

Income Tax Return and Self-Assessment for the year 2025

Form 11

(relating to taxes on income and capital gains for self-assessed individuals)



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GCD

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

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

Personal Public Service Number (PPSN)

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

If submitting this return use any envelope and write "Freepost" above the Return Address.

NO STAMP REQUIRED

Return Address

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

RETURN OF INCOME, CHARGES AND CAPITAL GAINS FOR THE YEAR ENDED 31 DECEMBER 2025

CLAIM FOR TAX CREDITS, ALLOWANCES AND RELIEFS FOR THE YEAR ENDED 31 DECEMBER 2025

SELF-ASSESSMENT FOR THE YEAR ENDED 31 DECEMBER 2025

NOTE:

1. A 'chargeable person' for self-assessment purposes is a person who is chargeable to tax on that person's own account or on another person's account in respect of a chargeable period. A 'chargeable person' is required to complete a Form 11 Tax Return and Self-Assessment for the year 2025.
2. An individual with a PAYE source of income and with total gross income from all non-PAYE sources (including income subject to DIRT), of €30,000 or more is regarded as a 'chargeable person' for Self-Assessment and must file a Form 11 for that year.
3. An individual with a PAYE source of income and with net assessable non-PAYE income (including income subject to DIRT), of €5,000 or more is regarded as a 'chargeable person' for Self-Assessment and must file a Form 11 for that year.
4. An individual who opened a foreign bank account in 2025 in a non-cooperative, non-DAC2, non-CRS or non-FATCA country is a chargeable person.
5. An individual who realises an income tax gain in 2025 as a result of the exercise, assignment or release of a share option under Sec. 128 TCA 1997 is not a chargeable person. Capital gains on the disposal of shares acquired from a share option are taxed under self-assessment (see note 7).
6. A proprietary director is a chargeable person.
7. The Capital Gains Tax Self-Assessment system applies to all individuals, including directors.

Civil Penalties / Criminal Prosecution - Tax law provides for both civil penalties and criminal sanctions for the failure to make a return, the making of a false return, facilitating the making of a false return, or claiming tax credits, allowances or reliefs which are not due. In the event of a criminal prosecution, a person convicted on indictment of an offence may be liable to a fine not exceeding €126,970 and / or to a fine of up to double the difference between the declared tax due and the tax ultimately found to be due and / or to imprisonment.

YOU MUST SIGN THIS DECLARATION

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

- All the sources of my income and the amount of income derived from each source in the year 2025, and
- All disposals and acquisitions of chargeable assets and the amount of chargeable gains that accrued to me in the year 2025

I DECLARE that, to the best of my knowledge and belief, all the particulars given as regards gifts and inheritances received, tax credits, allowances and reliefs claimed and as regards outgoings and charges are correctly stated.

Signature

Date

Capacity of Signatory

Contact Details (in case of query about this return)

Agent's TAIN

Contact Name

Client's Ref.

Telephone or E-mail

☐

PPSN

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

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

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

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

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

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General De Minimis Regulation

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

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

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

- ## 1. Section 667C Registered Farm Partnership

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

(I) Section 372 AAC Living City Initiative

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(II) Section 372 AAD Living City Initiative

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(III) Section 286(1)(N) Industrial Buildings Aviation Services Facilities

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

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(I) Section 667C Registered Farm Partnership

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

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

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

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

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(Including Farming & Partnership Income)

Primary Trade

**Spouse or
Civil Partner**

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Yes ☐ No ☐

Yes ☐ No ☐

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DD / MM / YYYY

Yes ☐ No ☐

Yes ☐ No ☐

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(Including Farming & Partnership Income)

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(Including Farming & Partnership Income)

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EXTRACTS FROM ACCOUNTS [124 - 168]**Accounts Information Period (must be completed)**

124. From

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125. To

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

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

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

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

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

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Income [128 - 130]

128. Sales / Receipts / Turnover

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

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130. Other Trading Income including tax exempt income

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Trading Account Items [131 - 132]

131. Purchases

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

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Expenses and Deductions [133 - 144]

133. Salaries / Wages

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134. Additional Staff Costs

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

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136. Other Sub-Contractors

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137. Consultancy, Professional fees

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138. Motor, Travel and Subsistence

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139. Repairs / Renewals

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140. Rental Expenses

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141. Depreciation, Goodwill / Capital write-off

