**2022 Personal Tax Return Checklist Period**

**1 January 2022 to 31 December 2022**

Tax Return and Tax Payments due for submission on or before 31 October 2023.

You should read the checklist in full as sections may apply to you in 2022 which may not have applied to you in 2021.

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

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

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

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

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

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

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

**Phone No.’s**

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

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

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

**No of Dependents:**

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

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

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



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 debit card, or a Single Debit Instruction or Direct Debit Instruction. Payment by debit card is limited to VISA or MasterCard. Please contact us if you wish to avail of these methods of payment.

**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 spouse1 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)

**Days spent in Ireland**

Confirm the number of days you spent in Ireland in 2022 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Confirm the number of days your spouse spent in Ireland in 2022 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Confirm if you are Ordinarily Resident in Ireland Yes**\_\_\_** No\_\_\_

(Where an individual has been resident for tax purposes for 3 consecutive

years they are considered to be ordinarily resident from the beginning of the

fourth year. An individual ceases to be ordinarily resident if they

have been non-resident for three consecutive years).

Confirm if you are Domiciled in Ireland Yes**\_\_\_** No\_\_\_

((Domicile is not defined in tax legislation but is a general law concept.

It may broadly be defined as meaning residence in a particular country

with the intention of residing permanently in that country.

Please let me know if you would like more information in order to determine your domicile status).

Please confirm your country/countries of nationality: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

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

**1. Personal Tax Credit Information Attached N/A**

1.1 If you married during 2022, please provide the following \_\_\_\_ \_\_\_\_

information:

1.1.1 Spouse’s full name (including pre-marriage surname) \_\_\_\_ \_\_\_\_

1.1.2 Spouse’s PPS Number \_\_\_\_ \_\_\_\_

1.1.3 Date of marriage \_\_\_\_ \_\_\_\_

1.1.4 Spouse’s details of income and tax paid in 2022 \_\_\_\_ \_\_\_\_

1.2 If your marital status changed in 2022 please provide the \_\_\_\_ \_\_\_\_

relevant details.



**2. 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 2022, please provide the following information:

2.1 Name of home carer - \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

2.2 Amount of home carer’s income for 2022 €: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

2.3 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)

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**3. Age Tax Credit**

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

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

**4. Dependant Relative Tax Credit**

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

4.1 A relative of yours or your spouse who is incapacitated by old age Yes**\_\_\_**No\_\_\_

or infirmity from maintaining themselves?

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 Yes**\_\_\_**No\_\_\_

compelled to depend upon by reason of old age or infirmity?

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

4.2.1 Name of dependant relative \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

4.2.2 Amount of dependant relative’s income in 2022 €: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

4.2.3 Address of dependant relative \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**5. Single Person Child Carer Credit / Widowed Parent / Incapacitated Child Credit**

Please indicate if you consider any of the following credits may apply to you:

Single Person Child Carer Credit Yes**\_\_\_**No\_\_\_

Widowed Parent Credit Yes**\_\_\_**No\_\_\_

Incapacitated Child Credit Yes**\_\_\_**No\_\_\_

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: \_\_\_\_\_\_\_\_\_\_\_\_\_\_

**6. Health Expenses Information Attached Information Attached N/A**

6.1 Provide details including receipts of medical expenses

and/or non routine dental (provide Form Med 2) or non routine \_\_\_\_\_ \_\_\_\_\_

ophthalmic expenses incurred in 2022 in respect of yourself,

your family or other dependents.

6.2 Provide details of amounts reimbursed by a private health \_\_\_\_\_ \_\_\_\_\_

insurer, the Regional Health Authority or other organisation

(please specify).

**7. Employed Person Taking Care of an Incapacitated Individual Allowance**

Did you employ a carer to look after an incapacitated family Yes**\_\_\_** No\_\_\_

relative (including yourself) in 2022?

