

Supporting Document Section

Supporting Document Checklist

You can use the table on page 17 to work out what types of documents you need to supply.

Review each question and answer Yes/No to each. Where you answer Yes, check the “Document Required” column. This tells you what documents you must send to the CAO by 15 March 2023.

If you have indicated income from both parents you must submit documents detailing both their incomes. HEAR requires evidence of a full year’s income for 2021 (i.e. 52 weeks).

How to request supporting documents from the Revenue Commissioners.

If your parent(s)/guardian(s) received income from employment, self-employment, land, farming or rent from rental properties:

- You must submit your parent(s)/guardian(s) Statement of Liability or a Self-Assessment – Chapter 4 for 2021.
- If they are exempt from paying tax provide a tax exemption letter from Revenue.
- Supply documents for both parent(s)/guardian(s). If they are jointly assessed one document is sufficient.
- Submit both pages of a Statement of Liability including front and back. If only one page is submitted, it cannot be assessed.
- In all cases where you are submitting a Self-Assessment – Chapter 4 or Notice of Assessment all pages are required.

What is a Statement of Liability?

A Statement of Liability is the new name for the Revenue statement that was previously called a P21. A Statement of Liability is a statement of total income, tax credit and tax paid for a particular tax year for people in paid employment who pay all of their income tax under PAYE (Pay As You Earn). You do not automatically receive a Statement of Liability from Revenue; you must request this document.

Your Employment Detail Summary will not be accepted.

Request your Statement of Liability online at www.revenue.ie.

How do I request a Statement of Liability for 2021?

The quickest and easiest way for your parent(s)/guardian(s) to get their Statement of Liability is by clicking on the myAccount link on the Revenue website at www.revenue.ie. There is a simple registration process and a PIN will be issued by post in 5-8 working days. Your parent/guardian should log in using this PIN and request the Statement of Liability. If your parent(s)/guardian(s) have chosen to receive correspondence electronically, the Statement of Liability will be available by clicking on the My Documents tab, otherwise the Statement of Liability will be posted to them.

Your parent(s)/guardian(s) may also request a Statement of Liability by submitting a paper Income Tax Return.

What is a Self-Assessment – Chapter 4?

A Self-Assessment – Chapter 4 is a statement of total income or profits, tax chargeable and tax paid for a particular tax year for people who are: self-employed, directors, and/or receiving income of any kind where some or all of the tax cannot be collected under the PAYE system. Do not submit Form 11 as this is not a required document and will not be accepted.

How do I request a Self-Assessment – Chapter 4 for 2021?

A Self-Assessment – Chapter 4 will be in your parent(s)/guardian(s) Revenue On-Line Service (ROS) inbox after they have completed their return and self-assessment for 2021.

What if parent(s)/guardian(s) cannot get a Self-Assessment – Chapter 4 document?

A Notice of Assessment – Chapter 4 will be issued by Revenue to parent(s)/guardian(s) who file a paper tax return to Revenue and who do not complete a self-assessment on that return. The majority of self-employed Revenue customers receive a Self-Assessment – Chapter 4.

What if my parent(s)/guardian(s) have a 'Notice of Amended Assessment (Chapter 4)' or 'Notice of Amended Assessment (Chapter 5) for 2021'?

If your parent(s)/guardian(s) have a 'Notice of Amended Assessment - Chapter 4' or 'Notice of Amended Assessment – Chapter 5 for 2021' from Revenue you should send this document to the CAO. Where a Notice of Amended Assessment – Chapter 4 or Notice of Amended Assessment – Chapter 5 for 2021 is received HEAR will not require a Self-Assessment - Chapter 4 or Notice of Assessment – Chapter 4.

How long will it take for Revenue to issue a Statement of Liability or Self-Assessment– Chapter 4?

It is essential that you apply for a Statement of Liability early. Statement of Liabilities can take several weeks to issue. If your parent(s)/guardian(s) do not have a Self-Assessment – Chapter 4 (or a Notice of Assessment) for 2021 they need to complete their Tax Return and Self-Assessment for 2021 on ROS as soon as possible.

If one parent/guardian was PAYE and one parent/guardian was self-employed what document do I submit?

- A Self-Assessment – Chapter 4 for 2021 if parent(s)/guardian(s) are jointly assessed by Revenue.
- OR
- A Statement of Liability for 2021 and a Self-Assessment – Chapter 4 for 2021 is required if parent(s)/guardian(s) are separately assessed by Revenue.
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What if my parent(s)/guardian(s) earned income from outside the Republic of Ireland in 2021?

HEAR requests that you provide the Revenue equivalent of supporting documents for the tax year 1 January 2021 to 31 December 2021. See accesscollege.ie for details.

You can also contact a member of the HEAR team for further information. Contact details are listed on page ii.

What if my parent/guardian is self-employed and is also in receipt of a Social Welfare payment?

Submit a copy of a Self-Assessment – Chapter 4 for 2021, plus a Department of Social Protection form or statement for 2021 as outlined on page 23.

Please do not submit original documents. Documents will not be returned by CAO. Send good quality photocopies including front and back of all pages.

