

Form 12A

Application for a Tax Credit Certificate



Please complete relevant sections in **BLOCK LETTERS**

Personal Details

First Name	<input type="text"/>	Male	<input type="checkbox"/>
Surname	<input type="text"/>	Female	<input type="checkbox"/>
Address	<input type="text"/>	Date of Birth (DD/MM/YY)	<input type="text"/> / <input type="text"/> / <input type="text"/>
		PPS No.	<input type="text"/>
		Nationality	<input type="text"/>

If you have a PPS No. but cannot provide it, state:

Your Birth Surname	<input type="text"/>	Your Mother's Birth Surname	<input type="text"/>
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Civil Status - Insert in the relevant section below:

Single	<input type="checkbox"/>	Married	<input type="checkbox"/>	In a Civil Partnership	<input type="checkbox"/>
Widowed	<input type="checkbox"/>	A Surviving Civil Partner	<input type="checkbox"/>	Married but living apart	<input type="checkbox"/>
Divorced	<input type="checkbox"/>	A Former Civil Partner	<input type="checkbox"/>	In a Civil Partnership but living apart	<input type="checkbox"/>

Insert in the box(es) if you, your spouse or civil partner hold a 'full' medical card

(a 'GP only' medical card is not a 'full' medical card)

State medical card expiry date (MM/YY)

Self	<input type="checkbox"/>	Spouse or Civil Partner	<input type="checkbox"/>
Self	<input type="text"/> / <input type="text"/>	Spouse or Civil Partner	<input type="text"/> / <input type="text"/>

Residence Details

If you lived outside Ireland during the last 24 months state:

Date you went abroad (DD/MM/YY) (if an Irish National)	<input type="text"/> / <input type="text"/> / <input type="text"/>	Date of arrival or return to Ireland (DD/MM/YY)	<input type="text"/> / <input type="text"/> / <input type="text"/>
Country of residence prior to arrival here	<input type="text"/>	Intended duration of your stay (i.e. number of years/months)	<input type="text"/>

Are you here on a Permanent or Temporary basis? (insert) **Permanent** **Temporary**

If you are married or in a civil partnership state if your spouse or civil partner resides in Ireland Yes No

If your spouse or civil partner resides abroad, state his/her country of residence

Employment or Pension Details

Employer's or Pension Company's Name	<input type="text"/>		
Employer's or Pension Company's PAYE Registered No. (available from your employer or pension company)	<input type="text"/>		
Staff or Personnel No. (if any)	<input type="text"/>		
Occupation (e.g. Carpenter, Nurse, etc.)	<input type="text"/>	Date employment commenced (DD/MM/YY)	<input type="text"/> / <input type="text"/> / <input type="text"/>
Is this your first job in Ireland?	Yes <input type="checkbox"/>	No	<input type="checkbox"/>
Are you related to your employer by marriage, civil partnership or otherwise?	Yes <input type="checkbox"/>	No	<input type="checkbox"/>
If 'yes', state relationship (e.g. spouse, civil partner, etc.)	<input type="text"/>		

Declaration

I declare that, to the best of my knowledge and belief, all the particulars given in this form are stated correctly

Signature	<input type="text"/>	Date (DD/MM/YY)	<input type="text"/> / <input type="text"/> / <input type="text"/>
Telephone or E-mail	<input type="text"/>		

Income from 1 January last to date

If you and/or your spouse or civil partner are/were in receipt of income from the Department of Social Protection state:

Type of payment Weekly amount €

(e.g. State Pension, Illness Benefit, Jobseeker's Benefit, One-Parent family payment, Maternity Benefit, Adoptive Benefit, Health & Safety Benefit, etc.)

Date payment commenced (DD/MM/YY)

Date payment ceased, if ceased (DD/MM/YY)

If previously employed in Ireland, state:

Name & Address of last employer

Date this employment ceased (DD/MM/YY)

Details of any other income

Income derived from all sources must be declared (e.g. Maintenance payments where tax was not deducted, Irish Rental Income, Investment Income, Foreign Income or Foreign Pensions received, etc.)

