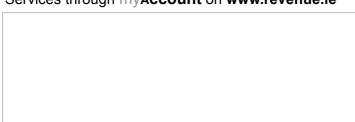
Income Tax Return for the year 2024 - Form 12



(Employees, Pension Recipients & Non–Proprietary Directors)

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



 Your PPSN
 Image: Control of the second second

or when calling at your Revenue office.

This form is to be completed and returned to your Revenue office on or before 31 October 2025.

Return Address

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

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

RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE YEAR ENDED 31 DECEMBER 2024 CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2024

This Tax Return should be completed by a person whose main source of income is from a PAYE employment or pension or by a non-proprietary company director who pays all his / her Income Tax under the PAYE system (see notes below). NOTICE: YOU ARE HEREBY REQUIRED, UNDER SECTION 879 TAXES CONSOLIDATION ACT 1997, BY THE INSPECTOR OF TAXES NAMED ABOVE TO PREPARE AND DELIVER, ON OR BEFORE 31 OCTOBER 2025, A TAX RETURN ON THIS PRESCRIBED FORM FOR THE YEAR 1 JANUARY 2024 TO 31 DECEMBER 2024

NOTE:

- 1. An individual who is a 'chargeable person' for the purposes of Income Tax Self-Assessment should complete a Form 11 Tax Return and Self-Assessment for the year 2024.
- 2. An individual with a PAYE source of income and with total gross income from all non-PAYE sources (including income subject to DIRT), of €30,000 or more is regarded as a 'chargeable person' for Self-Assessment and must file a Form 11 for that year.
- 3. An individual with a PAYE source of income and with **net** assessable non-PAYE income (including income subject to DIRT), of €5,000 or more is regarded as a 'chargeable person' for Self-Assessment and must file a Form 11 for that year.
- 4. An individual with a PAYE source of income and **net** assessable non-PAYE income less than €5,000 (after losses, capital allowances and other reliefs), **and** where the income is coded against PAYE tax credits or fully taxed at source, is not regarded as a 'chargeable person'.

The Capital Gains Tax Self-Assessment system applies to all individuals, including directors.

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

YOU MUST SIGN THIS DECLARATION

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

- all the sources of my income and the amount of income derived from each source in the year 2024, and

- all disposals and acquisitions of chargeable assets and the amount of chargeable gains that accrued to me in the year 2024.

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

Signature	Date DD/MM/YYYY
Capacity of Signatory (In	sert ⊠) Tax Payer Tax Advisor Other (Specify)
Main Residence Address	
Eircode	Telephone Number
Agent's Details	Tax Adviser Identification No. (TAIN) Client's Ref.
A non-assessable spouse	or other civil partner electing to be the assessable spouse or nominated civil partner for the year 2024.

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



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

To assist you in completing this return, each section of the form is separated into the different categories of income, tax credits, allowances and reliefs as set out below. For further information on the content of this form, you should refer to the Guide to Completing 2024 Pay & File Self-Assessment Returns available from Revenue's website www.revenue.ie, or from Revenue's Forms & Leaflets Service at 01 738 3675 (+353 1 738 3675 if calling from outside ROI).

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

Bank Details

Refunds paid directly to your bank account are guicker compared to chegue payments, please provide your bank account details.

Single Euro Payments Area (SEPA)

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

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

IBAN (Maximum 34 characters)



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:

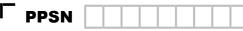
IBAN (Maximum 34 characters)

BIC (Maximum 11 characters)

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

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

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



Panel	Page No.(s)	Question No.(s)
Personal Details	4	1 - 3
 Income from Irish Employments, Offices (including Non-Proprietary Directorships), Pensions, etc. Income from Foreign Offices or Employments Attributable to the Duties of those Offices and Employments Exercised in the State 	5	4 - 13
Income from a Trade or Profession	7	14 - 15
 Income from Fees, Irish Rental Income, Covenants, Distributions, etc. and income chargeable under S. 811B 	7	16 - 25
Exempt Income	10	26 - 28
Property Relief Surcharge - S. 531AAE	10	29
 Foreign Income (Dividends, Employments, Pensions, Rents, etc.) 	10	30 - 45
 Annual payments, Charges and Interest paid 	12	46 - 54
 Claim for Tax Credits, Allowances and Reliefs for the year 2024 	14	55- 79
Capital Acquisitions in 2024	19	80
Capital Gains and Chargeable Assets	19	81
 Property Based Incentives on which Relief is claimed in 2024 	20	82

How to fill in this Tax Return

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

CORRECT	PHARM		С	I	s '	X T				Example of correct and incorrect	Pharmacist INCO	ORRECT
		0	1	0	1	2	Ø	2	4	entries.	D D 1.9.a n + 24	
		3	1	1	2	2	Ø	2	4		- 3 1 D E C 2 4	
		3	1	1	2	2	Ø	2	4		D 3 11 M1 24 24	
				1	9	0	0	0	.00		1900	
									.00		<i>11.4</i> .00	
					5	5	0	0	00		€ <i>5 5 0 0</i> .00	

Any panel(s) o	r section(s) that do no	ot require an entry sho	ould be left blank
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PERSONAL DETAILS

F PPSN

1. If you are completing this return on behalf of a deceased individual (Note: in the case of a married person or civil partner, only complete this section where the deceased was the assessable spouse or nominated civil partner in the period to which this return refers)

(a) Enter the date of death	
 (b) Enter the name and address, include Eircode (if known) of the personal representative 	
(i.e. executor, administrator, etc.)	
(c) Enter the date grant of probate or letter of administratior	Self Spouse or Civil Partner
State your / your spouse's or civil partner's Date(s) of Birth)	
 2 - Insert ⊠ in the box to indicate your civil status: (a) Single 	If your personal circumstances changed in 2024 insert \boxtimes in the box to indicate your previous status and state date of change:
(b) Married	Single Married In a Civil Partnership
(c) In a Civil Partnership	Widowed Divorced Surviving Civil Partner
(d) Married but living apart	Married but living apart In a Civil Partnership
If wholly or mainly maintaining your Spouse insert ⊠ in the box (e) In a Civil Partnership but living apart	Former Civil Partner but living apart
If wholly or mainly maintaining your Civil	
Partner insert ⊠ in the box	Date of Marriage
(f) Widowed	Date of Separation or Divorce
(g) A Surviving Civil Partner	
(h) Divorced (i) A former Civil Partner	Spouse's or Civil Partner's date of death
If married or in a civil partnership, insert ⊠ in the box to indica	
Joint Assessment Separate Assessmer	
If you wish to claim Widowed Person or Surviving Civil Partner Tax Credit state date of death of your spouse or civil partner	
State the number of Qualifying Children Spouse's or civil partner's details	
Name	PPSN PPSN
Residence status for 2024	
In the year 2024, insert \boxtimes in the box(es) if you or your spouse	or civil partner were:
Non-resident	
Not ordinarily Not domicileo	
In 2024 if you and / or your spouse or civil partner were reside	
Member State of the European Communities (EC) insert ⊠ in Non-Resident Aggregation Relief	the box(es)
Where your spouse / civil partner is not resident and not all of Non-Resident Aggregation Relief (NRAR), may be due.	your joint income is chargeable to tax in Ireland, additional relief, known as
Insert \boxtimes in the box if you wish to claim NRAR:	
If yes, please provide spouse / civil partner details:	
 (a) Country of residence in 2024 (b) Tay Identification Number in country of residence 	
(b) Tax Identification Number in country of residence	
(c) State total world wide income in Euro and complete se	
Insert ⊠ in the box(es) if you or your spouse or civil partner we Card or had entitlement to one under EU Regulations at any ti	ere a holder of a Full Medical me during the year (a GP Only Card does not qualify as a Full Medical Card)
_	4

