

Use of Tax Returns and Other Forms

Part 37-00-09

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1. Introduction

This Instruction lists some of the main Revenue forms in use and the circumstances in which they should be used.

Revenue provides high quality and comprehensive online services, and it is our stated preference to prioritise our online services. We recognise, though, that some customers may not have the capacity to use our online services and therefore we provide paper forms to facilitate customers to meet their obligations to register, file or pay.

All downloadable forms are accessible by the relevant tax type heading on www.revenue.ie.

2. Use of Forms - General

In line with our Charter of Rights, we have simplified customers' compliance obligations, for example, by simplifying and pre-populating tax return forms where possible.

The incorrect use of paper forms gives rise to demands for the printing of large quantities of paper forms at considerable cost and denies taxpayers the opportunity to use the more user-friendly, convenient and quicker online alternatives.

3. Revenue forms in PAYE areas

The forms available for PAYE taxpayers are listed on www.revenue.ie. These forms are also available from Revenue's Forms and Leaflets service - LoCall 1890 306 706, (ROI only) + 353 1 702 3050 (if calling from abroad).

3.1 Form 12

The Form 12 is a return of income and claim form for tax credits, allowances and reliefs. This form is to be completed by a person whose main source of income is from a PAYE employment or pension, or a non-proprietary company director who pays all his or her Income Tax under the PAYE system.

PAYE customers may choose to complete a Form 12 or may be requested to do so by Revenue.

The Form 12 is available in both paper and online format. The online form is simpler to complete than the paper version. It includes certain important information from the customer's Revenue record to help him or her complete the Return. The online Form 12 is available in PAYE Services in myAccount.

3.2 Form 12S

The Form 12S for Employees, Pensioners and Non–Proprietary Directors is a shorter version of the Form 12.

3.3 Form 12A

Form 12A has been replaced by the *Jobs and Pensions* service, an online service that allows customers register their new job (or private pension) with Revenue. Employees must register their first job in Ireland using this service.

This service is available in myAccount by clicking on the *Jobs and Pensions* card on the Revenue homepage www.revenue.ie.

Customers, including those starting work for the first time in Ireland, must register for myAccount to use the *Jobs and Pensions* service.

Employees unable to use online services should contact their Revenue office for assistance.

3.4 Form P50

The Form P50 is used to claim a repayment of income tax and/or Universal Social Charge (USC) during a period of unemployment. The completed form is sent to the customer's Revenue office together with Form P45 (Parts 2 & 3) given to them by their former employer.

4. Revenue forms in non-PAYE areas

4.1 Forms 11, 11S

These are annual Return Forms for the self-employed, proprietary company directors and persons with net non-PAYE income of €5,000 or more per annum. These forms are for use in Income Tax areas only.

4.2 Form 54 Claims (incorporating Form 54D)

Form 54 Claims is a form on which a person **who is neither a PAYE taxpayer nor subject to self assessment** can claim a refund of tax credits/tax deducted at source from income, for example dividend income, covenant income, Deposit Interest Retention Tax, etc. It is not suitable for a taxpayer with income from salaries, wages, pensions, etc.