

Form 11E

Pay and File Income Tax Return for the year 2009

(for individuals chargeable under self-assessment)



Your PPS Number

Remember to quote your PPS number in all correspondence or when calling at your Revenue office

GCD

TAIN

Return Address

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

Revenue On-Line Service (ROS) allows you to file this form and to pay any tax due electronically. It also provides an instant calculation of liability. Access ROS at www.revenue.ie.

If submitting this return use any envelope and write "Freepost" above the Return Address. You do not need to attach a stamp.

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

This short tax return should be suitable for your circumstances. However, the form is not suitable for everybody and **before you start filling it in, you should read page 1 of the enclosed Helpsheets to check if you can use this form.** You must use the correct form for your personal circumstances. The Helpsheets will tell you how to obtain a different form if required.

If you have not received a copy of the Helpsheets you can get one on www.revenue.ie, (under 'Forms' - 'Tax Returns'), from Revenue's Forms & Leaflets Service at LoCall 1890 306 706, or from your local Revenue office. LoCall rates - note that rates charged for the use of 1890 (LoCall) numbers may vary among different service providers.

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.

If there are any **changes** under the following headings, not already notified to Revenue, enter the **new details** below:

Nature of Primary Trade, Business or Activity

Business Address:

Telephone

Main Residence Address:

Telephone

YOU MUST SIGN THIS DECLARATION

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

- All the sources of my income and the amount of income derived from each source in the year 2009, and
- All disposals of chargeable assets and the amount of chargeable gains that accrued to me in the year 2009.

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

Signature Date / /

Capacity of Signatory

Contact Details (in case of query about this return)

Agent's TAIN

Contact Name

Client's Ref.

Telephone or E-Mail

FOR OFFICE USE ONLY

Primary Trade

Subsidiary Trade

Losses

- 112. (a) If you wish to **claim** for relief under S. 381 TCA 1997, to set any loss in this trade made in the year 2009 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2011. [][][] , [][][] . 00 [][][] , [][][] . 00
- (b) If there are no/insufficient profits, and you wish to **claim** to add any unused current year Capital Allowances to any loss made in the trade for this year (S. 392 TCA 1997), enter the relevant amount. Claim to be made on or before 31/12/2011. [][][] , [][][] . 00 [][][] , [][][] . 00
- (c) Total loss for offset against other income [][][] , [][][] . 00 [][][] , [][][] . 00

Unused losses from a prior year

- 113. (a) Amount of unused losses from a prior year (S. 382 TCA 1997) other than residential development land losses where the relevant claim was not made to and received by Revenue before 7/4/2009 [][][] , [][][] . 00 [][][] , [][][] . 00

Election under Section 657B TCA 1997

- 114. To **elect** under S. 657B TCA 1997 to have the aggregate of all 'specified payments' received and chargeable in 2009 treated as arising in six equal instalments, chargeable in the year of assessment 2009 and the five succeeding years tick the box. Election to be made on or before 31/10/2010 (This election cannot be altered and is irrevocable.) [] []

Review of Income Tax Year 2008 (Only complete this section if a review of 2008 is required)

- 115. (a) Tick the box if there was a change in Accounting Date (S. 65(3) TCA 1997) [] []
- (b) Tick the box if a cessation of trade took place in 2009 (S. 67(1)(a)(ii) TCA 1997) [] []
- (c) Profits assessed in 2008 year of assessment [][][] , [][][] . 00 [][][] , [][][] . 00
- (d) Revised profits assessable in 2008 year of assessment [][][] , [][][] . 00 [][][] , [][][] . 00

Credit for Professional Services Withholding Tax (PSWT)

- 116. Gross withholding tax in the basis period for 2009 on fees for Professional Services. Do not include credit for Relevant Contracts Tax paid. [][][] , [][][] . [][] [][][] , [][][] . [][]

EXTRACTS FROM ACCOUNTS

Primary Trade

Subsidiary Trade

Accounts Information Period (must be completed)

- 117. (DD/MM/YYYY) From [][] / [][] / [][][][] [][] / [][] / [][][][]
- 118. (DD/MM/YYYY) To [][] / [][] / [][][][] [][] / [][] / [][][][]

Extracts From Accounts must be completed in all cases where you or your spouse are in receipt of trading or professional income, except where either Lines 119 or 120 apply.

