a income, and your spouse's Ireland and you wish to cla (b) Where all the income of both known as aggregation relief The application should pro 	or ciaim the other than the other th	vil pa e ma u and y be	artne arried d you due	r's \ I pe ur s _l . If y	worl rso pou you	dw n's se wis	ide or c or c sh to	inc civi civil o c	com I pa I pa Iain	ne,i artr artn m th	incl ner' ner his	udi s ta is n reli	ng to come for the contract of	fore redi cha ou	igr it rge sho	abl	e to	ne, o ta clu	is ax ii de	cha n th an	arge ne S ap	eab Stat plic	le to e a atio	o ir ddi on v	ncor ition with	ne t al r this	tax elie	in f, rm.	not
chargeable to Irish tax Mandatory Disclosure										S	elf												ous						
19. The number assigned to a train				• [7					Civ	/II P	'ar	tne	<u>r</u>			
Revenue Commissioners und 20. Reportable cross-border arrar reference number (as defined	igeme	ent]] [
(Expression of Doubt: If you have details of the point at issue in the	e a g	enuir	ne do	oub						ect	apı	olica	atio	n o	f ta	x la	w	to a	any	ite	m i	n th	ne r	etu	ırn,	pro	vide	е	

2024120 ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTR	Y SHOULD BE LEFT BLANK
De Minimis - EU State Aid [21 – 27]	
General De Minimis Regulation To comply with EU State aid rules, the total amount of de minimis aid granted per Member State to a exceed €300,000 over any period of 3 years. Member States must ensure that the combined amount from all sources to a single undertaking in any three-year period does not exceed the €300,000 ceilin provide details of all other de minimis aid which has been granted to you within the past three years. false declaration by you resulting in the threshold of €300,000 being exceeded could later give rise to interest.	of de minimis aid granted ng. You are required to It should be noted that a
Where a claim is made under the following provisions, a declaration in respect of Commission Regula December 2023 ("the General De Minimis Regulation") is required:	ation (EU) 2023/2831 of 13
1. Section 372 AAC Living City Initiative	
2. Section 372 AAD Living City Initiative	
3. Section 286(1)(N) Industrial Buildings Aviation Services Facilities	
4. Section 216F Exemption of certain profits from production, maintenance, and repair of certain	n musical instruments
21. If you are applying for aid under the General De Minimis Regulation, please tick the box	
Agricultural De Minimis Regulation	
To comply with EU State aid rules, the total amount of agricultural de minimis aid granted per Member shall not exceed €50,000 over any period of 3 years. Member States must ensure that the combined minimis aid granted from all sources to a single undertaking in any three-year period does not exceed required to provide details of all other de minimis aid which has been granted to you within the past that a false declaration by you resulting in the threshold of €50,000 being exceeded could later give r with interest.	amount of agricultural de d the €50,000 ceiling. You are hree years. It should be noted
Where a claim is made under the following provision, a declaration in respect of Commission Regulat December 2013 ("the Agricultural De Minimis Regulation") is required:	tion (EU) 1408/2013 of 18
Section 667C Registered Farm Partnership	
22. If you are applying for aid under the Agricultural De Minimis Regulation, please tick the box	
De Minimis Aid in this Return	
23. If you have ticked one or both of the boxes above to claim aid under the General / Agricultural De must complete the following fields below:	Minimis Regulation(s) you
(i) Enter the gross grant equivalent of the aid under the General De Minimis Regulation in this ret provisions:	turn under the following
(I) Section 372 AAC Living City Initiative	,
(II) Section 372 AAD Living City Initiative	.00
(III) Section 286(1)(N) Industrial Buildings Aviation Services Facilities	
(IV) Section 216F Exemption of certain profits from production, maintenance and repair of certain musical instruments	,
(ii) Enter the gross grant equivalent of the aid under the Agricultural De Minimis Regulation in this provision:	s return under the following
(I) Section 667C Registered Farm Partnership	
De Minimis Aid within the past three years	
24. I confirm that I have been granted only the following amount of aid (gross grant equivalent) under the General De Minimis Regulation within the past three years. Exclude the aid in this return.	.00
25. I confirm that I have been granted only the following amount of aid (gross grant equivalent) under the Agricultural De Minimis Regulation within the past three years. Exclude the aid in this return.	.00
26. I confirm that I have been granted only the following amount of aid (gross grant equivalent) under Commission Regulation (EU) 717/2014 of 27 June 2014 (i.e. aid under the Fishery and Aquaculture De Minimis Regulation) within the past three years. Exclude the aid in this return.	
27. I confirm that I have been granted only the following amount of aid (gross grant equivalent) under Commission Regulation (EU) 2023/2832 of 13 December 2023 (i.e. aid under the Services of General Economic Interest De Minimis Regulation) within the past three years. Exclude the aid in this return.	

2024120 ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTR	RY SHOULD BE LEFT BLANK
PPSN PPSN	
B - SELF-EMPLOYED INCOME [101 - 167]	
(Including Farming & Partnership Income)	Primary Trade
Note: If you and / or your Spouse or Civil Partner have / has more than one Trade, Profession or Vocation insert ⊠ in the box and complete Appendix 1 on pages 37 - 40	Spouse or Self Civil Partner
101. Insert ⊠ in the box to indicate to whom the income refers	
102. Description of Trade, Profession or Vocation (you must clearly describe the trade)	
Do not submit accounts with this return. Instead you MUST give an extract of information from 103. Does the trade include relevant operations for the purposes of Relevant Contracts Tax (RCT)? (Relevant operations mean operations in the construction, forestry and meat-processing sector 104. If you are employed by An Post as a sub-postmaster / postmistress, or by the Department of Science 104.	s) Yes 🔛 No 🗀
as a Social Welfare Branch Manager, insert ⊠ in the box Where there is an entry at Line 104 there must be an entry at Line 108	
105. If this source of income ceased during the year 2024 state the date of cessation106. If you are a farmer insert ⊠ in the box and complete Lines 119 and 120 on page 8, if applicable	
Profit assessable	
107. (a) Amount of adjusted net profit for accounting period	.00
(b) Amount of adjusted net loss for accounting period	
108. Enter the assessable profit even if this is the same as the adjusted net profit per Line 107(a) - (This should include income assessable under S. 98A(4), (Reverse Premiums in trading	if a loss show 0.00)
situations) where appropriate	,,
Leases agreed with Individual Lessees 109. (a) Confirm if you have made an election(s), or a joint election under section 299(3)(b) in respect of a relevant lease, or leases.	Yes No
(b) Where such election(s) has/have been made, provide the following details	
(i) Number of Leases subject to an election	
(ii) Are any Lessors Associated Enterprises for the purpose of Chapter 4 of Part 35C?	
(iii) Total Lease Payments deductible under Sec. 299(3)(c)	-00
(iv) Total Actual Lease Payments payable	.00
(v) Total Deemed Capital Expenditure	.00
(vi) Capital Allowances in Period	, , , , , , , , , , , , , , , , , , , ,
Balancing Charges	
110. (a) Amount arising from capital allowances which were deductible in arriving at relevant income for USC	.00
(b) Amount arising from capital allowances which were not deductible in arriving at relevant income for USC	.00
Unused Capital Allowances from a prior year	
111. (a) Amount carried forward which is allowable as a deduction for USC i.e. allowances under S. 284(1), 272(3), 658(2)(b) and 659(2)(a) determined in accordance with subsections (3A), (3AA), (3B) or (3BA) of S. 659	.00
(b) Amount carried forward which is not allowable as a deduction for USC. i.e allowances other than those claimed under the Sections specified in (a) above, and are not specified relief capital allowances (as set out in Sch. 25B)	.00
(c) Specified Relief Capital Allowances (as set out in Sch. 25B)	
(i) Specified property relief capital allowances, as defined in S. 531AAE(ii) All other specified relief capital allowances	-00
Capital Allowances for the current year [112 - 115] 112. Where a claim to tax relief on property based incentive schemes is included below, insert ⊠ in the box and give details in Panel O on pages 32 / 33	
113. Machinery and Plant	
(a) If any amount entered above refers to 'energy-efficient equipment' under S.	-00
285A enter that amount here(b) If any amount entered above refers to 'childcare and fitness centre equipment' under S. 285B enter that amount here	.00
(c) If any amount entered above refers to 'gas vehicles and refuelling equipment' under S. 285C enter that amount here	.00
(d) If any amount entered above refers to 'farm safety equipment' under S. 285D enter that amount here and complete Line 113(d)(i)	
	. , —

	120 PSN [ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN E	NTRY	SHOU	JLD	BE I	.EFT	BL	ΑN	IK
	L	_								
	(Includ	ling Farming & Partnership Income)								
113.		nery and Plant			Prin	nary	Tra	de		
		Enter the qualifying certificate number(s) issued by the Department of Agriculture, Food and the Marine and the amount(s) claimed from this certificate(s)								
	·	Certificate Number	Α	mount	claim	ed fro	m thi	s cer	tific	cate
									٦.[00
				┤┤,			'		ا.۲	00
			-	┿,	H	+	,	+	┨┞	\dashv
				Ш,			,Ш]-[00
114.	Indust (a) A	rial Buildings and / or Farm Buildings Allowance mount which is allowable as a deduction for Universal Social Charge (USC),	Г					_	7 [\neg
		e. allowances under S. 272(3), 658(2)(b), 658A(2)(a) and 658A(2)(b)		Ш,	Ш,		,Ц]-[00
		(i) If any amount entered at (a) above refers to farm buildings under].[00
		Sec. 658(2)(b), enter that amount here (ii) If any amount entered at (a) above refers to slurry storage under		₩,			'	\mp	7 7	=
		Sec. 658A(2)(a), enter that amount here	Ĺ	Щ,	Щ		,∐	<u> </u>	֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓֓	00
		(iii) If any amount entered at (a) above refers to slurry storage under Sec. 658A(2)(b), enter that amount here							-	00
	(b) Ar	mount which is not allowable as a deduction for USC, i.e. allowances other	_	 ,	$\overline{}$, —		- ·	_
		an those claimed under the Sections specified in (a) above, and are not							-	00
		ecified relief capital allowances (as set out in Sch. 25B) pecified Relief Capital Allowances (as set out in Sch. 25B)	_				,			
		Note: As provided for in Part 12, Chapter 4A, passive investors should not incl	ude an	v exc	ess	acce	lera	ted		
		apital allowances carried forward beyond 2014 or the tax life of the building or								
		(i) Specified property relief capital allowances, as defined in S. 531AAE	Г		П			$\overline{}$	7 [
		other than Living City Initiative and Aviation Services Facilities allowances entered at (ii) and (iii) below		Ш,	Ш,		,Ш]-[00
		(ii) In respect of any Living City Initiative (S. 372AAC) capital allowances,	Г						7 6	_
		enter the amount of capital allowances and provide the following		Ш,	Ш		,Ш]-[00
		(I) The address of the qualifying premises in respect of which the			П		ĹΤ			
		qualifying expenditure was incurred, include Eircode (if known)			+			+		_
		(II) Details of the aggregate of all qualifying expenditure incurred by	Γ	Ш	\vdash		\vdash	廾	ᆉ	_
		the individual in respect of the qualifying premises	L	Щ,	Ц	\perp	,Щ	丄	<u>]-[</u>	00
		(III) A brief description of the nature of the retail or other service which is provided or is to be provided in the qualifying premises, e.g. newsagent,								
		grocer, doctor, dentist, legal services, restaurant / bar / cafe, etc.								
		(iii) In respect of any Aviation Services Facilities (S. 268(1)(n)) accelerated		\Box	Ħ		П	┰	٦ [
		capital allowances provided for under S. 273(3)(k)(i) enter the amount of capital allowances and provide the following	L	Щ,	Щ		,⊟	<u> </u>	٦٠[<u>ˈ</u>	00
		(I) The aggregate amount of specified capital expenditure incurred							-	00
		(II) The address of building or structure, include Eircode (if known)	_	,	П		, <u> </u>	Tit	ij	ī
					+			+		-
					++			++		-
		(iv) In respect of huilding used for the purposes of providing children convices or a			\coprod	\perp	Щ	4	_	닉
		(iv) In respect of building used for the purposes of providing childcare services or a fitness centre to employees (S. 843B) enter the amount of capital allowances	' <u></u>		Ш]-[00
		(v) All other specified relief capital allowances							٦.[00
115.	Other (Capital Allowances	ř	┿;	Н		'	\pm	╡╞	00
		6 - 118]		Ш,	Ш		,∟⊥]-[JU
	(a) If yo	ou wish to claim, under S. 381, to set any loss made in the trade in the year							آ_[00
		24 (other than a relevant loss as defined in S 381B) against your other income, er the amount of the loss. Claim to be made on or before 31/12/2026	L	Ш,	Ш		,Ш		J-[
	(b) If yo	ou wish to claim under S. 381 to set a relevant loss, as defined in S. 381B,								
		de in the year 2024 against your other income, enter the amount of the loss.].[00
		im to be made on or before 31/12/2026 te: relief is restricted to a maximum of €31,750)	L	— ,			,			
	•	ere are no / insufficient profits and you wish to claim unused current year								
	Ca	pital Allowances in computing a loss made in the trade in the year 2024								
		392), enter the amount of unused Capital Allowances.								
		im to be made on or before 31/12/2026 i) Non-specified relief capital allowances (i.e. not included in Sch. 25R)						\Box].[00
		i) Non-specified relief capital allowances (i.e. not included in Sch. 25B)ii) Specified Relief Capital Allowances (as set out in Sch. 25B)	L	┿,	+		, -	+	╡╞	\dashv
	((I) Specified property relief capital allowances, as defined in S. 531AAE	Ĺ	Щ,	\sqsubseteq	\perp	, 🔲	\bot	<u> </u> -	00
		(II) All other specified relief capital allowances							-	00
	(d) Tota	al loss for offset against other income (by virtue of S. 381 and / or S. 392)	Ī	T T'	Π		'	T	آ.[00
			L	, ~	 	<u> </u>	ٰٰ۔۔۔		<u>ا</u> لـ	
		PAGE 7	FOR (JFF1(ا∟ز	JSE	ON	LY	ĺ	\Box

2024120 ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTR	RY SHOULD BE LEFT BLANK
PPSN	
B - SELF-EMPLOYED INCOME [101 - 167] contd.	Delenant Too de
(Including Farming & Partnership Income) Unused losses from a prior year	Primary Trade
117. (a) Amount of unused losses from a prior year (S. 382) other than residential development land losses where the relevant claim was not made to and received by Revenue	-00
before 7/4/2009 (b) In respect of unused residential development land losses from a prior year where the relevant claim was not made to and received by Revenue before 7/4/2009, state	, ,
(i) Amount of tax credit due in respect of these losses (S. 644AA(6) and (8))	.00
(ii) Amount of tax payable on the profits or gains of the combined trade (S. 644AA(7))	.00
Terminal Loss Relief 118. (a) If this trade ceased in 2024 and you wish to claim terminal loss relief for the years 2023, 202	22, and 2021 state
(i) Amount of unused loss in the final 12 months to the date of cessation	-00
(ii) Amount of unused capital allowances in the final 12 months to the	.00
date of cessation (b) If you wish to claim terminal loss relief for the year 2024 in respect of a loss made in a subse	
(i) Amount of the loss relief available for 2024	.00
· ·	
(ii) The date the trade ceased	
Farmers 119. (a) Relief for qualifying farmer under S. 667B used in 2024	.00
(b) Relief for qualifying farmer under S. 667B used in prior years	.00
(c) Insert ⊠ in the box if you are a partner in a Registered Farm Partnership as defined by S. 66	
(d) Relief for partner in Registered Farm Partnership under S. 667C used in 2024	00
(e) Relief for partner in Registered Farm Partnership under S. 667C used in 2023	.00
(f) Relief for partner in Registered Farm Partnership under S. 667C used in 2022	.00
(g) Insert ⊠ in the box if this trade relates wholly or in part to Share Farming	
(h) Insert ⊠ in the box if you wish to elect for income averaging for the year 2024 (and subseque	ent years)
(i) Insert ⊠ in the box if the assessable profits for this year are computed in accordance with S. 657 (income averaging)	
(j) Insert ⊠ in the box if you wish to withdraw from income averaging for the year 2024	
(k) (i) Insert in the box if you wish to temporarily elect out of income averaging for this year in accordance with S. 657(6A)	
(ii) Enter the amount of adjusted net profit which would be assessable for this year if you had not applied for income averaging	.00
Succession Farm Partnership 120. (a) Succession Farm Partnership tax reference number	
(b) Date this Partnership was entered on the Register of Succession Farm Partnerships with the Department of Agriculture, Food and the Marine	
(c) Indicate if you are a "Farmer" or a "Successor" within the meaning of S. 667D(2)	Farmer Successor
(d) Insert ⊠ in the box to confirm that no "Successor" in this partnership was aged over 40 at 1 to	=
(e) Your share of the profits as per the partnership agreement	(%)
(f) Amount of Succession Tax Credit due under S. 667D	.00
(g) Amount of Succession Tax Credit under S. 667D used in prior years	.00
Credit for Professional Services Withholding Tax (PSWT) 121. Gross withholding tax (before any interim refund) related to the basis period for 2024 on fees for Professional Services. Do not include credit for Relevant Contracts Tax withheld	
PRSI paid 122. If you are employed by An Post as a sub-postmaster / postmistress, or by the Department of Social Protection as a Social Welfare Branch Manager, enter the amount of PRSI, if any, paid direct to An Post / Department of Social Protection in respect of this income	

