

Form 12

1998/99 Tax Return (Employees and Pensioners)



Please quote this number in all correspondence or when calling at your tax office

Your RSI Number

Employer's Reg. No.

Office Hours
Monday - Friday
9.30 a.m. - 5.00 p.m.

RETURN OF INCOME AND CAPITAL GAINS FOR YEAR ENDED 5 APRIL 1999

CLAIM FOR ALLOWANCES AND RELIEFS FOR YEAR ENDED 5 APRIL 1999

This form is to be completed by a person (other than a Company Director) whose main source of income is from an employment or pension. It should be sent to the return address shown.

Return address

All amounts returned on this form **MUST** be expressed in IR£

Use any envelope and write "FREEPOST" above the address

NO STAMP REQUIRED

NOTICE

You are hereby required, under Section 879 Taxes Consolidation Act 1997, by the Inspector of Taxes named above to prepare and deliver, on or before 31 January 2000, a tax return on this prescribed form for the year of assessment ended on 5 April 1999.

NOTES

One-Parent Family Allowance may be claimed by widowed persons or other single parents who have the custody of, and maintain at their own expense, a dependent child, stepchild or adopted child who is under 16 years of age or over 16 years of age but is receiving full-time education at a recognised educational establishment or is receiving at least 2 years full-time training for a trade or profession or is permanently incapacitated. The allowance is not due in the case of a married couple or an unmarried couple who are living together.

Widowed Parent Allowance may also be claimed for 1998/99 by a parent with a dependent child (see above for "dependent child") whose spouse died between 6 April 1993 and 5 April 1998.

Revenue Job Assist may be claimed if you were unemployed for 12 months or more and took up a qualifying job in the tax year.

Exemption limits. Persons with income below the following amounts for 1998/99 will not be liable for Income Tax.

	Under 65	65-74	75 or over
Single or Widowed	£4,100	£5,000	£5,500
Married Couple (Combined Incomes)	£8,200	£10,000	£11,000

These limits are increased by £450 each for the first and second child and £650 for each subsequent child.

Where income is not greatly above the exemption limits, marginal relief may apply. Further details can be obtained from the tax office or the Central Telephone Information Office at (01) 878 0000.

All Revenue Forms and Information Leaflets are available from the Revenue Forms and Leaflets Service at (01) 878 0100.

Penalties: There are penalties of up to £10,000 for failure to make a correct return, where required.

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 of the amount of income derived from each source in the year ended 5 April 1999, and
- All disposals and acquisitions of chargeable assets and of the amount of chargeable gains which accrued to me in the year ended 5 April 1999.

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

Signature

Date

Address

Telephone No.

INCOME FROM EMPLOYMENTS FOR THE YEAR ENDED 5 APRIL 1999

Where there is no income under a heading write "NONE"

Main Employments/Pensions

(INCLUDE SOCIAL WELFARE PENSIONS IN APPROPRIATE PANEL ON NEXT PAGE)

	SELF		SPOUSE
Employer's Name/Source of Pension	<input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>
Address	<input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>
Employer's PAYE registered number (if known)	<input style="width: 60%;" type="text"/>	P1	<input style="width: 60%;" type="text"/>
Description of employment (e.g. carpenter, nurse, printer etc.)	<input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>
State amount of salary/pension in year ended 5 April 1999 (attach Form P60)	£ <input style="width: 60%;" type="text"/>		£ <input style="width: 60%;" type="text"/>
Other Payments, e.g. payments received on commencement/cessation of employment, or in consideration of change in conditions of employment or restrictive covenants.	£ <input style="width: 60%;" type="text"/>		£ <input style="width: 60%;" type="text"/>
Nature of Payment (give a brief description)	<input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>
If you are related to your employer by marriage or otherwise, state relationship	<input style="width: 60%;" type="text"/>	M1/V7	<input style="width: 60%;" type="text"/>

Other Employments/Pensions

	SELF		SPOUSE
Employer's Name/Source of Pension	<input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>
Address	<input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>
Employer's PAYE registered number (if known)	<input style="width: 60%;" type="text"/>	P1	<input style="width: 60%;" type="text"/>
Description of employment (e.g. carpenter, nurse, printer etc.)	<input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>
State amount of salary/pension in year ended 5 April 1999 (attach Form P60)	£ <input style="width: 60%;" type="text"/>		£ <input style="width: 60%;" type="text"/>
Other Payments, e.g. payments received on commencement/cessation of employment, or in consideration of change in conditions of employment or restrictive covenants.	£ <input style="width: 60%;" type="text"/>		£ <input style="width: 60%;" type="text"/>
Nature of Payment (give a brief description)	<input style="width: 100%;" type="text"/>		<input style="width: 100%;" type="text"/>
If you are related to your employer by marriage or otherwise, state relationship	<input style="width: 60%;" type="text"/>	M1/V7	<input style="width: 60%;" type="text"/>

Other Benefits from Office/Employment

Please give the following details in respect of any benefits supplied by either your own or your spouse's employer in the year ended 5 April 1999

