

## Supporting Document Section

### How to request supporting documents from the Revenue Commissioners

If your parent(s)/guardian(s) received income from employment, self-employment, land, farming or rent from rental properties:

- You must submit your parent(s)/guardian(s) P21 or a Self-Assessment - Chapter 4 for 2015.
- If they are exempt from paying tax provide a tax exemption letter from Revenue.
- Supply documents for both parent(s)/guardian(s). If they are jointly assessed one document is sufficient.
- Submit both pages of a P21 including front and back. If only one page is submitted, it cannot be assessed.
- In all cases where you are submitting a Self-Assessment - Chapter 4 or Notice of Assessment all pages are required.

### What is a P21?

A P21 is a statement of total income, tax credit and tax paid for a particular tax year for people in paid employment who pay all of their income tax under PAYE (Pay As You Earn). You do not automatically receive a P21 statement from Revenue; you must request this document. Your P60 will not be accepted.

### What is a Self-Assessment - Chapter 4?

A Self-Assessment - Chapter 4 is a statement of total income or profits, tax chargeable and tax paid for a particular tax year for people who are: self-employed, directors, and/or receiving income of any kind where some or all of the tax cannot be collected under the PAYE system. Do not submit Form 11 as this is not a required document and will not be accepted.

### How do I request a P21 for 2015?

The quickest and easiest way for your parent(s)/guardian(s) to get their P21 is by clicking on the PAYE Anytime link on the Revenue website at [www.revenue.ie](http://www.revenue.ie). There is a simple registration process and a PIN will be issued by post in 5-8 working days. They should log in using this PIN and request the P21. If your parent(s)/guardian(s) have chosen to receive correspondence electronically, the P21 will be available by clicking on the Requests History tab, which is their own personal mailbox, otherwise the P21 will be posted to them. Your parent(s)/guardian(s) may also request a P21 by forwarding their P60(s) for 2015 to their local Revenue office and asking for a P21.

### How do I request a Self-Assessment - Chapter 4 for 2015?

A Self-Assessment - Chapter 4 will be in your parent(s)/guardian(s) Revenue On-Line Service (ROS) inbox after they have completed their return and self-assessment for 2015.

### **What if parent(s) / guardian(s) cannot get a Self-Assessment - Chapter 4 document?**

A Notice of Assessment - Chapter 4 will be issued by Revenue to parent(s)/guardian(s) who file a paper tax return to Revenue and who do not complete a self-assessment on that return. The majority of self-employed Revenue customers receive a Self-Assessment - Chapter 4.

### **What if my parent(s) / guardian(s) have a 'Notice of Amended Assessment (Chapter 4)' or 'Notice of Amended Assessment (Chapter 5) for 2015'?**

If your parent(s)/guardian(s) have a 'Notice of Amended Assessment - Chapter 4' or 'Notice of Amended Assessment - Chapter 5 for 2015' from Revenue you should send this document to the CAO. Where a Notice of Amended Assessment - Chapter 4 or Notice of Amended Assessment-Chapter 5 for 2015 is received HEAR will not require a Self-Assessment - Chapter 4 or Notice of Assessment - Chapter 4.

### **How long will it take for Revenue to issue a P21 or Self-Assessment - Chapter 4?**

It is essential that you apply for a P21 early. P21s can take several weeks to issue. If your parent(s)/guardian(s) do not have a Self-Assessment - Chapter 4 (or a Notice of Assessment) for 2015 they need to complete their Tax Return and Self-Assessment for 2015 on ROS as soon as possible.

### **If one parent / guardian was PAYE and one parent / guardian was self-employed what document do I submit?**

- A Self-Assessment - Chapter 4 for 2015 if parent(s)/guardian(s) are jointly assessed by Revenue. OR
- A P21 for 2015 and a Self-Assessment - Chapter 4 for 2015 is required if parent(s)/guardian(s) are separately assessed by Revenue.

### **What if my parent(s) / guardian(s) earned income from outside the Republic of Ireland in 2015?**

HEAR requests that you provide the Revenue equivalent of supporting documents for the tax year 1 January 2015 to 31 December 2015. See [accesscollege.ie](http://accesscollege.ie) for details. You can also contact a member of the HEAR team for further information. Contact details are listed on page 33.

### **What if my parent / guardian is self-employed and is also in receipt of a Social Welfare payment?**

Submit a copy of a Self-Assessment - Chapter 4 for 2015, plus a Department of Social Protection form or statement for 2015 as outlined on page 27.

**Please do not submit original documents.  
Documents will not be returned by CAO.  
Send good quality photocopies including  
front and back of all pages.**

In all correspondence please quote:  
District: 001  
Unit: 010  
PPS No.:  
Notice No.:

Office of the Revenue Commissioners  
East & South East Region  
P.O. Box 1, Posttown Harbour  
Dublin 1

Enquiries: 1800 444425

MR. A. O'NEILL  
10 SAMPLE ROAD  
TOWN  
IRELAND

**Amended Paye Balancing Statement (P21) For The Tax Year 2015**

Income: (See Panel 1 overleaf for a breakdown)

Less: Deductions: (See Panel 3 overleaf for a breakdown)

Taxable Income:

Charged as follows:

20% \*  
41% \*

Tax Due:

Plus: Tax Retained by you (See Panel 6 overleaf for a breakdown)  
Adjustments (See Panel 7B overleaf for a breakdown)

Gross Tax Payable:

Less: Tax Credits (See Panel 4 overleaf for a breakdown)  
Taxes Deducted (See Panel 5 overleaf for a breakdown)  
Reliefs (See Panel 6 overleaf for a breakdown)  
Adjustments (See Panel 7A overleaf for a breakdown)

