



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:

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

If you are calling from outside the Republic of Ireland, please telephone +353 (1) 702 3011. Alternatively, you can visit **[www.revenue.ie](http://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](mailto:accessofficer@revenue.ie)**