

**Notional allocation of Preliminary Corporation Tax payments in accordance with Section 958  
(11) of the Taxes Consolidation Act 1997**

**Note:** To be eligible for provisions of the above legislation the following conditions must be satisfied:

- All companies must be members of the same group in accordance with the provisions of section 411 Taxes Consolidation Act 1997.
- The claimant company must have a liability in excess of €150,000 in respect of the previous accounting period.
- All companies must have the same accounting period.
- The claimant company must have paid the balance of its tax liability on or before the tax return due date.
- This legislation is effective for accounting periods ending on or after 1 February 2007.

**1. Please enter details relating to Surrendering and Claimant Company or Companies (additional lines may be added as necessary) below.**

<b>Tax reference number of Surrendering Company*</b>	<b>Amount Surrendered €</b>	<b>Tax reference number of Claimant Company**</b>

\*Please show every instance of a balance or part of a balance being surrendered to the appropriate claimant company.

\*\*Please show every instance of a balance or part of a balance being claimed by a company.

**2. Notification in respect of accounting period ending (ddmmyyyy):**

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**3. Signed on behalf of Surrendering Company or Companies (additional lines may be added as necessary):**

<b>Tax reference number</b>	<b>Name of person making application (block capitals)</b>	<b>Signature</b>	<b>Date</b>

**4. Signed on behalf of Claimant Company or Companies (additional lines may be added as necessary):**

<b>Tax reference number</b>	<b>Name of person making application (block capitals)</b>	<b>Signature</b>	<b>Date</b>

This form should be returned to the Collector General's Office to arrive at any time on or before the return due date either by:

1. Post to: Debt Management Task Force, Collector General's Office, Sarsfield House, Francis Street, Limerick or
2. Fax to 061 – 401012 or
3. Filed with the Corporation Tax return of the surrendering or claimant company.