2025120

Income Tax Return and Self-Assessment for the year 2025
Form 11
(relating to taxes on income and capital gains for self-assessed individuals)

TAIN **GCD**

Personal Public Service Number (PPSN)

Remember to quote your PPSN in any communication with your Revenue office.

If submitting this return use any envelope and write "Freepost" above the Return Address.
NO STAMP REQUIRED

Return Address

Office of the Revenue Commissioners
Collector-General's Division
PO Box 354
Limerick

If you are a mandatory e-Filer, required to file an electronic return in accordance with S. 917EA, you must file your return through Revenue Online Service (ROS), even though you have received this return form.

Even if you are not considered a mandatory e-Filer, ROS is the quickest, easiest and most convenient way to file your return and pay your tax. It allows you to file this form and to pay any tax (which will include Income Tax, Capital Gains Tax, PRSI and Universal Social Charge (USC)) due electronically. ROS also provides an instant calculation of Income Tax liability. Access ROS at www.revenue.ie

RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE YEAR ENDED 31 DECEMBER 2025
CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2025
SELF-ASSESSMENT FOR THE YEAR ENDED 31 DECEMBER 2025

NOTE:

1. A 'chargeable person' for self-assessment purposes is a person who is chargeable to tax on that person's own account or on another person's account in respect of a chargeable period. A 'chargeable person' is required to complete a Form 11 Tax Return and Self-Assessment for the year 2025.
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 who opened a foreign bank account in 2025 in a non-cooperative, non-DAC2, non-CRS or non-FATCA country is a chargeable person.
5. An individual who realises an income tax gain in 2025 as a result of the exercise, assignment or release of a share option under Sec. 128 TCA 1997 is not a chargeable person. Capital gains on the disposal of shares acquired from a share option are taxed under self-assessment (see note 7).
6. A proprietary director is a chargeable person.
7. 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 2025, and
– All disposals and acquisitions of chargeable assets and the amount of chargeable gains that accrued to me in the year 2025

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 correctly stated.

Signature

Date D D / M M / Y Y Y Y

Capacity of Signatory

Contact Details (in case of query about this return)

Agent's TAIN

Contact Name

Client's Ref.

Telephone or E-mail

RPC020497_EN_WB_L_1

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If you complete and submit this tax return on or before **31 August 2026** Revenue will calculate the self-assessment for you. This will assist you in paying the correct amount by the due date. If you submit the return after the **31 August 2026** you must make your own self-assessment and calculate your own tax, PRSI and USC due. The due date for submission of this return to the above address is 31 October 2026. On that date you must also pay any balance of tax due for 2025. Where this return is submitted after the due date, a surcharge (5% where the return is submitted within two months, otherwise 10%) will be added to your tax liability. **Failure to submit your Local Property Tax return will result in a tax surcharge - please see note in the Form 11 Helpsheet.**

When completing this return you should read the appropriate **Form 11 Helpsheet**. A copy of the **Form 11 Helpsheet** and a **"Guide to Completing 2025 Pay & File Self-Assessment Returns"** are available from Revenue's website **www.revenue.ie,** or from Revenue's Forms & Leaflets Service at +353 1 738 3675.

This return is only to be used for the 2025 tax year.

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

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

Contents

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A - PERSONAL DETAILS [1 - 20]

1. If you are completing this return on behalf of a deceased individual
   (**Note**: in the case of a married person or civil partner, only complete this section where the deceased was the assessable spouse or nominated civil partner in the period to which this return refers)
   (a) Enter the date of death DD/MM/YYYY
   (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 administration was obtained DD/MM/YYYY
2. Your date of birth DD/MM/YYYY

3. Insert ☒ in the box to indicate your civil status
   (a) Single
   (b) Married
   (c) In a Civil Partnership
   (d) Separated
   If wholly or mainly maintaining your Spouse or Civil Partner insert ☒ in the box
   (e) Widowed or a Surviving Civil Partner
   (f) Divorced or a former Civil Partner

4. If your personal circumstances changed in **2025** insert ☒ in the box to indicate your previous status and state date of change
   Single / Married / In a Civil Partnership / Widowed / Separated / Divorced
   Date of Marriage or Civil Partnership DD/MM/YYYY
   Date of Separation or Divorce DD/MM/YYYY
   Spouse's or Civil Partner's date of death DD/MM/YYYY

5. If married or in a civil partnership, insert ☒ in the box to indicate basis of assessment applicable for 2025
   Joint Assessment / Separate Assessment / Single Treatment

6. Spouse's or Civil Partner's Details
   (a) PPSN
   (b) Surname
   (c) First name(s)
   (d) Date of birth DD/MM/YYYY
   (e) Gender Male / Female
   (f) Date of Marriage or Civil Partnership DD/MM/YYYY

7. State the number of Dependent Children
8. If you wish to claim Widowed Person or Surviving Civil Partner with Dependent Child Tax Credit state date of death of your spouse or civil partner DD/MM/YYYY

	Self	**Spouse or Civil Partner**
9. Insert ☒ in the relevant box(es) to indicate for 2025 if you and / or your spouse or civil partner are / is subject to the Limitation on the Use of Reliefs by High Income Individuals (i.e. under Chapter 2A of Part 15 TCA 1997). If either you or your spouse or civil partner is so subject, **Form RR1 2025** should be completed and also Panel K on page 29	**Yes** **No**	**Yes** **No**
Insert ☒ in the box(es) to indicate for 2025 if you and / or your spouse or civil partner were		
10. Permanently Incapacitated		
11. A Proprietary Director, i.e. owned / controlled more than 15% of the share capital of a company		
12. A holder of a 'full' Medical Card or having entitlement to one under EU Regulations		
13. Entitled to an exemption from PRSI		

(a) State reason - Self
(b) State reason - Spouse or Civil Partner

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Self | **Spouse or Civil Partner**

Residence and Domicile Status for the year 2025 [14 - 18]

See **Guide to Completing 2025 Pay & File Self-Assessment Returns** for more information on the "Extent of Liability to Income Tax" of individuals who are either not resident or not domiciled in Ireland.

14. (a) Insert ☒ in the box to indicate if you are
    - Resident ☐ ☐
    - or
    - Non-Resident (**Note**: If you are non-resident you must complete the Non-Resident section below) ☐ ☐
    - (An individual is resident in Ireland if s/he spends 183 days or more in Ireland in the year, or 280 days or more in Ireland over the last two years)

    (b) Insert ☒ in the box to indicate if you are
    - Ordinarily Resident ☐ ☐
    - or
    - Not Ordinarily Resident ☐ ☐
    - (Where an individual has been resident for tax purposes for three consecutive tax years they are considered to be "ordinarily resident". An individual ceases to be ordinarily resident in Ireland if they have been non-resident for tax purposes for three consecutive tax years)

    (c) Insert ☒ in the box to indicate if you are
    - Domiciled in Ireland ☐ ☐
    - or
    - Not Domiciled in Ireland ☐ ☐
    - (Domicile is not defined in tax legislation but is a concept of general law. It may broadly be defined as meaning residence in a particular country with the intention of residing permanently in that country. Every individual acquires a 'domicile of origin' at birth, usually the domicile of the father. A person's domicile of origin will remain with him/her until such time as a new 'domicile of choice' is acquired.)

    (d) Enter the country of which you are a national — **Self** ☐ **Spouse or Civil Partner** ☐

    (A national is generally regarded as an individual who holds the nationality or citizenship of a particular State)

Non-Resident

Self | **Spouse or Civil Partner**

15. (a) Enter your country of residence ☐ ☐
    (b) Enter your Tax Identification Number of that country ☐ ☐
    (c) Enter your address in that country ☐ ☐
16. If you are resident in another Member State of the European Communities, insert ☒ in the box ☐ ☐
17. A non-resident is not due any tax credits or reliefs except as provided for in S. 1032(2)
    If you wish to claim a portion of the allowances / reliefs under S. 1032(2) state the amount of your
    (a) Income chargeable in the State ☐☐,☐☐☐,☐☐☐.**00**
    (b) World income (includes income chargeable in the State) ☐☐,☐☐☐,☐☐☐.**00**
18. In the case of **married persons or civil partners** where either or both parties are non-resident, they are both taxed as single individuals unless the income of both parties is fully chargeable to Irish tax
    (a) Insert ☒ in the box if you are married or in a civil partnership and all of your own worldwide income, including foreign income, and your spouse's or civil partner's worldwide income,including foreign income, is chargeable to income tax in Ireland and you wish to claim the married person's or civil partner's tax credit ☐
    (b) Where all the income of both you and your spouse or civil partner is not chargeable to tax in the State additional relief, known as aggregation relief, may be due. If you wish to claim this relief you should include an application with this form. The application should provide details of the total income of both you and your spouse or civil partner, including income not chargeable to Irish tax

Mandatory Disclosure

Self | **Spouse or Civil Partner**

19. The number assigned to a transaction by the Revenue Commissioners under S. 817HB ☐ ☐
20. Reportable cross-border arrangement reference number (as defined by S. 817RA(1)) ☐ ☐

(**Expression of Doubt:** If you have a genuine doubt about the correct application of tax law to any item in the return, provide details of the point at issue in the entry fields provided on page 36)

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De Minimis - EU State Aid [21 – 28]

General De Minimis Regulation

To comply with EU State aid rules, the total amount of de minimis aid granted per Member State to a single undertaking shall not exceed €300,000 over any period of 3 years. Member States must ensure that the combined amount of de minimis aid granted from all sources to a single undertaking in any three-year period does not exceed the €300,000 ceiling. You are required to provide details of all other de minimis aid which has been granted to you within the past three years. It should be noted that a false declaration by you resulting in the threshold of €300,000 being exceeded could later give rise to the aid being recovered with interest.

Where a claim is made under the following provisions, a declaration in respect of Commission Regulation (EU) 2023/2831 of 13 December 2023 ("the General De Minimis Regulation") is required:

1. Section 372 AAC Living City Initiative
2. Section 372 AAD Living City Initiative
3. Section 286(1)(N) Industrial Buildings Aviation Services Facilities
4. Section 216F Exemption of certain profits from production, maintenance, and repair of certain musical instruments

21. If you are applying for aid under the General De Minimis Regulation, please tick the box ☐

22. Where a claim is made under Section 216F Exemption of certain profits from production, maintenance, and repair of certain musical instruments you must complete the following field to confirm the amount of profits for which this claim relates to. ☐☐,☐☐☐,☐☐☐.00

Agricultural De Minimis Regulation

To comply with EU State aid rules, the total amount of agricultural de minimis aid granted per Member State to a single undertaking shall not exceed €50,000 over any period of 3 years. Member States must ensure that the combined amount of agricultural de minimis aid granted from all sources to a single undertaking in any three-year period does not exceed the €50,000 ceiling. You are required to provide details of all other de minimis aid which has been granted to you within the past three years. It should be noted that a false declaration by you resulting in the threshold of €50,000 being exceeded could later give rise to the aid being recovered with interest.

Where a claim is made under the following provision, a declaration in respect of Commission Regulation (EU) 1408/2013 of 18 December 2013 ("the Agricultural De Minimis Regulation") is required:

1. Section 667C Registered Farm Partnership

23. If you are applying for aid under the Agricultural De Minimis Regulation, please tick the box ☐

De Minimis Aid in this Return

24. If you have ticked one or both of the boxes above to claim aid under the General / Agricultural De Minimis Regulation(s) you must complete the following fields below:

(i) Enter the gross grant equivalent of the aid under the General De Minimis Regulation in this return under the following provisions:

(I) Section 372 AAC Living City Initiative ☐☐,☐☐☐,☐☐☐.00

(II) Section 372 AAD Living City Initiative ☐☐,☐☐☐,☐☐☐.00

(III) Section 286(1)(N) Industrial Buildings Aviation Services Facilities ☐☐,☐☐☐,☐☐☐.00

(IV) Section 216F Exemption of certain profits from production, maintenance and repair of certain musical instruments ☐☐,☐☐☐,☐☐☐.00

(ii) Enter the gross grant equivalent of the aid under the Agricultural De Minimis Regulation in this return under the following provision:

(I) Section 667C Registered Farm Partnership ☐☐,☐☐☐,☐☐☐.00

De Minimis Aid within the past three years

25. I confirm that I have been granted only the following amount of aid (gross grant equivalent) under the General De Minimis Regulation within the past three years. Exclude the aid in this return. ☐☐,☐☐☐,☐☐☐.00

26. I confirm that I have been granted only the following amount of aid (gross grant equivalent) under the Agricultural De Minimis Regulation within the past three years. Exclude the aid in this return. ☐☐,☐☐☐,☐☐☐.00

27. I confirm that I have been granted only the following amount of aid (gross grant equivalent) under Commission Regulation (EU) 717/2014 of 27 June 2014 (i.e. aid under the Fishery and Aquaculture De Minimis Regulation) within the past three years. Exclude the aid in this return. ☐☐,☐☐☐,☐☐☐.00

28. I confirm that I have been granted only the following amount of aid (gross grant equivalent) under Commission Regulation (EU) 2023/2832 of 13 December 2023 (i.e. aid under the Services of General Economic Interest De Minimis Regulation) within the past three years. Exclude the aid in this return. ☐☐,☐☐☐,☐☐☐.00

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B - SELF-EMPLOYED INCOME [101 - 168]

(Including Farming & Partnership Income)

Note: If you and / or your Spouse or Civil Partner have / has more than one Trade, Profession or Vocation insert ☒ in the box and complete Appendix 1 on pages 37 - 40

Primary Trade — **Self** / **Spouse or Civil Partner**

101. Insert ☒ in the box to indicate to whom the income refers
102. Description of Trade, Profession or Vocation *(you must clearly describe the trade)*

Do not submit accounts with this return. Instead you MUST give an extract of information from the accounts on page 9

103. Does the trade include relevant operations for the purposes of Relevant Contracts Tax (RCT)? (Relevant operations mean operations in the construction, forestry and meat-processing sectors) **Yes** **No**
104. If you are employed by An Post as a sub-postmaster / postmistress, or by the Department of Social Protection as a Social Welfare Branch Manager, insert ☒ in the box
     Where there is an entry at Line 104 there must be an entry at Line 109
105. If this source of income ceased during the year 2025 state the date of cessation DD/MM/YYYY
106. (a) Have you made a joint election for a medical partnership under S. 1008A(4) **Yes** **No**
     (b) If an election has been made under S. 1008A(4) please state the name of the medical partnership
107. If you are a farmer insert ☒ in the box and complete Lines 120 and 121 on page 8, if applicable

Profit assessable

108. (a) Amount of adjusted net profit for accounting period .00
     (b) Amount of adjusted net loss for accounting period .00
109. Enter the **assessable** profit even if this is the same as the adjusted net profit per Line 108(a) - (if a loss show **0.00**) This should include income assessable under S. 98A(4), (Reverse Premiums in trading situations) where appropriate .00

Leases agreed with Individual Lessees

110. (a) Confirm if you have made an election(s), or a joint election under section 299(3)(b) in respect of a relevant lease, or leases. **Yes** **No**
     (b) Where such election(s) has/have been made, provide the following details
     (i) Number of Leases subject to an election
     (ii) Are any Lessors Associated Enterprises for the purpose of Chapter 4 of Part 35C?
     (iii) Total Lease Payments deductible under Sec. 299(3)(c) .00
     (iv) Total Actual Lease Payments payable .00
     (v) Total Deemed Capital Expenditure .00
     (vi) Capital Allowances in Period .00

Balancing Charges

111. (a) Amount arising from capital allowances which were deductible in arriving at relevant income for USC .00
     (b) Amount arising from capital allowances which were **not** deductible in arriving at relevant income for USC .00

Unused Capital Allowances from a prior year

112. (a) Amount carried forward which is allowable as a deduction for USC i.e. allowances under S. 284(1), 272(3), 658(2)(b) and 659(2)(a) determined in accordance with subsections (3A), (3AA), (3B) or (3BA) of S. 659 .00
     (b) Amount carried forward which is not allowable as a deduction for USC. i.e allowances other than those claimed under the Sections specified in (a) above, and are not specified relief capital allowances (as set out in Sch. 25B) .00
     (c) Specified Relief Capital Allowances (as set out in Sch. 25B)
     (i) Specified property relief capital allowances, as defined in S. 531AAE .00
     (ii) All other specified relief capital allowances .00

Capital Allowances for the current year [113 - 116]

113. Where a claim to tax relief on **property based incentive schemes** is included below, insert ☒ in the box and give details in Panel O on pages 32 / 33
114. **Machinery and Plant**
     (a) If any amount entered above refers to 'energy-efficient equipment' under S. 285A enter that amount here .00
     (b) If any amount entered above refers to 'childcare and fitness centre equipment' under S. 285B enter that amount here .00
     (c) If any amount entered above refers to 'gas vehicles and refuelling equipment' under S. 285C enter that amount here .00
     (d) If any amount entered above refers to 'farm safety equipment' under S. 285D enter that amount here and complete Line 114(d)(i) .00

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B - SELF-EMPLOYED INCOME [101 - 168] contd.

