



O'Neill Foley Chartered Accountants and Tax Advisors
A: Patrick's Court, Patrick Street, Kilkenny T: 056 7721157 E: accounts@onf.ie W: onf.ie

CLIENT INCOME TAX CHECKLIST 2018

The following information is required in relation to the preparation of your Income Tax Return for the year ended 31 December 2018

Please provide all information/documentation that is relevant to your circumstances to our office with this checklist

Your Name:	
Your Address:	
Your Telephone Number:	
Your Email Address:	
Your ONF Contact:	
Your Marital Status:	
Any Change in the above Status in 2018 and if applicable, the Date of that Change:	
Date of Marriage:	
Your Spouse's Maiden Name (if applicable):	
Your Spouse's PPS Number (if applicable):	
Client Code (to be inserted by your ONF contact):	
Sources of Income in 2018	
	Tick if Applicable
Employment Income Required: Please provide a P60 in relation to each employment and/or directorship for 2018. If you are a proprietary director (i.e. you own or control more than 15% of the share capital of a company), please state the company name, % shareholding and company tax registration in each case.	
Self-employed/Partnership Income Required: Please liaise with your ONF contact if have not yet provided us with the information to prepare your 2018 Accounts at this point.	
Pensions (including ARF Withdrawals) Required: Please provide a P60 in relation to each pension or other relevant documentation. In the case of a pension lump sum, please provide details of any amount in excess of the tax-free amount paid.	
Social Welfare Income (including State Pension) Required: Please provide details of the nature of the payment and the amount received during 2018.	
Rental Income Required: Please provide summary details of rental income and expenditure incurred in respect of each rental property (Irish and non-Irish). If relevant, please provide details of non-Irish tax incurred on your rental income. Are each of your Irish tenancies in respect of residential lettings registered with the Residential Tenancies Board ("RTB")? Mortgage interest will only be an allowable deduction for Irish income tax purposes if the respective property is registered with the PRTB. It is an allowable deduction for 2018 Income Tax Returns at a rate of 85% of the interest incurred.	Yes No <input type="checkbox"/> <input type="checkbox"/>
Interest earned on Deposit Accounts Required: Please provide certificates of interest earned or details of amounts added to Deposit Accounts. Please also provide detail of any DIRT based investments (e.g. tracker bonds) that have matured as details may need to be included on your return.	

<p>Dividend Income Required: Please provide vouchers in respect of dividends received from Ireland and other countries.</p>	
<p>Income from Government Stocks/Bonds Required: Please provide vouchers in respect of all amounts received.</p>	
<p>Credit Union Dividends Required: Please provide certificates of dividends received during the above year on all accounts.</p>	
<p>Share Schemes Required: Please provide details of share options exercised or any other form of share benefits received in 2018.</p>	
<p>Income from any other source Required: Please provide information and documentation in relation to income received from any other source not listed above – include any income that you believe may be exempt from tax (for example: artists' income, income from woodlands, rent-a-room relief scheme).</p>	
Foreign/Offshore Details	
<p>Foreign Income Required: Please provide documentation in respect of income received from foreign sources during the year.</p>	
<p>Did you open any Foreign Bank Accounts during the year 2018? Required: <ul style="list-style-type: none"> ✓ Name and address of deposit holder ✓ Date account was opened ✓ Amount of money deposited on opening the account ✓ Name and address of intermediary (if any) through whom account was opened </p>	
<p>Did you commence any Foreign Life Policies during 2018? Required: <ul style="list-style-type: none"> ✓ Name and address of person ✓ Terms of the policy ✓ Annual premiums payable ✓ Name and address of intermediary (if any) </p>	
<p>Did you open any Offshore Funds and Other Offshore Products during 2018 Required: <ul style="list-style-type: none"> ✓ Name and address of Offshore Fund/Product ✓ Date material Interest acquired ✓ Amount of payment made in acquiring the material interest ✓ Name and address of intermediary (if any) </p>	
Credits/Allowances	
<p>Medical Card Required: Please inform us if you held a medical card at any time during 2018. Please specify whether the card was a full medical card or a GP only medical card.</p>	
<p>Retirement Annuities (Pension Contributions/AVCs) Required: Please provide details/RAC Certificates in respect of premiums paid on which tax relief not obtain via payroll.</p>	
<p>Medical Insurance (if paid by your employer) Required: Please provide details of medical insurance <i>paid by your employer on your behalf</i> (e.g. VHI/Aviva/Laya, etc).</p>	

<p>Reimbursed Health Expenses</p> <p>Required: Please provide a summary of receipts in respect of health expenses incurred by you during the above year e.g. payments to doctors and other medical practitioners, hospital fees, prescription medicines, <i>non-routine</i> dental expenses, orthoptic expenses, nursing home fees etc. Please provide details of any amounts reimbursed by your health insurance company in relation to the above expenses.</p> <p>Please retain these receipts on your files for a period of six years as required by current tax law.</p>	
<p>Home Renovation Scheme</p> <p>Required: Please advise us if you incurred qualifying Home Renovation expenses in 2018 or 2017 (please ignore reference to 2017 if you have already provided details for this year). Did the renovation apply to your private residence or to a rented property? If you have registered with Revenue to obtain approval to claim the relief please provide us with a copy of the correspondence received from Revenue.</p>	
<p>Other Tax Deductible Payments</p> <p>Required: Please provide details of other payments which may be deductible for Income Tax purposes such as the following:</p> <ul style="list-style-type: none"> ✓ Maintenance Payments ✓ Deeds of Covenant ✓ Permanent Health Benefit Contributions ✓ EII Investments ✓ Tuition Fees paid to Approved Colleges for Approved Courses 	
<p><i>Any Other Information which you think may be relevant to the preparation of your Income Tax Return</i></p>	
<p>CAPITAL ACQUISITIONS – 2018</p>	
<p>If you or your spouse/civil partner received a gift of inheritance during 2018, please provide us with details of same.</p>	
<p>CAPITAL GAINS TAX – 2018</p>	
<p>Information Required in relation to the Disposal or Acquisition of Assets during 2018 (Property, Shares, Land, etc.)</p> <p><u>You may have supplied some of this information already for the purpose of calculating a CGT payment that was due in December 2018 or January 2019, if not, please contact your ONF advisor immediately.</u></p>	
<p>Disposal of Assets</p> <p>Required:</p> <ul style="list-style-type: none"> ✓ Description of Asset ✓ Proceeds of Disposal, including proceeds received on a re-organisation of company shareholdings ✓ Date of Disposal ✓ Date of Acquisition and Original Cost of Asset ✓ Costs of Acquisition and Disposal – Legal fees, Advertising, Stamp Duty etc. 	
<p>Conversion of Foreign Currency into Euro: may be regarded as a disposal of an asset</p> <p>Required:</p> <ul style="list-style-type: none"> ✓ Details of any conversions of foreign currency to Euro ✓ Details of when the foreign currency was originally acquired 	
<p>Acquisition of Assets</p>	
<p>Required:</p> <ul style="list-style-type: none"> ✓ Description of Asset ✓ Date and Cost of Acquisition 	

Local Property Tax			
Required:	Please confirm that your LPT Return for 2019 has been filed and the tax paid	Yes <input type="checkbox"/>	No <input type="checkbox"/>
	<p style="text-align: center;">Notes</p> Please note that while we do not require back up receipts at this time you should retain the receipts on your files for a period of six years as required by current tax law.		
Residence and Domicile Position			
Required:	Please advise of any changes in your country of residence in 2018. Please advise of any changes in your country of domicile (i.e. the country in which you intend to live permanently).		