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INLAND REVENUE AFFIDAVIT

CAPITAL ACQUISITIONS TAX ACT, 1976

(to be used where the deceased died on or after 1 December, 1999)

The High Court

(PROBATE)

THE PROBATE OFFICE
DISTRICT PROBATE REGISTRY AT

} delete where not applicable

PART 1 GENERAL INFORMATION

- Name of Deceased (BLOCK CAPITALS) _____
- Address _____
- Date of death _____
- Date of Birth _____
- Place of death _____
- Occupation _____
- Domicile at death _____
if domiciled outside the state attach a full supporting statement
- Domicile of origin _____
- Was the disponent resident or ordinarily resident in the State at the date of death? (✓) Yes No
- Marital status (✓) Married Widowed Single Legally separated Divorced
- Relatives surviving (✓) Child(ren) (No. of _____) Parent(s) Grandparent(s) Remoter issue

PART 2 SWORN DECLARATION

I/We, the personal representative(s)

- Name _____ Occupation _____
Address _____ Relationship to deceased _____
- Name _____ Occupation _____
Address _____ Relationship to deceased _____

make oath and say as follows:-

- I/We desire to obtain a grant of (✓) Probate of the Deceased's will Administration intestate of the Deceased's estate.
 Administration with will annexed of the deceased's estate.
- I/We have fully and correctly completed this form and given all the particulars requested therein. The information given is true to the best of my/our knowledge and belief, and no property has been omitted because of uncertainty as to its amount, value etc. I/We undertake to furnish an additional affidavit if at any time it shall appear that a material error or omission has been made.

SWORN by _____
at _____
on _____ 20 _____ before me, and I know the deponent.
_____ a Commissioner for Oaths/Practising Solicitor/Court Clerk.

Signature

SWORN by _____
at _____
on _____ 20 _____ before me, and I know the deponent.
_____ a Commissioner for Oaths/Practising Solicitor/Court Clerk.

Signature

Insert here the name and address of the person to whom this affidavit is to be returned:

[Empty box for return address]

Agent's Ref. no: _____

Agent's Code: _____



WARNING: IF THE EXECUTORS OR INTENDING ADMINISTRATORS SWEAR TO THIS AFFIDAVIT WITHOUT PERSONALLY VERIFYING THAT THE STATEMENTS IN IT ARE TRUE, THEY MAY MAKE THEMSELVES LIABLE TO PENALTIES.

When sworn this form should be submitted in duplicate to Capital Taxes Division, Dublin Castle, Dublin 2.

PART 3 PROPERTY IN THE STATE PASSING UNDER THE WILL/INTESTACY OF THE DECEASED

(include also any property under Part IX or section 56 of the Succession Act, 1965, or under any analogous law)

COPY OF THE WILL/CODICIL (IF ANY) MUST BE ATTACHED

**Gross Market Value
at date of death**

1. Real and leasehold property (houses, apartments, lands etc.) - Details on Form CA 6 attached	€ _____
2. Household contents (furniture, antiques, jewellery, paintings etc.)	€ _____
3. Cars/boats	€ _____
4. Business assets not included elsewhere in Part 3	
(a) Farming assets (livestock, bloodstock, farm implements, machinery etc.)	€ _____
(b) Other business assets (goodwill, plant and equipment, stock-in-trade, book debts etc.)	€ _____
5. Assets with financial institutions (e.g. banks, building societies, insurance companies, post office, credit unions etc.) - <i>property disclosed in Part 5 which passes beneficially by survivorship or nomination should not be included in this Part</i>	
Name and Branch of institution	Account no./Reference no.
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Other such assests - <i>per attached statement</i>	€ _____
6. Proceeds of life insurance policies - <i>(policies disclosed in Part 5 which were written on trust with named beneficiaries should not be included in this Part)</i>	
Name of institution	
_____	€ _____
_____	€ _____
_____	€ _____
_____	€ _____
7. Debts owing to the deceased	
Name of Debtor	
_____	€ _____
_____	€ _____
_____	€ _____
8. Stocks, Shares and Securities - as per attached valuations	
Quoted Description (including unit of quotation, size of holding and quoted price per unit)	
_____	€ _____
_____	€ _____
_____	€ _____
_____	€ _____
_____	€ _____
Dividends on securities quoted ex-dividend at the date of death	€ _____
Unquoted Description (including type and class of share/security)	
_____	€ _____
_____	€ _____
_____	€ _____
_____	€ _____
Carried forward	€ _____