PPSN

3 - Non-Proprietary Directorships

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

Self	(%)

Spouse or Civil Partner	(%)

I

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

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

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

	Self	Spouse or Civil Partner
Employer's Name		
Employer's PAYE Registered Number		
The following details are available from your final payslip for 2024 Pay for USC	, .00	
USC paid		
Pay for income tax	, .00	, .00
Income tax paid		
If any of the above employment income has been subjected to non-refundable foreign tax, insert \boxtimes in the box(es)		
Foreign Tax Amounts		
Amount of income included above that has been subjected to non-refundable foreign tax	.00	, .00
Amount of non-refundable foreign tax paid on the income		
Foreign jurisdiction where the employment was exercised		
Note: If the tax is refundable by the foreign jurisdiction, a claim for c	redit should not be made here.	
If you received a performance-related bonus payment from a specifi of €20,000 and have suffered USC at the rate of 45% on this payme		
If you are related to your employer by marriage or otherwise, state relationship		
5 - Pension(s) / Annuities (subject to PAYE)		
Name of Payer(s)		
Pension Company PAYE Registered Number		
The following details are available from your final payslip for 2024		
Pension / income for USC	.00	.00
USC paid		
Pension / income for income tax	.00	.00
Income tax paid 6 - Withdrawal of funds from AVC		
Amounts of funds withdrawn from an AVC under S. 782A	.00	
Amount of tax deducted		
7 - Lump sums from Relevant Pension Arrangements (S. 790)AA)	
(a) Amount of lump sum(s) paid between 7/12/2005 and 31/12/2023, both dates inclusive		.00
(b) (i) Amount of lump sum(s) paid in 2024	, .00	
(ii) Amount of lump sum paid in 2024 which was paid under the roof a Qualifying Overseas Pension Plan (QOPP) (S. 790AA(17	ules	.00
5	<i></i>	

PPSN	Any panel(s) or section(s) that do r Self	not require an entry should be left blank Spouse or Civil Partne
(c) Tax free amount, if any, for 2024		.00 , .00
(d) Amount of excess lump sum(s) for 2024		
 (e) Portion of amount at (d) chargeable under Case IV at the standard rate (S. 790AA(3)(a)(i) or (3)(b)(i)(l)) (Do not include any amount entered at (g)(i)) 		.00.
 (f) Portion of amount at (d) chargeable under Schedule E (Note: this income should also be included with employ income subject to PAYE and income liable to USC) 	ent ,	.00
 (g) Where amount at (d) includes an amount paid under th (i) Portion of amount at (d) chargeable under Case IV rate determined in accordance with S. 790AA(3)(a) (Do not include any amount entered at (e)) 	the standard or (3)(b)(i)(I)	.00
 (ii) Portion of amount at (d) chargeable under Case IV at the determined in accordance with S. 790AA(3)(a)(ii), (3)(b) 		.00 , .00
8 - Payments from Department of Social Protection		
The Social Welfare Consolidation Act 2005 provides for th beneficiary has an adult dependant. For tax purposes, the the increased adult dependant payment in the relevant fie credit. Their spouse or civil partner is not entitled to the E Enter details of any State Pension / Illness Benefit / Occup Pre-Retirement Allowance / Maternity Benefit / Paternity B in 2024. Type of payment	State pension recipient should in on the return. The State pensio ployee tax credit in respect of the tional Injury Benefit / Jobseeker'	iclude the total amount of the pension and on recipient will be due the Employee tax e adult dependant payment. 's Benefit / Carer's Allowance /
Taxable amount of payment in 2024		
9 - Distributions from Approved Retirement Funds &	PRSA (Part 30 Chs 2 & 2A)	.00 .00
(a) Distributions from an Approved Retirement Fund (S. 78		
(i) Amount of USC deducted in 2024	· · · · · · · · · · · · · · · · · · ·	.00
(ii) Amount of tax deducted in 2024		
(b) Distributions from an Approved Retirement Fund (S. 78	A) where	<u>+</u> +-
the claimant was non-resident		
(i) Amount of USC deducted in 2024		.00
(ii) Amount of tax deducted in 2024(iii) Amount of foreign tax for which Double Taxation R	ief is being	00.
claimed in 2024 (all amounts should be in Euro).	, ,	.00 .00
(c) Distributions from a PRSA (S. 787G)		.00 .00
10 - Other Payments (for example, Payments receive change in conditions of employment, or lump su		
Name of Payer(s)		
Gross amount of payment(s)		.00 , .00
Nature of Benefit(s)		
Amount chargeable to tax 11 - Foreign Earnings Deduction Where you are claiming relief under S. 823A, state the foll (a) (i) Country	ving:	.00
(ii) Number of qualifying days spent there		
(b) (i) Country		
(ii) Number of qualifying days spent there		
(c) Amount of relief claimed		
Please attach a statement from your employer showing the the duties of your employment were performed while abroa		d return to Ireland and the location(s) at which
12 - Benefits from Employments / Non-Proprietary D Most benefits-in-kind are taxed at source, however, some Any taxable benefits not taxed at source should be entere	ayments are not.	
Nature of Benefit		
Taxable benefits: (not taxed at source under PAYE)		.0000
13 - Employments / Offices / Pensions not subject to	PAYE deductions	

