

# 2017 Personal Tax Return Checklist

## Period 1 January 2017 to 31 December 2017

Tax Return and Tax Payments due for submission on or before 31 October 2018.

You should read the checklist in full as sections may apply to you in 2017 which may not have applied to you in 2016.

Please tick the box in each section to indicate whether the information requested is enclosed or is not applicable.

Throughout this checklist, spouse refers to a husband, wife and civil partner.

Please return this checklist together with the relevant supporting documentation at your earliest convenience.

**All figures on this checklist should be in € (Euros) or the relevant foreign currency.**

## PERSONAL DETAILS – SECTION A

**Please provide the following personal details so that we may ensure that our files are up to date:**

Name: \_\_\_\_\_

Spouse<sup>1</sup> Name: \_\_\_\_\_

Date of Birth: \_\_\_\_\_

Spouse DoB: \_\_\_\_\_

PPS No: \_\_\_\_\_

Spouse PPS No: \_\_\_\_\_

Address: \_\_\_\_\_

Email Address: \_\_\_\_\_

\_\_\_\_\_

### **Phone No.'s**

Business: \_\_\_\_\_

Home: \_\_\_\_\_

Mobile: \_\_\_\_\_

Fax: \_\_\_\_\_

No of Dependents: \_\_\_\_\_

Name: \_\_\_\_\_ Age: \_\_\_\_\_

Name: \_\_\_\_\_ Age: \_\_\_\_\_

Name: \_\_\_\_\_ Age: \_\_\_\_\_

<sup>1</sup> Throughout this checklist, spouse refers to a husband, wife and civil partner.

## ASSESSABLE STATUS – SECTION A

(Please contact us to discuss if you do not understand the following questions)

**Are you and your spouse jointly assessed for tax purposes?** Yes  No  N/a   
*(either spouse<sup>1</sup> may be taxed on the joint income of both spouses)*

**Are you and your spouse separately assessed for tax purposes?** Yes  No  N/a   
*(each spouse is assessed independently of the other, but unused tax credits & balance of standard rate band where available may be transferred between spouses after the end of the tax year)*

**Are you and your spouse assessed as single persons for tax purposes?** Yes  No  N/a   
*(each spouse is assessed as a single person)*

<sup>1</sup> Throughout this Checklist, spouse refers to a husband, wife and civil partner.

## ROS DEBIT INSTRUCTION – SECTION A

Name on Bank Account: \_\_\_\_\_

IBAN: \_\_\_\_\_

BIC: \_\_\_\_\_

Name of Bank: \_\_\_\_\_

Address of Bank: \_\_\_\_\_

**Written authorisation from you will be required before payment is made.**

**Income tax payments can also be made on ROS by laser, debit or credit card, or on-line banking with AIB or BOI. Payment by credit card is limited to VISA or MasterCard and will incur a facilitation fee of 1.1% (at the time of going to print). Please contact us if you wish to avail of these methods of payment.**

# PERSONAL CIRCUMSTANCES AND CLAIM FOR TAX CREDITS/RELIEFS – SECTION B

## 1. Certificate of Tax Credits and Rate Band

Provide a copy of your Certificate of Tax Credits and Rate Bands for 2017.

Information Attached

N/A



## 2. Personal Tax Credit

2.1 If you married during 2017, please provide the following information:

2.1.1 Spouse's full name (including pre-marriage surname)



2.1.2 Spouse's PPS Number



2.1.3 Date of marriage



2.1.4 Spouse's P60 and/or details of income and tax paid in 2017



2.2 If your marital status changed in 2017, please provide the relevant details.



## 3. Home Carer's Credit

This credit may be available to a married couple / civil partners where one spouse remains at home to care for children, the elderly or an incapacitated person. The credit is only granted to couples under joint assessment. To determine if this credit applies for 2017, please provide the following information:

3.1 Name of home carer - \_\_\_\_\_

3.2 Amount of home carer's income for 2017 €: \_\_\_\_\_

3.3 Name(s) and date(s) of birth of dependents cared for and the nature of the incapacity where the dependent is permanently incapacitated:-

Name	Date of Birth	Relationship to Taxpayer	Nature of Incapacity (If Applicable)
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