2024120 ANY PANEL(S) OR SECTION(S) THA	AT DO NOT REQUIRE AN ENTR	Y SHOULD BE LEFT BLANK
PPSN		
EXTRACTS FROM ACCOUNTS [123 - 167] Accounts Information Period (must be completed)	Primary Trade Capital Account and Balance Sh	eet Items [144 - 155]
123. From	-	
124. To	144. Cash / Capital introduced	, , , .00
	145. Drawings (Net of Tax and Pension contributions)	.00
Extracts From Accounts must be completed in all cases where you or your spouse or civil partner are in receipt of trading or professional income, except where either Lines 127 or 128 apply	146. (a) Closing Capital Balance - positive	.00
125. If you have previously submitted accounts information	(b) If negative, state amount here	-00
relating to this return state the income tax return with which accounts were submitted (YYYY)	147. Stock, Work in progress, Finished goods	.00
126. (a) Where the income arises	148. Debtors and Prepayments	-00
from a partnership, enter the tax reference of the partnership	149. Cash / Bank (Debit)	-00
(b) Insert ⊠ in the box if you are a non-active partner	150. Bank / Loans/	.00
within the meaning of S. 409A (c) If you are in partnership with your spouse / civil	Overdraft (Credit) 151. Client Account	
partner and the accounts information for that trade	Balances (Debit)	
or profession have been submitted under their trade, enter the trade number (in this Form 11) under which	152. Client Account Balances (Credit)	-00
the accounts information was	153. Creditors and Accruals	.00
supplied		
Income [127 - 129]	154. Tax Creditors	.00
127. Sales / Receipts / Turnover	155. (a) Net Assets - positive	-00
Agencies (GMS, etc.)	(b) If negative, state amount here	.00
129. Other Trading Income including tax exempt income	State amount nere	
Trading Account Items [130 - 131]	Extracts from Adjusted Net Pro	ofit / Loss Computation [156 - 167]
130. Purchases .00	Profit / Loss per Accounts [1	56 - 157]
131. Gross Trading Profits (including other Trade	156. Net Trade Profit	.00
Receipts / income already listed	perAccounts	
	157. Net Trade Loss	.00
Expenses and Deductions [132 - 143]	per Accounts	
132. Salaries / Wages	Adjustments made to Net Profit	
133. Additional Staff Costs	158. Where there are no adjustme profit / loss per accounts, inse	
134. Sub-Contractors for the purposes of Relevant		
Contracts Tax (RCT)	159. Motor Expenses	.00
135. Other Sub-Contractors	160. Donations (Political and Charitable) / Entertainment	
fees	161. Light, Heat and Phone	-00
137. Motor, Travel and Subsistence	162. Net gain on sale of	.00
138. Repairs / Renewals	fixed / chargeable assets 163. Net loss on sale of	
139. Rental Expenses	fixed / chargeable assets	.00
140. Depreciation,	164. (a) Deduction for stock relief under S. 666	-00
141 (a) Provisions including	(b) Deduction for stock	.00
bad debts - positive (b) Provisions including	relief under S. 667B 165. Deduction for increase in	
bad debts - negative , , , , , , , , , , , , , , , , , , ,	carbon tax under S. 664A	.00
142. Other Expenses	166. Other Addbacks	.00
143. Other Expenses - negative / credit entries , , , , , , , , , , , , , , , , , , ,	167. Other Deductions	, .00

If you have made any payment(s) during 2024 in the course of this trade or profession for services provided, where the total amount paid to any one person was greater than €6,000, you must complete a Form 46G. You can access this form from the My Services page or from the ROS Offline Application. The form is also available on Revenue's website www.revenue.ie (under 'Self-assessment and self-employment>Third party returns')

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201. *\	Vhere	a claim to ta or 215(b) ins	x relief on	proper	rty based in				Line	Sel t 33	f						Partn		
Reside	ential	Property			Ü			Ū											
		the registration)4	Г							٦
re	esider	ntial premises	in the yea									_ L	_				Г		コ
203. N	umbei	of properties l	et					1 —		, _—								$\perp \downarrow$	_
204. G 205. E	ross R xpens	Rent Receivable ses	€					,		<u> </u>			0				,	. 00)
	a) Rep											- 0	0					- 00	D
(k	o) Allo	wable interes	st as per S	. 97(2J))			1		ľ		. 0	0][. 00	0
		ction 23" type						'				 	0		7'	 	' 	. 00	ם ס
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		wed by S. 97	A					,		┧,└	+	러는	-		┧,		,	\dashv \vdash	╡
•	e) Oth	er t of chargeab	le profit / s	llowabl	e loss after	avnansas h	LL befo],∐ re C	anital	_ا,∟ ا ۵‼د	L L		0 0		forwa	,	,Ш	. 00	J
		profit on resi	•		e ioss aitei	expenses b	Deic		арпа		Wai	.0		105565				. 00	n
-	•	loss on resid	-					,		┧,├		⊣ ⊦	=				,	. 00	┥
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		ential Premis ert ⊠ in the b										Г	_						_
(6	•	ou comply wit				ts of the RT	В					L							╛
	• TI	ne qualifying	premises i	s not re	ented to a co	onnected pe	erson(s)											
		ou are compli				•		•		•		•	/ing	premis	es				
()		ou have a val ert ⊠ in the r				issued in ad	ccordar	ice w	ith s	ec. 1	1905	5							
(L	´(i) ¯	The property	is let to a p	oublic au	uthority, or is						е	_	_					_	_
		using (Private t controlled te		•	s) Act 1982	applies (this	s reters	to to	rmer	ly		L						L	╛
		Where the pr	,		upied by a t	enant, you a	are acti	vely r	mark	eting	9	Г						Г	٦
,		premises for								.		L							
(0		perty Details Enter the Ll				ises with the	e nighe	st ne	t pro	fit 									٦
	(ii)	Confirm the	net rental	lincome	e from prope	erty		,		\perp	\perp	<u> </u>	_		¬Щ	++			4
	/iii\	after Losses				: the],[]],L_	Ш	O	0		⅃,∐		,Щ	-00	0
	(111)	qualifying p		age or o	wileisiip oi	uie													
		tting Rental	Propertie	s Relie	f (RRPR)														
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		ou are compli	_		-			spec	t of a	ıll yo	ur q	ualify	/ing	premis	es				
	• Yo	ou have a val	id Tax Cle	arance (Certificate	_				-		-							
(b) Pro	perty details											_						
	(i)	Enter the da	ate that the	e qualify	ing work wa	as carried o	ut on	DD)/ <u> </u> M	М	Y	YY	Y		DD	/ M	/ / /	ΥΥ	7
	(ii)	Enter the LI work was c		e prope	erty where th	ne qualifying	9												
	(iii)	Enter the Value of				Contractor													
	(iv)	Confirm you premises	ur net renta	al incom	ne from you	qualifying],[]],[. 0	0],[[,	- 00	0
	(v)	Confirm you premises	ur percenta	age of o	wnership of	the qualifyi	ing	, _—		_[¬]
	(vi)	Enter the to	tal cost of	the qua	alifying work	carried out		<u> , </u>		<u> </u>			0		<u> </u>		,Щ	. 00	0
	(vii) Enter the va	alue of the	grant re	eceived							- 0	0					. 00	D
							_	•	_	•				_	_		. –	_	

2024120	ANY PANEL(S) OR SECTION(S) TH	IAT D	O N	ЮТ	REC	UIR	E AN	ENT	RY SI	HOUL	D BE	LEFT	BLA	NK
PPSN						Self	:					ouse vil Pa		r
	perty 2													
. ,	nsert ⊠ in the box to confirm the following:	_												Ш
	 You comply with the registration requirements of the RTE You are compliant with the Local Property Tax Obligation 		oen.	oct (of all									
	your qualifying premises	13 111 1	СЗР	CCL	Ji ali									
	You have a valid Tax Clearance Certificate													
(b) I	Property details													
	(i) Enter the date that the qualifying work was carried ou	ut on	Е	D	M	/ / Y	YY	Υ		D	D / N	1 M /	YY	ΥY
	(ii) Enter the LPT ID of the property where the qualifying		Τ	T	П	7		Ħ		Т			П	\forall
	work was carried out		L							L				
	(iii) Enter the VAT number of the Qualifying Contractor who carried out the qualifying work													
	(iv) Confirm your net rental income from your qualifying premises		,[_		Ш,			00				⅃,└┴		. 00
	 (v) Confirm your percentage of ownership of the qualifyir premises 	ng											Щ	
	(vi) Enter the total cost of the qualifying work carried out						-	00						- 00
	(vii) Enter the value of the grant received		77		\prod	П	П.	00		7,		7		- 00
	cial property, land and all other sources of Irish rental other of properties let	linco	me		ш,					,				
210. Area	a in hectares if applicable						—				Γ			
211. Gros	ss rent receivable		ПГ		П	T		00				ヿ゚゚ ゚゚゚゚゚゚		-00
212. Exp	enses		,		Ш,			00		,		⅃, └─┴		- 00
	Repairs							00						- 00
(b) A	Allowable interest	H	= '		ऻऻ॑ॱ	Ħ		00	H	= ' -		╡゚゚゚゚゚゚゚		- 00
			, _	_	Щ,	Н	\pm	\dashv		ᆜ, ∟		⅃, └─┴	\perp	\equiv
	Exempt rental income from the leasing of farmland, under S. 664		IJ,L		Ш,			00		,L_		ـــــا,ــــــ		- 00
			٦ĺ					00				П		. 00
(a) (213. Amc	Other ount of chargeable profit / allowable loss after expenses b u	⊔⊥⊥ u t bef	l,∟ fore	Car	⊥, oital <i>A</i>	L⊥L ∤llow			L I losse	,∟ s for	uard			
	Net profit on commercial property		ΠГ	Τ.		П		_						00
. ,		\mathbb{H}	 ,	+	₩,	\vdash	# 1	00		⊣ ,⊨	+	⊣,	\perp	-00
` ,	Net loss on commercial property bunt of chargeable profit from all sources, after expenses		,_		Ш,		<u> </u>	00		,_		<u> </u>		-00
but	before Capital Allowances and losses forward						-	00						- 00
	al of Line 206 and Line 213 - if a loss show 0.00) Allowances		,_		ш,					,				
215. (a) (Capital Allowances brought forward from a prior year													
(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B)							00						- 00
((ii) Specified Relief Capital Allowances (as set out in Sch. 2		,_		ш,				ш	,				
	(Note: As provided for in Part 12, Chapter 4A, passi												ated	
	capital allowances carried forward beyond 2014 or (I) Specified property relief capital allowances,	tne t	ax ı □ □	те с	T the	Dui	— <u> </u>	_	tructi	ıre, ıт □ □	later) 		
	as defined in S. 531AAE		,_	_	Щ,			00		,				- 00
	(II) All other specified relief capital allowances		J.L		Ш.			00		<u> </u>				. 00
	Capital Allowances for the year 2024		,		,					,		,		
(i)	Non-specified relief capital allowances							00						- 00
(ii	(i.e. not included in Sch. 25B)) Specified Relief Capital Allowances (as set out in Sch. 25)	5B)	,_		ш,		[,				ш
,	(I) Specified property relief capital allowances, as		ПГ			П		00						00
	defined in S. 531AAE other than Living City Initiative		_,∟		Ш,	Ш	•	00		,L_		⅃, └─┴		. 00
	and Aviation Services Facilities allowances entered at (b)(ii)(II), (III) and (IV)													
	(II) In respect of any Living City Initiative (S. 372AAC Con	nmer	cial	prop	erty) сар	ital all	owa	nces,	enter	the a	nount	of	
	capital allowances and provide the following			T	ΠĬ	Ī	\neg	00				$\neg \sqcap$		- 00
			,L		ш,				Ш	,				

2024120 ANY PANEL(S) OR SECTION(S) TO PPSN	THAT DO NOT REQUIRE AN ENTRY SHOULD BE LEFT BLANK Spouse or Self Civil Partner
215.*(b)(ii)(II) (A) The address of the qualifying premises in respect of which the qualifying expenditure was incurred, include Eircode (if known)	
 (B) Details of the aggregate of all qualifying expenditur incurred by the individual in respect of the qualifyin premises 	
 (C) A brief description of the nature of the retail or othe service which is provided or is to be provided in the qualifying premises, e.g. newsagent, grocer, doctor dentist, legal services, restaurant / bar / cafe, etc. (III) In respect of any Living City Initiative (S. 372AAD Response) 	e llllllllllllllllllllllllllllllllllll
of capital allowances and provide the following (A) The address of the qualifying premises in respect of which the qualifying expenditure was incurred, include Eircode (if known)	
 (B) Details of the aggregate of all eligible expenditure incurred by the individual in respect of the special qualifying premises (C) Reference number supplied by the Local Authority 	
with the Letter of Certification (D) The unique Identification Number (if any) assigned	
to the special qualifying premises under S. 27 Finance (LPT) Act 2012 (Property Identification for	• • •
S. 273(3)(k)(i) enter the amount of capital	B(1)(n)) accelerated capital allowances provided for under O0 O0 O0 O0 O0 O0 O0 O
allowances and provide the following (A) The aggregate amount of specified capital	
expenditure incurred (B) The address of building or structure, include Eircode (if known)	
,	
(V) All other specified relief capital allowances	
(c) Capital Allowances used against rental income in the year 2024	-00
216. If you wish to elect under S. 305(1)(b) to set any unused Cap Buildings for 2024 against your other income state the amo	
 (a) To which S. 409A applies (restricted to €31,750) (i) Non-specified relief capital allowances 	
(i.e. not included in Sch. 25B)(ii) Specified Relief Capital Allowances (as set out in Sch.(I) Specified property relief capital allowances,	1. 25B)
as defined in S. 531AAE	
(II) All other specified relief capital allowances (b) To which S. 409A does not apply (no restriction applies)	00
(i) Non-specified relief capital allowances(i.e. not included in Sch. 25B)(ii) Specified Relief Capital Allowances (as set out in Sch.	. 25B)
(I) Specified property relief capital allowances, as defined in S. 531AAE	.00
(II) All other specified relief capital allowances	.00
217. Losses - Amount of unused losses from a prior year(a) Amount of loss arising from specified property relief within the meaning of S. 531AAE	
 (b) Amount of loss not arising from specified property relief, within the meaning of S. 531AAE 218. Non-resident Landlord Withholding Tax (NLWT) Note: Amount of NLWT claimed must not exceed 20% of 	f the gross rent indicated
(a) Gross value of Rental Income subjected to NLWT	i the gross rent indicated.
for 2024 (b) Gross value of NLWT deductions for 2024	, , , , , , , , , , , , , , , , , , , ,

