# INCOME TAX REQUIREMENTS

An Income Tax Return for the previous year must be submitted on or before 31st October, giving details of your (and your spouse / civil partner) income for the year under review

It would be appreciated if you could forward to us no later than 30th September the necessary information to enable us prepare the Income Tax Return for submission on or before 31st October.

To enable us to complete same we would be obliged if you would furnish us with the following (where applicable);-

1. P.60 for the tax year ended 31st December.
2. Amount of Social Welfare Pension received in the tax year ended 31st December.
3. Certificates of Interest received on deposit with Banks, Building Societies, An Post etc.
4. Certificates of interest received on Government Loans, Stocks etc.
5. Dividend Warrants from Investments in stocks or shares.
6. Details of Rent received from Land or property together with details of any outgoings in respect of same supported by invoices or receipts where applicable.
7. Capital Gains; Please furnish details of any chargeable assets acquired or disposed of during the year ended December 31st.
8. Please furnish the name of any company of which you are a Director and state your percentage shareholding.
9. Details of income received from Settlement, Covenant, Estate and Maintenance Payments etc.
10. Retirement Annuity; Details of any retirement annuity scheme.
11. Details of medical expenses incurred in the year tax ended 31st December supported by receipts along with refunds received from Health Boards, and VHI / Aviva / Laya.
12. Details of any foreign bank accounts opened in the tax year ended 31st December.
13. Details of any gifts or inheritances received during the year ended 31st December in excess of €3,000 in respect of gifts and €1,270 in respect of inheritance.
14. Details of Permanent Health Insurance Premiums paid during the tax year ended 31st December.
15. Detail of BES and Film Investments made during the tax year ended 31st December.
16. Details and receipts of fees paid to approved colleges or for Training Courses during the tax year ended 31st December.
17. Details of amounts paid in respect of maintenance payments during the year ended 31st December.
18. Any other income or claim for allowances not included in the above.
19. Details of any capital gain earned on the disposal of assets during (a) the period 1st January to 30th November and (b) the period 1st December to 31st December.

## Capital Gains Tax Current Year

Capital Gains Tax is payable on or before 15th December in respect of any capital gain earned on the disposal of assets during the period 1st January to 30th November.

With regard to any capital gain earned on the disposal of assets during the period 1st December to 31st December, the Capital Gains Tax payable on the gain must be paid on or before 31st January.

Please note that failure to submit this return on or before the 31st October will result in a surcharge on any Income Tax payable.

**Should you have any queries in respect of the above please do not hesitate to contact us on 01 2804747**