(Including Farming & Partnership Income)

Primary Trade

114. **Machinery and Plant**

(d) (i) Enter the qualifying certificate number(s) issued by the Department of Agriculture, Food and the Marine and the amount(s) claimed from this certificate(s)

Certificate Number	Amount claimed from this certificate
	, , .00
	, , .00
	, , .00

115. **Industrial Buildings and / or Farm Buildings Allowance**

(a) Amount which is allowable as a deduction for Universal Social Charge (USC), i.e. allowances under S. 272(3), 658(2)(b), 658A(2)(a) and 658A(2)(b) — , , .00

(i) If any amount entered at (a) above refers to farm buildings under Sec. 658(2)(b), enter that amount here — , , .00

(ii) If any amount entered at (a) above refers to slurry storage under Sec. 658A(2)(a), enter that amount here — , , .00

(iii) If any amount entered at (a) above refers to slurry storage under Sec. 658A(2)(b), enter that amount here — , , .00

(b) Amount which is not allowable as a deduction for USC, i.e. allowances other than those claimed under the Sections specified in (a) above, and are not specified relief capital allowances (as set out in Sch. 25B) — , , .00

(c) Specified Relief Capital Allowances (as set out in Sch. 25B)

(Note: As provided for in Part 12, Chapter 4A, passive investors should not include any excess accelerated capital allowances carried forward beyond 2014 or the tax life of the building or structure, if later)

(i) Specified property relief capital allowances, as defined in S. 531AAE other than Living City Initiative and Aviation Services Facilities allowances entered at (ii) and (iii) below — , , .00

(ii) In respect of any Living City Initiative (S. 372AAC) capital allowances, enter the amount of capital allowances and provide the following — , , .00

(I) The address of the qualifying premises in respect of which the qualifying expenditure was incurred, include Eircode (if known)

(II) Details of the aggregate of all qualifying expenditure incurred by the individual in respect of the qualifying premises — , , .00

(III) A brief description of the nature of the retail or other service which is provided or is to be provided in the qualifying premises, e.g. newsagent, grocer, doctor, dentist, legal services, restaurant / bar / cafe, etc.

(iii) In respect of any Aviation Services Facilities (S. 268(1)(n)) accelerated capital allowances provided for under S. 273(3)(k)(i) enter the amount of capital allowances and provide the following — , , .00

(I) The aggregate amount of specified capital expenditure incurred — , , .00

(II) The address of building or structure, include Eircode (if known)

(iv) In respect of building used for the purposes of providing childcare services or a fitness centre to employees (S. 843B) enter the amount of capital allowances — , , .00

(v) All other specified relief capital allowances — , , .00

116. Other Capital Allowances — , , .00

Losses [117 - 119]

117. (a) If you wish to claim, under S. 381, to set any loss made in the trade in the year 2025 (other than a relevant loss as defined in S 381B) against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2027 — , , .00

(b) If you wish to claim under S. 381 to set a relevant loss, as defined in S. 381B, made in the year 2025 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2027 — , , .00

(**Note**: relief is restricted to a maximum of €31,750)

(c) If there are no / insufficient profits and you wish to claim unused current year Capital Allowances in computing a loss made in the trade in the year 2025 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2027

(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B) — , , .00

(ii) Specified Relief Capital Allowances (as set out in Sch. 25B)

(I) Specified property relief capital allowances, as defined in S. 531AAE — , , .00

(II) All other specified relief capital allowances — , , .00

(d) Total loss for offset against other income (by virtue of S. 381 and / or S. 392) — , , .00

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B - SELF-EMPLOYED INCOME [101 - 168] contd.

(Including Farming & Partnership Income)

Primary Trade

Unused losses from a prior year

118. (a) Amount of unused losses from a prior year (S. 382) other than residential development land losses where the relevant claim was not made to and received by Revenue before 7/4/2009 , , .00

(b) In respect of unused residential development land losses from a prior year where the relevant claim was not made to and received by Revenue before 7/4/2009, state

(i) Amount of tax credit due in respect of these losses (S. 644AA(6) and (8)) , , .00

(ii) Amount of tax payable on the profits or gains of the combined trade (S. 644AA(7)) , , .00

Terminal Loss Relief

119. (a) If this trade ceased in 2025 and you wish to claim terminal loss relief for the years 2024, 2023, and 2022 state

(i) Amount of unused loss in the final 12 months to the date of cessation , , .00

(ii) Amount of unused capital allowances in the final 12 months to the date of cessation , , .00

(b) If you wish to claim terminal loss relief for the year 2025 in respect of a loss made in a subsequent year state

(i) Amount of the loss relief available for 2025 , , .00

(ii) The date the trade ceased DD/MM/YYYY

Farmers

120. (a) Relief for qualifying farmer under S. 667B used in 2025 , , .00

(b) Relief for qualifying farmer under S. 667B used in prior years , , .00

(c) Insert ☒ in the box if you are a partner in a Registered Farm Partnership as defined by S. 667C ☐

(d) Relief for partner in Registered Farm Partnership under S. 667C used in 2025 , , .00

(e) Relief for partner in Registered Farm Partnership under S. 667C used in 2024 , , .00

(f) Relief for partner in Registered Farm Partnership under S. 667C used in 2023 , , .00

(g) Insert ☒ in the box if this trade relates wholly or in part to Share Farming ☐

(h) Insert ☒ in the box if you wish to elect for income averaging for the year 2025 (and subsequent years) ☐

(i) Insert ☒ in the box if the assessable profits for this year are computed in accordance with S. 657 (income averaging) ☐

(j) Insert ☒ in the box if you wish to withdraw from income averaging for the year 2025 ☐

(k) (i) Insert ☒ in the box if you wish to temporarily elect out of income averaging for this year in accordance with S. 657(6A) ☐

(ii) Enter the amount of adjusted net profit which would be assessable for this year if you had not applied for income averaging , , .00

Succession Farm Partnership

121. (a) Succession Farm Partnership tax reference number

(b) Date this Partnership was entered on the Register of Succession Farm Partnerships with the Department of Agriculture, Food and the Marine DD/MM/YYYY

(c) Indicate if you are a "Farmer" or a "Successor" within the meaning of S. 667D(2)

Farmer ☐

Successor ☐

(d) Insert ☒ in the box to confirm that no "Successor" in this partnership was aged over 40 at 1 January 2025 ☐

(e) Your share of the profits as per the partnership agreement . (%)

(f) Amount of Succession Tax Credit due under S. 667D , , .00

(g) Amount of Succession Tax Credit under S. 667D used in prior years , , .00

Credit for Professional Services Withholding Tax (PSWT)

122. Gross withholding tax (before any interim refund) related to the basis period for 2025 on fees for Professional Services. Do not include credit for Relevant Contracts Tax withheld , , .

PRSI paid

123. If you are employed by An Post as a sub-postmaster / postmistress, or by the Department of Social Protection as a Social Welfare Branch Manager, enter the amount of PRSI, if any, paid direct to An Post / Department of Social Protection in respect of this income , , .

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ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN ENTRY SHOULD BE LEFT BLANK

PPSN

EXTRACTS FROM ACCOUNTS [124 - 168]

Accounts Information Period (must be completed)

124. From DD/MM/YYYY

125. To DD/MM/YYYY

Extracts From Accounts must be completed in all cases where you or your spouse or civil partner are in receipt of trading or professional income, except where either Lines 126 or 127 apply

126. If you have previously submitted accounts information relating to this return state the income tax return with which accounts were submitted (YYYY)

127. (a) Where the income arises from a partnership, enter the tax reference of the partnership

(b) Insert ☒ in the box if you are a non-active partner within the meaning of S. 409A

(c) If you are in partnership with your spouse / civil partner and the accounts information for that trade or profession have been submitted under their trade, enter the trade number (in this Form 11) under which the accounts information was supplied

Income [128 - 130]

128. Sales / Receipts / Turnover .00

129. Receipts from Government Agencies (GMS, etc.) .00

130. Other Trading Income including tax exempt income .00

Trading Account Items [131 - 132]

131. Purchases .00

132. Gross Trading Profits (including other Trade Receipts / income already listed in the previous section) .00

Expenses and Deductions [133 - 144]

133. Salaries / Wages .00

134. Additional Staff Costs .00

135. Sub-Contractors for the purposes of Relevant Contracts Tax (RCT) .00

136. Other Sub-Contractors .00

137. Consultancy, Professional fees .00

138. Motor, Travel and Subsistence .00

139. Repairs / Renewals .00

140. Rental Expenses .00

141. Depreciation, Goodwill / Capital write-off .00

142. (a) Provisions including bad debts - positive .00

(b) Provisions including bad debts - negative .00

143. Other Expenses .00

144. Other Expenses - negative / credit entries .00

Primary Trade

Capital Account and Balance Sheet Items [145 - 156]

145. Cash / Capital introduced .00

146. Drawings (Net of Tax and Pension contributions) .00

147. (a) Closing Capital Balance - positive .00

(b) If negative, state amount here .00

148. Stock, Work in progress, Finished goods .00

149. Debtors and Prepayments .00

150. Cash / Bank (Debit) .00

151. Bank / Loans/ Overdraft (Credit) .00

152. Client Account Balances (Debit) .00

153. Client Account Balances (Credit) .00

154. Creditors and Accruals .00

155. Tax Creditors .00

156. (a) Net Assets - positive .00

(b) If negative, state amount here .00

Extracts from Adjusted Net Profit / Loss Computation [157 - 168]

Profit / Loss per Accounts [157 - 158]

157. Net Trade Profit per Accounts .00

158. Net Trade Loss per Accounts .00

Adjustments made to Net Profit / Loss per Accounts [159 - 168]

159. Where there are no adjustments required to the profit / loss per accounts, insert ☒ in the box

160. Motor Expenses .00

161. Donations (Political and Charitable) / Entertainment .00

162. Light, Heat and Phone .00

163. Net gain on sale of fixed / chargeable assets .00

164. Net loss on sale of fixed / chargeable assets .00

165. (a) Deduction for stock relief under S. 666 .00

(b) Deduction for stock relief under S. 667B .00

166. Deduction for increase in carbon tax under S. 664A .00

167. Other Addbacks .00

168. Other Deductions .00

If you have made any payment(s) during 2025 in the course of this trade or profession for services provided, where the total amount paid to any one person was greater than €6,000, you must complete a Form 46G. You can access this form from the My Services page or from the ROS Offline Application. The form is also available on Revenue's website www.revenue.ie (under 'Self-assessment and self-employment>Third party returns')

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C - IRISH RENTAL INCOME [201 - 218]

Self | **Spouse or Civil Partner**

201. *Where a claim to tax relief on **property based incentives** is included at Line 205(d) or 215(b) insert ☒ in the box and give details in Panel O on pages 32 / 33

Residential Property

202. Where the registration requirements of Part 7 of the Residential Tenancies Act 2004 have been complied with in respect of all tenancies which existed in relation to residential premises in the year 2025, insert ☒ in the box

203. Number of properties let

204. Gross Rent Receivable .00 .00

205. **Expenses**

(a) Repairs .00 .00

(b) Allowable interest .00 .00

*(c) "Section 23" type relief where 2025 is the **first** year of claim .00 .00

(d) Pre-letting expenditure on vacant properties allowed by S. 97A .00 .00

(e) Other .00 .00

206. Amount of chargeable profit / allowable loss after expenses **but** before Capital Allowances and losses forward

(a) Net profit on residential property .00 .00

(b) Net loss on residential property .00 .00

207. **Residential Premises Rental Income Relief**

(a) Insert ☒ in the box to confirm that:

- You comply with the registration requirements of the RTB
- The qualifying premises is **not** rented to a connected person(s)
- You are compliant with the Local Property Tax Obligations in respect of all your qualifying premises
- You have a valid eTax Clearance Certificate issued in accordance with sec. 1095

(b) Insert ☒ in the relevant box to confirm that

(i) The premises is occupied by a tenant under a tenancy registered with the RTB, the property is let to a public authority, or is a property to which Part II of the Housing (Private Rented Dwellings) Act 1982 applies (this refers to formerly rent controlled tenancies) or,

(ii) Where the premises is not occupied by a tenant, you are actively marketing the premises for rent

(c) Property Details of the residential rented premises with the highest net profit

(i) Enter the LPT ID of the property

(ii) Confirm the net rental income from property after Losses and Capital Allowances .00 .00

(iii) Confirm your percentage of ownership of the qualifying premises

208. **Retrofitting Rental Properties Relief (RRPR)**
Property 1

(a) Insert ☒ in the box to confirm the following:

- You comply with the registration requirements of the RTB
- You are compliant with the Local Property Tax Obligations in respect of all your qualifying premises
- You have a valid Tax Clearance Certificate

(b) Property details

(i) Enter the date that the qualifying work was carried out on DD/MM/YYYY DD/MM/YYYY

(ii) Enter the LPT ID of the property where the qualifying work was carried out

(iii) Enter the VAT number of the Qualifying Contractor who carried out the qualifying work

(iv) Confirm your net rental income from your qualifying premises .00 .00

(v) Confirm your percentage of ownership of the qualifying premises

(vi) Enter the total cost of the qualifying work carried out .00 .00

(vii) Enter the value of the grant received .00 .00

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Self | Spouse or Civil Partner

Property 2

(a) Insert ☒ in the box to confirm the following:
- You comply with the registration requirements of the RTB
- You are compliant with the Local Property Tax Obligations in respect of all your qualifying premises
- You have a valid Tax Clearance Certificate

(b) Property details
- (i) Enter the date that the qualifying work was carried out on DD/MM/YYYY
- (ii) Enter the LPT ID of the property where the qualifying work was carried out
- (iii) Enter the VAT number of the Qualifying Contractor who carried out the qualifying work
- (iv) Confirm your net rental income from your qualifying premises .00
- (v) Confirm your percentage of ownership of the qualifying premises
- (vi) Enter the total cost of the qualifying work carried out .00
- (vii) Enter the value of the grant received .00