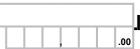
Description of Income

L

Amount of Income

Ь

.00





PPSN PPSN	Any panel(s) or section(s) that do not require an entry should be left blank	
INCOME FROM A TRADE OR PROFESSION	N	
14 - Income from a Trade or Profession	TRADE 1 / TRADE 2 /	
(Only use this form if your Total Gross non-PAYE income fr sources is within income thresholds - see note on page 1)		
Insert \boxtimes in the box(es) to indicate to whom the income in each	Civil Partner Civil Partner Civil Partner	use or Partner
Description of Trade or Profession – you must clearly desc the trade	scribe	
If sharefarming in the year 2024 insert $oxtimes$ in the box		
Commencement Date		ΥΥΥ
Accounting Period End Date		YYY
Gross Income		.00
Adjusted / Assessable Net Profit	.00	.00
Adjusted Net Loss	, .00	.00
Unused Capital Allowances from a prior year		.00
Capital Allowances for year 2024		.00
(a) If you wish to claim under S. 381, to set any loss in the 2024 (other than a relevant loss as defined in S. 381B) other income, enter the amount of the loss. Claim to be before 31/12/2026.	e trade in the year 3) against your	.00
(b) If you wish to claim under S. 381 to set a relevant loss, in S. 381B, made in the year 2024 against your other in the amount of the loss. Claim to be made on or before (Note: relief is restricted to a maximum of €31,750)	income, enter , .00 , .00	.00
(c) If there are no / insufficient profits, and you wish to clain current year Capital Allowances in computing a loss ma trade in the year 2024 (S. 392), enter the amount of un Allowances. Claim to be made on or before 31/12/2026	nade in the ,,,,,,,,	.00
 (d) Total loss for offset against other income (by virtue of S. 3 S. 392) 	. 381 and / or	.00
15 - Credit for Professional Services Withholding Ta		
Gross withholding tax (before any interim refund) related period for 2024 on fees for Professional Services	ed to the basis	•
INCOME FROM FEES, IRISH RENTAL INC AND INCOME CHARGEABLE UNDER S. 8 16 - Fees, Commissions, etc. not included elsewhe Fees, commissions, S. 811B income, etc. from sources (Emoluments from employments, etc. should be sho	ere s other than employments or directorships	Partner
Description of Income		
Total amount of Income	, .00	.00
17- Rent-a-Room Relief		
If you wish to avail of Rent-a-Room relief, state the amo rental income received in the year 2024 for room(s) in a Residence'. Do not include this amount in Panel 20 belo If you do not wish to avail of Rent-a-Room relief, insert I include the income in Panel 20 under Gross Rent Receiv 18 - Residential Premises Rental Income Relief (a) If you are making a claim in respect of the Residential	a 'Qualifying elow. t ⊠ in the box(es) and eivable.	.00
 (a) If you are making a claim in respect of the Residential confirm the following: (i) You comply with the registration requirements of the lii) The qualifying premises is not rented to a connected (iii) You are compliant with the Local Property Tax Obliga premises (iv) You have a valid Tax Clearance Certificate (v) You let to a public authority, or is a property to which Dwellings) Act 1982 applies (this refers to formerly rethe premises is not occupied by a tenant, it is actively (b) Property Details of the residential rented premises with 	e RTB ed person(s) gations in respect of all your qualifying ch Part II of the Housing (Private Rented rented controlled tenancies), or, where ely marketed for rent	
 (i) Enter the LPT ID of the property (ii) Confirm the net rental income from property after Log Capital Allowances (iii) Confirm your percentage of ownership of the qualify 	osses and	.00

PPSN Any panel(s) or s	section(s) that do not require an entry should be left blank
19 - Retrofitting Rental Properties Relief (RRPR) Property 1	•
(a) If you are making a claim in respect of the Residential Premises Rental Inc.	ome Relief
please insert 🗵 in the box to confirm the following:	
(i) You comply with the registration requirements of the RTB(ii) The qualifying premises is not rented to a connected person(s)	
(iii) You are compliant with the Local Property Tax Obligations in respect of	all vour
qualifying premises	
(iv) You have a valid Tax Clearance Certificate	
 (b) Property details (i) Please enter the date that the qualifying work was carried out on 	
(ii) Please enter the LPT ID of the property where the qualifying work	
was carried out (iii) Please enter the VAT number of the Qualifying Contractor who carried	
out the qualifying work	
(iv) Confirm your net rental income from your qualifying premises	.00
(v) Confirm your percentage of ownership of the qualifying premises	
(vi) Please enter the total cost of the qualifying work carried out	.00
(vii) Please enter the value of the grant received Property 2	.00
(a) If you are making a claim in respect of the Residential Premises Rental I	Income Relief
please insert ⊠ in the box to confirm the following: (i) You comply with the registration requirements of the RTB	
(ii) The qualifying premises is not rented to a connected person(s)	
 (iii) You are compliant with the Local Property Tax Obligations in respect of qualifying premises 	of all your
(iv) You have a valid Tax Clearance Certificate	
(b) Property details	
 (i) Please enter the date that the qualifying work was carried out on (ii) Please enter the LPT ID of the property where the qualifying work 	
was carried out	
(iii) Please enter the VAT number of the Qualifying Contractor who carried	
out the qualifying work	
(iv) Confirm your net rental income from your qualifying premises	
(v) Confirm your percentage of ownership of the qualifying premises(vi) Please enter the total cost of the qualifying work carried out	
(vii) Please enter the value of the grant received	.00
	.00
20 - Rental Income from Land and Property in the State * Where a claim to tax relief on property based incentives is included below, insert ⊠ in the box(es) and give details in Panel 82 on page 20 of	of this return
Where the registration requirements of Part 7 of the Residential Tenanci	
Act 2004 have been complied with in respect of all tenancies which exis in relation to residential premises in the year 2024, insert ⊠ in the box(e	
Number of Properties let	
Number of Tax Incentive Properties	
Area in hectares, if applicable	
Non-resident Landlord Withholding Tax (NLWT) Non-resident landlord (where the rent is paid directly to the landlord or to th Note: Amount of NLWT claimed must not exceed 20% of the gross ren	t indicated.
(a) Gross value of Rental Income subjected to NLWT for 2024	Self
(b) Gross value of NLWT deductions for 2024	.00
	.00
	Self Spouse or Civil Partne

00. 00. 00. 00. 00.

.00

.00

.00

.00

Allowable interest as per S. 97(2J)

Gross Rent Receivable

Less: Repairs

L

Add Clawback of Section 23 Relief

Γ	PPSN Any panel(s) or	or sec	tion	ı(s)	tha		o no elf	ot re	equire	an e	ntry s	shoul Spo u	d be J se (left l or C	olank ivil F	Part	ner –
	Pre-letting expenditure on vacant properties allowed by S. 97A	Γ							.00								.00
	Other							Г	.00				Т				.00
	* Rented Residential Relief (Section 23) where 2024 is the first year of c	laim															
	Net Rental Income (after expenses but before Capital Allowances)								.00								.00
	Net Rental Loss (after expenses but before Capital Allowances)								.00								.00
	Capital Allowances brought forward from a prior year		Т	Τ			Γ	Г	.00								.00
	Note: As provided for in Part 12, Chapter 4A, passive investors shou carried forward beyond 2014 or the tax life of the building or structure	ld no re, if	ot i lat	nc er.	lud	e a	iny	exe	cess	acco	elera	ted	capi	ital a	allow	anc	es:
	* Capital / Balancing Allowances for the year 2024	Γ	Т				Γ	Γ	.00				Γ			Τ	.00
	In respect of any Living City Initiative (S. 372AAC) capital allowances, enter the amount of capital allowances. (Note, your first claim for relief in respect of Living City Initiative must be made on the online Form 12.)		T		ļ				.00				Ī	,		Ť	.00
	Capital Allowances used against rental income in the year 2024	Г	Т	Т				Γ									-
	Capital Allowances available for carry forward or offset	-	+	+	Ľ		⊢	⊢	.00				+-	-1		+	.00
	Excess Case V Capital Allowances	-	+	+	_		⊢	┢	.00				+	H	-	+	.00
		L			,				.00					,			.00
	If you wish to elect under S. 305(1)(b) to set any unused Capital Allowand for 2024 against your other income, state the amount of unused Capital A																
	(a) To which S. 409A applies (restricted to €31,750)		_	4	_				.00							_	.00
	(b) To which S. 409A does not apply (no restriction applies)				,				.00								.00
	Losses - Amount of unused losses from a prior year				,				.00								.00
	Note: As provided for in Part 12, Chapter 4A, passive investors shou carried forward beyond 2014 or the tax life of the building or structure	ld no e, if	ot i late	ncl er.	ud	e a	ny	exc	cess	acce	elera	ted	capi	tal a	allow	anc	es
	* Capital / Balancing Allowances for the year 2024		Т		ļ				.00							Τ	.00
	In respect of any Living City Initiative (S. 372AAC) capital allowances, enter the amount of capital allowances. (Note, your first claim for relief in respect of Living City Initiative must be made on the online Form 12.)				ļ				.00					,			.00
	Capital Allowances used against rental income in the year 2024	Γ	Т	Τ					.00							Т	.00
	Capital Allowances available for carry forward or offset		$^{+}$	+	Ť									H	-	+	
	Excess Case V Capital Allowances		+	t	Ť	_			.00					H		+	.00
	If you wish to elect under S. 305(1)(b) to set any unused Capital Allowand															_	.00
	for 2024 against your other income, state the amount of unused Capital A	llowa	anc	es	ava	aila	ble	for	offse	et aga	ainst	othe	er ind	come	e:	_	
	(a) To which S. 409A applies (restricted to €31,750)		+	_	_		_	-	.00		_		-			+	.00
	(b) To which S. 409A does not apply (no restriction applies)	_	_	4	_			_	.00				_			_	.00
	Losses - Amount of unused losses from a prior year				,				.00					,			.00
21	 Payments received under a Legally Enforceable Maintenance 	Arra	ang	ge	me	ent	tro	om	whi	ch Ir	ish	Tax	was	s no	ot de	du	cted
	Gross amounts (exclude any amounts in respect of children)				,				.00					,			.00
22	- Untaxed Income arising in the State	_						_				_					
	Irish Government Stocks				,				.00								.00
	Irish Exchequer Bills				,				.00								.00
	Other Investments				,				.00								.00
	Total untaxed income arising in the State				,				.00								.00
~~	laiste Dans said la fanns stúl Ons d'ffillini an Diaidean de																
23	 Irish Deposit Interest / Credit Union Dividends Number of ordinary Deposit Accounts held 							Γ								Γ	
	Gross Deposit Interest / Credit Union Dividends received (on which DIRT was not deducted)					,		Ϊ	.00								.00
	Gross Deposit Interest / Credit Union Dividends received on which DIRT was deducted					,			.00								.00
	Gross Interest received from Special Savings Account(s) on which DIRT was deducted					,			.00								.00
	If you are exempt from income tax and you or your spouse or civil p 65 or over, or you are permanently incapacitated insert \boxtimes in the box		ər a	are	eit	he	r										
L	٩																-