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142. (a) Provisions including bad debts - positive

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(b) Provisions including bad debts - negative

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143. Other Expenses

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144. Other Expenses - negative / credit entries

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Primary Trade**Capital Account and Balance Sheet Items [145 - 156]**

145. Cash / Capital introduced

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146. Drawings (Net of Tax and Pension contributions)

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147. (a) Closing Capital Balance - positive

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(b) If negative, state amount here

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148. Stock, Work in progress, Finished goods

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149. Debtors and Prepayments

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150. Cash / Bank (Debit)

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151. Bank / Loans / Overdraft (Credit)

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152. Client Account Balances (Debit)

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153. Client Account Balances (Credit)

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154. Creditors and Accruals

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155. Tax Creditors

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156. (a) Net Assets - positive

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(b) If negative, state amount here

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Extracts from Adjusted Net Profit / Loss Computation [157 - 168]**Profit / Loss per Accounts [157 - 158]**

157. Net Trade Profit per Accounts

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158. Net Trade Loss per Accounts

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

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

160. Motor Expenses

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161. Donations (Political and Charitable) / Entertainment

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162. Light, Heat and Phone

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163. Net gain on sale of fixed / chargeable assets

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164. Net loss on sale of fixed / chargeable assets

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

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

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

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167. Other Addbacks

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168. Other Deductions

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

**Spouse or
Civil Partner**

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**Spouse or
Civil Partner**

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(a) To which S. 409A applies (restricted to €31,750)

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Note: Amount of NLWT claimed must not exceed 20% of the gross rent indicated.

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

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

☐
Employment / Pension, etc. subject to PAYE

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

Employment / Pension, etc.

No. **1**Self Spouse /
Civil Partner

Employment / Pension, etc.

No. **2**Self Spouse /
Civil Partner219. Insert ☒ in the box to indicate to whom the income refers

220. Employer's / Pension Provider's PAYE registered number

221. Employer's / Pension Provider's name

Employment / Pension, etc. No. 1		Employment / Pension, etc. No. 2																					
Self	Spouse / Civil Partner	Self	Spouse / Civil Partner																				
☐	☐	☐	☐																				
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222. Gross amount of taxable income for this employment / pension (available from your final payslip for 2025)

223. Source of income (insert ☒ in the relevant boxes)

- (a) Employment
- (b) Directorship
- (c) Foreign employment exercised in Ireland
- (d) Employment (SARP relief claimed)
- (e) Public Sector employment - PRSI class B, C, or D
- (f) Public Sector employment - Oireachtas, Judiciary, etc.
- (g) Income in lieu of Social Welfare Payments
- (h) Pension - Early Farm Retirement
- (i) Pension - Employment pension
- (j) Pension - RAC or PRSA
- (k) Distribution from an ARF
- (l) Distribution from a PRSA

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224. (a) Net tax deducted / refunded in this employment

(b) Insert ☒ in the box if the tax figure above was a refund

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☐	☐	☐	☐																																								

Director remuneration

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

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

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

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Self

Spouse or
Civil Partner

224. (c) (v) The amount of income paid in the year 2026 which was earned in the year 2025 and has been brought back to 2025 and included in the Gross amount of taxable income above

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(vi) The amount of tax paid in respect of that amount of income brought back to 2025

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(vii) The amount of gross income for USC purposes paid in the year 2026 which was earned in the year 2025 and has been brought back to 2025 and included in the Gross income for Universal Social Charge (USC) from this employment above

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(viii) The amount of USC paid in respect of that amount of income brought back to 2025

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225. Gross income for Universal Social Charge (USC) from this employment (available from your final payslip for 2025)

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226. (a) Net USC deducted / refunded in this employment

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(b) Insert ☒ in the box if the USC figure above was a refund

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☐

227. If you received a performance-related bonus payment from a specified institution, in excess of €20,000 and have suffered USC at the rate of 45% on this payment, insert ☒ in the box

☐
☐

228. Payment frequency

Weekly

☐
☐

Fortnightly

☐
☐

Four weekly

☐
☐

Monthly

☐
☐

Other

☐
☐

229. Is relief due under S. 480B ("week 53")

Yes ☐ No ☐Yes ☐ No ☐

Special Assignee Relief Programme (SARP)

If you are claiming SARP relief please state

Employment / Pension, etc.
No. **1**

Employment / Pension, etc.
No. **2**

230. (a) Gross income from the employment before deduction of SARP relief (less amounts contributed to pension and amounts not assessed to tax in the State)

									.00
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(b) Amount of SARP relief claimed through payroll or now claimed on this Form 11

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(c) Amount of income from employment after deduction of SARP relief claimed

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									.00
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(d) Has SARP relief been granted through payroll by your employer?

