

GUIDANCE NOTE FOR VOLUNTARY NON-PROFIT MAKING ORGANISATIONS ON THE APPLICATION PROCESS FOR A TAX REFERENCE NUMBER (TRN)

The application form requires the following details (see appendix):

- Name and Address of organisation
- Reason for seeking tax registration (applications for TRN are requested to tick the “Application for tax clearance certificate” box.
- Responsible person e.g. Chairperson
- Group details
- Declaration

The form should be completed in block capitals and returned to the organisation’s local Revenue Registration Unit, see contact details in additional information of the attached form.

PROCESS FOR APPLYING FOR A TRN

Applications can be made by downloading the form from the revenue website www.revenue.ie and by searching in the Site Search box for “Registration form for voluntary non-profit making organisations”.



The screenshot shows the Revenue website interface. At the top, there is a navigation bar with the Revenue logo (Revenue, Cúrsaí Cárta na hÉireann, Irish Tax and Customs) and a search bar containing the text "Registration form for Voluntary non-". To the right of the search bar are links for "Sign in to myAccount or ROS" and "Ceilge". Below the navigation bar is a blue banner with a "Return to homepage" link. The main content area displays "3 results found for 'Registration form for Voluntary non-profit making organisations'". A filter panel on the right allows filtering by topic (set to "No topics to display") and by date published (set to "within the last year"). The search results list includes a link to "7291 Registration form for Voluntary non-profit making organisations" with a brief description: "1 Tax Registration for Voluntary Non-Profit Making Organisations This form should only be used where a voluntary non-profit making organisation wishes to register for tax. It" and a "Published: 22 August 2017" date.

Alternatively, organisations can request an application form by contacting their local revenue office and request a “Registration form for voluntary non-profit making organisations”

The completed form should be sent to the organisation’s local Revenue Registration Unit, see under additional information in the appended form. Alternatively the contact number for your local revenue office can be found in the State Directory Section of the Eircom phonebook.



Tax Registration for Voluntary Non-Profit Making Organisations

This form should only be used where a voluntary non-profit making organisation wishes to register for tax. It should not be used by profit making groups, partnerships, companies, etc. who must register using either a form TR1 or TR2.

Complete all parts of this form as required in BLOCK LETTERS, * denotes a required field, where given options insert in the box(es) as appropriate. When completed sign the declaration at the end of the form and return it to the Registration Unit appropriate to the address at which the business is carried on. A full list of Registration Units is at the end of this form.

Note: Without accurate information the registration will be delayed and / or you may experience delays with regard to the documentation you require.

A 1 Name and Address

1. Name of group *

2. Address of group *
(incl. Eircode)

A 2 Reason for seeking tax registration

Indicate the reason why the group is seeking tax registration at this stage - tick relevant box

3. If previously registered state tax reference number used *

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4. Application for tax clearance certificate *

5. Application for Section 980 certificate *

7. Other, specify *

8. Date of Commencement *

A 3 Responsible Person

9. Name of Responsible person of group *

10. Address of Responsible person *
(incl. Eircode)

11. Phone Number *

12. Email Address *

A 4**Group Details**

13. What is (are) the objective(s) of the group? *

14. How is the group funded? *

15. If any individual will benefit from the activities or finances of the group / organisation give details *

16. How are any surplus funds to be utilised?

17. Will the group / organisation apply for Charity / Sports exemption? *

Yes (tick box)

18. If you want your tax affairs to be dealt with in Irish, tick the box

A 5**Declaration**

I declare that the particulars supplied by me in this application are true in every respect.

Signed *

Name *

(in BLOCK CAPITALS)

Capacity *

Date *

Additional Information

If you require further information on taxation in Ireland, please visit www.revenue.ie. Save time by filing on-line using our **Revenue Online Service (ROS)**. This is a self-service, internet facility which provides customers with a quick and secure facility to manage their tax affairs online 24/7, 365 days a year. Please note that certain categories of taxpayers in Ireland are required to pay and file their tax returns on line. See more on **Mandatory e-filing** on our website.

Please submit this form to the Registration Unit appropriate to the Business Address:
(not tax adviser / accountant's address)

| Voluntary Body County | Registration Unit | Contact Details |
|---|---|--|
| No Physical Presence in the State | Business Registrations South Office of the Revenue Commissioners P.O. Box 1 Wexford | eMail: regsouth@revenue.ie Tel: 01 738 3630 or from outside Ireland + 353 1 738 3630 |
| Carlow, Clare, Cork, Kerry, Kildare, Kilkenny, Laois, Limerick, Tipperary, Waterford, Wexford, Wicklow | Business Registrations South Office of the Revenue Commissioners P.O. Box 1 Wexford | eMail: regsouth@revenue.ie Tel: 01 738 3630 or from outside Ireland + 353 1 738 3630 |
| Cavan, Donegal, Galway, Leitrim, Longford, Louth, Mayo, Meath, Monaghan, Offaly, Roscommon, Sligo, Westmeath | Business Registrations North Office of the Revenue Commissioners P.O. Box 1 Wexford | eMail: regnorth@revenue.ie Tel: 01 738 3630 or from outside Ireland + 353 1 738 3630 |
| Dublin City and County | Dublin Registration Unit Office of the Revenue Commissioners P.O. Box 1 Wexford | eMail: dublinreg@revenue.ie Tel: 01 738 3630 or from outside Ireland + 353 1 738 3630 |
| Associates of existing LCD customers and companies involved in: a) Aircraft Leasing b) Insurance / Re-insurance c) ICAV's (Authorised Funds) d) Debt Securitisation | Large Cases Division Registration Unit Office of the Revenue Commissioners Ballaugh House 73/79 Lower Mount Street Dublin 2 D02 PX37 | eMail: largecasesdiv@revenue.ie Tel: 01 738 3637 or from outside Ireland + 353 1 738 3637 |

The Revenue Commissioners collect taxes and duties and implement customs controls. Revenue requires customers to provide certain personal data for these purposes and certain other statutory functions as assigned by the Oireachtas. Your personal data may be exchanged with other Government Departments and agencies in certain circumstances where this is provided for by law. Full details of Revenue's data protection policy setting out how we will use your personal data as well as information regarding your rights as a data subject are available on our **Privacy** page on www.revenue.ie. Details of this policy are also available in hard copy upon request.