

**Top up your donation to Educo at no extra cost to you.
Simply complete the form below and return the form to Educo.
Revenue will give Educo an amount equal to the tax relief on your donation**



TAX RELIEF FOR DONATIONS TO ELIGIBLE CHARITIES AND APPROVED BODIES

“Appropriate Certificate” for the purposes of Section 848A Taxes Consolidation Act, 1997
(To be completed by PAYE -Only taxpayers)

(BLOCK CAPITALS PLEASE)

I certify that I _____ (*name*) have made a donation
to **EDUCO Philanthropic Fund, Charity CHY17147 of Milltown, Monaghan, Co Monaghan.**
in the sum of (*in words*) _____ (*Total donated*).

in the year ended 31 December, 200__ and that

- I was resident in the State for the relevant year of assessment,
- I have paid or will pay to the Revenue Commissioners income tax of an amount equal to income tax for the above year on the grossed up amount of the donation (See Note 1 overleaf),
- neither I nor any person connected with me have received or will receive a benefit in consequence of having made this donation,
- the donation was paid in money,
- the donation was not subject to a condition as to repayment nor conditional on, or associated with, the acquisition of property by the eligible charity or approved body other than by way of gift, from me or a person connected with me, and
- the donation was not less than €250 in the above year of assessment.
- I was not directly associated (i.e. either as an employee or member) with the charity/approved body at the time the donation was made. (See Note 2 overleaf) (If you are/were directly associated with the charity/approved body at the time the donation was made then please complete the additional declaration at the bottom of the form*

PPS No. _____

Rate of Tax: Standard 20% Higher 42%

(Tick whichever is appropriate)

Signature _____ Date _____

Address: _____

_____ Phone Number _____

N.B. This certificate should be completed by donors who pay tax under the PAYE tax system ONLY. A donor who is taxed under the self-assessment system but who may also pay some tax under the PAYE system should claim relief in his / her own self-assessment tax return.

* The following additional declaration is to be completed where there **was** a direct association between the donor and the charity/approved body at the time the donation was made (See Note 3 overleaf)

- I declare that the aggregate amount of all donations made by me to this body, or to other charities/approved bodies with which I am also directly associated, does/does not (delete as appropriate) exceed 10% of my income in that year of assessment.

Signature _____ Date _____

*When you have completed this certificate, please forward it to:-
EDUCO, Milltown Business Park, Milltown, Monaghan, Co.Monaghan, Ireland
Ph 047 76500 Fx 047 76501 www.educo.ie grattan@educou.ie*

NOTES TO APPENDIX 2

1. The phrase "grossed up amount of the donation" means the amount, which after deducting income tax leaves the amount of the donation. For example,

- On the **standard rate** of 20%, the grossed up amount of a donation of €500 is €625 (i.e. €500 x 1.2). The tax associated with the donation is €125.
- On the **higher rate** of 42%, the grossed up amount of a donation of €500 is €620 (i.e. €500 x 1.24). The tax associated with the donation is €120.

2. In the case of donations made on or after 6 February, 2003, tax relief will be **restricted to 10%** of the total income of the individual for the relevant year of assessment **where there is a direct association between the donor and the charity/approved body at the time the donation is made** e.g. where the donor is an employee or member of the charity/approved body. *(Full details of 10% restriction are set out in the 2003 Finance Act)*

Repayment of tax to the eligible charity or approved body

For repayment purposes, the details contained in the Appropriate Certificates must subsequently be forwarded by charities and approved bodies to Revenue at the end of the tax year in an agreed electronic format together with a completed Claim Form 848A.

Where the charity or approved body does not have the facilities to forward the details electronically, they may be given in writing in a format approved by Revenue.

All repayment claims should be sent to:

Office of the Revenue Commissioners,
Charities Section,
Government Offices,
Nenagh,
Co. Tipperary

Phone: (067) 63400 Ext. 63302/63304 Lo call 1890 666333 Ext. 63301/2/3/4

Further Information You can obtain further information on the donation scheme by contacting the above office or Email: <mailto:charities@revenue.ie> or from your local Revenue Office.