If you answered yes, confirm the following:

7.1 The expense actually borne by you in 2022 € \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

7.2 The total cost of employing a carer for 2022 € \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

7.3 If the relative became incapacitated during

the year, what date did he/she become incapacitated \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**8. Permanent Health Insurance Information Attached N/A**

Provide details of Permanent Health Insurance payments

(approved by Revenue) paid by you in 2022 which have not \_\_\_\_\_ \_\_\_\_\_

already been relieved through your payroll.

**9. Tuition (Education) Fees Information Attached N/A**

If you paid tuition fees on your own behalf or on behalf of

another person to an approved college or school in 2022 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)

**10. Rent Tax Credit**

Did you or your spouse/civil partner pay rent for residential Yes**\_\_\_** No\_\_\_

accommodation in 2022?

If yes,

10.1 Did you or your spouse/civil partner pay rent for your Yes**\_\_\_** No\_\_\_

principal private residence in 2022?

If yes, did either of you receive any other State housing support in 2022? Yes**\_\_\_** No\_\_\_

If no, please provide the following information:

10.1.1 Amount of rent paid in 2022 €\_\_\_\_\_\_\_\_\_

**Information Attached N/A**

10.1.2 Landlord’s details (name, address, Eircode, TRN/PPS) \_\_\_\_\_ \_\_\_\_\_

10.1.3 Property details (RTB registration no., LPT identifier) \_\_\_\_\_ \_\_\_\_\_

10.2 Did you or your spouse/civil partner pay rent for residential accommodation used by:

* either of you to attend work? Yes**\_\_\_** No\_\_\_
* either of you to attend education? Yes**\_\_\_** No\_\_\_
* your/their child to attend third level education? Yes**\_\_\_** No\_\_\_

If yes to any please provide the following information:

10.2.1 Amount of rent paid in 2022 €\_\_\_\_\_ **Information Attached N/A**

10.2.2 Landlord’s details (name, address, Eircode, TRN/PPS) \_\_\_\_\_ \_\_\_\_\_

10.2.3 Property details (RTB registration no., LPT identifier) \_\_\_\_\_ \_\_\_\_\_

10.2.4 Confirmation that the child was under 23 when \_\_\_\_\_ \_\_\_\_\_

commencing the approved course, where relevant

**11. Tax Based Investments** **Information Attached N/A**

Provide details of any tax based investments

which you made during the 2022 tax year, \_\_\_\_\_ \_\_\_\_\_

e.g. Employment and Investment Incentive Scheme,

Start-up Capital Incentive, Startup Refunds for Entrepreneurs etc.

Provide any documentation you received from the \_\_\_\_\_ \_\_\_\_\_

vendor/promoter outlining the tax reliefs attaching to the investment.

**12. Other Allowances and Reliefs Information Attached N/A**

Provide details of any other credits, allowances or reliefs \_\_\_\_\_ \_\_\_\_\_

which you consider may be applicable to your circumstances.

**13. High Income Earner Restriction**

If you are entitled to tax relief of e80,000 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**

• Donations to certain sports bodies \_\_\_\_\_ \_\_\_\_\_

• Area specific capital allowances tax incentive schemes \_\_\_\_\_ \_\_\_\_\_

• Properties qualifying for accelerated allowances \_\_\_\_\_ \_\_\_\_\_

• trading losses derived from capital allowances listed under \_\_\_\_\_ \_\_\_\_\_

the definition of specified relief or derived from double rent relief

• Interest deductions for money borrowed by individuals to \_\_\_\_\_ \_\_\_\_\_

purchase shares in certain partnerships

• Exempt distributions and exempt profits or \_\_\_\_\_ \_\_\_\_\_

gains related to income from the occupation of woodlands

• Relief for restoration of Significant Heritage Buildings and Gardens \_\_\_\_\_ \_\_\_\_\_

• Certain earnings of writers, composers and artists \_\_\_\_\_ \_\_\_\_\_

• Any other income received or investments made which attract tax relief \_\_\_\_\_ \_\_\_\_\_

**INCOME DETAILS – SECTION C**

**Information Attached N/A**

**1. Trading/Professional Income**

1.1 If your business’ accounting period has changed since \_\_\_\_\_ \_\_\_\_\_

last year, provide details of the new accounting period i.e.

length, dates etc.

