

PPS No. [] [] [] [] [] [] [] [] [] []

When completing this return you should read the accompanying Helpsheets. If you have not received a copy of the Helpsheets you can get one from Revenue's website www.revenue.ie (under 'Forms' - 'Tax Returns'), from Revenue's Forms & Leaflets Service by phoning LoCall 1890 306 706 or from your local Revenue office. This return is only to be used for the 2009 Income Tax year.

When completing this return, remember:

- Use CAPITAL LETTERS. Write clearly and accurately within boxes, do not join your writing. This return will be scanned.
- Any panel(s) or section(s) that do not require an entry should be left blank,
- In date boxes enter the format of Day / Month / Year - DD/MM/YYYY - 31/10/2009,
- Use BLUE ink when completing this form.
- The terms "S." and "TCA 1997" in this form refer to "Section" and "Taxes Consolidation Act 1997".

A - PERSONAL DETAILS [1 - 21]

1. If you are completing this return on behalf of a deceased individual enter the date of death. (Note: in the case of a married person, only complete this section where the deceased was the assessable spouse in the period to which this return refers.) (DD/MM/YYYY) [] [] / [] [] / [] [] [] []

2. Tick the box to indicate your marital status:
- (a) Single
 - (b) Married
 - (c) Married but living apart
If wholly or mainly maintaining your spouse tick box
 - (d) Widowed
 - (e) Divorced

3. If your personal circumstances changed in 2009 tick the box to indicate your previous status and state date of change:
- Single Married Widowed
 Married but living apart Divorced
 Date of Marriage (DD/MM/YYYY) [] [] / [] [] / [] [] [] []
 Date of Separation/Divorce (DD/MM/YYYY) [] [] / [] [] / [] [] [] []
 Spouse's date of death (DD/MM/YYYY) [] [] / [] [] / [] [] [] []

4. If married, tick the box to indicate basis of assessment applicable for 2009:
 Joint Assessment Separate Assessment Single Treatment

5. State the number of Dependent Children: [] []

6. If you wish to claim Widowed Parent Tax Credit state date of death of spouse (DD/MM/YYYY) [] [] / [] [] / [] [] [] []

7. Your Date of Birth: (DD/MM/YYYY) [] [] / [] [] / [] [] [] []

8. Spouse's Details:

(a) PPS No.	[] [] [] [] [] [] [] [] [] []	OR, if unknown,	(Pre-marriage) Surname	[] [] [] [] [] [] [] [] [] [] [] [] [] [] [] []
(b) Date of Birth (DD/MM/YYYY)	[] [] / [] [] / [] [] [] []		First name(s)	[] [] [] [] [] [] [] [] [] [] [] [] [] [] [] []

Tick the box(es) to indicate for 2009 if you and/or your spouse were:

	Self	Spouse
9. Permanently Incapacitated	<input type="checkbox"/>	<input type="checkbox"/>
10. A Proprietary Director, i.e. owned/controlled more than 15% of the share capital of a company	<input type="checkbox"/>	<input type="checkbox"/>
11. A holder of a 'full' Medical Card	<input type="checkbox"/>	<input type="checkbox"/>

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Self

Spouse

Tick the box(es) to indicate for 2009 if you and/or your spouse were:

12. Entitled to an exemption from PRSI

(a) State reason - Self

(b) State reason - Spouse

13. Entitled to an exemption from Health Contribution

(a) State reason - Self

(b) State reason - Spouse

14. A farmer

Residence status for the year 2009 [15 - 20]

See *Guide to Completing 2009 Pay and File Returns* for more information on the "Extent of Liability to Income Tax" of individuals who are either not resident or not domiciled in Ireland.

Remittances

15. If you are a citizen of Ireland, resident but not ordinarily resident in the State, tick the box

16. If you are resident but not domiciled in Ireland, tick the box

If either of the above questions applies, you are assessable to tax on your Irish income and remittances of foreign income.
Enter the amount of the remitted income in the Foreign Income Panel.

Non-resident

17. If you are non-resident, tick the box

18. If you are resident in another Member State of the European Communities, tick the box

19. A non-resident is not due any tax credits or reliefs except as provided for in Section 1032(2) TCA 1997.

If you wish to claim a portion of the allowances/reliefs under S. 1032(2) TCA 1997 state the amount of your:

(a) Income chargeable in the State , , . 00

(b) World income (includes income chargeable in the State) , , . 00

In the case of **married persons** where either or both spouses are non-resident, they are both taxed as single individuals unless the income of both spouses is fully chargeable to Irish tax.

20. If you are married and all of your own income and your spouse's income is chargeable to income tax in Ireland and you wish to claim the married person's tax credit, tick the box

Expression of Doubt

21. If you have a genuine doubt about the tax treatment of any item in the return, tick the box and enclose a letter setting out clearly the point at issue.

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Line	Self	Spouse

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PPS No.

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B - INCOME FROM TRADES, PROFESSIONS OR VOCATIONS [101 - 152]
(Including Farming & Partnership Income) (Entries on page 5 opposite ⇨)101. Tick the box(es) to indicate to whom the income in each column refers. In Trade 3 column enter the number of trades for which information is being included, if applicable

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 pages 6 and 7.