Yes ☐ No ☐Yes ☐ No ☐

(e) If the employment was not for a full year, state the number of days for which you were entitled to the relief

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Research and Development

231. (a) Amount of research and development credit claimed under S. 472D for 2025

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(Note: enter the full amount surrendered by your employer to you under S. 766(2A)(a) or S. 766C(2) which is relevant to the employer's accounting period ending in the year 2024)

(b) Amount of unused credit carried forward under S. 472D(4) from previous year

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Foreign Tax

232. (a) Amount of income included above, if any, that has been subject to foreign tax in a Treaty State

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(b) Amount of non-refundable foreign tax paid on this income

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(c) Country where the non-refundable foreign tax withheld

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(d) Amount of federal tax only of non-refundable foreign tax withheld

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Self

Spouse or
Civil Partner**Lump sums from Relevant Pension Arrangements (S. 790AA)**

246. (a) Amount of lump sum(s) paid between 7/12/2005 and 31/12/2024, both inclusive	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00										
(b) (i) Amount of lump sum(s) paid in 2025	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00										
(ii) Amount of lump sum paid in 2025 which was paid under the rules of a Qualifying Overseas Pension Plan (QOPP) (S. 790AA(17))	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00										
(c) Tax free amount, if any, for 2025	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00										
(d) Amount of excess lump sum(s) for 2025	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00										
(e) Portion of amount at (d) chargeable under Case IV at the standard rate (S. 790AA(3)(a)(i) or (3)(b)(i)(I)) (Do not include any amount entered at (g)(i))	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00										
(f) Portion of amount at (d) chargeable under Schedule E (Note: this income should also be included with employment income subject to PAYE and income liable to USC)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00										
(g) Where amount at (d) includes an amount paid under the rules of a Qualifying Overseas Pension Plan																						
(i) Portion of amount at (d) chargeable under Case IV at the standard rate determined in accordance with S. 790AA(3)(a)(i) or (3)(b)(i)(I) (Do not include any amount entered at (e))	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00										
(ii) Portion of amount at (d) chargeable under Case IV at the rates determined in accordance with S. 790AA(3)(a)(ii), (3)(b)(i)(II) or (3)(b)(ii)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00										

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

247. If any part of the chargeable amount was not taxed under the PAYE system, enter that amount	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00										

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

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

248. (a) The balance of tax remaining on the share option(s) to which the election under S. 128A(4A) was made	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00										
(b) The aggregate of the net gain arising on the disposal of shares in 2025 (Do not include losses in the aggregate net gain)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> .00										

Directorships

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

Company Tax Number	%	Insert ☒ in the box if Spouse or Civil Partner	Company Tax Number	%	Insert ☒ in the box if Spouse or Civil Partner																																								
<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											☐	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											☐
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Self

**Spouse or
Civil Partner**

301. Great Britain and Northern Ireland Dividends

Net amount received

302. Foreign Pensions

(a) Amount of State Welfare Pension(s)

(b) Amount of all Other Pension(s)

(c) Amount of relief claimed

(d) Country where foreign pension is paid from

303. Lump sums from foreign pension arrangements (S. 200A)

(a) Name of foreign pension arrangement

(b) Name and address of administrator of the foreign pension arrangement

(c) Date on which the individual became a member of the foreign pension arrangement

(d) Amount of lump sum(s) paid in 2025 under the rules of S. 200A

(e) Tax free amount, if any, for 2025

(f) Amount of excess lump sum(s) for 2025

(g) Portion of amount at Line 303(f) chargeable under Case III at the standard rate of income tax

(h) Portion of amount at Line 303(f) chargeable under Case III at the higher rate of income Tax and liable to USC

304. EU Deposit Interest

(a) Amount of EU Deposit Interest

(b) Savings Directive withholding tax credit

(c) Foreign tax (other than (b) above)

305. UK 'Other' Interest

Gross amount of UK 'other' interest

306. **EU 'Other' Interest**

(a) Amount of EU 'Other' Interest

(b) Savings Directive withholding tax credit

(c) Foreign tax (other than (b) above)