## 4. Age Tax Credit

Please provide your date of birth: \_\_\_\_\_

Please provide your spouse's date of birth: \_\_\_\_\_

## 5. Dependant Relative Tax Credit

Do you maintain at your own expense any of the following persons:

5.1 A relative of yours or your spouse who is incapacitated by old age or infirmity from maintaining themselves?

Yes

No

or

A widowed parent of yours or your spouse whether incapacitated or not? Yes  No

or

A son or daughter who resides with you and whose services you are compelled to depend upon by reason of old age or infirmity? Yes  No

5.2 If you answered yes to any of the above, please provide us with the following to determine if you qualify for this tax credit.

5.2.1 Name of dependant relative \_\_\_\_\_

5.2.2 Amount of dependant relative's income in 2017 €: \_\_\_\_\_

5.2.3 Address of dependant relative \_\_\_\_\_

## 6. Single Person Child Carer Credit / Widowed Parent / Incapacitated Child Credit

Please indicate if you consider any of the following credits may apply to you (please tick the box):-

- Single Person Child Carer Credit
- Widowed Parent Credit
- Incapacitated Child Credit

To assist us in determining if you are entitled to any of these credits, please complete the following table:-

Child's Name	Date of Birth	Name of school/college if receiving full-time education OR nature of permanent incapacity
_____	_____	_____
_____	_____	_____
_____	_____	_____

Date you were widowed  
\_\_\_\_\_

## 7. Health Expenses

	Information Attached	N/A
7.1 Provide details including receipts of medical expenses and/or non routine dental (provide Form Med 2) or non routine ophthalmic expenses incurred in 2017 in respect of yourself, your family or other dependents.	<input type="checkbox"/>	<input type="checkbox"/>
7.2 Provide details of amounts reimbursed by a private health insurer, the Regional Health Authority or other organisation (please specify).	<input type="checkbox"/>	<input type="checkbox"/>

## 8. Employed Person Taking Care of an Incapacitated Individual Allowance

Did you employ a carer to look after an incapacitated family relative (including yourself) in 2017? Yes  No

If you answered yes, confirm the following:

8.1 The expense actually borne by you in 2017 € \_\_\_\_\_

8.2 The total cost of employing the carer for 2017 € \_\_\_\_\_

8.3 If the relative became incapacitated during the year, what date did he/she become incapacitated \_\_\_\_\_

**9. Permanent Health Insurance**

Provide details of Permanent Health Insurance payments (approved by Revenue) paid by you in 2017 which have not already been relieved through your payroll.

<b>Information Attached</b>	<b>N/A</b>
<input type="checkbox"/>	<input type="checkbox"/>

**10. Tuition (Education) Fees**

If you paid tuition fees on your own behalf or on behalf of another person to an approved college or school in 2017 or for training courses, please supply details of the course attended and the payments made as these may qualify for tax relief. *(Please note that registration fees, examination fees or administration fees do not qualify for tax relief and qualifying fees are subject to restriction)*

<b>Information Attached</b>	<b>N/A</b>
<input type="checkbox"/>	<input type="checkbox"/>

**11. Tax Based Investments**

Provide details of any Tax Based Investments which you made during the 2017 tax year, e.g. Employment and Investment Incentive Scheme, Start up Refunds for Entrepreneurs etc.

Provide any documentation you received from the vendor/promoter outlining the tax reliefs attaching to the investment.

<b>Information Attached</b>	<b>N/A</b>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

**12. Rents Paid**

The Rent Tax Credit applies to individuals who were renting a property on 7 December 2010. No credit is due to individuals who began renting after 7 December 2010.

If you were renting a property on 7 December 2010, and paid rent during 2017 provide details of the following in respect of your main residency in 2017:

<b>Information Attached</b>	<b>N/A</b>
<input type="checkbox"/>	<input type="checkbox"/>

- Name of landlord : \_\_\_\_\_
- Address of landlord : \_\_\_\_\_
- PPS number of landlord if available : \_\_\_\_\_
- Frequency of rental payments : \_\_\_\_\_
- Amount of rental payments : \_\_\_\_\_

**13. Other Allowances and Reliefs**

Provide details of any other credits, allowances or reliefs which you consider may be applicable to your circumstances.