			SPOUSE
Car	Make and Model	E3	<input style="width: 100%;" type="text"/>
	Original Market Value	£	<input style="width: 60%;" type="text"/>
	Date Car Supplied	/ /	<input style="width: 60%;" type="text"/>
	Total Annual Mileage	<input style="width: 60%;" type="text"/>	<input style="width: 60%;" type="text"/>
	Annual Business Mileage	<input style="width: 60%;" type="text"/>	<input style="width: 60%;" type="text"/>
		Tick (✓) appropriate box where the employer bore, directly or indirectly, the cost of:	
	Road Tax <input type="checkbox"/> Insurance <input type="checkbox"/>		Road Tax <input type="checkbox"/> Insurance <input type="checkbox"/>
	Servicing/Repairs <input type="checkbox"/> Private Fuel <input type="checkbox"/>		Servicing/Repairs <input type="checkbox"/> Private Fuel <input type="checkbox"/>
Preferential Loan	Amount, if any, reimbursed to employer	£	<input style="width: 60%;" type="text"/>
	Amount of Loan	£	<input style="width: 60%;" type="text"/>
	Interest Rate	<input style="width: 60%;" type="text"/>	<input style="width: 60%;" type="text"/>
	Purpose of Loan	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
VHI/BUPA Subscriptions	Amount paid by your employer	£	<input style="width: 60%;" type="text"/>
Other Benefits , (whether in cash or otherwise, e.g. Luncheon Vouchers, Bonus Bonds, Prizes, Incentives, Holidays, Personal Expenses paid by Employer etc.)		£	<input style="width: 60%;" type="text"/>

OTHER INCOME FOR THE YEAR ENDED 5 APRIL 1999

Where there is no income under a heading write "NONE"

Payments including Social Welfare Pensions

(Include Disability Benefit, Unemployment Benefit, Old Age Pension, Widows'/Widowers' Pension, Retirement and Invalidity Pensions and One-Parent Family Payment)

	SELF	SPOUSE
Type of Payment/Pension	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Date payment started (if after 6 April 1998)	<input style="width: 50%;" type="text"/> / <input style="width: 20%;" type="text"/> / <input style="width: 30%;" type="text"/>	<input style="width: 50%;" type="text"/> / <input style="width: 20%;" type="text"/> / <input style="width: 30%;" type="text"/>
Date payment ceased, if ceased	<input style="width: 50%;" type="text"/> / <input style="width: 20%;" type="text"/> / <input style="width: 30%;" type="text"/>	<input style="width: 50%;" type="text"/> / <input style="width: 20%;" type="text"/> / <input style="width: 30%;" type="text"/>
Amount of payment	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
If amount is not known state weekly amount	£ <input style="width: 100%;" type="text"/>	E4 E7/E9 £ <input style="width: 100%;" type="text"/>

Deposit Interest

Deposit Interest from "Special Savings Accounts" - subject to 20% DIRT - need not be returned unless you are entitled to claim a refund of DIRT

	SELF	SPOUSE
Gross Interest from which Irish tax was deducted	£ <input style="width: 100%;" type="text"/>	£ <input style="width: 100%;" type="text"/>
Name of Bank, Building Society etc.	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
	C1/G1	
Untaxed Interest	£ <input style="width: 100%;" type="text"/>	D5 £ <input style="width: 100%;" type="text"/>
Source (Government Stocks, Credit Union Dividends, Name of Foreign Bank etc.)	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

Foreign Bank Accounts

Were you or your spouse the beneficial owner of any foreign Bank Account in year ended 5 April 1999?

SELF	SPOUSE
YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>

Include details of interest received from these accounts in panel for **Deposit Interest** above.

Rents

Rents from letting of property, including land (State address(es) of property let, and give details of receipts and expenses on a separate sheet)

	SELF	SPOUSE
Enter Net Rent here	£ <input style="width: 100%;" type="text"/>	D7 £ <input style="width: 100%;" type="text"/>

Other Income

Other Income not shown above (give details here)

	SELF	SPOUSE
Investment Income	£ <input style="width: 100%;" type="text"/>	D5 £ <input style="width: 100%;" type="text"/>
Trading or Professional Income	£ <input style="width: 100%;" type="text"/>	D2/H2 £ <input style="width: 100%;" type="text"/>
Patent Royalties (unless you are the original inventor)	£ <input style="width: 100%;" type="text"/>	D2/H2 £ <input style="width: 100%;" type="text"/>
Other Income (including Deeds of Covenant)	£ <input style="width: 100%;" type="text"/>	£ <input style="width: 100%;" type="text"/>
Maintenance Payments Received (Attach accounts or an itemised list as appropriate for each heading)	£ <input style="width: 100%;" type="text"/>	D2/H2 £ <input style="width: 100%;" type="text"/>

Profits from Farming (attach details)

State the location of all lands in the State owned and/or occupied by you or your spouse.