PPSN Any panel(s) of	r section(s) that do not require an entr	y should be left blank
24 - Income from which Irish tax was deducted		
(State gross amount)		
(a) Annuities	.00	.00
(b) Covenant	.00	.00
(c) Settlements	, .00	, .00
 (d) Legally Enforceable Maintenance Arrangement (exclude any amounts in respect of children) 		
(e) Estate Income		
(f) Patent royalty income		
(including income previously exempted under S. 234)	, .00	.00
Total Irish taxed Income [(a) to (f) inclusive] 25 - Irish Dividends	.00	.00
(a)(i) Gross amount of Dividends from Irish Resident		
Companies (from which Dividend Withholding Tax		
was deducted), other than dividends received from a Real Estate Investment Trust (REIT)		, , , , , , , , , , , , , , , , , , , ,
(ii) Gross amount of dividends received from a REIT		
(b) Gross amount of Dividends from Irish Resident Companies		
(from which Dividend Withholding Tax was not deducted)	.00	, ,, .00
EXEMPT INCOME		
26 - Exempt Income for Childcare Services		
An individual in receipt of income from Childcare Services is regarded a	s a 'chargeable person' for Self-Ass	sessment and must file a
Form 11 for that year. 27 - Exempt Income		
Source of Income		
Amount of Income 28 - Exempt Income from Personal Injury	.00	, .00
Amount of gross income		
Tax deducted, if any, on income		
Please attach supporting documentation detailing any tax deducted from	vour personal injury compensation	payment and / or income.
PROPERTY RELIEF SURCHARGE - S. 531AAE		
29 - (a) If your aggregate income for the 2024 tax year is €100,000 or more, insert ⊠ in the box(es) and complete line (b)		
(b) Amount of specified property reliefs used in 2024		
		, .00
FOREIGN INCOME (DIVIDENDS, EMPLOYMENTS, PE All amounts should be in Euro. Include details of any scrip dividends received		e appropriate papel
30 - Great Britain & Northern Ireland Dividends	from non-resident companies in th	
Net Dividend(s) Received		
31- US Dividends	, .00	.00
Amount of gross US Dividends	, .00	, .00
Foreign tax deducted (if any, and not refundable)		
32 - Canadian Dividends		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Amount of net Canadian Dividends	.00	, .00
Foreign tax deducted (if any, and not refundable)		
33 - Other Foreign Dividends	, .00	, .00
Amount of gross Other Foreign Dividends	, .00	, .00
Foreign tax deducted (if any, and not refundable)	00	00
	Solf	Spouse or Civil Partner
34 - Irish Tax Deducted on Foreign Income	Self	Spouse or Civil Partner
Irish tax deducted on encashment (from 31, 32 & 33), if any 35 - Foreign Pensions	.00	.00
Gross amount of State Welfare Pension(s)	, .00	, .00
Gross amount of all Other Pension(s)		
Amount of relief claimed	.00	.00
Country(ies) where foreign pension(s) is paid from	,	

PPSN Any panel(s) or sect	ion(s) that do not require an entry should	be left blank
36 - Lump sums from foreign pension arrangements (S. 200A) (a) Name of foreign pension arrangement		
(b) Name and address of administrator of the foreign pension arrangement		
(c) Date on which the individual became a member of the foreign pension arrangement		мм/үүүү
(d) Amount of lump sum(s) paid in 2024 under the rules of S. 200A		
(e) Tax free amount, if any, for 2024	.00	
(f) Amount of excess lump sum(s) for 2024		00
 (g) Portion of amount at Line 36(f) chargeable under Case III at the standard rate of income tax (h) Portion of amount at Line 36(f) chargeable under Case III at the higher rate of income Tax and liable to USC 	,	.00 .00
37 - Income from Foreign employments attributable to the performan	ce OUTSIDE the State of such	employments
(on which Transborder Relief is not claimed) Gross amount of foreign salary		
Foreign tax deducted (if any, and not refundable by foreign tax authorities) 38 - Foreign Rental Income	.00	, .00
Number of Foreign properties let		
Income from Foreign Rents (enter gross amount receivable)		
Amount of expenses relating to this income (excluding interest)		
Amount of Allowable Interest		
Net profit on Foreign Rental properties		, .00
Capital Allowances (including Capital Allowances forward)		, .00
	.00	, .00
Losses - Amount of unused losses from prior years		
- Amount of losses in this year		
- Amount of losses carried forward to next year		
Amount of Foreign tax deducted		
Foreign rental losses may be offset only against foreign rental profits 39 - Non-EU Deposit Interest (Includes UK Deposit Interest)	,	; .00
Gross amount of Non-EU Deposit Interest		
40 - EU Deposit Interest	, .00	, .00
(a) Amount of EU Deposit Interest	, .00	, .00
(b) Savings Directive withholding tax credit	.00	.00
(c) Foreign tax (other than (b) above)	.00	, .00
41 - UK 'Other' Interest		
Gross amount of UK 'other' interest 42 - EU `Other' Interest	.00	, .00
(a) Amount of EU 'other' interest		
(b) Savings Directive withholding tax credit		, .00
(c) Foreign tax (other than (b) above)		, .00
43 - Foreign Annuities / Royalties / Dividends / Non-Deposit Interest	.00	, .00
Amount of gross Foreign Income including income previously exempted under S. 234 (enter amount net of any allowable deductions)	.00	.00
 Foreign Tax deducted (if any, and not refundable by Foreign Tax authorities) 44 - Other UK Income UK income from Royalties, Annuities, Dividends, Non-Deposit Interest, etc. Gross amount of UK Income from all Royalties, Annuities, Dividends, etc. 		.00
45 - Other Foreign Income (excluding EU and Non-EU Deposit Intere		
Source of other Foreign Income	·	
Gross amount of Foreign Income		
Amount of Foreign Tax deducted	.00	, .00
(if any, and not refundable by Foreign tax authorities) 	.00	.00

