2009120

Form 11
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

6521165O

GCD

TAIN

Joe Jones
1623, The Lawns
Santry
Dublin 9

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.

NO STAMP REQUIRED

A "Guide to Completing 2009 Pay & File Returns" is available on Revenue's website, from Revenue's Forms & Leaflets Service at LoCall 1890 306 706 (ROI only), 00 353 1 7023050 or from any Revenue office.

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

This tax return should be completed and returned to the above address on or before 31 October 2010. On that date you must also pay any balance of Income Tax due for 2009. If you file the return on or before 31 August 2010, Revenue will if you wish, calculate your Income Tax liability for you. This will assist you in paying the correct amount by the due date. Where this return is submitted after 31 October 2010 a surcharge (5% where the return is submitted within two months, otherwise 10%) will be added to your tax liability.

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:

Main Residence Address:

Telephone

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.

Signature: Joe Jones   Date (DD/MM/YYYY): 10/05/2010

Capacity of Signatory: Taxpayer

Contact Details (in case of query about this return)

Agent's TAIN

Contact Name

Client's Ref.

Telephone or E-Mail

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2009120

PPS No. 6521 1650

ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN E[...]E LEFT BLA[...]

When completing this return you should read the accompanying Helpsheet. If you have not received a copy of the Help[...] get one from Revenue's website **www.revenue.ie** (under 'Forms' - 'Tax Returns'), from Revenue's Forms & Leaflets Service b[...]ll 1890 306 706 or from your local Revenue office. This return is **only** to be used for the 2009 Income Tax year.

When completing this return, remember:

- Use CAPITAL LETTERS. Write clearly and accurately within boxes, do not join your writing. This return will be scanned.
- Any panel(s) or section(s) that do not require an entry should be left blank,
- In date boxes enter the format of Day / Month / Year - DD/MM/YYYY - 31/10/2009,
- Use BLUE ink when completing this form.
- The terms "S." and "TCA 1997" in this form refer to "Section" and "Taxes Consolidation Act 1997".

A - PERSONAL DETAILS [1 - 21]

1. If you are completing this return on behalf of a deceased individual enter the date of death. (Note: in the case of a married person, only complete this section where the deceased was the assessable spouse in the period to which this return refers.) (DD/MM/YYYY) ☐☐ / ☐☐ / ☐☐☐☐

2. Tick ☑ the box to indicate your marital status:
   - (a) Single ☑
   - (b) Married ☐
   - (c) Married but living apart ☐
     - If wholly or mainly maintaining your spouse tick ☑ box ☐
   - (d) Widowed ☐
   - (e) Divorced ☐

3. If your personal circumstances changed in **2009** tick ☑ the box to indicate your previous status and state date of change:
   - Single ☐ Married ☐ Widowed ☐
   - Married but living apart ☐ Divorced ☐
   - Date of Marriage (DD/MM/YYYY) ☐☐ / ☐☐ / ☐☐☐☐
   - Date of Separation/Divorce (DD/MM/YYYY) ☐☐ / ☐☐ / ☐☐☐☐
   - Spouse's date of death (DD/MM/YYYY) ☐☐ / ☐☐ / ☐☐☐☐

4. If married, tick ☑ the box to indicate basis of assessment applicable for 2009:

   Joint Assessment ☐ Separate Assessment ☐ Single Treatment ☐

5. State the number of Dependent Children: 1

6. If you wish to claim Widowed Parent Tax Credit state date of death of spouse (DD/MM/YYYY) ☐☐ / ☐☐ / ☐☐☐☐

7. Your Date of Birth: (DD/MM/YYYY) 26 / 03 / 1969

8. Spouse's Details:
   - (a) PPS No. ☐☐☐☐☐☐☐☐☐ **OR, if unknown,** (Pre-marriage) Surname ☐☐☐☐☐☐☐☐☐☐☐☐☐
   - First name(s) ☐☐☐☐☐☐☐☐☐☐☐☐☐
   - (b) Date of Birth (DD/MM/YYYY) ☐☐ / ☐☐ / ☐☐☐☐

Tick ☑ the box(es) to indicate for 2009 if you and/or your spouse were:

	Self	Spouse
9. Permanently Incapacitated	☐	☐
10. A Proprietary Director, i.e. owned/controlled more than 15% of the share capital of a company	☐	☐
11. A holder of a 'full' Medical Card	☐	☐

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2009120

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Self | Spouse

Tick ☑ the box(es) to indicate for 2009 if you and/or your spouse were:

12. Entitled to an exemption from PRSI ☐
    - (a) State reason - Self
    - (b) State reason - Spouse

13. Entitled to an exemption from Health Contribution ☐ ☐
    - (a) State reason - Self
    - (b) State reason - Spouse

14. A farmer ☐ ☐

Residence status for the year 2009 [15 - 20]

See *Guide to Completing 2009 Pay and File Returns* for more information on the "Extent of Liability to Income Tax" of individuals who are either not resident or not domiciled in Ireland.

Remittances

15. If you are a citizen of Ireland, resident but not ordinarily resident in the State, tick ☑ the box ☐ ☐
16. If you are resident but not domiciled in Ireland, tick ☑ the box ☐ ☐

If either of the above questions applies, you are assessable to tax on your Irish income and remittances of foreign income.
Enter the amount of the remitted income in the Foreign Income Panel.

Non-resident

17. If you are non-resident, tick ☑ the box ☐ ☐
18. If you are resident in another Member State of the European Communities, tick ☑ the box ☐ ☐
19. A non-resident is not due any tax credits or reliefs except as provided for in Section 1032(2) TCA 1997.

