

Tax Return for the year 2009

(Employees, Pensioners & Non-Proprietary Directors)

Your PPS Number

Office Hours Monday - Friday 9.30 a.m. - 5.00 p.m.

Please quote this number in all correspondence or when calling at your Revenue office



This form is to be completed and returned to your local Revenue Office on or before 31 October 2010.

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

If the Return Address of your Local Tax Office is not shown on this page, please check your Tax Credit Certificate to find the address to which you should submit this form

RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE YEAR ENDED 31 DECEMBER 2009 CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2009

This Tax Return should be completed by a person whose 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.

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 2010, A TAX RETURN ON THIS PRESCRIBED FORM FOR THE YEAR 1 JANUARY 2009 TO 31 DECEMBER 2009.

NOTE:

Section 14 Finance Act 2005 amends the definition of a "chargeable person" for Self-Assessment purposes. An individual who is in receipt of income chargeable to tax under the PAYE system but who is also in receipt of gross non – PAYE income of €50,000 or more from other sources, such as trading, professional or rental income etc but where this income has been reduced to nil or to a negligible amount because of deductions, losses, allowances and other reliefs, is regarded as a 'chargeable person'. An individual who is a 'chargeable person' for the purposes of Self Assessment Income Tax should complete a Pay and File Income Tax Return Form 11E or Form 11.

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

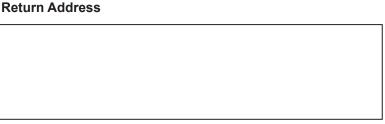
I DECLARE that, to the best of my knowledge and belief, this form contains a correct return in accordance with the provisions of the Taxes Consolidation Act 1997 (TCA 1997) of:

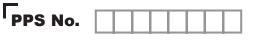
- All the sources of my income, and the amount of income derived from each source in the year 2009, and

- All disposals of chargeable assets and the amount of chargeable gains which accrued to me in the year 2009.

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

Signature		Date D D M M Y Y Y
Capacity of Signatory (Ple	ase tick 🗹) Tax Payer 🗌 Tax Advisor 🗌 Other (Please Spe	ecify)
Main Residence Address		
Telephone Number		
Agent's Details	Tax Adviser Identification No. (TAIN)	Ref.





This 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 has been 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 2009. Tax Returns available from Revenue's website **www.revenue.ie**, from any Revenue office or from Revenue's Forms & Leaflets Service at Lo-Call 1890 30 67 06 (ROI only) (+353 1 7023050 if calling from outside ROI). Please note that the rate charged for the use of 1890 (LoCall) numbers may vary among different service providers.

Refunds

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

Tax Refunds can be paid by cheque or to your Irish bank account. It is not possible to make a refund directly to a foreign bank account. Note: Any subsequent Revenue refunds will be made to this bank account.

Panel	Page No.(s)
Personal Details	3
 Employments (Including Foreign Employments in the State), Offices, Pensions, Non-Proprietary Directorships, etc. 	3
Income from a Trade or Profession	5
 Income from Fees, Rental Income, Covenants, Distributions, etc. 	5
 Foreign Income (Dividends, Employments, Pensions, Rents, etc.) 	7
 Annual payments, Charges and Interest paid 	9
 Claim for Tax Credits, Allowances and Reliefs for the year 2009 	11
Capital Gains and Chargeable Assets	15
 Property Based Incentives on which Relief is claimed in 2009 	16

How to fill in this Return

- 1. Use BLOCK CAPITALS. Write clearly and accurately within box(es).
- 2. Insert 🗹 clearly in any relevant tick 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. 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.