	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Acreage	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Profits	£ <input style="width: 100%;" type="text"/>	D2/H2 £ <input style="width: 100%;" type="text"/>

INTEREST PAID

INTEREST PAID ON MAIN RESIDENCE LOANS (attach certificate(s) unless the lender is a Building Society)

Lender's Name	<input style="width: 100%;" type="text"/>	Loan A/C No.	<input style="width: 100%;" type="text"/>	Date of Loan	<input style="width: 20%;" type="text"/> / <input style="width: 20%;" type="text"/> / <input style="width: 20%;" type="text"/>
---------------	---	--------------	---	--------------	--

If loan is in joint names state	Name of other person	<input style="width: 100%;" type="text"/>	His/Her RSI No	<input style="width: 100%;" type="text"/>
---------------------------------	----------------------	---	----------------	---

Is this your first home loan? tick (✓) appropriate box	Self	Spouse
	J4	J4
	YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>
Is your main residence in a Designated Area?	YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>

Interest paid in year ended 5/4/1999	Self	Spouse
	J5	J5
	£ <input style="width: 100%;" type="text"/>	£ <input style="width: 100%;" type="text"/>

OTHER INTEREST PAID - Loans applied in acquiring interest in unquoted companies etc.

Name and address of Lending Agency	Date & Purpose of Loan	Amount of Loan
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>

Interest paid in year ended 5/4/1999	Self	Spouse
	J6	J6
	£ <input style="width: 100%;" type="text"/>	£ <input style="width: 100%;" type="text"/>

CLAIM FOR ALLOWANCES AND RELIEFS FOR 1998/99

PERSONAL ALLOWANCE- Tick (✓) appropriate box **K1**

MARRIED **02** SINGLE **01** WIDOWED **03** MARRIED but living apart **01**

If MARRIED enter spouse's name Date of marriage (if after 5/4/98) / / Spouse's RSI No.

If WIDOWED state date of spouse's death (if after 5/4/93) / / If separated/divorced state date of separation (if after 5/4/98) / /

AGE ALLOWANCE: State Date of Birth (if aged 65 or over in year to 5/4/99) Self / / **A3** Spouse / /

BLIND ALLOWANCE- Tick (✓) appropriate box One Spouse Blind **W6** Both Spouses Blind

REVENUE JOB ASSIST - Tick (✓) if claimed Attach Form RJA1 unless already submitted **F2/F3/V9**

DEPENDENT RELATIVE ALLOWANCE

Relative's Name and RSI No. **K6** Date of Birth / /

Income for 1998/99 Details of Help given by others

INCAPACITATED PERSON - Allowance for employing a carer (Attach Form HK1 unless already submitted) Amount paid in year to 5/4/99 £ **K7**

MAINTENANCE PAYMENTS (If first claim, attach evidence) Amount paid in year to 5/4/99 £ **A9**

MEDICAL EXPENSES (Attach Form MED1) Amount claimed for year to 5/4/99 £ **H5**

MEDICAL INSURANCE Name of Authorised Insurer Amount paid in year to 5/4/99 £ **M4**

PERMANENT HEALTH BENEFIT Name of Insurer Amount paid in year to 5/4/99 £ **M5**

RENT RELIEF (Attach form RENT 1 unless already submitted) Amount paid in year to 5/4/99 **M9/M8**

TUITION FEES paid to an approved college or for an approved training course (Attach receipt) Amount paid in year to 5/4/99 **£A**

OTHER ALLOWANCE specify Amount paid in year to 5/4/99, if relevant £

Tick (✓) the appropriate box if you wish to claim any of these allowances and supply the details requested below (see notes on front page).

(a) ONE-PARENT FAMILY ALLOWANCE **M6** (b) WIDOWED PARENT ALLOWANCE **B2** (c) INCAPACITATED CHILD ALLOWANCE **B8** (d) INCREASED EXEMPTION/DEPENDENT CHILDREN **B5**

Child's Name	Date of Birth	Child's Income for 1998/99 where (a) or (c) is claimed	Name of School if receiving full-time education OR Name of Employer if receiving at least 2 years training for a trade or profession OR Nature of Incapacity, if relevant.

One-Parent Family Allowance may not be claimed in the case of a married couple or an unmarried couple who are living together.

EXPENSES IN EMPLOYMENT

If approved "Flat Rate" expenses apply you need not complete this section

Expenses wholly, exclusively and necessarily incurred in the performance of the duties of the employment in year ended 5 April 1999 (details should be set out on a separate sheet).

SELF **W1/V6** SPOUSE

Payments Made Under Deeds Of Covenant

If this is a first claim attach copy of the Deed of Covenant

A6

Date of Deed	To whom paid - Name & Address	Relationship (if any)	Gross Paid 1998/99

CAPITAL GAINS TAX

1. In the year ended 5 April 1999, did you or your spouse acquire, sell, exchange or otherwise dispose of any chargeable assets, (e.g. land, shares, paintings, antiques etc.)?

Tick (✓) as appropriate

SELF	SPOUSE
YES <input type="checkbox"/> NO <input type="checkbox"/>	YES <input type="checkbox"/> NO <input type="checkbox"/>

2. If the answer is "YES" please attach as appropriate a statement showing:

- (a) Description of Asset(s); (b) Date of Acquisition; (c) Cost or acquisition value;
 - (d) Date of disposal; (e) Disposal price; (f) Computation of the chargeable gain/loss.
- In the case of a disposal enter the amount of chargeable gain/loss here

£