Commercial property, land and all other sources of Irish rental income

209. Number of properties let

210. Area in hectares if applicable

211. Gross rent receivable .00

212. **Expenses**
- (a) Repairs .00
- (b) Allowable interest .00
- (c) Exempt rental income from the leasing of farmland, under S. 664 .00
- (d) Tick all the boxes that apply to the income you reported at (c) above:
  - (i) Tick this box if any income reported above includes lease income from land acquired on or after 1 January 2024 that was held for less than 7 years during the period to which this claim relates.
  - (ii) Tick this box if you are claiming the exemption from the 7-year holding requirement under Section 664(1D) TCA 1997 as a surviving spouse or civil partner, for any lease income reported above from land acquired on or after 1 January 2024.
  - (iii) Tick this box if you are claiming relief under Section 664 TCA 1997 in respect of any lease income reported above from land acquired otherwise than by purchase (e.g. by gift or inheritance) on or after 1 January 2024.
- (e) Other .00

213. Amount of chargeable profit / allowable loss after expenses **but** before Capital Allowances and losses forward
- (a) Net profit on commercial property .00
- (b) Net loss on commercial property .00

214. Amount of chargeable **profit** from all sources, after expenses **but** before Capital Allowances and losses forward (Total of Line 206 and Line 213 - if a loss show **0.00**) .00

Capital Allowances

215. (a) Capital Allowances brought forward from a prior year
- (i) Non-specified relief capital allowances (i.e. not included in Sch. 25B) .00
- (ii) Specified Relief Capital Allowances (as set out in Sch. 25B)

  (Note: As provided for in Part 12, Chapter 4A, passive investors should not include any excess accelerated capital allowances carried forward beyond 2014 or the tax life of the building or structure, if later)
  - (I) Specified property relief capital allowances, as defined in S. 531AAE .00
  - (II) All other specified relief capital allowances .00

(b) Capital Allowances for the year 2025
- (i) Non-specified relief capital allowances (i.e. not included in Sch. 25B) .00
- (ii) Specified Relief Capital Allowances (as set out in Sch. 25B)
  - (I) Specified property relief capital allowances, as defined in S. 531AAE other than Living City Initiative and Aviation Services Facilities allowances entered at (b)(ii)(II), (III) and (IV) .00
  - (II) In respect of any Living City Initiative (S. 372AAC Commercial property) capital allowances, enter the amount of capital allowances and provide the following .00

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	Self	**Spouse or Civil Partner**
215.*(b)(ii)(II) (A) The address of the qualifying premises in respect of which the qualifying expenditure was incurred, include Eircode (if known)		
(B) Details of the aggregate of all qualifying expenditure incurred by the individual in respect of the qualifying premises	, , .00	, , .00
(C) A brief description of the nature of the retail or other service which is provided or is to be provided in the qualifying premises, e.g. newsagent, grocer, doctor, dentist, legal services, restaurant / bar / cafe, etc.		
(III) In respect of any Living City Initiative (S. 372AAD Residential property) capital allowances, enter the amount of capital allowances and provide the following	, , .00	, , .00
(A) The address of the qualifying premises in respect of which the qualifying expenditure was incurred, include Eircode (if known)		
(B) Details of the aggregate of all eligible expenditure incurred by the individual in respect of the special qualifying premises	, , .00	, , .00
(C) Reference number supplied by the Local Authority with the Letter of Certification		
(D) The unique Identification Number (if any) assigned to the special qualifying premises under S. 27 Finance (LPT) Act 2012 (Property Identification for LPT purposes)		
(IV) In respect of any Aviation Services Facilities (S. 268(1)(n)) accelerated capital allowances provided for under S. 273(3)(k)(i) enter the amount of capital allowances and provide the following	, , .00	, , .00
(A) The aggregate amount of specified capital expenditure incurred	, , .00	, , .00
(B) The address of building or structure, include Eircode (if known)		
(V) All other specified relief capital allowances	, , .00	, , .00
(c) Capital Allowances used against rental income in the year 2025	, , .00	, , .00
216. If you wish to **elect** under S. 305(1)(b) to set any unused Capital Allowances (not already ring-fenced), in respect of **Buildings** for 2025 against your other income state the amount of unused Capital Allowance available for offset below		
(a) To which S. 409A applies (restricted to €31,750)		
(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B)	, , .00	, , .00
(ii) Specified Relief Capital Allowances (as set out in Sch. 25B)		
(I) Specified property relief capital allowances, as defined in S. 531AAE	, , .00	, , .00
(II) All other specified relief capital allowances	, , .00	, , .00
(b) To which S. 409A does not apply (no restriction applies)		
(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B)	, , .00	, , .00
(ii) Specified Relief Capital Allowances (as set out in Sch. 25B)		
(I) Specified property relief capital allowances, as defined in S. 531AAE	, , .00	, , .00
(II) All other specified relief capital allowances	, , .00	, , .00
217. Losses - Amount of unused losses from a prior year		
(a) Amount of loss arising from specified property relief within the meaning of S. 531AAE	, , .00	, , .00
(b) Amount of loss not arising from specified property relief, within the meaning of S. 531AAE	, , .00	, , .00

218. **Non-resident Landlord Withholding Tax (NLWT)**
Note: Amount of NLWT claimed must not exceed 20% of the gross rent indicated.

(a) Gross value of Rental Income subjected to NLWT for 2025	, , .
(b) Gross value of NLWT deductions for 2025	, , .

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D - PAYE / BIK / PENSIONS (1) [219 - 232]

Note: If you and / or your Spouse or Civil Partner have / has more than two Employments/Pensions, etc., insert ☒ in the box and complete Appendix 2 on pages 41 / 42 ☐

Employment / Pension, etc. subject to PAYE

Details entered at Lines 220 to 222 are relevant to Lines 223 to 232

	Employment / Pension, etc. No. 1		Employment / Pension, etc. No. 2	
	Self	**Spouse / Civil Partner**	**Self**	**Spouse / Civil Partner**
219. Insert ☒ in the box to indicate to whom the income refers	☐	☐	☐	☐
220. Employer's / Pension Provider's PAYE registered number				
221. Employer's / Pension Provider's name				
222. Gross amount of taxable income for this employment / pension (available from your final payslip for 2025)	, , .00		, , .00	
223. Source of income (insert ☒ in the relevant boxes)				
(a) Employment	☐		☐	
(b) Directorship	☐		☐	
(c) Foreign employment exercised in Ireland	☐		☐	
(d) Employment (SARP relief claimed)	☐		☐	
(e) Public Sector employment - PRSI class B, C, or D	☐		☐	
(f) Public Sector employment - Oireachtas, Judiciary, etc.	☐		☐	
(g) Income in lieu of Social Welfare Payments	☐		☐	
(h) Pension - Early Farm Retirement	☐		☐	
(i) Pension - Employment pension	☐		☐	
(j) Pension - RAC or PRSA	☐		☐	
(k) Distribution from an ARF	☐		☐	
(l) Distribution from a PRSA	☐		☐	
224. (a) Net tax deducted / refunded in this employment	, , .		, , .	
(b) Insert ☒ in the box if the tax figure above was a refund	☐		☐	

Director remuneration

(**Note:** in respect of Proprietary Directorships, only tax remitted to Revenue should be entered here)

(c) In arriving at the 'gross amount of taxable income for this employment / pension' and the 'Net tax deducted / refunded', state:

	Employment / Pension, etc. No. 1	Employment / Pension, etc. No. 2
(i) Amount of taxable income paid in 2025 which was earned in the year 2024 and was brought back to that year	, , .	, , .
(ii) The amount of tax paid in respect of that amount of income brought back to 2024	, , .	, , .
(iii) The amount of gross income for USC purposes paid in 2025 which was earned in the year 2024 and was brought back to that year	, , .	, , .
(iv) The amount of USC paid in respect of that amount of income brought back to 2024	, , .	, , .

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	Self	Spouse or Civil Partner
224. (c) (v) The amount of income paid in the year 2026 which was earned in the year 2025 and has been brought back to 2025 and included in the Gross amount of taxable income above	, , .	, , .
(vi) The amount of tax paid in respect of that amount of income brought back to 2025	, , .	, , .
(vii) The amount of gross income for USC purposes paid in the year 2026 which was earned in the year 2025 and has been brought back to 2025 and included in the Gross income for Universal Social Charge (USC) from this employment above	, , .	, , .
(viii) The amount of USC paid in respect of that amount of income brought back to 2025	, , .	, , .
225. Gross income for Universal Social Charge (USC) from this employment (available from your final payslip for 2025)	, , .00	, , .00
226. (a) Net USC deducted / refunded in this employment	, , .	, , .
(b) Insert ☒ in the box if the USC figure above was a refund	☐	☐
227. If you received a performance-related bonus payment from a specified institution, in excess of €20,000 and have suffered USC at the rate of 45% on this payment, insert ☒ in the box	☐	☐
228. Payment frequency — Weekly	☐	☐
Fortnightly	☐	☐
Four weekly	☐	☐
Monthly	☐	☐
Other	☐	☐
229. Is relief due under S. 480B (“week 53”)	Yes ☐ No ☐	Yes ☐ No ☐

Special Assignee Relief Programme (SARP)

If you are claiming SARP relief please state

	Employment / Pension, etc. No. 1	Employment / Pension, etc. No. 2
230. (a) Gross income from the employment before deduction of SARP relief (less amounts contributed to pension and amounts not assessed to tax in the State)	, , .00	, , .00
(b) Amount of SARP relief claimed through payroll or now claimed on this Form 11	, , .00	, , .00
(c) Amount of income from employment after deduction of SARP relief claimed	, , .00	, , .00
(d) Has SARP relief been granted through payroll by your employer?	Yes ☐ No ☐	Yes ☐ No ☐
(e) If the employment was not for a full year, state the number of days for which you were entitled to the relief		

Research and Development

231. (a) Amount of research and development credit claimed under S. 472D for 2025 (**Note:** enter the full amount surrendered by your employer to you under S. 766(2A)(a) or S. 766C(2) which is relevant to the employer's accounting period ending in the year 2024)	, , .00	, , .00
(b) Amount of unused credit carried forward under S. 472D(4) from previous year	, , .00	, , .00

Foreign Tax

232. (a) Amount of income included above, if any, that has been subject to foreign tax in a Treaty State	, , .00	, , .00
(b) Amount of non-refundable foreign tax paid on this income	, , .	, , .
(c) Country where the non-refundable foreign tax withheld		
(d) Amount of federal tax only of non-refundable foreign tax withheld	, , .00	, , .00

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E - PAYE / BIK / PENSIONS (2) [233 - 249]

Self | Spouse or Civil Partner

PAYE / USC refunded during the year

233. PAYE Tax refunded by Revenue for the Income Tax year 2025
234. PAYE Tax underpaid (amount collected by Revenue by reducing your tax credits for 2025)
235. Amount of USC refunded by Revenue for the year 2025 .00 .00

Irish employment / pension / taxable benefits and foreign employment not subject to PAYE

236. (a) Income from Irish employment not subject to PAYE (include payments received on commencement / cessation of employment, restrictive covenants, etc.) .00 .00
 (b) Nature of payment(s)
237. Other including BIK .00 .00
 Specify
238. Income attributable to the performance in the State of the duties of **foreign offices and foreign employments** not subject to PAYE deduction .00 .00
239. Employment pension not subject to PAYE deductions .00 .00

Allowable Deductions Incurred in Employment

240. (a) Nature of employment(s)
 (b) Expenses
 (i) Insert ☒ in the box if you are entitled to Flat Rate Expenses and wish to claim them in 2025
 (ii) Expenses, other than Flat Rate Expenses, paid by the claimant wholly, exclusively and necessarily in the performance of the duties of the employment or office (Not including expenses claimed through real time at 240(b)(iv) below) .00 .00
 (iii) Remote Working (eWorking) expenses .00 .00
 (iv) Remote Working Relief already claimed through Real Time Credits in 2025 .00 .00
 (v) All other expenses .00 .00
 (c) Capital allowances .00 .00
 (d) Total of (b) and (c) above .00 .00
 (e) Amount of total at (d) referring to Proprietary Directorship income / salary .00 .00
 (f) Amount of total at (d) referring to employment income / salary .00 .00
241. **Pension Contribution Relief**
 Superannuation Contributions / AVC where **not** deducted by employer .00 .00

Foreign Earnings Deduction

242. Where you are claiming relief under S. 823A, state the following
 (a) Country
 (b) Number of qualifying days spent there
 (c) Amount of relief claimed .00 .00

Social Welfare Payments, Benefits or Pensions received

243. Carer's Allowance paid by Department of Social Protection .00 .00
244. Jobseeker's Benefit (self-employed) .00 .00
245. Other taxable Social Welfare Payments, Benefits or Pensions (State Pension, Illness Benefit, Occupational Injury Benefit, Jobseeker's Benefit, Pre-Retirement Allowance, Maternity Benefit, Paternity Benefit, Parent's Benefit, Adoptive Benefit, Health & Safety Benefit) (See **Form 11 Helpsheet** for more information) .00 .00

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

	Self	Spouse or Civil Partner
246. (a) Amount of lump sum(s) paid between 7/12/2005 and 31/12/2024, both inclusive	, , .00	, , .00
(b) (i) Amount of lump sum(s) paid in 2025	, , .00	, , .00
(ii) Amount of lump sum paid in 2025 which was paid under the rules of a Qualifying Overseas Pension Plan (QOPP) (S. 790AA(17))	, , .00	, , .00
(c) Tax free amount, if any, for 2025	, , .00	, , .00
(d) Amount of excess lump sum(s) for 2025	, , .00	, , .00
(e) Portion of amount at (d) chargeable under Case IV at the standard rate (S. 790AA(3)(a)(i) or (3)(b)(i)(I)) **(Do not include any amount entered at (g)(i))**	, , .00	, , .00
(f) Portion of amount at (d) chargeable under Schedule E (**Note:** this income should also be included with employment income subject to PAYE and income liable to USC)	, , .00	, , .00
(g) Where amount at (d) includes an amount paid under the rules of a Qualifying Overseas Pension Plan		
(i) Portion of amount at (d) chargeable under Case IV at the standard rate determined in accordance with S. 790AA(3)(a)(i) or (3)(b)(i)(I) **(Do not include any amount entered at (e))**	, , .00	, , .00
(ii) Portion of amount at (d) chargeable under Case IV at the rates determined in accordance with S. 790AA(3)(a)(ii), (3)(b)(i)(II) or (3)(b)(ii)	, , .00	, , .00

Convertible Securities - Chargeable event in 2025 (S. 128C)

	Self	Spouse or Civil Partner
247. If any part of the chargeable amount was not taxed under the PAYE system, enter that amount	, , .00	, , .00

Election under S. 128A(4A) to defer income tax on the exercise of certain share options (SO3 Election)

If you or your spouse or your civil partner made a "payment on account" under S. 128A(4A) against the income tax due on share options and have now disposed of any shares, state

	Self	Spouse or Civil Partner
248. (a) The balance of tax remaining on the share option(s) to which the election under S. 128A(4A) was made	, , .00	, , .00
(b) The aggregate of the net gain arising on the disposal of shares in 2025 (Do not include losses in the aggregate net gain)	, , .00	, , .00

Directorships

249. If you and / or your spouse or civil partner held proprietary directorships in the year 2025, state each company's tax number and the percentage shareholding in each company

Company Tax Number	%	Insert ☒ in the box if Spouse or Civil Partner	Company Tax Number	%	Insert ☒ in the box if Spouse or Civil Partner
	.	☐		.	☐
	.	☐		.	☐
	.	☐		.	☐
	.	☐		.	☐

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Self | Spouse or Civil Partner

F - FOREIGN INCOME [301 - 325] (enter amounts in €)

Foreign tax deducted should only be entered below if it is available as a credit against Irish Tax. If the foreign tax is only allowed as a deduction, the amount of income returned below should be net of this foreign tax. Where the foreign tax was refunded (or is refundable) by the foreign jurisdiction the gross amount of income should be returned below and the foreign tax should not be entered in this return. See **Guide to Completing 2025 Pay & File Self-Assessment Returns** for more information on the taxation of foreign income.