    If you wish to claim a portion of the allowances/reliefs under S. 1032(2) TCA 1997 state the amount of your:

    - (a) Income chargeable in the State ☐☐,☐☐☐,☐☐☐.00
    - (b) World income (includes income chargeable in the State) ☐☐,☐☐☐,☐☐☐.00

In the case of **married persons** where either or both spouses are non-resident, they are both taxed as single individuals unless the income of both spouses is fully chargeable to Irish tax.

20. If you are married and all of your own income and your spouse's income is chargeable to income tax in Ireland and you wish to claim the married person's tax credit, tick ☑ the box ☐

Expression of Doubt

21. If you have a genuine doubt about the tax treatment of any item in the return, tick ☑ the box and enclose a letter setting out clearly the point at issue. ☐

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Line		Self	Spouse

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B - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 152]

(Including Farming & Partnership Income) *(Entries on page ...)*

101. Tick ☑ the box(es) to indicate to whom the income in each column refers. In Trade 3 column enter the number of trad... which information is being included, if applicable

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 pages 6 and 7.

103. If this source of income ceased during the year 2009 state the date of cessation (DD/MM/YYYY)

Profit assessable in 2009

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

105. (a) Enter the **assessable** profit (if a loss show **0.00**)
This should include income assessable under S. 98A(4) TCA 1997, (Reverse Premiums in trading situations) where appropriate
(b) If a Double Rent Deduction has been claimed as an expense, in arriving at the assessable profit figure above, enter the amount of the additional deduction here
(c) If any of the profits entered at Line 105(a) refer to **Stallion Fees**, enter that amount here
(d) If any of the profits entered at Line 105(a) refer to **Greyhound Stud Fees**, enter that amount here

106. Balancing Charges

107. Unused Capital Allowances from a prior year

Capital Allowances for the year 2009 [108 - 111]

108. *Where a claim to tax relief on **property based incentive schemes** is included below, tick ☑ the box and give details in Panel N on page 22 of this return.*

109. Machinery and Plant

110. Industrial Buildings and/or Farm Buildings Allowance

111. Other

Losses [112 - 113]

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.
(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.
(c) Total loss for offset against other income

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.
(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) TCA 1997).
(ii) Amount of tax payable on the profits or gains of the combined trade (S. 644AA(7) TCA 1997).

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
(d) Revised profits assessable in 2008 year of assessment

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

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2009120

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Item	Primary Trade	Trade 2	Tra...
	Self / Spouse	Self / Spouse	Self
101	Self: ✓		
102	Florist		
103	30 / 06 / 2009	/ /	/ /
104(a)	3,150.00	.00	.00
104(b)	.00	.00	.00
105(a)	2,100.00	.00	.00
105(b)	.00	.00	.00
105(c)	.00	.00	.00
105(d)	.00	.00	.00
106	.00	.00	.00
107	.00	.00	.00
108			
109	.00	.00	.00
110	.00	.00	.00
111	.00	.00	.00
112(a)	.00	.00	.00
112(b)	.00	.00	.00
112(c)	.00	.00	.00
113(a)	.00	.00	.00
113(b)(i)	.00	.00	.00
113(b)(ii)	.00	.00	.00
114			
115(a)			
115(b)			
115(c)	.00	.00	.00
115(d)	.00	.00	.00
116			

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EXTRACTS FROM ACCOUNTS [117 - 152]

	Primary Trade	Trade 2	
Accounts Information Period (must be completed)			
117. (DD/MM/YYYY) From	01 / 10 / 2008	/ /	/ /
118. (DD/MM/YYYY) To	30 / 06 / 2009	/ /	/ /

Extracts From Accounts, pages 6 and 7, 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.

	Primary Trade	Trade 2	
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			
Income [121 - 123]			
121. Sales/Receipts/ Turnover	, , .00	, , .00	, , .00
122. Receipts from Government Agencies (GMS, etc.)	, , .00	, , .00	, , .00
123. Other Income including tax exempt income	, , .00	, , .00	, , .00
Trading Account Items [124 - 125]			
124. Purchases	, , .00	, , .00	, , .00
125. Gross Trading Profits	, , .00	, , .00	, , .00
Expenses and Deductions [126 - 133]			
126. Salaries/Wages, Staff costs	, , .00	, , .00	, , .00
127. Sub-Contractors	, , .00	, , .00	, , .00
128. Consultancy, Professional fees	, , .00	, , .00	, , .00
129. Motor, Travel and Subsistence	, , .00	, , .00	, , .00
130. Repairs/Renewals	, , .00	, , .00	, , .00
131. Depreciation, Goodwill/ Capital write-off	, , .00	, , .00	, , .00
132. (a) Provisions including bad debts - positive	, , .00	, , .00	, , .00
(b) If negative state amount here	, , .00	, , .00	, , .00
133. Other Expenses (Total)	, , .00	, , .00	, , .00

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Capital Account and Balance Sheet Items [134 - 145]

	Primary Trade	Trade 2	
134. Cash/Capital introduced	.00	.00	.00
135. Drawings (Net of Tax and Pension contributions)	.00	.00	.00
136. (a) Closing Capital Balance - positive	.00	.00	.00
(b) If negative state amount here	.00	.00	.00
137. Stock, Work in progress, Finished goods	.00	.00	.00
138. Debtors and Prepayments	.00	.00	.00
139. Cash/Bank (Debit)	.00	.00	.00
140. Bank/Loans/Overdraft (Credit)	.00	.00	.00
141. Client Account Balances (Debit)	.00	.00	.00
142. Client Account Balances (Credit)	.00	.00	.00
143. Creditors and Accruals	.00	.00	.00
144. Tax Creditors	.00	.00	.00
145. (a) Net Assets - positive	.00	.00	.00
(b) If negative state amount here	.00	.00	.00