- 119. If you have previously submitted accounts information relating to this return state the income tax return with which accounts were submitted (YYYY) [][][][] [][][][]
- 120. Where the income arises from a partnership, enter the tax reference of the partnership [][][][][][][][] [][][][][][][][]

Official Use Only

FOR OFFICE USE ONLY

Line	Self	Spouse
[]	[]	[]
[]	[]	[]

--	--	--	--	--	--	--	--

	Primary Trade	Subsidiary Trade
143. Creditors and Accruals	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00
144. Tax Creditors	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00
145. (a) Net Assets - positive	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00
(b) If negative state amount here	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00

Extracts from Adjusted Profit Computation

Profit/Loss

146. Net Profit per Accounts	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00
147. Net Loss per Accounts	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00

Adjustments

148. Motor Expenses	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00
149. Donations (Political and Charitable)/Entertainment	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00
150. Light, Heat and Phone	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00
151. Net gain on sale of fixed/chargeable assets	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00
152. Net loss on sale of fixed/chargeable assets	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00

C - IRISH RENTAL INCOME

	Self	Spouse
202. Where the registration requirements of Part 7 of the Residential Tenancies Act 2004 have been complied with in respect of all residential premises tick <input checked="" type="checkbox"/> the box	<input type="checkbox"/>	<input type="checkbox"/>
203. Number of properties let	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/>
204. Area in hectares, if applicable	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>
205. Gross Rent Receivable	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00
206. Expenses		
(a) Repairs	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00
(b) Allowable interest	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00
(d) Exempt rental income from the leasing of farm land, under S. 664 TCA 1997	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00
(e) Other	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00
207. Amount of chargeable income after expenses but before Capital Allowances and losses (if a loss show 0.00)	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00
208. (a) Capital Allowances brought forward from a prior year	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00
(b) Capital Allowances for the year 2009	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00
(c) Capital Allowances used against rental income in the year 2009	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00

Official Use Only

FOR OFFICE USE ONLY

Line		Self	Spouse
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

219. **Taxable Benefits** (not taxed at source under PAYE)

- (a) PRSAs
(Note to include this in Line 507(c) on page 11)
- (b) Shares/Securities
(Note to include all share awards in 2009)
- (c) Other

Specify

Self		Spouse	
<input type="text"/>	<input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/>	<input type="text"/> . <input type="text"/> <input type="text"/>
<input type="text"/>	<input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/>	<input type="text"/> . <input type="text"/> <input type="text"/>
<input type="text"/>	<input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/>	<input type="text"/> . <input type="text"/> <input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Social Welfare Payments, Benefits or Pensions received

- 220. Illness/Occupational Injury/Jobseekers Benefits
Enter taxable amount
- 221. Carer's Allowance paid by Dept. of Social & Family Affairs
- 222. Pre-Retirement Allowance
- 223. Other taxable Social Welfare Payments, Benefits or Pensions

<input type="text"/>	<input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/>	<input type="text"/> . <input type="text"/> <input type="text"/>
<input type="text"/>	<input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/>	<input type="text"/> . <input type="text"/> <input type="text"/>
<input type="text"/>	<input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/>	<input type="text"/> . <input type="text"/> <input type="text"/>
<input type="text"/>	<input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/>	<input type="text"/> . <input type="text"/> <input type="text"/>

Irish Pensions received

- 224. Early Farm Retirement Pension (subject to PAYE)
- 225. Employment pension (subject to PAYE)
- 226. Employment pension (**not** subjected to PAYE)
- 227. 'Annuity' pension payable under an RAC or a PRSA

<input type="text"/>	<input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/>	<input type="text"/> . <input type="text"/> <input type="text"/>
<input type="text"/>	<input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/>	<input type="text"/> . <input type="text"/> <input type="text"/>
<input type="text"/>	<input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/>	<input type="text"/> . <input type="text"/> <input type="text"/>
<input type="text"/>	<input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/>	<input type="text"/> . <input type="text"/> <input type="text"/>

