



Form 848A Donations Scheme

Claim for Repayment of Income Tax by Eligible Charities and Other Approved Bodies under Section 848A TCA 1997

Name and Address of Eligible Charity/Approved Body

The schedule of donor(s) details must be submitted by Revenue Secure E-mail. This 848A Form should be submitted by post.

Return Address

Office of the Revenue Commissioners,
Collector-General's Division,
Charity Claims Unit,
Government Offices,
Nenagh,
Co. Tipperary.

Official Use Only						
FC File						
Warrant No.						
Refund Amount €						

Details in Relation to Claimant Body

Tick your claimant category

Eligible Charity Educational Institution Education in the Arts

CHY Number CHY Roll No. Otherwise listed in Schedule 26A TCA 1997

Name of Claimant Body
Address for Payment of Refund
(BLOCK LETTERS)

Contact Name
Contact Telephone Number

Revenue now make repayments of Income Tax electronically, see website for details or phone 1890 666 333

Declaration which must be signed by Administrator / Trustee / Officer

I DECLARE that the details of the claim as on the attached diskette/schedule are correct and complete.

I claim to be repaid the sum of € , as calculated overleaf, in respect of Income Tax on donations received from PAYE-ONLY Donors for the year ended 31 December

(Please complete a separate claim form for each tax year)

Signature	<input type="text"/>
Name (BLOCK LETTERS)	<input type="text"/>
Capacity (Administrator/Trustee/Officer)	<input type="text"/>
Date	<input type="text"/>

Calculation of Tax Repayment Claim

Total Number of Donors⁵	<input style="width: 90%;" type="text"/>
Total Value of donations at Standard Rate of Tax (in money and/or designated securities) ⁸	= A € <input style="width: 80%;" type="text"/>
Standard Rate Repayment Claimed, i.e. $(A \times \text{Standard Rate}) \div (100\% - \text{Standard Rate})^2$	= B € <input style="width: 80%;" type="text"/>
Total Value of donations at Higher Rate of Tax (in money and/or designated securities)	= C € <input style="width: 80%;" type="text"/>
Higher Rate Repayment Claimed, i.e. $(C \times \text{Higher Rate}) \div (100\% - \text{Higher Rate})$	= D € <input style="width: 80%;" type="text"/>
Total Tax Repayment Claim as shown overleaf (B+D)	= E € <input style="width: 80%;" type="text"/>

Notes

1. Approved Bodies for the purposes of Section 848A are Eligible Charities, Educational Institutions, Bodies approved for Education in the Arts by the Minister for Finance and other entities listed in Schedule 26A TCA 1997.
2. **The Eligible Charity or Approved Body claims tax at the rates applicable in the tax year in which the donation was received.** The payment made by PAYE taxpayers is deemed to be a payment net after tax at the individual's standard rate or higher rate as stated on the individual's "Appropriate Certificate".

Examples of donations from 2007 tax year:

Where the individual is taxed at the standard rate (20%) the tax repayment on a donation of €250 is €62.50, calculated as follows: $\text{€}250 \times 20\% \div 80\%$ ($100\% - 20\% = 80\%$).

Where the individual is taxed at the higher rate (41%) the tax repayment on a donation of €250 is €173.73, calculated as follows: $\text{€}250 \times 41\% \div 59\%$ ($100\% - 41\% = 59\%$).
3. The "Appropriate Certificate" is the individual's declaration and the Charity or Approved Body should retain this "Certificate" together with detailed records in support of the claim for repayment of tax. You must keep this documentation as your claim may be selected by Revenue for detailed examination.
4. **You are required to submit the following "Appropriate Certificate" details in support of your claim:**
 - (i) Donor's Tax Reference Number (PPS No.),
 - (ii) Full name of the Donor (listed alphabetically by Surname),
 - (iii) Value of the donation in money,
 - (iv) Value of donation in designated securities, if applicable,
 - (v) Total value of the donation, (iii) + (iv),
 - (vi) Donor's tax rate,
 - (vii) Year in which the donation was received.
5. **Form 848A is to be used exclusively for claiming repayment of Income Tax on donations made by taxpayers who pay tax under the PAYE tax system ONLY.**
6. **Self-Employed taxpayers** - a taxpayer taxed under the Self-Assessment system including those who also pay tax under the PAYE tax system **MUST** claim tax relief for donations on their Self-Assessment Income Tax Return form. **A claim in respect of those donors should not be included on Form 848A.**
7. Completed Form 848A should be submitted to the Office of the Revenue Commissioners, Collector-General's Division, Charity Claims Unit, Government Offices, Nenagh, Co. Tipperary. If you need any help with this form please contact the above office by phoning 067-63 400 or LoCall 1890 666 333, or by e-mail at charityclaims@revenue.ie.
8. Finance Act 2006 introduced tax relief on donations of designated securities to Charities and Approved Bodies effective from 1 January 2006. To qualify for tax relief under Section 848A TCA 1997 donations must be in the form of money or designated securities, or a combination of money and designated securities, and be of a value of at least €250 in a year to a Charity/Approved Body. Detailed records of designated securities donated must be maintained by the Charity/Approved Body.
9. The law provides for penalties for making a false return or helping to make a false return.

For Official Use

Year	<input style="width: 90%;" type="text"/>	Checked	<input style="width: 90%;" type="text"/>
Amount	<input style="width: 100%; border: none; border-bottom: 1px solid black; text-align: right;" type="text"/>	Approved	<input style="width: 90%;" type="text"/>
		Date	<input style="width: 90%; border: none; border-bottom: 1px solid black; text-align: center;" type="text"/>