7. The terms "S." and "TCA 1997" in this form refer to "Section" and "Taxes Consolidation Act 1997".





PPS No.	Any panel(s) or section(s) that	t do not require an entry should be	left blank.
PERSONAL DETAILS			
1 - In the year 2009, please tick Image: the base tick Single Married		were: ut Living Apart/Separated	Divorced
Please state your nationality			
If married, state: Spouse's name Spouse's PPS Number Spouse's Nationality			
Date of marriage (if after 31/12/2008) (DD/MM If widowed, state spouse's date of death, (if after If separated/divorced, state date of separation/	er 31/12/2003)	D D M M Y Y Y D D M M Y Y Y D D M M Y Y Y D D M M Y Y Y	
Legally enforceable maintenance arrangeme See Panel 14 on page 6, Panel 17 on page 7		Self	Spouse
Please state your Date(s) of Birth		DDMMYYYY	DDMMYYYY
In the year 2009, please tick 🗹 the box(es) if you or your spouse were:	Non – resident Not ordinarily resident Not domiciled		
Please tick the box(es) if you or your spouse held a Full Medical Card at any time during the year (a GP Only Card does not qualify as a Full Medical Card)			
In 2009 if you and/or your spouse were residen the European Communities (EC) tick 🗸 the bo	nt in another Member State of		

2 - Non-Proprietary Directorships

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

SELF	(%)	SPOUSE	(%)

EMPLOYMENTS (INCLUDING FOREIGN EMPLOYMENTS IN THE STATE) OFFICES, PENSIONS, NON-PROPRIETARY DIRECTORSHIPS, ETC.

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

3 - Employments subject to PAYE Tax (including income subjected to PAYE attributable to the performance in the State of the duties of foreign employments) SELF SPOUSE

Employer's Name

Employer's PAYE registered Number

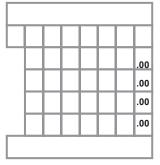
Gross amount of income for Income Levy (available from your Income Levy Certificate)

Gross amount of income Levy Deducted

Gross amount of Taxable income (available from your P60)

Gross amount of Tax Deducted

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



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SELF

4 - Pension(s) (Subject to PAYE Tax)

Name of Payer(s)

Pension Company PAYE Registered Number

Gross amount of income for Income Levy (available from your Income Levy Certificate)

Gross amount of Income Levy Deducted

Gross amount of Taxable Income (available from your P60)

Gross amount of Tax Deducted

5 - Social Welfare Pension/Illness Benefit/Occupational Injury Benefit/ Jobseekers Benefit/Carer's Allowance/Pre-Retirement Allowance

State type of payment

Taxable amount of payment in 2009

6 - Other Payments (e.g. Payments received on commencement of employment, or in consideration of change in conditions of employment)

Name of Payer(s)

Gross amount of payment(s)

Nature of Benefit(s)

Amount chargeable to tax

If you wish to claim Top Slicing Relief (TSR) in relation to any lump sum(s) you and/or your spouse received on Redundancy/Retirement in 2009 please tick the box(es)

7 - Benefits from Employments/Non-Proprietary Directorships

Most benefits-in-kind are now taxed at source, however, payments under PRSA's and certain Shares/Securities are not. Any taxable benefits from these sources should be entered here.

Nature of Benefit

Taxable benefits: (not taxed at source under PAYE)

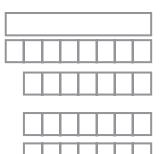
8 - Employments/Offices/Pensions not subject to PAYE deductions

Description of Income

Amount of Income

9 - Credit for Professional Services Withholding Tax (PSWT)

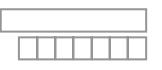
Gross amount of withholding tax on fees for professional services in basis period for 2009.



SPOUSE



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INCOME FROM A TRADE or PROFESSION

10-Income from a Trade or Profession

(Gross Income less than €50,000 - see note on Page 1)

Tick 🗸 box(es) to indicate to whom the income in each column refers.

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

Commencement Date (DD/MM/YYYY)

Accounting Period End Date

Gross Income

Net Trading Profit

Net Trading Loss

If you wish to claim for relief under Section 381 TCA 1997, to set any loss in this trade made in the year 2009 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2011.

If there are no/insufficient profits, and you wish to claim to add any unused current year Capital Allowances to any loss made in the trade for this year (Section 392 TCA 1997), enter the relevant amount. Claim to be made on or before 31/12/2011.

include the income in Panel 13 under Gross Rent Receivable.