ANNUAL PAYMENTS, CHARGES AND INTERES	ST PAID	
6 - Rent paid to Non-Resident Landlord Gross amount of rent paid in the year 2024 from which income	Self	Spouse or Civil Partne
tax at the standard rate of tax was deducted	, .00	.00
7- Retainable Charges (for example, Annuities)		
Gross amount of Annual payment	.00	,
Date of Payment		
8- Payments made under Legally Enforceable Maintenan		
(a) Name of spouse or civil partner		
(b) PPSN of spouse or civil partner, if known		
(c) Insert \boxtimes in the box(es) if spouse or civil partner is non-resid	lent	
(d) Date of the legally enforceable maintenance agreement	DD/MM/YYYY	
(e) From which no tax was deducted prior to payment Gross amount of annual payment (exclude any amounts in respect of children)	, .00	.0
(f) From which tax was deducted prior to payment Gross Amount of annual payment (exclude any amounts in respect of children)	.00	.0
9- Deeds of Covenant		
Insert I in the box(es) to indicate who the covenant is in respect of		г
Permanently Incapacitated Minor (Other than parent to own ch		L
Permanently Incapacitated Adult Adult aged 65 or over*	님	
		L
Name of Covenantee		
Relationship to the Covenantee		
Original date of the Deed of Covenant		
Gross amount of the Annual Payment		
*Restricted amount (5% of Total Income in respect of covenants to adults aged 65 or over)	.00	0. , , , , , , , , , , , , , , , , , , ,
0 - Additional Voluntary Contributions (AVCs)		
If you have made Additional Voluntary Contributions to your superinsert I in the box(es) to indicate the type of payment and give th		
- PRSA AVC - Other		
State the name of the employment where your Superannuati fund is held	ion	
If you are a Specified Sportsperson (Schedule 23A) insert ⊠ ir	n the box(es)	
If you are a member of a Pre-Approved Pension Scheme inser	rt ⊠ in the box(es)	Γ
Total Amount paid in 2024 (for which relief has not been		-
claimed or granted in 2023)	, .00	.0
Amount of AVC Contributions already relieved under the net pay arrangement in 2024	.00	.00
Amount of ordinary contributions already relieved under the net pay arrangement for 2024	.00	
Amount carried forward from a prior year, for which relief has not been obtained	, .00	.0
Amount paid between 1/1/2025 and 31/10/2025 for which relief ha already been granted and for which relief is being claimed for 202		.0

L

	PPSN Any panel(s) or sect	tion(s) that		uire an en	•			-	٦
51	Personal Retirement Savings Accounts (PRSAs) / Pan-European	Person	Self al Pensi	on Prod			r Civi	I Partnei	r
01	Only complete Panel 51 if you, or your employer on your behalf, made PRSA If you have made PRSA / PEPP contributions, insert \boxtimes in the box(es) to indice of Certificate received from the Provider and give the details requested below	/ PEPP c ate the ty	ontributio						
	PRSA 1 Certificate]
	PRSA 1 (Net Pay) Certificate]
				H					4
	If you are a Specified Sportsperson (Schedule 23A) insert \boxtimes in the box(es) If you are a member of a pre-Approved pension scheme insert \boxtimes in the box(e	es)		H					1
	Total amount paid in 2024 (for which relief has not been			TH I					í -
	claimed or granted in 2023) Amount of PRSA / PEPP contributions already relieved		+ + +	.00		_		.00	ł
	under the net pay arrangement in 2024 Amount carried forward from a prior year,			.00				.00	ļ
	for which relief has not been obtained			.00				.00	
	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 for 2024			.00			,	.00	
	Amount contributed by your employer on your behalf to a PRSA / PEPP			.00				.00	
52	Total amount of PRSA / PEPP Relief claimed in 2024 • Retirement Annuity Contracts (RACs)		,	.00				.00	
	If you are claiming relief in respect of RACs state the source(s) of your non-pensionable earnings]
	If you are a Specified Sportsperson (Schedule 23A) insert 🗵 in the box(es)								1
	If you are a member of a Pre-Approved Pension Scheme insert I in the box Total amount paid in 2024 (for which relief has not been claimed	(es)	<u> </u>						
	or granted in 2023)		,	.00				.00	
	Amount of RAC Contributions already relieved under the net pay arrangement in 2024		,	.00			,	.00	1
	Amount carried forward from a prior year, for which relief has not been obtained		,	.00				.00	
	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 for 2024			.00				.00	1.
	Total amount of RAC Relief claimed in 2024		3	.00			İT	.00	1
53	 Qualifying Overseas Pension Plans (QOPPs) Note: Contributions to QOPPs that are made to occupational schemes and response of the provided schemes and response of the prov	elieved o	, that has		not be inc	luded	, helow		1
	Amount paid by 'relevant migrant member' in respect of a		T that bas			luucu			1
	'qualifying overseas pension plan' in 2024 Amount paid between 1/1/2025 and 31/10/2025 for which relief has not	\vdash		.00			++	.00	1
	already been granted and for which relief is being claimed in 2024 Amount carried forward from a prior year, for which relief has	\vdash		.00				.00	1
	not been obtained			.00				.00	ł
- 4	Total amount of QOPPs Relief claimed in 2024		,	.00			,	.00	
54	 Mortgage Interest Tax Credit Note: Mortgage interest tax credit is due only in respect of a qualifying prope the State. Further information is available in the Guide to Completing 2024 Pavalid, you must have an LPT Property ID and you must attach the following rewas paid on the qualifying mortgage: A document confirming the value of the mortgage on the qualifying property 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 more than for example, for self and a former spouse or civil partner or for self and a dep requested below, for all qualifying properties, on a separate sheet. Qualifying property (i) Use of qualifying property used as my sole or main residence or a residential property used as the sole or main residence of a former or spouse, or a former civil partner or a civil partner from whom I am living circumstances where reconciliation is unlikely or a residential property used as the sole or main residence of a depended is provided rent-free and without any other consideration to that depended is provided rent-free and without any other consideration to that depended is provided rent-free and without any other consideration to that depended is provided rent-free and without any other consideration to that depended is provided rent-free and without any other consideration to that dependent is provided rent-free and without any other consideration to that dependent is provided rent-free and without any other consideration to that dependent is provided rent-free and without any other consideration to that dependent is provided rent-free and without any other consideration to that dependent is provided rent-free and without any other consideration to that dependent is provided rent-free and without any other consideration to that dependent is provided rent-free a	equired do property a two prop- endent re is claim is r separate g separate ent relativ	erties use lative, ple made is ed ely in e, and	ion to pro /2023 d as sole	or main re	esiden	g inte	rest	
	 (iii) Value of the qualifying loan on 31 December 2023 (Note: The value must be greater than €80,000 and less than €500,000) 13)		.00				.00	I