PART 3 — CONTINUED

		Gross Market Value at date of death
	Brought forward	€ _____
9. Unpaid purchase money of property contracted to be sold in the deceased's lifetime		€ _____
10. Any other property not already included		
Description		
_____		€ _____
_____		€ _____
_____		€ _____
_____		€ _____
_____		€ _____
_____		€ _____
	Gross Total	€ _____ (A)
11. Irish debts* owing by the deceased and funeral expenses payable in the State		
Creditor	Description of debt	
_____	_____	€ _____
_____	_____	€ _____
_____	_____	€ _____
_____	_____	€ _____
_____	_____	€ _____
_____	_____	€ _____
_____	_____	€ _____
	Total Debts	€ _____ (B)
	Net Irish Estate (A - B)	€ _____

** Debts owing to persons resident in the State, or to persons resident outside the State, but contracted to be paid in the State, or charged on property situate within the State.*

PART 4 PROPERTY OUTSIDE THE STATE PASSING UNDER THE WILL/INTESTACY OF THE DECEASED

(include also any property passing under Part IX or section 56 of the Succession Act, 1965, or under any analogous law)

1. Description and local situation of the property		Gross Market Value at date of death
Description	Location	
_____	_____	€ _____
_____	_____	€ _____
_____	_____	€ _____
_____	_____	€ _____
_____	_____	€ _____
_____	_____	€ _____
	Gross Total	€ _____ (C)
2. Foreign debts[†] owing by the deceased and funeral expenses payable outside the State		
Creditor	Description of debt	
_____	_____	€ _____
_____	_____	€ _____
_____	_____	€ _____
	Total Debts	€ _____ (D)
	Net foreign estate (C - D)	€ _____

[†] Debts owing to persons resident outside the State, other than debts contracted to be paid in the State, or charged on property situate within the State which have been deducted in Part 3.

PART 5 QUESTIONNAIRE

NOTE: Questions 1 - 11 in this Part must be answered in all cases by ticking the appropriate box and by giving additional information as required.

Tick (✓) as appropriate in each case

Where the answer to any of questions 1 - 6 is yes, attach a copy of the relevant instrument (if any) and provide below (in the panel which follows question 6) a statement giving full particulars including details of the property and its value and the names and addresses of the beneficiaries and trustees (if any).

- | | Yes | No |
|--|--------------------------|--------------------------|
| 1. Was the Deceased at the date of death the owner of a limited interest (e.g. an annuity, right of residence, or an interest for life or otherwise in house, lands, securities etc.)? | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Did any person, on or after 2 December, 1988 under a disposition (e.g. a transfer or settlement) at any time made by the Deceased, take: | <input type="checkbox"/> | <input type="checkbox"/> |
| (a) a gift , or | <input type="checkbox"/> | <input type="checkbox"/> |
| (b) any other* benefit in possession (other than property disclosed in Part 3 or 4 or in reply to questions 7 or 8 in this Part)? | <input type="checkbox"/> | <input type="checkbox"/> |
| <i>* e.g. the taking of a remainder interest on the death of a life tenant.</i> | | |
| 3. Did the deceased at any time make a disposition: | | |
| (a) subject to a power of revocation | <input type="checkbox"/> | <input type="checkbox"/> |
| (b) by way of discretionary trust | <input type="checkbox"/> | <input type="checkbox"/> |
| (c) by way of surrender (for full consideration or otherwise) of a limited interest ; | <input type="checkbox"/> | <input type="checkbox"/> |
| (d) allowing (on or after 2 December, 1988) the use of any property free of charge or for other than full consideration? | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Did any person benefit on the death of the Deceased under a nomination at any time made by the deceased? | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Was the Deceased entitled at the date of death to an Interest in Expectancy in any property? | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Did any person become entitled on the death of the Deceased to an interest in any property by virtue of the Deceased's exercise of or failure to exercise a General Power of Appointment ? | <input type="checkbox"/> | <input type="checkbox"/> |

FULL PARTICULARS

(applicable if the answer to any of questions 1 - 6 above is yes)

- | | | |
|--|--------------------------|--------------------------|
| 8. Was there any property (e.g. lands, house, business, monies in bank, securities etc.) in the joint names of the Deceased and another (or others) at the date of death? | <input type="checkbox"/> | <input type="checkbox"/> |
|--|--------------------------|--------------------------|

If **yes**, provide in relation to each such item the following information:

- (a) **Full particulars** of the property _____

- (b) its **total value** € _____
- (c) **name(s)** of the other joint holder(s) _____
- (d) **relationship** of holder(s) at (c) to the deceased _____
- (e) **date** the property was put into joint names _____
- (f)* **by whom and in what shares** the property was provided _____
- (g)* **purpose** of putting the property into joint names _____
- (h)* **how and in what shares** the income from the property was dealt with or enjoyed _____

- (i)* **title** under which the property passes (e.g. will/intestacy, survivorship) _____

**Where 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.*

PART 5 — CONTINUED

Tick (✓) as appropriate

Yes **No**

8 Did any monies, (capital sum, annuity etc.) **other than those (if any) included in Part 3 or 4 of this Affidavit**, become payable on or by reference to the death of the Deceased under the provisions of any **superannuation scheme** (whether ex-gratia or not), **policy* of insurance** etc.?