301. **Great Britain and Northern Ireland Dividends**
Net amount received .00 .00

302. **Foreign Pensions**
(a) Amount of State Welfare Pension(s) .00 .00
(b) Amount of all Other Pension(s) .00 .00
(c) Amount of relief claimed .00 .00
(d) Country where foreign pension is paid from

303. **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 DD/MM/YYYY DD/MM/YYYY
(d) Amount of lump sum(s) paid in 2025 under the rules of S. 200A .00 .00
(e) Tax free amount, if any, for 2025 .00 .00
(f) Amount of excess lump sum(s) for 2025 .00 .00
(g) Portion of amount at Line 303(f) chargeable under Case III at the standard rate of income tax .00 .00
(h) Portion of amount at Line 303(f) chargeable under Case III at the higher rate of income Tax and liable to USC .00 .00

304. **EU Deposit Interest**
(a) Amount of EU Deposit Interest .00 .00
(b) Savings Directive withholding tax credit
(c) Foreign tax (other than (b) above)

305. **UK 'Other' Interest**
Gross amount of UK 'other' interest .00 .00

306. **EU 'Other' Interest**
(a) Amount of EU 'Other' Interest .00 .00
(b) Savings Directive withholding tax credit
(c) Foreign tax (other than (b) above)

307. **Non-EU Deposit Interest (Includes UK Deposit Interest)**
(a) Amount of Non-EU deposit interest .00 .00
(b) Amount of foreign tax deducted

308. **Foreign Employments**
(a) Gross income from **Foreign Employments** attributable to the performance **outside** the State of such employments on which Transborder Relief is not claimed and on which no foreign tax was deducted .00 .00
(b) Gross income from **Foreign Employments** attributable to the performance **outside** the state of such employments on which Transborder Relief is not claimed and on which foreign tax was deducted .00 .00
(c) Amount of foreign tax deducted

309. Gross income from Foreign Employment on which **Transborder Relief** is claimed .00 .00
(a) Country where the foreign employment is held
(b) Name and address of the foreign employer
(c) Employer's tax reference number in the jurisdiction where the employment is held
(d) Individual's tax reference number in the foreign jurisdiction
(e) Amount of foreign tax paid (and not refundable)
(f) Number of weeks foreign employment held continuously (in the year of assessment)

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	Self	Spouse or Civil Partner
310. **Split Year Treatment**		
(a) Are you claiming Split Year Treatment in 2025?	Yes No	Yes No
(b) Did you arrive in, or depart Ireland other than for a temporary reason in 2025?		
(i) Arrived in Ireland to take up residence here in 2025	Date of Arrival DD/MM/YYYY	Date of Arrival DD/MM/YYYY
(ii) Departed Ireland to take up residence abroad in 2025	Date of Departure DD/MM/YYYY	Date of Departure DD/MM/YYYY
(c) Are you resident in Ireland in 2026	Yes No	Yes No

(**Note**: Individuals who arrived in or departed Ireland other than for a temporary reason refers to individuals who came to Ireland to take residence here or who left Ireland to take up residence abroad.)

	Self	Spouse or Civil Partner
311. **US Dividends** - Enter gross amount before credit for withholding tax (Enter the amount of Irish tax deducted, if any, on encashment of these dividends at Line 320)	.00	.00
312. **Canadian Dividends where Irish tax on encashment was withheld** - Enter gross amount before credit for withholding tax (Enter the amount of Irish tax deducted, if any, on encashment of these dividends at Line 320)	.00	.00
313. **Canadian Dividends where no Irish tax on encashment was withheld** - Enter gross amount before credit for withholding tax	.00	.00
314. Income from **Foreign Trade / Profession** on which no foreign tax was deducted	.00	.00
315. (a) Income from **Foreign Trade / Profession** on which foreign tax was deducted	.00	.00
(b) Amount of foreign tax deducted		
316. **Foreign Rental Income**		
(a) Number of foreign properties let		
(b) Income from **Foreign Rents** (enter gross amount receivable)	.00	.00
(c) Expenses		
(i) Expenses relating to this income (excluding interest)	.00	.00
(ii) Allowable Interest	.00	.00
(d) Net profit on Foreign Rental properties	.00	.00
(e) Capital Allowances (including Capital Allowances forward)	.00	.00
(f) Losses		
(i) Amount of unused losses from prior years	.00	.00
(ii) Amount of losses in this year	.00	.00
(iii) Amount of losses carried forward to next year	.00	.00
(g) Amount of foreign tax deducted		

Foreign rental losses may be offset only against foreign rental profits

	Self	Spouse or Civil Partner
317. **Other UK Income** Income from all other UK Non-Deposit Interest, Royalties, Annuities, Dividends, etc. Gross amount of UK Income from all **Royalties, Annuities, Dividends**, **etc.**	.00	.00

Other Foreign Income

(Enter the amount of Irish tax deducted, if any, on encashment of this income at Line 320)

	Self	Spouse or Civil Partner
318. (a) Foreign Patent Royalty income previously exempted under S. 234 on which no foreign tax deducted	.00	.00
(b) Income from all other **Foreign Non-Deposit Interest, Royalties, Annuities, Dividends,** etc. on which no foreign tax deducted	.00	.00
319. (a) (i) Foreign Patent Royalty income previously exempted under S. 234 on which foreign tax was deducted	.00	.00
(ii) Amount of foreign tax deducted		
(b) (i) Income from all other **Foreign Non-Deposit Interest, Royalties, Annuities, Dividends**, **etc.** on which foreign tax deducted	.00	.00
(ii) Amount of foreign tax deducted		
320. **Irish tax deducted on encashment**		

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Self | Spouse or Civil Partner

321. **Foreign Bank Accounts (S. 895)**
Give the following details for each relevant foreign bank account opened in 2025 of which you or your spouse or civil partner were the beneficial owner of the deposits held

Note: A relevant foreign bank account is a bank account opened in a foreign country that is considered a non-cooperative jurisdiction or is a non-DAC2, non-Common Reporting Standard (CRS) or non-Foreign Account Tax Compliance Act (FATCA) reporting jurisdiction (more details are available on **www.revenue.ie**)

(a) Name & address of deposit holder (bank, etc.), include Eircode (if known)

(b) Date account was opened — DD/MM/YYYY — DD/MM/YYYY

(c) Amount of money deposited on opening the account — .00 — .00

(d) Name & address of intermediary through whom account was opened, include Eircode (if known)

Foreign Life Policies / Offshore Funds / Other Offshore Products [322 - 325]

322. **Foreign Life Policies** (S. 730H, 730I, 730J, 730K). Give the following details in respect of any policy from **any Member State of the EU or EEA, or from a Member State of the OECD with which Ireland has a Double Taxation Agreement**

(a) Payment taxable at 41% (S. 730J(a)(i)(II)) — .00 — .00

(b) Payment (personal portfolio) taxable at 60% (S. 730J(a)(i)(I)) — .00 — .00

(c) Gain (personal portfolio) taxable at 60% (S. 730K(1)(a)(i)) — .00 — .00

(d) Gain taxable at 41% (S. 730K(1)(a)(ii)) — .00 — .00

And in respect of any such policy issued in 2025 give the following additional details

(e) Name & address of person who commenced the foreign life policy, include Eircode (if known)

(f) Terms of the policy

(g) Annual premiums payable — .00 — .00

(h) Name & address of the person through whom the foreign life policy was acquired, include Eircode (if known)

323. **Offshore Funds** (Part 27 Ch 4). Give the following details in respect of any material interest in 'regulated offshore fund(s)' (those coming within S. 747B(2A)) **in the EU or EEA, or in a Member State of the OECD with which Ireland has a Double Taxation Agreement**

(a) Payment taxable at 41% (S. 747D(a)(i)(II)) — .00 — .00

(b) Payment (personal portfolio) taxable at 60% (S. 747D(a)(i)(I)) — .00 — .00

(c) Gain taxable at 41% (S. 747E(1)(b)(ii)) — .00 — .00

(d) Gain (personal portfolio) taxable at 60% (S. 747E(1)(b)(i)(I)) — .00 — .00

And in respect of any such material interest acquired in 2025 give the following additional details

(e) Name & address of offshore fund(s)

(f) Date material interest was acquired — DD/MM/YYYY — DD/MM/YYYY

(g) Amount of capital invested in acquiring the material interest — .00 — .00

(h) Name & address of intermediary (if any) through whom the material interest was acquired, include Eircode (if known)

324. **Other Offshore Products** (S. 896). Give the following details for each material interest acquired in 2025 in (i) other offshore products (including foreign life assurance policies) **outside the EU or EEA, or outside a Member State of the OECD with which Ireland has a Double Taxation Agreement** and in (ii) 'unregulated funds' (those not coming within S.747B(2A)) **within the EU or EEA, or within any Member State of the OECD with which Ireland has a Double Taxation Agreement**

(a) Name & address of offshore product(s)

(b) Date material interest was acquired — DD/MM/YYYY — DD/MM/YYYY

(c) Amount of payment made in acquiring the material interest — .00 — .00

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	Self	Spouse or Civil Partner
(d) Name & address of intermediary (if any) through whom the material interest was acquired, include Eircode (if known)		
325. (a) Additional Double Taxation Relief due	, , .	, , .
(b) Indicate the income source on which foreign tax was deducted — Irish employment income subject to non-refundable foreign tax	☐	☐
Other	☐	☐
(c) If you have selected Other, state (i) the type of income		
(ii) the country where the tax was withheld		

G - IRISH OTHER INCOME [401 - 412]

	Self	Spouse or Civil Partner
401. (a) Amount of **Income from Fees, Commissions,** etc.	.00	.00
(b) Description of Income		
402. **Irish Untaxed Income**		
(a) Irish Government Stocks	.00	.00
(b) Irish Exchequer Bills	.00	.00
(c) Other Loans and Investments arising in the State	.00	.00
403. **Irish Deposit Interest / Credit Union Dividends**		
(a) Gross Deposit Interest / Credit Union Dividends received on which **DIRT** was deducted	.00	.00
(b) Gross Interest received from **Special Savings Account(s)** on which **DIRT** was deducted	.00	.00
(c) Gross interest received where **DIRT** was **not** deducted by virtue of S. 256(1A) or S. 256(1B)	.00	.00
404. **Irish Dividends**		
(a)(i) Gross amount of **Dividends from Irish Resident Companies** (from which Dividend Withholding Tax was deducted), other than dividends received from a Real Estate Investment Trust (REIT)	.00	.00
(ii) Gross amount of dividends received from a REIT	.00	.00
(b) Gross amount of **Dividends from Irish Resident Companies** (from which Dividend Withholding Tax was **not** deducted)	.00	.00
405. If you are a 'qualifying non-resident person' for the purposes of S. 153 insert ☒ in the box	☐	☐
406. **Settlement, Covenant, Estate Income, Maintenance Payments, etc.**		
(a) Gross amount received / receivable, where tax was **not** deducted	.00	.00
(b) Gross amount received / receivable, where tax was deducted	.00	.00
407. **Patent Royalty income where tax was deducted at source**		
(a) Gross amount of Irish Patent Royalty income previously exempted under S. 234	.00	.00
(b) Gross amount of other Irish Patent Royalty income	.00	.00
408. **Patent Rights - Transactions involving Capital Sums (S. 757)**		
(a) Resident person - Patent rights sold for capital sums in current year of assessment S. 757(1). Net proceeds	.00	.00
(b) Non-resident person - Patent rights sold for capital sums in current year of assessment S. 757(2). Net proceeds	.00	.00
(c) Patent rights acquired for capital sums in current year of assessment. Cost	.00	.00
Amount chargeable to tax in year of assessment under S. 757		
(d) Net Proceeds chargeable in current year from sales in this year of assessment	.00	.00
(e) Net Proceeds chargeable in current year from sales in previous years of assessment	.00	.00
(f) Total chargeable under S. 757 in current year of assessment	.00	.00
409. Gross amount of **Other Income** received where Irish Standard Rate Tax was deducted at source, e.g. Annuities	.00	.00

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	Self	**Spouse or Civil Partner**
410. **Investment Undertakings** (S. 739G(2A))		
(a) Gain on deemed disposal taxable at 41% (S. 739E(1)(b)(ii))	, , .00	, , .00
(b) Gain on deemed disposal taxable at 60% (S. 739E(1)(ba))	, , .00	, , .00
(c) Name & Address of the Investment Undertaking (S. 739E(2A)(b)), include Eircode (if known)		
411. **Irish Real Estate Funds (IREF)**		
(a) Amount of IREF taxable event	, , .00	, , .00
(b) Withholding tax suffered under S. 739P	, , .00	, , .00
(c) Withholding tax suffered under S. 739T	, , .00	, , .00
(d) Refund of withholding tax under S. 739Q due to		
(i) Double tax relief under a treaty	, , .00	, , .00
(ii) (I) Other	, , .00	, , .00
(II) Reason		
412. **Income chargeable under S. 811B** Enter amount of income chargeable under S. 811B	, , .00	, , .00

INCOME FROM SOURCES NOT SHOWN ELSEWHERE [413]

	Self	Spouse or Civil Partner
413. (a) Gross amount of the income	, , .00	, , .00
(b) Amount of tax deducted	, , .	, , .
(c) Source(s) of income received		

H - EXEMPT INCOME [414 - 419]

	Self	Spouse or Civil Partner
414. Profit disregarded by virtue of **Artists Exemption** granted under S. 195	, , .00	, , .00
415. (a) Profit or gains from **Woodlands**	, , .00	, , .00
(b) If a loss, enter the amount of the loss	, , .00	, , .00
(c) Distributions out of exempt profit or gains from **Woodlands**	, , .00	, , .00
416. (a) Income received under **Rent-a-Room Relief Scheme**	, .00	, .00
(b) If you **do not** wish to avail of Rent-a-Room Relief, insert ☒ in the box and include details at Panel C and / or Line 401, as appropriate	☐	☐
417. **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
418. Income not chargeable to tax but which is part of **total income** for the purposes of S. 188(1)	, , .00	, , .00
419. (a) **Other Exempt Income**	, , .00	, , .00
(b) Details of income sources, e.g. exempt investment income received under S. 189		

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Self | Spouse or Civil Partner

I - CHARGES AND DEDUCTIONS [501 - 513]

501. **Clawback of Employers' Tax Relief at Source (TRS)**
If you are an employer and have paid medical insurance premiums to an authorised insurer on behalf of your employees **enter the amount of tax relief at source** granted to you in respect of these premiums
(**Note**: do not enter the amount of the insurance premium(s) paid)