TRADE 1/ PROFESSION 1	TRADE2/ PROFESSION 2
Self Spouse	Self Spouse
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DDMMYYYY	D D M M Y Y Y Y
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.00	.00
.00	.00

INCOME FROM FEES, RENTAL INCOME, COVENANTS, DISTRIBUTIONS, ETC.

11 - Fees, commissions, etc. not included elsewhere	Self	Spouse
Fees, commissions, etc. from sources other than employments or directors (<i>Emoluments from employments, etc. should be shown on page 3/4</i>)	ships	
Description of Income		
Total amount of Income	.00	.00
12 - Rent-a-Room Relief		
If you wish to avail of Rent-a-Room relief, state the amount of gross rental income received in the year 2009 for room(s) in a "Qualifying Residence". Do not include this amount in Panel 13 below.	00.	.00
If you do not wish to avail of Rent-a-Room relief, tick 🗹 the box(es) and		



Self

13 - Rental Income from Land and Property in the State

* Where a claim to tax relief on property based incentive schemes is included below, you must give details in Panel 66 on page 16 of this return

Where the registration requirements of Part 7 of the Residential Tenancies Act 2004 have been complied with in respect of all Residential premises tick \checkmark the box(es)

Number of Properties let

Number of Tax Incentive Properties

Acreage of Rented Land

Non-resident landlord (a) State the PPS number of tenants(s)

(b) State the amount of Irish tax withheld

Gross Rent Receivable

Add Clawback of Section 23 Relief

Less: Repairs

Allowable interest

Other

* Rented Residential Relief (Section 23) where 2009 is the first year of claim

Net Rental Income (after expenses but before Capital Allowances)

Net Rental Loss (after expenses but before Capital Allowances)

Capital Allowances forward from a prior year

* Capital/Balancing Allowances for the year 2009

Capital Allowances used against rental income in the year 2009

Capital Allowances available for carry forward or offset

Excess Case V Capital Allowances

If you wish to elect under Section 305(1)(b) TCA 1997 to set any unused Capital Allowances (not already ring-fenced) in respect of Buildings for 2009 against your other income state the amount of Capital Allowances in respect of Buildings for 2009 available for offset against other income:

Loss forward from a prior year

14 - Payments received under a legally enforceable maintenance arrangement from which Irish Tax was not deducted

Gross amounts (Exclude any amounts in respect of children)

15 - Untaxed Income Arising in the State

Government Stocks

Exchequer Bills

Credit Union Dividends

Other Investments

Total untaxed income arising in the State

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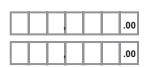
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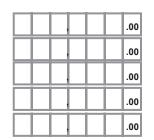
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16 - Irish Deposit Interest	Self	Spouse
Number of ordinary Deposit Accounts held		
Gross Interest received (on which DIRT was not deducted)	.00	.00
Gross Interest received in the period 1/1/2009 – 7/4/2009 (on which DIRT was deducted @23%)	.00	.00
Gross Interest received in the period 8/4/2009 – 31/12/09 (on which DIRT was deducted @25%)	.00	.00
Gross Interest received in the period 1/1/2009 – 7/4/2009 (on which DIRT was deducted @26%)	.00	.00
Gross Interest received in the period 8/4/2009 – 31/12/09 (on which DIRT was deducted @28%)	.00	.00
Gross Interest received from Special Savings Account(s)/ Special Share Account(s)/Special Term Share Account(s) in the period 1/1/2009 – 7/4/2009 (on which DIRT was deducted @23%)	.00	.00
Gross Interest received from Special Savings Account(s)/ Special Share Account(s)/Special Term Share Account(s) in the period 8/4/2009 – 31/12/2009 (on which DIRT was deducted @25%)	.00	.00
If you are exempt from income tax and you or your spouse are either 65 or over, or you are permanently incapacitated please tick \checkmark the box(es)		
17 - 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	.00	.00
(e) Estate Income	.00	.00
Total Irish taxed Income [(a) to (e) inclusive]	.00	.00
18 - Distributions ("Dividends") of Companies Resident in the State		
Gross amount of Dividends from Irish Resident Companies (from which Dividend Withholding Tax was deducted)	.00	.00
Gross amount of Dividends from Irish Resident Companies (from which Dividend Withholding Tax was not deducted)	.00	.00
19 - Exempt Income for Childcare Services I confirm that I have notified the relevant person recognised by the Health Service Executive that I am providing Childcare Services and elect to have the gross income, before expenses, in respect of these services exempted from income tax (to elect enter the		
gross income received)	.00	.00
FOREIGN INCOME (DIVIDENDS, EMPLOYMENTS, PE All amounts should be in Euro. Include details of any scrip dividends received		
20 - Great Britain & Northern Ireland Dividends	Self	Spouse
Net Dividend(s) Received	.00	.00