<b>Information Attached</b>	<b>N/A</b>
<input type="checkbox"/>	<input type="checkbox"/>

#### 14. High Income Earner Restriction

If you are entitled to tax relief of €80,000 or more in respect of one or more reliefs, please indicate the applicable relief and provide us with details so that we may establish if the High Income Earner Restriction applies:

	Information Attached	N/A
• film relief	<input type="checkbox"/>	<input type="checkbox"/>
• donations to certain sports bodies	<input type="checkbox"/>	<input type="checkbox"/>
• area specific capital allowances tax incentive schemes	<input type="checkbox"/>	<input type="checkbox"/>
• properties qualifying for accelerated allowances	<input type="checkbox"/>	<input type="checkbox"/>
• trading losses derived from capital allowances listed under the definition of specified relief or derived from double rent relief	<input type="checkbox"/>	<input type="checkbox"/>
• interest deductions for money borrowed by individuals to purchase shares in certain partnerships	<input type="checkbox"/>	<input type="checkbox"/>
• exempt distributions and exempt profits or gains related to income from the occupation of woodlands	<input type="checkbox"/>	<input type="checkbox"/>
• relief for restoration of Significant Heritage Buildings and Gardens	<input type="checkbox"/>	<input type="checkbox"/>
• certain earnings of writers, composers and artists	<input type="checkbox"/>	<input type="checkbox"/>
• any other income received or investments made which attract tax relief	<input type="checkbox"/>	<input type="checkbox"/>



# INCOME DETAILS – SECTION C

## 1. Trading/Professional Income

1.1 If your business' accounting period has changed since last year, provide details of new accounting period i.e. length, dates etc.

**Information Attached** **N/A**

For your accounting period which ends in the calendar year 2017, please supply the following information:

1.2 Details of sales/income and purchases/expenditure

1.3 Details of any other fees or commissions received

1.4 Bank statements in respect of all trading/professional transactions for the accounting period

1.5 Details of assets acquired such as fixtures, fittings, motor vehicles or equipment (including acquisition of intangible assets such as patents, trademarks, know-how etc.)

1.6 Details of assets disposed of such as fixtures, fittings, motor vehicles or equipment

1.7 Withholding tax certificates (Form F45) for tax deducted at source

1.8 For cars purchased or leased after 1 July 2008, give details of the CO<sub>2</sub> emissions category of each car using the following categories:  
Up to 155 g/km, between 156–190 g/km and above 190 g/km.

## 2. Pensions/Employments/Benefits

**Information Attached** **N/A**

2.1 Form(s) P60 or P45 in respect of salary/pensions/fees received in 2017

2.2 Social Welfare Pensions (contributory pension)

2.3 Social Welfare Benefits received (e.g. maternity benefit, jobseekers benefit, illness benefit, invalidity pension, widows/widowers/surviving civil partners contributory/non-contributory pension etc.)

2.4 Other payments received (e.g. termination payments/payments for change in work conditions/inducement payment)

## 3. Directors

**Information Attached** **N/A**

3.1 State name of any company of which you are a director and your percentage shareholding in each company, if applicable.

Name of Company                      Date Appointed                      % Shareholding

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

3.2 Can you confirm that the PAYE withheld from you was paid over to Revenue by your employing company?

Yes  No

**4. Allowable Deductions Incurred in Employment**

**Information Attached** **N/A**

Provide details of unreimbursed expenses incurred by you wholly, exclusively and necessarily in the performance of your employment.

*(Note that Revenue apply a strict interpretation of allowable expenses)*

**5. Share Schemes**

**Information Attached** **N/A**

5.1 Provide details of Share Options granted, exercised or assigned by you in the 2017 tax year. The following information should be provided:

**(a) Share Options Granted**

Company	Date of Grant	Earliest Exercise Date	Number of Shares	Option Price	Market Value @ Date of Grant
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

**(b) Share Options Exercised/Assigned**

Company	Date of Exercise/Assigned	Date of Grant	Number of Shares	Option Price	Market Value @ Date of Exercise
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

**Information Attached** **N/A**

5.2 Provide us with copies of all documentation you received from your employer detailing the grant and exercise/assignment of the share options.