Extracts from Adjusted Profit Computation [146 - 152]

Profit/Loss [146 - 147]

	Primary Trade	Trade 2	
146. Net Profit per Accounts	3,150.00	.00	.00
147. Net Loss per Accounts	.00	.00	.00

Adjustments [148 - 152]

	Primary Trade	Trade 2	
148. Motor Expenses	.00	.00	.00
149. Donations (Political and Charitable)/Entertainment	.00	.00	.00
150. Light, Heat and Phone	.00	.00	.00
151. Net gain on sale of fixed/ chargeable assets	.00	.00	.00
152. Net loss on sale of fixed/ chargeable assets	.00	.00	.00

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PPS No. 6521165D

C - IRISH RENTAL INCOME [201 - 211]

	Self	Spouse
201. *Where a claim to tax relief on **property based incentive schemes** is included at Lines 206(c) or 208(b) tick ☑ the box and give details in Panel N on page 22 of this return	☐	☐
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 ☑ the box	☐	☐
203. Number of properties let		
204. Area in hectares, if applicable		
205. Gross Rent Receivable	.00	.00
206. **Expenses** (a) Repairs	.00	.00
(b) Allowable interest	.00	.00
*(c) "Section 23" type relief where 2009 is the **first** year of claim	.00	.00
(d) Exempt rental income from the leasing of farm land, under S. 664 TCA 1997	.00	.00
(e) Other	.00	.00
207. Amount of chargeable **income** after expenses **but** before Capital Allowances and losses (If a loss show **0.00**)	.00	.00
208. (a) Capital Allowances brought forward from a prior year	.00	.00
*(b) Capital Allowances for the year 2009	.00	.00
(c) Capital Allowances used against rental income in the year 2009	.00	.00

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

	Self	Spouse
(a) To which S. 409A TCA 1997 applies (restricted to €31,750)	.00	.00
(b) To which S. 409A TCA 1997 does not apply (no restriction applies)	.00	.00
210. Losses - Amount of unused losses from a prior year	.00	.00

Non-resident Landlord

211. If you and/or your spouse are a non-resident landlord and your tenant has withheld tax from the rent, state:

	Self	Spouse
(a) PPS number of tenant(s)		
(b) Amount of Irish Tax withheld		

D - INCOME FROM IRISH EMPLOYMENTS (INCLUDING FOREIGN EMPLOYMENT EXERCISED IN THE STATE), OFFICES, PENSIONS, DIRECTORSHIPS, etc. [212 - 235]

	Self	Spouse
212. (a) Gross amount of income from **Irish employments, offices and non-Proprietary Directorships subject to PAYE**	12,885.00	.00
(b) Gross amount of income from **Irish Proprietary Directorships subject to PAYE**	.00	.00
213. (a) Gross amount of income subjected to PAYE attributable to the performance in the State of the duties of **foreign employments**	.00	.00
(b) If you are resident and non-domiciled, and wish to apply to have tax computed in accordance with S. 825B TCA 1997 include the amount on which you are liable to tax at (a) above and tick ☑ box	☐	☐

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Self

214. Gross amount of income from Public Sector employment where PRSI was paid under Class B, C, or D

215. Gross amount of income from **certain Public Sector employment** (Members of the Oireachtas, Judiciary, European Parliament, etc.)

216. Income from **Irish employment not subjected to PAYE**

217. **Other Payments** (e.g. Payments received on commencement/cessation of employment, restrictive covenants, etc.)

(a) Gross amount of payment(s)

(b) Amount chargeable to tax

(c) Nature of Payment(s)

(d) Amount of Top Slicing Relief (TSR) claimed in 2009

218. **Allowable Deductions incurred in Employment**

(a) Nature of employment(s)

(b) Expenses

(c) Superannuation Contributions/AVC (where not deducted by Employer)

(d) Capital Allowances

(e) Total of (b), (c) and (d) above

(f) Amount of total at (e) referring to Proprietary Directorship income/salary

(g) Amount of total at (e) referring to Employment income/salary

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

(a) PRSAs
(Note to include this in Line 507(c) on page 16)

(b) Shares/Securities
(Note to include all share awards in 2009)

(c) Other

Specify

Social Welfare Payments, Benefits or Pensions received [220 - 223]

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

Irish Pensions received [224 - 227]

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

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Self

Income Levy - Gross Income from Employment/Pension

228. Gross amount of all employment and occupational pension **income**, before any deduction for superannuation, other … contributions, or permanent health benefit. This is the *Gross Income for Income Levy* as shown in the Income Levy Cert… Enter the full amount for the year.
(a) Period 1 January 2009 to 30 April 2009 , , .00
(b) Period 1 May 2009 to 31 December 2009 12,885.00

229. Amount of Income Levy deducted
(a) Period 1 January 2009 to 30 April 2009 , , .00 , , .00
(b) Period 1 May 2009 to 31 December 2009 , , .00 , , .00

PAYE Tax deducted/refunded

230. (a) Total of all PAYE tax deducted per P60(s)/P45(s) 800.-- , , .
(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 , , .00 , , .00
(c) PAYE Tax underpaid (amount collected by reducing your tax credits for 2009) , , .00 , , .00