Income Levy - Gross Income from Employment/Pension

- 228. Gross amount of all employment and occupational pension **income**, before any deduction for superannuation, other pension contributions, or permanent health benefit. This is the *Gross Income for Income Levy* as shown in the Income Levy Certificate(s) 2009. Enter the full amount for the year.
 - (a) Period 1 January 2009 - 30 April 2009
 - (b) Period 1 May 2009 - 31 December 2009
- 229. Amount of Income Levy deducted
 - (a) Period 1 January 2009 - 30 April 2009
 - (b) Period 1 May 2009 - 31 December 2009

<input type="text"/>	<input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/>	<input type="text"/> . <input type="text"/> <input type="text"/>
<input type="text"/>	<input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/>	<input type="text"/> . <input type="text"/> <input type="text"/>
<input type="text"/>	<input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/>	<input type="text"/> . <input type="text"/> <input type="text"/>
<input type="text"/>	<input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/>	<input type="text"/> . <input type="text"/> <input type="text"/>

PAYE Tax deducted/refunded

- 230. (a) Total of all PAYE tax deducted per P60(s)/P45(s)
(Note: In respect of Proprietary Directorships, only tax remitted to Revenue should be entered here)
- (b) PAYE Tax refunded for the Income Tax year 2009
- (c) PAYE Tax underpaid (amount collected by reducing your tax credits for 2009)

<input type="text"/>	<input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/>	<input type="text"/> . <input type="text"/> <input type="text"/>
<input type="text"/>	<input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/>	<input type="text"/> . <input type="text"/> <input type="text"/>
<input type="text"/>	<input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/>	<input type="text"/> . <input type="text"/> <input type="text"/>

Directorships

231. If you and/or your spouse held proprietary directorships in the year 2009, state each company's tax number and the percentage shareholding in each company.

Company Tax Number	%	Tick if spouse	Company Tax Number	%	Tick if spouse
<input type="text"/>	<input type="text"/> . <input type="text"/> <input type="text"/>	<input checked="" type="checkbox"/>	<input type="text"/>	<input type="text"/> . <input type="text"/> <input type="text"/>	<input checked="" type="checkbox"/>
<input type="text"/>	<input type="text"/> . <input type="text"/> <input type="text"/>	<input type="checkbox"/>	<input type="text"/>	<input type="text"/> . <input type="text"/> <input type="text"/>	<input type="checkbox"/>

Official Use Only

FOR OFFICE USE ONLY

Line	Self	Spouse
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

--	--	--	--	--	--	--	--

Share Options

233. Share options exercised, released or assigned in 2009

(a) Enter total chargeable amount

	Self	Spouse
(a)	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00
(b)	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00

(b) Enter amount of Relevant Tax on a Share Option (RTSO) paid

E - FOREIGN INCOME (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 2009 Pay and File Returns* for more information on the taxation of foreign income.

301. Great Britain and Northern Ireland Dividends

Net amount received

	Self	Spouse
301.	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00

302. Foreign Pensions

(a) Amount of State Welfare Pension(s)

	Self	Spouse
(a)	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00

(b) Amount of Other Pension(s)

	Self	Spouse
(b)	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00

312. Foreign Rental Income

(a) Number of Foreign properties let

	Self	Spouse
(a)	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>

(b) Income from **Foreign Rents** (enter gross amount receivable)

	Self	Spouse
(b)	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00

(c) Expenses:

(i) Expenses relating to this income (excluding interest)

	Self	Spouse
(c)(i)	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00

(ii) Allowable interest

	Self	Spouse
(c)(ii)	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00

(d) Net profit on Foreign rental properties

	Self	Spouse
(d)	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00

(e) Amount of foreign tax deducted

	Self	Spouse
(e)	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>

F - INCOME FROM FEES, COVENANTS, DISTRIBUTIONS, etc.