307. Non-EU Deposit Interest (Includes UK Deposit Interest)

(a) Amount of Non-EU deposit interest

(b) Amount of foreign tax deducted

308. Foreign Employments

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

(b) Gross income from **Foreign Employments** attributable to the performance **outside** the state of such employments on which Transborder Relief is not claimed and on which foreign tax was deducted

(c) Amount of foreign tax deducted

309. Gross income from Foreign Employment on which

Transborder Relief is claimed

(a) Country where the foreign employment is held

(b) Name and address of the foreign employer

(c) Employer's tax reference number in the jurisdiction where the employment is held

(d) Individual's tax reference number in the foreign jurisdiction

(e) Amount of foreign tax paid (and not refundable)

(f) Number of weeks foreign employment held continuously (in the year of assessment)

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**Spouse or
Civil Partner**

Yes ☐ No ☐

(b) Did you arrive in, or depart Ireland other than for a temporary reason in 2025?

Date of Arrival

/ /

Date of Departure

Yes ☐ No ☐

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

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

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

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(b) Amount of foreign tax deducted

(a) Number of foreign properties let

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

(c) Expenses

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

(ii) Allowable Interest

(d) Net profit on Foreign Rental properties

(e) Capital Allowances

(including Capital Allowances forward)

(f) Losses

(i) Amount of unused losses from prior years

(ii) Amount of losses in this year

(iii) Amount of losses carried forward to next year

(g) Amount of foreign tax deducted

Foreign rental losses may be offset only against foreign rental profits

317. Other UK Income

Income from all other UK Non-Deposit Interest, Royalties, Annuities, Dividends, etc.

Gross amount of UK Income from

all Royalties, Annuities, Dividends, etc.

Other Foreign Income

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

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(ii) Amount of foreign tax deducted

[illegible]

(ii) Amount of foreign tax deducted

320. Irish tax deducted on encashment

PPSN

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Self

Spouse or
Civil Partner**321. Foreign Bank Accounts (S. 895)**

Give the following details for each relevant foreign bank account opened in 2025 of which you or your spouse or civil partner were the beneficial owner of the deposits held

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

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

(b) Date account was opened

DD									
MM									
YY									

DD									
MM									
YY									

(c) Amount of money deposited on opening the account

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

Foreign Life Policies / Offshore Funds / Other Offshore Products [322 - 325]**322. Foreign Life Policies (S. 730H, 730I, 730J, 730K). Give the following details in respect of any policy from any Member State of the EU or EEA, or from a Member State of the OECD with which Ireland has a Double Taxation Agreement**

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

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

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

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

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

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

(f) Terms of the policy

(g) Annual premiums payable

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

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

(a) Payment taxable at 41%

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

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

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

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

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

(f) Date material interest was acquired

DD									
MM									
YY									

DD									
MM									
YY									

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

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

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

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

(b) Date material interest was acquired

DD									
MM									
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DD									
MM									
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(c) Amount of payment made in acquiring the material interest

PPSN

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Self

Spouse or
Civil Partner

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

325. (a) Additional Double Taxation Relief due

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(b) Indicate the income source on which foreign tax was deducted

Irish employment income subject to non-refundable foreign tax ☐
Other ☐

(c) If you have selected Other, state
(i) the type of income

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(ii) the country where the tax was withheld

G - IRISH OTHER INCOME [401 - 412]401. (a) Amount of **Income from Fees, Commissions, etc.**

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(b) Description of Income

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402. **Irish Untaxed Income**

(a) Irish Government Stocks

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(b) Irish Exchequer Bills

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(c) Other Loans and Investments arising in the State

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403. **Irish Deposit Interest / Credit Union Dividends**

(a) Gross Deposit Interest / Credit Union Dividends received on which **DIRT** was deducted

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

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(c) Gross interest received where **DIRT** was not deducted by virtue of S. 256(1A) or S. 256(1B)

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404. **Irish Dividends**

(a)(i) Gross amount of **Dividends from Irish Resident Companies** (from which Dividend Withholding Tax was deducted), other than dividends received from a Real Estate Investment Trust (REIT)

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(ii) Gross amount of dividends received from a REIT

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(b) Gross amount of **Dividends from Irish Resident Companies** (from which Dividend Withholding Tax was **not** deducted)