5.3 Were you Irish tax resident over the vesting period i.e. from the date of grant up to the date on which the option first becomes exercisable?

Yes  No

5.4 If no, please provide details of where you worked and how long you worked abroad.

5.5 Provide details of income tax paid by you if any and a copy of Form RTSO1 returned within 30 days of exercising your share option.

5.6 Other Share Schemes

Provide details of free shares, shares in lieu of salary, Revenue approved share schemes, Employee Share Ownership Trusts, Approved Profit Share Schemes, Save As You Earn, Restricted Stock Unit, Share Subscription Schemes or any other share entitlements acquired by you in 2017 and copies of documentation issued by your employer.

Company	Method of Acquisition	Date of Acquisition	No. of Shares Received	Market Value @ Date of Acquisition
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

### 5.7 Convertible Securities

If convertible shares granted to you by virtue of your employment or directorship are converted in 2017 please provide the following information:

	Information Attached	N/A
Consideration paid for conversion of employment related shares	<input type="checkbox"/>	<input type="checkbox"/>
The value of the employment related shares at date of conversion ignoring conversion rights	<input type="checkbox"/>	<input type="checkbox"/>
Market value of converted employment related shares	<input type="checkbox"/>	<input type="checkbox"/>
Details of PAYE if any paid for the convertible shares	<input type="checkbox"/>	<input type="checkbox"/>

### 6. Benefits in Kind

Most benefits in kind are taxed at source by your employer through the PAYE system.

If your employer has not taxed your benefits in kind at source please provide the following details:

	Information Attached	N/A
6.1 Company car – provide details of its original market value, annual mileage, costs reimbursed to employer	<input type="checkbox"/>	<input type="checkbox"/>
6.2 Company van used for private purposes – provide details of original market value and costs reimbursed to employer	<input type="checkbox"/>	<input type="checkbox"/>
6.3 Free or reduced rental accommodation – confirm the open market rent of the accommodation, the market value of the property, expenses connected with the house borne by the employer and not reimbursed by you and details of any rent paid by you	<input type="checkbox"/>	<input type="checkbox"/>
6.4 Preferential loan – provide details of the sum borrowed, what was the purpose of the loan, the rate of interest if any applied by your employer, details of repayments over the tax year 2017	<input type="checkbox"/>	<input type="checkbox"/>
6.5 Private health insurance – provide details of the gross subscription paid by your employer	<input type="checkbox"/>	<input type="checkbox"/>
6.6 Club subscriptions – provide details of payments made by employer and any costs reimbursed by you	<input type="checkbox"/>	<input type="checkbox"/>
6.7 Tax payments – provide details of any tax paid by your employer on your behalf	<input type="checkbox"/>	<input type="checkbox"/>
6.8 Employer contribution to a PRSA – provide details of how much was paid by employer	<input type="checkbox"/>	<input type="checkbox"/>
6.9 Benefits received from your employer in lieu of salary – provide details of salary sacrifice and benefit received in lieu	<input type="checkbox"/>	<input type="checkbox"/>
6.10 Any other benefits received from your employer for which PAYE was not operated on	<input type="checkbox"/>	<input type="checkbox"/>

## 7. Irish Rental Income

- 7.1 Provide the address of each rental property owned by you if acquired in 2017 or if you have not provided us with this information previously.
- 7.2 Confirm the date each letting commenced and provide us with a copy of the written lease agreement if you have not provided us with this information previously.
- 7.3 Provide details of rental income receivable by you in the tax year 2017 for each letting.
- 7.4 Provide details of expenditure incurred by you in respect of your rental properties (e.g. mortgage interest, rates, maintenance, repairs etc).
- 7.5 Provide written confirmation of the registration of a tenancy from the Private Residential Tenancies Board for each tenancy of residential property.  
*(A deduction of interest against rental income is not available if Private Residential Tenancies Board registration requirements have not been fulfilled)*
- 7.6 Provide details including receipts for expenditure on furniture, fixtures and fittings etc. purchased by you for the rental property in 2017.

**Information  
Attached**

**N/A**

## 8. Dividends

Provide dividend counterfoils in respect of all Irish, United Kingdom and other foreign dividends received in 2017.