		Any panel(s)	or section		at do not elf	requir	e an entr	y shoul Sp	d be le ouse	eft blank or Civ	il Part	ner
• •	est paid on qualifying loa					_					-	
(iv) Total amount o	f qualifying interest paid for th	ne year 2024				00				.0	0	
Amount of qual	ifying interest YOU paid for th	ne year 2024		,		00				.0	o	
Number of days	s for which you paid interest o	on the qualifying loan in 2024	4				_					
Amount of qual	ifying interest 2nd mortgage p	payer paid for the year 2024		,		00				.0	0	
Number of days	for which 2nd mortgage payer	r paid interest on the qualifyin	g loan ir	2024								
Amount of qual	ifying interest 3rd mortgage p	bayer paid for the year 2024				00				.0	0	
Number of days	for which 3rd mortgage payer	paid interest on the qualifying	g loan in	2024							1	
Qualifying intere	est paid on qualifying loa	in 2023				_	_				_	
Total amount of	qualifying interest paid for the	e year 2023		,		00				.0	0	
Amount of qual	ifying interest YOU paid for th	ne year 2023		,		00				.0	0	
Number of day	s for which you paid interest o	on the qualifying loan in 202	3									
Amount of qual	ifying interest 2nd mortgage	payer paid for the year 2023		,		00				.0	0	
Number of days	for which 2nd mortgage paye	r paid interest on the qualifyin	g loan ir	n 2023								
Amount of qua	ifying interest 3rd mortgage p	bayer paid for the year 2023				00				.0	0	
Number of days	for which 3rd mortgage payer	paid interest on the qualifying	g loan in	2023								
CLAIM FOR 1	AX CREDITS, ALLO	WANCES AND REL	IEFS	FOR	THE	YEA	R 202	24				
55 - Home Carer	allowances and reliefs you are Tax Credit											
Insert ⊠ in the Child	appropriate box to indicate the	dependant (other than the spo Permanently Incap				e clair	nant) for	whom	care is	being	provide	ed:
Individual age	d 65 or over	Dependent relative				aimar	t	1				
56 - Employee (I	PAYE) Tax Credit	Dependent relative	, inving v									_
Insert 🖄 in the 57 - Earned Inco	e box(es) if claimed											
Insert 🗵 in the	e box(es) if claimed											
58 - Allowable D Nature of Emp	eductions incurred in En	nployment										
Please insert	in the box if you are entitled	d to Flat Rate Expenses				Π						T
	aim them in 2024. / enue.ie/en/personal-tax-cr e	edits-reliefs-and-exemptio	ns/docı	uments	s/							
flat-rate-expe	nses.pdf for a full list of 'Flat	t Rate Expenses')										
	oursed Employment Expense e incurred wholly, exclusively											
in the perform	ance of the duties of your em					.00				,		.00
Amount Superannuati	on Contributions (where not d	leducted by employer)				.00		Ē				.00
Remote Wor	king Relief		ated wit	h heatir	na elect		and bro	 adbanc	l wher	n worki	na rer	
	ing Relief is granted in respe e box(es) if your employer pa				ditional			aabane	i when	i worki	ing rei	
	ng from home without deduc	0	n the arr	nount		H		Г				H
	Il amount you received from y yer did not make this payme		noct of r	, ,	ntago o	.00						.00
	venue.ie for further information					i youi	annuar	COSIS.				
	ned for Heat / Electricity (Not					.00						.00
	igh Real Time Credits below) ned for Broadband (Not includ							Ē				
through Real	Time Credits below) king Relief already claimed th			++		.00		Ļ				.00
in 2024		ilough Real Time Credits				.00					Ц_	.00
Number of da	ays worked remotely in 2024											
Total of all a	llowable deductions incurre	ed in employment				.00		Γ				.00
	es, etc. relating only to emplo	oyments should be shown he	ere. Rei	mburse	ed exper	nses r	not treate	ed as p	ay for	tax pu	irpose	s
should be exc 59 - Blind Perso												
	e box(es) if you wish to claim	Blind Person's Tax Credit										
	his tax credit, you must hold											
	l vision to the extent that your meter of the visual field subte											
your claim.				-			-					
60 - Guide Dog A Number of G	Allowance uide Dogs maintained by you	I										
To qualify for	this allowance you must hold	d a letter from the Irish Guide										
of this letter s	should accompany your first o	claim. The relief may be grar 1 4	nted eac	h year	thereaft	er du	ring whic	ch you	mainta	ain the	dog(s	i).
		= •										

	PPSN	Any pane	el(s) or section(s) t	hat do not require Self	•	uld be left blank Spouse or Civil Pa	artner
61 ·	 Assistance Dogs for Adults and Chile Number of Assistance Dogs maintained by 						
	To qualify for this allowance, you must prove Assistance Dogs Europe (ADEu). A statemer relief may be granted each year thereafter of	e that you maintain a tra ent from the organisation	n which supplied				
62	- Dependent Relative Tax Credit Number of Dependent Relatives						
	Dependent Relative tax credit is not due if yo claimed in full by another person. See 'Depe						
63 ·	 Single Person Child Carer Credit, Wi Increased Exemption - Qualifying Ch 		urviving Civil I	Partner, Incapa	acitated Cl	nild,	
	If you wish to claim any of these tax credits,						_
	(a) Single Person Child Carer Credit*				vith Qualifyir	ng Child Tax Credit	
	(c) Increased Exemption for Qualifying Chi Child's Name	ldren 🔄 (d) In	capacitated Chil	e of Birth		PPSN	
	Child's Name				$\overline{}$	FFSIN	
					Y		
			DD/M	ΜΙΥΥΥΥ	Y		
	*Single Person Child Carer Credit may not b co-habiting couple. Claimants must complete						٦.
	**To claim incapacitated child credit a form IC Medical Practitioner must complete a form IC following each year in which the credit is clai	CC2. Both forms must b	e submitted with	a first claim and	retained for	a period of 6 year	
	 Employing a Carer If you, your spouse or civil partner or a relative you employed a carer insert I in the approximation 	tive were permanently ir					
	For whom was the carer employed?	Self	Spouse or C	ivil Partner		Relative	
	Net cost of employing a carer in the year 2 any payments received from Health Service			Self	1	pouse or Civil Pa	rtner
65	- Permanent Health Insurance (Income Note that this is not Health / Medical Insura Name of Insurer	e Continuance) - if no	ot deducted from	Gross Pay by E	mployer		
	Amount paid in the year 2024						
66	- Medical Insurance			, .0	D		.00
	State the gross amount of premium paid in 31 December 2024 for which tax relief was	not granted at source o	or if				.00
	your employer paid medical insurance p behalf of your dependents to an authorise						.00
	Insert ⊠ in the box(es) to confirm that your e	mployer paid a premiun	n to an		,,		_
	authorised medical insurance provider on ye dependents and this has been taxed as a b		of your				
	Adults covered by the policy						
	Name	Amount					
	Name	Amount					
		, .00					
	Child(ren) (if any) covered by the policy A child for the purposes of this tax relief me			ears or, if over 18	years and u	under the age of 23	3 years,
	is receiving full-time education and in respective child's Name	ect of whom a child pren Date of Birth		nount			
			YYY		00		
	Child's Name	Date of Birth	An	nount	.00		
					00		
					.00		
	Amount of any personal contribution			, .00			.00
	Date in 2024 the policy was renewed or ent	ered into	DD/MM	/ Y Y Y Y	DD	/мм/үү	ΥΥ