	ANY PANEL(S) OR SECTION(S) THA	AT DO NOT R	REQUIRE AN EN	TRY SHOULD B	E LEFT BLANK
D -	PAYE / BIK / PENSIONS (1) [219 - 232] Note: If you and / or your Spouse or Civil Partner have / ha insert ⊠ in the box and complete Appendix 2 on pages 41 /		two Employmer	nts/Pensions, et	с.,
Em	ployment / Pension, etc. subject to PAYE	Employme Self	nt / Pension, etc No. 1 Spouse /	Employmer	nt / Pension, etc. No. 2 Spouse /
Deta	ails entered at Lines 220 to 222 are relevant to Lines 223 to	232	Civil Partner		Civil Partner
220	Insert ⊠ in the box to indicate to whom the income refers Employer's / Pension Provider's PAYE registered number [Employer's / Pension Provider's name				
222.	Gross amount of taxable income for this employment / pension (available from your final payslip for 2024)		00		, 00
223	Source of income (insert ⊠ in the relevant boxes) (a) Employment (b) Directorship (c) Foreign employment exercised in Ireland (d) Employment (SARP relief claimed) (e) Public Sector employment - PRSI class B, C, or D (f) Public Sector employment - Oireachtas, Judiciary, etc. (g) Income in lieu of Social Welfare Payments (h) Pension - Early Farm Retirement (i) Pension - Employment pension (j) Pension - RAC or PRSA (k) Distribution from an ARF (I) Distribution from a PRSA				
224.	(a) Net tax deducted / refunded in this employment (b) Insert ⊠ in the box if the tax figure above was a refund Director remuneration (Note: in respect of Proprietary Directorships, only tax remitted)	to Revenue	should be entered	d here)	 ,
	(c) In arriving at the 'gross amount of taxable income for this er (i) Amount of taxable income paid in 2024 which was earned in the year 2023 and was brought back to that year (ii) The amount of tax paid in respect of that amount of income brought back to 2023 (iii) The amount of gross income for USC purposes paid in 2024 which was earned in the year 2023 and was brought back to that year (iv) The amount of USC paid in respect of that amount of income brought back to 2023	mployment / p	pension' and the '	Net tax deducted ,	/ refunded', state:

2024120		ANY PANEL(S) OR	SECTION(S)	THAT DO N	OT REQUIRE A	N EN	ITRY SHOULD BE LEFT BLANK
PPSN					Self		Spouse or
		come paid in the year					Civil Partner
		d in the year 2024 ank k to 2024 and includ					
		taxable income abo			,		,,
(vi)		x paid in respect of					
<i>(</i> :		e brought back to 20					
(VII		ross income for US0 2025 which was ear					
	year 2024 and h	as been brought bad	ck to 2024				
		he Gross income for JSC) from this employ		, , , , , , , , , , , , , , , , , , , ,			,,
	Social Charge (C	oo) nom this empl	Dyment above				
(vii		JSC paid in respect ne brought back to 2					
225. Gross		sal Social Charge (l		, ;			
		rom your final paysli		´	,	00	00
226. (a) Ne	t USC deducted /	refunded in this emp	oloyment				
(b) Ins	sert ⊠ in the box if	the USC figure abo	ve was a refur	nd			
		nance-related bonus					
		xcess of €20,000 an on this payment, ins					
228. Payme	ent frequency		Wee	ekly			
			Fort	nightly			
			Four	r weekly			
			Mon	ithly			
			Othe	er			
229. Is relie	ef due under S. 48	0B ("week 53")			Yes No		Yes No
		Programme (SAR	RP)	Employme	ent / Pension, e	tc.	Employment / Pension, etc.
Special As		• ,	RP)	Employme	ent / Pension, e	tc.	Employment / Pension, etc. No. 2
Special As If you are of 230. (a) Gro	ssignee Relief l claiming SARP re	lief please state ne employment befo	re deduction	Employme	No. 1		No. 2
Special As If you are of 230. (a) Gro	ssignee Relief l claiming SARP re coss income from the SARP relief (less a	lief please state ne employment befo amounts contributed	re deduction to pension	Employme	No. 1	tc.	
Special As If you are of 230. (a) Gro of S and (b) Am	ssignee Relief I claiming SARP re coss income from the SARP relief (less and d amounts not assonount of SARP reli	lief please state ne employment before amounts contributed sessed to tax in the self-	re deduction to pension State)	Employment,	No. 1	00	No. 2
Special As If you are of 230. (a) Gro of S and (b) Am nov	ssignee Relief I claiming SARP re coss income from the SARP relief (less and d amounts not assonount of SARP relief w claimed on this	lief please state ne employment before amounts contributed tessed to tax in the state of claimed through program 11	re deduction to pension State) payroll or	Employment,	No. 1	00	No. 2
Special As If you are of 230. (a) Gro of S and (b) Am nov (c) Am	ssignee Relief I claiming SARP re coss income from the SARP relief (less and d amounts not assonount of SARP relief w claimed on this	lief please state ne employment before amounts contributed bessed to tax in the state of claimed through promm 11 or employment afte	re deduction to pension State) payroll or	Employment III	No. 1	00	No. 2
Special As If you are of 230. (a) Gro of S and (b) Am now (c) Am of (d) Ha	ssignee Relief I claiming SARP re coss income from the SARP relief (less and d amounts not assonated to the w claimed on this incount of income from SARP relief claiming s SARP relief bee	lief please state ne employment before amounts contributed bessed to tax in the state of claimed through promm 11 or employment afte	re deduction to pension State) payroll or r deduction		No. 1	00	No. 2
Special As If you are of 230. (a) Gro of S and (b) Am now (c) Am of (d) Ha yo	ssignee Relief I claiming SARP re coss income from the SARP relief (less and d amounts not assonium of SARP relief w claimed on this incount of income from SARP relief claiming s SARP relief beet our employer?	lief please state ne employment before amounts contributed tessed to tax in the state of claimed through promet afte and employment after a granted through programment and a granted through	re deduction to pension State) payroll or r deduction ayroll by		No. 1	00	No. 2 .00
Special As If you are of S and (b) Am now (c) Am of (d) Ha yo (e) If th	ssignee Relief I claiming SARP re coss income from the SARP relief (less a d amounts not assonated on this in w claimed on this in count of income from SARP relief claime as SARP relief bee our employer? The employment wa mber of days for we	lief please state ne employment before amounts contributed bessed to tax in the State of claimed through prome and the state of the sta	re deduction to pension State) payroll or deduction ayroll by		No. 1	00	No. 2 .00
Special As If you are of 230. (a) Gro of S and (b) Am nov (c) Am of (d) Ha yo (e) If th nut Research	ssignee Relief I claiming SARP re coss income from the SARP relief (less a d amounts not asson ount of SARP relief w claimed on this in count of income fro SARP relief claim s SARP relief bee our employer? the employment wa mber of days for w and Developm	lief please state the employment before amounts contributed the sessed to tax in the second of the sessed to tax in the second of the second o	re deduction to pension State) payroll or deduction ayroll by state the ed to the relief		No. 1	00	No. 2 .00
Special As If you are of 230. (a) Gro of S and (b) Am nov (c) Am of (d) Ha yo (e) If th nut Research 231. (a) Am	ssignee Relief I claiming SARP re coss income from the SARP relief (less a d amounts not asson ount of SARP relief w claimed on this in count of income fro SARP relief claim s SARP relief bee our employer? the employment wa mber of days for w and Developm	lief please state the employment before amounts contributed the sessed to tax in the state of claimed through processed to tax in the state of claimed through processed to tax in the state of claimed through processed to tax in the state of claimed through processed through the processed through the processed through the state of the processed through the proces	re deduction to pension State) payroll or deduction ayroll by state the ed to the relief		No. 1	00	No. 2 .00
Special As If you are of 230. (a) Gro of S and (b) Am nov (c) Am of (d) Ha yo (e) If th num Research 231. (a) Am cla (No	ssignee Relief Isclaiming SARP relies income from the SARP relief (less and amounts not assent out of SARP relief we claimed on this income from SARP relief claimed income from SARP relief become employer? The employment was and Developm and Developm and Developm and Developm and Developm and Under S. 472 te: enter the full and you under S. 766(lief please state the employment before amounts contributed the sessed to tax in the state of claimed through processed to tax in the state of claimed through processed to tax in the state of claimed through processed to tax in the state of claimed through processed through the processed through the processed through the state of the processed through the proces	re deduction to pension State) payroll or reduction ayroll by state the ed to the relies by your employ which is relevant	f oyer vant to	No. 1	00	No. 2 .00 .00 .00 .00 .00 Yes No
Special As If you are cooperated to see the cooperate of See and (b) Arm now (c) Arm of (d) Hay you (e) If the num (see arch 231. (a) Arm clar (Now to see the cooperate of See arch (b) Arm (b) Arm (b) Arm (b) Arm (b) Arm (c) are considered to see arch (b) Arm (b) Arm (c) are considered to see arch (b) Arm (c) are considered to see arch (b) Arm (c) are considered to see arch (c)	ssignee Relief Is claiming SARP relief (less and amounts not associated as shount of SARP relief who claimed on this is count of income from SARP relief claiming as SARP relief been bur employer? The employment was and Developm and Developm and Developm and under S. 472 ote: enter the full as you under S. 766(e) employer's accounts.	lief please state the employment before amounts contributed the sessed to tax in the state of claimed through process of the state of t	ore deduction to pension State) payroll or redduction ayroll by state the ed to the relies edit by your employ which is relevant to pension the year 200 and to pension the year 200 are stated.	f oyer vant to	No. 1	00	No. 2
Special As If you are cooperated to see the cooperate of See and (b) Arm now (c) Arm of (d) Hay you (e) If the num (see arch 231. (a) Arm clar (Now to see the cooperate of See arch (b) Arm (b) Arm (b) Arm (b) Arm (b) Arm (c)	ssignee Relief Is claiming SARP relief claiming SARP relief (less and amounts not assent out of SARP relief who claimed on this is count of income from SARP relief claiming sarah s	lief please state the employment before amounts contributed the sessed to tax in the state of claimed through process of the state of t	ore deduction to pension State) payroll or redduction ayroll by state the ed to the relies edit by your employ which is relevant to pension the year 200 and to pension the year 200 are stated.	f oyer vant to	No. 1	000	No. 2
Special As If you are of 230. (a) Gro of 5 and (b) Am nov (c) Am of (d) Ha yo (e) If th nun Research 231. (a) Am cla (No to y the (b) Am S. Foreign T. 232. (a) Am	ssignee Relief Isclaiming SARP relies income from the SARP relief (less and amounts not assent out of SARP relief we claimed on this incount of income from SARP relief claimed in secure employer? The employment was and Developm and Developm amount of research as imed under S. 472 and the secure enter the full as you under S. 766(e) employer's according to the secure of the sec	lief please state the employment before amounts contributed the sessed to tax in the state of claimed through process of the state of t	re deduction to pension State) payroll or reduction ayroll by state the ed to the relies by your employ which is relevant the year 20 under	f oyer vant to	No. 1	000	No. 2
Special As If you are of 230. (a) Gro of S and (b) Am now (c) Am of (d) Ha yo (e) If th nun Research 231. (a) Am cla (No to y the (b) Am S. Foreign T 232. (a) Am bee (b) Am	ssignee Relief Is claiming SARP relief (less and amounts not associated as shount of SARP relief (less and amount of income from SARP relief claiming shount of income from SARP relief been but employer? The employment was and Developm and	lief please state the employment before amounts contributed the essed to tax in the State of claimed through property of the p	re deduction to pension State) payroll or reduction ayroll by state the ed to the relief by your employ which is relevent to the year 20 under that has ate	f oyer vant to	No. 1	000	No. 2
Special As If you are of 230. (a) Gro of S and (b) Am nov (c) Am of (d) Ha yo (e) If th nut Research 231. (a) Am cla (No to y the (b) Am S. Foreign T 232. (a) Am on (c) Co	ssignee Relief Is claiming SARP relief class income from the SARP relief (less and amounts not associated as a count of SARP relief who claimed on this income from SARP relief claiming as SARP relief been bur employer? The employment was and Developm and Developm amount of research as imed under S. 472 and the employer's account of unused or 472D(4) from present and the subject to foreign and product of the impount of the	lief please state the employment before amounts contributed the sessed to tax in the state of claimed through property of the sessed to tax in the state of claimed through property of the sessed to tax in the state of claimed through property of the sessed to tax in the state of claimed through property of the sessed to take the sessed of the sessed	re deduction to pension State) payroll or reduction ayroll by state the ed to the relies which is relevant to the year 20 under that has ate id	f oyer vant to	No. 1	000	No. 2
Special As If you are of 230. (a) Gro of S and (b) Am nov (c) Am of (d) Ha yo (e) If th nut Research 231. (a) Am cla (No to y the (b) Am S. Foreign T 232. (a) Am on (c) Co tax	ssignee Relief Is claiming SARP relief class income from the SARP relief (less and amounts not associated as a count of SARP relief who claimed on this income from SARP relief claiming sharp relief been bur employer? The employment was and Developm and Developm and Developm and Developm and Developm and United Sarp (and the employer's account of unused or 472D(4) from present and the subject to foreign and product of income income and the income untry where the new withheld	lief please state the employment before amounts contributed the essed to tax in the state of claimed through property of the ed of the e	re deduction to pension State) payroll or redduction ayroll by state the ed to the relies which is relevant to the year 20 under that has ate id	f oyer vant to	No. 1	000	No. 2

2024120 ANY PANEL(S) OR SECTION(S) TH	AT DO NOT REQUIRE AN ENTRY	Y SHOULD BE LEFT BLANK
PPSN PPSN PPSN PPSN PPSN PPSN PPSN PPSN	Self	Spouse or Civil Partner
E - PAYE / BIK / PENSIONS (2) [233 - 249] PAYE / USC refunded during the year		Civil Partner
233. PAYE Tax refunded by Revenue for the Income Tax year 2024		
234. PAYE Tax underpaid (amount collected by Revenue by	 	
reducing your tax credits for 2024)		
235. Amount of USC refunded by Revenue for the year 2024		
Irish employment / pension / taxable benefits and foreign 236. (a) Income from Irish employment not subject to PAYE	n employment not subject to	PAYE
(include payments received on commencement /	.00	-00
cessation of employment, restrictive covenants, etc.) (b) Nature of payment(s)		
(5) (13.6.6.6.7)		
007 011 1 1 1 711		
237. Other including BIK	.00	.00
Specify		
238. Income attributable to the performance in the		
State of the duties of foreign offices and foreign employments not subject to PAYE deduction	.00	.00
239. Employment pension not subject to PAYE deductions	.00	.00
Allowable Deductions Incurred in Employment		
240. (a) Nature of employment(s)		
(b) Expenses(i) Insert ⊠ in the box if you are entitled to Flat Rate		
Expenses and wish to claim them in 2024		
 (ii) Expenses, other than Flat Rate Expenses, paid by the claimant wholly, exclusively and necessarily in the performance of the duties of the employment or office (Not including expenses claimed through real time at 238(b)(iv) below) 	.00	00
(iii) Remote Working (eWorking) expenses	.00	.00
(iv) Remote Working Relief already claimed through		
Real Time Credits in 2024	.00	.00
(v) All other expenses	.00	-00
(c) Capital allowances	.00	-00
(d) Total of (b) and (c) above	.00	-00
(e) Amount of total at (d) referring to Proprietary Directorship	.00	.00
income / salary (f) Amount of total at (d) referring to employment income / salary		.00
241. Pension Contribution Relief	, , , , , , , , , , , , , , , , ,	
Superannuation Contributions / AVC where not deducted	.00	.00
by employer Foreign Earnings Deduction		
242. Where you are claiming relief under S. 823A, state the following	1g	
(a) Country		
(b) Number of qualifying days spent there		
(c) Amount of relief claimed	.00	.00
Social Welfare Payments, Benefits or Pensions received		
243. Carer's Allowance paid by Department of Social Protection	.00	-00
244. Jobseeker's Benefit (self-employed)	00	-00
245. Other taxable Social Welfare Payments, Benefits or Pensions (State Pension, Illness Benefit, Occupational Injury Benefit,	.00	.00
Jobseeker's Benefit, Pre-Retirement Allowance, Maternity Benefit, Paternity Benefit, Parent's Benefit, Adoptive more information)		