**Information  
Attached**

**N/A**

## 9. Irish Deposit Interest

Please provide certificates of interest for each deposit account held during the year.

*(Further income tax does not arise on deposit interest but it must be included in the return and may be subject to PRSI)*

**Information  
Attached**

**N/A**

## 10. Other Irish Source Income

Provide documentation in respect of the following income received in 2017:

- 10.1 Exchequer Bills
- 10.2 Government loan stock
- 10.3 Credit Union Dividends
- 10.4 Income from other loans and investments
- 10.5 Dividends received from a REIT

**Information  
Attached**

**N/A**

**11. Exempt Income****Information Attached****N/A**

Provide documentation/details in respect of the following income received in 2017:

- |   |                          |                          |
|---|--------------------------|--------------------------|
| 11.1 Profits on income for which you have been granted Artist Exemption <sup>2</sup>  | <input type="checkbox"/> | <input type="checkbox"/> |
| 11.2 Income received under Rent-a-Room Relief Scheme  | <input type="checkbox"/> | <input type="checkbox"/> |
| 11.3 Income from the provision of Childcare Services and evidence that the appropriate notification was given to the Health Service Executive | <input type="checkbox"/> | <input type="checkbox"/> |
| 11.4 Profits, gains or distributions from woodlands   | <input type="checkbox"/> | <input type="checkbox"/> |

**12. Income from a Settlement, Trust, Covenant or Maintenance Agreement****Information Attached****N/A**

Provide documentation/details in respect of the following income received in 2017:

- |   |                          |                          |
|---|--------------------------|--------------------------|
| 12.1 Income received by you under a maintenance agreement   | <input type="checkbox"/> | <input type="checkbox"/> |
| 12.2 Income received by you under a deed of covenant  | <input type="checkbox"/> | <input type="checkbox"/> |
| 12.3 Income received by you from a trust, settlement or estate  | <input type="checkbox"/> | <input type="checkbox"/> |
| 12.4 Withholding tax certificate (R185) in respect of tax withheld on any of the above payments received by you | <input type="checkbox"/> | <input type="checkbox"/> |

**13. UK Income (Employments, Pensions, Rents etc.)****Information Attached****N/A**

Provide documentation/details of the following:

- |  |                          |                          |
|--|--------------------------|--------------------------|
| 13.1 Forms P60/P45 for Great Britain/Northern Ireland employments or pensions              | <input type="checkbox"/> | <input type="checkbox"/> |
| 13.2 Details of rental income and expenditure arising on rental property located in the UK | <input type="checkbox"/> | <input type="checkbox"/> |
| 13.3 Details of UK royalties, annuities, or other income                                   | <input type="checkbox"/> | <input type="checkbox"/> |
| 13.4 Details of UK trading income and expenditure  | <input type="checkbox"/> | <input type="checkbox"/> |
| 13.5 Copy of the last UK tax return submitted by you                                       | <input type="checkbox"/> | <input type="checkbox"/> |

**14. Foreign Bank Accounts**

Did you open or close an account with any foreign bank, building society or other financial institution during 2017?

Yes No 

If yes, please advise us of the following:-

**Information Attached****N/A**

- |  |                          |                          |
|--|--------------------------|--------------------------|
| 14.1 Name and address of the bank, building society or financial institution   | <input type="checkbox"/> | <input type="checkbox"/> |
| 14.2 Date the account was opened or closed   | <input type="checkbox"/> | <input type="checkbox"/> |
| 14.3 Amount of money deposited on opening the account  | <input type="checkbox"/> | <input type="checkbox"/> |
| 14.4 Name and address of any "intermediary" (e.g. banker) in Ireland who provided a service to assist in opening the account | <input type="checkbox"/> | <input type="checkbox"/> |

<sup>2</sup> The first €50,000 per annum of profits or gains earned by writers, composers, visual artists and sculptors from the sale of their work is exempt from income tax in Ireland in certain circumstances.

