

## Patron Registration Form - Individual – Irish domiciled (page 1)

### A. Instructions for completing this Form

- Please complete **both** pages of this form.
- Please send the completed form to our Administrator at Basispoint Limited, c/o Louise Egan, 89 Wainsfort Manor Drive, Terenure, Dublin 6W
- Please make sure that you have signed the form in section B and also in section E.
- For ease of reference, our bank details are in section C.
- If eligible, please complete and return the attached CHY3 revenue form, to allow *basis.point* to reclaim the tax paid on your donation (**Irish Income Tax Payers Only**)

### B. Becoming a Patron

- I/we would like to become a Patron of *basis.point* by making regular contributions.

#### Payment Frequency

Individual Patron €1,000 (annually)

Individual Patron €500 x 2 (bi-annually)

Individual Patron €250 x 4 (quarterly)

Our preferred payment method is for you to plan your regular donation by standing order, as this enables us to make longer-term commitments to our grantees which is better for them and also involves less admin for you.

- I confirm that I have set-up a standing order (see attached form) **directly with my bank** for the above amounts with a **1<sup>st</sup> Instalment date of** : \_\_\_\_\_

(please allow 10-15 days for your bank to process your initial payment.)

In order to ensure that your payment is registered correctly, please include your full name with your payment instructions.

#### Alternative Payment Methods

Wire Transfer (bank details below)

Cheque (please enclose)

Credit, Debit Card, PayPal (see our website)

501(c)(3) (contact us at [admin@basispoint.ie](mailto:admin@basispoint.ie))

- As an eligible Irish tax payer, I have completed a CHY3 form which will allow *basis.point* to reclaim any Irish tax paid on my annual donation
- I/We agree to make regular contributions until terminated by me/us with advance notice to *basis.point* so that *basis.point* can plan longer-term work with their grantees.

**AUTHORISED SIGNATURE:** \_\_\_\_\_ **DATE** \_\_\_\_\_

### C. Our Bank Details

Account Name : Basispoint Limited  
Bank Detail : Bank of Ireland, IFSC Branch, La Touche House, IFSC, Dublin 1  
Sort Code : 90 12 47  
Account Number : 40657066  
IBAN : IE21 BOFI 9012 4740 6570 66  
BIC : BOFIE2D

**Website:** [www.basispoint.ie](http://www.basispoint.ie) **Email:** [admin@basispoint.ie](mailto:admin@basispoint.ie)  
**basis.point is a registered charity CHY 21121, CRA 20084141, CRO 527748.**

## Patron Registration Form - Individual – Irish Domiciled (page 2)

### D. Your Details

Name: \_\_\_\_\_

Address: \_\_\_\_\_  
\_\_\_\_\_

Employer: \_\_\_\_\_

My Employer runs a charitable matching programme    YES     NO

Email Address: \_\_\_\_\_

Tel: \_\_\_\_\_

### E. Your Instructions

By signing this form, I/we acknowledge, that I/we have read Basispoint Limited's Privacy Statement on its website and agree and consent to Basispoint Limited, holding, using, disclosing and processing my/our data in accordance with and for any one or more of the purposes disclosed in Basispoint Limited's Privacy Statement. I/We acknowledge I/we may change my/our mind at any time about wishing to receive information from basis.point by sending an email message to [admin@basispoint.ie](mailto:admin@basispoint.ie).

We respect your privacy and do not sell or distribute your personal information to third parties for the purpose of allowing them to market to you.

If you do not wish Basispoint Limited to contact you directly, please tick this box\*

\*Please note that if you tick this box we will not be able to send you our newsletters or invitations to our events

We may from time to time publish lists of our patrons/donors. If you do not wish to be publicly identified or acknowledged as a donor to or patron of Basispoint Limited, please tick this box

Your donation will be recorded for audit purposes and retained on Basispoint Limited's donor database. If you do not wish to have your details stored on our donor database other than as required for audit purposes, please tick this box.

AUTHORISED SIGNATURE : \_\_\_\_\_ DATE: \_\_\_\_\_

**Website:** [www.basispoint.ie](http://www.basispoint.ie)    **Email:** [admin@basispoint.ie](mailto:admin@basispoint.ie)  
**basis.point is a registered charity CHY 21121, CRA 20084141, CRO 527748.**

## Standing Order Form

### A. Instructions to fill in the Standing Order Form

- When completed, please send the form to your bank, directly.
- To be valid, sections B and C must be completed and the form duly signed by the authorised signatory of the account.
- Please allow 10-15 working days for the standing order instructions to be set up by your bank.
- Please note that basis.point does not require a copy of the completed form for its records. You however, should retain a copy for your personal records.