103. If this source of income ceased during the year 2009 state the date of cessation (DD/MM/YYYY) ⇨

Profit assessable in 2009

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

(b) Amount of adjusted net loss for accounting period

105. (a) Enter the **assessable** profit (if a loss show **0.00**)

This should include income assessable under S. 98A(4) TCA 1997, (Reverse Premiums in trading situations) where appropriate

(b) If a Double Rent Deduction has been claimed as an expense, in arriving at the assessable profit figure above, enter the amount of the additional deduction here

(c) If any of the profits entered at Line 105(a) refer to **Stallion Fees**, enter that amount here(d) If any of the profits entered at Line 105(a) refer to **Greyhound Stud Fees**, enter that amount here

106. Balancing Charges

107. Unused Capital Allowances from a prior year

Capital Allowances for the year 2009 [108 - 111]108. Where a claim to tax relief on **property based incentive schemes** is included below, tick the box and give details in Panel N on page 22 of this return.

109. Machinery and Plant ⇨

110. Industrial Buildings and/or Farm Buildings Allowance

111. Other

Losses [112 - 113]112. (a) If you wish to **claim** for relief under S. 381 TCA 1997, to set any loss in this trade made in the year 2009 against your other income, enter the amount of the loss. Claim to be made on or before 31/12/2011.(b) If there are no/insufficient profits, and you wish to **claim** to add any unused current year Capital Allowances to any loss made in the trade for this year (S. 392 TCA 1997), enter the relevant amount. Claim to be made on or before 31/12/2011.

(c) Total loss for offset against other income

Unused losses from a prior year

113. (a) Amount of unused losses from a prior year (S. 382 TCA 1997) other than residential development land losses where the relevant claim was not made to and received by Revenue before 7/4/2009.

(b) In respect of unused residential development land losses from a prior year where the relevant claim was not made to and received by Revenue before 7/4/2009, state:

(i) Amount of tax credit due in respect of these losses (S. 644AA(6) and (8) TCA 1997).

(ii) Amount of tax payable on the profits or gains of the combined trade (S. 644AA(7) TCA 1997).

Election under Section 657B TCA 1997114. To **elect** under S. 657B TCA 1997 to have the aggregate of all 'specified payments' received and chargeable in 2009 treated as arising in six equal instalments, chargeable in the year of assessment 2009 and the five succeeding years tick the box. Election to be made on or before 31/10/2010. (This election cannot be altered and is irrevocable).**Review of Income Tax Year 2008** (Only complete this section if a review of 2008 is required)115. (a) Tick the box if there was a change in Accounting Date (S. 65(3) TCA 1997)(b) Tick the box if a cessation of trade took place in 2009 (S. 67(1)(a)(ii) TCA 1997)

(c) Profits assessed in 2008 year of assessment

(d) Revised profits assessable in 2008 year of assessment ⇨

Credit for Professional Services Withholding Tax (PSWT)116. Gross withholding tax in the basis period for 2009 on fees for Professional Services.
Do not include credit for Relevant Contracts Tax paidFOR OFFICE USE ONLY

PPS No.

Primary Trade

Self Spouse

Trade 2

Self Spouse

Trade 3

Self Spouse

101

102																		

103 / /

/ /

/ /

104(a)																		
104(b)																		
105(a)																		
105(b)																		
105(c)																		
105(d)																		
106																		
107																		

108

109																		
110																		
111																		

112(a)																		
112(b)																		
112(c)																		

113(a)																		
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113(b)(i)																		
113(b)(ii)																		

114

115(a)																		
115(b)																		
115(c)																		
115(d)																		

116																		
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EXTRACTS FROM ACCOUNTS [117 - 152]

Primary Trade

Trade 2

Trade 3

Accounts Information Period (must be completed)

117. (DD/MM/YYYY) From [] [] / [] [] / [] [] [] [] [] [] / [] [] / [] [] [] [] [] [] / [] [] / [] [] / [] [] [] [] [] []

118. (DD/MM/YYYY) To [] [] / [] [] / [] [] [] [] [] [] / [] [] / [] [] / [] [] [] [] [] [] / [] [] / [] [] / [] [] [] [] [] []

Extracts From Accounts, pages 6 and 7, must be completed in all cases where you or your spouse are in receipt of trading or professional income, except where either Lines 119 or 120 apply.

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

120. Where the income arises from a partnership, enter the tax reference of the partnership [] [] [] [] [] [] [] [] [] [] [] [] [] [] [] []

Income [121 - 123]

121. Sales/Receipts/Turnover [] [] [] [] [] [] [] [] . 00 [] [] [] [] [] [] [] [] . 00 [] [] [] [] [] [] [] [] . 00

122. Receipts from Government Agencies (GMS, etc.) [] [] [] [] [] [] [] [] . 00 [] [] [] [] [] [] [] [] . 00 [] [] [] [] [] [] [] [] . 00

123. Other Income including tax exempt income [] [] [] [] [] [] [] [] . 00 [] [] [] [] [] [] [] [] . 00 [] [] [] [] [] [] [] [] . 00

Trading Account Items [124 - 125]

124. Purchases [] [] [] [] [] [] [] [] . 00 [] [] [] [] [] [] [] [] . 00 [] [] [] [] [] [] [] [] . 00

125. Gross Trading Profits [] [] [] [] [] [] [] [] . 00 [] [] [] [] [] [] [] [] . 00 [] [] [] [] [] [] [] [] . 00

Expenses and Deductions [126 - 133]