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405. If you are a 'qualifying non-resident person' for the purposes of S. 153 insert ☒ in the box

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406. **Settlement, Covenant, Estate Income, Maintenance Payments, etc.**

(a) Gross amount received / receivable, where tax was **not** deducted

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(b) Gross amount received / receivable, where tax was deducted

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407. **Patent Royalty income where tax was deducted at source**

(a) Gross amount of Irish Patent Royalty income previously exempted under S. 234

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(b) Gross amount of other Irish Patent Royalty income

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408. **Patent Rights - Transactions involving Capital Sums (S. 757)**

(a) Resident person - Patent rights sold for capital sums in current year of assessment S. 757(1). Net proceeds

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(b) Non-resident person - Patent rights sold for capital sums in current year of assessment S. 757(2). Net proceeds

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(c) Patent rights acquired for capital sums in current year of assessment. Cost

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Amount chargeable to tax in year of assessment under S. 757

(d) Net Proceeds chargeable in current year from sales in this year of assessment

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(e) Net Proceeds chargeable in current year from sales in previous years of assessment

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(f) Total chargeable under S. 757 in current year of assessment

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409. Gross amount of **Other Income** received where Irish Standard Rate Tax was deducted at source, e.g. Annuities

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**Spouse or
Civil Partner**

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Self

Spouse or
Civil Partner**I - CHARGES AND DEDUCTIONS [501 - 513]****501. Clawback of Employers' Tax Relief at Source (TRS)**

If you are an employer and have paid medical insurance premiums to an authorised insurer on behalf of your employees enter the amount of tax relief at source granted to you in respect of these premiums

(Note: do not enter the amount of the insurance premium(s) paid)

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502. Amount of Maintenance Payments paid in 2025

(exclude any amounts in respect of children)

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(a) Name of spouse or civil partner

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(b) PPSN of spouse or civil partner (if known)

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(c) Date of legally enforceable maintenance agreement

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503. (a) Gross amount of Deed(s) of Covenant in favour of

Permanently Incapacitated individual(s)

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(b) Gross amount of Deed(s) of Covenant in favour

of person(s) aged 65 or over

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504. Gross amount of payment of other Charges / Annuity(ies)

where tax was deducted

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

505. If you have applied the practice set out in Paragraph 9 of Tax and Duty Manual 08-03-06 to make a payment of interest to a non-resident

(a) at a reduced rate of income tax, please state the DTA relied on

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(i) Enter the amount of the interest paid

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(ii) Enter the amount of income tax deducted

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(b) without the deduction of income tax, please state the DTA relied on

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(i) the amount of interest paid without the deduction of income tax

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Pension Contributions [506 - 510]**506. If you are claiming relief in respect of RACs / PRSAs / QOPPs**

state the source(s) of your earnings for which the relief is claimed

507. Retirement Annuity Contracts (RACs)

(a) Amount of RACs paid in 2025 (for which relief has not been claimed or granted in 2024)

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(b) Insert ☐ in the box if a once off payment

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(c) Amount paid between 1/1/2026 and 31/10/2026 for which relief has not already been granted and for which relief is being claimed in 2025

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

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508. Personal Retirement Savings Accounts (PRSAs)

Only complete if you, or your employer on your behalf, made PRSA contributions.

(a) If you are a member of an Occupational or Statutory Pension scheme state the amount of contributions to that scheme from 1/1/2025 - 31/12/2025, (for which no further relief is due)

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

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(c) PRSA contributions made on your behalf by your employer

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

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(e) Amount paid between 1/1/2026 and 31/10/2026 for which relief has not already been granted and for which relief is being claimed in 2025

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

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**Spouse or
Civil Partner**

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Self

Spouse or
Civil PartnerAmount of qualifying interest 3rd mortgage payer paid for the year 2025

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.00Number of days for which 3rd mortgage payer paid interest on the qualifying loan in 2025

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Qualifying interest paid on qualifying loan 2022Total amount of qualifying interest paid for the year 2022

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.00Amount of qualifying interest **YOU** paid for the year 2022

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.00Number of days for which you paid interest on the qualifying loan in 2022

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Amount of qualifying interest 2nd mortgage payer paid for the year 2022

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.00Number of days for which 2nd mortgage payer paid interest on the qualifying loan in 2022

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Amount of qualifying interest 3rd mortgage payer paid for the year 2022