502. Amount of **Maintenance Payments** paid in 2025 (exclude any amounts in respect of children) .00 .00
(a) Name of spouse or civil partner
(b) PPSN of spouse or civil partner (if known)
(c) Date of legally enforceable maintenance agreement DD/MM/YYYY DD/MM/YYYY

503. (a) Gross amount of **Deed(s) of Covenant** in favour of Permanently Incapacitated individual(s) .00 .00
(b) Gross amount of **Deed(s) of Covenant** in favour of person(s) aged 65 or over .00 .00

504. Gross amount of payment of other **Charges / Annuity(ies)** where tax was deducted .00 .00

Interest paid under deduction of Income Tax at a reduced rate or WITHOUT the deduction of Income Tax

505. If you have applied the practice set out in Paragraph 9 of Tax and Duty Manual 08-03-06 to make a payment of interest to a non-resident
(a) at a reduced rate of income tax, please state the DTA relied on
(i) Enter the amount of the interest paid .00 .00
(ii) Enter the amount of income tax deducted .00 .00
(b) without the deduction of income tax, please state the DTA relied on
(i) the amount of interest paid without the deduction of income tax .00 .00

Pension Contributions [506 - 510]

506. If you are claiming relief in respect of **RACs / PRSAs / QOPPs** state the source(s) of your earnings for which the relief is claimed

507. **Retirement Annuity Contracts (RACs)**
(a) Amount of RACs paid in 2025 (for which relief has not been claimed or granted in 2024) .00 .00
(b) Insert ☒ in the box if a once off payment ☐ ☐
(c) Amount paid between 1/1/2026 and 31/10/2026 for which relief has not already been granted and for which relief is being claimed in 2025 .00 .00
(d) Amount paid in a prior year, for which relief has not been obtained .00 .00

508. **Personal Retirement Savings Accounts (PRSAs)**
Only complete if you, or your employer on your behalf, made PRSA contributions.
(a) If you are a member of an Occupational or Statutory Pension scheme state the amount of contributions to that scheme from 1/1/2025 - 31/12/2025, (for which no further relief is due) .00 .00
(b) PRSA contributions deducted by your employer from your salary, (for which no further relief is due) .00 .00
(c) PRSA contributions made on your behalf by your employer .00 .00
(d) PRSA contributions paid directly by you to a PRSA provider .00 .00
(e) Amount paid between 1/1/2026 and 31/10/2026 for which relief has not already been granted and for which relief is being claimed in 2025 .00 .00
(f) Amount paid in a prior year, for which relief has not been obtained .00 .00

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	Self	**Spouse or Civil Partner**
509. **Qualifying Overseas Pension Plans (QOPPs)** (**Note:** contributions to QOPPs that are made to occupational schemes and relieved on that basis should not be included below)		
(a) Amount paid by 'relevant migrant member' in respect of a 'qualifying overseas pension plan' in 2025	, , .00	, , .00
(b) Amount paid between 1/1/2026 and 31/10/2026 for which relief has not already been granted and for which relief is being claimed in 2025	, , .00	, , .00
(c) Amount paid in a prior year, for which relief has not been obtained	, , .00	, , .00
510. **Pension Contribution Relief** Total amount of RAC / PRSA / QOPP relief claimed in 2025	, , .00	, , .00
511. **Retirement Relief for Certain Sportspersons**		
(a) Insert ☒ in the box to claim relief	☐	☐
(b) Date of permanent cessation of the specific occupation or profession	DD/MM/YYYY	DD/MM/YYYY
(c) Amount of relief claimed for the year 2025	, .00	, .00
512. **Interest Relief on a Loan applied in acquiring an interest or share in a partnership** Interest Relief on a Loan applied in acquiring an interest or share in a farming partnership within the meaning of S. 598A State amount of interest paid in 2025	, , .00	, , .00
513. **Significant Buildings and Gardens** (S. 482) Amount of qualifying expenditure incurred in 2025	, , .00	, , .00

J - PERSONAL TAX CREDITS [514 - 552]

	Self	**Spouse or Civil Partner**
514. (a) **Home Carer Tax Credit** - Amount due for 2025	, .00	
(b) If you qualify on the "look-back" year insert ☒ in the box	☐	
515. **Employee Tax Credit** - Insert ☒ in the box if claimed (**Note:** This is also known as the PAYE tax credit)	☐	☐
516. **Earned Income Tax Credit** - Insert ☒ in the box if claimed	☐	☐
517. (a) **Blind Person's Tax Credit** - Insert ☒ in the box to indicate if due	☐	☐
(b) **Guide Dog** - Number of Guide Dogs maintained by you		
518. **Assistance Dog** - Number of Assistance Dogs maintained by you		
519. (a) **Dependent Relative Tax Credit** - Amount claimed	, .00	, .00
(b) Number of Dependent Relatives		
520. **Employing a Carer to care for an incapacitated individual** - Amount claimed	, .00	, .00
521. **Permanent Health Benefit** Also known as Income Continuance (not health / medical insurance) - Amount paid (where not deducted from gross pay by employer)	, .00	, .00
522. **Start-up Relief for Entrepreneurs (SURE)**		
(a) Amount subscribed for eligible shares in 2025 (i) Investment Amount	, , .00	, , .00
(ii) Deduction Amount	, , .00	, , .00
(b) Amount carried forward from previous periods	, , .00	, , .00
(c) Name of company in which investment was made		
(d) Tax reference number of company in which investment was made		
(e) Date of the "Statement of Qualification (SURE)"	DD/MM/YYYY	DD/MM/YYYY
(f) Amount to be treated as a deduction from total income in 2025 (i) Investment Amount	, , .00	, , .00
(ii) Deduction Amount	, , .00	, , .00
(g) Amounts to be relieved against:		
(i) 2024 (A) Investment Amount	, , .00	, , .00
(B) Deduction Amount	, , .00	, , .00
(ii) 2023 (A) Investment Amount	, , .00	, , .00
(B) Deduction Amount	, , .00	, , .00

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	Self	Spouse or Civil Partner
(iii) 2022		
(A) Investment Amount	, , .00	, , .00
(B) Deduction Amount	, , .00	, , .00
(iv) 2021		
(A) Investment Amount	, , .00	, , .00
(B) Deduction Amount	, , .00	, , .00
(v) 2020		
(A) Investment Amount	, , .00	, , .00
(B) Deduction Amount	, , .00	, , .00
(vi) 2019		
(A) Investment Amount	, , .00	, , .00
(B) Deduction Amount	, , .00	, , .00
(h) Amount to be carried forward to future periods		
(i) Investment Amount	, , .00	, , .00
(ii) Deduction Amount	, , .00	, , .00

523. **Employment Investment Incentive (EII)**

	Self	Spouse or Civil Partner
(a) Amount claimed in previous years and carried forward into 2025	, , .00	, , .00
(b) Amount claimed in 2025 but unused and carried forward into 2026	, , .00	, , .00
(c) Amount subscribed for eligible shares in 2025	, , .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 'EII5' (Managers Certificate) where the amount subscribed for eligible shares was through an investment fund	DD/MM/YYYY	DD/MM/YYYY
(g) Date of the "Statement of Qualification (EII)"	DD/MM/YYYY	DD/MM/YYYY
(h) Amount of investment which qualifies for relief under S. 502(2A)	, , .00	, , .00
(i) Deduction from total income under S. 502(2A)	, , .00	, , .00
(j) Amount invested for less than 7 years in previous years and carried forward into 2025	, , .00	, , .00
(k) Amount to be carried forward to future periods	, , .00	, , .00

524. **Start-up Capital Incentive (SCI)**

	Self	Spouse or Civil Partner
(a) Amount subscribed for eligible shares in 2025	, , .00	, , .00
(b) Name of company in which investment was made		
(c) Tax reference number of company in which investment was made		
(d) Date of the "Statement of Qualification (SCI)"	DD/MM/YYYY	DD/MM/YYYY
(e) Amount of investment which qualifies for relief under S. 502(2A)	, , .00	, , .00
(f) Deduction from total income under S. 502(2A)	, , .00	, , .00
(g) Amount invested for less than 7 years in previous years and carried forward into 2025	, , .00	, , .00
(h) Amount to be carried forward to future periods	, , .00	, , .00

525. **Tuition Fees**

	Self	Spouse or Civil Partner
(a) State the name of the student		
(b) Amount paid per approved course (do not include administration, exam, registration, capitation fees, etc.)	, .00	, .00
(c) Insert ☒ in the box if a part-time course	☐	☐
(d) Insert ☒ in the box if fees relate to a training course	☐	☐

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Self | Spouse or Civil Partner

526. **Single Person Child Carer Credit**

If you are the primary claimant, complete section (a). If you are the primary claimant but relinquishing the credit to a secondary claimant, complete sections (a) & (b). If you are a secondary claimant, complete sections (a) & (c)

If you wish to claim Single Person Child Carer Credit provide the following information in respect of each child.

This section must be completed in respect of each child even if you are relinquishing your claim in favour of another individual

	Child 1	Child 2
(a) State the nature of your relationship to the child(ren), i.e. Father, Mother, Grandparent, Legal Guardian, etc.		
(i) Child's First Name		
(ii) Child's Surname		
(iii) Child's Date of Birth	DD/MM/YYYY	DD/MM/YYYY
(iv) Child's PPSN		

(v) If the child is over 18 years old state name of place of full time instruction, or if the child is incapacitated state nature of incapacity

Child 1	Child 2

(vi) In the year ended 31 December 2025 did the child(ren) named above reside with you for the whole or greater part of the year, i.e. in excess of six months Yes ☐ No ☐

(**Note**: in the case of a child born during the year the length of time will be reduced on a pro-rata basis)

(vii) In the year ended 31 December 2025 were you living with another person as a couple whether married, in a civil partnership, or cohabiting Yes ☐ No ☐

(viii) Is this claim made in respect of a non-resident child who is a child of a single person who lives outside the State but works in the State (e.g. cross-border worker) Yes ☐ No ☐

(b) **Relinquishing a Claim to Single Person Child Carer Credit**

To be completed if you are an individual (the primary claimant) who is relinquishing the Single Person Child Carer Credit in favour of another individual. State

(i) Name and address of the individual to whom you are relinquishing this tax credit, include Eircode (if known)

(ii) His or her PPSN (if known)

(iii) His or her Date of Birth (if known) DD/MM/YYYY

(c) **Claim for Single Person Child Carer Credit - Secondary Claimant**

To be completed if you are an individual (the secondary claimant) who is claiming the Single Person Child Carer Credit as a result of the primary claimant relinquishing his or her entitlement to the tax credit

(i) In the year ended 31 December 2025 did the child(ren) named above reside with you for not less than 100 days Yes ☐ No ☐

(**Note**: in the case of a child born during the year of the claim, the number of qualifying days (in respect of the secondary claimant) will not be reduced on a pro-rata basis)

(ii) In the year ended 31 December 2025 were you living with another person as a couple whether married, in a civil partnership, or cohabiting Yes ☐ No ☐

(iii) Is this claim made in respect of a non-resident child who is a child of a single person who lives outside the State but works in the State (e.g. cross-border worker) Yes ☐ No ☐

(iv) State the name and address of the individual who has relinquished his or her entitlement to the tax credit in your favour, include Eircode (if known)

(v) His or her PPSN (if known)

(vi) His or her Date of Birth (if known) DD/MM/YYYY

(**Note**: it is not possible to relinquish a credit in respect of one child that resides with you while retaining a credit for another child)

527. **Incapacitated Child Tax Credit**

(a) To claim this tax credit state the number of incapacitated children

(b) Date of Birth and PPSN of each incapacitated child

Date of Birth	PPSN
DD/MM/YYYY	
DD/MM/YYYY	
DD/MM/YYYY	

(c) Amount of tax credit being claimed , .00

(**Note:** to qualify for this credit you should submit a completed Form **ICC1** together with a Form **ICC2** certified by a medical practitioner)

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528. **Medical Insurance Premiums - Paid by your employer**

Self

(a) If your Employer paid premiums (including dental insurance premiums) on your behalf, to an authorised insurer, in 2025 state, in respect of each such premium

(i) Name of person covered by policy	(ii) Amount of the Gross premium attributable to this individual	(iii) If this individual is a 'child' insert ☒	(iv) Amount of any contribution towards this premium made by you to your employer	(v) No. of months in 2025 where the policy was active
	, .00	☐	, .00	
	, .00	☐	, .00	
	, .00	☐	, .00	

Spouse or Civil Partner

(b) If your spouse's or civil partner's employer paid premiums (including dental insurance premiums) on their behalf, to an authorised insurer, in 2025 state, in respect of each such premium

(i) Name of person covered by policy	(ii) Amount of the Gross premium attributable to this individual	(iii) If this individual is a 'child' insert ☒	(iv) Amount of any contribution towards this premium made by you to your employer	(v) No. of months in 2025 where the policy was active
	, .00	☐	, .00	
	, .00	☐	, .00	
	, .00	☐	, .00	

529. **Mortgage Interest Tax Credit**

Note: Mortgage interest tax credit is due only in respect of a qualifying property which is registered for LPT and is located within the State. Further information is available in the Guide to Completing 2025 Pay & File Self-Assessment Returns. For a claim to be valid, you must have an LPT Property ID and you must attach the following required documentation to prove that qualifying interest was paid on the qualifying mortgage:

- A document confirming the value of the mortgage on the qualifying property as at 31/12/2022
- A copy of the interest certificate for 2022
- A copy of the interest certificate for 2025

All fields must be completed.

Where you are claiming Mortgage Interest Tax Credit in respect of more than two properties used as sole or main residences – for example, for self and a former spouse or civil partner or for self and a dependent relative, please submit all the information requested below, for all qualifying properties, on a separate sheet.

