

Customer name

Address 1

Address 2

Address 3

Date

PPSN:

### **IMPORTANT NOTICE**

#### **Income Tax Return (Form 11) for 2019**

Dear Customer,

I note from Revenue's records that you have not filed your Income Tax return (Form11) for the above period and the deadline has now passed.

We understand the unprecedented situation facing taxpayers as a result of the COVID-19 pandemic. However, taxpayers should continue to file their tax returns even if the payment of the resulting liabilities, in whole or in part, is not possible. Where, due to COVID-19, key personnel that compute tax returns are unavailable, the relevant return should be submitted on a 'best estimate' basis.

Revenue has put a range of measures in place to support taxpayers at this difficult time. For details of these arrangements please refer to the COVID-19 portal on our website at:

<https://www.revenue.ie/en/corporate/communications/covid19/index.aspx>

It is important to note that taxpayers will not be able to avail of the 'debt warehousing' arrangements introduced by Government in respect of PAYE and VAT liabilities that have arisen due to COVID-19 related trading restrictions if there are any outstanding tax returns. Further information regarding the 'debt warehousing' arrangements is available at:

<https://www.revenue.ie/en/corporate/communications/documents/tax-debts-warehousing.pdf>

Please now file the outstanding Form 11 return using the Revenue Online Service (ROS). If you need to contact Revenue in relation to this matter, including confirming a timeline for any corrections to a 'best estimate', please contact us via MyEnquiries.

Yours faithfully,

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Branch Manager