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-	PPSN Any pane Any pane	l(s) or	sectio	n(s) t		lo not r Self	equire a	n entry					artner
•	(a) Amount subscribed for eligible shares in 2024				,		.00						.00
	(b) Amount of investment that qualifies for relief under Section 507 as per "Statement of Qualification (SURE)"				,		.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)"	D	D/	Μ	/ /	ΥY	ΥΥ	D	D/	Μ	Μ/	ΥY	ΥΥ
	(f) Amount to be treated as a deduction from total income in 2024 (i) Investment Amount		$\left \right $	_	,	_	.00		\square	+			.00
	(ii) Deduction (g) Amounts to be relieved against:				,		.00 .00				,		.00 .00
	(i) 2023 (i) Investment Amount						.00						.00
	(ii) Deduction				Í		.00				ΤÍ		.00
	(ii) 2022 (i) Investment Amount		Ħ	T					Ħ	Ť			
	(ii) Deduction		H	-	,		.00		H	+	H		.00
	(iii) 2021		H	+	,		.00		H	+	+ i		.00
	(i) Investment Amount		H	+-			.00		\vdash	+	+ +		.00
	(ii) Deduction (iv) 2020		ዙ	+	,	_	.00		뉴	+	\vdash		.00
	(i) Investment Amount		\square	_			.00		\vdash	_			.00
	(ii) Deduction (v) 2019		Ц		,		.00		Ц	_			.00
	(i) Investment Amount				,		.00						.00
	(ii) Deduction				,		.00						.00
	(vi) 2018 (i) Investment Amount				ļ		.00						.00
	(ii) Deduction		\square				.00						.00
	(h) Amount to be carried forward to future periods		H	+	,				H	+	††	++	
68	- Employment Investment Incentive (EII)		<u> </u>		•		.00			+			.00
	 (a) Amount subscribed for eligible shares in 2024 (b) Amount of investment that qualifies for relief under Sec. 502(2A)			,		.00				,		.00
	as per "Statement of Qualification" / Amount qualifying for reli						.00						.00
	as per "Managers Certificate (EII)"												
	(c) Amount carried forward from previous periods				,		.00				,		.00
	(d) Name of company in which investment was made												
	 (e) Tax reference number of company in which investment was made 												
	(f) Date of the "Statement of Qualification / Managers certificate (EII)"	D	D/	MI	/ 1/	ΥY	YY	D	D/	М	М/	ΥΥ	ΥΥ
	(g) Amount of investment which qualifies for relief				,		.00						.00
	under S. 502(3a(iii)) (h) Deduction from total income under S. 502(3a(iii))		\square				.00				Π		.00
	(i) Amount to be carried forward to future periods										Π		.00
69 ·	Start-up Capital Incentive (SCI)				_					-			
	(a) Amount subscribed for eligible shares in 2024(b) Amount of investment that qualifies for relief under Sec. 502(2A)		Ц				.00		Ц	_			.00
	as per "Statement of Qualification"				,		.00				,		.00
	(c) Amount carried forward from previous periods				,		.00				,		.00
	(d) Name of company in which investment was made(e) Tax reference number of company in which investment												
	was made (f) Date of the "Statement of Qualification / Managers certificate (SCI)"		D /	MI	/ /	ΥY	ΥY	D	D/	Μ	M /	Y Y	ΥY
	(g) Amount of investment which qualifies for relief under S502(3a(iii))											
	(h) Deduction from Total Income under S. 502(3a(iii))		\vdash	+-	H	-	.00		\vdash	+	H	+	.00
	(i) Amount to be carried forward to future periods		\vdash	-	H		.00			+	H	+	.00
L	ЪБ				,		.00						.00

	PPSN Any panel(s) or	secti	on(s) th	nat (Se	don elf	ot re	equire	e an	ent	ry sł	nould Spo	be le use (ft bla or Ci	nk i vil F	Parti	
70	- Tuition Fees								1 5								
	Name of Student																
	Amount of tuition fees paid, including student contribution, per approved course.	-	_											_	_		
	(Do not include administration, exam, registration, capitation fees, etc.)					,		Ŀŀ	00					,			.00
	Insert \boxtimes in the box(es) if a part-time course Insert \boxtimes in the box(es) if fees relate to an information technology or foreign lar	aua	no ti	raini	ina	0	irea	ŀ	-								Ц.
71	Amount of Owner Occupier Relief on a Residential Property in	• •	-		Ũ					in 2	002/	1					
/ 1 ·	Where you are claiming relief under this incentive scheme		Jes	iyi	ιαι	eu	Ale		ue	11 2	.024	•					
	also insert these details in Panel 82 on page 20 of this return The Living City Initiative							.00						,			.00
	Your first claim for relief in respect of Living City Initiative must be made o through myaccount on www.revenue.ie.	n the	e on	line	e ⊢o	orm	12.	Ihis	i IS á	ava	labi	e in F	AYE	Ser	vice	S	
72 ·	Retirement Relief for Certain Sportspersons									,							
	If, during the tax year 2024, you or your spouse or civil partner ceased pe on a 'specified profession' as listed in Schedule 23A and you wish to clain																arry
	information requested.										_		. ,				
	What specific occupation or profession does this claim relate to																
	Date of Permanent Cessation from specified occupation / profession	D/	Μ	Μ	/	Y	Y	YN			D) / 🛛	/1 M	/ Y	Ý	Y	Y
	Amount of relief claimed for the year 2024				,			.0	0					,			.00
70	Note: If you are claiming relief for prior years you should submit full detail. Fisher Tax Credit	S.															
13	To claim this credit enter the number of days spent at sea on a fishing ves	sel r	egi	ster	red	on	the	Euro	pea	an C	Com	muni	ty fis	hing	flee	t rec	jister.
	(a) Number of days		-										-	-			
	(b) Fisher Tax Credit – amount claimed	Г							00						+		.00
74	- Seafarer Allowance	<u> </u>			-	·			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		_			1			.00
	Name of employer						_				L						
75	Number of days spent at sea in 2024 - Sea-Going Naval Personnel Credit (Naval Credit)															Τ	
75	To claim this credit, you must be a permanent member of the Irish Naval	Serv	vice	an	d h	ave	spe	ent a	t lea	ast 8	30 d	avs a	at se	a in			
	2023 on board an Irish naval vessel														_	_	_
70	Number of days spent at sea on board an Irish naval vessel																
10	 Transborder Relief To claim Transborder Relief an individual must be an Irish Resident, hold 	the	fore	eian	en	olan	vm	ent f	or a	cor	ntinu	ious	peric	od of	at le	ast	13
	weeks in a country with which Ireland has a Double Taxation Agreement																
	in each of those weeks. Gross income from Foreign Employment on which																
	Transborder Relief is claimed					,		ŀ	00				_	,		_	.00
	Country where the foreign employment is held										Γ						
	Name and address of the Foreign Employer										ľ						
		F							=		F						-
	Employer's tax reference number in the jurisdiction	┝	_	1	1	-	T		-	ſ	-				_		-
	where the employment is held	_		-	-	┝	┝	⊢	_		4		-		_	+-	<u> </u>
	Individual's tax reference number in the foreign jurisdiction																
	Amount of foreign tax paid (and not refundable)					ļ			.00					,			.00
	Number of weeks foreign employment held continuously (in the year of a	sses	sm	ent)												
	If you are claiming Split-Year Treatment insert $oxtimes$ in the box(es)																
77	- Health Expenses	infor	ma	tion	0	مانه	aibl	0.01			000	ho f	hund	o n			
	State the amount of Health Expenses claimed for the year 2024 (further www.revenue.ie). You cannot claim relief in respect of refunds already r														cal a	auth	ority,
	for example, Health Service Executive, from any policy of insurance or fr																
	must deduct any such amounts from the amount claimed. There is no re your receipts (including completed form Med 2) for a period of six years,														mus	si re	lain
	Maintenance or treatment in an approved nursing home					,			.00	-							.00
	PPSN of nursing home resident						Γ							\square			
	Name of nursing home	\square						4					1				
				1	1	Т	Τ						1				Ħ
	Non-Routine Dental Expenses Real Time Health Expenses already claimed through Real Time		⊨	-	-	+	<u> </u>	+	.00			F		\vdash	+	+	.00
	Credits in 2024								.00								.00