Qualifying property

(i) Use of qualifying property

Insert ☒ in the box(es) to confirm that the qualifying property on which this claim is made is

- a residential property used as my sole or main residence ☐ ☐

or

- a residential property used as the sole or main residence of a former or separated spouse, or a former civil partner or a civil partner from whom I am living separately in circumstances where reconciliation is unlikely ☐ ☐

or

- a residential property used as the sole or main residence of a dependent relative, and is provided rent-free and without any other consideration to that dependent relative ☐ ☐

(ii) (a) Local Property Tax (LPT) ID ☐ ☐

(b) Insert ☒ in the box(es) to confirm the claim is in respect of a qualifying property in accordance with section 473C(7) of the Taxes Consolidation Act 1997 and is compliant with the provisions of LPT, the planning and development acts and such other requirements as set out in section 473C(7) ☐ ☐

Qualifying loan

(iii) Value of the qualifying loan on 31 December 2022 ,   .00 ,   .00

(**Note:** The value must be greater than €80,000 and less than €500,000)

Qualifying interest paid on qualifying loan 2025

(iv) Total amount of qualifying interest paid for the year 2025 ,   .00 ,   .00

Amount of qualifying interest **YOU** paid for the year 2025 ,   .00 ,   .00

Number of days for which you paid interest on the qualifying loan in 2025 ☐ ☐

Amount of qualifying interest 2nd mortgage payer paid for the year 2025 ,   .00 ,   .00

Number of days for which 2nd mortgage payer paid interest on the qualifying loan in 2025 ☐ ☐

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	Self	Spouse or Civil Partner
Amount of qualifying interest 3rd mortgage payer paid for the year 2025	, .00	, .00
Number of days for which 3rd mortgage payer paid interest on the qualifying loan in 2025		
Qualifying interest paid on qualifying loan 2022		
Total amount of qualifying interest paid for the year 2022	, .00	, .00
Amount of qualifying interest **YOU** paid for the year 2022	, .00	, .00
Number of days for which you paid interest on the qualifying loan in 2022		
Amount of qualifying interest 2nd mortgage payer paid for the year 2022	, .00	, .00
Number of days for which 2nd mortgage payer paid interest on the qualifying loan in 2022		
Amount of qualifying interest 3rd mortgage payer paid for the year 2022	, .00	, .00
Number of days for which 3rd mortgage payer paid interest on the qualifying loan in 2022		

530. (a) **Owner Occupier Relief on a Residential Property in a Designated Area** other than a claim in respect of Living City Initiative - Amount **due in 2025** — , , .00 — , , .00

(b) **Living City Initiative**

Where there is a claim for Owner Occupier Relief in respect of Living City Initiative (S. 372AAB) state

(i) Amount due in 2025 — , , .00 — , , .00

(ii) The address of the qualifying premises in respect of which the qualifying expenditure was incurred, include Eircode (if known)

(iii) The unique Identification Number (if any) assigned to the qualifying premises under S. 27 Finance (LPT) Act 2012 (Property Identification for LPT purposes)

(iv) Details of the aggregate of all qualifying expenditure incurred by the individual in respect of the qualifying premises — , , .00 — , , .00

(v) Reference number supplied by the Local Authority with the Letter of Certification

(c) **Property based incentive scheme** - Where you are claiming relief at Line 530, insert ☒ in the box and give details in Panel O on pages 32 / 33 ☐ ☐

531. **Home Renovation Incentive (HRI)**

Amount of unused Home Renovation Incentive credit carried forward from previous year and claimed as a credit in 2025 — , , .00 — , , .00

532. **Fisher Tax Credit**

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

Number of days

533. **Seafarer Allowance**

(a) Number of days out of the State

(b) Amount of salary for this employment — , , .00 — , , .00

(c) Amount claimed — , , .00 — , , .00

534. **Sea-Going Naval Personnel Credit**

To claim this credit, you must be a permanent member of the Irish Naval Service and have spent at least 80 days at sea in 2024 on board an Irish naval vessel

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

535. **Rent Tax Credit**

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

	Self	Spouse or Civil Partner
(a) I confirm that, in respect of this tenancy(ies), I am not in receipt of any rent support payment from a government scheme / body or agency (for example HAP / RAS). Insert ☒ in the box(es)	☐	☐
(b) I confirm that the landlord is not a Government Minister or a Commissioner of Public Works who owns the property in an official capacity, and is not a Housing Authority, or Housing Association. Insert ☒ in the box(es)	☐	☐
(c) I confirm that I paid rent under a tenancy(ies) in the tax year 2025 Insert ☒ in the box(es)	☐	☐

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	Self	**Spouse or Civil Partner**

Please select (d) and / or (e) as appropriate in order to apply for this credit. If neither of the options below applies this disqualifies you from claiming the Rent Tax Credit.
Insert ☒ in the box(es)

(d) I confirm that the rented property is my or my spouse's / civil partner's principal private residence (PPR) in the year 2025, or the rented property is not my PPR but I use it for work or study, and
- I am not related to my landlord as parent / child or child / parent, or
- I am related to my landlord other than as parent / child or child / parent, (for example, siblings, grandparent / grandchild, aunt / uncle, niece / nephew, etc) and the property is registered with the Residential Tenancies Board (RTB) and is not a license agreement such as the Rent-a-Room scheme.

(e) I confirm that the rented property is used by my child for study purposes in the year 2025 and he or she was aged under 23 years prior to commencing third level education; neither I nor my child is related to the landlord and the property is registered with the Residential Tenancies Board (RTB) if it is a type of tenancy for which registration is required.

	Where the property is rented for Self or Spouse or Civil Partner	**Where the property is rented for a child in third level education**
(f) Residential Tenancies Board (RTB) registration number (if known)		
(g) Address of the rented property (include Eircode) (This property must be located within the State)		
(h) Name of tenant		
(i) PPSN of tenant		
(j) Start date of tenancy	DD/MM/YYYY	DD/MM/YYYY
(k) If the tenancy ended in 2025, provide the end date	DD/MM/YYYY	DD/MM/YYYY
(l) Local Property Tax (LPT) Property ID (if known)		
(m) Gross amount of rent paid in 2025	.00	.00
(n) Address of Landlord / Agency, if known (include Eircode)		
(o) Insert ☒ in the box if your landlord is non-resident		
(p) If the rent was paid to an agent, please provide the landlord's name and address (if known)		
(q) Landlord's PPSN (if known)		

536. **Year of Marriage Review**

(a) To claim for relief under S. 1020 insert ☒ in the box

(b) Amount of spouse's income for 2025 .00

(c) Amount of repayment claimed in respect of self .00

(d) Amount of repayment claimed in respect of spouse .00

Your spouse will have to make a separate claim for relief under S. 1020 in his / her return

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	Self	Spouse or Civil Partner
537. **Approved Sports Bodies**		
(a) Amount of Donations made in 2025	, , .00	, , .00
(b) Name and address of Approved Sports Body / Bodies, include Eircode (if known)		
(c) Tax reference number of Approved Sports Body		
(d) Approved Project Number		
(e) Approved Sports Body unique receipt number		
(f) Please tick the box to confirm that for any of the above donations you have not completed an SPR1 Form and surrendered your tax relief to the Sports Body	☐	☐
538. **National Governing Bodies**		
(a) Amount of Donations made in 2025	, , .00	, , .00
(b) Name and address of National Governing Body, include Eircode (if known)		
(c) National Governing Body type		
(d) Qualifying Project Number		
(e) National Governing Body unique receipt number		
(f) Please tick the box to confirm that for any of the above donations you have not completed an SPR2 Form and surrendered your tax relief to the National Governing Body	☐	☐

Health Expenses (Nursing Home Expenses, Non-Routine Dental Expenses and 'Other Health Expenses) [539 - 552]

Health Expenses incurred by you (and your spouse or civil partner if you are taxed under Joint Assessment).

Nursing Home Expenses [539 - 543] - Enter details in relation to maintenance / treatment in 2025

539. (a) Amount of expenses , .00

(b) PPSN of nursing home resident

(c) Name and address of Nursing Home, include Eircode (if known)

Deductions [540 - 543] (Sums received / receivable in respect of Nursing Home Expenses)

540. From any public / local authority (e.g. Health Service Executive) , .00

541. Under any policy of medical insurance (e.g. VHI, LAYA Healthcare, Irish Life Health, etc.) , .00

542. Other (e.g. Compensation claim) , .00

543. **Total Deductions** (Nursing Home Expenses only) , .00

544. **Net amount of Nursing Home Expenses on which tax relief is claimed** , .00

Non-Routine Dental Expenses and 'Other' Health Expenses incurred [545 - 552]

545. Amount paid for Non-Routine Dental Expenses (per Med 2) , .00

546. Real Time Health Expenses already claimed through Real Time Credits in 2025 , .00

547. Amount paid for 'Other' Qualifying Health Expenses , .00

Deductions [548 - 551] (Sums received / receivable in respect of Non-Routine Dental Expenses and 'Other' Health Expenses only)

548. From any public / local authority (e.g. Health Service Executive) , .00

549. Under any policy of medical insurance (e.g. VHI, LAYA Healthcare, Irish Life Health, etc.) , .00

550. Other (e.g. Compensation claim) , .00

551. **Total Deductions** (Non-Routine Dental Expenses and 'Other' Health Expenses only) , .00

552. **Net amount of Non-Routine Dental Expenses and 'Other' Health Expenses on which tax relief is claimed** , .00

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K - RESTRICTION OF RELIEFS [601 - 603]

	Self	Spouse or Civil Partner
601. Excess Relief forward to 2025 under S. 485F	.00	.00

Amounts at Lines 602 / 603 should be transferred from a completed 2025 High-Income Individuals Statement: Form RR1

	Self	Spouse or Civil Partner
602. Taxable Income calculated on the basis that Limitation on the Use of Reliefs does not apply	.00	.00
603. Recalculated Taxable Income for 2025	.00	.00

L - CAPITAL GAINS - Capital Gains for the year 1 January 2025 - 31 December 2025 [801 - 826]

801. **Description of Assets**

	No. of Disposals	Aggregate Area in Hectares	Aggregate Consideration
(a) Shares / Securities - Quoted			.00
(b) Shares / Securities - Unquoted			.00
(c) Agricultural Land / Buildings			.00
(d) Development Land			.00
(e) Foreign Life Policies (S. 594) chargeable at 40%			.00
(f) Offshore Funds (S. 747A) chargeable at 40%			.00
(g) Commercial Premises			.00
(h) Residential Premises			.00
(i) Shares or Securities exchanged (S. 913(5))			.00
(j) Venture Fund Gains (S. 541C(2)(a))			.00
(k) Other Assets			.00
(l) **Total Consideration**			.00

Insert ☒ in the box(es) to indicate

	Self	Spouse or Civil Partner
802. If any disposal was between connected parties or otherwise not at arm's length	☐	☐
803. (a) If any disposal was of assets comprised in a relevant disposal (as defined in S. 599(4A)(a)), in respect of which a claim under S. 599(4A)(c) was made and the deferred capital gains tax is now due under S. 599(4A)(d)(i)	☐	☐
(b) Amount of tax due under S. 599(4A)(d)(i)	.00	.00
804. If any of the original acquisitions were between connected parties or otherwise not at arm's length	☐	☐
805. If the market value has been substituted for the cost of acquisition of any assets disposed of	☐	☐

806. **Claim to Reliefs - Self**

(a) Disposal of Principal Private Residence: enter amount of consideration .00

(b) Retirement Relief - under S.599:

(i) Enter the consideration amount, as provided for in S. 599(1)(b) on the disposal of qualifying assets .00

(ii) Date of disposal DD/MM/YYYY

(c) Retirement Relief - under S. 598:

(i) Enter consideration on disposal of qualifying assets .00

(ii) Date of disposal DD/MM/YYYY

(d) Disposal of a site to a child: enter amount of consideration .00

(e) If you wish to claim relief for farm restructuring under S. 604B, insert ☒ in the box and complete the Farm Restructuring Relief claim form which is available on **www.revenue.ie** ☐

(f) Other (specify) enter amount of consideration .00

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807. **Claim to Reliefs - Spouse or Civil Partner**

(a) Disposal of Principal Private Residence: enter amount of consideration , , .00

(b) Retirement Relief - under S. 599:

(i) Enter the consideration amount, as provided for in S. 599(1)(b) on the disposal of qualifying assets , , .00

(ii) Date of disposal DD/MM/YYYY

(c) Retirement Relief - under S. 598:

(i) Enter consideration on disposal of qualifying assets , , .00

(ii) Date of disposal DD/MM/YYYY

(d) Disposal of a site to a child: enter amount of consideration , , .00

(e) If you wish to claim relief for farm restructuring under S. 604B, insert ☒ in the box and complete the Farm Restructuring Relief claim form which is available on **www.revenue.ie**

(f) Other (specify) enter amount of consideration , , .00

808. **Claim to defer payment under S. 599(4A)(c) – Self**

If you wish to make a claim under S. 599(4A)(c) to defer payment of the capital gains tax chargeable in respect of a relevant disposal (as defined in section 599(4A)(a)), provide the following information in respect of each relevant disposal:

(a) Enter the amount of deferred capital gains tax (as defined in S. 599(4A)(a)) , , .00

(b) Date of the relevant disposal (as defined in section 599(4A)(a)) DD/MM/YYYY

(c) Description of the qualifying asset(s)

809. **Claim to defer payment under S. 599(4A)(c) – Spouse or Civil Partner**

If you wish to make a claim under S. 599(4A)(c) to defer payment of the capital gains tax chargeable in respect of a relevant disposal (as defined in section 599(4A)(a)), provide the following information in respect of each relevant disposal:

(a) Enter the amount of deferred capital gains tax (as defined in S. 599(4A)(a)) , , .00

(b) Date of the relevant disposal (as defined in section 599(4A)(a)) DD/MM/YYYY

(c) Description of the qualifying asset(s)

Gains / Losses / Net chargeable gains

	Self	Spouse or Civil Partner
810. Chargeable gains in the year before S. 604A relief	, , .00	, , .00
811. Losses in the year before S. 604A relief	, , .00	, , .00
812. If any of the losses at Line 811 refer to a loss to a connected person, give the following details		
(a) Name of connected person		
(b) Tax Reference Number of connected person		
(c) Amount of loss	, , .00	, , .00
813. Amount of gain relieved under S. 604A	, , .00	, , .00
814. Chargeable Gain(s) net of allowable current year losses and S. 604A relief (excluding Foreign Life Policies)	, , .00	, , .00
815. Previous Gain(s) Rolled-over (now chargeable)	, , .00	, , .00
816. Current year losses arising in 2025 available for offset against previous gains rolled over	, , .00	, , .00
817. Amount of unused Loss(es) from prior year(s) available for, and offset against chargeable gains above	, , .00	, , .00
818. Personal Exemption (max €1,270 per spouse or civil partner & not transferable) (**Note**: losses, including losses forward, must be used first)	, .00	, .00

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	Self	Spouse or Civil Partner
819. Net Chargeable Gain (excluding Foreign Life Policies)	, , .00	, , .00
820. Chargeable Gain on Foreign Life Policies	, , .00	, , .00
821. Current Year Loss(es) for carry forward to 2026	, , .00	, , .00
822. Unused Loss(es) from prior year(s) for carry forward to 2026	, , .00	, , .00
823. Total Unused Loss(es) for carry forward to 2026	, , .00	, , .00

If you have an overall CGT loss in 2025 there is no need to complete Lines 824 or 825

824. **In respect of net chargeable gains that arose in the period 1 January 2025 - 30 November 2025**

	Self	Spouse or Civil Partner
(a) Enter amount of net gain to be charged at 33%	, , .00	, , .00
(b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies)	, , .00	, , .00
(c) Enter amount of net gain on Foreign Life Policies to be charged at 40%	, , .00	, , .00
(d) Enter amount of net gain on disposal of chargeable business asset(s) by a relevant individual to be charged at 10% under S. 597AA	, , .00	, , .00
(e) Enter amount of net gain in respect of Venture Fund Capital to be charged at 15%	, , .00	, , .00
(f) (i) Enter amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2025 by virtue of S. 542(1)(d)	, , .00	, , .00
(ii) Date of disposal	DD/MM/YYYY	DD/MM/YYYY

825. **In respect of net chargeable gains that arose in the period 1 December 2025 - 31 December 2025**

	Self	Spouse or Civil Partner
(a) Enter amount of net gain to be charged at 33%	, , .00	, , .00
(b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies)	, , .00	, , .00
(c) Enter amount of net gain on Foreign Life Policies to be charged at 40%	, , .00	, , .00
(d) Enter amount of net gain on disposal of chargeable business asset(s) by a relevant individual to be charged at 10% under S. 597AA	, , .00	, , .00
(e) Enter amount of net gain in respect of Venture Fund Capital to be charged at 15%	, , .00	, , .00
(f) (i) Enter amount of net gain in respect of a disposal of land under Compulsory Purchase Order (CPO) which has accrued in 2025 by virtue of S. 542(1)(d)	, , .00	, , .00
(ii) Date of disposal	DD/MM/YYYY	DD/MM/YYYY

Double Taxation Relief

826. If you wish to claim relief for foreign tax in respect of a disposal that gives rise to a liability to capital gains tax shown above, provide the following information in respect of each such foreign disposal

Country	Amount of gain	Amount of foreign tax for which relief is now claimed
	, , .00	, , .
	, , .00	, , .

