

FORM CA4

This form on completion should be returned to:

Office of the Revenue Commissioners, Capital Acquisitions Tax Unit.
Telephone: LoCall 1890 20 11 04

PLEASE READ THE INFORMATION BELOW BEFORE COMPLETING THIS FORM.

This form should be completed if you require a letter of clearance (Form IT8) in respect of securities, monies in bank, post office, building society, etc., held in the Irish State in the joint names of the deceased and another or others where the amount is

- (i) in excess of €50,000 where the deceased died on or after 26th January, 2001
- (ii) in excess of €6,348.69 where the deceased died before 26th January, 2001.

The deceased's PPS number (formerly RSI number) must be provided in all cases. Lack of a PPS number will result in the Form CA4 being returned to the applicant.

PPS numbers will also be required for all beneficiaries (including those resident overseas) listed in the Summary of Benefits page 4.

Irish disponent/beneficiary

PPS numbers will normally be available from any documentation received either from the Inspector of Taxes (e.g. tax credit certification or notice of assessment) or from the Department of Social and Family Affairs.

Clients requiring PPS numbers can call into their nearest Department of Social and Family Affairs, local or branch office. They will be required to produce valid identity information, e.g. long birth certificate and other supporting documentation.

Foreign disponent/beneficiary

Where a PPS number is required for a deceased person who is overseas or for beneficiaries resident overseas, solicitors or executors should contact Client Identity Services in the Department of Social and Family Affairs directly by

Phone: LoCall 1890 92 79 99/01 7043281 or
E-mail: cis@welfare.ie

Identity information will be required before numbers can be issued.

If you need help in completing this form please refer to Form CA25, (A Guide to completing the Inland Revenue Affidavit). While the Guide is not specific to this form, it provides assistance on issues such as joint property, aggregation, group thresholds, taxation of foreign property, etc. It is available on Revenue's website www.revenue.ie by clicking on publications/Leaflets and Guides/ Capital Acquisitions Tax/CA25 - A guide to completing the inland Revenue Affidavit (Form CA24).

Deceased's name

Deceased's PPS No.

Deceased's address

Date of death -

Domicile at death

Domicile of origin

Place an "x" in the appropriate box if the disponent was resident or ordinarily resident in the State at the date of death? Yes No

Place an "x" in the appropriate box if deceased left a will? Yes No If yes, attach a copy

If a grant has issued - state date of grant and attach a copy -

(In this case please only complete questions 1 and 6 of the following Questionnaire)

QUESTIONNAIRE

1. Assets held jointly of any property (e.g. lands, houses, business, monies in bank, securities, etc.) in the joint names of the deceased and another (or others) at the date of death.

DESCRIPTION OF PROPERTY

GROSS MARKET
VALUE AT DATE OF DEATH

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State in relation to each item of joint property the following information:

(i) name(s) of the other joint holder(s)

(ii) relationship of joint holder(s) to the deceased

(iii) date(s) the property was put into joint names

(iv) *by whom and in what shares the property was provided

(v) *purpose of putting the property into joint names

(vi) *how and in what shares the income from the property was dealt with or enjoyed

(vii) *title under which the property passes (e.g. will, intestacy, survivorship)

**where the money or other property in joint names was provided by the deceased this may, depending on the actual or legally presumed intention, have given rise to a resulting trust in the deceased's favour.*

2. Assets in deceased's sole name

State particulars of all property (e.g. lands, houses, business, monies in bank, securities, etc.) in the sole name of the deceased at the date of death.

DESCRIPTION OF PROPERTY

GROSS MARKET
VALUE AT DATE OF DEATH

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3. Proceeds of life insurance policies

State particulars of any monies that became payable on the deceased's death under any policy or superannuation scheme whether effected by the deceased or not.

NAME OF INSURANCE COMPANY/SCHEME

POLICY NO.

GROSS VALUE AT
DATE OF DEATH

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Enter in the Summary of Benefits, page 4 details of any beneficiary taking a benefit in excess of €20,000 from the policy.

4. Place an "x" in the appropriate box if the deceased was at any time the owner of a **limited interest** (e.g. an annuity, right of residence, or an interest for life or otherwise in houses, lands, securities etc.)?

Yes No

If yes, furnish a copy of the relevant instrument.

5. SUMMARY OF BENEFITS

Details: Beneficiary No. 1

Current Benefits. Include all current benefits exceeding €20,000

Place an "x" in the appropriate box if the beneficiary is Irish Resident or Ordinarily Resident in the State

PPS No. of Beneficiary: Yes No

Name:

Address:

Relationship to deceased: _____ Value of Benefits: €

Prior Benefits: Where the beneficiary has received any prior **Aggregable Benefits** under the same threshold since 05/12/1991, state the amount received €

Details: Beneficiary No. 2

Current Benefits. Include all current benefits exceeding €20,000

Place an "x" in the appropriate box if the beneficiary is Irish Resident or Ordinarily Resident in the State

PPS No. of Beneficiary: Yes No

Name:

Address:

Relationship to deceased: _____ Value of Benefits: €

Prior Benefits: Where the beneficiary has received any prior **Aggregable Benefits** under the same threshold since 05/12/1991, state the amount received €

Details: Beneficiary No. 3

Current Benefits. Include all current benefits exceeding €20,000

Place an "x" in the appropriate box if the beneficiary is Irish Resident or Ordinarily Resident in the State

PPS No. of Beneficiary: Yes No

Name:

Address:

Relationship to deceased: _____ Value of Benefits: €

Prior Benefits: Where the beneficiary has received any prior **Aggregable Benefits** under the same threshold since 05/12/1991, state the amount received €

6. Contact Details

Name Date
(in block capitals)

Phone No.

Address

Signature Capacity

(successor, trustee, etc.)