



# Form 12A

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

Please complete relevant sections in BLOCK CAPITALS. Read the Form 12A Help Sheet attached before completing this form.

Use this application form

- if commencing your first employment in the State, or
- if you are recommencing employment following a period of unemployment

### A. Personal Details

Title  Mr  Ms  Mrs  Miss  Other  First Name

Surname   
*(Family Name)*

Address

Date of Birth

Nationality

PPS Number   
*(See Note 1 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 2 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 here *(i.e. number of months/years)*

Are you here on a Permanent/Temporary Basis

### C. Employment/Pension Details

*(If you have any difficulty with these questions, ask your employer for assistance)*

Name of Employer/Pension Payer  Tel:

Address of Employer

Employer's Trade or Profession

Employer's PAYE Registered No.  Unit No. (if known)

Date employment commenced  Personnel No. (if any)

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

Rate of Pay and frequency  Weekly  Fortnightly  Monthly

Do you have Benefits from your employer *(e.g. company car, vouchers, loan etc.)* Yes  No

If 'yes' give details on a separate sheet

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, Community & 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 *Attach Form P45 if in your possession* Yes  No

## E. Details of any other income

(e.g. Share Options, US/UK Pensions, Rents, 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"/>
Annual Trade Union Subscriptions		€		Services Charges Annual Payment	€
*Relief for Care of an Incapacitated Individual	<input type="checkbox"/>				

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 Persons Tax Credit state

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

If Separated/Divorced and this is your first tax claim as a separated person 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 Persons Tax Credit state spouse's

Name  Nationality   
Country of Residence  Date of Birth

If spouse is resident in the State give details of spouse's income

Name and Address of Spouse's Employer   
Spouse's PPS No.   
Rate of Pay and frequency €  Weekly  Fortnightly  Monthly   
Other Sources of Income

If you have married in the last 2 years 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 the address below as soon as possible. If no address shown ask your employer for the postal address of your tax office

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

Office Hours  
Monday - Friday  
9.30 a.m. - 5.00 p.m.

If you need further information on any point,  
please contact the tax office at LoCall 1890 60 50 90.



# Form 12A Help Sheet

---

## General Information on completing Form 12A and applying for a Certificate of Tax Credits and Standard Rate Cut-Off Point

Complete Form 12A 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.

To complete this form you need

- your **Personal Public Service Number** (PPS No.)
- your **Employer's PAYE Registration Number** - ask your wages section
- your **personnel / works number** - ask your wages section if this is relevant

### Note 1: How do I obtain my Personal Public Service Number (PPS No.)?

Your PPS No. can be obtained from the Department of Social, Community and Family Affairs. You **must first register** with a Social Welfare Local Office of the Department of Social, Community and Family Affairs to obtain your PPS No. before applying for your Certificate of Tax Credits. 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 No. and must obtain their PPS No. from a Social Welfare Local Office.

**Leaflet SW 100 "Personal Public Service Number"** issued by the Department of Social, Community and Family Affairs gives further information on how to register for your PPS No. The leaflet is available from your Social Welfare Local Office and on the Department's website at [www.welfare.ie](http://www.welfare.ie)

Irish Nationals should have a PPS No. if they:

- were born in the State after 1971
- registered for tax since 1979
- are / were in receipt of Social Welfare Benefit payment
- were issued with a Social Services Card.

The tax office may be able to trace your PPS No. where you have been allocated one and you cannot locate it. Where they are unable to trace your number, Form 12A will be returned to you and you must apply to a **Social Welfare Local Office for the number. [If your form is submitted to the tax office without your PPS No. it may lead to a delay in issuing your Certificate Of Tax Credits And Standard Rate Cut-Off Point.]**

### Note 2: General Information for individuals coming to live in Ireland.

Revenue's publications "**RES 2 Coming to live in Ireland**" give general information on our Residence rules.

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 the tax 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 basis. Alternatively, 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 the tax office in determining your entitlements.



### **Note 3: What is Emergency Tax?**

**[It is very important that you obtain your Certificate of Tax Credits and Standard Rate Cut-Off Point, as quickly as possible to avoid Emergency Tax deductions.]** If your employer does not hold a Certificate of Tax Credits and Standard Rate Cut-Off Point for you, tax will be deducted at Emergency Rates. This means that for the first 4 weeks of employment, tax is calculated on the gross pay at the standard rate of tax and reduced by a tax credit of 1/52 of the personal tax credit, if paid weekly, or 1/12 of the personal tax credit, if paid monthly. For weeks 5 to 8, tax is calculated on the gross pay at the standard rate of tax without any tax credit. From week 9, tax is calculated on the gross pay at the higher rate of tax.

**Emergency tax results in excessive tax deductions. It is in your interest to obtain your Certificate of Tax Credits and Standard Rate Cut-Off Point and avoid having too much tax deducted.**

### **Note 4: How do I apply for my Certificate of Tax Credits and Standard Rate Cut-Off Point?**

Fill in 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 the Tax Office dealing with your employer or call in person with the form to any of the tax offices listed in Information Leaflet IT 1.

Both you and your employer will be notified of your tax credit and standard rate cut-off point. Your employer will then make the necessary tax deductions from your salary.

### **Further Information**

More information on the tax credit system are contained in the following Leaflets and Forms:

**IT 1** Tax Credits Reliefs and Tax Rates

**IT 2** Taxation of Married Couples

**Form RES 2** - Coming to Live in Ireland

**Form Rent 1** - Claim for Rent Relief on Private Rented Accommodation

**Form OP1** - One-Parent Family Tax Credit

**CG13 Mortgage Interest** (Tax Relief at source)

These and other leaflets and forms are available on Revenue's website at [www.revenue.ie](http://www.revenue.ie), from Revenue Forms and Leaflets Service, Telephone number at LoCall 1890 306 706 or from any tax office.

**What is a Form P45?** When you leave your employment, **your employer must** give you a form P45. Your P45 shows your pay, tax and PRSI deductions from the start of the tax year to the day you leave your employment. You need your P45 to give to your next employer, to claim a tax refund if unemployed, or if claiming Social Welfare benefits.

**What is a Form P50?** If you are unemployed during the tax year you may be entitled to a refund of tax. Make your first application to your tax office on Form P50.

**What is a Form P60?** If in employment at the end of the tax year **your employer must** give you a Form P60. Your P60 shows your total pay, tax and PRSI deducted during the tax year.