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

21 - US Dividends

Amount of gross US Dividends

22 - Canadian Dividends

Amount of net Canadian Dividends

Foreign tax deducted (if any, and not refundable)

Amount of Irish tax deducted, if any, on encashment

23 - Irish Tax Deducted on Foreign Income

Irish tax deducted on encashment (from 21 & 22), if any

24 - Foreign Pensions

Gross amount of Foreign State Welfare Pension(s)

Gross amount of all other Pension(s)

25 - Income from Foreign employments attributable to the performance OUTSIDE the State of such employments

Gross amount of foreign salary

Tax deducted from Foreign salary (if any, and not refundable)

26 - Foreign Rental Income

Number of Foreign properties let

Income from Foreign Rents (Enter gross amount receivable)

Amount of expenses relating to this income (excluding interest)

Amount of allowable interest

Net profit on Foreign Rental Income

Amount of Foreign tax deducted

27 - Other Foreign Income

Source of other Foreign Income

Gross amount of Foreign Income

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

28 - Interest/Annuities/Royalties/Dividends

Amount of gross Foreign Income (enter amount net of any allowable deductions)

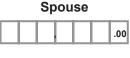
Foreign Tax deducted (if any, and not refundable by Foreign Tax authorities)

29 - Exempt Income

Source of Income

Amount of Income





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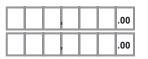
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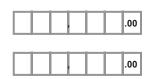
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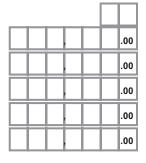


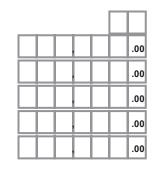


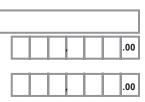


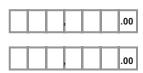


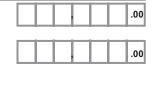
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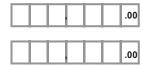
















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Any panel(s) or section(s) that do not require an entry should be left blank.

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30 - Exempt Income from Personal Injury	Self	Spouse
Amount of gross income	, .00	.00
Tax deducted, if any, on income	.00	.00
ANNUAL PAYMENTS, CHARGES AND INTEREST	PAID	
31 - Rent paid to Non-Resident Landlord		
Gross amount of rent paid in the year 2009	.00	.00
32 - Retainable Charges (e.g. Annuities)		
Gross amount of Annual payment	.00	.00
Date of Payment (DD/MM/YYYY)	DDMMYYYY	D D M M Y Y Y Y
33 - Payments made under Legally Enforceable Maintenance	Arrangements	
(a) From which no tax was deducted prior to payment		
Gross amount of annual payment	, .00	.00
Date of payment (DD/MM/YYYY)	DDMMYYYY	
(b) From which tax was deducted prior to payment		
Gross Amount of annual payment	, .00	.00
Date of payment (DD/MM/YYYY)	D D M M Y Y Y Y	D D M M Y Y Y Y
34 - Deeds of Covenant		
Please tick 🔽 the box(es) to indicate who the covenant is in respec	t of:	
Permanently Incapacitated Minor (Other than parent to own child)		
Permanently Incapacitated Adult		
Adult aged 65 or over*		
Name of Covenantee		
Relationship to the Covenantee		
Original date of the Deed of Covenant	DDMMYYYY	DDMMYYYY
Gross amount of the Annual Payment	.00	.00
*Restricted amount (5% of Total Income in respect of covenants to adults aged 65 or over)	.00	.00
35 - Additional Voluntary Contributions (AVCs)		
If you have made Additional Voluntary Contributions to your superar I the box(es) to indicate the type of payment and give the details		
- PRSA AVC		
- Other		
State the name of the employment where your Superannuation fund is held		
If you are a Specified Sportsperson (Schedule 23A TCA 1997) please tick 🗹 the box(es)		
If you are a member of a Pre-Approved Pension Scheme please tick 🗹 the box(es)		
Total Amount paid in 2009 (for which relief has not been claimed or granted in 2008)	.00	.00