For your accounting period which ends in the calendar year 2022,

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 Acknowledgment of Payment Notifications for \_\_\_\_\_ \_\_\_\_\_

tax deducted at source in 2022.

1.8 For cars purchased or leased after 1 July 2008, \_\_\_\_\_ \_\_\_\_\_

give details of the CO2 emissions category of each

car using the following categories: Up to 155 g/km,

between 156–190 g/km and above 190 g/km.

1.9 Does the trade include relevant operations \_\_\_\_\_ \_\_\_\_\_

for the purpose of Relevant Contracts Tax (RCT)?

1.10 Did the business receive payments from the \_\_\_\_\_ \_\_\_\_\_

Employment Wage Subsidy Scheme and/or Covid

Restriction Support Scheme and/or the Business Resumption

Support Scheme and/or Temporary Business Energy Support Scheme?

If yes, please provide details.

**2. Pensions/Employments/Benefits Information Attached N/A**

2.1 Details in respect of salary/pensions/fees received in 2022 \_\_\_\_\_ \_\_\_\_\_

2.2 Social Welfare Pensions (contributory pension) \_\_\_\_\_ \_\_\_\_\_

2.3 Social Welfare Benefits received (e.g. maternity benefit, \_\_\_\_\_ \_\_\_\_\_

paternity benefit, jobseekers benefit, illness benefit, invalidity pension, widows/widowers/surviving civil partner's contributory/non-contributory pension etc.)

2.4 Other payments received (e.g. termination payments/payments \_\_\_\_\_ \_\_\_\_\_

for change in work conditions/inducement payment)

**3. Directors**

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 Yes**\_\_\_** No\_\_\_

was paid over to Revenue by your employing company?

**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 applies a strict interpretation of allowable expenses)

**5. Remote Working Relief** **Information Attached N/A**

5.1 Provide copies of utility and broadband bills for unreimbursed \_\_\_\_\_ \_\_\_\_\_

expenses incurred working from home.

5.2 Confirm the number of days spent working remotely \_\_\_\_\_ \_\_\_\_\_

(excluding weekends and days of leave you were not required to work).

**6. Share Schemes**  **Information Attached N/A**

6.1 Provide details of Share Options granted, exercised or assigned \_\_\_\_\_ \_\_\_\_\_

by you in the 2022 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 Grant, Earliest Exercise Date, Number of Shares, Option Price, Market Value @ Date of Grant,**

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

6.2 Provide us with copies of all documentation **Information Attached N/A**

you received from your employer detailing the

grant and exercise/assignment of the share options. \_\_\_\_\_ \_\_\_\_\_

6.3 Were you Irish tax resident over the vesting period

i.e. from the date of grant up to the date on which the Yes**\_\_\_** No\_\_\_

option first becomes exercisable?

6.4 If no, please provide details of where you worked and Yes**\_\_\_** No\_\_\_

how long you worked abroad.

6.5 Provide details of income tax paid by you if any and a copy Yes**\_\_\_** No\_\_\_

of Form RTSO1 returned within 30 days of exercising your share option.

6.6 Other Share Schemes Provide details of free shares, shares in lieu of salary, 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 2022 and copies of documentation issued by your employer.