126. Salaries/Wages, Staff costs [] [] [] [] [] [] [] [] . 00 [] [] [] [] [] [] [] [] . 00 [] [] [] [] [] [] [] [] . 00

127. Sub-Contractors [] [] [] [] [] [] [] [] . 00 [] [] [] [] [] [] [] [] . 00 [] [] [] [] [] [] [] [] . 00

128. Consultancy, Professional fees [] [] [] [] [] [] [] [] . 00 [] [] [] [] [] [] [] [] . 00 [] [] [] [] [] [] [] [] . 00

129. Motor, Travel and Subsistence [] [] [] [] [] [] [] [] . 00 [] [] [] [] [] [] [] [] . 00 [] [] [] [] [] [] [] [] . 00

130. Repairs/Renewals [] [] [] [] [] [] [] [] . 00 [] [] [] [] [] [] [] [] . 00 [] [] [] [] [] [] [] [] . 00

131. Depreciation, Goodwill/Capital write-off [] [] [] [] [] [] [] [] . 00 [] [] [] [] [] [] [] [] . 00 [] [] [] [] [] [] [] [] . 00

132. (a) Provisions including bad debts - positive [] [] [] [] [] [] [] [] . 00 [] [] [] [] [] [] [] [] . 00 [] [] [] [] [] [] [] [] . 00

(b) If negative state amount here [] [] [] [] [] [] [] [] . 00 [] [] [] [] [] [] [] [] . 00 [] [] [] [] [] [] [] [] . 00

133. Other Expenses (Total) [] [] [] [] [] [] [] [] . 00 [] [] [] [] [] [] [] [] . 00 [] [] [] [] [] [] [] [] . 00

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C - IRISH RENTAL INCOME [201 - 211]

	Self	Spouse
201. *Where a claim to tax relief on property based incentive schemes is included at Lines 206(c) or 208(b) tick <input checked="" type="checkbox"/> the box and give details in Panel N on page 22 of this return	<input type="checkbox"/>	<input type="checkbox"/>
202. Where the registration requirements of Part 7 of the Residential Tenancies Act 2004 have been complied with in respect of all residential premises tick <input checked="" type="checkbox"/> the box	<input type="checkbox"/>	<input type="checkbox"/>
203. Number of properties let	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/>
204. Area in hectares, if applicable	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
205. Gross Rent Receivable	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>
206. Expenses		
(a) Repairs	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>
(b) Allowable interest	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>
* (c) "Section 23" type relief where 2009 is the first year of claim	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>
(d) Exempt rental income from the leasing of farm land, under S. 664 TCA 1997	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>
(e) Other	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>
207. Amount of chargeable income after expenses but before Capital Allowances and losses (If a loss show 0.00)	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>
208. (a) Capital Allowances brought forward from a prior year	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>
* (b) Capital Allowances for the year 2009	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>
(c) Capital Allowances used against rental income in the year 2009	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>
209. If you wish to elect under Section 305(1)(b) TCA 1997 to set any unused Capital Allowances (not already ring-fenced), in respect of Buildings for 2009 against your other income state the amount of unused Capital Allowance available for offset below:		
(a) To which S. 409A TCA 1997 applies (restricted to €31,750)	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>
(b) To which S. 409A TCA 1997 does not apply (no restriction applies)	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>
210. Losses - Amount of unused losses from a prior year	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>

Non-resident Landlord

211. If you and/or your spouse are a non-resident landlord and your tenant has withheld tax from the rent, state:

(a) PPS number of tenant(s)

(b) Amount of Irish Tax withheld , ,

D - INCOME FROM IRISH EMPLOYMENTS (INCLUDING FOREIGN EMPLOYMENT EXERCISED IN THE STATE), OFFICES, PENSIONS, DIRECTORSHIPS, etc. [212 - 235]

212. (a) Gross amount of income from Irish employments, offices and non-Proprietary Directorships subject to PAYE	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>
(b) Gross amount of income from Irish Proprietary Directorships subject to PAYE	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>
213. (a) Gross amount of income subjected to PAYE attributable to the performance in the State of the duties of foreign employments	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/>
(b) If you are resident and non-domiciled, and wish to apply to have tax computed in accordance with S. 825B TCA 1997 include the amount on which you are liable to tax at (a) above and tick <input checked="" type="checkbox"/> box	<input type="checkbox"/>	<input type="checkbox"/>

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	Self				Spouse			
214. Gross amount of income from Public Sector employment where PRSI was paid under Class B, C, or D	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
215. Gross amount of income from certain Public Sector employment (Members of the Oireachtas, Judiciary, European Parliament, etc.)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
216. Income from Irish employment not subjected to PAYE	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
217. Other Payments (e.g. Payments received on commencement/cessation of employment, restrictive covenants, etc.)								
(a) Gross amount of payment(s)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(b) Amount chargeable to tax	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(c) Nature of Payment(s)	<input type="text"/>				<input type="text"/>			
(d) Amount of Top Slicing Relief (TSR) claimed in 2009	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
218. Allowable Deductions incurred in Employment								
(a) Nature of employment(s)	<input type="text"/>				<input type="text"/>			
(b) Expenses	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(c) Superannuation Contributions/AVC (where not deducted by Employer)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(d) Capital Allowances	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(e) Total of (b), (c) and (d) above	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(f) Amount of total at (e) referring to Proprietary Directorship income/salary	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(g) Amount of total at (e) referring to Employment income/salary	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
219. Taxable Benefits (not taxed at source under PAYE)								
(a) PRSAs <i>(Note to include this in Line 507(c) on page 16)</i>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(b) Shares/Securities <i>(Note to include all share awards in 2009)</i>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(c) Other	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Specify	<input type="text"/>				<input type="text"/>			
	<input type="text"/>				<input type="text"/>			