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35- Additional Voluntary Contributions (AVCs) (contd.)	Self	Spouse
Amount of AVC Contributions already relieved under the net pay arrangement in 2009	.00	.00
Amount paid in a prior year, for which relief has not been obtained	.00	.00
Amount paid between 1 January 2010 and 31 October 2010 for which relief has not already been granted and for which relief is being claimed for 2009	.00	.00
Total amount of AVC Relief claimed in 2009	.00	.00
36– Personal Retirement Savings Account (PRSA) Only complete Panel 36 if you, or your employer on your behalf, made P If you have made PRSA contributions, tick in the box(es) to indicate the of Certificate received from the Provider and give the details requested by	e type	
PRSA 1 Certificate PRSA 1 (Net Pay) Certificate (Please note that PRSA contributions made on your behalf by your should be included in Panel 7 on Page 4)	employer	
If you are a Specified Sportsperson (Schedule 23A TCA 1997) please tick 🗹 the box(es)		
If you are a member of a pre-Approved pension scheme Please tick 🗹 the box(es)		
Total amount paid in 2009 (for which relief has not been claimed or granted in 2008)	.00	.00
Amount of PRSA contributions already relieved under the net pay arrangement in 2009	.00	.00
Amount carried forward in a prior year, for which relief has not been obtained	.00	.00
Amount paid between 1 January 2010 and 31 October 2010 for which relief has not already been granted and for which relief is being claimed for 2009	.00	.00
PRSA contributions made on your behalf by your employer	.00	.00
Total amount of PRSA Relief claimed in 2009	.00	.00
37 – Retirement Annuity Contracts (RACs)		
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 TCA 1997) please ti If you are a member of a Pre-Approved Pension Scheme please tick 🗸		
Total amount paid in 2009 (for which relief has not been claimed or granted in 2008)	.00	.00
Amount of RAC Contributions already relieved under the net pay arrangement in 2009	.00	.00
Amount paid in a prior year, for which relief has not been obtained	.00	.00
Amount paid between 1 January 2010 and 31 October 2010 for which relief has not already been granted and for which relief is being claimed for 2009	.00	.00
Total amount of RAC Relief claimed in 2009	.00	.00