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.00Number of days for which 3rd mortgage payer paid interest on the qualifying loan in 2022

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

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.00**(b) Living City Initiative**

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

(i) Amount due in 2025

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

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

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

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

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(c) **Property based incentive scheme** - Where you are claiming relief
at Line 530, insert ☒ in the box and give details in Panel O on pages 32 / 33☐☐**531. Home Renovation Incentive (HRI)**Amount of unused Home Renovation Incentive credit carried
forward from previous year and claimed as a credit in 2025

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.00**532. Fisher Tax Credit**To claim this credit enter the number of days spent at sea on a fishing
vessel registered on the European Community fishing fleet register
Number of days

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533. Seafarer Allowance

(a) Number of days out of the State

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(b) Amount of salary for this employment

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(c) Amount claimed

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.00**534. Sea-Going Naval Personnel Credit**To claim this credit, you must be a permanent member of the Irish Naval Service
and have spent at least 80 days at sea in 2024 on board an Irish naval vessel

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

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535. Rent Tax CreditNote: Rent tax credit is **not** due where you are in receipt of Housing Assistance Payment (HAP) / Rental Accommodation Scheme (RAS) or any other State Housing Support Schemes in respect of the tenancy or where your landlord is a Government Minister or a Commissioner of Public Works who owns the property in an official capacity, or where your landlord is a Housing Authority or Housing Association. See www.revenue.ie for further information.(a) I confirm that, in respect of this tenancy(ies), I am not in receipt of any rent support
payment from a government scheme / body or agency
(for example HAP / RAS). Insert ☒ in the box(es)

Self

☐Spouse or
Civil Partner☐(b) I confirm that the landlord is not a Government Minister or a Commissioner of Public
Works who owns the property in an official capacity, and is not a Housing Authority, or
Housing Association. Insert ☒ in the box(es)☐☐(c) I confirm that I paid rent under a tenancy(ies) in the tax year 2025
Insert ☒ in the box(es)☐☐

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**Spouse or
Civil Partner**

Insert ☐ in the box(es)

- I am not related to my landlord as parent / child or child / parent, or

- I am related to my landlord other than as parent / child or child / parent, (for example, siblings, grandparent / grandchild, aunt / uncle, niece / nephew, etc) and the property is registered with the Residential Tenancies Board (RTB) and is not a license agreement such as the Rent-a-Room scheme.

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

Where the property is rented for a child in third level education

of spouse or civil partner:

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

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

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**Spouse or
Civil Partner**

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N - CAPITAL ACQUISITIONS828. If you received a gift or an inheritance in 2025, insert ☒ in the box ☐☐**Note:** A Capital Acquisitions Tax (CAT) return (Form IT 38) **must** be made where:

- the value of a gift or an inheritance, when added to the value of prior aggregable benefits (if any) received on or after 5 December 1991 within the same group, exceeds 80% of the relevant threshold;
- you are claiming CAT Agricultural Relief or CAT Business Relief on a gift or inheritance;
- you have taken a deemed gift in respect of certain interest-free loans; or
- you are requested by Revenue by notice in writing to file a CAT return.

The due date for filing a CAT return will depend on the valuation date of the gift or inheritance. For more information see **www.revenue.ie**

The information given above does not satisfy a requirement to file a CAT return (Form IT 38). A CAT return can be filed on ROS (Revenue Online Service) and this is the quickest and most efficient method of filing.

O - PROPERTY BASED INCENTIVES [901 - 935]

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

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

Residential Property**Owner Occupier****Investor - Lessor**

901. Urban Renewal	S. 372 AP & AR	<table><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr></table>							,	<table><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr></table>							,	<table><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr></table>							.	<table><tr><td></td><td></td></tr></table>			.00	<table><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr></table>							,	<table><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr></table>							,	<table><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr></table>							.	<table><tr><td></td><td></td></tr></table>			.00																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
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Industrial Buildings Allowance**Owner Occupier****Investor - Lessor**

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

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Investor - Lessor

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

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

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

							.00
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(**Note:** this is the amount of your total income for this year **before** taking account of any deductions, reliefs, or allowances. Total income includes sources of income from employments, pensions, Department of Social Protection payments, rental and investment income, as well as self employed income. Where you are in receipt of trading or professional income, it is the adjusted net profit after taking account of business expenses, but before losses forward or capital allowances)

(b) Amount of tax chargeable for this period

(i) Amount of income tax chargeable for this period

							.00
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(**Note:** this is the amount of income tax charged on the above income, after taking account of deductions, reliefs, and allowances, but **before** any tax credits such as personal tax credit, medical expenses, tax deducted, etc.)