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

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**6.7 Convertible Securities**

If convertible shares granted to you by virtue of your employment or directorship are converted in 2022 please provide the following information:

**Information Attached N/A**

Consideration paid for conversion of employment related shares \_\_\_\_\_ \_\_\_\_\_

The value of the employment related shares at date of conversion \_\_\_\_\_ \_\_\_\_\_

ignoring conversion rights

Market value of converted employment related shares \_\_\_\_\_ \_\_\_\_\_

Details of PAYE if any paid for the convertible shares \_\_\_\_\_ \_\_\_\_\_

**7. 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**

7.1 Company car – provide details of its original market value, \_\_\_\_\_ \_\_\_\_\_

is the car an electric car, annual mileage, costs reimbursed to employer

7.2 Company van used for private purposes – provide details \_\_\_\_\_ \_\_\_\_\_

of original market value and costs reimbursed to employer

7.3 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

7.4 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 2022

7.5 Private health insurance – provide details of the gross subscription \_\_\_\_\_ \_\_\_\_\_

paid by your employer

7.6 Club subscriptions – provide details of \_\_\_\_\_ \_\_\_\_\_

payments made by employer and any costs reimbursed by you

7.7 Tax payments – provide details of any tax paid by your employer \_\_\_\_\_ \_\_\_\_\_

on your behalf

7.8 Employer contribution to a PRSA – provide details of how much was \_\_\_\_\_ \_\_\_\_\_

paid by employer and how much was paid by you

7.9 Benefits received from your employer in lieu of salary. \_\_\_\_\_ \_\_\_\_\_

Provide details of salary sacrifice and benefit received in lieu

7.10 Any other benefits received from your employer for which \_\_\_\_\_ \_\_\_\_\_  
PAYE was not operated on

**8. Irish Rental Income**

8.1 Provide the address of each rental property owned \_\_\_\_\_ \_\_\_\_\_

by you if acquired in 2022 or if you have not provided us

with this information previously.

8.2 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.

8.3 Provide details of rental income receivable by you in \_\_\_\_\_ \_\_\_\_\_

the tax year 2022 for each letting.

8.4 Provide details of expenditure incurred by you in respect \_\_\_\_\_ \_\_\_\_\_

of your rental properties (e.g. mortgage interest, maintenance, repairs etc).

8.5 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)

8.6 Provide details including receipts for expenditure on furniture, \_\_\_\_\_ \_\_\_\_\_

fixtures and fittings etc. purchased by you for the rental property in 2022.

8.7 Provide Form R185 in respect of any tax withheld on rental income \_\_\_\_\_ \_\_\_\_\_

9. Dividends Information Attached N/A Provide dividend \_\_\_\_\_ \_\_\_\_\_

counterfoils in respect of all Irish, United Kingdom and

other foreign dividends received in 2022.

**10. 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)

**11. Other Irish Source Income**Provide documentation in respect of the following income received in 2022:

**Information Attached N/A**

11.1 Exchequer Bills \_\_\_\_\_ \_\_\_\_\_

11.2 Government loan stock \_\_\_\_\_ \_\_\_\_\_

11.3 Credit Union Dividends \_\_\_\_\_ \_\_\_\_\_

11.4 Income from other loans and investments \_\_\_\_\_ \_\_\_\_\_

11.5 Dividends received from a REIT \_\_\_\_\_ \_\_\_\_\_

**12. Exempt Income**

Provide documentation/details in respect of the following income received in 2022:

**Information Attached N/A**

12.1 Profits on income for which you have been granted \_\_\_\_\_ \_\_\_\_\_

Artist Exemption

12.2 Income received under Rent-a-Room Relief Scheme \_\_\_\_\_ \_\_\_\_\_

12.3 Income from the provision of Childcare Services and \_\_\_\_\_ \_\_\_\_\_

evidence that the appropriate notification was given to the Health Service Executive

12.4 Profits, gains or distributions from woodlands \_\_\_\_\_ \_\_\_\_\_

12.5 Childcare payments received \_\_\_\_\_ \_\_\_\_\_

12.6 Accommodation Recognition payment \_\_\_\_\_ \_\_\_\_\_

**13. Income from a Settlement, Trust, Covenant or Maintenance**

Information Agreement Attached N/A Provide documentation/details in respect of the following income received in 2022:

**Information Attached N/A**

13.1 Income received by you under a maintenance agreement \_\_\_\_\_ \_\_\_\_\_

13.2 Income received by you under a deed of covenant \_\_\_\_\_ \_\_\_\_\_

13.3 Income received by you from a trust, settlement or estate \_\_\_\_\_ \_\_\_\_\_

13.4 Withholding tax certificate (R185) in respect of tax withheld \_\_\_\_\_ \_\_\_\_\_

on any of the above payments received by you

**14. UK Income (Employments, Pensions, Rents etc.)**

Provide documentation/details of the following:

14.1 Forms P60/P45 for Great Britain/Northern Ireland \_\_\_\_\_ \_\_\_\_\_

employments or pensions

14.2 Details of rental income and expenditure arising \_\_\_\_\_ \_\_\_\_\_

on rental property located in the UK

14.3 Details of UK royalties, annuities, or other income \_\_\_\_\_ \_\_\_\_\_

14.4 Details of UK trading income and expenditure \_\_\_\_\_ \_\_\_\_\_

14.5 Copy of the last UK tax return submitted by you \_\_\_\_\_ \_\_\_\_\_

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.

**15. Foreign Bank Accounts**

Did you open or close an account with any foreign bank, building society or other financial institution during 2022?

If yes, please advise us of the following:

15.1 Name and address of the bank, building society \_\_\_\_\_ \_\_\_\_\_

or financial institution

15.2 Date the account was opened or closed \_\_\_\_\_ \_\_\_\_\_

15.3 Amount of money deposited on opening the account \_\_\_\_\_ \_\_\_\_\_

15.4 Name and address of any “intermediary” (e.g. banker) \_\_\_\_\_ \_\_\_\_\_

in Ireland who provided a service to assist in opening the account

15.5 If an account was opened during 2022, \_\_\_\_\_ \_\_\_\_\_

please advise of the source of funds placed on deposit

15.6 If an account was closed please advise us \_\_\_\_\_ \_\_\_\_\_

how the funds were subsequently utilised or invested

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

Provide us with full documentation and details if in 2022 you:

**Information Attached N/A**

16.1 Acquired an interest in an offshore fund or offshore product \_\_\_\_\_ \_\_\_\_\_

16.2 Took out a foreign life policy \_\_\_\_\_ \_\_\_\_\_

16.3 Received payments from either an offshore fund/product or \_\_\_\_\_ \_\_\_\_\_

a foreign life policy (It is very important that you provide us with full documentation to enable us to determine the tax consequences of the above transactions).

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

Provide the following documentation in respect of the tax year 2022:

**Information Attached N/A**

17.1 Details of any foreign employments or pensions \_\_\_\_\_ \_\_\_\_\_

17.2 Details of foreign royalties, annuities, rental income \_\_\_\_\_ \_\_\_\_\_

17.3 Certificates of all foreign deposit interest \_\_\_\_\_ \_\_\_\_\_

17.4 Dividend counterfoils in respect of foreign dividends \_\_\_\_\_ \_\_\_\_\_

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

**18. Remittances**

**Information Attached N/A**

18.1 Provide details of remittances of income from \_\_\_\_\_ \_\_\_\_\_

abroad to Ireland in 2022.

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.

**19. Foreign Employments Exercised in Ireland**

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

**Information Attached N/A**

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

19.2 Details outlining Irish PAYE paid by you and \_\_\_\_\_ \_\_\_\_\_

details of BIK provided in Ireland

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

19.4 Confirm how much of your salary was remitted \_\_\_\_\_ \_\_\_\_\_

to Ireland from such an employment in 2022

**20. Credit Card Purchases**

**Information Attached N/A**

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 2022.