### B. Your Account Details

Account Name : \_\_\_\_\_  
Bank Name : \_\_\_\_\_  
Bank Address : \_\_\_\_\_  
IBAN Number : \_\_\_\_\_  
Reference : \_\_\_\_\_

(will appear on basis.point' bank statement - please quote your name, BP ID No. or Invoice Number)

### C. Your Payment Details

I/We wish to become a Patron of Basispoint Limited and authorise you to kindly debit our account as follows:

Please pay Basispoint Limited

€ 1,000 per annum

€ 500 semi-annually

€ 250 quarterly

Date of first payment being on \_\_\_ / \_\_\_ / \_\_\_\_  
DD / MM / YYYY

Signature: \_\_\_\_\_  
(Account holder)

### D. Beneficiary Details

Account Name : Basispoint Limited  
Bank Detail : Bank of Ireland, IFSC Branch, La Touche House, IFSC, Dublin 1  
Sort Code : 90 12 47  
Account Number : 40657066  
IBAN : IE21 BOFI 9012 4740 6570 66  
BIC : BOFIIIE2D

**Website:** [www.basispoint.ie](http://www.basispoint.ie) **Email:** [admin@basispoint.ie](mailto:admin@basispoint.ie)  
**basis.point is a registered charity CHY 21121, CRA 20084141, CRO 527748.**



This form should be completed by donors who are **individuals** in respect of donations made on or after 1 January 2013.

**N.B.** You should **not** complete Form CHY4 (Annual Certificate) for a tax year if you have completed, or intend to complete, a Form CHY3 for the same year.

**PLEASE REFER TO THE NOTES OVERLEAF BEFORE COMPLETING THIS FORM**

**COMPLETE IN BLOCK LETTERS**

**PART A**

Name of Donor:

PPS Number:

Address:

Phone No.:

Email Address:

**PART B**

Name of eligible charity or other approved body (hereinafter referred to as an approved body):

First tax year to which this certificate applies (cannot be earlier than 2013):

**PART C**

- I certify that this certificate is valid for the tax year specified in Part B and each of the four following tax years, unless I notify the approved body of its earlier cancellation.
- I understand that the approved body referred to in Part B may apply to the Revenue Commissioners for tax relief under section 848A TCA 1997 in respect of donations made by me to that body during the lifetime of this certificate and that any tax repaid to the body shall not be repaid to me or to any other approved body.
- I grant permission to the approved body referred to in Part B to use my PPS Number for the purpose of claims for tax relief under section 848A TCA 1997 in respect of donations made by me to that body during the lifetime of this enduring certificate or a renewed enduring certificate.
- I understand I must advise the approved body immediately of any change in my circumstances that would affect the body's entitlement to claim tax relief in respect of my donations.
- I am aware that for **the purposes of tax relief under section 848A TCA 1997** on donations to an approved body—
  - (a) I must be resident in the State for each tax year in which I make a donation.
  - (b) A donation, or donations, must amount in aggregate to at least €250 in a tax year and be in the form of money and/or designated securities and that tax relief will not apply to the aggregate of my donations to an approved body or bodies in a tax year in excess of €1,000,000.
  - (c) Neither I, nor any person connected with me, can receive a benefit from the approved body in consequence of making a donation.
  - (d) A donation cannot be subject to a condition as to repayment nor can it be conditional on, or associated with, the acquisition of property by the approved body other than by way of gift, from me or a person connected with me.
  - (e) The amount of my aggregate annual donations to an approved body (or bodies) with which I am associated (see Notes) will be restricted to an amount equal to 10% of my total income for the tax year in question and tax relief will not apply to any donations in excess of that amount.
  - (f) I must pay income tax and/or capital gains tax for any tax year in which I make donations of an amount equal to the income tax on the grossed up amount of the donations in order for the approved body to receive a refund of tax (see Notes).

Please tick  the box if you are associated with the approved body named in this certificate (see Notes)

Signature:

Date:   
(DDMMYY)

## Notes to CHY3 Cert

### Background

Tax relief under section 848A TCA 1997 in respect of donations made on or after 1 January 2013 by individuals (whether self-assessed or PAYE-only taxpayers) to an approved body is allowed to the approved body rather than to the donor.

A donation which satisfies the conditions of section 848A is grossed up at the specified rate (currently 31%) and the approved body is deemed for the purposes of the relief to have received the grossed up amount net of tax deducted at the specified rate.

For example, Joan makes a cash donation of €1,000 to an approved body in the tax year 2013. Under the tax relief scheme the body is deemed to have received a donation of €1,449.27 (i.e. €1,000 grossed up at 31%) less tax deducted of €449.27. On the assumption that Joan has paid income tax for 2013 of at least €449.27, the approved body can obtain a refund of that amount from Revenue after the end of the tax year 2013.