202412 PPS		PANEL(S) O	R SECTION(S) TH	IAT DO NOT REQUIRE AN E Self	5	Spouse or
Lump	sums from Relevant Per	nsion Arra	ngements (S. 79		(Civil Partner
246. (a) Amount of lump sum(s) pai 7/12/2005 and 31/12/2023,		ive		00 [],	, 00
(b) (i) Amount of lump sum(s)	paid in 202	4		00 ,	.00
	(ii) Amount of lump sum pa under the rules of a Qua (QOPP) (S. 790AA(17))	alifying Over		,	00 ,	, .00
(c) Tax free amount, if any, for	2024			00 ,	.00
(d) Amount of excess lump sur	m(s) for 202	24		00,	.00
(e) Portion of amount at (d) cha at the standard rate (S. 790 (Do not include any amou	0AA(3)(a)(i)	or (3)(b)(i)(l))		00 ,	, .00
(f) Portion of amount at (d) changes (Note: this income should employment income subject to USC) 	also be incl	uded with		00 ,	.00
(g) Where amount at (d) include rules of a Qualifying Overs					
	(i) Portion of amount at (d) at the standard rate det S. 790AA(3)(a)(i) or (3)((Do not include any ar	ermined in a (b)(i)(l)	accordance with		00 ,	.00
	(ii) Portion of amount at (d) at the rates determined S. 790AA(3)(a)(ii), (3)(b)	in accordar	nce with		00 ,	.00
Conv	ertible Securities - Charg	eable eve	nt in 2024 (S. 12	8C)		
247. If	any part of the chargeable an AYE system, enter that amour	nount was n	•		00 ,	.00
Electi	on under S. 128A(4A) to	defer inco	me tax on the e	xercise of certain share	options (SO3 E	Election)
If you	or your spouse or your civil pa s and have now disposed of a	rtner made	a "payment on acc		•	•
248. (a) The balance of tax remainin to which the election under				00 ,	, .00
(I	o) The aggregate of the net ga of shares in 2024 (Do not include losses in th	_	•		00 ,	, 00
249. If	orships you and / or your spouse or c nd the percentage shareholdin			ectorships in the year 2024, s	itate each compai	ny's tax number
Cor	npany Tax Number	%	Insert ⊠ in the box if Spouse or Civil Partner	Company Tax Number	%	Insert ⊠ in the box if Spouse or Civil Partner

2024		AT I	DO	NC)T F	REQ	UIR	E AN	I ENT	TRY S	SHO					NK
	PSN					S	elf						_:	ISE O		
F -	FOREIGN INCOME [301 - 324] (enter amounts in €) gn tax deducted should only be entered below if it is available a							_	16.0			٠. '	CIVII	Part	ner	
Forei	gn tax deducted should only be entered below if it is available a ction, the amount of income returned below should be net of this	sa (crec	lit a	agaii	nst I	rish	lax.	If the	torei	gn ta	X IS (only a	llowe	d as	a abla)
	e foreign jurisdiction the gross amount of income should be retu															
See (Guide to Completing 2024 Pay & File Self-Assessment Retu	rns	for	mo	re ii	nfor	matic	on or	the	taxati	on of	fore	ign ir	come).	
301.	Great Britain and Northern Ireland Dividends								. 00				ĬП			. 00
302	Net amount received Foreign Pensions	L	Щ	<u>,</u> _	\perp	Щ,	Щ		-00	Ļ	₩,	<u> </u>		, -	₩	
002.	(a) Amount of State Welfare Pension(s)								- 00						.	- 00
	(b) Amount of all Other Pension(s)			<u>'</u>		Π,			. 00		††			'	\top	. 00
				,_		Η,		-	\vdash	-	┼┤,	\vdash	+	,—	₩.	\vdash
	(c) Amount of relief claimed								- 00							- 00
	(d) Country where foreign pension is paid from	Т								_						
303.	Lump sums from foreign pension arrangements (S. 200A)	H														
	(a) Name of foreign pension arrangement	L														
	(b) Name and address of administrator of the foreign															
	pension arrangement															
		H			+			+	+			+	-		\vdash	
	(c) Date on which the individual became a member of the	L	Ц,		Ц.	Щ	4_	Ц.,	Щ			Щ	\downarrow	Щ,	Щ	Щ
	foreign pension arrangement			D	D /	MI	4 /	ΥY	ΥY			DD	 	M /	Y	ΥΥ
	(d) Amount of lump sum(s) paid in 2024 under the rules		Т	П	Τ	Π		Ť	- 00			П			ΤÌ	.00
	of S. 200A		+	, _		\vdash	,⊢		┨┝	-	+	,		,	-	\vdash
	(e) Tax free amount, if any, for 2024			<u> </u>		Ш	Щ.		- 00	L	Ш	,Ш		$oxed{oxed}$		- 00
	(f) Amount of excess lump sum(s) for 2024								- 00							- 00
	(g) Portion of amount at Line 303(f) chargeable under Case	\vdash		, –		H	,		┨		+	,		,	+	\vdash
	III at the standard rate of income tax	L		ļ <u>, </u>		Ш	,		- 00	L	\perp	,		,	\perp	- 00
	(h) Portion of amount at Line 303(f) chargeable under Case III at the higher rate of income Tax and liable to USC								-00							- 00
304.	EU Deposit Interest		+	' ;⊢	+	H	'⊢†				\pm	'	_	,	一	
	(a) Amount of EU Deposit Interest	_	4_	<u>, L</u>	_	igspace	,	Ц,	- 00		44	, 📖	Д,	, -	4,	- 00
	(b) Savings Directive withholding tax credit							-							-	
	(c) Foreign tax (other than (b) above)		¬ 'Ի	+		- ' -		٦ŀ			- ' -			\top	٦r	
305.	UK 'Other' Interest	_	<u> </u>	\perp	\perp	_ , _	Н	٦.	+	ᄔ	┩╍┖	\vdash	<u> </u>	\vdash	┦.٢	Н
200	Gross amount of UK 'other' interest								-00							- 00
	EU 'Other' Interest (a) Amount of EU 'Other' Interest			,_			"		. 00			"		'	\top	.00
	Γ		╁┌	۱.۲		ᆛᆛ	╍┝╾	\dashv	1-100	\vdash	ᆛᆛ	╍┝╾	\Box	•	ᆛᆛ	
	(b) Savings Directive withholding tax credit		,_			<u> </u>		!-		Ш	,		,_		_]∙L	
	(c) Foreign tax (other than (b) above)															
	Non-EU Deposit Interest (Includes UK Deposit Interest)	廿	╝╸┞	亡	\vdash	╝╸┞	Н	\top		H	┸╸	Н	┸	H	┰╌	
	(a) Amount of Non-EU deposit interest	Ш],	L				Щ_	00		<u>LJ,</u>			,Щ	$\perp \! \! \perp$	- 00
	(b) Amount of foreign tax deducted							.							.	
308.	Foreign Employments (a) Gross income from Foreign Employments attributable		□ ,∟			_,∟					,∟		,∟			
	to the performance outside the State of such								1						$\neg \neg$	
	employments on which Transborder Relief is not claimed		╝,	L		╝,			- 00		Ш,			,Ш		- 00
	and on which no foreign tax was deducted		•			•					•			•		
	(b) Gross income from Foreign Employments attributable to the performance outside the state of			_		_			. —							
	such employments on which Transborder Relief is not								- 00							- 00
	claimed and on which foreign tax was deducted	$\overline{}$, ¬ г	$\overline{}$, ¬ г					,			,		
	(c) Amount of foreign tax deducted							-							-	
	Gross income from Foreign Employment on which		_,_	Ė			ĪΤ	T	. 00		, 	Π			Ti	00
	Transborder Relief is claimed	Ч							. 00		⊢.				\bot	.00
	(a) Country where the foreign employment is held															
	(b) Name and address of the foreign employer															
		ŀ	+	+	+	\forall	+	+			\vdash	+	+	\vdash	+	+
		-	+	+	+	H	+	+	+		\vdash	+	+	\vdash	+	+
	7.5 E. al. (2.15)	Ĺ						Ш			Щ				Щ	Ш
	(c) Employer's tax reference number in the jurisdiction															
	where the employment is held (d) Individual's tax reference number in the foreign jurisdiction	ļ	\dashv		\top		1	\sqcap				+			\top	\top
	Γ	\dashv	\dashv	+	ᆛ	┰├╴	+		+		\dashv	+		++	$\dashv\vdash$	+
	(e) Amount of foreign tax paid (and not refundable)		⅃,Ĺ			J,L		∐•∐	\perp	Ш	_,∟		\square , \sqcup		_J· <u>L</u>	Ш
	(f) Number of weeks foreign employment held continuously (in	the	yea	r of	ass	sess	men	ıt)					•			
								L							L	
	US Dividends - Enter gross amount before credit for				П		П		- 00	Г					\Box	00
	withholding tax		الليا	Ļ	J:	<u> </u>		1:	1 1	_ L	Ш,	Ш	Ш	,Ш_	Ш.	UU
	(Enter the amount of Irish tax deducted, if any, on encashmen	l Of 1	rnes	e c	JIVIC	ienc	ıs at	∟ıne	318)	1						

2024120 ANY PANEL(S) OR SECTION(S) T	HAT DO NOT REQUIRE AN ENTRY SHOULD BE LEFT BLA	ANK
PPSN	Self Spouse or	
311. Canadian Dividends where Irish tax on encashment	Civil Partner	r
was withheld - Enter gross amount before credit for	-00	- 00
withholding tax (Enter the amount of Irish tax deducted, if any, on encashme	nt of these dividends at Line 318)	
312. Canadian Dividends where no Irish tax on encashment		. —
was withheld - Enter gross amount before credit for		- 00
withholding tax 313. Income from Foreign Trade / Profession on which		1 []
no foreign tax was deducted	.00 , , , , , , , , , , , , , , , , , ,	. 00
314. (a) Income from Foreign Trade / Profession on which foreign tax was deducted		- 00
(b) Amount of foreign tax deducted		一
315. Foreign Rental Income (a) Number of foreign properties let		
(b) Income from Foreign Rents (enter gross amount receivable)		.00
(c) Expenses		H
(i) Expenses relating to this income (excluding interest)		00
(ii) Allowable Interest		00
(d) Net profit on Foreign Rental properties	-00	- 00
(e) Capital Allowances	.00	- 00
(including Capital Allowances forward) (f) Losses		
(i) Amount of unused losses from prior years	00	-00
(ii) Amount of losses in this year		-00
(iii) Amount of losses carried forward to next year		-00
(g) Amount of foreign tax deducted		
Foreign rental losses may be offset only against foreign renta 316. Other UK Income		
Income from all other UK Non-Deposit Interest, Royalties, An Gross amount of UK Income from	nuities, Dividends, etc.	. —
all Royalties, Annuities, Dividends, etc.	.00	- 00
Other Foreign Income	, , , , , , , , , , , , , , , , , , , ,	
(Enter the amount of Irish tax deducted, if any, on encashment of	his income at Line 319)	
317. (a) Foreign Patent Royalty income previously exempted under S. 234 on which no foreign tax deducted	.00	. 00
(b) Income from all other Foreign Non-Deposit Interest, Royalties, Annuities, Dividends, etc. on which		. 00
no foreign tax deducted 318. (a) (i) Foreign Patent Royalty income previously exempted		
under S. 234 on which foreign tax was deducted		-00
(ii) Amount of foreign tax deducted (b) (i) Income from all other Foreign Non-Deposit	<u> </u>	
Interest, Royalties, Annuities, Dividends, etc.	-00	- 00
on which foreign tax deducted (ii) Amount of foreign tax deducted		
319. Irish tax deducted on encashment		
320. Foreign Bank Accounts (S. 895)		
Give the following details for each relevant foreign bank accombined which you or your spouse or civil partner were the beneficial		
Note: A relevant foreign bank account is a bank account oper cooperative jurisdiction or is a non-DAC2, non-Common Rep		
Tax Compliance Act (FATCA) reporting jurisdiction (more detail		
(a) Name & address of deposit holder (bank, etc.),		
include Eircode (if known)		\dashv
(b) Date account was opened		ΥY
(c) Amount of money deposited on opening the account		- 00
(d) Name & address of intermediary through whom account was opened, include Eircode (if known)		
account was opened, include Littode (il Milowil)		$\overline{\Box}$

20241	120				ANY	/ PANE	EL(S)	OR SEC	OIT	N(S) 1	ГНА	T D	N C	ΙΟΊ	R	EQ	UIF	RE A	٩N	EN ⁻	ΓRY	SH						BL	AΝ	K
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Fore	eigr	Life	Poli	cies	/ Off	shore	• Fur	nds / O	the	r Off	sho	ore	Pr				[3	21 -	. 32	41			Ci	ivil	Pa	artı	ner			
321. I	Fore	ign L	ife Po	licies	(S. 73	30H, 73	30I, 73	0J, 730k tate of t	K). G	ive th	e fo	llow	ng	det	tails	s in	res	spe	ct o	f an								er S	Sta	te
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(on who Eircod		nenced ti nown)	.he															+	+	+				_
(f) Te	erms c	f the p	olicy																				T	T	Ť				ī
(g) A	nnual	premi	ums p	ayable	е					Γ	T	ΠÌ	Ì		İ			٦.	00			Tİ	Ī		\exists		T		00
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	(S. 747	'D(a)(i)(I))		olio) tax	able a	it 60%					<u>],</u> [00			_,[_ ,			. (00
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324. (a) A	dditior	nal Dou	uble Ta	axatio	n Relie	f due					Ī			j			<u> </u>		$\overline{\square}$				Ī	٦			7.	İ	Ī
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	(ii) the o	country	wher	e the	tax was	s withl	neld					Ī		Ī	Ī							Ī	Ī	Ī	Ī			Ī	Ī
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2024 PI	PSN ANY PANEL(S) OR SECTION(S) TH	AT DO NOT REQUIRE AN ENTI Self	RY SHOULD BE LEFT BLANK Spouse or Civil Partner
G -	IRISH OTHER INCOME [401 - 412]		Olvii i di tilci
401.	(a) Amount of Income from Fees, Commissions , etc.	.00	.00
	(b) Description of Income		
402.	Irish Untaxed Income		
	(a) Irish Government Stocks	,	, .00
	(b) Irish Exchequer Bills	, .00	, .00
	(c) Other Loans and Investments arising in the State	, .00	, .00
403.	Irish Deposit Interest / Credit Union Dividends		
	(a) Gross Deposit Interest / Credit Union Dividends received on which DIRT was deducted	, , ,	.00
	(b) Gross Interest received from Special Savings Account(s) on which DIRT was deducted	.00	.00
	(c) Gross interest received where DIRT was not deducted by virtue of S. 256(1A) or S. 256(1B)	.00	.00
404.	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)	,	.00
	(ii) Gross amount of dividends received from a REIT	-00	-00
	(b) Gross amount of Dividends from Irish Resident Companies (from which Dividend Withholding Tax was not deducted)	, , , , , , , , , , , , , , , , , , , ,	.00
405.	If you are a 'qualifying non-resident person' for the purposes of S. 153 insert ⊠ in the box		
406.	Settlement, Covenant, Estate Income, Maintenance Payme	ents, etc.	
	(a) Gross amount received / receivable, where tax was not deducted		, .00
	(b) Gross amount received / receivable, where tax was deducted		, .00
407.	Patent Royalty income where tax was deducted at source		
	(a) Gross amount of Irish Patent Royalty income previously exempted under S. 234	.00	.00
	(b) Gross amount of other Irish Patent Royalty income	.00	.00
408.	Patent Rights - Transactions involving Capital Sums (S. 75)		
	(a) Resident person - Patent rights sold for capital sums in current year of assessment S. 757(1). Net proceeds	.00	-00
	(b) Non-resident person - Patent rights sold for capital sums in current year of assessment S. 757(2). Net proceeds	.00	,
	(c) Patent rights acquired for capital sums in current year of assessment. Cost	.00	.00
Amo	unt chargeable to tax in year of assessment under S. 757		
	(d) Net Proceeds chargeable in current year from sales in this year of assessment	.00	.00
	(e) Net Proceeds chargeable in current year from sales in previous years of assessment	.00	.00
	(f) Total chargeable under S. 757 in current year of assessment	, .00	.00
409.	Gross amount of Other Income received where Irish Standard Rate Tax was deducted at source, e.g. Annuities	00	.00