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

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

.00

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

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

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

.00

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

(vi) Total amount of tax chargeable for this period

						.00
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(Note: this is the sum of income tax, USC, and PRSI chargeable)

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

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

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

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

						.00
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(**Note:** the amount of any tax withheld at source, refunded (e.g. interim refund of PSWT) or offset, should be entered here)

(d) Amount of tax payable for this period

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(e) Amount of tax overpaid for this period

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

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If your return is late the surcharge, which is added on to your tax due, is

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

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

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

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DD / MM / YYYY

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(a) Amount of chargeable gains arising t

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

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

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Appendix 1

B - SELF-EMPLOYED INCOME [101 - 168] contd.*(Including Farming & Partnership Income)*

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

Trade No.

Self

Spouse or
Civil Partner101. Insert ☒ in the box to indicate to whom the income refers

102. Description of Trade, Profession or Vocation (you must clearly describe the trade)

Do not submit accounts with this return. Instead you MUST give an extract of information from the accounts on page 40.

103. Does the trade include relevant operations for the purposes of Relevant Contracts Tax (RCT)?

Yes ☐ No ☐

(Relevant operations mean operations in the construction, forestry and meat-processing sectors)

104. If you are employed by An Post as a sub-postmaster / postmistress, or by the Department of Social Protection as a Social Welfare Branch Manager, insert ☒ in the box

Where there is an entry at Line 104 there must be an entry at Line 109

105. If this source of income ceased during the year 2025 state the date of cessation

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106. (a) Have you made a joint election for a medical partnership under S. 1008A(4).

Yes ☐ No ☐

(b) If an election has been made under S. 1008A(4) please state the name of the medical partnership

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

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

(b) Amount of adjusted net loss for accounting period

109. Enter the **assessable** profit even if this is the same as the adjusted net profit per Line 108(a) - (if a loss show **0.00**)

This should include income assessable under S. 98A(4), (Reverse Premiums in trading situations) where appropriate

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Leases agreed with Individual Lessees

110. (a) Confirm if you have made an election(s), or a joint election under section 299(3)(b) in respect of a relevant lease, or leases.

(b) Where such election(s) has/have been made, provide the following details

(i) Number of Leases subject to an election

(ii) Are any Lessors Associated Enterprises for the purpose of Chapter 4 of Part 35C?

(iii) Total Lease Payments deductible under Sec. 299(3)(c)

(iv) Total Actual Lease Payments payable

(v) Total Deemed Capital Expenditure

(vi) Capital Allowances in Period

Balancing Charges

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

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

Unused Capital Allowances from a prior year

112. (a) Amount carried forward which is allowable as a deduction for USC, i.e. allowances under S. 284(1), 272(3), 658(2)(b), and 659(2)(a) determined in accordance with subsections (3A), (3AA), (3B) or (3BA) of S. 659

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

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

(i) Specified property relief capital allowances, as defined in S. 531AAE

(ii) All other specified relief capital allowances

Capital Allowances for the current year [113 - 116]113. Where a claim to tax relief on **property based incentive schemes** is included below, insert ☒ in the box and give details in Panel O on pages 32 / 33**114. Machinery and Plant**

(a) If any amount entered above refers to 'energy-efficient equipment' under S. 285A enter that amount here

(b) If any amount entered above refers to 'childcare and fitness centre equipment' under S. 285B enter that amount here

(c) If any amount entered above refers to 'gas vehicles and refuelling equipment' under S. 285C enter that amount here

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Appendix 1

EXTRACTS FROM ACCOUNTS [124 - 168]

Trade No.

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Accounts Information Period (must be completed)

124. From

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125. To

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Extracts From Accounts must be completed in all cases where you or your spouse or civil partner are in receipt of trading or professional income, except where either Lines 126 or 127 apply126. If you have previously submitted accounts information relating to this return state the income tax return with which accounts were submitted (YYYY)

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

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

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

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Income [128 - 130]

128. Sales / Receipts / Turnover

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 .00129. Receipts from Government Agencies (GMS, etc.)