M - CHARGEABLE ASSETS ACQUIRED IN 2025

827. Enter the number of assets acquired and the consideration given

Description of Assets	Self (Number of Assets)	Spouse or Civil Partner (Number of Assets)	Self Consideration	Spouse or Civil Partner Consideration
(a) Shares (quoted and unquoted)			, , .00	, , .00
(b) Residential Premises			, , .00	, , .00
(c) Commercial Premises			, , .00	, , .00
(d) Agricultural Land			, , .00	, , .00
(e) Development Land			, , .00	, , .00
(f) Business Assets			, , .00	, , .00
(g) Antiques / Works of Art			, , .00	, , .00
(h) Other			, , .00	, , .00

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N - CAPITAL ACQUISITIONS

828. If you received a gift or an inheritance in 2025, insert ☒ in the box

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.

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.

O - PROPERTY BASED INCENTIVES [901 - 935]

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

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

Residential Property		Owner Occupier	Investor - Lessor
901. Urban Renewal	S. 372 AP & AR	, , .00	, , .00
902. Town Renewal	S. 372 AP & AR	, , .00	, , .00
903. Seaside Resort	S. 372 AU		, , .00
904. Rural Renewal	S. 372 AP & AR	, , .00	, , .00
905. Living over the Shop	S. 372 AP & AR	, , .00	, , .00
906. Park and Ride	S. 372 AP & AR	, , .00	, , .00
907. Student Accommodation	S. 372 AP		, , .00
908. Living City Initiative	S. 372AAB	, , .00	

Industrial Buildings Allowance		Owner Occupier	Investor - Lessor
909. Urban Renewal	S. 372C & D	, , .00	, , .00
910. Town Renewal	S. 372AC & AD	, , .00	, , .00
911. Seaside Resort	S. 352 & S.353	, , .00	, , .00
912. Rural Renewal	S. 372M & N	, , .00	, , .00
913. Multi-storey Car Parks	S. 344	, , .00	, , .00
914. Living over the Shop (Commercial Premises Only)	S. 372D	, , .00	, , .00
915. Enterprise Areas	S. 343	, , .00	, , .00
916. Park and Ride	S. 372V & W	, , .00	, , .00
917. Hotels	S. 268(1)(d)	, , .00	, , .00
918. Holiday Cottages	S. 268(3)	, , .00	, , .00
919. Holiday Hostels	S. 268(2C)(b)	, , .00	, , .00
920. Guest Houses	S. 268(2C)(a)	, , .00	, , .00
921. Nursing Homes	S. 268(1)(g)	, , .00	, , .00
922. Housing for the Elderly / Infirm	S. 268(3A)	, , .00	, , .00
923. Convalescent Homes	S. 268(1)(i)	, , .00	, , .00
924. Qualifying Hospitals	S. 268(2A)	, , .00	, , .00
925. Qualifying Mental Health Centres	S. 268(1C)	, , .00	, , .00
926. Qualifying Sports Injury Clinics	S. 268(2B)	, , .00	, , .00
927. Buildings used for certain Childcare Purposes	S. 843A	, , .00	, , .00

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		Owner Occupier	Investor - Lessor
928. Buildings used for the purposes of providing Childcare Services or a Fitness Centre to employees	S. 843B	, , .00	
929. Specialist Palliative Care Units	S. 268(1)(m)	, , .00	, , .00
930. Building or Structures in Registered Caravan & Camping Sites	S. 268(2D)	, , .00	, , .00
931. Mid-Shannon Corridor Tourism Infrastructure Investment Scheme	S. 372AW	, , .00	, , .00
932. Living City Initiative	S. 372AAC	, , .00	, , .00
933. Living City Initiative (Investor only)	S. 372AAD		, , .00
934. Aviation Services Facilities	S. 268(1)(n)	, , .00	, , .00

935. Where the scheme(s) on which you are claiming relief is / are not listed at **Lines 901 - 934** state the name of the Incentive Scheme(s), quote the relevant Section and enter the amount of relief claimed in the year (Owner Occupier, Investor-Lessor)

, , .00

P - SELF-ASSESSMENT MADE UNDER CHAPTER 4 OF PART 41A [936 - 937]

This return must include a Self-Assessment by the chargeable person to whom the return relates. An individual who fails to make a Self-Assessment may be liable to a penalty of €250.

REMEMBER

You do not have to complete the Self-Assessment panels if you submit this return to Revenue on or before 31 August 2026

936. **Self-Assessment – Income Tax**

(a) Amount of income or profits arising for this period , , .00

(**Note:** this is the amount of your total income for this year **before** taking account of any deductions, reliefs, or allowances. Total income includes sources of income from employments, pensions, Department of Social Protection payments, rental and investment income, as well as self employed income. Where you are in receipt of trading or professional income, it is the adjusted net profit after taking account of business expenses, but before losses forward or capital allowances)

(b) Amount of tax chargeable for this period

(i) Amount of income tax chargeable for this period , , .00

(**Note:** this is the amount of income tax charged on the above income, after taking account of deductions, reliefs, and allowances, but **before** any tax credits such as personal tax credit, medical expenses, tax deducted, etc.)

(ii) Amount of USC chargeable for this period - self , , .00

(iii) Amount of USC chargeable for this period - spouse or civil partner , , .00

(**Note:** this is the amount of USC chargeable on all of your income (including employment and pension income where USC has been deducted at source))

(iv) Amount of PRSI chargeable for this period - self , , .00

(v) Amount of PRSI chargeable for this period - spouse or civil partner , , .00

(**Note:** this is the amount of PRSI chargeable on your trading and investment income only. Do not include PRSI due on your Irish employment income)

(vi) Total amount of tax chargeable for this period , , .00
(**Note:** this is the sum of income tax, USC, and PRSI chargeable)

(c) (i) Amount of tax payable for this period before refund / offset at (c)(iii) below , , .00

(ii) Amount of tax overpaid for this period before refund / offset at (c)(iii) below , , .00

(**Note:** this is the amount of tax payable or tax overpaid for the period, which is computed by reducing the amount of tax chargeable ((b)(vi) above) by the amount of any tax credits due. Credits include obvious items such as the personal tax credit or employee tax credit, but also less obvious items such as Dividend Withholding Tax (DWT) withheld / deducted, DIRT withheld at source, PAYE operated on Schedule E income and Professional Services Withholding Tax (PSWT). This is the amount of PSWT withheld / deducted, before any interim refunds already made by Revenue)

(iii) Amount of refund (or offset) of tax withheld at source , , .00

(**Note:** the amount of any tax withheld at source, refunded (e.g. interim refund of PSWT) or offset, should be entered here)

(d) Amount of tax payable for this period , , .00

(e) Amount of tax overpaid for this period , , .00

(**Note:** this is the amount of tax payable or tax overpaid, adjusted for any refund or offset of tax withheld at source already made by Revenue. Where there is no refund or offset made, the amount will be the same as (c)(i) or (c)(ii) above)

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(f) Amount of surcharge due under S. 1084 because of late filing of this return .00

(**Note:** if you are filing this return after the specified return date for the chargeable period, a late filing surcharge is due. If your return is late the surcharge, which is added on to your tax due, is

- 5% of the tax due or €12,695, whichever is the lesser, where the return is submitted within two months of the due date
- 10% of the tax due or €63,485, whichever is the lesser, where the return is more than two months late)

(g) Amount of surcharge due under S. 1084 because of non-compliance with Local Property Tax (LPT) requirements .00

(**Note:** Failure to meet your LPT obligations to file and pay will result in a surcharge. Therefore the amount payable in your Self-Assessment should be increased by 10% subject to a maximum increased amount of €63,485. Where the LPT is subsequently brought up to date, the amount of the surcharge will be capped at the amount of the LPT liability payable)

(h) (i) Amount of tax, including Preliminary Tax, paid directly to the Collector-General for this period .00

(**Note:** this is the amount of tax already paid to the Collector-General, i.e. your 2025 Preliminary Tax paid. Do not include any balancing payments which are now due and will be paid at the time this return is being submitted)

(ii) Amount of tax deferred under S. 657(6A) .00

(i) (i) Balance of tax payable for this period .00

(**Note:** this is tax payable amount at (d) above, plus the amount of any surcharge due at (f) or (g), less the amount of tax already paid at (h)(i) and the amount of tax deferred at (h)(ii))

(ii) Balance of tax overpaid for this period .00

(**Note:** this is tax overpaid amount at (e) above, less the amount of any surcharge due at (f) or (g), plus the amount of tax already paid at (h)(i) and the amount of tax deferred at (h)(ii))

I DECLARE the above to be my Self-Assessment to Income Tax for the year 2025

Signature Date DD/MM/YYYY

Capacity of Signatory

937. **Self-Assessment – Capital Gains Tax**

(a) Amount of chargeable gains arising for this period .00

(**Note:** this is the amount of chargeable gains for this period less any reliefs which reduce the chargeable gain)

(b) Amount of tax chargeable for this period .00

(**Note:** this is the amount of tax chargeable on the chargeable gain **after** taking account of any deductions, reliefs or allowances, e.g. personal allowance or transfer of business to a company)

(c) Amount of tax deferred under S. 599(4A)(c) for this period .00

(**Note:** this is the amount claimed in this return under S. 599(4A)(c), to defer payment of the tax chargeable in respect of a relevant disposal (as defined in S. 599(4A)(a)))

(d) Amount of deferred tax due under S. 599(4A)(d)(i) for this period .00

(**Note:** this is the amount of tax due on the disposal of assets comprised in a relevant disposal (as defined in S. 599(4A)(a)), in respect of which a claim under S. 599(4A)(c) was previously made, and the deferred tax is now due under S. 599(4A)(d)(i))

(e) Amount of tax payable for this period .00

(**Note:** this is the amount of tax due after any Retirement Relief, deferred capital gains tax or Credit for Foreign Tax paid have been deducted from tax chargeable)

(f) Amount of surcharge due under S. 1084 because of late filing of this return .00

(**Note:** see 936(f))

(g) Amount of surcharge due under S. 1084 because of non-compliance with LPT requirements .00

(**Note:** see 936(g))

(h) Amount of tax paid directly to the Collector-General for this period .00

(**Note:** the amount entered here will be the amount of direct tax paid for the year plus any amounts that may have been credited to the year from another year or tax type)

(i) (i) Balance of tax payable for this period .00

(ii) Balance of tax overpaid for this period .00

I DECLARE the above to be my Self-Assessment to Capital Gains Tax for the year 2025

Signature Date DD/MM/YYYY

Capacity of Signatory

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Bank Details

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

Single Euro Payments Area (SEPA)

International Bank Account Numbers (IBAN) and Bank Identifier Codes (BIC) are generally available on your bank account statements. Further information on SEPA can be found on **www.revenue.ie**

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

IBAN (Maximum 34 characters)

BIC (Maximum 11 characters)

If you are married or in a civil partnership and have opted for Joint Assessment in 2025, please provide your spouse's or civil partner's bank account details.

IBAN (Maximum 34 characters)

BIC (Maximum 11 characters)

(Note: Any subsequent Revenue refunds will be made to this bank account unless otherwise notified)

Expression of Doubt provided by S. 959P

If you have a genuine doubt about the correct application of tax law to any item in the return, insert ☒ in the box and provide details of the point at issue in the entry fields below ☐

(This section is only for genuine Expressions of Doubt as provided for by S. 959P. It should not be used for general notes or comments)

(a) Provide full details of the facts and circumstances of the matter to which the Expression of Doubt relates

(b) Specify the doubt, the basis for the doubt and the tax law giving rise to the doubt

(c) Identify the amount of tax in doubt in respect of the chargeable period to which the Expression of Doubt relates , , .00

(d) List the supporting documents that are being submitted in relation to the matter involved. These documents should accompany this return

(e) Identify any published Revenue guidelines that you have consulted concerning the application of the law in similar circumstances

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Appendix 1

B - SELF-EMPLOYED INCOME [101 - 168] contd.

(Including Farming & Partnership Income)

Note: If you and / or your Spouse or Civil Partner have / has more than two Trades, Professions or Vocations insert ☒ in the box and photocopy Appendix 1 (pages 37 - 40) to complete and submit

Trade No.

Self | Spouse or Civil Partner

101. Insert ☒ in the box to indicate to whom the income refers

102. Description of Trade, Profession or Vocation (you must clearly describe the trade)
Do not submit accounts with this return. Instead you MUST give an extract of information from the accounts on page 40.

103. Does the trade include relevant operations for the purposes of Relevant Contracts Tax (RCT)? **Yes** **No**
(Relevant operations mean operations in the construction, forestry and meat-processing sectors)

104. If you are employed by An Post as a sub-postmaster / postmistress, or by the Department of Social Protection as a Social Welfare Branch Manager, insert ☒ in the box
Where there is an entry at Line 104 there must be an entry at Line 109

105. If this source of income ceased during the year 2025 state the date of cessation DD/MM/YYYY

106. (a) Have you made a joint election for a medical partnership under S. 1008A(4). **Yes** **No**
(b) If an election has been made under S. 1008A(4) please state the name of the medical partnership

107. If you are a farmer insert ☒ in the box and complete Lines 120 and 121 on page 39, if applicable

Profit assessable

108. (a) Amount of adjusted net profit for accounting period .00
(b) Amount of adjusted net loss for accounting period .00

109. Enter the **assessable** profit even if this is the same as the adjusted net profit per Line 108(a) - (if a loss show **0.00**)
This should include income assessable under S. 98A(4), (Reverse Premiums in trading situations) where appropriate .00

Leases agreed with Individual Lessees

110. (a) Confirm if you have made an election(s), or a joint election under section 299(3)(b) in respect of a relevant lease, or leases.
(b) Where such election(s) has/have been made, provide the following details
(i) Number of Leases subject to an election
(ii) Are any Lessors Associated Enterprises for the purpose of Chapter 4 of Part 35C?
(iii) Total Lease Payments deductible under Sec. 299(3)(c) .00
(iv) Total Actual Lease Payments payable .00
(v) Total Deemed Capital Expenditure .00
(vi) Capital Allowances in Period .00

Balancing Charges

111. (a) Amount arising from capital allowances which were deductible in arriving at relevant income for USC .00
(b) Amount arising from capital allowances which were deductible in arriving at relevant income for USC .00

Unused Capital Allowances from a prior year

112. (a) Amount carried forward which is allowable as a deduction for USC, i.e. allowances under S. 284(1), 272(3), 658(2)(b), and 659(2)(a) determined in accordance with subsections (3A), (3AA), (3B) or (3BA) of S. 659 .00
(b) Amount carried forward which is not allowable as a deduction for USC, i.e. allowances other than those claimed under the Sections specified in (a) above, and are not specified relief capital allowances (as set out in Sch. 25B) .00
(c) Specified Relief Capital Allowances (as set out in Sch. 25B)
(i) Specified property relief capital allowances, as defined in S. 531AAE .00
(ii) All other specified relief capital allowances .00

Capital Allowances for the current year [113 - 116]

113. Where a claim to tax relief on **property based incentive schemes** is included below, insert ☒ in the box and give details in Panel O on pages 32 / 33

114. **Machinery and Plant**
(a) If any amount entered above refers to 'energy-efficient equipment' under S. 285A enter that amount here .00
(b) If any amount entered above refers to 'childcare and fitness centre equipment' under S. 285B enter that amount here .00
(c) If any amount entered above refers to 'gas vehicles and refuelling equipment' under S. 285C enter that amount here .00

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Appendix 1

B - SELF-EMPLOYED INCOME [101 - 168] contd.