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
	.	☐		.	☐
	.	☐		.	☐

Convertible Securities

232. **Chargeable event in 2009 (Section 128C TCA 1997)**
(a) Enter the total amount chargeable , , .00 , , .00
(b) If any part of the amount returned at (a) was taxed under the PAYE system enter the amount so taxed , , .00 , , .00
(Note to complete Line 219(b) if a charge arises on acquisition)

Share Options [233 - 235]

233. **Share options exercised, released or assigned in 2009**
(a) Enter total chargeable amount , , .00 , , .00
(b) Enter amount of Relevant Tax on a Share Option (RTSO) paid , , .00 , , .00

234. **Deferred Payment (Seven year deferral under Section 128A TCA 1997)**
If you or your spouse **elected** to defer payment of Income Tax on:
(a) a share option exercised in 2002 or period 1/1/2003 to 28/3/2003, and you or your spouse disposed of some or all of those shares in 2009, enter:
(i) The number of shares disposed of , , , ,
(ii) The amount chargeable to Income Tax on the shares disposed of , , .00 , , .00
(iii) The Income Tax payment due on the chargeable amount , , .00 , , .00
(iv) Date on which share option originally exercised (DD/MM/YYYY) / / / /
(b) a share option exercised in 2002 and you or your spouse retained any of those shares as at the 31/12/2009, enter:
(i) The number of shares not disposed of at 31/12/2009 , , , ,
(ii) The amount chargeable to Income Tax on the shares not disposed of , , .00 , , .00
(iii) The Income Tax due on the chargeable amount , , .00 , , .00

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PPS No. 6521165D

Share Options (contd.)

	Self	Spouse
235. Election under Section 128A(4A) TCA 1997 (SO3 Election) If you or your spouse made an election to substitute Market Value in place of Income Tax due, and the specified date for determining your payment on account arises in 2009, enter:		
(a) Date on which share option originally exercised (DD/MM/YYYY)	/ /	/ /
(b) Date of sale (if sold) (DD/MM/YYYY)	/ /	/ /
(c) Market Value of shares sold in 2009	, , .00	, , .00
(d) Where seven year deferral applied state the market value of shares retained at 31/12/2009	, , .00	, , .00
(e) If you or your spouse have previously made a 'payment on account' under S. 128A(4A) TCA 1997 against the Income Tax due on share options (SO3 Election) and have now disposed of **any** shares, state the **aggregate of the net gains** arising in the year ended 31/12/2009. Do not include losses in aggregate net gain	, , .00	, , .00

E - FOREIGN INCOME [301 - 320] (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.

	Self	Spouse
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
303. (a) **EU Deposit Interest paid/credited in the period 1/1/2009 - 7/4/2009** (i) Amount of EU Deposit Interest	, , .00	, , .00
(ii) Savings Directive withholding tax credit	, , .	, , .
(iii) Foreign tax (other than (ii) above)	, , .	, , .
(b) **EU Deposit Interest paid/credited in the period 8/4/2009 - 31/12/2009** (i) Amount of EU Deposit Interest	, , .00	, , .00
(ii) Savings Directive withholding tax credit	, , .	, , .
(iii) Foreign tax (other than (ii) above)	, , .	, , .
304. **EU 'Other' Interest paid/credited in the period 1/1/2009 - 31/12/2009** (a) Amount of EU 'Other' Interest	, , .00	, , .00
(b) Savings Directive withholding tax credit	, , .	, , .
(c) Foreign tax (other than (b) above)	, , .	, , .
305. (a) Gross income from **Foreign Employments** attributable to the performance **outside** the State of such employments on which Transborder Relief is not claimed	, , .00	, , .00
(b) Foreign tax deducted (if any and not refundable)	, , .	, , .
306. Gross income from Foreign Employment on which **Transborder Relief** is claimed	, , .00	, , .00
307. **US Dividends** - Enter gross amount (Enter the amount of Irish tax deducted, if any, on encashment of these dividends at Line 315 on page 12)	, , .00	, , .00
308. **Canadian Dividends which suffered Irish tax on encashment** - Enter gross amount (Enter the amount of Irish tax deducted, if any, on encashment of these dividends at Line 315 on page 12)	, , .00	, , .00
309. **Canadian Dividends which did not suffer Irish tax on encashment** - Enter gross amount	, , .00	, , .00

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310. Income from **Foreign Trade/Profession** on which no foreign tax was deducted

311. (a) Income from **Foreign Trade/Profession** on which foreign tax was deducted

(b) Amount of foreign tax deducted

312. **Foreign Rental Income**

(a) Number of foreign properties let

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

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

(ii) Allowable Interest

(d) Net profit on Foreign Rental properties

(e) Amount of foreign tax deducted

313. Income from all other **Foreign Interest, Royalties, Annuities, Dividends,** etc. on which no foreign tax deducted

(Enter the amount of Irish tax deducted, if any, on encashment of this income at Line 315 below)

314. (a) Income from all other **Foreign Interest, Royalties, Annuities, Dividends,** etc. on which foreign tax deducted

(b) Amount of foreign tax deducted
(Enter the amount of Irish tax deducted, if any, on encashment of this income at Line 315 below)

315. **Irish tax deducted on encashment**

316. **Foreign Bank Accounts** (Section 895 TCA 1997) Give the following details for each foreign bank account opened in 2009 of which you or your spouse were the beneficial owner of the deposits held

(a) Name & address of deposit holder (bank, etc.)