Social Welfare Payments, Benefits or Pensions received [220 - 223]

220. Illness/Occupational Injury/Jobseekers Benefits Enter taxable amount	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
221. Carer's Allowance paid by Dept. of Social & Family Affairs	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
222. Pre-Retirement Allowance	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
223. Other taxable Social Welfare Payments, Benefits or Pensions	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Irish Pensions received [224 - 227]

224. Early Farm Retirement Pension (subject to PAYE)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
225. Employment pension (subject to PAYE)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
226. Employment pension (not subjected to PAYE)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
227. 'Annuity' pension payable under an RAC or a PRSA	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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Income Levy - Gross Income from Employment/Pension

Self

Spouse

228. Gross amount of all employment and occupational pension **income**, before any deduction for superannuation, other pension contributions, or permanent health benefit. This is the *Gross Income for Income Levy* as shown in the Income Levy Certificate(s) 2009. Enter the full amount for the year.

(a) Period 1 January 2009 to 30 April 2009	[][] , [][][][] , [][][][] . [][] 00	[][] , [][][][] , [][][][] . [][] 00
(b) Period 1 May 2009 to 31 December 2009	[][] , [][][][] , [][][][] . [][] 00	[][] , [][][][] , [][][][] . [][] 00

229. Amount of Income Levy deducted

(a) Period 1 January 2009 to 30 April 2009	[][] , [][][][] , [][][][] . [][] 00	[][] , [][][][] , [][][][] . [][] 00
(b) Period 1 May 2009 to 31 December 2009	[][] , [][][][] , [][][][] . [][] 00	[][] , [][][][] , [][][][] . [][] 00

PAYE Tax deducted/refunded

230. (a) Total of all PAYE tax deducted per P60(s)/P45(s)
(Note: In respect of Proprietary Directorships, only tax remitted to Revenue should be entered here)

[][] , [][][][] , [][][][] . [][][][]	[][] , [][][][] , [][][][] . [][][][]
(b) PAYE Tax refunded for the Income Tax year 2009	[][] , [][][][] , [][][][] . [][] 00
(c) PAYE Tax underpaid (amount collected by reducing your tax credits for 2009)	[][] , [][][][] , [][][][] . [][] 00

Directorships

231. If you and/or your spouse held proprietary directorships in the year 2009, state each company's tax number and the percentage shareholding in each company

Company Tax Number	%	Tick <input type="checkbox"/> if spouse	Company Tax Number	%	Tick <input type="checkbox"/> if spouse
[][][][][][][][][][]	[][] . [][]	<input type="checkbox"/>	[][][][][][][][][][]	[][] . [][]	<input type="checkbox"/>
[][][][][][][][][][]	[][] . [][]	<input type="checkbox"/>	[][][][][][][][][][]	[][] . [][]	<input type="checkbox"/>

Convertible Securities

232. Chargeable event in 2009 (Section 128C TCA 1997)

(a) Enter the total amount chargeable	[][] , [][][][] , [][][][] . [][] 00	[][] , [][][][] , [][][][] . [][] 00
(b) If any part of the amount returned at (a) was taxed under the PAYE system enter the amount so taxed (Note to complete Line 219(b) if a charge arises on acquisition)	[][] , [][][][] , [][][][] . [][] 00	[][] , [][][][] , [][][][] . [][] 00

Share Options [233 - 235]

233. Share options exercised, released or assigned in 2009

(a) Enter total chargeable amount	[][] , [][][][] , [][][][] . [][] 00	[][] , [][][][] , [][][][] . [][] 00
(b) Enter amount of Relevant Tax on a Share Option (RTSO) paid	[][] , [][][][] , [][][][] . [][] 00	[][] , [][][][] , [][][][] . [][] 00

234. Deferred Payment (Seven year deferral under Section 128A TCA 1997)

If you or your spouse **elected** to defer payment of Income Tax on:

(a) a share option exercised in 2002 or period 1/1/2003 to 28/3/2003, and you or your spouse disposed of some or all of those shares in 2009, enter:

(i) The number of shares disposed of	[][][][] , [][][][] , [][][][]	[][][][] , [][][][] , [][][][]
(ii) The amount chargeable to Income Tax on the shares disposed of	[][] , [][][][] , [][][][] . [][] 00	[][] , [][][][] , [][][][] . [][] 00
(iii) The Income Tax payment due on the chargeable amount	[][] , [][][][] , [][][][] . [][] 00	[][] , [][][][] , [][][][] . [][] 00
(iv) Date on which share option originally exercised (DD/MM/YYYY)	[][] / [][] / [][][][]	[][] / [][] / [][][][]

(b) a share option exercised in 2002 and you or your spouse retained any of those shares as at the 31/12/2009, enter:

(i) The number of shares not disposed of at 31/12/2009	[][][][] , [][][][] , [][][][]	[][][][] , [][][][] , [][][][]
(ii) The amount chargeable to Income Tax on the shares not disposed of	[][] , [][][][] , [][][][] . [][] 00	[][] , [][][][] , [][][][] . [][] 00
(iii) The Income Tax due on the chargeable amount	[][] , [][][][] , [][][][] . [][] 00	[][] , [][][][] , [][][][] . [][] 00

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Share Options (contd.)

