



Form 12A

Application for a Certificate of Tax Credits and Standard Rate Cut-Off Point

Please complete relevant sections in **BLOCK CAPITALS**.

A. Personal Details

Title Mr Ms Mrs Miss Other

First Name

Surname

Address

Date of Birth / /

Nationality

PPS Number (See Note 3 on help sheet)

If you have a PPS No. **BUT** cannot provide it, give:

Your Birth Surname *if different* Your mother's birth Surname

B. Residence Details (see note 3 on Help Sheet)

If you lived outside the State during the last 24 months please state:

Date you went abroad (if an Irish National) / / Date of arrival/return to the State / /

Country of residence prior to arrival here Intended duration of your stay (i.e. number of months/years)

Are you here on a Permanent or Temporary Basis (Please tick): Permanent Temporary

C. Employment/Pension Details

(Please get this information from your employer)

Name of Employer/Pension Payer Tel:

Address of Employer/Pension Payer

Employer's PAYE Registered No. Staff/Personnel No. (if any)

Date employment commenced / /

Occupation (e.g. Carpenter, Nurse etc) Full-time Part-time

Pay Frequency Weekly Fortnightly Monthly

Are you related to your employer by marriage or otherwise? Yes No

If 'yes', state relationship (e.g. son, daughter, spouse etc.)

D. Income from 1st January last to date

If in receipt of income from the Department of Social & Family Affairs, please state the following:

Type of payment

(e.g. Unemployment Benefit, Social Welfare Pension, Disability Benefit, One-Parent Family Payment etc.)

Date payment commenced / / Weekly amount €

Date payment ceased, if ceased / /

If previously employed

Name & Address of last employer

Date this employment ceased / /

Did you receive Form P45 on cessation? Yes No

Attach Form P45 if in your possession

E. Details of any other income

(e.g. Share Options, US/UK Pensions, Rental Income, Interest, Dividends, Farming, Self-Employment Income, etc.)

| Description of Income | Annual Amount (Self) | Annual Amount (Spouse) |
|-----------------------|----------------------|------------------------|
| | | |

F. Claim for Tax Credits & Reliefs

Please tick the tax credits you wish to claim -

| | | | | | |
|---|--------------------------|--------------------------------|--------------------------|---------------------------------|--------------------------|
| Single Persons Tax Credit | <input type="checkbox"/> | *Dependent Relative Tax Credit | <input type="checkbox"/> | *Incapacitated Child Tax Credit | <input type="checkbox"/> |
| Married Persons Tax Credit | <input type="checkbox"/> | *Widowed Parent Tax Credit | <input type="checkbox"/> | Age Tax Credit if aged over 65 | <input type="checkbox"/> |
| Widowed Persons Tax Credit | <input type="checkbox"/> | *Blind Persons Tax Credit | <input type="checkbox"/> | *Rent Relief | <input type="checkbox"/> |
| *One Parent Family Tax Credit | <input type="checkbox"/> | *Home Carer's Tax Credit | <input type="checkbox"/> | *Tuition Fees | <input type="checkbox"/> |
| *Relief for Care of an Incapacitated Individual | <input type="checkbox"/> | | | | |

Annual Trade Union Subscriptions €

Services Charges: Amount paid in the previous calendar year €

Items marked with "*" may require more detailed information and you will be contacted in relation to your claim

G. Spouse's Details

Please state date of marriage

If Widowed and this is your first claim for Widowed Person's Tax Credit please state

Spouse's date of death Spouse's PPS No.

If Separated/Divorced and this is your first tax claim as a separated person, please state

Date of Separation/Divorce Spouse's PPS No.
(Attach a copy of any legal documents covering same)

If Married and you are claiming Married Person's Tax Credit please state spouse's

Name Nationality
Country of Residence Date of Birth

Please give details of spouse's income

Name and Address of Spouse's Employer

Spouse's PPS No.

Pay Frequency Weekly Fortnightly Monthly

Other Sources of Income

DECLARATION

I declare that all the information given by me on this form is correct to the best of my knowledge and belief.