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

(c) Amount of money deposited on opening the account

(d) Name & address of intermediary through whom account was opened

Foreign Life Policies/Offshore Funds/Other Offshore Products [317 - 319]

317. **Foreign Life Policies** (Sections 730H, 730I, 730J, 730K TCA 1997) In respect of each Foreign Life 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** state:

(a) Relevant payment (S. 730J(a)(i)(I) TCA 1997)
- (i) In respect of the period 1/1/2009 - 7/4/2009 taxable at 23%
- (ii) In respect of the period 8/4/2009 - 31/12/2009 taxable at 25%

(b) Non-Relevant payment (S. 730J(a)(i)(II)(B) TCA 1997)
- (i) In respect of the period 1/1/2009 - 7/4/2009 taxable at 26%
- (ii) In respect of the period 8/4/2009 - 31/12/2009 taxable at 28%

(c) Non-Relevant payment (personal portfolio) (S. 730J(a)(i)(II)(A) TCA 1997)
- (i) In respect of the period 1/1/2009 - 7/4/2009 taxable at 46%
- (ii) In respect of the period 8/4/2009 - 31/12/2009 taxable at 48%

(d) Gain (personal portfolio) (S. 730K(1)(a) TCA 1997)
- (i) In respect of the period 1/1/2009 - 7/4/2009 taxable at 46%
- (ii) In respect of the period 8/4/2009 - 31/12/2009 taxable at 48%

(e) Gain (S. 730K(1)(b) TCA 1997)
- (i) In respect of the period 1/1/2009 - 7/4/2009 taxable at 26%
- (ii) In respect of the period 8/4/2009 - 31/12/2009 taxable at 28%

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317. **Contd.** In respect of any such policies issued in 2009 state:
(f) Name & address of person who commenced the foreign life policy
(g) Terms of the policy
(h) Annual premiums payable .00
(i) Name & address of the person through whom the foreign life policy was acquired

318. **Offshore Funds** (Part 27 Ch 4 TCA 1997) Give the following details in respect of any material interest in 'regulated offshore fund(s)' (those coming within Section 747B(2A)) **in the EU or EEA, or in a Member State of the OECD with which Ireland has a Double Taxation Agreement.**
(a) Relevant payment (S. 747D(a)(i)(I)(B) TCA 1997)
(i) In respect of the period 1/1/2009 - 7/4/2009 taxable at 23% .00 .00
(ii) In respect of the period 8/4/2009 - 31/12/2009 taxable at 25% .00 .00
(b) Relevant payment (personal portfolio) (S. 747D(a)(i)(I)(A) TCA 1997)
(i) In respect of the period 1/1/2009 - 7/4/2009 taxable at 46% .00 .00
(ii) In respect of the period 8/4/2009 - 31/12/2009 taxable at 48% .00 .00
(c) Non-Relevant payment (S. 747D(a)(i)(II)(B) TCA 1997)
(i) In respect of the period 1/1/2009 - 7/4/2009 taxable at 26% .00 .00
(ii) In respect of the period 8/4/2009 - 31/12/2009 taxable at 28% .00 .00
(d) Non-Relevant payment (personal portfolio) (S. 747D(a)(i)(II)(A) TCA 1997)
(i) In respect of the period 1/1/2009 - 7/4/2009 taxable at 46% .00 .00
(ii) In respect of the period 8/4/2009 - 31/12/2009 taxable at 48% .00 .00
(e) Gain (S. 747E(1)(b)(ii) TCA 1997)
(i) In respect of the period 1/1/2009 - 7/4/2009 taxable at 26% .00 .00
(ii) In respect of the period 8/4/2009 - 31/12/2009 taxable at 28% .00 .00
(f) Gain (personal portfolio) (S. 747E(1)(b)(i) TCA 1997)
(i) In respect of the period 1/1/2009 - 7/4/2009 taxable at 46% .00 .00
(ii) In respect of the period 8/4/2009 - 31/12/2009 taxable at 48% .00 .00

In respect of any such material interest acquired in 2009 state:
(g) Name & address of offshore fund(s)
(h) Date material interest was acquired (DD/MM/YYYY) / / / /
(i) Amount of capital invested in acquiring the material interest .00 .00
(j) Name & address of intermediary (if any) through whom the material interest was acquired

319. **Other Offshore Products** (Section 896 TCA 1997) Give the following details for each material interest acquired in 2009 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 Section 747B(2A) TCA 1997) **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 products
(b) Date material interest was acquired (DD/MM/YYYY) / / / /
(c) Amount of payment made in acquiring the material interest .00 .00
(d) Name & address of intermediary (if any) through whom the material interest was acquired

320. (a) Additional Double Taxation Relief due
(b) Details of income sources on which Double Taxation Relief due

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F - INCOME FROM FEES, COVENANTS, DISTRIBUTIONS, etc. [401 - 409]

