

# Form 12A

## Application for a Tax Credit Certificate



Please complete relevant sections in **BLOCK LETTERS**

### Personal Details

First Name	<input style="width: 90%;" type="text"/>	Male	<input type="checkbox"/>
Surname	<input style="width: 90%;" type="text"/>	Female	<input type="checkbox"/>
Address	<input style="width: 90%; height: 100%;" type="text"/>	Date of Birth (DD/MM/YY)	<input type="text"/> / <input type="text"/> / <input type="text"/>
		PPS No.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
		Nationality	<input style="width: 90%;" type="text"/>

If you have a PPS No. **but** cannot provide it, state:  
 Your Birth Surname, *if different*  Your Mother's Birth Surname

**Civil Status** - Insert  in the relevant section below:

Married or in a Civil Partnership <input type="checkbox"/>	Single, Widowed or Surviving Civil Partner <input type="checkbox"/>
Separated, Divorced or Dissolved Civil Partnership <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)

Self <input type="checkbox"/>	Spouse or Civil Partner <input type="checkbox"/>
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### Residence Details

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

Date you went abroad (DD/MM/YY) <i>(if an Irish National)</i>	<input type="text"/> / <input type="text"/> / <input type="text"/>	Date of arrival or return to the State (DD/MM/YY)	<input type="text"/> / <input type="text"/> / <input type="text"/>
Country of residence prior to arrival here	<input style="width: 200px;" type="text"/>	Intended duration of your stay <i>(i.e. number of months)</i>	<input type="text"/> <input type="text"/>
<b>Are you here on a Permanent or Temporary basis?</b> (insert <input checked="" type="checkbox"/> )	<b>Permanent</b> <input type="checkbox"/>	<b>Temporary</b> <input type="checkbox"/>	

### Employment or Pension Details

Name of Employer or Pension Company	<input style="width: 90%;" type="text"/>	Employer's or Pension Company's PAYE Registered No.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Address of Employer or Pension Company	<input style="width: 90%; height: 60px;" type="text"/>	Staff or Personnel No. (if any)	<input style="width: 90%;" type="text"/>
Occupation (e.g. Carpenter, Nurse, etc.)	<input style="width: 200px;" type="text"/>	Date employment commenced (DD/MM/YY)	<input type="text"/> / <input type="text"/> / <input type="text"/>
Full Time <input type="checkbox"/>	Part Time <input type="checkbox"/>	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 style="width: 450px;" 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 style="width: 90%;" type="text"/>	Date (DD/MM/YY)	<input type="text"/> / <input type="text"/> / <input type="text"/>
Telephone or E-mail	<input style="width: 90%;" 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 Dept. of Social Protection state:

Type of payment

Weekly amount

(e.g. State Pension, Illness Benefit, Jobseeker's Benefit, One-Parent family payment, etc.)

Date payment commenced  
(DD/MM/YY)

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

If previously employed, 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, Allowances & Reliefs

Insert  in the box(es) below to claim tax credits you are entitled to:

Single Person's Tax Credit

PAYE Tax Credit

\*Home Carer Tax Credit

Married or Civil Partner Tax Credit

\*One-Parent Family Tax 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 married or in a civil partnership and you 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)

Spouse's or  
Civil Partner's PPS No.

Name and Address of Spouse's  
or Civil Partner's Employer  
or Pension Company

If widowed or 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 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 local 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 the State.

## 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 local 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 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. If you do not have a PPS number, you must register with a Dept. of Social Protection local office **before** you apply for your Tax Credit Certificate.

**Leaflet SW100 - Personal Public Service Number**, issued by the Department of Social Protection gives further information on how to register for your PPS No. The leaflet is available from your local Dept. of Social Protection office or at **www.welfare.ie**.

## 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 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 on Form 12A. In the Residence Details section, state if you have moved or 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.

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 the State.

## What is Emergency Basis?

If your employer does not hold a Tax Credit Certificate for you, tax and USC will be deducted on the Emergency Basis.

For further information, see Revenue's guide to Emergency Basis and Universal Social Charge FAQ's at **www.revenue.ie**.

**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 local Revenue office, visit **www.revenue.ie** or phone your Regional Revenue LoCall Service whose number is listed below.

<b>Border Midlands West Region</b> Cavan, Monaghan, Donegal, Mayo, Galway, Leitrim, Louth, Offaly, Longford, Roscommon, Sligo, Westmeath	<b>1890 777 425</b>
<b>Dublin Region</b> Dublin (City and County)	<b>1890 333 425</b>
<b>East &amp; South East Region</b> Carlow, Kildare, Kilkenny, Laois, Meath, Tipperary, Waterford, Wexford, Wicklow	<b>1890 444 425</b>
<b>South West Region</b> Clare, Cork, Kerry, Limerick	<b>1890 222 425</b>

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**.