Signature Date

Daytime Telephone No. E-Mail

Please complete and return this to your local Revenue Office as soon as possible.

When returning this form, use any envelope and write **FREEPOST** over the address.

If you need further information on any point, please call your local Revenue Office, the number for which is listed on the attached Helpsheet.

Application for Certificate of Tax Credits

You will need to complete Form 12A (attached) to apply for your Certificate of Tax Credits if any of the following applies:

- you are starting your *first* employment in the State
- you are a national of another country living in Ireland and are starting your *first* employment in the State
- you are recommencing employment following a period of unemployment.

Note 1: How do I apply for my Certificate of Tax Credits?

Complete the appropriate sections on Form 12A. Your claim will be processed promptly if you quote your **Personal Public Service Number (PPS No.)**, your **Employer's PAYE Registration Number**, and you complete all relevant sections of the form. Send the completed form to your local Revenue Office or call in person with the completed form. Both you and your employer will be notified of your tax credits and Standard Rate Cut-Off Point. Your employer will then make the necessary tax deductions from your salary.

Note 2: How do I obtain my Personal Public Service Number (PPS No.)?

In general, Irish nationals born before 1971 who are not already registered for tax in the State and nationals from other countries coming to work here, will not have a PPS Number. If you do not have a PPS Number, you must register with a Social Welfare Local Office of the Department of Social and Family Affairs. This must be done **before** you apply for your Certificate of Tax Credits.

Leaflet SW 100 'Personal Public Service Number' issued by the Department of Social and Family Affairs gives further information on how to register for your PPS Number. The leaflet is available from your Social Welfare Local Office and on the Department's website at www.welfare.ie

Note 3: General Information for individuals coming to live in Ireland.

Residence Status and Domicile influence the extent to which an individual is liable to tax in Ireland and their entitlement to tax credits. It is important to tell your local Revenue Office what your intentions are with regard to residing in Ireland. Irish nationals returning to work in Ireland and nationals from other countries coming to work in Ireland, must answer the residence questions at **Section B on Form 12A**. In this section, state if you have moved / returned to live here on a permanent or temporary basis. If you are living here for a temporary period or for temporary holiday work, state the expected duration of your stay. This information will assist your local Revenue Office in determining your tax credit entitlements.

Revenue's publication '**RES 2 Coming to live in Ireland**' gives general information on our Residence rules.

Note 4: What is Emergency Tax?

If your employer does not hold a Certificate of Tax Credits for you, tax will be deducted at Emergency Rates. However, there are different rules that apply depending on whether or not you provide your employer with your PPS Number.

If you give your PPS Number to your employer, it will mean that for the first four weeks of employment, tax will be calculated at the standard rate of tax and reduced by 1/52nd (if weekly paid) or 1/12th (if monthly paid), of the personal tax credit. For the next four weeks, tax will be calculated at the standard rate of tax without any tax credit. From week nine, tax will be calculated at the higher rate and no tax credit will be given.

If you do not give your PPS Number to your employer, tax will be calculated at the higher rate and no tax credit will be applied. This will continue until either you provide your PPS Number to your employer or a Certificate of Tax Credits is received.

It is very important that you obtain your Certificate as quickly as possible to avoid Emergency Tax deductions.

Further Information

For further information, including the address of your local Revenue office, please visit our website www.revenue.ie or alternatively you can contact your Regional PAYE LoCall Service whose number is listed below

Our tax operations are now primarily built around clearly defined regions, each comprising of a county or counties. Each region in turn is made up of a number of districts. PAYE customers are dealt with in the district where they reside.

Border Midlands West Region

1890 777 425

Cavan, Monaghan, Donegal, Mayo,
Galway, Leitrim, Louth, Offaly, Longford,
Roscommon, Sligo, Westmeath

Dublin Region

1890 333 425

Dublin (City and County)

East & South East Region

1890 444 425

Carlow, Kildare, Kilkenny, Laois,
Meath, Tipperary, Waterford,
Wexford, Wicklow

South West Region

1890 222 425

Clare, Cork, Kerry, Limerick

If you are calling from outside the Republic of Ireland, please phone 00 353 (1) 647 4444.