	Self	
401. (a) Amount of **Income from Fees, Commissions**, etc.	.00	
(b) Description of Income		
402. **Irish Untaxed Income**		
(a) Irish Government Stocks	.00	.00
(b) Irish Exchequer Bills	.00	.00
(c) Irish Credit Union Dividends	.00	.00
(d) Other Loans and Investments arising in the State	.00	.00
(e) Total Irish Untaxed Income	.00	.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%	.00	.00
(ii) In respect of the period 8/4/2009 - 31/12/2009 taxable at 25%	.00	.00
(iii) In respect of the period 1/1/2009 - 7/4/2009 taxable at 26%	.00	.00
(iv) In respect of the period 8/4/2009 - 31/12/2009 taxable at 28%	.00	.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%	.00	.00
(ii) In respect of the period 8/4/2009 - 31/12/2009 taxable at 25%	.00	.00
404. (a) Gross amount of **Dividends from Irish Resident Companies** (from which Dividend Withholding Tax was deducted)	5,750.00	.00
(b) Gross amount of **Dividends from Irish Resident Companies** (from which Dividend Withholding Tax was **not** deducted)	.00	.00
405. **Settlement, Covenant, Estate income, Maintenance Payments, etc.**		
(a) Type(s) of payment(s)		
(b) Gross amount received/receivable, where tax was **not** deducted	.00	.00
(c) Gross amount received/receivable, where tax was deducted	.00	.00
406. **Income from non-exempt Qualifying Patents**		
(a) Gross amount of royalties or other sums received, where tax was **not** deducted	.00	.00
(b) Gross amount of royalties or other sums received, where tax was deducted	.00	.00
407. Gross amount of **Other Income** received, e.g. Annuities (from which Irish Standard Rate Tax was deducted)	.00	.00
408. **Investment Undertakings** (Section 739G(2A) TCA 1997)		
(a) Gain on deemed disposal (S. 739E(1)(b) TCA 1997) (i) In respect of the period 1/1/2009 - 7/4/2009 taxable at 26%	.00	.00
(ii) In respect of the period 8/4/2009 - 31/12/2009 taxable at 28%	.00	.00
(b) Gain on deemed disposal (S. 739E(1)(ba) TCA 1997) (i) In respect of the period 1/1/2009 - 7/4/2009 taxable at 46%	.00	.00
(ii) In respect of the period 8/4/2009 - 31/12/2009 taxable at 48%	.00	.00
(c) Name & Address of the Investment Undertaking (S. 739E(2A)(b) TCA 1997)		

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INCOME FROM SOURCES NOT SHOWN ELSEWHERE | Self | Spo[use]

409. (a) Gross amount of income from sources not shown elsewhere

(b) Amount of tax deducted, if any, from this income

(c) Details of income source(s)

G - EXEMPT INCOME [410 - 415]

410. (a) Profit on Trading income for which you have been granted **Artists Exemption**

(b) Other income for which you have been granted Artists Exemption

411. (a) Profit or gains from **Woodlands**

(b) If a loss, enter the amount of the loss

(c) Distributions out of exempt profit or gains from **Woodlands**

412. Exempt **Patent Income** including distributions from exempt Patent Income

413. (a) Income received under **Rent-a-Room Relief Scheme**

(b) If you **do not** wish to avail of Rent-a-Room Relief, tick ☑ the box and include the income and expenses at Lines 205 - 210 on page 8

414. **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)

415. (a) **Other Exempt Income**

(b) Details of income sources, e.g. exempt investment income received under S. 189 TCA 1997

H - ANNUAL PAYMENTS, CHARGES AND INTEREST PAID [501 - 512]

501. Gross amount of **Rents, etc. payable to Non-Residents** in 2009

502. **Clawback of Employers' Tax Relief at Source (TRS)**
If you **are an employer** and have paid medical insurance premiums on behalf of employees, enter amount of Medical Insurance premiums paid, (excluding contributions made by employees and net of age-related tax credit)

503. (a) Gross amount of **Maintenance Payments** paid in 2009 where tax was deducted

(b) Gross amount of **Maintenance Payments** paid in 2009 where tax was **not** deducted

504. (a) Gross amount of **Deed(s) of Covenant** in favour of Permanently Incapacitated individual(s)

(b) Gross amount of **Deed(s) of Covenant** in favour of person(s) aged 65 or over

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

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506. **Retirement Annuity Contracts (RACs)**

(a) If you are claiming relief in respect of **RACs** state the source(s) of your non-pensionable earnings

(b) Amount of RACs paid in 2009 (for which relief has not been claimed or granted in 2008) .00

(c) Tick ☑ the box if a once off payment

(d) 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 .00

(e) Amount paid in a prior year, for which relief has not been obtained .00

(f) Total amount of RAC relief claimed in 2009 .00

507. **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 1/1/2009 - 31/12/2009, (for which no further relief is due) .00

(b) PRSA contributions deducted by your employer from your salary, (for which no further relief is due) .00

(c) PRSA contributions made on your behalf by your employer *(Note to include this in Line 219(a) on page 9)* .00

(d) PRSA contributions paid directly by you to a PRSA provider .00

(e) 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 .00

(f) Amount paid in a prior year, for which relief has not been obtained .00

(g) Total amount of PRSA relief claimed in 2009 .00

508. **Overseas Pension Plans: Migrant Member Relief**

(a) Amount paid by 'relevant migrant member' in respect of a 'qualifying overseas pension plan' in 2009 .00

(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 .00

(c) Amount paid in a prior year, for which relief has not been obtained .00

(d) Total amount of Migrant Member Relief claimed in 2009 .00

509. (a) **Retirement Relief for Certain Sportspersons,** tick ☑ the box to claim

(b) Date of permanent cessation of the specific occupation or profession (DD/MM/YYYY) / /

(c) Amount of relief claimed for the year 2009 .00

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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 impro... ***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 .00
(b) Where the loan was taken out on or after 1/1/2003:
(i) Tick ☑ 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 .00 .00
(iii) State amount of interest paid in the period 1/5/2009 - 31/12/2009 .00 .00
(iv) State date loan was taken out (DD/MM/YYYY) / / / /