401. (a) Amount of **Income from Fees, Commissions, etc.**

	Self	Spouse
401.(a)	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00

(b) Description of Income

	Self	Spouse
(b)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

402. Irish Untaxed Income

(e) Total Irish Untaxed Income

	Self	Spouse
402.(e)	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00

403. Irish Deposit Interest

(a) Gross Deposit Interest received on which **DIRT** was deducted

(i) In respect of the period 1/1/2009 - 7/4/2009 taxable at 23%

	Self	Spouse
403.(a)(i)	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00

(ii) In respect of the period 8/4/2009 - 31/12/2009 taxable at 25%

	Self	Spouse
403.(a)(ii)	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00

(iii) In respect of the period 1/1/2009 - 7/4/2009 taxable at 26%

	Self	Spouse
403.(a)(iii)	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00

(iv) In respect of the period 8/4/2009 - 31/12/2009 taxable at 28%

	Self	Spouse
403.(a)(iv)	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00

(b) Gross Interest received from **Special Share Account(s)/Special Term Share Account(s)/Special Savings Account(s)** on which **DIRT** was deducted

(i) In respect of the period 1/1/2009 - 7/4/2009 taxable at 23%

	Self	Spouse
403.(b)(i)	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00

(ii) In respect of the period 8/4/2009 - 31/12/2009 taxable at 25%

	Self	Spouse
403.(b)(ii)	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00

Official Use Only

FOR OFFICE USE ONLY

Line		Self	Spouse

□□□□□□□□

508. Overseas Pension Plans: Migrant Member Relief

- (a) Amount paid by 'relevant migrant member' in respect of a 'qualifying overseas pension plan' in 2009
(b) Amount paid between 1/1/2010 and 31/10/2010 for which relief has not already been granted and for which relief is being claimed in 2009
(c) Amount paid in a prior year, for which relief has not been obtained
(d) Total amount of Migrant Member Relief claimed in 2009

Self

Spouse

Grid for 508 with columns for Self and Spouse, and rows for (a), (b), (c), and (d). Each cell contains a currency format: □□□□, □□□□.00

510. Interest Relief on Certain Unsecured Home Loans - Where Tax Relief at Source (TRS) was NOT granted

In respect of relievable interest paid on unsecured Home Loans used for the purchase, repair, development or improvement of your main residence complete the following:

- (a) Where the loan was taken out on or before 31/12/2002, state the amount of interest paid in the period 1/1/2009 - 30/4/2009
(b) Where the loan was taken out on or after 1/1/2003:
(i) Tick [x] box if you are entitled to first-time buyer relief
(ii) State amount of interest paid in the period 1/1/2009 - 30/4/2009
(iii) State amount of interest paid in the period 1/5/2009 - 31/12/2009
(iv) State date loan was taken out (DD/MM/YYYY)

Grid for 510 with columns for Self and Spouse, and rows for (a), (b), (i), (ii), (iii), and (iv). Includes a date format DD/MM/YYYY.

I - CLAIM FOR TAX CREDITS, ALLOWANCES, RELIEFS AND HEALTH EXPENSES

513. (a) Home Carer Tax Credit - Amount due for 2009

□□, □□□□.00

(b) If you qualify on the 'look-back' year tick [x] the box

□

514. PAYE Tax Credit - Tick [x] the box if claimed

□

515. (a) Blind Person's Tax Credit - Tick [x] the box to indicate if due

□

(b) Guide Dog - Tick [x] the box to indicate if self and/or spouse has a Guide Dog

□

516. (a) Dependent Relative Tax Credit - Amount claimed

□□, □□□□.00

□□, □□□□.00

(b) Number of Dependent Relatives

□□

□□

517. Employing a Carer to care for an incapacitated individual

Amount claimed

□□□□, □□□□.00

□□□□, □□□□.00

518. Permanent Health Benefit (not health/medical insurance)

Amount paid (where not deducted from gross pay by employer)

□□□□, □□□□.00

□□□□, □□□□.00

519. (a) Seed Capital Scheme - Amount of relief claimed in 2009

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

□□□□, □□□□.00

□□□□, □□□□.00

(b) (i) Business Expansion Scheme Relief

Amount of relief claimed in 2009

□□□□, □□□□.00

□□□□, □□□□.00

(ii) Enter relevant RICT3 certificate number, or, if appropriate, the Designated Fund's reference number

□□□□□□□□□□
□□□□□□□□□□

□□□□□□□□□□
□□□□□□□□□□

520. (a) Film Relief - Amount of investment on which relief is claimed in 2009

□□□□, □□□□.00

□□□□, □□□□.00

(b) Enter all relevant Film3 certificate numbers

□□□□□□□□□□
□□□□□□□□□□

□□□□□□□□□□
□□□□□□□□□□

Official Use Only

FOR OFFICE USE ONLY []

Table with 4 columns: Line, Self, Spouse. Contains empty boxes for data entry.

