

Personal Tax Return 2017 - 1st January 2017 to 31st December 2017
Information guide to complete the return

If you are assessed jointly please provide all details for your spouse also

Income Tax

1. Any changes to your personal circumstances.
2. Spouse and marriage details – new mandatory requirements:
 - a. Spouse's pre-marriage surname, if relevant
 - b. Spouse's PPS number
 - c. Date of marriage
3. Do you hold a full medical card?
4. Any changes in tax residency during 2017.
5. Trading income details and related capital allowances, etc – where we do not already have these details.
6. Rental income from Ireland, related expenses, loan interest and any tax reliefs relating to rental income. Please itemise between residential and commercial properties.
7. Rental income from countries other than Ireland, related expenses, loan interest and any tax reliefs relating to rental income. Please include details of any foreign taxes paid in relation to such rents.
8. Income received from Government stocks/bonds, credit union dividends, other investment income not taxed at source.
9. Irish bank deposit interest.
10. Income from Irish dividends.
11. Fees, commissions, any other investment or sundry income not otherwise listed.
12. Details of exempt income (artists exemption, woodland gains, patent income, rent-a-room scheme, childcare, etc).
13. P60's in respect of all Irish employments or pensions (including lump sums) subject to PAYE earned during the year.
14. Details of all Irish employments, pensions (including lump sums) and benefits in kind not subject to PAYE earned during the year.
15. Any allowable deductions incurrent in employments not covered by your employer(s).
16. Details of any social welfare income received including state pension, maternity benefit, etc.
17. Details of any share options exercised during the year and taxes paid to date thereon.
18. Details of foreign income received (deposit interest, pensions, investments, rents, employments, dividends, life policies, offshore funds, etc) including any foreign tax paid in relation thereto.
19. Details of all off shore investments and bank accounts during 2017 including foreign life policies, offshore funds and other offshore products.
20. Details of any maintenance payments received.
21. Details of any other income not listed above.
22. Details of any covenants, annuities or maintenance paid.
23. Details of rents paid to non-resident landlords including any taxes deducted by you at source.
24. Details of amounts paid into personal pension/PRSA funds (exclude company pension contributions or contributions processed through the PAYE system) in 2017 together with any additional lump sum payments, AVC's, etc, made/to be made between 1st January 2018 and 31st October 2018.
25. Details of interest on any loans (excluding home loans) for which you are entitled to tax relief (please note home loan interest relief is granted at source through your lender. If you are not receiving the relief please forward details so a claim can be made to the relevant section)

26. Medical expenses and non-routine dental expenses you or your spouse incurred during 2017 for which you did not receive reimbursement from any source (medical insurer, government, etc.) including nursing homes.
27. Tax related investments such as; EIS, BES, films, property related, seed capital, etc.
28. PHI / income protection insurance premiums paid.
29. Third level tuition fees paid to approved colleges on behalf of yourself or others.
30. Details of any incentive based property or other investments.
31. Any other allowance, tax credit or tax relief you think you are entitled to:
 - a. home carer tax credit
 - b. employee tax credit
 - c. earned tax credit
 - d. blind persons tax credit
 - e. dependent relative tax credit
 - f. incapacitated child
 - g. employment of carer for incapacitated individual
 - h. one family tax credit
 - i. rent tax credit
 - j. age tax credit
 - k. home renovation incentive
 - l. year of marriage or registration of civil partnership review
 - m. donations to approved sports bodies

Please note the above is for guidance purposes and is not exhaustive

Capital Gains Tax – asset disposals

Details of all capital disposals must be included on your personal tax return irrespective of whether or not a gain arises either through losses or CGT reliefs. Any losses arising need to be recorded on your return in order that they can be utilised in 2017 or in future years.

The following details are required regarding each capital asset disposal in 2017:

- Details of the disposed asset
- Date of disposal
- Sales proceeds
- Sales costs
 - Professional fees
 - Estate agents fees
 - Other fees or costs
- Date(s) of purchase
- Purchase consideration at each purchase date in the event that the asset was purchased over a series of transactions
- Purchase costs
 - Professional fees
 - Other fees or costs
- Enhancement expenditure and dates of such expenditure

Capital Gains Tax (CGT) – asset acquisitions

Details of all chargeable assets acquired during 2017.