511. **Interest Relief on a Loan applied in acquiring an interest or share in certain companies or partnerships, etc.** (Sections 248 - 250A TCA 1997)
State the amount of interest paid in 2009 on a loan applied in acquiring interest in **unquoted trading companies**, etc. .00 .00

512. **Significant Buildings and Gardens** - Relief claimed in 2009 .00 .00

I - CLAIM FOR TAX CREDITS, ALLOWANCES, RELIEFS AND HEALTH EXPENSES [513 - 547]

513. (a) **Home Carer Tax Credit** - Amount due for 2009 .00
(b) If you qualify on the "look-back" year tick ☑ the box

514. **PAYE Tax Credit** - Tick ☑ the box if claimed ☑

515. (a) **Blind Person's Tax Credit** - Tick ☑ the box to indicate if due
(b) **Guide Dog** - Tick ☑ 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 .00 .00
Note: If you are claiming relief for prior years you should submit full details to your Revenue Office
(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**

521. **Qualifying Tuition Fees** - Amount on which relief is claimed in respect of the 2009 academic year 1,000.00 .00

522. **One-Parent Family Tax Credit** - Tick ☑ the box if you wish to claim ☑

523. (a) **Incapacitated Child Tax Credit** - If you wish to claim this credit state the number of incapacitated children
(b) Amount of tax credit being claimed .00

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

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
(b) Amount of age-related tax credit in respect of this premium
(c) Amount of any contribution made by you

526. **Trade Union Subscriptions** - Tick ☑ the box to claim

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

528. (a) **Owner Occupier Relief on a Residential Property in a Designated Area** - Amount due in 2009
(b) **Property based incentive scheme** - Where you are claiming relief at Line 528(a), tick ☑ the box and give details in Panel N on page 22 of this return

529. **Job Assist Allowance** - Amount claimed

530. **Seafarer Allowance**
(a) Number of days out of the State
(b) Amount of salary for this employment
(c) Amount claimed

531. **Rent Tax Credit**
(a) Amount of rent paid if under 55 years of age in 2009
(b) Amount of rent paid if 55 years of age or over in 2009
(c) Address of Rented Property
(d) Name and address of landlord/agency rent is paid to
(e) PPS No. of landlord

532. **Year of Marriage Review if married in 2009**
(a) To claim for relief under S. 1020 TCA 1997 tick ☑ the box
(b) Amount of spouse's income for 2009
(c) Amount of repayment claimed in respect of self
(d) Amount of repayment claimed in respect of spouse
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

534. **Approved Charities** - Amount of Donations made in 2009

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

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Health Expenses [536 - 547] - Health Expenses incurred by you (and your spouse if you are taxed under Joint Ass[...]
Complete and **retain** Form Med 1

Approved Nursing Home expenses [536 - 541] - Enter details in relation to maintenance/treatment in 2009

536. (a) Amount of expenses

(b) Name and address of Approved Nursing Home

Deductions [537 - 540] (Sums received/receivable in respect of Approved Nursing Home expenses)

537. From any public/local authority (e.g. Local Health Office) ·00

538. Under any policy of medical insurance ·00

539. Compensation claim, etc. ·00

540. Total **Deductions** - Approved Nursing Home expenses only ·00

541. **Net Amount of Approved Nursing Home expenses on which tax relief is claimed** ·00

'Other' Health Expenses incurred [542 - 547]

542. Enter total of 'Other' Health Expenses incurred in 2009 ,500·00

Deductions [543 - 546] - Sums received/receivable in respect of 'Other' Health Expenses only

543. From any public/local authority (e.g. Local Health Office) ·00

544. Under any policy of medical insurance ·00

545. Compensation claim, etc. ·00

546. Total **Deductions** ('Other' Health Expenses only) ·00

547. **Net Amount of 'Other' Health Expenses on which tax relief is claimed** ,500·00

J - HIGH-INCOME INDIVIDUALS: LIMITATION ON USE OF RELIEFS [601 - 603]

	Self	Spouse
601. Excess relief forward from 2008 which is available for claim in 2009	·00	·00

Amounts at Lines 602/603 should be transferred from a completed 2009 High-Income Individuals Statement: Form RR1

	Self	Spouse
602. Taxable Income calculated on the basis that limitation on use of reliefs does not apply	·00	·00
603. Recalculated Taxable Income for 2009	·00	·00

K - REQUEST FOR SHORT NOTICE OF ASSESSMENT FOR 2009 [701 - 703]

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)	·00	·00
702. Preliminary tax paid for 2009	·00	·00
703. Balance payable/repayable (this is the amount that should be entered on your payslip)	·00	·00

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L - CAPITAL GAINS - Capital Gains for the year 1 January 2009 - 31 December 2009 [316]

801. Description of Assets	No. of Disposals	Aggregate Area in Hectares	Aggregate Consideration
(a) Shares/Securities - Quoted			
(b) Shares/Securities - Unquoted			
(c) Agricultural Land/Buildings			.00
(d) Development Land			.00
(e) Foreign Life Policies (S. 594 TCA 1997) chargeable at 40%			.00
(f) Offshore Funds (S. 747A TCA 1997) chargeable at 40%			.00
(g) Commercial Premises			.00
(h) Residential Premises			.00
(i) Shares or Securities exchanged (S. 913(5) TCA 1997)			.00
(j) Venture Fund Gains (S. 541C(2)(a) TCA 1997)			.00
(k) Other Assets			.00
(l) **Total Consideration**			.00

Tick ☑ the box(es) to indicate:

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

805. **Claim to Reliefs - Self**

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

(b) Retirement Relief - Within the Family: enter consideration on disposal of qualifying assets .00

(c) Retirement Relief - Outside the Family: enter consideration on disposal of qualifying assets .00

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

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

806. **Claim to Reliefs - Spouse**

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

(b) Retirement Relief - Within the Family: enter consideration on disposal of qualifying assets .00

(c) Retirement Relief - Outside the Family: enter consideration on disposal of qualifying assets .00

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

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

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L - CAPITAL GAINS (contd.)