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38 -	Overseas Pension Plans	: Migrant Member	r Relief	;	Self	Spous	se
	Amount claimed by 'relevant respect of a 'qualifying overse				.00		.00
	Amount paid between 1/1/201 relief has not already been gra is being claimed in 2009				.00		.00
	Amount paid in a prior year, fo	or which relief has no	ot been obtained		.00		.00
	Total amount of Migrant Me	mber Relief claime	d in 2009		.00		.00
39 -	Mortgage Interest Relief	where Tax Relief	at Source (TRS)	was NOT gra	nted		
	On a loan used for the purc your main residence	hase, repair, develo	opment or improv	ement of			
	Amount of Loan				.00		.00
	Date loan taken out (DD/MM/	YYYY)		DDMM	YYYY	DDMMY	YYY
	Where the loan was taken our amount of interest paid in the				.00		.00
	Where the loan was taken out	t after 1/1/2003 pleas	se complete the fol	lowing:			
	a) If 2009 is one of the first 7 to relief please tick 🗸 the		you have entitleme	nt			
	b) State the amount of intere	st paid in the period	1/1/2009 - 30/4/20	09 ,	.00		.00
	c) State the amount of intere	st paid in the period	1/5/2009 - 31/12/2	009 ,	.00		.00
40 -	Bridging Loan Interest						
	Date loan taken out (DD/MM/	YYYY)		D D M M	YYYY	DDMMY	YYY
	Amount of qualifying bridging	loan interest for this	year		.00		.00
	AIM FOR TAX CREDI Home Carer Tax Credit	TS, ALLOWAN	ICES AND RE	ELIEFS FOR	THE YEAF	R 2009	
	Tick 🗹 the appropriate box to	o indicate the depend	dent (other than the	e spouse of the c	claimant) for who	m care is being provided:	
	Child		Permanently Inc.	apacitated Indivi	dual		
	Individual aged 65 or over		Dependent relati	ive living within 2	km of claimant?		
42-	PAYE Tax Credit			S	Self	Spous	se 🗖
	Tick 🖌 the box(es) if claime						
43-	Allowable Deductions Inc	urred in Employr	nent				
	Nature of Employment						
	Expenses				.00		.00
	Superannuation Contributions	(where not deducte	d by employer)		.00		.00
	Total				.00		.00

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

PPS No.		 	 	 	 _
	PPS No.				

44	- Blind Person's Tax Credit		Self	Spouse
	Please Tick 🗹 the box(es) if you wish to claim Blin	d Person's Tax Credit		
	To qualify for this tax credit, you must hold a certific vision to the extent that your central visual acuity do diameter of the visual field subtends an angle no gr (It is not necessary to forward this certificate with you	es not exceed 6/60 in the better eater than 20 degrees.		
45 ·	- Guide Dog Allowance			
	Number of Guide Dogs maintained by you.			
	To qualify for this allowance you must hold a letter the confirming you are a registered owner. (It is not ne			_
46 ·	 Dependent Relative Tax Credit 			
	Number of Dependent Relatives			
	Dependent Relative tax credit is not due if your rela €13,837 in the year 2009 or if this tax credit is being		un	
47	- One-Parent Family/Widowed Parent/Incapa Increased Exemption - Dependent Children			
	If you wish to claim any of these tax credits, please	tick 🗹 the appropriate box(es)	and enter the details requ	uested below
	(a) One–Parent Family Tax Credit*	(c) Incapac	citated Child Tax Credit	
	(b) Widowed Parent Tax Credit		ed Exemption for lent Children	
	Child's Name Date of Birth	Name of school if receiving full- receiving at least 2 years full-ti		
	(DD/MM/YYYY)		incapacity, if relevant.	
	e-Parent Family Tax Credit may not be claimed in th wife. The child must reside with the claimant for the		unmarried couple who ar	e living together as man
48	- Employing a Carer	S	Self	Spouse
	If you, your spouse or a relative were permanently of mental or physical infirmity and you employed a		priate box(es).	
	For whom was the carer employed? Se	f 📙		
	Spous			
	Relativ			
	Net cost of employing a carer in the year 2009 (A any payments received from Health Service Exect		.00	.00
19	 Permanent Health Insurance (if not deducted from Gross Pay by Employ 	er) - Please note that this is	s not Health/Medical I	nsurance
	Name of Insurer			

Amount paid in the year 2009

			.00

	,		.00

50 - Medical Insurance

Amount of premium paid in the year 2009 for which tax relief was **not** granted at source or if **your employer** paid medical insurance premiums on your behalf to an authorised insurer (e.g. VHI, Quinn Healthcare, Hibernian

Aviva Health, etc.) in the year 2009, state the gross amount paid

Amount of age - related tax credit in respect of this premium

Amount of any contribution made by you

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.00			
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51- Business Expansion Scheme

Amount of relief claimed in 2009

Enter relevant RICT 3 certificate number, or, if appropriate,

The Designated Fund's reference number

52- Seed Capital Scheme

Amount of relief claimed in 2009

Note: If you are claiming relief for prior years you should submit full details to your Revenue Office

53 - Film Relief

Amount claimed in 2009

Amount carried forward from previous year

Enter all relevant Film 3 certificate numbers

54 - Qualifying Tuition Fees Paid

If you are claiming for more than one course, please provide full details of any additional courses on a separate sheet and attach it to the back of this Form 12.

