



## PERSONAL TAX CHECKLIST 2023

### Period 1 January 2023 to 31 December 2023

Name (Self): \_\_\_\_\_

Name (Spouse/Civil Partner): \_\_\_\_\_

UPDATED KNOW YOUR CLIENT (KYC) INFORMATION REQUIRED (N.B.)		
Copy of Valid Passport/Driver's license	<b>Supplied</b>	
Utility Bill (Proof of Address)	<input type="checkbox"/>	
IRISH INCOME		
	Yes	No
<b>1. Business/Trading Income</b> Did you have income arising from a trade or profession? Please forward books and records to enable us to prepare your accounts.	<input type="checkbox"/>	<input type="checkbox"/>
<b>2. Rental Income</b> Did you rent out an Irish property? If yes, please forward details of the following: <ul style="list-style-type: none"> <li>i. Number of properties let (indicate if commercial or residential);</li> <li>ii. Details of any rent receivable during the year;</li> <li>iii. Certificate(s) of mortgage interest paid;</li> <li>iv. Receipts for other expenditure incurred; and</li> <li>v. Proof of RTB registration to facilitate loan interest tax deduction for residential lettings.</li> </ul> Note: Income from commercial and residential lettings has now to be disclosed separately.	<input type="checkbox"/>	<input type="checkbox"/>
<b>3. Employment Income</b> Did you receive income from an employment, pension or directorship during the year? If yes, please forward: <ul style="list-style-type: none"> <li>i. Copy of last 2023 payslip;</li> </ul> Did you receive any Social Welfare payments or benefits, including pensions? If yes, please provide details.           Did you receive any taxable benefits which have <b>not</b> been taxed through payroll? E.g.: <ul style="list-style-type: none"> <li>i. Preferential rate on an employee or directors loan;</li> <li>ii. Club/society subscriptions;</li> <li>iii. Medical insurance premium</li> <li>iv. PRSAs; or</li> <li>v. Company car.</li> </ul> Did you receive any share awards, stock options, restricted stock units or other share-based remuneration during the year? If yes, please provide details.           Did you receive any Termination/ex gratia payments during the year? If yes, please provide details.	<input type="checkbox"/>	<input type="checkbox"/>
<b>4. Investment Income</b> Did you receive any Irish deposit interest, including interest from a credit union account? If yes, please forward deposit interest certificates for the year ended 31 December 2023 for each account held during the year.           Did you hold shares in any Irish companies during the year? If yes, please forward copies of dividend counterfoils for dividends received and/or Broker statements.           Where counterfoils are not available, please confirm the number of shares held in each company. If you received shares in lieu of a dividend, confirm number of shares received and amount of dividend foregone.	<input type="checkbox"/>	<input type="checkbox"/>

