FORM P50

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



Name and Address		PPS	Number						
		Emp	loyer Num	ber					
					_				
Date of Cessation of Employment	D D M M Y Y	Refe	r to your F	orm P	45 fo	r ansv	vers t	o abo	ve
ALL SECTIONS A	ND THE DECLARATION	ON MU	IST BE	СОМІ	PLE	ΓED			
Details of income received by you sir	ce the date you became	unempl	oyed Ins	ert ⊠ i	n app	ropria	ite bo	x(es)	belov
Jobseeker's Benefit	Other Income rece	eived fro	m the Dep	artme	nt of	Social	Prot	ection	1
Illness Benefit	State payment type								
In the case of the above, state the	date this income started						M	M	Y
Number of children included in you	ur claim	Gre	oss weekl	y amoi	unt	€			
Jobseeker's Assistance (this is no	t a taxable source of incom	e)							
Other Income not subject to PAYE	Gro	ss amou	int receive	d to da	ate	€			
State the source of this income									
Do you intend to resume employmen	t in Ireland before 31 Dec	ember r	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:	is that you are going abr	oad? Y/	N						
(a) country of destination									
(b) intended departure date	D D M M Y Y	(c) dura	ation of sta	ay abro	ad				
Do you intend to take up employmen	t abroad? Y/N								
Address abroad for correspondence									
,									
Refunds									
f you wish to have any refund paid direc		lease su	ipply your	bank a	accou	ınt det	tails.		
Single Euro Payments Area (SEPA From 1 February 2014, account number	•	n replac	ed by Inte	rnation	al Ba	nk Ac	coun	t Num	bers
(IBAN) and Bank Identifier Codes (BIC).	These numbers are gener								
Further information on SEPA can be fou It is not possible to make a refund direct		t that is	not a mer	nber of	SEE	Ά			
International Bank Account Number (•				OL.				
Bank Identifier Code (BIC) (Maximum 1	1 characters)								
		ank acc	ount unle	ss oth	erwi	se no	tified	I.	
Note: Any subsequent Revenue refur	ds will be made to this ba	alik acc	ount unit		_			-	
Note: Any subsequent Revenue refur I declare that I am unemploy									
•					stat				Y

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,

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• 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**