2024 P I	PSN ANY PANEL(S) OR SECTION(S) T	THAT DO NOT REQUIRE AN ENTI Self	RY SHOULD BE LEFT BLANK Spouse or Civil Partner
410.	Investment Undertakings (S. 739G(2A))		
	(a) Gain on deemed disposal taxable at 41% (S. 739E(1)(b)(ii))	.00	.00
	(b) Gain on deemed disposal taxable at 60% (S. 739E(1)(ba))		.00
	(c) Name & Address of the Investment Undertaking (S. 739E(2A)(b)), include Eircode (if known)		
411	Irish Real Estate Funds (IREF)		
	(a) Amount of IREF taxable event	-00	.00
	(b) Withholding tax suffered under S. 739P	00	00
	(c) Withholding tax suffered under S. 739T	.00	.00
	(d) Refund of withholding tax under S. 739Q due to		
	(i) Double tax relief under a treaty		00
	(ii) (I) Other	-00	.00
	(II) Reason		
412	Income chargeable under S. 811B		
412.	Enter amount of income chargeable under S. 811B	, .00	.00
INC	OME FROM SOURCES NOT SHOWN ELSEWH	IERE [413]	
413.	(a) Gross amount of the income	,	.00
	(b) Amount of tax deducted		
	(c) Source(s) of income received		
Н-	EXEMPT INCOME [414 - 419]		
414.	Profit disregarded by virtue of Artists Exemption granted under S. 195	,	
415.	(a) Profit or gains from Woodlands	, , , ,	,
	(b) If a loss, enter the amount of the loss		
	(c) Distributions out of exempt profit or gains from Woodlands	,	.00
416.	(a) Income received under Rent-a-Room Relief Scheme	.00	
	(b) If you do not wish to avail of Rent-a-Room Relief, insert ⊠ include details at Panel C and / or Line 401, as appropriate	in the box and	
417.	Childcare Services		
	I confirm that I have notified the relevant person recognised by the I Service Executive that I am providing Childcare Services and electhave the gross income , before expenses, in respect of these service exempted from income tax (to elect enter the gross income receives	et to ices .00	.00
418.	Income not chargeable to tax but which is part of total income for the purposes of S. 188(1)	,	.00
419.	(a) Other Exempt Income	.00	.00
	(b) Details of income sources, e.g. exempt investment income received under S. 189		

2024120 ANY PANEL(S) OR SECTION(S) TH	AT DO NOT REQUIRE AN ENTRY S	
PPSN	Self	Spouse or Civil Partner
I - CHARGES AND DEDUCTIONS [501 - 514]		Civil Partner
501. Clawback of Employers' Tax Relief at Source (TRS) If you are an employer and have paid medical insurance prem to an authorised insurer on behalf of your employees	niums	
enter the amount of tax relief at source granted to you in respect of these premiums (Note: do not enter the amount of the insurance premium(s) p	,	
502. Amount of Maintenance Payments paid in 2024 (exclude any amounts in respect of children)		.00
(a) Name of spouse or civil partner		
(b) PPSN of spouse or civil partner (if known)		
(c) Date of legally enforceable maintenance agreement 503. (a) Gross amount of Deed(s) of Covenant in favour of Permanently Incapacitated individual(s) (b) Gross amount of Deed(s) of Covenant in favour of person(s) aged 65 or over		
504. Gross amount of payment of other Charges / Annuity(ies) where tax was deducted		
Interest paid under deduction of Income Tax at a re or WITHOUT the deduction of Income Tax 505. If you have applied the practice set out in Paragraph 9 of Tax and make a payment of interest to a non-resident (a) at a reduced rate of income tax, please state the DTA relied	Duty Manual 08-03-06 to	
(i) Enter the amount of the interest paid	,	.00
(ii) Enter the amount of income tax deducted		. 00
 (b) without the deduction of income tax, please state the DTA relied on (i) the amount of interest paid without the deduction of income tax 	.00	.00
Pension Contributions [506 - 510] 506. If you are claiming relief in respect of RACs / PRSAs / QOPPs state the source(s) of your earnings for which the relief is claimed		
 507. Retirement Annuity Contracts (RACs) (a) Amount of RACs paid in 2024 (for which relief has not been claimed or granted in 2023) (b) Insert ⊠ in the box if a once off payment 		.00
(c) Amount paid between 1/1/2025 and 31/10/2025 for which		
relief has not already been granted and for which relief is being claimed in 2024		
(d) Amount paid in a prior year, for which relief has not been obtained		00
508. Personal Retirement Savings Accounts (PRSAs) Only complete if you, or your employer on your behalf, made PRS	A contributions.	
 (a) If you are a member of an Occupational or Statutory Pension scheme state the amount of contributions to that scheme from 1/1/2024 - 31/12/2024, (for which no further relief is due) 		.00
(b) PRSA contributions deducted by your employer from your salary, (for which no further relief is due)	,	, 00
(c) PRSA contributions made on your behalf by your employer	.00	.00
 (d) PRSA contributions paid directly by you to a PRSA provider (e) Amount paid between 1/1/2025 and 31/10/2025 for which relief has not already been granted and for which relief is being claimed in 2024 	, , , ,	.00
(f) Amount paid in a prior year, for which relief has not been obtained		00

2024120 ANY PANEL(S) OR SECTION(S) THAT	DO NOT REQUIRE AN ENTRY S Self	Spouse or
509. Qualifying Overseas Pension Plans (QOPPs)		Civil Partner
(Note: contributions to QOPPs that are made to occupational sc	hemes and relieved on that basis s	should not be included below)
(a) Amount paid by 'relevant migrant member' in respect of a 'qualifying overseas pension plan' in 2024	.00	,00
(b) Amount paid between 1/1/2025 and 31/10/2025 for which relief has not already been granted and for which relief is being claimed in 2024	.00	.00
(c) Amount paid in a prior year, for which relief	.00	.00
has not been obtained 510. Pension Contribution Relief Total amount of RAC / PRSA / QOPP relief claimed in 2024	.00	
511. Retirement Relief for Certain Sportspersons		,
(a) Insert ⊠ in the box to claim relief		
(b) Date of permanent cessation of the specific occupation		
or profession		
(c) Amount of relief claimed for the year 2024		.00
512. Mortgage Interest Tax Credit Note: Mortgage interest tax credit is due only in respect of a qualifying	a property which is registered for L	PT and is located within
the State. Further information is available in the Guide to Completing		
valid, you must have an LPT Property ID and you must attach the follow	•	
was paid on the qualifying mortgage:		
A document confirming the value of the mortgage on the qua	llifying property as at 31/12/2023	
 A copy of the interest certificate for 2023 A copy of the interest certificate for 2024 		
All fields must be completed.		
Where you are claiming Mortgage Interest Tax Credit in respect of mo	re than two properties used as sol	e or main residences –
for example, for self and a former spouse or civil partner or for self and		
requested below, for all qualifying properties, on a separate sheet.		
Qualifying property (i) Use of qualifying property		
Insert ⊠ in the box(es) to confirm that the qualifying property on w	which this claim is made is	
- a residential property used as my sole or main residence		
or - a residential property used as the sole or main residence of a fo	ormer or separated	
spouse, or a former civil partner or a civil partner from whom I a circumstances where reconciliation is unlikely		
 a residential property used as the sole or main residence of a cis provided rent-free and without any other consideration to that 		
(ii) (a) Local Property Tax (LPT) ID		
(b) Insert ⊠ in the box(es) to confirm the claim is in respect of		
a qualifying property in accordance with section 473C(7) of		_
the Taxes Consolidation Act 1997 and is compliant with the provisions of LPT, the planning and development acts and		
such other requirements as set out in section 473C(7)		
Qualifying loan		
(iii) Value of the qualifying loan on 31 December 2023		00
(Note: The value must be greater than €80,000 and less than €5 Qualifying interest paid on qualifying loan 2024	00,000)	
(iv) Total amount of qualifying interest paid for the year 2024	.00	.00
		
Amount of qualifying interest YOU paid for the year 2024		.00
Number of days for which you paid interest on the qualifying loan		
Amount of qualifying interest 2nd mortgage payer paid for the year		00
Number of days for which 2nd mortgage payer paid interest on the q	ualifying loan in 2024	
Amount of qualifying interest 3rd mortgage payer paid for the yea	r 2024	.00
Number of days for which 3rd mortgage payer paid interest on the qu	ualifying loan in 2024	,
Qualifying interest paid on qualifying loan 2023		
Total amount of qualifying interest paid for the year 2023		00
Amount of qualifying interest YOU paid for the year 2023	.00	.00
Number of days for which you paid interest on the qualifying loan	in 2023	,
Amount of qualifying interest 2nd mortgage payer paid for the year	ar 2023 .00	.00
Number of days for which 2nd mortgage payer paid interest on the q	ualifying loan in 2023	
Amount of qualifying interest 3rd mortgage payer paid for the yea	r 2023 . 00	.00
Number of days for which 3rd mortgage payer paid interest on the qu	ualifying loan in 2023	
PAGE 23	FOR C	FFICE USE ONLY

2024120 ANY PANEL(S) OR SECTION(S) TH	AT DO NOT REQUIRE AN ENTE	RY SHOULD BE LEFT BLANK
PPSN	Self	Spouse or
513. Interest Relief on a Loan applied in acquiring an interest of Interest Relief on a Loan applied in acquiring an interest or	or share in a partnership	Civil Partner
share in a farming partnership within the meaning of S. 598A	-00	-00
State amount of interest paid in 2024 514. Significant Buildings and Gardens (S. 482)		
Amount of qualifying expenditure incurred in 2024	.00	-00
J - PERSONAL TAX CREDITS [515 - 550] 515. (a) Home Carer Tax Credit - Amount due for 2024	.00	
(b) If you qualify on the "look-back" year insert ⊠ in the box		
516. Employee Tax Credit - Insert ⊠ in the box if claimed (Note: This is also known as the PAYE tax credit)		
517. Earned Income Tax Credit - Insert ⊠ in the box if claimed 518. (a) Blind Person's Tax Credit - Insert ⊠ in the box to indicate if	due	
(b) Guide Dog - Number of Guide Dogs maintained by you		
519. Assistance Dog - Number of Assistance Dogs maintained by you		
	.00	
520. (a) Dependent Relative Tax Credit - Amount claimed	<u> </u>	[
(b) Number of Dependent Relatives 521. Employing a Carer to care for an incapacitated individual		
- Amount claimed 522. Permanent Health Benefit	00	00
Also known as Income Continuance (not health / medical insuran	ce) - 00	-00
 - Amount paid (where not deducted from gross pay by employer) 523. Start-up Relief for Entrepreneurs (SURE) 		
(a) Amount subscribed for eligible shares in 2024 (i) Investment Amount	.00	.00
(ii) Deduction Amount	.00	.00
(b) Amount carried forward from previous periods	.00	.00
(c) Name of company in which investment was made		
(d) Tax reference number of company in which investment		
was made (e) Date of the "Statement of Qualification (SURE)"		
(f) Amount to be treated as a deduction from total income in 20 (i) Investment Amount	024 000	-00
(ii) Deduction Amount	, 00	.00
(g) Amounts to be relieved against:		
(i) 2023 (A) Investment Amount	.00	.00
(B) Deduction Amount	.00	.00
(ii) 2022 (A) Investment Amount	.00	.00
(B) Deduction Amount	.00	.00
(iii) 2021	, , , , , , , , , , , , , , , , , , , ,	.00
(A) Investment Amount (B) Deduction Amount	, , , , , , , , , , , , , , , , , , , ,	.00
(iv) 2020		
(A) Investment Amount (B) Deduction Amount	, , , , , , , , , , , , , , , , , , , ,	.00
(v) 2019	-00	.00
(A) Investment Amount	-00	.00
(B) Deduction Amount (vi) 2018	-00	-00
(A) Investment Amount	.00	.00
(B) Deduction Amount		
(h) Amount to be carried forward to future periods(i) Investment Amount	.00	.00
(ii) Deduction Amount	.00	.00
524. Employment Investment Incentive (EII) (a) Amount claimed in previous years and carried		
forward into 2024 (b) Amount claimed in 2024 but unused and carried	-00	, 00
forward into 2025	.00	-00
(c) Amount subscribed for eligible shares in 2024		.00
PAGE	₂₄ FOI	R OFFICE USE ONLY

2024120		ANY	PANEL(S	S) OR	SECT	ION	(S) T	ГНА	T DO	NOT	REQ	UIRE .	AN EN	ITRY S	HOUL			
PPSN											Se	elf					oouse vil Pa	
(d) Na	ame of compan	y in which	investme	ent wa	s mad	le												
	x reference nur as made	mber of co	mpany ir	n whic	h inve	stme	ent											
(f) Da	ate of 'EII5' (Ma mount subscribe	ed for eligi				gh				DD	/ M N	1 / Y	YYY]	D	D / M	/ / Y	/ Y Y
_	n investment ful ate of the "State		(ualificati	on (El	I)"					DD	/ M N	/ Y	YYY		D	D / M	И У	YY
	nount of investr		h qualifie	s for r	elief								- 00					.00
	nder S. 502(2A) duction from to		under S	. 502(2A)					1	1		. 00		,	,		. 00
and	ount invested fount invested forware count to be carried forware.	d into 202	24	-		s yea	ars		—				- 00 - 00		,	,		.00
	up Capital Inc	•	•						, 		, 				,	· · · · · · · · · · · · · · · · · · ·		
(a) An	nount subscribe	ed for eligi	ble share	es in 2	024				Щ,	,	<u></u>		. 00	Г	<u></u> ,	Ш,		.00
` '	ame of compan	•					4											
	x reference nur s made	nber of co	mpany ir	1 WNIC	n inves	stme	ent									1,1,		
	ate of the "State nount of investr										MM	/ Y Y	YY		DD	/MM	/ Y Y	YY
un	der S. 502(2A)								Щ,	,	<u> </u>	\perp	- 00		<u>_</u> ,_	<u> </u>		-00
	duction from to nount invested					e			Ц,	,Щ	Щ,ļ		- 00		<u>_</u> ,_	<u> </u>		-00
	ars and carried			is iii p	reviou	3			Щ,	,	<u> </u>		. 00			<u> </u>		.00
	nount to be car	ried forwa	rd to futu	re per	iods				Ш,	,Ш	Ш,L		- 00		□,∟	Ш,		- 00
526. Tuitio n (a) Sta	ate the name o	f the stude	ent															
(do reg	nount paid per on the properties of the propert	dministration fees,	on, exam , etc.)									.00						-00
	sert ⊠ in the bo			trainii	ng cou	ırse												
If you are to secondary If you wish	the primary cla claimant, con to claim Single n must be com	aimant, co nplete sec Person C	omplete ctions (a Child Care) & (b er Cred). If yo dit pro	u ar vide	re a the	seco follo	ondai wing	ry cla inforn	iman nation hing y	t, con in res our c	i <mark>plete</mark> spect o	sectio f each	ns (a) c	& (c) ther inc	dividual	
	the nature of y										Child	1 		1 [Chile	12	
i.e. Fa	ather, Mother, (Grandpare	nt, Legal	Guar	dian, e	etc.			H	++							\pm	
(i) Ch	ild's First Name	Э																
(ii) Ch	nild's Surname																	
(iii) C	hild's Date of B	irth								DD.	и М М	/ Y	YYY	l L	DE	M M	1 / Y Y	ΥY
(iv) C	hild's PPSN																	
٠,	the child is ove incapacity	r 18 years	old state	name	of pla	ace o	of ful	I tim	e inst	tructio	on, or	if the				d state i	nature	
	Поараску	Child '	1										C	hild 2				
						+	+											
						\perp	<u> </u>		+									
(vi) In	the year ende	d 31 Dece	mber 20	24 did	the ch	nild(r	en)	l nam	ed ah		asida	with v	(OU			Щ		Щ
fo	or the whole or or the case	greater pa	rt of the	ear, i.	e. in e	xces	ss of	six	montl	hs				ro-rata	Yes (basis		No	
	n the year ende whether married							ith a	nothe	er per	son as	s a co	uple		Yes	s [No	
(viii) l	s this claim ma who lives outsion	de in resp	ect of a r	on-re	sident	child	d wh						son		Yes	s 🗌	No	