5	Other Income Received in 2023	Yes	No
i.	Were you in receipt of any exempt income, such as income from childcare services, rent-a-room relief scheme, artists exemption, woodlands or a payment in respect of personal injuries?	<input type="checkbox"/>	<input type="checkbox"/>
ii.	Did you receive income from a settlement or covenant or were you in receipt of a maintenance payment?	<input type="checkbox"/>	<input type="checkbox"/>
iii.	Did you receive any income from patents?	<input type="checkbox"/>	<input type="checkbox"/>
iv.	Did you receive any other Irish income from a source not listed above?	<input type="checkbox"/>	<input type="checkbox"/>
If you respond yes to questions (i) to (iv) above, please provide details.			
<b>FOREIGN INCOME AND OFFSHORE PRODUCTS</b>			
1	Did you receive income from a foreign employment or foreign trade/profession? If yes, please forward copy of the equivalent of Form P60, monthly payslips or accounts.	<input type="checkbox"/>	<input type="checkbox"/>
2	Did you receive income from a foreign rental property? If yes, please forward details of rental income and expenses and a copy of your foreign tax return and assessment confirming amount of tax, if any, paid.	<input type="checkbox"/>	<input type="checkbox"/>
3	Did you hold any shares in a foreign company? If yes, please forward counterfoils for dividends received and/or Broker statements.	<input type="checkbox"/>	<input type="checkbox"/>
4	Did you receive a foreign pension? If yes, please forward details, including taxes, if any, paid.	<input type="checkbox"/>	<input type="checkbox"/>
5	Did you receive income from a foreign life policy? If yes, please also confirm the following:	<input type="checkbox"/>	<input type="checkbox"/>
i.	The name and address of the person who commenced the policy;		
ii.	The terms of the policy;		
iii.	The annual premiums payable; and		
iv.	The name and address of the person through whom the foreign life policy was acquired.		
6	Did you receive interest income from a foreign bank account? If yes, please forward interest certificate confirming income and taxes withheld.	<input type="checkbox"/>	<input type="checkbox"/>
7	Did you open a foreign bank account during the year? If yes, please confirm the following:	<input type="checkbox"/>	<input type="checkbox"/>
i.	Name and address of deposit holder (bank etc.);		
ii.	Date account was opened;		
iii.	Amount of funds deposited on opening of account; and		
iv.	Name and address of any intermediary involved in opening of account.		
8	Did you invest in or receive income from an offshore fund or other offshore products during the year? If yes, please provide details of the income/gain received and provide details of the following:	<input type="checkbox"/>	<input type="checkbox"/>
i.	Name and address of the offshore fund/product;		
ii.	Date the material interest was acquired;		
iii.	Amount of capital invested/payment made in acquiring the material interest; and		
iv.	Name and address of intermediary (if any) through whom the material interest was acquired.		
9	Did you receive foreign income from any other source not listed above? If yes, please provide details.	<input type="checkbox"/>	<input type="checkbox"/>
10	Did you submit a foreign tax return to the relevant foreign tax authorities during 2023? If yes, please forward a copy along with the corresponding tax assessment.	<input type="checkbox"/>	<input type="checkbox"/>

ALLOWANCES AND RELIEFS		Yes	No
1	Did you incur medical expenses, including non-routine dental expenses during the year? If yes, please forward receipts, MED2 (as issued by your dental practitioner). Please confirm if any expenses were reimbursed by your medical insurer/other authority.	<input type="checkbox"/>	<input type="checkbox"/>
2	Did you pay a Permanent Health Benefit Premium for 2023? If yes, please forward the certificate as issued by the insurance company.	<input type="checkbox"/>	<input type="checkbox"/>
3	Did you pay any tuition fees for undergraduate or postgraduate courses undertaken during the year? If yes, please forward the receipt from the college/university (relief does not include registration or exam fees).	<input type="checkbox"/>	<input type="checkbox"/>
4	Did you make contributions to a personal pension policy during the year? If yes, please forward a copy of the certificate for premiums paid.	<input type="checkbox"/>	<input type="checkbox"/>
5	Did you make any investments during the year which qualified for Seed Capital or EII (Employment and Investments Incentive)? If yes, please forward the relevant Form EII 3.	<input type="checkbox"/>	<input type="checkbox"/>
6	Did your employer pay your medical insurance premium during the year? If yes, please provide details.	<input type="checkbox"/>	<input type="checkbox"/>
7	Did you pay rent for your private residence during the year? If yes, please confirm :  <div style="margin-left: 20px;">           i. The amount of rent paid;            ii. The address of the rented property;            iii. Name, address and PPS No. of the landlord; and            iv. Date lease commenced.         </div>		
8	Did you make a payment under Deed of Covenant, maintenance agreement or other legally binding agreement during the year? If yes, please forward details.	<input type="checkbox"/>	<input type="checkbox"/>
9	Did you or your spouse remain at home during the year to care for a dependent person? Dependant persons include: children under 16 and children in full time education under 19, persons aged 65 years or over, and persons who are permanently incapacitated by reason of mental or physical infirmity.	<input type="checkbox"/>	<input type="checkbox"/>
10	Did you employ a person during 2023 to take care of a family member who is incapacitated by physical or mental infirmity? If yes, please provide details.	<input type="checkbox"/>	<input type="checkbox"/>
11	If you made any other payments or incurred outgoings during the year on which you believe tax relief may arise, please forward the relevant details.	<input type="checkbox"/>	<input type="checkbox"/>
12	Did you pay Mortgage interest on a qualifying private residence in 2023? If so, please provide the following details to assess whether you may be entitled to relief and include the claim on your return.  <div style="margin-left: 20px;"> <ul style="list-style-type: none"> <li>The Local Property Tax Property ID number is required to make the claim</li> <li>Confirmation that LPT filings and payments are up to date</li> <li>Mortgage statement confirming balance on the loan at 31 December 2022 (must be between €80,000 and €500,000 to qualify)</li> <li>Mortgage Interest statement to confirm interest paid for years to 31 December 2022 and 31 December 2023 and confirmation of the number of days you paid interest for in both years</li> </ul> </div>	<input type="checkbox"/>	<input type="checkbox"/>

