

FORM CA4

This form on completion should be returned to:

Revenue Commissioners, Capital Acquisitions Tax Unit,
9/15 Upper O'Connell Street, Dublin 1, D01 YT32
Telephone: 01 - 738 3673

PLEASE READ THE INFORMATION BELOW BEFORE COMPLETING THIS FORM.

This form should be completed if you require a letter of clearance (Form IT8) - **in accordance with section 109 Capital Acquisitions Tax Consolidated Act 2003** - in respect of securities, monies in bank, post office, building society, etc., held in the 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 26 January, 2001
- (ii) in excess of €6,348.69 where the deceased died before 26 January, 2001.

Form IT8 clearance is not required for accounts held jointly with a surviving spouse or a surviving civil partner.

Note: There is an option to request Form IT8 clearance during the process of completing the Statement of Affairs (Probate) Form SA.2.

The deceased's Personal Public Service Number (PPSN) must be provided in all cases. Lack of a PPSN will result in the Form CA4 being returned to the applicant.

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

Irish disponent / beneficiary

A PPSN will normally be available from any documentation received either from the Revenue Commissioners (e.g. Tax Credit and Universal Social Charge Certificate or Notice of Assessment) or from the Department of Social Protection (DSP).

Clients requiring a PPSN can call into their nearest DSP 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 PPSN is required for a deceased person who is overseas or for beneficiaries resident overseas, solicitors or executors should contact Client Identity Services in the DSP directly by

Phone: LoCall 1890 92 79 99 / 071 967 2616,
If calling from outside the Republic of Ireland +353 71 967 2616 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 the Guide to completing the Statement of Affairs (Probate) Form SA.2. 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.

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.

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

Deceased's name

Deceased's PPSN

Deceased's address
(incl. Eircode, if known)

Date of death

Domicile at death¹

Domicile of origin¹

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)

¹The definition of "domicile" is available in the glossary at <https://www.revenue.ie/en/gains-gifts-and-inheritance/documents/guide-to-completing-statement-of-affairs-probate-form-sa.2.pdf>.

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 / Name of Financial Institution	Account No.	Gross Market Value at Date of Death
<input type="text"/>	<input type="text"/>	€ <input type="text"/>
<input type="text"/>	<input type="text"/>	€ <input type="text"/>
<input type="text"/>	<input type="text"/>	€ <input type="text"/>
<input type="text"/>	<input type="text"/>	€ <input type="text"/>
<input type="text"/>	<input type="text"/>	€ <input type="text"/>

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. Place an "x" in the appropriate box.
Survivorship Convenience

(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
<input type="text"/>	€ <input type="text"/>
<input type="text"/>	€ <input type="text"/>
<input type="text"/>	€ <input type="text"/>
<input type="text"/>	€ <input type="text"/>
<input type="text"/>	€ <input type="text"/>

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
<input type="text"/>	<input type="text"/>	€ <input type="text"/>
<input type="text"/>	<input type="text"/>	€ <input type="text"/>
<input type="text"/>	<input type="text"/>	€ <input type="text"/>
<input type="text"/>	<input type="text"/>	€ <input type="text"/>
<input type="text"/>	<input type="text"/>	€ <input type="text"/>

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

PPSN of Beneficiary: Yes No

Name:

Address:
(incl. Eircode, if known)

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

PPSN of Beneficiary: Yes No

Name:

Address:
(incl. Eircode, if known)

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

PPSN of Beneficiary: Yes No

Name:

Address:
(incl. Eircode, if known)

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 (in BLOCK CAPITALS) Date

Phone No.

Address (incl. Eircode, if known)

Signature Capacity
(successor, trustee, etc.)