Form 11 document checklist

Everything to have in front of you before you file the 2025 return. Grouped by where it lands on the form.

31 October 2026	Paper return, or filed online but paid another way
18 November 2026	Only if you both file **and** pay through ROS

Before you open ROS

- [ ] **Your PPSN and ROS login**
  A ROS digital certificate expires every two years. Check yours opens now, not on 17 November.
- [ ] **Last year's Form 11, but only if you pay preliminary tax by direct debit**
  The 105% option is based on your 2024 liability, which is on that return. The 100% option uses your 2025 liability — computed by the return you are filing now, so there is nothing to look up for it.
- [ ] **Your preliminary tax paid for 2025**
  It is credited against the 2025 balance. Find the amount and the date you paid it.
- [ ] **Local Property Tax up to date**
  Filed and paid, or on an agreed arrangement. Otherwise a 10% surcharge is added even to a return filed on time.

Income records

- [ ] **Every sales invoice raised in 2025**
  Dated in the year, whether or not the customer paid. The return is on an accounts basis, not a cash basis.
- [ ] **Credit notes issued**
  They reduce turnover. Left out, your sales figure is overstated.
- [ ] **Receipts from government agencies**
  GMS and similar go on their own line, 129, not in with ordinary sales.
- [ ] **Other trading income**
  Grants, insurance recoveries, scrap sales, tax exempt income — line 130.

Purchases and expenses

- [ ] **Purchase invoices and receipts for the full year**
  One per item of spending. A card statement line is not a substitute for the invoice.
- [ ] **Subcontractor invoices, split RCT from non-RCT**
  They are two different lines on the form — 135 and 136 — and RCT invoices should carry 0% VAT with the principal self-accounting.
- [ ] **Anything paid for personally**
  Business spending out of a personal account still counts. It is the most commonly missed deduction.
- [ ] **The business-use share for anything mixed**
  Motor, phone, home office, broadband. Decide the percentage now and be able to explain it.

Bank and money movement

- [ ] **Business bank statements, January to December, no gaps**
  Check the page numbers. A missing page does not announce itself.
- [ ] **Loan and finance agreements**
  Only the interest is an expense. The capital repayment is not.
- [ ] **Credit card statements**
  For any card used for business spending, including a personal one.
- [ ] **Drawings for the year**
  What you took out of the business. Line 146, and not an expense.

Capital items

- [ ] **Anything bought that lasts — van, tools, laptop, machinery**
  Not an expense. Wear and tear at 12.5% a year over eight years, restricted to the business-use share.
- [ ] **Assets sold or scrapped during the year**
  The accounting gain or loss on disposal is adjusted at lines 163 and 164. A balancing charge or allowance is a different thing — it is worked out in the capital allowances computation, not on those lines.
- [ ] **The wear and tear you claimed in earlier years**
  You need the year each asset entered the pool to know which of the eight years you are in.

Income that is not from the trade

- [ ] **Employment income**
  Your Employment Detail Summary from Revenue, for you and, if jointly assessed, your spouse or civil partner.
- [ ] **Rental income and its expenses**
  Case V, a separate panel with its own rules.
- [ ] **Deposit interest, dividends, foreign income**
  DIRT-taxed interest is still returned. Foreign income and accounts have their own panels.
- [ ] **Social welfare payments**
  Some are taxable and are returned even where no tax was deducted.

Reliefs worth having to hand

- [ ] **Pension contributions**
  The contribution and the election to backdate it against 2025 must both be made by 31 October 2026 — or by 18 November 2026 if you file and pay through ROS, the same both-halves condition as the return itself.
- [ ] **Health expenses**
  Relief at 20%, and nursing home costs at your higher rate. Receipts kept for six years.
- [ ] **Tuition fees**
  Approved courses, subject to a disregard.

Checks before you press submit

- [ ] **The bank agrees with the paperwork**
  Opening balance, less money out, plus money in, lands on the printed closing balance.

- [ ] **Nothing is in there twice**
  The same invoice scanned twice, or a till receipt and the month-end invoice for one purchase.
- [ ] **No money out with no document behind it**
  Every one of those is a deduction you paid tax on and VAT you did not reclaim.
- [ ] **Your VAT3s and RTD agree with these figures**
  Turnover on the return should reconcile to the VAT returns you already filed.
- [ ] **Form 46G if you paid any one person over €6,000 for services**
  A separate return, easy to forget, filed from ROS.

Where each expense lands on the form

The categories in the year-end spreadsheet, in the order the form runs.

Line	Category	Note
131	Purchases	Stock and materials bought for resale or use in the work.
133	Salaries / Wages	Staff pay. Your own drawings are not an expense — they go to line 146.
134	Additional Staff Costs	Employer PRSI, staff pension contributions, training.
135	Sub-Contractors (RCT)	Construction, forestry or meat processing subcontractors inside the RCT system.
136	Other Sub-Contractors	Subcontractors outside RCT.
137	Consultancy, Professional fees	Accountant, solicitor, consultant.
138	Motor, Travel and Subsistence	The private-use share is already taken out by the Business use % column, so line 160 stays blank — do not add it back again. VAT on petrol and most passenger cars is not reclaimable.
139	Repairs / Renewals	Repairs keep an asset working. An improvement is capital — it belongs on the Capital items tab.
140	Rental Expenses	Rent for business premises. Rates and insurance are not this line — they fall into Other Expenses.
141	Depreciation (add back)	Depreciation is not deductible. Wear and tear at 12.5% is claimed instead — see the Capital items tab.
142	Bad debts / Provisions	Specific bad debts written off.
143	Rates	Commercial rates. The form has no separate line, so it lands in Other Expenses.
143	Insurance	Public liability, professional indemnity, business contents.
143	Light, Heat and Phone	The private share is already taken out by the Business use % column, so line 162 stays blank — do not add it back again.
143	Advertising	No dedicated line on the form — part of Other Expenses.
143	Bank & payment fees	Bank charges, card processing fees, payment platform fees.
143	Other Expenses	Anything allowable with no line of its own.
161	Entertainment (not allowable)	Client entertainment is not deductible and is added back at line 161. VAT on it is not reclaimable.

Keep the documents for six years from the end of the tax year. Do not send them with the return — Revenue asks for them only on an audit or assurance check.

Line numbers are from the Extracts From Accounts panel of the 2025 Form 11. Revenue reprints the form each year and line numbers can move. General information about record-keeping, not tax advice — confirm anything you rely on with Revenue or an accountant before you file. Free to share. · krinodoc.com