PPS No. grid

Self

Spouse

521. Qualifying Tuition Fees - Amount on which relief is claimed in respect of the 2009 academic year

Self amount grid

Spouse amount grid

522. One-Parent Family Tax Credit - Tick [x] the box if you wish to claim

Claim box

523. (a) Incapacitated Child Tax Credit - If you wish to claim this credit state the number of incapacitated children

Number of children grid

(b) Amount of tax credit being claimed

Self amount grid

524. Service Charges paid in the year 2008 (as a fixed annual charge or under a "tag system") to a Local Authority/Private Contractor

Self amount grid

Spouse amount grid

525. Medical Insurance Premiums - paid by your employer

If your Employer paid premiums on your behalf, to an authorised insurer, in 2009 state:

(a) Amount of the gross premium

Self amount grid

Spouse amount grid

(b) Amount of age-related tax credit in respect of this premium

Self amount grid

Spouse amount grid

(c) Amount of any contribution made by you

Self amount grid

Spouse amount grid

526. Trade Union Subscriptions - Tick [x] the box to claim

Claim box

Claim box

527. Purchase of New Shares in a Company by an Employee Amount of relief claimed

Self amount grid

Spouse amount grid

529. Job Assist Allowance - Amount claimed

Self amount grid

Spouse amount grid

530. Seafarer Allowance

(a) Number of days out of the State

Self days grid

Spouse days grid

(b) Amount of salary for this employment

Self amount grid

Spouse amount grid

(c) Amount claimed

Self amount grid

Spouse amount grid

531. Rent Tax Credit

(a) Amount of rent paid if under 55 years of age in 2009

Self amount grid

Spouse amount grid

(b) Amount of rent paid if 55 years of age or over in 2009

Self amount grid

Spouse amount grid

(c) Address of Rented Property

Address grid

(d) Name and address of landlord/agency rent is paid to

Name and address grid

(e) PPS No. of landlord

PPS No. grid

Official Use Only

FOR OFFICE USE ONLY

Table with columns: Line, Self, Spouse

PPS No. grid

532. Year of Marriage Review if married in 2009

Self

Spouse

(a) To claim for relief under S. 1020 TCA 1997 tick the box

(b) Amount of spouse's income for 2009

Income grid

(c) Amount of repayment claimed in respect of self

Repayment grid

(d) Amount of repayment claimed in respect of spouse

Repayment grid

Your spouse will have to make a separate claim for relief under S. 1020 TCA 1997 in his/her return.

533. Approved Sports Bodies - Amount of Donations made in 2009

Donation grid

Donation grid

534. Approved Charities - Amount of Donations made in 2009

Donation grid

Donation grid

535. Other Approved Bodies - Amount of Donations made in 2009

Donation grid

Donation grid

Health Expenses - Health Expenses incurred by you (and your spouse if you are taxed under Joint Assessment)

Complete and retain Form Med 1

Approved Nursing Home expenses - Enter details in relation to maintenance/treatment in 2009

536. (a) Amount of expenses

Amount of expenses grid

(b) Name and address of Approved Nursing Home

Name and address grid

Deductions - Sums received/receivable in respect of Approved Nursing Home expenses

537. From any public/local authority (e.g. Local Health Office)

Deduction grid

538. Under any policy of medical insurance

Deduction grid

539. Compensation claim, etc.

Deduction grid

540. Total Deductions (Approved Nursing Home expenses only)

Total Deductions grid

541. Net amount of Approved Nursing Home expenses on which tax relief is claimed

Net amount grid

Official Use Only

FOR OFFICE USE ONLY

Table with columns: Line, Self, Spouse

'Other' Health Expenses incurred

542 Enter total of 'Other' Health Expenses incurred in 2009

, .