Type of course (e.g. Third Level Undergraduate, Postgraduate, Information Technology or Foreign Language Training courses.)

Duration of course (Number of Years)

Name of course

Name of college or course provider

Amount of qualifying Fees paid in respect of the 2009 academic year

Name of Student

You must obtain a receipt from the course provider

55 - Trade Union Subscriptions

If you are a member of a trade union, please tick \checkmark the box(es) to claim this credit

56 - Amount of Owner Occupier Relief on a Residential Property in a Designated Area due in 2009

Where you are claiming relief under this incentive scheme please also insert these details in Panel 66 on page 16 of this return

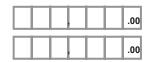
57 - Service Charges

Tax Relief for amounts paid in full and on time in the 12 months ended 31 December **2008**:

As a fixed annual charge to a Local Authority/Private Contractor

Under a "tag system" to a Local Authority/Private Contractor

Self							
		,				.00	



Spouse



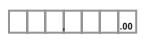
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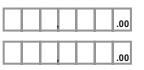
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58	- Retirement Relief for Certain Sportspersons	Self	Spouse
eng as l	uring the tax year 2009, you or your spouse ceased permanently to be aged in a "specified occupation" or to carry on a "specified profession" isted in Schedule 23A TCA 1997 and you wish to claim relief under tion 480A TCA 1997, tick 🗸 the box(es) and give the information reque	sted	
	What specific occupation or profession does this claim relate to		
	Date of Permanent Cessation from specified occupation/profession	D D M M Y Y Y Y	DDMMYYYY
	Amount of relief claimed for the year 2009	, .00	, .00
	Note: If you are claiming relief for prior years you should submit full details.		
59	- Seafarer Allowance		
	Name of employer		
	Number of days spent at sea in 2009		
60	- Transborder Relief		
	To claim Transborder Relief an individual must be an Irish Resident, hold the foreign employment for a continuous period of at least 13 weeks in a country with which Ireland has a Double Taxation Agreement and he/she must be present in the State for at least one day in each of those weeks		
	Country in which employment took place		
	If you are claiming Split-Year Treatment please tick 🗹 the box(es)		
	Amount of salary on which you are claiming Transborder Relief	.00	.00
61	- Health Expenses (please complete and submit a form Med 1 if you have not a	already done so)	
	State the amount of Health Expenses claimed for the year 2009 (Excluding Relief for Nursing Home expenses)	.00	.00
	State the amount of Approved Nursing Home Expenses claimed for the year 2009	.00	.00
62	- Rent Tax Credit		
	Address of rented property		
	Rent payable to (please tick: 🗹 the appropriate box(es))	Private Landlord	Business
		Agent	Non-Resident Landlord
	Name of Landlord/Business/Agent		
	Address of Landlord/Business/Agent		
	Tax Registration Number of Landlord (e.g. PPS Number if known)		
	Date Tenancy Commenced (DD/MM/YYYY)	DDMMYYYY	DDMMYYYY
	Amount of rent paid in 2009	.00	

Γ	PPS	No.

63 - Revenue Job Assist

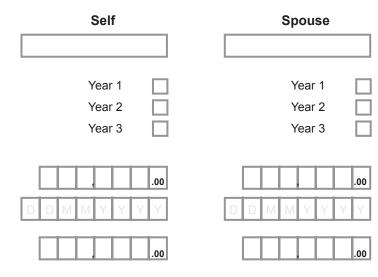
Name of employer

64 - Employee Share Purchase

Total cost of new ordinary shares

Date of purchase (DD/MM/YYYY)

Year of Claim - please tick 🗹 the appropriate box(es):



Note: Lifetime Limit = €6,350

Relief granted in prior years (S.479 TCA 1997)

CAPITAL GAINS AND CHARGEABLE ASSETS

65 - Capital Gains Tax for the year 1 January 2009 – 31 December 2009

Give details of all disposals (by sale, exchange, gift or otherwise) of chargeable assets, e.g. land, shares, paintings, antiques, etc. made by you or your spouse in the year 2009.