Final Result: Overpayment

Treatment of Balance:  
A cheque for € will issue to you

P21

Sample P21 for 2015

In all correspondence please quote:  
District: 001  
Unit: 010  
PPS No.:  
Notice No.:

Dublin Region  
City Centre North City Business Taxes District  
8/15 Upr O'Connell St  
Dublin 1

Enquiries: June 2016

MR TEST CASE TESTING 1  
T/A MR TEST  
BISHOPS SQUARE  
DUBLIN 2

**Self Assessment - Chapter 4 of Part 41A TCA 1997  
Income Tax for the year ending 31/12/2015**

Dear Sir/Madam

I acknowledge receipt of your income tax return and self assessment for the year ending 31/12/2015. Details of your Self Assessment are set out as follows:

Amount of income or profits arising for this period	€0.00
Amount of income tax chargeable for this period	€0.00
Amount of USC chargeable for this period for self	€0.00
Amount of USC chargeable for this period for spouse	€0.00
Amount of PRSI chargeable for this period for self	€0.00
Amount of PRSI chargeable for this period for spouse	€0.00
Amount of tax payable for this period	€0.00
Amount of surcharge due under S.1084 because of: • late filing of this return or • non-compliance with LPT requirements	€0.00
Amount of tax paid directly to the Collector General for this period	€0.00
Balance of Tax Payable for this period	€0.00

This balance of tax should be paid on or before 31 Oct 2015.  
Payments made to Revenue that have not yet been debited from your bank account are not reflected in the Balance above.

Yours faithfully,  
District Manager

**€ Payslip IT ACK**

The amount entered below is to be credited to the tax year indicated.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Name: MR TEST CASE TESTING 1  
PPS No.:  
Year: 01/01/2015 to 31/12/2015  
Whole Euro only - DO NOT ENTER CENT

ASC31  
S

Sample Self-Assessment Letter  
Chapter 4 for 2015

In all correspondence please quote:  
District: 001  
Unit: 010  
PPS No.:  
Notice No.:

District Manager  
Dublin Region  
City Centre North City Business Taxes District  
8/15 Upr O'Connell St  
Dublin 1

Enquiries: 01 6055000  
23rd June 2016  
Page: 1 of 4

MR TEST CASE TESTING 2  
T/A TEST  
BISHOPS SQUARE  
DUBLIN 2

**NOTICE OF ASSESSMENT  
Chapter 4 of Part 41A Taxes Consolidation Act 1997  
Income Tax for the year ending 31 December 2015**

Dear Sir/Madam,

I hereby give notice that:

- in accordance with section 959U of the Taxes Consolidation Act 1997, a self assessment to Income Tax has been made in relation to you for the year ending 31 December 2015
- the amounts included in the self assessment are based on statements and particulars specified in your tax return for the year ending 31 December 2015 and are set out on the following pages of this notice.

Section 933 and Chapter 6 of Part 41A of the Taxes Consolidation Act 1997 contain details of your statutory rights and obligations in relation to the making of an appeal. In particular, section 959AC provides that no appeal may be made against a self assessment made under section 959U. Also, section 959AI provides that no appeal may be made against amounts in an assessment that are based on statements or particulars specified in your tax return.

The balance payable is as follows:

Year of Assessment	2015
Total €	00.00
Rounded Total €	00.00

Payments made to Revenue that have not yet been debited from your bank account are not reflected in the Balance above.

Yours faithfully,  
District Manager

**€ Payslip NoA C**

The amount entered below is to be credited to the tax year indicated.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Name: MR TEST CASE TESTING 2  
PPS No.:  
Year: 1/1/2015 to 31/12/2015  
Whole Euro only - DO NOT ENTER CENT

ASC31  
S

Sample Notice of Assessment  
(Chapter 4) for 2015

In all correspondence please quote:  
District: 001  
Unit: 010  
PPS No.:  
Notice No.:

District Manager  
Dublin Region  
City Centre North City Business Taxes District  
8/15 Upr O'Connell St  
Dublin 1

Enquiries: June 2016  
Page: 1 of 4

MR TEST CASE TESTING 2  
T/A TEST  
BISHOPS SQUARE  
DUBLIN 2

**NOTICE OF AMENDED ASSESSMENT  
Chapter 5 of Part 41A Taxes Consolidation Act 1997  
Income Tax for the year ending 31 December 2015**

Dear Sir/Madam,

I hereby give notice that:

- in accordance with Chapter 5 of Part 41A of the Taxes Consolidation Act 1997, your assessment to Income Tax for the year ending 31 December 2015 has been amended.
- the amounts included in the amended assessment are set out on the following pages of this notice.

If you wish to appeal the assessment to which this notice refers, you must give notice of appeal in writing to me [within 30 days](#) after the date of this notice.

Before giving notice of appeal, a chargeable person must, within the time for bringing the appeal, have made a return for the chargeable period in question and have paid the tax and any interest due on the basis of that return. The notice of appeal must specify each amount or matter with which an appellant is agreed together with the grounds, in detail, of the appeal as respects each such amount or matter.

Section 933 and Chapter 6 of Part 41A of the Taxes Consolidation Act 1997 contain details of your statutory rights and obligations in relation to the making of an appeal.

The balance payable is as follows:

Year of Assessment	2015
Total €	00.00
Rounded Total €	00.00

Payments made to Revenue that have not yet been debited from your bank account are not reflected in the Balance above.

Yours faithfully,  
District Manager

**€ Payslip NoA C**

The amount entered below is to be credited to the tax year indicated.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Name: MR TEST CASE TESTING 2  
PPS No.:  
Year: 1/1/2015 to 31/12/2015  
Whole Euro only - DO NOT ENTER CENT

ASC31  
S

Sample Notice of Amended Assessment  
(Chapter 5) for 2015