- |   |                          |                          |
|---|--------------------------|--------------------------|
| 14.5 If an account was opened during 2017, please advise of the source of funds placed on deposit   | <input type="checkbox"/> | <input type="checkbox"/> |
| 14.6 If an account was closed please advise us how the funds were subsequently utilised or invested | <input type="checkbox"/> | <input type="checkbox"/> |

**15. Offshore Funds and Foreign Life Policies**

<b>Information Attached</b>	<b>N/A</b>
-----------------------------	------------

Provide us with full documentation and details if in 2017 you:

- |  |                          |                          |
|--|--------------------------|--------------------------|
| 15.1 Acquired an interest in an offshore fund or offshore product                    | <input type="checkbox"/> | <input type="checkbox"/> |
| 15.2 Took out a foreign life policy  | <input type="checkbox"/> | <input type="checkbox"/> |
| 15.3 Received payments from either an offshore fund/product or a foreign life policy | <input type="checkbox"/> | <input type="checkbox"/> |

It is very important that you provide us with full documentation to enable us determine the tax consequences of the above transactions.

**16. Days spent in Ireland**

Confirm the number of days you spent in Ireland in 2017.

*(A "day" for residence purposes is one on which you are present in the Republic of Ireland at any time during the day).*

**17. Foreign Income (Employments, Pensions, Rents etc.)**

<b>Information Attached</b>	<b>N/A</b>
-----------------------------	------------

Provide the following documentation in respect of the tax year 2017:

- |  |                          |                          |
|--|--------------------------|--------------------------|
| 17.1 Forms P60/P45, or equivalent from any foreign employments or pensions | <input type="checkbox"/> | <input type="checkbox"/> |
| 17.2 Details of foreign royalties, annuities, rental income                | <input type="checkbox"/> | <input type="checkbox"/> |
| 17.3 Certificates of all foreign deposit interest                          | <input type="checkbox"/> | <input type="checkbox"/> |
| 17.4 Dividend counterfoils in respect of foreign dividends                 | <input type="checkbox"/> | <input type="checkbox"/> |

**Questions 18 to 20 should only be completed by non-Irish domiciled individuals.**

**18. Remittances**

<b>Information Attached</b>	<b>N/A</b>
-----------------------------	------------

- |   |                          |                          |
|---|--------------------------|--------------------------|
| 18.1 Provide details of remittances of income from abroad to Ireland in 2017.   | <input type="checkbox"/> | <input type="checkbox"/> |
| 18.2 Confirm that you operate separate bank accounts for your Irish source income and your foreign income and provide us with copies of the relevant bank statements. | <input type="checkbox"/> | <input type="checkbox"/> |

**19. Foreign Employments Exercised in Ireland**

**Information  
Attached**

**N/A**

If you exercised a foreign employment in Ireland, please provide us with the following information:

- |  |                          |                          |
|--|--------------------------|--------------------------|
| 19.1 Details of the employment such as your duties, a copy of your employment contract, details of your employer's location, details of where your salary is paid i.e Irish account or foreign account | <input type="checkbox"/> | <input type="checkbox"/> |
| 19.2 Details such as a P60 outlining Irish PAYE paid by you and details of BIK provided in Ireland   | <input type="checkbox"/> | <input type="checkbox"/> |
| 19.3 Details of how much of your total salary from your foreign employment is attributable to the performance in Ireland of the duties of that employment  | <input type="checkbox"/> | <input type="checkbox"/> |
| 19.4 Confirm how much of your salary was remitted to Ireland from such an employment in 2017   | <input type="checkbox"/> | <input type="checkbox"/> |

**20. Credit Card Purchases**

Details of any credit card purchases in Ireland, which were settled out of your foreign income (or capital gains) in the year ended 31 December 2017.	<input type="checkbox"/>	<input type="checkbox"/>
---	--------------------------	--------------------------

# PENSIONS, ANNUAL PAYMENTS and CHARGES – SECTION D

## 1. Pension Payments

**Information  
Attached**

**N/A**

### Personal Pension Plan (Retirement Annuity Contributions)

- |  |                          |                          |
|--|--------------------------|--------------------------|
| 1.1 Confirm your contributions to a Personal Pension Plan for 2017.                            | <input type="checkbox"/> | <input type="checkbox"/> |
| 1.2 Confirm if tax relief has been claimed on the above contributions in your 2016 tax return. | <input type="checkbox"/> | <input type="checkbox"/> |
| 1.3 Confirm your contributions to a Personal Pension Plan for 1 Jan to 31 Oct 2018.            | <input type="checkbox"/> | <input type="checkbox"/> |