	Self	Spouse
807. Chargeable Gain/s (excluding Foreign Life Policies)	.00	.00
808. Previous Gain/s Rolled-over (now chargeable)	.00	.00
809. Net Loss/es in 2009	.00	.00
810. Unused Loss/es from prior year(s)	.00	.00
811. Personal Exemption (max €1,270 per spouse & not transferable) **Note: losses, including losses forward, must be used first**	.00	.00
812. Net Chargeable Gain (excluding Foreign Life Policies)	.00	.00
813. Chargeable Gain on Foreign Life Policies	.00	.00
814. Unused Loss/es for carry forward to 2010	.00	.00

If you have an overall CGT loss in 2009 there is no need to complete Lines 815 or 816.

815. **In respect of net chargeable gains that arose in the period 1 January 2009 - 30 November 2009**

	Self	Spouse
(a) Enter amount of net gain to be charged at 22% (1/1/2009 - 7/4/2009)	.00	.00
(b) Enter amount of net gain to be charged at 25% (8/4/2009 - 30/11/2009)	.00	.00
(c) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies)	.00	.00
(d) Enter amount of net gain on Foreign Life Policies to be charged at 40%	.00	.00
(e) Enter amount of net gain in respect of Venture Fund Capital to be charged at 15%	.00	.00

816. **In respect of net chargeable gains that arose in the period 1 December 2009 - 31 December 2009**

	Self	Spouse
(a) Enter amount of net gain to be charged at 25%	.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 in respect of Venture Fund Capital to be charged at 15%	.00	.00

M - CHARGEABLE ASSETS ACQUIRED IN 2009

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

Description of Assets	Self Number of acquisitions	Spouse Number of acquisitions	Self Consideration	Spouse 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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2009120

ANY PANEL(S) OR SECTION(S) THAT DO NOT REQUIRE AN EN... LEFT BLA...

PPS No. 65211650

N - PROPERTY BASED INCENTIVES ON WHICH RELIEF IS CLAIMED IN 2009 [901...

You are required to provide the following information in support of your claim to any of the following reliefs. You should note t... required are the "specified details" referred to in Section 1052(1)(aa) and Section 1084(1)(b)(ib) TCA 1997 and that any failure to ful... complete this panel may leave you liable to penalties under Section 1052 TCA 1997 and/or a surcharge under Section 1084 TCA 199...

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... capital allowances, and before deducting any amount of unused losses and/or capital allowances which will be carried forward to subsequent years.

Residential Property		Sections in TCA 1997	Owner Occupier S.372 AR	Investor - Lessor S.372 AP
901.	Urban Renewal	S.372AP & AR	.00	.00
902.	Town Renewal	S.372AP & AR	.00	.00
903.	Seaside Resort	S.372AU	.00	.00
904.	Rural Renewal	S.372AP & AR	.00	.00
905.	Living over the Shop	S.372AP & AR	.00	.00
906.	Park and Ride	S.372AP & AR	.00	.00
907.	Student Accommodation	S.372AP	.00	.00

Industrial Buildings Allowance			Owner Occupier	Investor - Lessor
908.	Urban Renewal	S.372C & D	.00	.00
909.	Town Renewal	S.372AC & AD	.00	.00
910.	Seaside Resort	S.352 & S.353	.00	.00
911.	Rural Renewal	S.372M & N	.00	.00
912.	Multi-storey Car Parks	S.344	.00	.00
913.	Living over the Shop (Commercial Premises Only)	S.372D	.00	.00
914.	Enterprise Areas	S.343	.00	.00
915.	Park and Ride	S.372V & W	.00	.00
916.	Hotels	S.268(1)(d)	.00	.00
917.	Holiday Cottages	S.268(3)	.00	.00
918.	Holiday Hostels	S.268(2C)(b)	.00	.00
919.	Guest Houses	S.268(2C)(a)	.00	.00
920.	Nursing Homes	S.268(1)(g)	.00	.00
921.	Housing for elderly/infirm	S.268(3A)	.00	.00
922.	Convalescent Homes	S.268(1)(i)	.00	.00
923.	Qualifying Hospitals	S.268(2A)	.00	.00
924.	Qualifying Mental Health Centres	S.268(1C)	.00	.00
925.	Qualifying Sports Injury Clinics	S.268(2B)	.00	.00
926.	Buildings used for certain childcare purposes	S.843A	.00	.00
927.	Specialist Palliative Care Units	S.268(1)(m)	.00	.00
928.	Buildings or structures in registered caravan & camping sites	S.268(2D)	.00	.00
929.	Mid-Shannon Corridor Tourism Infrastructure Investment Scheme	S.372AW	.00	.00

930. Where the scheme(s) on which you are claiming relief is/are not listed at **Lines 901-929** above state the name of the Incentive Scheme(s), quote the relevant Section and enter the amount of relief claimed in the year (Owner Occupier, Investor-Lessor).

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