235. Election under Section 128A(4A) TCA 1997 (SO3 Election)

If you or your spouse made an election to substitute Market Value in place of Income Tax due, and the specified date for determining your payment on account arises in 2009, enter:

	Self	Spouse
(a) Date on which share option originally exercised (DD/MM/YYYY)	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
(b) Date of sale (if sold) (DD/MM/YYYY)	<input type="text"/> / <input type="text"/> / <input type="text"/>	<input type="text"/> / <input type="text"/> / <input type="text"/>
(c) Market Value of shares sold in 2009	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
(d) Where seven year deferral applied state the market value of shares retained at 31/12/2009	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
(e) If you or your spouse have previously made a 'payment on account' under S. 128A(4A) TCA 1997 against the Income Tax due on share options (SO3 Election) and have now disposed of any shares, state the aggregate of the net gains arising in the year ended 31/12/2009 Do not include losses in aggregate net gain	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00

E - FOREIGN INCOME [301 - 320] (enter amounts in €)

Foreign tax deducted should only be entered below if it is available as a credit against Irish Tax. If the foreign tax is only allowed as a deduction, the amount of income returned below should be net of this foreign tax. Where the foreign tax was refunded (or is refundable) by the foreign jurisdiction the gross amount of income should be returned below and the foreign tax should not be entered in this return. See *Guide to Completing 2009 Pay and File Returns* for more information on the taxation of foreign income.

301. Great Britain and Northern Ireland Dividends Net amount received	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
302. Foreign Pensions		
(a) Amount of State Welfare Pension(s)	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
(b) Amount of all Other Pension(s)	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
303. (a) EU Deposit Interest paid/credited in the period 1/1/2009 - 7/4/2009		
(i) Amount of EU Deposit Interest	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
(ii) Savings Directive withholding tax credit	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
(iii) Foreign tax (other than (ii) above)	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
(b) EU Deposit Interest paid/credited in the period 8/4/2009 - 31/12/2009		
(i) Amount of EU Deposit Interest	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
(ii) Savings Directive withholding tax credit	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
(iii) Foreign tax (other than (ii) above)	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
304. EU 'Other' Interest paid/credited in the period 1/1/2009 - 31/12/2009		
(a) Amount of EU 'Other' Interest	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
(b) Savings Directive withholding tax credit	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
(c) Foreign tax (other than (b) above)	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
305. (a) Gross income from Foreign Employments attributable to the performance outside the State of such employments on which Transborder Relief is not claimed	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
(b) Foreign tax deducted (if any and not refundable)	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
306. Gross income from Foreign Employment on which Transborder Relief is claimed	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
307. US Dividends - Enter gross amount (Enter the amount of Irish tax deducted, if any, on encashment of these dividends at Line 315 on page 12)	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
308. Canadian Dividends which suffered Irish tax on encashment - Enter gross amount (Enter the amount of Irish tax deducted, if any, on encashment of these dividends at Line 315 on page 12)	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00
309. Canadian Dividends which did not suffer Irish tax on encashment - Enter gross amount	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00	<input type="text"/> , <input type="text"/> , <input type="text"/> . 00

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Self

Spouse

310. Income from Foreign Trade/Profession on which no foreign tax was deducted

311. (a) Income from Foreign Trade/Profession on which foreign tax was deducted

(b) Amount of foreign tax deducted

312. Foreign Rental Income
(a) Number of foreign properties let

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

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

(ii) Allowable Interest

(d) Net profit on Foreign Rental properties

(e) Amount of foreign tax deducted

313. Income from all other Foreign Interest, Royalties, Annuities, Dividends, etc. on which no foreign tax deducted

(Enter the amount of Irish tax deducted, if any, on encashment of this income at Line 315 below)

314. (a) Income from all other Foreign Interest, Royalties, Annuities, Dividends, etc. on which foreign tax deducted

(b) Amount of foreign tax deducted

(Enter the amount of Irish tax deducted, if any, on encashment of this income at Line 315 below)

315. Irish tax deducted on encashment

316. Foreign Bank Accounts (Section 895 TCA 1997) Give the following details for each foreign bank account opened in 2009 of which you or your spouse were the beneficial owner of the deposits held

(a) Name & address of deposit holder (bank, etc.)

(b) Date account was opened (DD/MM/YYYY)

(c) Amount of money deposited on opening the account

(d) Name & address of intermediary through whom account was opened

Foreign Life Policies/Offshore Funds/Other Offshore Products [317 - 319]

317. Foreign Life Policies (Sections 730H, 730I, 730J, 730K TCA 1997) In respect of each Foreign Life 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 state:

(a) Relevant payment (S. 730J(a)(i)(I) TCA 1997)
(i) In respect of the period 1/1/2009 - 7/4/2009 taxable at 23%

(ii) In respect of the period 8/4/2009 - 31/12/2009 taxable at 25%

(b) Non-Relevant payment (S. 730J(a)(i)(II)(B) TCA 1997)
(i) In respect of the period 1/1/2009 - 7/4/2009 taxable at 26%