### PRSA

- |   |                          |                          |
|---|--------------------------|--------------------------|
| 1.4 Confirm your contributions to a PRSA for 2017.  | <input type="checkbox"/> | <input type="checkbox"/> |
| 1.5 Confirm contributions made by your employer to your PRSA for 2017.  | <input type="checkbox"/> | <input type="checkbox"/> |
| 1.6 Confirm if tax relief has been claimed on any of the above contributions either in your 2016 tax return or through your payroll.      | <input type="checkbox"/> | <input type="checkbox"/> |
| 1.7 Confirm your contributions to a PRSA for 1 Jan to 31 Oct 2018 for which you have not already claimed tax relief through your payroll. | <input type="checkbox"/> | <input type="checkbox"/> |

### Occupational Pension Contributions & AVC

- |   |                          |                          |
|---|--------------------------|--------------------------|
| 1.8 Confirm your contributions to an occupational pension scheme for 2017.  | <input type="checkbox"/> | <input type="checkbox"/> |
| 1.9 Confirm Additional Voluntary Contributions made by you in 2017.   | <input type="checkbox"/> | <input type="checkbox"/> |
| 1.10 Confirm if tax relief has been claimed on any of the above contributions either in your 2016 tax return or through your payroll.                                     | <input type="checkbox"/> | <input type="checkbox"/> |
| 1.11 Confirm your contributions to an AVC or occupational pension scheme for 1 Jan to 31 Oct 2018 for which you have not already claimed tax relief through your payroll. | <input type="checkbox"/> | <input type="checkbox"/> |

## 2. Annuities, Maintenance Payments, Deeds of Covenant

**Information  
Attached**

**N/A**

Please provide the following details:

- |  |                          |                          |
|--|--------------------------|--------------------------|
| (a) Type of Payment                              | <input type="checkbox"/> | <input type="checkbox"/> |
| (b) To Whom it is Paid                           | <input type="checkbox"/> | <input type="checkbox"/> |
| (c) Address of Recipient                         | <input type="checkbox"/> | <input type="checkbox"/> |
| (d) Gross Amount Paid in 2017                    | <input type="checkbox"/> | <input type="checkbox"/> |
| (e) Relationship of recipient to payer, (if any) | <input type="checkbox"/> | <input type="checkbox"/> |
| (f) Details of tax deducted (if any)             | <input type="checkbox"/> | <input type="checkbox"/> |



### 3. Rents Payable to Non-Resident Landlord

	Information Attached	N/A
3.1 Provide details of rents paid to a non-resident landlord.	<input type="checkbox"/>	<input type="checkbox"/>
3.2 Did you withhold tax on rents to the landlord and remit it to Revenue?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
3.3 If no, did the landlord appoint an Irish resident agent to collect the rent?	Yes <input type="checkbox"/>	No <input type="checkbox"/>

## CAPITAL SECTION – SECTION E

### 1. Asset Disposals in 2017

**Information  
Attached**                      **N/A**

Provide details of disposals made for consideration or otherwise of any assets such as property, land, quoted / unquoted shares, antiques, artwork etc. during 2017 (1 January 2017 to 31 December 2017). These details should include:-

- |   |                          |                          |
|---|--------------------------|--------------------------|
| 1.1 Type of asset   | <input type="checkbox"/> | <input type="checkbox"/> |
| 1.2 Date of purchase  | <input type="checkbox"/> | <input type="checkbox"/> |
| 1.3 Purchase price and associated costs   | <input type="checkbox"/> | <input type="checkbox"/> |
| 1.4 Date of sale (date of contract)   | <input type="checkbox"/> | <input type="checkbox"/> |
| 1.5 Proceeds of sale and associated costs   | <input type="checkbox"/> | <input type="checkbox"/> |
| 1.6 Details of CGT paid in respect of asset disposals in 2017 if not already provided.  | <input type="checkbox"/> | <input type="checkbox"/> |
| 1.7 Did you use any proceeds from the disposal of assets to reinvest in a new business? | <input type="checkbox"/> | <input type="checkbox"/> |

*(For non-domiciled individuals, a liability to Irish capital gains tax will in general only arise on gains on the disposal of Irish assets, and on other foreign assets to the extent that the gain is remitted into the Republic of Ireland.)*

### 2. Asset Disposals in 2018

Capital gains tax arising on disposals between 1 January 2018 and 30 November 2018 will be due for payment on 15 December 2018.