**PENSIONS, ANNUAL PAYMENTS and CHARGES – SECTION D**

**1. Pension Payments**

**Personal Pension Plan (Retirement Annuity Contributions)**

**Information Attached N/A**

1.1 Confirm your contributions to a Personal Pension Plan for 2022. \_\_\_\_\_ \_\_\_\_\_

1.2 Confirm if tax relief has been claimed on the above contributions \_\_\_\_\_ \_\_\_\_\_

in your 2021 tax return. £ £ 1.3 Confirm your contributions to a Personal

Pension Plan for 1 Jan to 31 Oct 2023.

**PRSA**

**Information Attached N/A**

1.4 Confirm your contributions to a PRSA for 2022 \_\_\_\_\_ \_\_\_\_\_

1.5 Confirm contributions made by your employer \_\_\_\_\_ \_\_\_\_\_

to your PRSA for 2022.

1.6 Confirm if tax relief has been claimed on any of the \_\_\_\_\_ \_\_\_\_\_

above contributions either in your 2022 tax return or through your payroll.

1.7 Confirm your contributions to a PRSA for 1 Jan to \_\_\_\_\_ \_\_\_\_\_

31 Oct 2023 for which you have not already claimed tax relief through your payroll.

**Occupational Pension Contributions & AVC**

**Information Attached N/A**

1.8 Confirm your contributions to an occupational \_\_\_\_\_ \_\_\_\_\_

pension scheme for 2022.

1.9 Confirm Additional Voluntary Contributions \_\_\_\_\_ \_\_\_\_\_

made by you in 2022.

1.10 Confirm if tax relief has been claimed on any of \_\_\_\_\_ \_\_\_\_\_

the above contributions either in your 2021 tax return or through your payroll.

1.11 Confirm your contributions to an AVC or occupational \_\_\_\_\_ \_\_\_\_\_

pension scheme for 1 Jan to 31 Oct 2023 for which you have

not already claimed tax relief through your payroll.

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

Please provide the following details:

**Information Attached N/A**

(a) Type of Payment \_\_\_\_\_ \_\_\_\_\_

(b) To Whom it is Paid \_\_\_\_\_ \_\_\_\_\_

(c) Address of Recipient \_\_\_\_\_ \_\_\_\_\_

(d) Gross Amount Paid in 2022 \_\_\_\_\_ \_\_\_\_\_

(e) Relationship of recipient to payer, (if any) \_\_\_\_\_ \_\_\_\_\_

(f) Details of tax deducted (if any) \_\_\_\_\_ \_\_\_\_\_

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

**Information Attached N/A**

3.1 Provide details of rents paid to a non-resident landlord \_\_\_\_\_ \_\_\_\_\_

3.2 Did you withhold tax on rents to the landlord and remit \_\_\_\_\_ \_\_\_\_\_

it to Revenue (Form R185)?

3.3 If no, did the landlord appoint an Irish resident agent to \_\_\_\_\_ \_\_\_\_\_

collect the rent?

**CAPITAL SECTION – SECTION E**

**1. Asset Disposals in 2022**

Provide details of disposals made for consideration or otherwise of any assets such as property, land, quoted / unquoted shares, antiques, artwork etc. during 2022 (1 January 2022 to 31 December 2022). These details should include:

**Information Attached N/A**

1.1 Type of asset \_\_\_\_\_ \_\_\_\_\_

1.2 Date of purchase \_\_\_\_\_ \_\_\_\_\_

1.3 Purchase price and associated costs \_\_\_\_\_ \_\_\_\_\_

1.4 Date of sale (date of contract) \_\_\_\_\_ \_\_\_\_\_

1.5 Proceeds of sale and associated costs \_\_\_\_\_ \_\_\_\_\_

1.6 Details of CGT paid in respect of asset disposals \_\_\_\_\_ \_\_\_\_\_

in 2022 if not already provided.

1.7 Did you use any proceeds from the disposal of assets \_\_\_\_\_ \_\_\_\_\_

to reinvest in a new business?