(ii) In respect of the period 8/4/2009 - 31/12/2009 taxable at 28%

(c) Non-Relevant payment (personal portfolio) (S. 730J(a)(i)(II)(A) TCA 1997)
(i) In respect of the period 1/1/2009 - 7/4/2009 taxable at 46%

(ii) In respect of the period 8/4/2009 - 31/12/2009 taxable at 48%

(d) Gain (personal portfolio) (S. 730K(1)(a) TCA 1997)
(i) In respect of the period 1/1/2009 - 7/4/2009 taxable at 46%

(ii) In respect of the period 8/4/2009 - 31/12/2009 taxable at 48%

(e) Gain (S. 730K(1)(b) TCA 1997)
(i) In respect of the period 1/1/2009 - 7/4/2009 taxable at 26%

(ii) In respect of the period 8/4/2009 - 31/12/2009 taxable at 28%

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317. **Contd.** In respect of any such policies issued in 2009 state:
 (f) Name & address of person who commenced the foreign life policy
 (g) Terms of the policy
 (h) Annual premiums payable
 (i) Name & address of the person through whom the foreign life policy was acquired

Self	Spouse
, , . 00	, , . 00

318. **Offshore Funds** (Part 27 Ch 4 TCA 1997) Give the following details in respect of any material interest in 'regulated offshore fund(s)' (those coming within Section 747B(2A)) **in the EU or EEA, or in a Member State of the OECD with which Ireland has a Double Taxation Agreement.**

(a) Relevant payment (S. 747D(a)(i)(I)(B) TCA 1997)
 (i) In respect of the period 1/1/2009 - 7/4/2009 taxable at 23%
 (ii) In respect of the period 8/4/2009 - 31/12/2009 taxable at 25%
 (b) Relevant payment (personal portfolio) (S. 747D(a)(i)(II)(A) TCA 1997)
 (i) In respect of the period 1/1/2009 - 7/4/2009 taxable at 46%
 (ii) In respect of the period 8/4/2009 - 31/12/2009 taxable at 48%
 (c) Non-Relevant payment (S. 747D(a)(i)(II)(B) TCA 1997)
 (i) In respect of the period 1/1/2009 - 7/4/2009 taxable at 26%
 (ii) In respect of the period 8/4/2009 - 31/12/2009 taxable at 28%
 (d) Non-Relevant payment (personal portfolio) (S. 747D(a)(i)(II)(A) TCA 1997)
 (i) In respect of the period 1/1/2009 - 7/4/2009 taxable at 46%
 (ii) In respect of the period 8/4/2009 - 31/12/2009 taxable at 48%
 (e) Gain (S. 747E(1)(b)(ii) TCA 1997)
 (i) In respect of the period 1/1/2009 - 7/4/2009 taxable at 26%
 (ii) In respect of the period 8/4/2009 - 31/12/2009 taxable at 28%
 (f) Gain (personal portfolio) (S. 747E(1)(b)(i) TCA 1997)
 (i) In respect of the period 1/1/2009 - 7/4/2009 taxable at 46%
 (ii) In respect of the period 8/4/2009 - 31/12/2009 taxable at 48%

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, , . 00	, , . 00

In respect of any such material interest acquired in 2009 state:

(g) Name & address of offshore fund(s)
 (h) Date material interest was acquired (DD/MM/YYYY)
 (i) Amount of capital invested in acquiring the material interest
 (j) Name & address of intermediary (if any) through whom the material interest was acquired

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319. **Other Offshore Products** (Section 896 TCA 1997) Give the following details for each material interest acquired in 2009 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 Section 747B(2A) TCA 1997) **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 products
 (b) Date material interest was acquired (DD/MM/YYYY)
 (c) Amount of payment made in acquiring the material interest
 (d) Name & address of intermediary (if any) through whom the material interest was acquired

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320. (a) Additional Double Taxation Relief due
 (b) Details of income sources on which Double Taxation Relief due

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F - INCOME FROM FEES, COVENANTS, DISTRIBUTIONS, etc. [401 - 409]

