



This form is to be used only by individuals claiming a tax credit in respect of courses approved under Legal Notice 114 of 2018. This form, together with a copy of the certificate confirming that you successfully completed the course and the letter of approval from the Ministry for Education and Employment, should be attached to the tax return.

YEAR OF ASSESSMENT

### PART A - PERSONAL DETAILS

Name & Surname	<input type="text"/>
Tax/ ID Number	<input type="text"/>
Date of Birth	<input type="text"/>

### PART B - QUALIFICATION

Name of Educational Institution	<input type="text"/>
Qualification Obtained	<input type="text"/>
Date when course was commenced	<input type="text"/>
Date when qualification was obtained	<input type="text"/>

### PART C - DETERMINATION OF TAX CREDIT (amount to be transferred to box 30 of tax return)

#### Full - time basis course that commenced in 2017 or later

Chargeable Employment Income (up to a max of €60,000)

1.

Tax Credit = Tax on Employment Income (box 1)

2.

#### Full - time basis course that commenced before 2017

Tax Credit = (A - 2017)/(A - B) X C where:

A = the year in which the course is completed

B = the year in which the course commenced

C = the amount calculated in box 2

3.

#### Courses completed on a Part - time basis programme of studies

course that commenced in 2017 or later

Tax Credit = 50% of amount in box 2

4.

course that commenced before 2017

Tax Credit = 50% of amount in box 3

5.

I declare that I satisfy all the conditions under these Rules and that I am not entitled to any re-imbursement, compensation or tax benefit from the Government or any government agency.

Signature: \_\_\_\_\_

Full Name: \_\_\_\_\_

Date: \_\_\_\_\_