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 .00130. Other Trading Income including tax exempt income

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Trading Account Items [131 - 132]

131. Purchases

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 .00132. Gross Trading Profits (including other Trade Receipts / income already listed in the previous section)

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Expenses and Deductions [133 - 144]

133. Salaries / Wages

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 .00134. Additional Staff Costs

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 .00135. Sub-Contractors for the purposes of Relevant Contracts Tax (RCT)

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 .00136. Other Sub-Contractors

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 .00137. Consultancy, Professional fees

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 .00138. Motor, Travel and Subsistence

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 .00139. Repairs / Renewals

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 .00140. Rental Expenses

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 .00141. Depreciation, Goodwill / Capital write-off

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 .00142. (a) Provisions including bad debts - positive

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 .00(b) Provisions including bad debts - negative

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 .00143. Other Expenses

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 .00144. Other Expenses - negative / credit entries

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Capital Account and Balance Sheet Items [145 - 156]

145. Cash / Capital introduced

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 .00146. Drawings (Net of Tax and Pension contributions)

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 .00147. (a) Closing Capital Balance - positive

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 .00(b) If negative, state amount here

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 .00148. Stock, Work in progress, Finished goods

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 .00149. Debtors and Prepayments

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 .00150. Cash / Bank (Debit)

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 .00151. Bank / Loans / Overdraft (Credit)

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 .00152. Client Account Balances (Debit)

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 .00153. Client Account Balances (Credit)

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 .00154. Creditors and Accruals

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 .00155. Tax Creditors

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 .00156. (a) Net Assets - positive

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 .00(b) If negative, state amount here

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 .00Extracts from Adjusted Net Profit / Loss Computation [157 - 168]
Profit / Loss per Accounts [157 - 158]157. Net Trade Profit per Accounts

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 .00158. Net Trade Loss per Accounts

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

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

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160. Motor Expenses

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 .00161. Donations (Political and Charitable) / Entertainment

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 .00162. Light, Heat and Phone

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 .00163. Net gain on sale of fixed / chargeable assets

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 .00164. Net loss on sale of fixed / chargeable assets

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 .00165. (a) Deduction for stock relief under S. 666

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

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 .00166. Deduction for increase in carbon tax under S. 664A

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 .00167. Other Addbacks

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 .00168. Other Deductions

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

PPSN

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Appendix 2

	Self	Spouse or Civil Partner																				
224. (c) (v) The amount of income paid in the year 2026 which was earned in the year 2025 and has been brought back to 2025 and included in the Gross amount of taxable income above	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
(vi) The amount of tax paid in respect of that amount of income brought back to 2025	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
(vii) The amount of gross income for USC purposes paid in the year 2026 which was earned in the year 2025 and has been brought back to 2025 and included in the Gross income for Universal Social Charge (USC) from this employment above	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
(viii) The amount of USC paid in respect of that amount of income brought back to 2025	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
225. Gross income for Universal Social Charge (USC) from this employment (available from your final payslip for 2025)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00
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226. (a) Net USC deducted / refunded in this employment	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
(b) Insert ☒ in the box if the USC figure above was a refund	☐	☐																				
227. If you received a performance-related bonus payment from a specified institution, in excess of €20,000 and have suffered USC at the rate of 45% on this payment, insert ☒ in the box	☐	☐																				
228. Payment frequency	Weekly ☐	☐																				
	Fortnightly ☐	☐																				
	Four weekly ☐	☐																				
	Monthly ☐	☐																				
	Other ☐	☐																				

229. Is relief due under S. 480B ("week 53")

Yes ☐ No ☐Yes ☐ No ☐

Special Assignee Relief Programme (SARP)

Employment / Pension, etc.
No. ☐Employment / Pension, etc.
No. ☐

If you are claiming SARP relief please state

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

Research and Development

231. (a) Amount of research and development credit claimed under S. 472D for 2025	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00
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(Note: enter the full amount surrendered by your employer to you under S. 766(2A(a)) or S. 766C(2) which is relevant to the employer's accounting period ending in the year 2024)																						
(b) Amount of unused credit carried forward under S. 472D(4) from previous year	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00
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Foreign Tax

232. (a) Amount of income included above, if any, that has been subject to foreign tax in a Treaty State	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>.00</td></tr></table>										.00
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(b) Amount of non-refundable foreign tax paid on this income	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>											<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										