	Self	Spouse
401. (a) Amount of Income from Fees, Commissions , etc.	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Description of Income	<input type="text"/>	<input type="text"/>
402. Irish Untaxed Income		
(a) Irish Government Stocks	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Irish Exchequer Bills	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Irish Credit Union Dividends	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(d) Other Loans and Investments arising in the State	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(e) Total Irish Untaxed Income	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
403. Irish Deposit Interest		
(a) Gross Deposit Interest received on which DIRT was deducted		
(i) In respect of the period 1/1/2009 - 7/4/2009 taxable at 23%	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(ii) In respect of the period 8/4/2009 - 31/12/2009 taxable at 25%	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(iii) In respect of the period 1/1/2009 - 7/4/2009 taxable at 26%	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(iv) In respect of the period 8/4/2009 - 31/12/2009 taxable at 28%	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Gross Interest received from Special Share Account(s)/Special Term Share Account(s)/Special Savings Account(s) on which DIRT was deducted		
(i) In respect of the period 1/1/2009 - 7/4/2009 taxable at 23%	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(ii) In respect of the period 8/4/2009 - 31/12/2009 taxable at 25%	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
404. (a) Gross amount of Dividends from Irish Resident Companies (from which Dividend Withholding Tax was deducted)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Gross amount of Dividends from Irish Resident Companies (from which Dividend Withholding Tax was not deducted)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
405. Settlement, Covenant, Estate income, Maintenance Payments, etc.		
(a) Type(s) of payment(s)	<input type="text"/>	<input type="text"/>
(b) Gross amount received/receivable, where tax was not deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Gross amount received/receivable, where tax was deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
406. Income from non-exempt Qualifying Patents		
(a) Gross amount of royalties or other sums received, where tax was not deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Gross amount of royalties or other sums received, where tax was deducted	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
407. Gross amount of Other Income received, e.g. Annuities (from which Irish Standard Rate Tax was deducted)	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
408. Investment Undertakings (Section 739G(2A) TCA 1997)		
(a) Gain on deemed disposal (S. 739E(1)(b) TCA 1997)		
(i) In respect of the period 1/1/2009 - 7/4/2009 taxable at 26%	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(ii) In respect of the period 8/4/2009 - 31/12/2009 taxable at 28%	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(b) Gain on deemed disposal (S. 739E(1)(ba) TCA 1997)		
(i) In respect of the period 1/1/2009 - 7/4/2009 taxable at 46%	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(ii) In respect of the period 8/4/2009 - 31/12/2009 taxable at 48%	<input type="text"/> , <input type="text"/> , <input type="text"/> .00	<input type="text"/> , <input type="text"/> , <input type="text"/> .00
(c) Name & Address of the Investment Undertaking (S. 739E(2A)(b) TCA 1997)	<input type="text"/>	<input type="text"/>

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	Self	Spouse
506. Retirement Annuity Contracts (RACs)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
(a) If you are claiming relief in respect of RACs state the source(s) of your non-pensionable earnings	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
(b) Amount of RACs paid in 2009 (for which relief has not been claimed or granted in 2008)	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00
(c) Tick <input checked="" type="checkbox"/> the box if a once off payment	<input type="checkbox"/>	<input type="checkbox"/>
(d) Amount paid between 1/1/2010 and 31/10/2010 for which relief has not already been granted and for which relief is being claimed in 2009	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00
(e) Amount paid in a prior year, for which relief has not been obtained	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00
(f) Total amount of RAC relief claimed in 2009	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00

507. 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 1/1/2009 - 31/12/2009, (for which no further relief is due)	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00
(b) PRSA contributions deducted by your employer from your salary, (for which no further relief is due)	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00
(c) PRSA contributions made on your behalf by your employer (Note to include this in Line 219(a) on page 9)	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00
(d) PRSA contributions paid directly by you to a PRSA provider	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00
(e) Amount paid between 1/1/2010 and 31/10/2010 for which relief has not already been granted and for which relief is being claimed in 2009	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00
(f) Amount paid in a prior year, for which relief has not been obtained	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00
(g) Total amount of PRSA relief claimed in 2009	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00

508. Overseas Pension Plans: Migrant Member Relief		
(a) Amount paid by 'relevant migrant member' in respect of a 'qualifying overseas pension plan' in 2009	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00
(b) Amount paid between 1/1/2010 and 31/10/2010 for which relief has not already been granted and for which relief is being claimed in 2009	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00
(c) Amount paid in a prior year, for which relief has not been obtained	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00
(d) Total amount of Migrant Member Relief claimed in 2009	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00

509. (a) Retirement Relief for Certain Sportspersons,		
tick <input checked="" type="checkbox"/> the box to claim	<input type="checkbox"/>	<input type="checkbox"/>
(b) Date of permanent cessation of the specific occupation or profession (DD/MM/YYYY)	<input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
(c) Amount of relief claimed for the year 2009	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> . 00

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PPS No.

Health Expenses [536 - 547] - Health Expenses incurred by you (and your spouse if you are taxed under Joint Assessment).
 Complete and **retain** Form Med 1

Approved Nursing Home expenses [536 - 541] - Enter details in relation to maintenance/treatment in 2009

536. (a) Amount of expenses , . 00

(b) Name and address of
 Approved Nursing Home

Deductions [537 - 540] (Sums received/receivable in respect of Approved Nursing Home expenses)

537. From any public/local authority (e.g. Local Health Office) , . 00

538. Under any policy of medical insurance , . 00

539. Compensation claim, etc. , . 00

540. Total **Deductions** - Approved Nursing Home expenses only , . 00

541. **Net Amount of Approved Nursing Home expenses on which tax relief is claimed** , . 00

'Other' Health Expenses incurred [542 - 547]

542. Enter total of 'Other' Health Expenses incurred in 2009 , . 00

Deductions [543 - 546] - Sums received/receivable in respect of 'Other' Health Expenses only

543. From any public/local authority (e.g. Local Health Office) , . 00

544. Under any policy of medical insurance , . 00

545. Compensation claim, etc. , . 00

546. Total **Deductions** ('Other' Health Expenses only) , . 00

547. **Net Amount of 'Other' Health Expenses on which tax relief is claimed** , . 00

J - HIGH-INCOME INDIVIDUALS: LIMITATION ON USE OF RELIEFS [601 - 603]

601. Excess relief forward from 2008 which is available for claim in 2009 , . 00 **Self** , . 00 **Spouse**

Amounts at Lines 602/603 should be transferred from a completed 2009 High-Income Individuals Statement: Form RR1

602. Taxable Income calculated on the basis that limitation on use of reliefs does not apply , . 00 , . 00

603. Recalculated Taxable Income for 2009 , . 00 , . 00

K - REQUEST FOR SHORT NOTICE OF ASSESSMENT FOR 2009 [701 - 703]

Complete this **Statement of Income Tax Liability for 2009** if you require a short notice of assessment. If the Inspector does not accept your calculation or if the return is filed late, a long notice of assessment showing the Inspector's calculation will issue to you.