The amount repaid to an approved body for any tax year **cannot** exceed the amount of tax paid by the donor for that year. For example, if Joan's income tax liability for 2013 is €350 (which she has paid), the repayment to the approved body is restricted to that amount.

**Joan is not entitled to a repayment of any part of the tax that has been repaid to the approved body.**

### What are "approved bodies"?

The following are approved bodies for the purposes of the scheme of tax relief for donations under section 848A of, and Schedule 26A to, the TCA 1997-

- An "eligible charity", i.e. any charity which is authorised in writing by the Revenue Commissioners,
- Educational institutions or bodies including primary, second level or third level, as described in Part 1 of Schedule 26A TCA 1997,
- A body approved for Education in the Arts by the Minister for Finance as described in Part 2 of Schedule 26A TCA 1997,
- A body to which section 209 TCA 1997 applies.

Please refer to the Revenue website at [www.revenue.ie](http://www.revenue.ie) for lists of resident and non-resident charities authorised for the purposes of the donations relief scheme.

### When should I complete an Enduring Certificate?

You should complete an Enduring Certificate if you wish to allow an approved body claim tax relief in respect of donations you make to that body during the lifetime of the certificate.

An Enduring Certificate is valid for a period of 5 years, unless you cancel it before the end of that period.

You should complete this form **only** in respect of donations for 2013 and subsequent years.

If you are a PAYE-only taxpayer you should complete a CHY2 Cert in respect of donations made in 2012 and prior years.

### Can I complete more than one Enduring Certificate?

Yes. You can complete an Enduring Certificate in respect of some or all of the approved bodies to which you make donations.

### **Can I renew an Enduring Certificate?**

Yes. The qualifying body may contact you in this regard. Alternatively, you can advise the body in question to renew the certificate.

### **What if I do not want to complete an Enduring Certificate?**

There is no obligation on you to complete any certificate in respect of your donations. However, you can complete an Annual Certificate if you prefer to provide a certificate to an approved body on an annual basis.

### **Can I cancel an Enduring Certificate?**

Yes, but you must notify the approved body of its cancellation.

### **What happens if my circumstances change during the lifetime of an Enduring Certificate?**

You must advise the approved body immediately of any change in your circumstances that would affect the body's entitlement to claim tax relief in respect of your donations.

### **How do I know if I'm "associated" with an approved body?**

You are associated with an approved body if at the time you make a donation you are an employee or member of that body, or of another approved body which is associated with the first approved body.

One approved body is associated with another approved body if it could reasonably be considered that-

- The activities carried on by both bodies are, or can be, directed by the same person or by broadly the same group or groups of persons, or
- The same person or broadly the same group or groups of persons exercise, or can exercise, control over both bodies.

### **What should I do if I become, or cease to be, associated with an approved body during the lifetime of an Enduring Certificate?**

You should advise the approved body immediately where the status of your association with that body alters during the lifetime of your enduring certificate.

### **What are the implications of being associated with an approved body?**

Where the aggregate of your donations in a tax year to all approved bodies with which you are associated exceeds 10% of your total income for that year, the amount of those donations that exceed the 10% limit are not considered relevant donations for the purposes of the scheme and tax relief is not available on that excess amount.

### **What are designated securities?**

These are quoted shares and debentures.

### **Are there limits for tax relief purposes on the amount I can donate in any tax year?**

Yes, there are some limits in place **for tax relief purposes**.

A donation to any one approved body must, for tax relief purposes, be in the form of money and/or designated securities and amount in aggregate in a tax year to at least €250.

The aggregate of donations to an approved body or bodies in any tax year from 2013 onwards cannot, for tax relief purposes, exceed €1,000,000.

If you are associated with an approved body, or bodies, the amount of your donations to that body, or bodies are, for tax relief, limited to an amount equivalent to 10% of your total income.

**N.B.** These limits apply **solely** for the purposes of tax relief on your donations – they **do not** impose any restrictions on the amount you can donate to an approved body.

### **Can I reclaim tax that has been repaid to an approved body?**

No. Where an approved body has received a repayment of tax in respect of donations you made to that body, you **cannot** subsequently have any part of that tax repaid to you.

### **Further Information**

You can obtain further information on the Donations Scheme from our website [www.revenue.ie](http://www.revenue.ie) or from the Office of the Revenue Commissioners, Collector-General's Division, Charity Claims Unit, Government Offices, Nenagh, Co. Tipperary.

Phone: 067 63104 or Lo Call 1890 666 333, Email: [charityclaims@revenue.ie](mailto:charityclaims@revenue.ie) or from your local Revenue Office.