FORM P50

FIRST CLAIM FOR A REPAYMENT OF INCOME TAX AND/OR UNIVERSAL SOCIAL CHARGE (USC) DURING UNEMPLOYMENT



Please read the INFORMATION NOTES overlea	f BEFORE completing this f	orm. N.B. Form P45	Parts 2 & 3 N	IUST accompany this claim		
Name and Address (include Eircode)		PPS Number				
		Employer Nu	mber			
Date of Cessation of Employment	D D M M Y Y	Refer to your	Form P45 fo	or answers to above		
ALL SECTIONS A	ND THE DECLARA	TION MUST BE	COMPLE	TED		
Details of income received by you sin	ce the date you becam	e unemployed In	ısert ⊠ in app	propriate box(es) below		
Jobseeker's Benefit	Other Income re	eceived from the D	epartment of	Social Protection		
Illness Benefit	State payment type					
In the case of the above, state the	date this income started			DDMMYY		
Number of children included in you	ur claim	Gross wee	kly amount	€		
Jobseeker's Assistance (this is no	t a taxable source of inco		Kry arriodric	C		
Other Income not subject to PAYE	G	ross amount recei	ved to date	€		
State the source of this income						
Do you intend to resume employmen	t in Ireland before 31 D	ecember next? Y/	N			
If the answer is "No", state reason						
If resuming education, state name of school/college						
Are you making this claim on the bas If the answer is "Yes" state: (a) country of destination	is that you are going a	oroad? Y/N				
(b) intended departure date	D D M M Y Y	(c) duration of s	stay abroad			
Do you intend to take up employmen	t abroad? Y/N					
Address abroad for correspondence						
Refunds						
If you wish to have any refund paid direct	ctly to your bank account	, please provide vo	our bank acco	ount details.		
(Note: It is quicker to receive payments	•					
Single Euro Payments Area (SEPA	\)					
Account numbers and sort codes have to lidentifier Codes (BIC). These numbers a	are generally available or					
on SEPA can be found on www.revenu- It is not possible to make a refund direct		unt that is not a me	ember of SEF	ΟΔ		
International Bank Account Number (•		5111501 OI OE1	7		
Bank Identifier Code (BIC) (Maximum 1	1 characters)					
Note: Any subsequent Revenue refur	ds will be made to this	bank account un	less otherwi	ise notified.		
I declare that I am unemployed and that all particulars given in this form are stated correctly						
Signature			Date:	DDMMYY		
Telephone or E-mail:						

A person who knowingly makes a false statement for the purpose of obtaining repayment of income tax is liable to heavy penalties.

INFORMATION NOTES

Where this form is not completed in full, it may be necessary to return it to you which will delay processing your claim.

Am I entitled to an Income Tax and/or Universal Social Charge (USC) refund?

If Income Tax and/or USC has been deducted from your pay since 1 January and you are now unemployed you **may** be entitled to a refund.

When do I apply for a refund?

You should wait a minimum of **four weeks** from the date you became unemployed before you apply. If you are in receipt of any taxable sources of income (which includes taxable income from the Department of Social Protection) you should wait a minimum of **eight weeks**. If you were taxed on Emergency basis you may apply immediately for a refund on becoming unemployed.

How much Income Tax and/or USC is refunded?

If you are entitled to claim a refund, the amount will depend on:

- the length of time you have been unemployed
- the amount of Income Tax and/or USC you have paid
- whether you have arrears of Income Tax and/or USC.

How do I apply?

Complete the form overleaf and send it to your local Revenue office together with:

- Form P45 (Parts 2 & 3) given to you by your last employer,
 - and
- where applicable, supporting documentation in respect of Income Tax and/or USC deducted from any casual earnings or any other source of income, returned overleaf.

What happens next?

Your Revenue office will send you details of the refund (if any).

Certain amounts payable to you from the Department of Social Protection may not be liable, in full, to income tax. In calculating your repayment, Revenue will exclude any amounts which are not taxable. Payments from the Department of Social Protection are not chargeable to USC.

Further Information

You can get further information by phoning your Regional PAYE LoCall Service whose number is listed below:

•	Border Midlands West Region Cavan, Donegal, Galway, Leitrim, Longford, Louth, Mayo, Monaghan, Offaly, Roscommon, Sligo, Westmeath	1890 777 425
•	Dublin Region Dublin (City and County)	1890 333 425
•	East & South East Region Carlow, Kildare, Kilkenny, Laois, Meath, Tipperary, Waterford, Wexford, Wicklow	1890 444 425
•	South West Region Clare, Cork, Kerry, Limerick	1890 222 425

If you are calling from outside the Republic of Ireland, please telephone +353 (1) 702 3011. Alternatively, you can visit **www.revenue.ie**

Accessibility: If you are a person with a disability and require this form in an alternative format the Revenue Access Officer can be contacted at **accessofficer@revenue.ie**