- |  |                              |                             |
|--|------------------------------|-----------------------------|
| 2.1 Did you/will you dispose of chargeable assets in the period 1 Jan 2018 to 30 Nov 2018? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
|--|------------------------------|-----------------------------|

Capital gains tax arising on disposals between 1 December 2018 and 31 December 2018 will be due for payment on 31 January 2019.

- |   |                              |                             |
|---|------------------------------|-----------------------------|
| 2.2 Do you intend to make a disposal of chargeable assets in the period 1 Dec to 31 Dec 2018? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
|---|------------------------------|-----------------------------|

**Information  
Attached**                      **N/A**

Provide us with details, as outlined in Section 1 above, for asset disposals on or after 1 January 2018 so that we can advise you of the tax due and the relevant payment date.	<input type="checkbox"/>	<input type="checkbox"/>
---	--------------------------	--------------------------

*(For CGT purposes, the date of disposal is generally the date the contract is signed.)*

### 3. Asset Acquisitions in 2017

**Information  
Attached**                      **N/A**

Details of chargeable assets such as property, land, quoted / unquoted shares, antiques, artwork etc. acquired by you in 2017 must be included on your tax return. Please provide us with the following information:

- |   |                          |                          |
|---|--------------------------|--------------------------|
| 3.1 Type of asset                       | <input type="checkbox"/> | <input type="checkbox"/> |
| 3.2 Date of purchase                    | <input type="checkbox"/> | <input type="checkbox"/> |
| 3.3 Purchase price and associated costs | <input type="checkbox"/> | <input type="checkbox"/> |

**4. Gifts/Inheritances**

Did you receive a gift or inheritance in 2017? Yes  No

If yes, please provide us with the following information:

	<b>Information Attached</b>	<b>N/A</b>
4.1 The value of the gift or inheritance	<input type="checkbox"/>	<input type="checkbox"/>
4.2 The date of the gift or inheritance	<input type="checkbox"/>	<input type="checkbox"/>
4.3 Your relationship with the donor (i.e. spouse, parent, sibling etc.)	<input type="checkbox"/>	<input type="checkbox"/>
4.4 Details of any CAT paid on the gift/inheritance	<input type="checkbox"/>	<input type="checkbox"/>

*(The Form 11 requires the taxpayer to confirm if he/she received a gift/inheritance in 2017.)*

**5. Local Property Tax (LPT)**

5.1 Did you pay LPT due for 2017 on your property/properties? Yes  No  N/A

If yes, please provide evidence of payment.

<b>Information Attached</b>	<b>N/A</b>
<input type="checkbox"/>	<input type="checkbox"/>

5.2 Did you pay any Household Charge arrears in 2017? Yes  No  N/A

If yes, please provide evidence of payment.

<b>Information Attached</b>	<b>N/A</b>
<input type="checkbox"/>	<input type="checkbox"/>

*Non-payment of LPT or non-submission of the LPT return can result in the imposition of a 10% surcharge on the 2017 income tax and CGT liability of a chargeable person. This 10% surcharge can be avoided if LPT obligations are fulfilled before the submission of the income tax/CGT return.*

## DECLARATION – SECTION F

If you are satisfied that you have accumulated all the information required to complete your 2017 Tax Return, please attach all the relevant documentation to this checklist, sign where indicated and return the details to our offices as soon as possible.

**I confirm that the information provided on this checklist by me, and the documentation attached, reflects all my income, capital gains, assets acquired or disposed of and credits, allowances and reliefs for the period commencing 1 January 2017 and ending 31 December 2017 and all details necessary to enable you calculate my capital gains tax liability payable on 15 December 2018.**

Signed: \_\_\_\_\_

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_