

SELF ASSESSMENT TAX RETURN CHECKLIST FOR ACCOUNTANTS IN IRELAND



Before you begin to prepare your income tax return, go through the following checklist. Highlight the areas that apply to you, and make sure you have gathered all your slips, receipts, and tax documentation. Better yet, attach the list to a folder of your tax documents, and check items off as you add them to the folder.

Personal Informations

First Name:

Surname:

Title:

Nationality:

Date of Birth:

PPS number:

Marital status:

Date Marital
Status Changed:

Basis of Assessment
(if married):

Marital status:

Date Marital Status
Changed:

Basis of Assessment
(if married):

Job Industry:

Job Position:

Email:

Job Industry:

Phone number:

Home Address:

Please provide details of your Spouse or Civil Partner (if applicable)

First Name:

Surname:

Title:

Nationality:

Date of Birth:

PPS number:

Job Industry:

Job position:

Phone number:

Email:

Residency

Please be advised that your taxation scope depends on your residence position. Please provide us with an estimate of the number of days you have spent outside Ireland for both the year in question and the prior 3 years (please exclude short holidays abroad).

You:

Spouse
(if applicable):

Income section

Please select every source of income you have had for the year in question and complete the appropriate pages.

Employment income
(inc. occupational pension)

Share Options Gain

Social Welfare income
(DSP income)

Approved Profit Participation
Scheme

Foreign Employment income
(inc. occupational pension)

Foreign State Pension

Rental income

Artist Exemption

AirBnB income

Woodland income

Foreign rental income

Childcare Service

Rent-a-Room income

Self-employed income

Capital Gain Tax
(disposal of capital assets)

Sub-contracting income

Capital Acquisition Tax
(gifts/inheritance)

Deposit interest income

Dividend income

Farming income

Directorship

Other
(please specify)

Employment income and/or dsp income

- How many sources of employment income (including occupational pension) did you and/or your spouse have during the year in question?

Self: _____ Spouse/
Civil Partner: _____

- Please confirm the source of Social Welfare income (DSP income), if any, received by you and/or your spouse during the year in question.

Self: _____ Spouse/
Civil Partner: _____

- What is the pay frequency in respect of the employment income you and/or your spouse had during the tax year in question.

Self: _____ Spouse/
Civil Partner: _____

- What was your and/or your spouse's job position and field of employment industry?

Self: _____ Spouse/
Civil Partner: _____

- Were you and/or your spouse a full medical card holder during the year in question? Yes No

If yes, please provide the medical card numbers

Self: _____ Spouse/
Civil Partner: _____

- Provide Employment Detail Summary (EDS)

Self: _____ Spouse/
Civil Partner: _____

Foreign employment income and/or pension

Income from abroad: If you and/or your spouse have had income from abroad, please provide details covering the period from **1 Jan - 31 Dec** of the year in question.

Self: _____ Spouse/Civil Partner: _____

Source of income:

Gross income:

Tax paid:

Please provide us with official documents confirming your foreign income covering the period 01 Jan - 31 Dec. If the foreign tax year is not a calendar year (such as in the UK) you should provide two payment documents covering the above period from 1 Jan - 31 Dec.

Directorship

Were you and/or your spouse a proprietary director with more than 15% of company's shareholding during the year of assessment?

Yes

No

If yes, please provide the following information:

Company Name	Tax Registration Number (TRN)	Percentage Shareholding (%)	Self	Spouse

Share gain/ loss

Self / Spouse/ Civil Partner

Date of share grant:	Number of shares granted:
Price paid per share:	Date of exercise (received date)
Number of shares exercised (received)	Amount of relevant tax already paid to Revenue
Date of Share sold	Number of shares Sold
Value of shares Sold	

Self-employment income and/or sub-contracting income

> Did you and/or your spouse have self-employment and/or sub-contracting income during the year of assessment?

Yes

No

> Description of income e.g. electrician, accountancy business etc. For

Self: Spouse/
Civil Partner:

> Business Address

Self: Spouse/
Civil Partner:

> Gross amount received

Self: Spouse/
Civil Partner:

> **Type and amount of expenses incurred**

Type:

Amount:

> **If you and/or your spouse were in receipt of sub-contracting income, please confirm the amount (if any) of Relevant Contract Tax (RCT) deducted at source by the principal contractor.**

Self:

Spouse/
Civil Partner:

Irish/foreign rental income

> **How many Irish and/or Foreign properties did you have?**

Irish:

Foreign:

> **Property address(es):**

Address (1):

Address (2):

> **Did you let out a room in your property?** Yes No

> **Have you let your property through an online booking site (such as AirBnB)?** Yes No

> **Please state the date the property was first let:**

> **Is the property owned solely by you or jointly?**

> **If the property is owned jointly, please indicate your % of ownership and relationship to other owner:**

Percentage of
ownership:

Relationship to
other owner:

> **Gross rental income received:**

> **Expenses incurred during the period the property was let:**

Mortgage interest:

Maintenance:

Repairs:

Insurance:

Management fees
paid to an agent:

Service charges:

Light & heat:

Ground rent:

Ground rent:

Other* (not capital in nature)

Receipt of & capital item purchased

Deposit interest

Self:

Spouse/Civil Partner:

Source of income:

Currency:

Gross:

Tax (DIRT):

Net:

Dividends

Self:

Spouse/Civil Partner:

Source of income:

Currency:

Gross:

Tax:

Net:

Tax credits and expenses

- > **Rental Credit:** You are only entitled to this credit in 2011 onwards if you were renting a property on 07/12/2010. If you only started renting after 07/12/2010 you will not be eligible for a Rent Tax Credit.

You/Spouse

- > **Tuition fees:** Did you or your spouse pay tuition fees to any educational institute during the year of assessment?/(paid for yourself or a dependant relative)

You/Spouse

Name of the educational institute, course name, duration and type (part time/full time)

- > **Medical expenses:** Did you or your spouse incur any medical expenses during the year of assessment? (i.e. doctors' fees, prescribed medicines, diagnostic procedures, physiotherapy, a&e etc.)

You/Spouse

Did you or your spouse incur any non-routine dental expenses during the year of assessment (root canals, crowns and bridgework, orthodontic or periodontal treatment, surgical extraction etc.)?

You/Spouse

- > **Medical insurance:** Did your employer make any contribution towards your medical insurance costs as a benefit-in-kind during the year of assessment?

You/Spouse

Number of people covered by your medical insurance?

Self

Spouse

- > **Private pension:** Did you pay into a private pension that was completely separate to pension payments made through payroll in the year of assessment?

You/Spouse

- > **Did you or your spouse stay at home to look after your child/ren or dependent relative in the year of assessment?**

Yes

No

- > **Did you or your spouse take care of a dependent relative or incapacitated child in the year of assessment?**

Yes

No

Please provide the following details for the child/dependent: name, PPS number, date of birth, address, nature of infirmity (if incapacitated). For dependent relatives, please also state your relationship with them and amount and source of income (if any)

Child/dependent Name:

PPS number:

Date of Birth:

Address:

Nature of infirmity (if incapacitated).

Relationship to the dependent:

Income:

Source of Income:

Find out more about how QXAS can help you & your business



Email us at qxas@qxglobalgroup.com or call us on 2452-838-0845