2024120 PPSN				AN'	Y PAI	NEL(S) OF	R SE	CTIO	N(S)	THA	AT D	0 N	ЮТ	RE	QU	IRE	ΑN	EN	ITR	Y SI	Ю	ULD	В	E LE	FT	BL	AN	K	
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of an	other ir	ndivid	uál. S	tate			`	•	•		,			-	-		9													_
(I	Name (relinqı															Ш											Ц			_
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(ii	i) His o	her l	PPSN	l (if kn	own)								(iii)	His	or	her	Dat	e of	Bir	th (i	f kn	owr	1)	D	1	M	/ Y	Υ	ΥΥ	-
527. (c) C	laim fo	r Sin	gle P	ersor	ı Chil	d Ca	rer C	redit	t - Se	cond	lary	Cla	ima	nt																
resu	e comp It of the i) In the	prim	ary cla	aiman	t relir	nguisl	hing h	nis or	her e	entitle	emer	nt to	the	tax	cre	dit			-	Per	son	Ch	ild C	Care	er C	redi	t as	a		
(1	for no	t less	than	100 d	lays																		Yes	i			No			
	(Note (in res	pect	of the	seco	ndary	/ clair	mant)	will r	not be	redi	uced	l on	a pr	o-ra	ata I	bas	is)	,	Ŭ	•	/S									
(i												th ar	noth	er p	ers	on a	as a	COL	ıple				Yes	;			No			
(i	(iii) Is this claim made in respect of a non-resident child who is a child of a single person who lives outside the State but works in the State (e.g. cross-border worker) (iv) State the name and address of the individual who has relinquished his or her entitlement to the tax																													
(i	whether married, in a civil partnership, or cohabiting (iii) Is this claim made in respect of a non-resident child who is a child of a single person who lives outside the State but works in the State (e.g. cross-border worker) (iv) State the name and address of the individual who																													
	(iii) Is this claim made in respect of a non-resident child who is a child of a single person who lives outside the State but works in the State (e.g. cross-border worker) (iv) State the name and address of the individual who has relinquished his or her entitlement to the tax																													
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(Note : it is 528. Inca (a) To		d Ch	ild Ta	x Cred	dit								resi	aes	WIT	n yc	ou w	niie	ret	aınıı	ng a	cre	eait 1	or a	ano	iner	cni	Ia)		
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2024120 ANY PANEL(S) OR SECTION(S) TH	AT DO NOT REQUIRE AN ENTR	Y SHOULD BE LEFT BLANK
PPSN	Self	Spouse or Civil Partner
530. (a) Owner Occupier Relief on a Residential Property in a Designated Area other than a claim in respect of		
Living City Initiative - Amount due in 2024		.00
(b) Living City InitiativeWhere there is a claim for Owner Occupier Relief in respect	ct of Living City Initiative (S. 372AA	∖B) state
(i) Amount due in 2024	.00	.00
(ii) The address of the qualifying premises in respect		
of which the qualifying expenditure was incurred, include Eircode (if known)		
modes Enouge (in known)		
(iii) The unique Identification Number (if any) assigned to the qualifying premises under S. 27 Finance (LPT)		
Act 2012 (Property Identification for LPT purposes)		
(iv) Details of the aggregate of all qualifying expenditure incurred by the individual in respect of the qualifying premises	.00	,
(v) Reference number supplied by the Local Authority with the Letter of Certification		
(c) Property based incentive scheme - Where you are claim at Line 529, insert ⋈ in the box and give details in Panel O		
531. Fisher Tax Credit		
To claim this credit enter the number of days spent at sea on a vessel registered on the European Community fishing fleet reg		
(a) Number of days		
(b) Fisher Tax Credit – amount claimed	, .00	.00
532. Seafarer Allowance		
(a) Number of days out of the State		
(b) Amount of salary for this employment	.00	
(c) Amount claimed	, .00	,
533. Sea-Going Naval Personnel Credit	rick Nevel Consider	
To claim this credit, you must be a permanent member of the I and have spent at least 80 days at sea in 2023 on board an Iri		
Number of days spent at sea on board an Irish naval vessel		
534. Rent Tax Credit		
Note: Rent tax credit is not due where you are in receipt of Housing (RAS) or any other State Housing Support Schemes in respect of to or a Commissioner of Public Works who owns the property in an of Housing Association. See www.revenue.ie for further information.	he tenancy or where your landlord	l is a Government Minister
	Se	Spouse or
(a) I confirm that, in respect of this tenancy(ies), I am not in receipt payment from a government scheme / body or agency	of any rent support	" Civil Partner
(for example HAP / RAS). Insert ⊠ in the box(es)	_	_
(b) I confirm that the landlord is not a Government Minister or a Cou Works who owns the property in an official capacity, and is not a Housing Association. Insert ⊠ in the box(es)		
payment from a government scheme / body or agency (for example HAP / RAS). Insert ⊠ in the box(es) (b) I confirm that the landlord is not a Government Minister or a Col Works who owns the property in an official capacity, and is not a	of any rent support	··· Civil Pa

) OR SEC	TION(S) THAT DO NOT REQU	JIRE AN ENTR	Y SHOULD BE	LEFT BLANK
PPSN			Self		Spouse or Civil Partner
(c) I confirm that I paid rent under a tenancy(insert ⊠ in the box(es)	ies) in the	tax year 2024			
Please select (d) and / or (e) as appropriat disqualifies you from claiming the Rent Talnsert ⊠ in the box(es)		r to apply for this credit. If ne	ither of the op	tions below ap	oplies this
 (d) I confirm that the rented property is my or residence (PPR) in the year 2024, or the or study, and I am not related to my landlord as par I am related to my landlord other than siblings, grandparent / grandchild, aur registered with the Residential Tenanc such as the Rent-a-Room scheme. 	rented pro ent / child as parent nt / uncle,	operty is not my PPR but I use i or child / parent, or t / child or child / parent, (for ex- niece / nephew, etc) and the pr	t for work ample, operty is		
(e) I confirm that the rented property is used and he or she was aged under 23 years p I nor my child is related to the landlord an Tenancies Board (RTB) if it is a type of te	orior to cor d the prop	mmencing third level education perty is registered with the Resi	; neither		
		ne property is rented for Self se or Civil Partner		ne property is third level edu	
(f) Residential Tenancies Board (RTB) registration number (if known)					
(g) Address of the rented property (include Eircode) (This property must be located within the State)					
(h) Name of tenant					
(i) PPSN of tenant					
(j) Start date of tenancy					MM/YYYY
(k) If the tenancy ended in 2024, provide the	end date				MM/YYYY
(I) Local Property Tax (LPT) Property ID (if kn	nown)				
(m) Gross amount of rent paid in 2024		-00			.00
(n) Address of Landlord / Agency, if known (include Eircode)					
(o) Insert ⊠ in the box if your landlord is non-	resident				
(p) If the rent was paid to an agent, please provide the landlord's name and address (if known)					
(q) Landlord's PPSN (if known) 535. Year of Marriage Review					
(a) To claim for relief under S. 1020 inse	ert⊠ in the	e box			
(b) Amount of spouse's income for 2024	.		-00		
(c) Amount of repayment claimed in res		ﺎ,ﺍ <u>ﻟﯩﻠﯩﻠ</u> , ﺍ <u>ﻟﯩﻠﯩ</u>	.00		
(d) Amount of repayment claimed in res		ا, السلسا, السلسا	-00		
Your spouse will have to make a separa	ite claim fo	or relief under S. 1020 in his / h	er return		

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	(b) PF	PSN of	nursi	ng	ho	me	re	side	ent																													
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801. I	Descrip	otion (of As	sets	;								No. of Disposals	Aggregate Area in Hectare	es			ggreg isider		
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((b) Shar	es / S	ecuri	ties ·	- Und	quote	d										, L			.00
((c) Agric	ultura	l Lan	d / B	uildii	ngs											,	$\prod_{j=1}^{n}$. 00
((d) Deve	elopmo	ent La	and													, 🗌	\square ,		. 00
(e) Fore	ign Lif	fe Pol	licies	s (S.	594)	cha	ırgea	able	at 40	0%						, 🔲	Ш,		. 00
(f) Offsh	ore Fu	unds	(S. 7	747A) cha	rge	able	at 4	0%							, 🗌	Δ,		. 00
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(i) Share	es or S	Secur	ities	exch	ange	ed (S. 9′	13(5)))							, 🗆	Ш,		. 00
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802. I	lf any di	isposa	al was	bet	weer	n con	nec	ted _l	parti	es o	r ot	herw	ise not at arm'	s length						
803. I	If any of	f the o	rigina	al ac	quisi	tions	wei	re be	etwe	en c	onr	ecte	ed parties or otl	nerwise not at arr	n's lengt	h 🗌				
	If the m				beei	n sub	stit	uted	for t	he c	ost	of a	cquisition of ar	ny assets dispose	d of					
					al Pri	/ate	Res	iden	ice: e	ente	r an	nour	nt of considerat	ion						- 00
((b) Retir	emen	t Reli	ef -	unde	r S. {	599:	ente	er cc	onsic	lera	ation	on disposal of	qualifying assets	;					. 00
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((d) Disp	osal c	of a si	te to	a ch	ild: e	ente	r am	ount	ofc	ons	sider	ation				, T	Πĺ		- 00
(. , ,										•		•	t ⊠ in the box and e on www.reven t			,	,		
((f) Othe										T		enter a	amount of conside	eration					- 00
	(spe	cify)									Ť						,	,		
806.	Claim t	o Reli	iefs -	Spo	use	or C	ivil	Part	ner											
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	(spec	cify)									1						,	 ,		

2024120 ANY PANEL(S) OR SECTION(S	THAT DO NOT REQUIRE AN ENTRY	SHOULD BE LEFT BLANK
PPSN	Self	Spouse or Civil Partner
Gains / Losses / Net chargeable gains		
807. Chargeable gains in the year before S. 604A relief	, .00	
808. Losses in the year before S. 604A relief	.00	, . 00
809. If any of the losses at Line 808 refer to a loss to a connect	ed person, give the following details	
(a) Name of connected person		
(b) Tax Reference Number of connected person		
(c) Amount of loss	, .00	.00
810. Amount of gain relieved under S. 604A	, .00	, .00
811. Chargeable Gain(s) net of allowable current year losses and S. 604A relief (excluding Foreign Life Policies)	,	.00
812. Previous Gain(s) Rolled-over (now chargeable)	.00	.00
813. Current year losses arising in 2024 available for offset against previous gains rolled over814. Amount of unused Loss(es) from prior year(s) available	.00	.00
for, and offset against chargeable gains above		,00
815. Personal Exemption (max €1,270 per spouse or civil partner & not transferable (Note: losses, including losses forward, must be used first		00
816. Net Chargeable Gain (excluding Foreign Life Policies)	, .00	
817. Chargeable Gain on Foreign Life Policies	,	, , , , , , , , , , , , , , , , , , , ,
818. Current Year Loss(es) for carry forward to 2025	.00	, 00
819. Unused Loss(es) from prior year(s) for carry forward to 2025	,	,
820. Total Unused Loss(es) for carry forward to 2025	,	,
If you have an overall CGT loss in 2024 there is no need to	complete Lines 821 or 822	
821. In respect of net chargeable gains that arose in the pe	riod 1 January 2024 - 30 November 20	024
(a) Enter amount of net gain to be charged at 33%	.00	.00
(b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies)	.00	,
(c) Enter amount of net gain on Foreign Life Policies to be charged at 40%	,	, .00
(d) Enter amount of net gain on disposal of chargeable business asset(s) by a relevant individual to be charged at 10% under S. 597AA		.00
(e) Enter amount of net gain in respect of Venture Fund Capital to be charged at 15%	.00	,
(f) (i) Enter amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2024 by virtue of S. 542(1)(d)	,	.00
(ii) Date of disposal		

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822.	In resp	oect	of ne	t cha	ırgea	able	gai	ns tl	nat aı	ose	in t	he pe	eriod	1 De	ceml	oer 2	024	- 31 D	ecen	ber 2	2024		CIVI	ı ı aı	uici	. —
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	(b) Ent (ex		moun ng Fo						rged a	at 40)%				, \Box		, \Box		00		Ш,]		. 00
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	provid	e the	follo	wing	infor	mat	ion i	n res	pect	of ea	ach	such f	foreig	n dis	posa	l			-	•	Amo	unt	of fo	reigi	n tax	
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824.	Enter t	he n	umbe	er of a	isset	ts ac	cquir		nd the elf				n giv	en		Self						۰	01107	or		
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O - PROPERTY BASED INCENTIVES [901 - 935]

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

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

PPSN ANY PANEL	(S) OR SECTION	S) THAT DO NOT REQUIRE A	N ENTRY SHOULD BE LEFT BLANK
Residential Property		Owner Occupier	Investor - Lessor
901. Urban Renewal	S. 372 AP & AR		00
902. Town Renewal	S. 372 AP & AR		00 .00
903. Seaside Resort	S. 372 AU	, ,	.00
904. Rural Renewal	S. 372 AP & AR		00 .00
905. Living over the Shop	S. 372 AP & AR		00 .00
906. Park and Ride	S. 372 AP & AR		00
907. Student Accommodation	S. 372 AP	, ,	.00
908. Living City Initiative	S. 372AAB	-	00
Industrial Buildings Allowance		Owner Occupier	Investor - Lessor
909. Urban Renewal	S. 372C & D		00
910. Town Renewal	S. 372AC & AD		00
911. Seaside Resort	S. 352 & S.353		00
912. Rural Renewal	S. 372M & N		00
913. Multi-storey Car Parks	S. 344		00 .00
914. Living over the Shop (Commercial Premises Only)	S. 372D		00 .00
915. Enterprise Areas	S. 343		00 .00
916. Park and Ride	S. 372V & W		00 .00
917. Hotels	S. 268(1)(d)		00
918. Holiday Cottages	S. 268(3)		00 .00
919. Holiday Hostels	S. 268(2C)(b)		00 .00
920. Guest Houses	S. 268(2C)(a)		00 .00
921. Nursing Homes	S. 268(1)(g)		00 .00
922. Housing for the Elderly / Infirm	S. 268(3A)	, , , , , , , , , , , , , , , , , , , ,	00 .00
923. Convalescent Homes	S. 268(1)(i)		00 .00
924. Qualifying Hospitals	S. 268(2A)	, , , , , , , , , , , , , , , , , , , ,	00 .00
925. Qualifying Mental Health Centres	S. 268(1C)	, , , , .	00 .00
926. Qualifying Sports Injury Clinics	S. 268(2B)		00 .00
927. Buildings used for certain Childcare Purposes	S. 843A		00
928. Buildings used for the purposes of providing Childcare Services or a	S. 843B		00
Fitness Centre to employees			
929. Specialist Palliative Care Units930. Building or Structures in Registered	S. 268(1)(m)		00
Caravan & Camping Sites 931. Mid-Shannon Corridor Tourism	S. 268(2D)		00
Infrastructure Investment Scheme	S. 372AW		00
932. Living City Initiative	S. 372AAC		00 .00
933. Living City Initiative (Investor only)	S. 372AAD		.00
934. Aviation Services Facilities	S. 268(1)(n)		00 .00
935. Where the scheme(s) on which you a Scheme(s), quote the relevant Section			
			-00
			—