Deductions - Sums received/receivable in respect of 'Other' Health Expenses only

543 From any public/local authority (e.g. Local Health Office)

, .

544 Under any policy of medical insurance

, .

545 Compensation claim, etc.

, .

546 **Total Deductions** ('Other' Health Expenses only)

, .

547 **Net amount of 'Other' Health Expenses on which tax relief is claimed**

, .

K - REQUEST FOR SHORT NOTICE OF ASSESSMENT FOR 2009

Complete this **Statement of Income Tax Liability for 2009** if you require a short notice of assessment. If the Inspector does not accept your calculation or if the return is filed late, a long notice of assessment showing the Inspector's calculation will issue to you.

Payable

Repayable

701. Tax liability per your computation (before preliminary tax)

, .

, .

702. Preliminary tax paid for 2009

, .

, .

703. Balance payable/repayable
(this is the amount that should be entered on your payslip)

, .

, .

Official Use Only

FOR OFFICE USE ONLY

Line	Self	Spouse

L - CAPITAL GAINS - Capital Gains for the year 1 January 2009 - 31 December 2009

801. Description of Assets	No. of Disposals	Aggregate Area in Hectares	Aggregate Consideration
(a) Shares/Securities - Quoted			<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(b) Shares/Securities - Unquoted			<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(c) Agricultural Land/Buildings	<input type="text"/> <input type="text"/>	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(d) Development Land	<input type="text"/> <input type="text"/>	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(g) Commercial Premises	<input type="text"/> <input type="text"/>		<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(h) Residential Premises	<input type="text"/> <input type="text"/>		<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(i) Shares or Securities exchanged (S. 913(5) TCA 1997)	<input type="text"/> <input type="text"/>		<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(j) Venture Fund Gains (S. 541C(2)(a) TCA 1997)			<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(k) Other Assets	<input type="text"/> <input type="text"/>		<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(l) Total Consideration	<input type="text"/> <input type="text"/>		<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

Tick the box(es) to indicate:

	Self	Spouse
802. If any disposal was between connected parties or otherwise not at arm's length	<input type="checkbox"/>	<input type="checkbox"/>
803. If any of the original acquisitions were between connected parties or otherwise not at arm's length	<input type="checkbox"/>	<input type="checkbox"/>
804. If the market value has been substituted for the cost of acquisition of any assets disposed of	<input type="checkbox"/>	<input type="checkbox"/>

805. **Claim to Reliefs - Self**

(a) Disposal of Principal Private Residence: enter amount of consideration	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(b) Retirement Relief - Within the Family: enter consideration on disposal of qualifying assets	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(c) Retirement Relief - Outside the Family: enter consideration on disposal of qualifying assets	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(d) Disposal of a site to a child: enter amount of consideration	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
(e) Other (specify) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> enter amount of consideration	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

Official Use Only

FOR OFFICE USE ONLY

Line		Self	Spouse
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

--	--	--	--	--	--	--	--

M - CHARGEABLE ASSETS ACQUIRED IN 2009

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

Description of Assets	Number of acquisitions		Self Consideration				Spouse Consideration			
	Self	Spouse								
(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

O - ITEMS NOT INCLUDED IN THIS RETURN

This form is not suitable for everybody. The accompanying Helpsheet details the items omitted from this form, which are in the Form 11. If you have anything to declare in relation to any of the other items listed in the Helpsheet enter the required statutory information in the space(s) provided below. See page 1 of Form 11E for further information on this short tax return.

Self-assessed individuals who must complete a Form 11 include those:

- who are non-resident,
- who are claiming tax relief in respect of a Property Based Incentive Scheme,
- who have information to declare in respect of deferred Share Options,
- who opened a Foreign Bank Account, were issued with a Foreign Life Policy, or acquired an interest in an Offshore Fund, in 2009,
- who disposed of Foreign Life Policies or Offshore Funds, in 2009,
- who have Adjusted Income equal to or greater than €250,000 and also have Specified Reliefs equal to or greater than €250,000 and are affected by the Limitation on the use of Reliefs.

Line No.	Specify	Self	Spouse		

Official Use Only

FOR OFFICE USE ONLY

Line	Self	Spouse