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FP	PPSN						Any	panel(s) or sectio	on(s) that d	o not requi	re an e	ntry sh		ellett	blank		
	Other H	lealth Exp	enses			_		[.00						.00
	Amount	received	or recei				ny of the above e										
		mple, fror l insurance					v, under a policy	of		,	.00				,		.00
78 -		ax Credit			mpena	Sation Cia	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,										
							in receipt of Hou										
							emes in respect property in an offi										a
	Associat	ion. See v	www.rev	venue.	ie for t	further in	formation.			Sel			-	-		il Part	-
							am not in receipt body or agency						opou	30 0		rr art	
		AS). Inser					body of agoing									L	
							Minister or a Co al capacity, and		a	Г	1					Г	
							ne box(es)		ig		-						
	I confirm	n that I pai	d rent u				n the tax year 20	24			-					Г	
		in the box		r (b) a	e anni	onriato	in order to appl	v for this crod	it If noith	L or of the	_ ontiou	ne hol	ow an	nline	thic		
							Credit. Insert				σμισι	13 DEL	ow ap	Piies	, ans		
(a)							spouse's / civil pa				-					_	
		study, and		ar 202	.4, or t	ne rente	d property is not	IIIY PPR DUT I U	ISE IT TOP								
	• lar	n not relat	ed to m				child or child / p										
							parent / child or c										
	is r	egistered	with the	Resid	ential	, aunt / u Tenancie	incle, niece / nep es Board (RTB)	if it is a type of	tenancy for	or which re	egistra	tion is	requir	ed			
(b)	I confirn	n that the	rented p	oropert	y is us	ed by m	y child for study	purposes in the	year 202	4 and he							
							encing third leve Residential Ten										
		icy for whi							-								
								Where the is rented for					re the ed for				
								Spouse or					l level				
		ntial Tenar	icies Bo	ard (R	TB) re	gistratio	n number										
	(if know	s of the re	nted pr	norty	(incluc	le Eircoc						-					=
		operty mu															
	Name o	of tenant															
	DDQN										[Ļ					
		of tenant	2014								[
			ncy						M / Y	Y Y Y	[) / M	M	/ Y	Y Y	Y
	Start da	of tenant	-	024, pi	-ovide	the end	date		M / Y		[) / M	M	/ Y / Y	Y Y Y Y	Y
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	Start da If the te Local P Gross a	of tenant ate of tena nancy end roperty Ta amount of	ded in 2 ix (LPT) rent pai	Prope d in 20	erty ID 124	(if knowr	ר)				[.00
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PPSN					

Spouse or Civil Partner

A claim for a refund in respect of the Help to Buy (HTB) incentive for purchased / self-built residential property between 1 January 2018 and 31 December 2024 must be made online. See www.revenue.ie for further information.

CAPITAL ACQUISITIONS IN 2024

Self 80- If you received a gift or an inheritance in 2024, insert in the box(es)

Note: A Capital Acquisitions Tax (CAT) return (Form IT 38) must be made where:

- the value of a gift or an inheritance, when added to the value of prior aggregable benefits (if any) received on or after 5 December 1991 within the same group, exceeds 80% of the relevant threshold;
- you are claiming CAT Agricultural Relief or CAT Business Relief on a gift or inheritance;
- you have taken a deemed gift in respect of certain interest-free loans; or
- you are requested by Revenue by notice in writing to file a CAT return. ٠

The due date for filing a CAT return will depend on the valuation date of the gift or inheritance. For more information see www.revenue.ie

The information given above does not satisfy a requirement to file a CAT return (Form IT 38). A CAT return can be filed on ROS (Revenue Online Service) and this is the quickest and most efficient method of filing.

CAPITAL GAINS AND CHARGEABLE ASSETS

81 - Capital Gains Tax for the year 1 January 2024 – 31 December 2024

Give details of all disposals (by sale, exchange, gift or otherwise) of chargeable assets, for example, land, shares, paintings, antiques, etc. made by you or your spouse or civil partner in the year 2024. Self Spouse or Civil Partner

		••••••••
Ch	argeable Gain(s) (excluding Foreign Life Policies) before S. 604A relief	.00 , .00
Pre	evious Gain(s) Rolled-over (now chargeable)	.00.
Ne	t Loss(es) in 2024 before S. 604A relief	.00.
Un	used Losses from prior year(s)	.00 .00
Am	nount of Gain relieved under S. 604A	.00.
	rsonal Exemption (max €1,270 per spouse or civil partner & non transferable) [] te: losses, including losses forward must be used first	.00
Ne	t Chargeable Gain (excluding Foreign Life Policies)	.00
Ne	t Chargeable Gain on Foreign Life Policies	.0000
Un	used Losses for carry forward to 2025	.00.
	ave an overall Capital Gains Tax loss in 2024 there is no need to complete the sections act of net chargeable gains that arose in the period 1 January 2024 to 30 November 202	
(a)	Enter amount of net gain to be charged @ 33%	.00 , .00
(b)	Enter amount of net gain to be charged @ 40% (excluding Foreign Life Policies)	.00
(c)	Enter amount of net gain on Foreign Life Policies	.0000
In respe	ect of net chargeable gains that arose in the period 1 December 2024 to 31 December 2	024
(a)	Enter amount of net gain to be charged @ 33%	.00
(b)	Enter amount of net gain to be charged @ 40% (excluding Foreign Life Policies)	.00
(c)	Enter amount of net gain on Foreign Life Policies	.00
	Taxation Relief	
	ish to claim relief for foreign tax in respect of a disposal that gives rise to a liability to capital g wing information in respect of each such foreign disposal. All amounts should be in Euro.	jains tax shown above, provide
		Amount of foreign tax for

Country

Am	Amount of gain					
			.00			
			00			

which relief is now claimed

		.00
		.00

.00	

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82- PROPERTY BASED INCENTIVES ON WHICH RELIEF IS CLAIMED IN 2024

You are required to provide the following information in support of your claim to any of the following reliefs. You should note that the details required by this panel are the 'specified details' referred to in S. 1052(1)(aa) and S. 1084(1)(b)(ib) TCA 1997 and that any failure to fully and correctly complete this panel may leave you liable to penalties under S. 1052 and / or a surcharge under S. 1084 TCA 1997.

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

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

.00