SELF-ASSESSMENT MADE UNDER CHAPTER 4 OF PART return must include a Self-Assessment by the chargeable person to whom the return must include a Self-Assessment by the chargeable person to whom the return must include a Self-Assessment by the chargeable person to whom the return must be self-Assessment by the chargeable person to whom the return must be self-Assessment by the chargeable person to whom the return must be self-Assessment by the chargeable person to whom the return must be self-Assessment by the chargeable person to whom the return must be self-Assessment by the chargeable person to whom the return must be self-Assessment by the chargeable person to whom the return must be self-Assessment by the chargeable person to whom the return must be self-Assessment by the chargeable person to whom the return must be self-Assessment by the chargeable person to whom the return must be self-Assessment by the chargeable person to whom the return must be self-Assessment by the chargeable person to whom the return must be self-Assessment by the chargeable person to whom the return must be self-Assessment by the chargeable person to whom the return must be self-Assessment by the chargeable person by the char	
Assessment may be liable to a penalty of €250.	um relates. An individual who falls to make
REMEMBER	
ou do not have to complete the Self-Assessment panels if you on or before 31 August 2025	u submit this return to Revenue
Self-Assessment – Income Tax	
(a) Amount of income or profits arising for this period	
(Note: this is the amount of your total income for this year before taking account total income includes sources of income from employments, pensions, Depart and investment income, as well as self employed income. Where you are in retthe adjusted net profit after taking account of business expenses, but before locations are the self-taking account of business expenses.	tment of Social Protection payments, renta eceipt of trading or professional income, it i
(b) Amount of tax chargeable for this period	
(i) Amount of income tax chargeable for this period	
(Note: this is the amount of income tax charged on the above income, after ta allowances, but before any tax credits such as personal tax credit, medical ex	
(ii) Amount of USC chargeable for this period - self	
(iii) Amount of USC chargeable for this period - spouse or civil partner	
(Note: this is the amount of USC chargeable on all of your income (including that been deducted at source))	employment and pension income where U
(iv) Amount of PRSI chargeable for this period - self	
(v) Amount of PRSI chargeable for this period - spouse or civil partner	
(Note: this is the amount of PRSI chargeable on your trading and investment your Irish employment income)	income only. Do not include PRSI due on
(vi) Total amount of tax chargeable for this period	
(Note: this is the sum of income tax, USC, and PRSI chargeable)	, ,
(c) (i) Amount of tax payable for this period before refund / offset at (c)(iii) below	
(ii) Amount of tax overpaid for this period before refund / offset at (c)(iii) below	
(Note: this is the amount of tax payable or tax overpaid for the period, which is chargeable ((b)(vi) above) by the amount of any tax credits due. Credits included credit or employee tax credit, but also less obvious items such as Dividend Wilder DIRT withheld at source, PAYE operated on Schedule E income and Professional This is the amount of PSWT withheld / deducted, before any interim refunds a	le obvious items such as the personal tax thholding Tax (DWT) withheld / deducted, onal Services Withholding Tax (PSWT).
(iii) Amount of refund (or offset) of tax withheld at source	
(Note: the amount of any tax withheld at source, refunded (e.g. interim refund	of PSWT) or offset, should be entered her
(d) Amount of tax payable for this period	

2024120		ANY	PANI	EL(S) OF	R SEC	;TION(S	S) TH	AT DO	NOT F	REQUIR	E AN E	NTR	Y SHO	OUL	BE I	_EFT	BLA	NK
PPSN																		
(f) An	nount of surch	narge due u	ınder	r S. 1084	beca	use of I	late fili	ing of th	nis retu	ırn								- 00
	ote: if you are									nargeabl	e period	d, a la	ate fili	ng sı	ırchar	ge is	due.	
		of the tax du e due date	ie or	€12,695,	, whic	hever is	s the l	esser, \	where t	the retu	rn is sub	omitte	ed with	hin tv	vo mo	nths		
	• 10%	of the tax d	due o	or €63,48	5, whi	chever	is the	lesser,	where	the ret	urn is m	ore t	han tv	vo m	onths	late)		
	nount of surch ocal Property				beca	use of r	non-co	ompliar	nce with	h								- 00
(N Se	lote: Failure to elf-Assessment subsequently b	o meet you nt should be	r LP1 e inci	T obligation of the contract o	y 10%	subjec	ct to a	maxim	ium inc	reased	amount	of €6	33,48	5. Wł	nere th	ne LP	T is	
	Amount of ta		ı Prel	liminary 1	Tax, pa	aid dire	ctly to	the Co	ollector	-Genera	al			1				. 00
	for this period lote: this is the		of tax	already	naid to	o the C	ollecto	or-Gene	eralie	vour 2	024 Pre	_ limin	ary Ta	J,∟ ax na	id Do	not i	nclu	
	ny balancing p														iid. De	, 1100 11	rioia	uc
(ii)) Amount of ta	ax deferred	unde	er S. 657	(6A)													. 00
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(N	lote: this is ta ready paid at	ıx payable a	amou	ınt at (d)	above				f any s	urcharg	e due a	t (f) c	or (g),	⅃,∟ less	the an	, L nount	of ta	
) Balance of t					ileneu (at (11)(," <i>))</i>										. 00
(N alı	lote: this is ta ready paid at	x overpaid (h)(i) and th	amoi ne an	unt at (e) nount of) abov tax de	eferred a	at (h)((ii))	-		ge due a	at (f)	or (g),	_,∟_ plus	the a	moun	t of t	ш
	E the above to	b be my Se	IT-ASS	sessmen	it to in	come i	ax tor	tne ye	ar 2024	4 					-			
Signature													Date	D) / M	M / Y	Υ	ΥΥ
Capacity of	f Signatory																	
937. Self-A	Assessment	– Capital G	ains	s Tax												. —		
(a) An	nount of char	geable gain	s aris	sing for tl	his pe	riod],[_		, 📙		- 00
(N	lote: this is th	e amount o	of cha	argeable	gains	for this	perio	d less a	any reli	iefs whic	ch reduc	ce the	e char	geab	le gai	n)		
(b) An	nount of tax c	hargeable f	for th	is period	ļ													- 00
	lote: this is th lowances, e.g										account	of ar	ny dec	ductio	ons, re	liefs o	or	
(c) An	nount of tax p	ayable for t	his p	eriod														- 00
	lote: this is thom tax charge		of tax	due afte	er any	Retirem	nent R	Relief or	· Credit	t for For	eign Ta	x paid	d have	e bee	n ded	ucted		
	nount of surcl	_	undei	r S. 1084	1 beca	use of I	late fil	ing of t	his retu	urn],[_		,		. 00
re	nount of surch quirements lote: see 936	-	under	r S. 1084	beca	use of r	non-co	ompliar	nce with	h LPT],[,		.00
•	mount of tax p		to th	ne Collect	tor-Ge	eneral f	or this	neriod						1				.00
(N	lote: the amo	unt entered	l here	e will be t	the an	nount o		-		the year	r plus ar	∟ ny an	nounts	J,∟ s that	may	,∟⊥ have	beer	ш
	edited to the y Balance of t			-		ype)							П	1				00
) Balance of t			-										⅃ , ∟ ヿ┌		, <u> </u>		-00
	E the above to					anital C	laine "	Tay for	the vo	ar 2024				⊿,∟		,	Ļ	لتّن ا
Signature	L lite above li	o be my se	ii-AS		11 10 0	apıldı G	Jaii 18	IAX IUI	uie yea	aı 2024			Date	D	/ M	M	Y	YY
Capacity o	f Signatory																	$\overline{}$

I

f you wish to have any refund paid directly to your bank account, please supply your bank account details. Single Euro Payments Area (SEPA) International Bank Account Numbers (IBAN) and Bank Identifier Codes (BIC) are generally available on your bank account statements. Further information on SEPA can be found on www.revenue.ie It is not possible to make a refund directly to a foreign bank account that is not a member of SEPA. BAN (Maximum 34 characters) BIC (Maximum 11 characters) If you are married or in a civil partnership and have opted for Joint Assessment in 2024, please provide your spouse's or civil partner's bank account details.							
Single Euro Payments Area (SEPA) International Bank Account Numbers (IBAN) and Bank Identifier Codes (BIC) are generally available on your bank account statements. Further information on SEPA can be found on www.revenue.ie It is not possible to make a refund directly to a foreign bank account that is not a member of SEPA. BAN (Maximum 34 characters) BIC (Maximum 11 characters) If you are married or in a civil partnership and have opted for Joint Assessment in 2024, please provide your spouse's or							
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account statements. Further information on SEPA can be found on www.revenue.ie t is not possible to make a refund directly to a foreign bank account that is not a member of SEPA. BAN (Maximum 34 characters) BIC (Maximum 11 characters) f you are married or in a civil partnership and have opted for Joint Assessment in 2024, please provide your spouse's or							
BAN (Maximum 34 characters) BIC (Maximum 11 characters) f you are married or in a civil partnership and have opted for Joint Assessment in 2024, please provide your spouse's or							
BIC (Maximum 11 characters) f you are married or in a civil partnership and have opted for Joint Assessment in 2024, please provide your spouse's or							
f you are married or in a civil partnership and have opted for Joint Assessment in 2024, please provide your spouse's or							
f you are married or in a civil partnership and have opted for Joint Assessment in 2024, please provide your spouse's or							
·							
BAN (Maximum 34 characters)							
BIC (Maximum 11 characters)							
Note: Any subsequent Revenue refunds will be made to this bank account unless otherwise notified)							
Expression of Doubt provided by S. 959P							
f you have a genuine doubt about the correct application of tax law to any item in the return, insert ⊠ in the box and provide details of the point at issue in the entry fields below							
(This section is only for genuine Expressions of Doubt as provided for by S. 959P. It should not be used for general notes or comments)							
a) Provide full details of the facts and circumstances of the matter to which the Expression of Doubt relates							
b) Specify the doubt, the basis for the doubt and the tax law giving rise to the doubt							
c) Identify the amount of tax in doubt in respect of the chargeable period to which the Expression of Doubt relates							
d) List the supporting documents that are being submitted in relation to the matter involved. These documents should accompany this return							
e) Identify any published Revenue guidelines that you have consulted concerning the application of the law in similar circumstances							

2024120 ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE A	N ENTRY SHOULD BE LEFT BLANK
PPSN	Appendix 1
B - SELF-EMPLOYED INCOME [101 - 167] contd.	PP
(Including Farming & Partnership Income) Note: If you and / or your Spouse or Civil Partner have / has more than two Trade	s, Professions or Vocations
insert ⊠ in the box and photocopy Appendix 1 (pages 37 - 40) to complete and su	
	Trade No.
	Self Spouse or Civil Partner
101. Insert ⊠ in the box to indicate to whom the income refers	
102. Description of Trade, Profession or Vocation (you must clearly describe the trade)	
Do not submit accounts with this return. Instead you MUST give an extract of information from the accounts on page 40.	
103. Does the trade include relevant operations for the purposes of Relevant Contracts Tax (
(Relevant operations mean operations in the construction, forestry and meat-processin 104. If you are employed by An Post as a sub-postmaster / postmistress, or by the Department	-
as a Social Welfare Branch Manager, insert ⊠ in the box	
Where there is an entry at Line 104 there must be an entry at Line 108 105. If this source of income ceased during the year 2024 state the date of cessation	
106. If you are a farmer insert ⊠ in the box and complete Lines 119 and 120 on page 39, if a	pplicable
Profit assessable	
107. (a) Amount of adjusted net profit for accounting period	.00
(b) Amount of adjusted net loss for accounting period	00
108. Enter the assessable profit even if this is the same as the adjusted net profit per Line 107(a) - (if a loss show 0.00)	
This should include income assessable under S. 98A(4), (Reverse Premiums in	00
trading situations) where appropriate Leases agreed with Individual Lessees	
109. (a) Confirm if you have made an election(s), or a joint election under	
section 299(3)(b) in respect of a relevant lease, or leases. (b) Where such election(s) has/have been made, provide the following details	
(i) Number of Leases subject to an election	
(ii) Are any Lessors Associated Enterprises for the purpose of Chapter	
4 of Part 35C?	
(iii) Total Lease Payments deductible under Sec. 299(3)(c)	.00
(iv) Total Actual Lease Payments payable	
(v) Total Deemed Capital Expenditure	00
(vi) Capital Allowances in Period Balancing Charges	.00
110. (a) Amount arising from capital allowances which were deductible in arriving at	.00
relevant income for USC (b) Amount arising from capital allowances which were deductible in arriving at	
relevant income for USC	,00
Unused Capital Allowances from a prior year	
111. (a) Amount carried forward which is allowable as a deduction for USC, i.e. allowances under S. 284(1), 272(3), 658(2)(b), and 659(2)(a) determined in	-00
accordance with subsections (3A), (3AA), (3B) or (3BA) of S. 659	
(b) Amount carried forward which is not allowable as a deduction for USC,i.e. allowances other than those claimed under the Sections specified in (a) above,	
and are not specified relief capital allowances (as set out in Sch. 25B)	00
(c) Specified Relief Capital Allowances (as set out in Sch. 25B)	
(i) Specified property relief capital allowances, as defined in S. 531AAE	
(ii) All other specified relief capital allowances	
Capital Allowances for the current year [112 - 115] 112. Where a claim to tax relief on property based incentive schemes is included below,	,
insert \boxtimes in the box and give details in Panel O on pages 32 / 33	
113. Machinery and Plant (a) If any amount entered above refers to 'energy-efficient equipment' under S. 285A	
enter that amount here	00
(b) If any amount entered above refers to 'childcare and fitness centre equipment'	.00
under S. 285B enter that amount here (c) If any amount entered above refers to 'gas vehicles and refuelling equipment'	
under S. 285C enter that amount here	
PAGE 37	FOR OFFICE USE ONLY

2024120 ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN	ENTRY SHOULD BE LEFT BLANK
PPSN	Appendix 1
B - SELF-EMPLOYED INCOME [101 - 167] contd. (Including Farming & Partnership Income)	Trada Na
114. Industrial Buildings and / or Farm Buildings Allowance (a) Amount which is allowable as a deduction for Universal Social Charge (USC),	Trade No.
i.e. allowances under S. 272(3), 658(2)(b), 658A(2)(a) and 658A(2)(b)	.00
(i) If any amount entered at (a) above refers to farm buildings under Sec. 658(2)(b), enter that amount here	
(ii) If any amount entered at (a) above refers to slurry storage under	.00
Sec. 658A(2)(a), enter that amount here (iii) If any amount entered at (a) above refers to slurry storage under Sec. 658A(2)(b), enter that amount here	.00
(b) Amount which is not allowable as a deduction for USC, i.e. allowances other than those claimed under the Sections specified in (a) above, and are not specified relief capital allowances (as set out in Sch. 25B)	.00
(c) Specified Relief Capital Allowances (as set out in Sch. 25B) Note: As provided for in Part 12, Chapter 4A, passive investors should not include any excess accelerated capital allowances carried forward beyond 2014 or the tax life of the building or structure, if later	
 (i) Specified property relief capital allowances, as defined in S. 531AAE other than Living City Initiative and Aviation Services Facilities allowances entered at (ii) and (iii) below 	.00
(ii) In respect of any Living City Initiative (S. 372AAC) capital allowances, enter the amount of capital allowances and provide the following	.00
 (I) The address of the qualifying premises in respect of which the qualifying expenditure was incurred, include Eircode (if known) 	
(II) Details of the aggregate of all qualifying expenditure incurred by the individual in respect of the qualifying premises	.00
(III) A brief description of the nature of the retail or other service which	
is provided or is to be provided in the qualifying premises, e.g. newsagent, grocer, doctor, dentist, legal services,	
restaurant / bar / cafe, etc. (iii) In respect of any Aviation Services Facilities (S. 268(1)(n)) accelerated capital allowances provided for under S. 273(3)(k)(i) enter the amount	.00
of capital allowances and provide the following (I) The aggregate amount of specified capital expenditure incurred	.00
(II) The address of building or structure, include Eircode (if known)	
(iv) In respect of building used for the purposes of providing childcare services or a	.00
fitness centre to employees (S. 843B) enter the amount of capital allowances (v) All other specified relief capital allowances	
115. Other Capital Allowances	.00
Losses [116 - 118]	,,
116. (a) If you wish to claim, under S. 381, to set any loss made in the trade in the year 2024 (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 31/12/2026	.00
(b) If you wish to claim under S. 381 to set a relevant loss, as defined in S. 381B, made in the year 2024 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2026 (Note: relief is restricted to a maximum of €31,750)	.00
(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 2024 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2026	
(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B)	.00
(ii) Specified Relief Capital Allowances (as set out in Sch. 25B)(I) Specified property relief capital allowances, as defined in S. 531AAE	
(II) All other specified relief capital allowances	.00
(d) Total loss for offset against other income (by virtue of S. 381 and / or S. 392)	,
PAGE 38	FOR OFFICE USE ONLY

