



FS4

Final Settlement System (FSS) Payee Status Declaration

(The Department's Data Protection Policy and further instructions are at the back of this page)

SECTION 1 To be completed by the Payee and given to the Payer

Fill in Parts A and E and ONLY ONE of Parts B, C or D

A General Information												
ID Card/IT Reg. No.	A1											
Spouse ID Card/IT No.	A2											
Date of Marriage (if applicable)			d	d	m	m	y	y	y	y		
Surname												
First Name												
Address			House /No.			Street			Locality			
Postcode												
Date of Birth			A3		j	j	x	x	s	s	s	s
Social Security No.												

B Main Source of Emolument Income		
(See notes overleaf and tick the correct box)		
"Single" rates of tax	B1	<input type="checkbox"/>
"Married" rates of tax	B2	<input type="checkbox"/>
"Parent" rates of tax	B3	<input type="checkbox"/>
Overseas Employment rate of tax (15%)	B4	<input type="checkbox"/>
Women returning to Employment or Total Income less than € 9,450	B5	<input type="checkbox"/>
Highly Qualified Persons rate of tax (15%)	B6	<input type="checkbox"/>
Main income from a qualifying sport activity (7.5%)	B7	<input type="checkbox"/>

C Part-Time Employment (Qualifying)		
(Tick the correct box)		
Pensioner	C1	<input type="checkbox"/>
Full-time student/apprentice	C2	<input type="checkbox"/>
Employed full-time elsewhere	C3	<input type="checkbox"/>
If employed full-time elsewhere, provide full-time employer's P.E. number		
Married, not employed full-time elsewhere having a spouse being a full-time employee or pensioner	C4	<input type="checkbox"/>
NIL Tax Rate	Tick box C5 ONLY if your projected income from all sources for the year is expected to be below the taxable limits Note: You may lose your right to benefit from the reduced rate if you tick this box incorrectly.	C5 <input type="checkbox"/>
Withhold Tax	Tick box C6 if earning income from a qualifying sport activity and opting for final Withholding Tax at 7.5%	C6 <input type="checkbox"/>
	Tick box C7 to instruct your employer to start deducting tax at 15%	C7 <input type="checkbox"/>
Effective Date		C8 d d m m y y y y

D Other Emolument Income		
(Tick either box D2 or D3)		
Deduct at the prescribed rate (20%)	D1	<input type="checkbox"/>
Deduct at a higher rate (You may indicate rate or leave blank and payer will calculate)	D2	<input type="checkbox"/>
Deduct at a lower rate <input type="checkbox"/> if pensioner or full-time student, indicate rate	D3	<input type="checkbox"/>
<input type="checkbox"/> if not a pensioner or full-time student, tick this box to request CIR's permission	D4	<input type="checkbox"/>

E Payee's Declaration	
I, the undersigned, certify that the information given on this form is true and correct.	Date d d m m y y y y
Signature	

SECTION 2 To be completed by the Payer

Fill in Parts A and E and ONLY ONE of Parts B, C or D

A General Information											
P.E. Number	A4										
Business Name											
Business Address											
House /No.					Street			Locality			
Postcode											
Telephone No.											

B FSS Main Tax Deduction		
(Tick the correct box)		
Use "single" rates if payee ticked B1	B8	<input type="checkbox"/>
Use "married" rates if payee ticked B2	B9	<input type="checkbox"/>
Use "parent" rates if payee ticked B3	B10	<input type="checkbox"/>
Withhold 15% tax if payee ticked B4	B11	<input type="checkbox"/>
Do not withhold tax if payee ticked B5	B12	<input type="checkbox"/>
Withhold 15% tax if payee ticked B6	B13	<input type="checkbox"/>
Withhold 7.5% tax if payee ticked B7	B14	<input type="checkbox"/>

C FSS Part-Time Tax Deduction								
Effective Date for application of Part time rate								
C9	d	d	m	m	y	y	y	y
Part time tax deduction rate								
(insert rate which is applicable)								
C10	<input type="checkbox"/>	0% tax rate						
C11	<input type="checkbox"/>	7.5% tax rate						
C12	<input type="checkbox"/>	15% tax rate						

D FSS Other Emoluments Tax Deduction		
Tax deduction rate on other Emoluments	D5	<input type="checkbox"/> % (insert rate)

E Payer's Name and Signature	
Full name and position	
Signature	

PAYER'S COPY

This copy of the completed FS4 is to be retained by the payer