	Payable	Repayable
701. Tax liability per your computation (before preliminary tax)	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00
702. Preliminary tax paid for 2009	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00
703. Balance payable/repayable (this is the amount that should be entered on your payslip)	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	<input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00

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PPS No.

L - CAPITAL GAINS - Capital Gains for the year 1 January 2009 - 31 December 2009 [801 - 816]

801. Description of Assets	No. of Disposals	Aggregate Area in Hectares	Aggregate Consideration
(a) Shares/Securities - Quoted			<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>
(b) Shares/Securities - Unquoted			<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>
(c) Agricultural Land/Buildings	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>
(d) Development Land	<input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/>	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>
(e) Foreign Life Policies (S. 594 TCA 1997) chargeable at 40%	<input type="text"/>		<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>
(f) Offshore Funds (S. 747A TCA 1997) chargeable at 40%	<input type="text"/>		<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>
(g) Commercial Premises	<input type="text"/>		<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>
(h) Residential Premises	<input type="text"/>		<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>
(i) Shares or Securities exchanged (S. 913(5) TCA 1997)	<input type="text"/>		<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>
(j) Venture Fund Gains (S. 541C(2)(a) TCA 1997)			<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>
(k) Other Assets	<input type="text"/>		<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>
(l) Total Consideration			<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>

Tick the box(es) to indicate:

	Self	Spouse
802. If any disposal was between connected parties or otherwise not at arm's length	<input type="checkbox"/>	<input type="checkbox"/>
803. If any of the original acquisitions were between connected parties or otherwise not at arm's length	<input type="checkbox"/>	<input type="checkbox"/>
804. If the market value has been substituted for the cost of acquisition of any assets disposed of	<input type="checkbox"/>	<input type="checkbox"/>

805. Claim to Reliefs - Self

(a) Disposal of Principal Private Residence: enter amount of consideration	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>
(b) Retirement Relief - Within the Family: enter consideration on disposal of qualifying assets	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>
(c) Retirement Relief - Outside the Family: enter consideration on disposal of qualifying assets	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>
(d) Disposal of a site to a child: enter amount of consideration	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>
(e) Other (specify) <input type="text"/> enter amount of consideration	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>

806. Claim to Reliefs - Spouse

(a) Disposal of Principal Private Residence: enter amount of consideration	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>
(b) Retirement Relief - Within the Family: enter consideration on disposal of qualifying assets	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>
(c) Retirement Relief - Outside the Family: enter consideration on disposal of qualifying assets	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>
(d) Disposal of a site to a child: enter amount of consideration	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>
(e) Other (specify) <input type="text"/> enter amount of consideration	<input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>

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PPS No.

L - CAPITAL GAINS (contd.)

	Self				Spouse					
807. Chargeable Gain/s (excluding Foreign Life Policies)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	·00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	·00
808. Previous Gain/s Rolled-over (now chargeable)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	·00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	·00
809. Net Loss/es in 2009	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	·00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	·00
810. Unused Loss/es from prior year(s)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	·00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	·00
811. Personal Exemption (max €1,270 per spouse & not transferable) Note: losses, including losses forward, must be used first	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	·00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	·00
812. Net Chargeable Gain (excluding Foreign Life Policies)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	·00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	·00
813. Chargeable Gain on Foreign Life Policies	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	·00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	·00
814. Unused Loss/es for carry forward to 2010	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	·00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	·00

If you have an overall CGT loss in 2009 there is no need to complete Lines 815 or 816.

815. In respect of net chargeable gains that arose in the period 1 January 2009 - 30 November 2009

(a) Enter amount of net gain to be charged at 22% (1/1/2009 - 7/4/2009)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	·00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	·00
(b) Enter amount of net gain to be charged at 25% (8/4/2009 - 30/11/2009)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	·00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	·00
(c) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	·00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	·00
(d) Enter amount of net gain on Foreign Life Policies to be charged at 40%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	·00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	·00
(e) Enter amount of net gain in respect of Venture Fund Capital to be charged at 15%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	·00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	·00

816. In respect of net chargeable gains that arose in the period 1 December 2009 - 31 December 2009

(a) Enter amount of net gain to be charged at 25%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	·00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	·00
(b) Enter amount of net gain to be charged at 40% (excluding Foreign Life Policies)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	·00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	·00
(c) Enter amount of net gain on Foreign Life Policies to be charged at 40%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	·00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	·00
(d) Enter amount of net gain in respect of Venture Fund Capital to be charged at 15%	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	·00	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	·00

M - CHARGEABLE ASSETS ACQUIRED IN 2009

817. Enter the number of assets acquired and the consideration given

Description of Assets	Number of acquisitions		Self Consideration		Spouse Consideration	
	Self	Spouse	Self	Spouse	Self	Spouse
(a) Shares (quoted and unquoted)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(b) Residential Premises	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(c) Commercial Premises	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(d) Agricultural Land	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(e) Development Land	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(f) Business Assets	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(g) Antiques / works of art	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
(h) Other	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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