2024120			NY P	ΑN	EL(S) OR SECTION(S) THAT DO NOT REQUIRE AN	ENTRY SHOULD BE LEFT BLAN	K
PPSN						Appendix 1	
					ME [101 - 167] contd.		
	<i>uding Farmir</i> osses from a			ship	o Income)	Trade No.	
117. (a) Ar	mount of unus	sed loss	es fro		a prior year (S. 382) other than residential developmen		
	nd losses whe fore 7/4/2009		eleva	nt c	claim was not made to and received by Revenue		00
					development land losses from a prior year where the and received by Revenue before 7/4/2009, state		_
	(i) Amount o	of tax cre	edit du	ue ii	n respect of these losses (S. 644AA(6) and (8))		00
		of tax pa	yable	on	the profits or gains of the combined trade (S. 644AA(7	7)) [00
-	Loss Relief this trade cea	ased in 2	2024	and	I you wish to claim terminal loss relief for the years 202	23, 2022, and 2021 state	
	(i) Amount o	of unuse	ed loss	s in	the final 12 months to the date of cessation		00
	` '	of unuse	ed cap		I allowances in the final 12 months to the		00
	you wish to c ade in a subs				s relief for the year 2024 in respect of a loss te		_
	(i) Amount o	of the los	ss reli	ef a	available for 2024		00
_	(ii) The date	the trac	de cea	ase	d		Υ
Farmers 119. (a) Re	elief for qualif	ying far	mer u	nde	er S. 667B used in 2024		0
(b) Re	elief for qualif	ying far	mer u	nde	er S. 667B used in prior years		0
(c) Ins	sert ⊠ in the l	box if yo	ou are	ар	partner in a Registered Farm Partnership as defined by	S. 667C	
(d) Re	elief for partne	er in Re	gister	ed l	Farm Partnership under S. 667C used in 2024		0
(e) Re	elief for partne	er in Re	gister	ed I	Farm Partnership under S. 667C used in 2023		0
(f) Re	lief for partne	r in Reg	gistere	ed F	Farm Partnership under S. 667C used in 2022		0
					relates wholly or in part to Share Farming	, ,	
. ,	sert ⊠ in the l nd subseque	•		sh to	o elect for income averaging for the year 2024		
٠,	sert ⊠ in the l ccordance wit				eable profits for this year are computed in e averaging)		
(j) Ins	ert 🗵 in the b	ox if yo	u wisl	h to	withdraw from income averaging for the year 2024		
(k)					vish to temporarily elect out of income averaging e with S. 657(6A)		
	(ii) Enter the year if yo	amount u had n	of ad	ljust olied	ted net profit which would be assessable for this d for income averaging		0
	ion Farm P			ip ta	ax reference number		
(b) D	ate this Partn	ership v	vas ei	nter	red on the Register of Succession Farm Partnerships ure, Food and the Marine		Y
	•		•		a "Successor" within the meaning of S. 667D(2)	Farmer [
						Successor	
(d) In	sert ⊠ in the	box to	confirr	n th	nat no "Successor" in this partnership was aged over 40	0 at 1 January 2024	
(e) Yo	our share of th	he profi	ts as p	per	the partnership agreement	(%	o)
(f) An	nount of Succ	ession	Tax C	red	lit due		00
					holding Tax (PSWT) interim refund) related to the basis period for 2024 on	-,,	_
fees f	or Profession				not include credit for Relevant Contracts Tax withheld		
PRSI paid		^ نظامت	D= : 1				
Depa amou	irtment of Soc unt of PRSI, if	cial Prot any, pa	ection	n as	a sub-postmaster / postmistress, or by the s a Social Welfare Branch Manager, enter the to An Post / Department of Social Protection		
in res	spect of this ir	icome			PAGE 30	FOR OFFICE USE ONLY	٦

2024120 ANY PANEL(S) OR SEC	CTION(S) THAT [DO NOT REQUIRE AN ENTRY	' SHOULD BE LEFT BLAI	NK
PPSN			Appendix 1	
EXTRACTS FROM ACCOUNTS [123 - 167	-			
Accounts Information Period (must be comple	ted)	Capital Account and Balance S	Sheet Items [144 - 155]	
123. From	YYY	144. Cash / Capital introduced	, , , , , , , , , , , , , , , , , , , ,	-00
124. To	YYYY	145. Drawings (Net of Tax and Pension contributions)		-00
Extracts From Accounts must be completed in all case		146. (a) Closing Capital		00
you or your spouse or civil partner are in receipt of tra		Balance - positive	,	- 00
professional income, except where either Lines 125 or 125. If you have previously submitted accounts information		(b) If negative, state amount here		00
relating to this return state the income tax return wi		147. Stock, Work in progress,		-00
which accounts were submitted (YYYY)		Finished goods 148. Debtors and Prepayments		\vdash
126. (a) Where the income arises		. ,		-00
from a partnership, enter the tax reference of the partnership		149. Cash / Bank (Debit)		-00
(b) Insert ⊠ in the box if you are a non-active		150. Bank / Loans/		-00
partner within the meaning of S. 409A (c) If you are in partnership with your spouse / civi	I partner	Overdraft (Credit) 151. Client Account		
and the accounts information for that trade or p		Balances (Debit)		00
have been submitted under their trade, enter the		152. Client Account		00
number (in this Form 11) under which the acco	unts	Balances (Credit)	,,	- 00
information was supplied		153. Creditors and Accruals		00
Income [127 - 129] 127. Sales / Receipts / Turnover		154. Tax Creditors		.00
	-00	155. (a) Net Assets - positive		.00
128. Receipts from Government Agencies (GMS, etc.)	- 00	(b) If negative,		\vdash
129. Other Trading Income	.00	state amount here	<u> </u>	- 00
including tax exempt income,,	.00	Extracts from Adjusted Net F	Profit / Loss Computation [156 - 1671
Trading Account Items [130 - 131]		Profit / Loss per Accounts		100 - 101]
130. Purchases	. 00	156. Net Trade Profit		. 00
131. Gross Trading Profits (including	.00	per Accounts 157. Net Trade Loss	,	\vdash
other Trade Receipts / income,,,,,,,		per Accounts		- 00
Expenses and Deductions [132 - 143]		po. 7 1000a. No		
132. Salaries / Wages				
, , , , , , , , , , , , , , , , , , ,	- 00	A diversaries assets to Net Duel	Sit / Language Aggregate (450)	4071
133. Additional Staff Costs	-00	Adjustments made to Net Prof 158. Where there are no adjustn		. 16/]
134. Sub-Contractors for the purposes		profit / loss per accounts, in	•	
of Relevant Contracts Tax (RCT)	. 00	159. Motor Expenses		-00
135. Other Sub-Contractors	. 00	160. Donations (Political and		
136. Consultancy, Professional fees	.00	Charitable) / Entertainment 161. Light, Heat and Phone	·	-00
137. Motor, Travel and Subsistence	.00			-00
138. Repairs / Renewals	-00	162. Net gain on sale of fixed / chargeable assets		-00
139. Rental Expenses		163. Net loss on sale of		-00
	- 00	fixed / chargeable assets 164. (a) Deduction for stock		
140. Depreciation, Goodwill / Capital write-off	- 00	relief under S. 666		-00
141. (a) Provisions including bad debts - positive , , , ,	. 00	(b) Deduction for stock relief under S. 667B		-00
(b) Provisions including	.00	165. Deduction for increase in carbon tax under S. 664A		00
bad debts - negative,,		166. Other Addbacks		.00
143. Other Expenses -	-00	167. Other Deductions		
negative / credit entries , , , , ,	- 00	.s Suloi Doddolloi lo		00

If you have made any payment(s) during 2024 in the course of this trade or profession for services provided, where the total amount paid to any one person was greater than €6,000, you must complete a Form 46G. You can access this form from the My Services page or from the ROS Offline Application. The form is also available on Revenue's website www.revenue.ie (under 'Self-assessment and self-employment>Third party returns')

PPSN ANY PANEL(S) OR SECTION(S)	THAT DO NOT REQUIRE AN	Appendix 2
D - PAYE / BIK / PENSIONS (1) [219 - 232]		
Note: If you and / or your Spouse or Civil Partner have / insert ⊠ in the box and photocopy Appendix 2 (pages 4		
	Employment / Pension,	• • — — ·
Employment / Pension, etc. subject to PAYE	No. Self Spouse /	No Self Spouse /
Details entered at Lines 220 to 222 are relevant to Lines 223		
219. Insert ⊠ in the box to indicate to whom the income refers		
220. Employer's / Pension Provider's PAYE registered number		
221. Employer's / Pension Provider's name		
222. Gross amount of taxable income for this employment / pension (available from your final payslip for 2024)		00 , , , , , , , , , , , , , , , , , ,
223. Source of income (insert ⊠ in the relevant boxes)		
(a) Employment		
(b) Directorship		
(c) Foreign employment exercised in Ireland		
(d) Employment (SARP relief claimed)		
(e) Public Sector employment - PRSI class B, C, or D(f) Public Sector employment - Oireachtas, Judiciary, etc.		
(g) Income in lieu of Social Welfare Payments		
(h) Pension - Early Farm Retirement		
(i) Pension - Employment pension		
(j) Pension - RAC or PRSA		H
(k) Distribution from an ARF		П
(I) Distribution from a PRSA		
224. (a) Net tax deducted / refunded in this employment		
(b) Insert $\ensuremath{\boxtimes}$ in the box if the tax figure above was a refund		
Director remuneration (Note: in respect of Proprietary Directorships, only tax remi	tted to Revenue should be en	tered here)
(c) In arriving at the 'gross amount of taxable income for thi	s employment / pension' and t	the 'Net tax deducted / refunded', state:
(i) Amount of taxable income paid in 2024 which was earned in the year 2023 and was brought back to that year		
(ii) The amount of tax paid in respect of that amount of income brought back to 2023		
(iii) The amount of gross income for USC purposes paid in 2024 which was earned in the year 2023 and was brought back to that year		
(iv) The amount of USC paid in respect of that amount of income brought back to 2023		

2024120		ANY F	PANEL(S) OR SECTION	ON(S)) THAT DO NOT REQUIRE AN E	NTRY SHO	ULD BE LEFT BLANK
PPSN						Ар	pendix 2
224 (a) (v)	The amount of	incomo n	aid in the year 2025		Self		Spouse or Civil Partner
224. (C) (V)	which was earn been brought b	ned in the back to 20	year 2024 and has 24 and included in the income above	e		<u></u>	
(vi			in respect of that ght back to 2024				,
(vi	paid in the year 2024 and and included	ar 2025 w d has bee in the Gr	come for USC purpos thich was earned in the n brought back to 202 css income for Universion this employment a	e 4 sal	,,		
(vi			aid in respect of that ght back to 2024			<u></u>	,
			cial Charge (USC) from ur final payslip for 202		.00		, .00
226. (a) Ne	t USC deducted	d / refunde	ed in this employment				
(b) Ins	sert 🗵 in the box	x if the US	SC figure above was a	refui	nd \square	,-	,
227. If you specif	received a perfeied institution, in	ormance- n excess o	related bonus paymen of €20,000 and have s payment, insert ⊠ in t	it fror	m a ed		
228. Paymo	ent frequency			Wee	ekly		
				Fort	nightly		
				Fou	r weekly		
				Mon	nthly		
				Oth	er		
229. Is relie	ef due under S.	480B ("w	eek 53")		Yes No		Yes No
Special A	ssignee Relie	ef Progra	amme (SARP)		Employment / Pension, etc.	Employ	ment / Pension, etc.
-	claiming SARP	-			No.		No.
of	SARP relief (les	ss amoun	loyment before deducts contributed to pensi to tax in the State)		.00		,
	nount of SARP i w claimed on th		ned through payroll or 1		.00		.00
, ,	nount of income SARP relief cla		oloyment after deducti	on	.00		.00
	s SARP relief b ur employer?	een gran	ted through payroll by		Yes No		Yes No
			for a full year, state the ou were entitled to the		ef		
Research	and Develop	oment					
	nount of researd nimed under S. 4		velopment credit 2024		.00		.00
to	you under S. 76	66(2A(a))	t surrendered by your or S. 766C(2) which is period ending in the ye	rele	vant to		
, ,	nount of unused 472D(4) from p		rried forward under ear		.00		.00
Foreign T	ax						
be	en subject to fo	reign tax i	above, if any, that has n a Treaty State	3	.00		.00
	nount of non-ref this income	undable f	oreign tax paid				

PAY AND FILE - 31 OCTOBER 2025

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

IMPORTANT

Methods of Payment

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

1. Revenue Online Service (ROS)

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

2. myAccount

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

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

3. Direct Debit

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

4. Cheque

- Complete the Statement of Net Liabilities on the payslip to ensure your cheque payment is allocated to the correct tax years.
- Ensure the cheque amount equals the total in the 'Total Net Amount' box on the payslip.
- Make your cheque payable to the Collector-General.
- Forward the completed payslip and your cheque to Collector-General, PO Box 354, Limerick.
- Please note that cheque payments can take longer to process and update to your customer record.
- Paying online using ROS or myaccount is the fastest and most secure way to make your payment.

Importance of Prompt Payments

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

Enforcement carries costs, additional to any interest charged.

ENQUIRIES

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

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

SEE PAYSLIP ON REVERSE

RPC019189_EN_PR_L_1_Form 11_sample

In accordance with the Taxes Consolidation Act 1997, you are obliged to submit the following return and payment on or before **31 October 2025**:

Preliminary Tax for the year of assessment 2025 including Universal Social Charge contributions

Payment of any balance of Income Tax due for the year of assessment 2024

Return of Income and Capital Gains for the year of assessment 2024

How to complete the payslip

Please see overleaf the payment options that are available to you. Please note that paying online using ROS or myAccount is the quickest and most secure way to make your Income Tax payment. If you pay online you do not need to complete the below payslip. If you are paying by Cheque, please complete the below payslip and Statement of Net Liabilities to ensure your Income Tax payment is promptly allocated to the correct tax years. Once completed, forward the payslip to the Collector-General, PO Box 354, Limerick.

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

1. Preliminary Tax 2025

The minimum Preliminary Tax payment you are obliged to make is an amount equal to the lesser of 90% of your final Income Tax liability for 2025 or 100% of your final liability for 2024. If you are paying your 2025 Preliminary Tax by monthly Direct Debit, leave this box blank.

2. Balancing Amount 2024

Insert any outstanding balance of Income Tax for the year of assessment 2024. Tax already paid for this year should be taken into consideration when calculating the amount of the balance outstanding.

If you have calculated that there is a credit due to you for this year, enter the amount and tick the box (x) to indicate that the value is a credit.

The credit will be automatically offset against any liabilities for other years on the Statement of Net Liabilities.

3. TOTAL NET AMOUNT

The Total Net Amount figure should match the sum total of declarations that you are making for the above periods.

If you have calculated that you have no Preliminary Tax 2025 or Balancing Amount 2024, enter a single '0' in the appropriate box for that category on the Statement of Net Liabilities.

The Total Net Amount should also match the amount of your cheque payment.

IMPORTANT NOTE:

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

Form 11 **€ Payslip**

€ Statement of Net Liabilities

PPSN: 0000000AB

Name: A. N. OTHER

Whole Euro only - DO NOT ENTER CENT

Income Tax Preliminary Tax 2025

5 5 5 5 5 5 5 00

Income Tax Balancing Amount 2024

2 2 2 2 2 2 2 2 00

Place X in the box above if Income Tax 2024 is a credit

X

Signature: A.N. OTHER Date: 12-09-2025

If you are paying by cheque, the cheque amount should equal the total in the 'Total Net Amount'

TOTAL NET AMOUNT
1 + 2 ABOVE

3 3 3 3 3 00

