

Form P35

Employer's annual declaration of liability for PAYE and PRSI contributions

**P35 DECLARATION** FOR YEAR ENDED 31 DECEMBER 

**RETURN BY 15 FEBRUARY**  
**To: Office of the Collector-General**  
**PO Box 354, Limerick**  
 PLEASE QUOTE REGISTRATION NUMBER  
 BELOW IN ALL CORRESPONDENCE.

REGISTRATION NUMBER:

Guidelines for completion of P35 declaration below

- A TOTAL TAX LIABILITY**  
At A below enter total net tax deducted for all employees minus all net tax refunded, if any.
- B TOTAL PRSI LIABILITY**  
At B below enter total PRSI (employer + employee) for all employees.
- C TOTAL TAX + PRSI LIABILITY**  
At C below enter the combined total of A + B.
- D TOTAL TAX PAID**  
At D below enter the total Tax + PRSI already paid.
- E CLAIMED REFUND**  
If the total entered at "C" is less than the amount at "D" enter the difference at "E" to claim the excess credit.
- F AMOUNT PAYABLE**  
If the amount at "D" is less than the total at "C" please enclose payment for that balance and enter the amount of payment at "F".

- Please**
- Use Black Ball Point Pen.
  - Enter whole euro only - do not use cent.
  - Remember to sign the Declaration below and give a contact phone number.
  - If an amount at lines A,B or C is **ZERO** enter **0** - do not leave blank, do not write Nil.

**HELPLINE**  
 If you have a query in relation to this form phone Lo-Call 1890 - 25 45 65  
 International Customers please phone +353 67 63436  
 e-MAIL [p35helpline@revenue.ie](mailto:p35helpline@revenue.ie)  
 PHOTOCOPIES OF THIS FORM ARE NOT ACCEPTABLE



Please complete below, detach and return

N.B. This declaration can only be used in respect of the employer named.

NAME: \_\_\_\_\_  
 REG. No:   
 YEAR END:  3 1 D E C   
 NOTICE NO: \_\_\_\_\_

A TOTAL TAX .00  
 B TOTAL PRSI .00  
 C TOTAL A + B .00  
 D TOTAL PAID .00  
 E REFUND AMT .00  
 F PAYABLE .00

I certify and declare that all particulars required to be entered by me in this return are fully and truly stated to the best of my knowledge and belief.

EMPLOYER'S SIGNATURE: \_\_\_\_\_  
 PHONE NO: \_\_\_\_\_ DATE: \_\_\_\_\_

**P35 B**

Please do not fold or write or mark below this line.