

Rent 1 - Claim for Rent Relief for Private Rented Accommodation



Important: Please read notes overleaf before completing this form

Separate forms should be completed for each property that you have rented

Claimant's Details

First Name:
Last Name:
PPS Number: **Date of Birth:**

Address:

Phone Number:

Personal Status: (Please select one of the following)
 Single Married Widowed Married but living apart Divorced

If you wish to have any refund which you may be due paid directly to your Irish bank account, please supply your bank account details:
Sort Code: 9 - - **Account Number:**

Note: Any subsequent Revenue refunds will be made to this bank account.

(Revenue will use this address for correspondence)

Rented Property Details

Address of Rented Property: (if different from above)

Is the owner of the property related to you? (please tick box) Yes No

Date tenancy commenced: **Date tenancy ceased: (if ceased)**

Amount of Rent Payable by you each month € , .

Landlord's Details Please read notes on Landlord details overleaf

Who do you pay the rent to? (please tick box) Landlord Agent
Does the Landlord live outside the State? (please tick box) Yes No Unknown

Landlord/Agent Name:
PPS/Tax Registration Number of Landlord/Agent (see overleaf):
Landlord/Agent Address:

Declaration which must be signed

I declare that all the particulars in this form are correct to the best of my knowledge and belief.

Signature: **Date:**

Rent Relief for Private Rented Accommodation

Who can Claim

An individual, paying for private rented accommodation used as a sole or main residence. This includes rent paid for flats, apartments or houses. It does not include rent paid to Local Authorities or State Agencies or under a lease agreement for 50 years or more.

How much can I claim

The Leaflet IT1 on the Revenue website (www.revenue.ie) provides information regarding the amount of relief available.

Premises outside the State

Rent payable for premises outside the State is also allowable.

Receipt from Landlord

You should obtain a receipt from your landlord as Revenue may ask for this to verify your claim. This receipt should be retained for six years.

PPS Number/Tax Registration of Landlord/Agent

If this number is known/available to you please insert in the box overleaf. If unknown, please leave blank.

Mortgage Interest Relief (TRS) - if at any point you have a mortgage and are in receipt of Tax Relief at Source you should advise your Local Revenue Office immediately as you may no longer be entitled to Rent Relief and your Tax Credit Certificate might need to be adjusted.

Rent-a-Room Relief Restriction

Where Rent Relief is being claimed in respect of rent paid by a child to their parent, the parent will not qualify for the Rent-a-Room exemption and will be required to declare their Rental Income to Revenue at the end of the year.

Rents payable to Landlords living outside the State

If your landlord resides outside the country and you pay the rent directly to him/her or into his/her bank account either in the State or abroad, you must deduct tax at the standard rate of tax (currently 20%) from the gross rent payable.

Example

Gross rent per month	€1,000
Deduct standard rate tax (€1,000 x 20%)	€200
Pay to Landlord (€1,000 - €200)	€800
Pay to Revenue	€200 (Form R185 to be given to landlord)

If you pay tax under the PAYE system an arrangement can be put in place at your request that your tax credits and standard rate band will be adjusted to collect the amount due. This method will spread the tax evenly over the year. You should contact your local Revenue office to arrange this.

Failure to deduct tax may leave you liable for the tax that should have been deducted

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

Rent Credit may also be claimed by logging-on to **PAYE Anytime** at www.revenue.ie