## CAPITAL TAXATION

- |   |   |                          |                          |
|---|---|--------------------------|--------------------------|
| 1 | Did you acquire or dispose of any assets, including shares and securities, during the year?<br>If yes, please confirm that you have already provided us with all relevant details.<br>If not, please forward contracts for acquisition and disposal of the relevant assets. | <input type="checkbox"/> | <input type="checkbox"/> |
| 2 | In addition, we will require details of any assets disposed of during the period 1 January 2023 to 30 November 2023 as any liability arising thereon is payable by 15 December 2023   | <input type="checkbox"/> | <input type="checkbox"/> |
| 3 | Did you receive any gifts/inheritances in 2023 or 2023? If yes, please provide details.   | <input type="checkbox"/> | <input type="checkbox"/> |

## LOCAL PROPERTY TAX

- |   |  |                          |                          |
|---|--|--------------------------|--------------------------|
| 1 | Please confirm that your LPT liability has been paid to date | <input type="checkbox"/> | <input type="checkbox"/> |
|---|--|--------------------------|--------------------------|
- Non-payment of LPT can result in a 10% surcharge on your 2023 Tax liability.*

## GENERAL

- |    |   |                          |                          |
|----|---|--------------------------|--------------------------|
| 1  | If you are a company director, please confirm the name and tax reference number of each company and your percentage shareholding.   |                          |                          |
| 2  | Did you or your spouse/civil partner hold a medical card at any time during 2023? If you previously held a medical card but no longer qualified to hold one in 2023, please confirm. If you have answered yes, please confirm whose name the card is held in. | <input type="checkbox"/> | <input type="checkbox"/> |
|    |   | <b>Yes</b>               | <b>No</b>                |
| 3. | If you believe there are any other details which may be relevant to your taxation affairs, please provide details.  | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. | If you spent more than 183 days outside Ireland in 2023, please provide details.  | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. | Are you domiciled outside of Ireland?   | <input type="checkbox"/> | <input type="checkbox"/> |

I confirm that this completed questionnaire reflects all my/our income, asset acquisitions and disposals for the year ended 31 December 2023 and I have provided all supporting documentation to enable LOMBARD Accountants Limited to prepare my 2023 Tax Return.

Signed \_\_\_\_\_ (Self) \_\_\_\_\_ (Spouse)

Dated \_\_\_\_\_

## PERSONAL DETAILS

1. Date of birth                      Self \_\_\_\_\_ Spouse/Civil Partner \_\_\_\_\_
2. Marital Status                      \_\_\_\_\_ Date of marriage \* \_\_\_\_\_  
Date of civil partnership                      \_\_\_\_\_ Date of separation \_\_\_\_\_  
Date of Divorce                      \_\_\_\_\_
3. Dependent children  
Name \_\_\_\_\_ Date of birth \_\_\_\_\_  
Name \_\_\_\_\_ Date of birth \_\_\_\_\_  
Name \_\_\_\_\_ Date of birth \_\_\_\_\_  
Name \_\_\_\_\_ Date of birth \_\_\_\_\_
4. Contact Information  
Correspondence \_\_\_\_\_ Telephone \_\_\_\_\_  
address \_\_\_\_\_ Mobile \_\_\_\_\_  
Email \_\_\_\_\_

If you would prefer us to issue all correspondence to you via email, please tick the box. ☐

\* Date of marriage details must be included on the tax return

### **Notes:**

The information requested in this checklist is in relation to you and your spouse and should be returned to us as soon as possible to enable refunds to be claimed in a timely manner, and to facilitate cash flow planning for any tax payment due in October. The obligation to discharge your tax liability is not accelerated as a result of filing your return early. The due date for submission of your 2023 Tax Return to Revenue is 31 October 2024.