If yes, state (indicating with an asterisk any ex-gratia amount):

Name of insurance company/scheme	Name of Beneficiary	Amount/value
_____	_____	€ _____
_____	_____	€ _____
_____	_____	€ _____
_____	_____	€ _____

Other relevant particulars (e.g. amount and term of annuities): _____

*** Indicate who paid the premiums, if not the Deceased alone** ➡

9. Did any monies become payable on the death of the Deceased on foot of a Section 60 policy?

If yes, attach a copy of the policy and state the amount payable € _____
(If it is a requirement of Section 60 Policies that the premiums were paid by the Deceased).

10. Is any child of the Deceased named as an object of a discretionary trust set up by the Deceased?

If **yes**, state the name and date of each such child.

11. (a) Was the deceased in receipt of any **Social Welfare Assistance**?

If **yes**, state the claim No. _____

(b) Has the Department of Social Welfare any claim against the estate of the Deceased?

11. If the Deceased was survived by a spouse, state the position as to election under **Section 115** of the Succession Act, 1965.

PART 6 - BENEFITS UNDER THE WILL/SUCCESSION ACT, 1965

NB { **Complete only in respect of each beneficiary whose total benefit under the above heading is greater than €10,000 in value.**
This Part need not be completed in respect of a person whose benefits are required to be summarised in Part 7.

If no benefit falls to be included in this Part, tick this box.

Name and Address of Beneficiary	Relationship to the Deceased	Approximate value of benefit
_____	_____	€ _____
_____	_____	€ _____
_____	_____	€ _____
_____	_____	€ _____
_____	_____	€ _____
_____	_____	€ _____
_____	_____	€ _____
_____	_____	€ _____
_____	_____	€ _____
_____	_____	€ _____
_____	_____	€ _____
_____	_____	€ _____
_____	_____	€ _____
_____	_____	€ _____
_____	_____	€ _____
_____	_____	€ _____
_____	_____	€ _____

Use continuation sheet where necessary

PART 7 SUMMARY OF BENEFITS

The appropriate box must be ticked in all cases (✓)

- I/We confirm that I/We have fully completed this Part in respect of every person whose current benefit(s), this is benefit(s) on the death of the Deceased from any source to which the same group threshold applies, exceeded 80% of that person's group threshold or exceeded it when aggregated with aggregable prior benefits (if any) taken by that person from any source to which the same group threshold applies. When calculating the 80% I/We have not made allowance for reliefs or exemptions.
- or**
- I/We confirm that on the death of the Deceased no person took from any source to which the same group threshold applies, benefit(s) which exceeded 80% of that person's group threshold or exceeded it when aggregated with aggregable prior benefit(s) (if any) taken by that person from any source to which the same group threshold applies. When calculating the 80% I/We have not made allowance for reliefs or exemptions.

Name, address, domicile residence or ordinary residence and PPS No.[†] of Beneficiary PPS No.[†] must be inserted in each case	CURRENT BENEFIT(S)			AGGREGABLE PRIOR BENEFITS <i>(Where Beneficiary took none insert "none" in date column)</i>			
	Title under which the benefit is taken (e.g. will, intestacy, survivorship, settlement etc.) and name of disponent, if other than the Deceased	Relationship of Beneficiary to Disponent	Approx. Value (prior to reliefs and exemptions) €	Date of benefit(s) in order taken	Name and address of Disponent and date of death (if dead)	Relationship of Beneficiary to Disponent	Value (prior to reliefs and exemptions)* €
Name Address Domicile [‡] Residence or ordinary residence PPS No.							
Name Address Domicile [‡] Residence or ordinary residence PPS No.							
Name Address Domicile [‡] Residence or ordinary residence PPS No.							

* Where the prior benefit has previously been returned to the Revenue Commissioners the taxable value may be used, and in such cases the relevant file number should be stated

[‡] Where the deceased was not domiciled in Ireland, or was domiciled but not resident or ordinarily resident in Ireland and the beneficiary was not domiciled in Ireland attach a full supporting statement in respect of the domicile of the beneficiary.

SELF-ASSESSMENT RETURN FORM I.T.38 IS REQUIRED WITHIN 4 MONTHS OF THE "VALUATION DATE" FOR EACH BENEFICIARY NAMED ABOVE