Chargeable Gain(s) (excluding Foreign Life Policies)

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

Net Loss(es) in 2009

Unused Losses from prior year(s)

Personal Exemption (max €1,270 per spouse & non transferrable) Note: losses, including losses forward must be used first

Net Chargeable Gain (excluding Foreign Life Policies)

Net Chargeable Gain on Foreign Life Policies

Unused Losses for carry forward to 2010

If you have an overall Capital Gains Tax loss in 2008 there is no need to complete the sections below.

In respect of net chargeable gains that arose in the period 1 January 2009 to 30 November 2009

(a)	Enter chargeable gain	@ 22%	(1/1/2009 -	7/4/2009)
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(b) Enter chargeable gain @ 25% (8/4/2009 – 30/11/2009)

- (c) Enter chargeable gain @ 40% (excluding Foreign Life Policies)
- (d) Enter chargeable gain on Foreign Life Policies @ 40%

In respect of net chargeable gains that arose in the period 1 December 2009 to 31 December 2009

- (a) Enter amount of net gain to be charged @ 25%
- (b) Enter amount of net gain to be charged @ 40% (excluding Foreign Life Policies)
- (c) Enter amount of net gain on Foreign Life Policies to be charged @ 40%

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66 - PROPERTY BASED INCENTIVES ON WHICH RELIEF IS CLAIMED IN 2009

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 Section 1052(1)(aa) and Section 1084(1)(b)(ib) TCA 1997 and that any failure to fully and correctly complete this panel may leave you liable to penalties under Section 1052 TCA 1997 and/or a surcharge under Section 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.

subsequent years. Residential Property	Sections in TCA 1997	Owner Occupier S.372 AR	Investor - Lessor S.372 AP/AU
Urban Renewal	S.372AP & AR	. , .00	.00
Town Renewal	S.372AP & AR	, , .00	.00
Seaside Resort	S.372AU		.00
Rural Renewal	S.372AP & AR	, , , .00	.00
Living over the Shop	S.372AP & AR	, , , 00	.00
Park and Ride	S.372AP & AR		.00
Student Accommodation	S.372AP		.00
Industrial Building Allowance		Owner Occupier	Investor - Lessor
Urban Renewal	S.372C & D	, , .00	.00
Town Renewal	S.372AC & AD	, , , 00	, ,
Seaside Resort	S.352 & S.353		.00
Rural Renewal	S.372M & N		.00
Multi-storey Car Parks	S.344	, , , 00	.00
Living over the Shop (Commercial Premises Only)	S.372D	, , , 00	.00
Enterprise Areas	S.343		.00
Park and Ride	S.372V & W	, , , 00	.00
Hotels	S.268(1)(d)	, , , 00	.00
Holiday Cottages	S.268(3)	00	.00
Holiday Hostel	S.268(2C)(b)	, , , 00	.00
Guest Houses	S.268(2C)(a)	, , , 00	.00
Nursing Homes	S.268(1)(g)	, , , 00	.00
Housing for elderly/infirm	S.268(3A)	, , , 00	, , 00
Convalescent Homes	S.268(1)(i)	, , .00	, , .00
Qualifying Hospitals	S.268 (2A)	, , , 00	.00
Qualifying Mental Centres	S.268(1C)	, , , 00	.00
Qualifying Sports Injury Clinics	S268(2B)	00	.00
Buildings used for certain childcare purposes	S843A	, , 00	.00
Specialist Palliative Care Units	S.268(1)(m)	. , .00	.00
Buildings or Structures in registered caravan & camping sites	S.268(2)(D)	, , 00	.00
Mid-Shannon Corridor Tourism Infrastructure Investment Scheme	S. 372AW		00

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