(Including Farming & Partnership Income)

Trade No.

115. **Industrial Buildings and / or Farm Buildings Allowance**

(a) Amount which is allowable as a deduction for Universal Social Charge (USC), i.e. allowances under S. 272(3), 658(2)(b), 658A(2)(a) and 658A(2)(b) — , , .00

(i) If any amount entered at (a) above refers to farm buildings under Sec. 658(2)(b), enter that amount here — , , .00

(ii) If any amount entered at (a) above refers to slurry storage under Sec. 658A(2)(a), enter that amount here — , , .00

(iii) If any amount entered at (a) above refers to slurry storage under Sec. 658A(2)(b), enter that amount here — , , .00

(b) Amount which is not allowable as a deduction for USC, i.e. allowances other than those claimed under the Sections specified in (a) above, and are not specified relief capital allowances (as set out in Sch. 25B) — , , .00

(c) Specified Relief Capital Allowances (as set out in Sch. 25B)

Note: As provided for in Part 12, Chapter 4A, passive investors should not include any excess accelerated capital allowances carried forward beyond 2014 or the tax life of the building or structure, if later

(i) Specified property relief capital allowances, as defined in S. 531AAE other than Living City Initiative and Aviation Services Facilities allowances entered at (ii) and (iii) below — , , .00

(ii) In respect of any Living City Initiative (S. 372AAC) capital allowances, enter the amount of capital allowances and provide the following — , , .00

(I) The address of the qualifying premises in respect of which the qualifying expenditure was incurred, include Eircode (if known)

(II) Details of the aggregate of all qualifying expenditure incurred by the individual in respect of the qualifying premises — , , .00

(III) A brief description of the nature of the retail or other service which is provided or is to be provided in the qualifying premises, e.g. newsagent, grocer, doctor, dentist, legal services, restaurant / bar / cafe, etc.

(iii) In respect of any Aviation Services Facilities (S. 268(1)(n)) accelerated capital allowances provided for under S. 273(3)(k)(i) enter the amount of capital allowances and provide the following — , , .00

(I) The aggregate amount of specified capital expenditure incurred — , , .00

(II) The address of building or structure, include Eircode (if known)

(iv) In respect of building used for the purposes of providing childcare services or a fitness centre to employees (S. 843B) enter the amount of capital allowances — , , .00

(v) All other specified relief capital allowances — , , .00

116. Other Capital Allowances — , , .00

Losses [117 - 119]

117. (a) If you wish to claim, under S. 381, to set any loss made in the trade in the year 2025 (other than a relevant loss as defined in S 381B) against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2027 — , , .00

(b) If you wish to claim under S. 381 to set a relevant loss, as defined in S. 381B, made in the year 2025 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2027
(Note: relief is restricted to a maximum of €31,750) — , , .00

(c) If there are no / insufficient profits and you wish to claim unused current year Capital Allowances in computing a loss made in the trade in the year 2025 (S. 392), enter the amount of unused Capital Allowances. Claim to be made on or before 31/12/2027

(i) Non-specified relief capital allowances (i.e. not included in Sch. 25B) — , , .00

(ii) Specified Relief Capital Allowances (as set out in Sch. 25B)

(I) Specified property relief capital allowances, as defined in S. 531AAE — , , .00

(II) All other specified relief capital allowances — , , .00

(d) Total loss for offset against other income (by virtue of S. 381 and / or S. 392) — , , .00

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Appendix 1

B - SELF-EMPLOYED INCOME [101 - 168] contd.

(Including Farming & Partnership Income)

Trade No.

Unused losses from a prior year

118. (a) Amount of unused losses from a prior year (S. 382) other than residential development land losses where the relevant claim was not made to and received by Revenue before 7/4/2009 , , .00

(b) In respect of unused residential development land losses from a prior year where the relevant claim was not made to and received by Revenue before 7/4/2009, state

(i) Amount of tax credit due in respect of these losses (S. 644AA(6) and (8)) , , .00

(ii) Amount of tax payable on the profits or gains of the combined trade (S. 644AA(7)) , , .00

Terminal Loss Relief

119. (a) If this trade ceased in 2025 and you wish to claim terminal loss relief for the years 2024, 2023, and 2022 state

(i) Amount of unused loss in the final 12 months to the date of cessation , , .00

(ii) Amount of unused capital allowances in the final 12 months to the date of cessation , , .00

(b) If you wish to claim terminal loss relief for the year 2025 in respect of a loss made in a subsequent year state

(i) Amount of the loss relief available for 2025 , , .00

(ii) The date the trade ceased DD/MM/YYYY

Farmers

120. (a) Relief for qualifying farmer under S. 667B used in 2025 , , .00

(b) Relief for qualifying farmer under S. 667B used in prior years , , .00

(c) Insert ☒ in the box if you are a partner in a Registered Farm Partnership as defined by S. 667C ☐

(d) Relief for partner in Registered Farm Partnership under S. 667C used in 2025 , , .00

(e) Relief for partner in Registered Farm Partnership under S. 667C used in 2024 , , .00

(f) Relief for partner in Registered Farm Partnership under S. 667C used in 2023 , , .00

(g) Insert ☒ in the box if this trade relates wholly or in part to Share Farming ☐

(h) Insert ☒ in the box if you wish to elect for income averaging for the year 2025 (and subsequent years) ☐

(i) Insert ☒ in the box if the assessable profits for this year are computed in accordance with S. 657 (income averaging) ☐

(j) Insert ☒ in the box if you wish to withdraw from income averaging for the year 2025 ☐

(k) (i) Insert ☒ in the box if you wish to temporarily elect out of income averaging for this year in accordance with S. 657(6A) ☐

(ii) Enter the amount of adjusted net profit which would be assessable for this year if you had not applied for income averaging , , .00

Succession Farm Partnership

121. (a) Succession Farm Partnership tax reference number

(b) Date this Partnership was entered on the Register of Succession Farm Partnerships with the Department of Agriculture, Food and the Marine DD/MM/YYYY

(c) Indicate if you are a "Farmer" or a "Successor" within the meaning of S. 667D(2) Farmer ☐ Successor ☐

(d) Insert ☒ in the box to confirm that no "Successor" in this partnership was aged over 40 at 1 January 2025 ☐

(e) Your share of the profits as per the partnership agreement . (%)

(f) Amount of Succession Tax Credit due , , .00

Credit for Professional Services Withholding Tax (PSWT)

122. Gross withholding tax (before any interim refund) related to the basis period for 2025 on fees for Professional Services. Do not include credit for Relevant Contracts Tax withheld , , .

PRSI paid

123. If you are employed by An Post as a sub-postmaster / postmistress, or by the Department of Social Protection as a Social Welfare Branch Manager, enter the amount of PRSI, if any, paid direct to An Post / Department of Social Protection in respect of this income , , .

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Appendix 1

EXTRACTS FROM ACCOUNTS [124 - 168] Trade No.

Accounts Information Period (must be completed)

124. From DD/MM/YYYY

125. To DD/MM/YYYY

Extracts From Accounts must be completed in all cases where you or your spouse or civil partner are in receipt of trading or professional income, except where either Lines 126 or 127 apply

126. If you have previously submitted accounts information relating to this return state the income tax return with which accounts were submitted (YYYY)

127. (a) Where the income arises from a partnership, enter the tax reference of the partnership

(b) Insert ☒ in the box if you are a non-active partner within the meaning of S. 409A

(c) If you are in partnership with your spouse / civil partner and the accounts information for that trade or profession have been submitted under their trade, enter the trade number (in this Form 11) under which the accounts information was supplied

Income [128 - 130]

128. Sales / Receipts / Turnover .00

129. Receipts from Government Agencies (GMS, etc.) .00

130. Other Trading Income including tax exempt income .00

Trading Account Items [131 - 132]

131. Purchases .00

132. Gross Trading Profits (including other Trade Receipts / income already listed in the previous section) .00

Expenses and Deductions [133 - 144]

133. Salaries / Wages .00

134. Additional Staff Costs .00

135. Sub-Contractors for the purposes of Relevant Contracts Tax (RCT) .00

136. Other Sub-Contractors .00

137. Consultancy, Professional fees .00

138. Motor, Travel and Subsistence .00

139. Repairs / Renewals .00

140. Rental Expenses .00

141. Depreciation, Goodwill / Capital write-off .00

142. (a) Provisions including bad debts - positive .00

(b) Provisions including bad debts - negative .00

143. Other Expenses .00

144. Other Expenses - negative / credit entries .00

Capital Account and Balance Sheet Items [145 - 156]

145. Cash / Capital introduced .00

146. Drawings (Net of Tax and Pension contributions) .00

147. (a) Closing Capital Balance - positive .00

(b) If negative, state amount here .00

148. Stock, Work in progress, Finished goods .00

149. Debtors and Prepayments .00

150. Cash / Bank (Debit) .00

151. Bank / Loans/ Overdraft (Credit) .00

152. Client Account Balances (Debit) .00

153. Client Account Balances (Credit) .00

154. Creditors and Accruals .00

155. Tax Creditors .00

156. (a) Net Assets - positive .00

(b) If negative, state amount here .00

Extracts from Adjusted Net Profit / Loss Computation [157 - 168]

Profit / Loss per Accounts [157 - 158]

157. Net Trade Profit per Accounts .00

158. Net Trade Loss per Accounts .00

Adjustments made to Net Profit / Loss per Accounts [159 - 168]

159. Where there are no adjustments required to the profit / loss per accounts, insert ☒ in the box

160. Motor Expenses .00

161. Donations (Political and Charitable) / Entertainment .00

162. Light, Heat and Phone .00

163. Net gain on sale of fixed / chargeable assets .00

164. Net loss on sale of fixed / chargeable assets .00

165. (a) Deduction for stock relief under S. 666 .00

(b) Deduction for stock relief under S. 667B .00

166. Deduction for increase in carbon tax under S. 664A .00

167. Other Addbacks .00

168. Other Deductions .00

If you have made any payment(s) during 2025 in the course of this trade or profession for services provided, where the total amount paid to any one person was greater than €6,000, you must complete a Form 46G. You can access this form from the My Services page or from the ROS Offline Application. The form is also available on Revenue's website www.revenue.ie (under 'Self-assessment and self-employment>Third party returns')

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Appendix 2

D - PAYE / BIK / PENSIONS (1) [219 - 232]

Note: If you and / or your Spouse or Civil Partner have / has more than four Employments / Pensions, etc., insert ☒ in the box and photocopy Appendix 2 (pages 41 - 42) to complete and submit

Employment / Pension, etc. subject to PAYE

Details entered at Lines 220 to 222 are relevant to Lines 223 to 232

	Employment / Pension, etc. No.		Employment / Pension, etc. No.	
	Self	**Spouse / Civil Partner**	**Self**	**Spouse / Civil Partner**
219. Insert ☒ in the box to indicate to whom the income refers	☐	☐	☐	☐
220. Employer's / Pension Provider's PAYE registered number				
221. Employer's / Pension Provider's name				
222. Gross amount of taxable income for this employment / pension (available from your final payslip for 2025)	.00		.00	
223. Source of income (insert ☒ in the relevant boxes)				
(a) Employment	☐		☐	
(b) Directorship	☐		☐	
(c) Foreign employment exercised in Ireland	☐		☐	
(d) Employment (SARP relief claimed)	☐		☐	
(e) Public Sector employment - PRSI class B, C, or D	☐		☐	
(f) Public Sector employment - Oireachtas, Judiciary, etc.	☐		☐	
(g) Income in lieu of Social Welfare Payments	☐		☐	
(h) Pension - Early Farm Retirement	☐		☐	
(i) Pension - Employment pension	☐		☐	
(j) Pension - RAC or PRSA	☐		☐	
(k) Distribution from an ARF	☐		☐	
(l) Distribution from a PRSA	☐		☐	
224. (a) Net tax deducted / refunded in this employment				
(b) Insert ☒ in the box if the tax figure above was a refund	☐		☐	

Director remuneration

(**Note:** in respect of Proprietary Directorships, only tax remitted to Revenue should be entered here)

(c) In arriving at the 'gross amount of taxable income for this employment / pension' and the 'Net tax deducted / refunded', state:

(i) Amount of taxable income paid in 2025 which was earned in the year 2024 and was brought back to that year		
(ii) The amount of tax paid in respect of that amount of income brought back to 2024		
(iii) The amount of gross income for USC purposes paid in 2025 which was earned in the year 2024 and was brought back to that year		
(iv) The amount of USC paid in respect of that amount of income brought back to 2024		

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Appendix 2

	Self	Spouse or Civil Partner
224. (c) (v) The amount of income paid in the year 2026 which was earned in the year 2025 and has been brought back to 2025 and included in the Gross amount of taxable income above	, , .	, , .
(vi) The amount of tax paid in respect of that amount of income brought back to 2025	, , .	, , .
(vii) The amount of gross income for USC purposes paid in the year 2026 which was earned in the year 2025 and has been brought back to 2025 and included in the Gross income for Universal Social Charge (USC) from this employment above	, , .	, , .
(viii) The amount of USC paid in respect of that amount of income brought back to 2025	, , .	, , .
225. Gross income for Universal Social Charge (USC) from this employment (available from your final payslip for 2025)	, , .00	, , .00
226. (a) Net USC deducted / refunded in this employment	, , .	, , .
(b) Insert ☒ in the box if the USC figure above was a refund	☐	☐
227. If you received a performance-related bonus payment from a specified institution, in excess of €20,000 and have suffered USC at the rate of 45% on this payment, insert ☒ in the box	☐	☐
228. Payment frequency — Weekly	☐	☐
Fortnightly	☐	☐
Four weekly	☐	☐
Monthly	☐	☐
Other	☐	☐
229. Is relief due under S. 480B ("week 53")	Yes ☐ No ☐	Yes ☐ No ☐

Special Assignee Relief Programme (SARP)

If you are claiming SARP relief please state

	Employment / Pension, etc. No. ☐	Employment / Pension, etc. No. ☐
230. (a) Gross income from the employment before deduction of SARP relief (less amounts contributed to pension and amounts not assessed to tax in the State)	, , .00	, , .00
(b) Amount of SARP relief claimed through payroll or now claimed on this Form 11	, , .00	, , .00
(c) Amount of income from employment after deduction of SARP relief claimed	, , .00	, , .00
(d) Has SARP relief been granted through payroll by your employer?	Yes ☐ No ☐	Yes ☐ No ☐
(e) If the employment was not for a full year, state the number of days for which you were entitled to the relief		

Research and Development

231. (a) Amount of research and development credit claimed under S. 472D for 2025 (**Note:** enter the full amount surrendered by your employer to you under S. 766(2A(a)) or S. 766C(2) which is relevant to the employer's accounting period ending in the year 2024)	, , .00	, , .00
(b) Amount of unused credit carried forward under S. 472D(4) from previous year	, , .00	, , .00

Foreign Tax

232. (a) Amount of income included above, if any, that has been subject to foreign tax in a Treaty State	, , .00	, , .00
(b) Amount of non-refundable foreign tax paid on this income	, , .	, , .

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