LHM CASEY McGRATH

INCOME TAX RETURN INFORMATION CHECKLIST
YEAR ENDED 31 DECEMBER 2015

Please tick and enclose completed checklist and information

INCOME

	Self	Spouse

1. Business/Consultancy/Professional/Fee Income received. (Please attach a Schedule). If we prepare your Professional Accounts, please let us have all of the books and records to enable us to prepare these.

2. Rental Income and expenses:
   Please provide the following details, separately, for each property:
   - Address of the property.
   - Date of first rental for the property.
   - Rental income receivable for the period 01 January 2015 to 31 December 2015.
   - Expenses for each property for the period 01 January 2015 to 31 December 2015 for example, repairs, maintenance costs, letting agent fees, insurance.
   - The cost of any furniture and fittings in each property and the year of purchase, (if not previously supplied), and details of any furniture & fittings bought during 2015.
   - A copy of your mortgage loan statement(s) and interest certificate(s) for the year ended 31 December 2015.
   - Confirmation that all tenants are registered with the PRTB for 2015.
   - Copy confirmation/receipt for LPT paid in 2016.

3. P60 Statement of Salary and Tax Deducted received from employer/pension company, for both you and your spouse (if you are married and jointly assessed) for 2015.

4. Any benefits received from your employment, which are not taxed through your salary.

5. If you received any payment from the Department of Social Welfare, etc. please provide details of the amount received for 2015.

6. Share options awarded, exercised, released or assigned and any deferred payments relating to these.

7. Details of Irish dividends received. If dealt with by a stockbroker, please forward Consolidated Tax Certificate.

8. Certificates for all Irish deposit interest received during 2015.

9. Untaxed income, i.e. Credit Union Dividends, Irish Government Stock Bonds etc.

10. Income received under the Rent-a-Room Relief Scheme.

11. Income from Artists Income, Stallion Fees, Woodlands, Greyhound Stud Fees, Patents or Childcare Services.

12. Maintenance payments received, indicating gross amount received/receivable and tax deducted.

FOREIGN INCOME

13. Details of UK or Foreign dividends received. If dealt with by a stockbroker, please forward Consolidated Tax Certificate.

14. Certificates for Foreign deposit interest received during 2015.

15. Foreign Income or Gains from any source, including Foreign Trade, Foreign Rental Income, Foreign Employment, Foreign Life Policies, Foreign Bank Accounts, Offshore Funds/Products.

INCOME TAX RETURN INFORMATION CHECKLIST
YEAR ENDED 31 DECEMBER 2015

FOREIGN INCOME (CONTINUED)	Self	Spouse

FOREIGN INCOME (CONTINUED)

16. If you or your spouse opened a foreign bank account in 2015 which either or both of you were the beneficial owner of the deposits held, please provide:
    - Name and address of the financial institution
    - Date account was opened
    - Amount of money deposited on opening the account
    - Name and address of intermediary through whom account was opened

CAPITAL GAINS TAX (CGT)

17. If you bought or sold any investments, shares or property during the tax year 01 January 2015 to 31 December 2015 please provide the following details (if not already provided to us):

    - Contract Notes for all acquisitions and disposals of investments or shares during 2015.
    - Please forward documentation from Solicitor concerning any acquisitions or disposals of property during 2015 tax year.

    For assets bought:
    - Date, description and acquisition cost.
    - Costs associated with purchase, for example solicitor's costs, stock broker's costs, professional fees, stamp duty paid.
    - Confirm if the assets are owned by you in your own name or jointly with your spouse.

    For assets sold: (Shares, Property, etc)
    - Date, description and sales proceeds.
    - Date property acquired and original costs at acquisition date.
    - Costs associated with disposal, for example solicitor's costs, stock broker's costs, professional fees, stamp duty paid.
    - Confirm if the assets are owned by you in your own name or jointly with your spouse.

Please note tax payment dates for CGT are determined by the date of contract.

NOTE: CAPITAL GAINS TAX 2016

In addition to the information requested above, we will require full details of any assets disposed of (or assets you are considering to dispose) of during the period 1 January 2016 to 30 November 2016, as any liability arising thereon is payable by 15 December 2016.

TAX CREDITS/RELIEFS

18. If you are claiming the Incapacitated Child Credit please provide the following:
    - The number of incapacitated children you are claiming for
    - The date of birth and PPS number of each incapacitated child

19. If your employer pays your medical insurance, please forward a statement from the insurance company indicating each person covered by the policy, along with the gross premium paid, any contribution made by you to this and how many months the policy was active for in 2015.

20. If you make payments to a personal pension/PRSA please forward a copy of your retirement annuity certificate for 2015. Please also forward details of any single contributions paid/payable up to the 31st October 2016.

21. The amount, if any, contributed to a permanent health policy for 2015 by you or your spouse.

INCOME TAX RETURN INFORMATION CHECKLIST
YEAR ENDED 31 DECEMBER 2015

TAX CREDITS/RELIEFS (CONTINUED)

	Self	Spouse

22. If any medical expenses were reimbursed by your health insurance provider during 2015, please forward the statement received from the provider regarding this.

23. Other Medical Expenses Receipts for 2015. This includes all medical expenses, (other than routine dental and optical expenses) to the extent that these were not reimbursed by your health insurance provider or Local Health Board. A form Med 2 should be obtained from your dentist to claim non-routine dental expenses.

24. If you made any payments under Deed of Covenant please provide details.

25. Amount of Maintenance (if any) paid during 2015.

26. Interest paid on a loan acquiring an interest or share in certain companies or Partnerships etc.

27. Certificate of Mortgage interest paid on your principal private residence for which you have **not** received tax relief at source (TRS).

28. Any Relief for BES, EII (Employment & Investment Income) and any other Tax Based Investments in year ended 31 December 2015, apart from those already notified to this firm.

29. Details of any tuition fees paid in respect of approved third level courses undertaken by you, your spouse or any dependants. (This does not include registration/capitation/administration fees).

30. Full details of any rents paid to non-residents in respect of property rented in the State.

31. Details of any other credits/reliefs not mentioned above, which you may be entitled to claim, i.e. rent credit (if renting prior to 7/12/2010), single person child carer credit, home carer tax credit etc.

OTHER DETAILS

32. Any other relevant information, i.e. new bank accounts, special savings account opened , new loans, new sources of income which did not exist during the 2015 tax year. (Please attach list, if relevant.)

33. A copy of your 2015 Certificate of Tax Credits and Cut-Off Point.

34. List of directorships held by you and your spouse and percentage of shareholding in each company.

35. Please provide date of birth for you, your spouse and children.

36. Please provide your wife's maiden name and PPS number.

37. Any gifts or inheritance received between 1 Sept 2014 & 31 Aug 2015. Note, due date for payment of any liability was 31 October 2015. For gifts/inheritances received between 1 Sept 2015 & 31 August 2016, the due date is 31 October 2016.

38. If you are a full medical card holder, please advise.

39. If you have spent a significant period of time abroad, please advise as this may have an impact on your tax status.

40. Please supply up-to-date email address and contact telephone numbers.