Description of Income	Annual Amount € (Self)	Annual Amount € (Spouse or Civil Partner)

Claim for Tax Credits

Insert in the box(es) below to claim tax credits that may be due to you:

Single Person's Tax Credit PAYE Tax Credit *Home Carer Tax Credit

Married or Civil Partner Tax Credit *Single Person Child Carer Credit *Dependent Relative Tax Credit

Widowed Person or Surviving Civil Partner Tax Credit *Incapacitated Child Tax Credit *Blind Person's Tax Credit

Age Tax Credit (if either you, your spouse or civil partner is aged over 65) *Widowed Person or Surviving Civil Partner with qualifying child Tax Credit *Incapacitated Person - Relief for Employing a Carer

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

Civil Status

If you are married or in a civil partnership and are claiming Married Person or Civil Partner Tax Credit state your spouse's or civil partner's:

Name Nationality

Date of Birth (DD/MM/YY) Country of Residence

Date of marriage or civil partnership registration (DD/MM/YY) PPS No.

Employer's or Pension Company's Name

Employer's or Pension Company's PAYE Registered No. (available from his/her employer or pension company)

Staff or Personnel No. (if any)

If you are widowed or a surviving civil partner and this is your first claim for Widowed Person or Surviving Civil Partner Tax Credit state:

Spouse's or Civil Partner's date of death (DD/MM/YY) Spouse's or Civil Partner's PPS No.

If you are married but living apart, in a civil partnership but living apart, divorced or a former civil partner, and this is your first tax claim since your civil status changed state:

Date your civil status changed (DD/MM/YY) Spouse's or Civil Partner's PPS No. (if known)

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

Application for a Tax Credit Certificate

You will need to complete Form 12A to apply for your Tax Credit Certificate if you are starting your first employment in Ireland.

What is a Tax Credit Certificate?

A Tax Credit Certificate is a notice which issues to you that shows your tax credits and rate bands.

How do I apply for my Tax Credit Certificate?

Complete the appropriate sections on Form 12A. Your claim will be processed promptly if you quote your Personal Public Service (PPS) Number, your Employer's or Pension Company's PAYE Registration Number, and you complete all relevant sections of the form. Send the completed form to your Revenue office or call in person with the completed form. Both you and your employer will be notified of your tax credits and ratebands. Your employer will then make the necessary Income Tax and Universal Social Charge (USC) deductions from your salary.

For further information see **Leaflet IT1 - Tax Credits, Reliefs and Rates**.

How do I obtain my Personal Public Service Number (PPS Number)?

Personal Public Service (PPS) numbers are allocated by the Department of Social Protection (DSP). If you do not have a PPS number, you must register with a DSP local office **before** you apply for your Tax Credit Certificate.

Leaflet SW100 - Personal Public Service Number, issued by the DSP gives further information on how to register for your PPS number. The leaflet is available to view or download from www.welfare.ie. A list of DSP offices where you can register is also available on their website.

General Information for individuals coming to live in Ireland.

Residence status and Domicile influence the extent to which you are liable to tax in Ireland and your entitlement to tax credits. It is important to tell your 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 complete the Residence Details section on the Form 12A. If you intend living here for a temporary period, state the expected duration of your stay. This information will assist your Revenue office in determining your tax credit entitlements.

For further information see Leaflet **RES 1** at www.revenue.ie, which is a guide for individuals (a) going to live and/or work abroad, or (b) coming to live and/or work in Ireland.

What is Emergency Basis?

Income Tax and USC on the emergency rates is deducted from your salary/pension if your employer/pension company has not received:

- your PPS number, or
- a Tax Credit Certificate for your current employment, or
- a P45 from your previous employer.

For further information, see **Revenue's guide to the Emergency Basis** and the current **Emergency rates of Income Tax and USC**.

It is very important that you obtain your Tax Credit Certificate as quickly as possible to avoid Emergency Tax and/or Emergency USC deductions.

PAYE Anytime

PAYE Anytime is a secure internet service that allows you to conduct business with Revenue electronically 365 days a year. It is the quickest and easiest way to keep your tax affairs up to date. Once you receive your Tax Credit Certificate you can register for **PAYE Anytime**.

Further Information

For further information, including the address of your Revenue office, visit www.revenue.ie or phone your Revenue LoCall Service whose number is listed below.

Border Midlands West Region **1890 777 425**

Cavan, Donegal, Galway, Leitrim, Louth,
Longford, Monaghan, Mayo, Offaly,
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

Please note that the rates charged for the use of the 1890 (LoCall) numbers may vary among different service providers. If calling from outside the Republic of Ireland phone +353 1 702 3011.

To obtain Revenue information leaflets, visit www.revenue.ie or phone LoCall 1890 306 706, (if calling from outside the Republic of Ireland, phone +353 1 702 3050).

Accessibility

If you are a person with a disability and require this form in an alternative format, the Revenue Access Officer can be contacted at accessofficer@revenue.ie.