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 2 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

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.

Unit No. (if known)

Date employment commenced / /

Staff/Personnel No. (if any)

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	☐	*Dependent Relative Tax Credit	☐	*Incapacitated Child Tax Credit	☐
Married Persons Tax Credit	☐	*Widowed Parent Tax Credit	☐	Age Tax Credit if aged over 65	☐
Widowed Persons Tax Credit	☐	*Blind Persons Tax Credit	☐	*Rent Relief	☐
*One Parent Family Tax Credit	☐	*Home Carer's Tax Credit	☐	*Tuition Fees	☐
*Relief for Care of an Incapacitated Individual	☐				

Annual Trade Union Subscriptions €

Services Charges: Amount paid in the previous calender year €

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

G. Spouse's Details

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

If you have married in the last 2 years, please state date of marriage / /

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.

Please complete and return this to your Regional 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 Regional 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 Regional 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 Regional 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 Regional 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.

Detach and Keep this Help Sheet

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 Regional Revenue Office, kindly telephone the relevant LoCall number from the list 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 now 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. Alternatively, you can visit our website at www.revenue.ie