(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 2023**

Capital gains tax arising on disposals between Yes**\_\_\_** No\_\_\_N/A\_\_\_

1 January 2023 and 30 November 2023 will be

due for payment on 15 December 2023.

2.1 Did you/will you dispose of chargeable assets in Yes**\_\_\_** No\_\_\_N/A\_\_\_

the period 1 Jan 2023 to 30 Nov 2023?

Capital gains tax arising on disposals between 1 December 2023

and 31 December 2023 will be due for payment on 31 January 2024.

2.2 Do you intend to make a disposal of chargeable assets Yes**\_\_\_** No\_\_\_N/A\_\_\_

in the period 1 Dec to 31 Dec 2023?

**Information Attached N/A**

Provide us with details, as outlined in Section 1 above, \_\_\_\_\_ \_\_\_\_\_

for asset disposals on or after 1 January 2023 so that we

can advise you of the tax due and the relevant payment date.

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

**3. Asset Acquisitions in 2022**

Details of chargeable assets such as property, land, quoted / unquoted shares, antiques, artwork etc. acquired by you in 2022 must be included on your tax return. Please provide us with the following information:

**Information Attached N/A**

3.1 Type of asset \_\_\_\_\_ \_\_\_\_\_

3.2 Date of purchase \_\_\_\_\_ \_\_\_\_\_

3.3 Purchase price and associated costs \_\_\_\_\_ \_\_\_\_\_

**4. Gifts/Inheritances**

Did you receive a gift or inheritance in 2022? Yes**\_\_\_** No\_\_\_

If yes, please provide us with the following information: **Information Attached N/A**

4.1 The value of the gift or inheritance \_\_\_\_\_ \_\_\_\_\_

4.2 The date of the gift or inheritance \_\_\_\_\_ \_\_\_\_\_

4.3 Your relationship with the donor (i.e. spouse, parent, sibling etc.) \_\_\_\_\_ \_\_\_\_\_

4.4 Details of any CAT paid on the gift/inheritance \_\_\_\_\_ \_\_\_\_\_

(The Form 11 requires the taxpayer to confirm if they received a gift/inheritance in 2022)

**5. Local Property Tax (LPT) & Vacant Homes Tax (VHT)**

5.1 Did you pay LPT due for 2023 on your property/properties? Yes**\_\_\_** No\_\_\_N/A\_\_\_

If yes, please provide evidence of payment. **Information Attached N/A**

\_\_\_\_\_ \_\_\_\_\_

5.2 Did you file your LPT return for the valuation period 2023 to 2025? Yes**\_\_\_** No\_\_\_N/A\_\_\_

If yes, please provide evidence of payment. **Information Attached N/A**

\_\_\_\_\_ \_\_\_\_\_

5.3 Were any of your properties that were liable to LPT for 2023 Yes**\_\_\_** No\_\_\_N/A\_\_\_

occupied as a dwelling for at least 30 days from 1 November

2022 to 31 October 2023?

If yes, please provide evidence of at least 30 **Information Attached N/A**

days occupancy for each property. \_\_\_\_\_ \_\_\_\_\_

If no, please provide details and reason for vacancy, if any. **Information Attached N/A**

\_\_\_\_\_ \_\_\_\_\_

5.4 Did you file your VHT return for the year to 31 Yes**\_\_\_** No\_\_\_N/A\_\_\_

October 2023 by 7 November 2023?

5.5 Did you pay your VHT for the year to 31 Yes**\_\_\_** No\_\_\_N/A\_\_\_

October 2023 by 1 January 2024?

*Non-payment of LPT or non-submission of the LPT return can result in the imposition of a surcharge on the 2022 income tax and CGT liability of a chargeable person. This 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 2022 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 2022 and ending 31 December 2022 and all details necessary to enable you calculate my capital gains tax liability payable on 15 December 2023.**

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

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