



**(1) AFFIDAVIT**  
**FINANCE ACTS, 1894 ET SEQ.**  
(See Form U1 (4th Edn.) for instructions)

|     |          |
|-----|----------|
| *A1 | File No. |
|-----|----------|

**The High Court**  
(PROBATE)

For official use only

|               |    |     |
|---------------|----|-----|
| Old File No.  | A2 |     |
|               | A3 | EO1 |
|               | A4 | 1   |
|               | A5 | 1   |
| Review Date   | A6 |     |
| Delivery Date | A7 |     |

**PROBATE OFFICE**

**THE (2)**

**DISTRICT PROBATE REGISTRY AT .....**

IN the ESTATE of *(please use block capitals)*

|     |  |
|-----|--|
| *A8 | ....., deceased                              |
| *A9 | Date of death ..... Age at death ..... years |

|                                 |   |     |   |
|---------------------------------|---|-----|---|
| Late address:                   | Insert here the Name and Address of the person to whom this Affidavit is to be returned:-<br><br><div style="border: 1px solid black; height: 150px; width: 100%;"></div> |     |   |
| Place of death:                 |   |     |   |
| Country of domicile: (3)        |   |     |   |
| Domicile of origin: (3)         |   |     |   |
| Occupation and description: (4) |   |     |   |
| Solicitor's Reference:          |   |     |   |
| Solicitor's Code No.:           | *A10  | A11 | 1 |

|  |   |   |     |   |    |
|--|---|---|-----|---|----|
|  |   | For official use only   |     |   |    |
| Surviving Relatives (5)                      | Husband/Widow   | If the assessment is Provisional put '2' in box A12                       | A12 |   |    |
|  | ..... lawful child(ren) of whom ..... has/have attained 21 and ..... daughter(s) under 21 |   | A13 | X   |    |
|  | ..... has/have married  | <b>NATIONAL LOAN</b><br>If payment is by National Loan put '1' in box A16 | A14 | X   |    |
|  | ..... other more remote lawful issue  |   | A15 | X   |    |
|  | ..... lawful parent(s)  |   | A16 |   |    |
| ..... lawful grandparent(s)                  |   |   |     |   |    |
| If deceased was a Farmer:- Put '1' in Box Q1 | Q1  | If deceased left a widow:- Put '1' in Box Q1                              | Q2  | If deceased left dependent children:- put the number of such children in Box Q3 | Q3 |

I/We, (name, address, occupation and consanguinity, if any, to the Deceased, to be stated)

make oath and say as follows:-

- I/We desire to obtain a Grant of the above-named deceased.

The expression "The State" throughout this form is to be interpreted, having regard to Article 3 of the Constitution, as referable to the area to which the laws of Ireland have application.

Delete if not applicable

2. The Accounts<sup>(8)</sup> in this Affidavit contain a full and true account of all the property, real and personal, passing or deemed <sup>(9)</sup> to pass, on the death of the Deceased and of all debts and encumbrances <sup>(10)</sup><sup>(11)</sup> payable, by law thereout *except for* the property in Statement ..... <sup>(12)</sup> annexed to Account No. .... <sup>(12)</sup> of which I/we have been unable to ascertain the precise amount or value and of which an estimate has been returned in that Account and in respect of which I/we undertake to deliver a corrective Affidavit as soon as the amount or value thereof has been fully ascertained and to pay any additional duty and interest arising therefrom in respect of any property for which I/we are accountable.
3. <sup>(14)</sup> Particulars of all property passing on the death of the Deceased in respect of which I/we are not accountable and in respect of which it is not intended to pay duty on this Affidavit, are given in Account 4 on Page 13.
4. Apart from the property, if any, referred to in clauses 2 and 3 above, no property passed or is deemed to pass <sup>(9)</sup> on the death of the Deceased.
5. The contents of this Affidavit and the information given in reply to the questions on pages 3, and 4 in Accounts 1, 2, 3 and 4 and in the Statements annexed thereto are true and correct to the best of my/our knowledge and belief and this Affidavit and the said Accounts have been completed in accordance with the provisions of the Finance Acts, 1894 et. seq.

<sup>(15)</sup> SWORN by the above named .....  
 at .....  
 ..... in the County of  
 ..... on ..... , 20.....

Before me,  
 a Commissioner of Oaths.

<sup>(15)</sup> SWORN by the above named .....  
 at .....  
 ..... in the County of  
 ..... on ..... , 20.....

Before me,  
 a Commissioner of Oaths.

<sup>(15)</sup> SWORN by the above named .....  
 at .....  
 ..... in the County of  
 ..... on ..... , 20.....

Before me,  
 a Commissioner of Oaths.

**N.B. - 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.**

# QUESTIONNAIRE

THE INTENDED PERSONAL REPRESENTATIVES MUST MAKE FULL ENQUIRIES AND ANSWER THE FOLLOWING QUESTIONS TO THE BEST OF THEIR INFORMATION AND BELIEF.

| QUESTIONS (Read notes <sup>(16)</sup> , <sup>(17)</sup> and <sup>(18)</sup> )   | ANSWERS (Schedules may be attached if necessary) |
|---|--|
| <p>1. <b>Settlements and Life Interests -</b></p> <p>(a) Was any settlement executed by the Deceased on marriage <b>or otherwise?</b></p> <p>(b) Was the Deceased in receipt of an annuity, or interested for life or otherwise in any property, other than that at (a)?</p> <p>(c) State the names and addresses of (1) the beneficiaries and (2) the trustees as at the deceased's death, and (3) the solicitors acting for them, and <b>forward copies of the relevant instruments.</b></p> <p>2. <b>Please state</b> the name and date of death of the Deceased's husband or wife if dead, and the place and date of the grant of Probate or Letters of Administration in respect of his or her estate.</p> <p>3. <b>Gifts made in Deceased's Lifetime -</b></p> <p>A. Did the Deceased, <b>within FIVE years of his death</b> <sup>(10)</sup></p> <p>(i) make any gift of any property (including cash)? or</p> <p>(ii) surrender a life interest or annuity? or</p> <p>(iii) make any disposition in favour of a relative <sup>(10)</sup>?</p> <p>B. Did the Deceased <b>at ANY time</b> make any such gift, surrender or disposition as at (i), (ii) or (iii), above</p> <p>(i) reserving to himself a life or other interest? or</p> <p>(ii) providing any benefit</p> <p>(a) for himself by contract or otherwise? or</p> <p>(b) for others by way of discretionary trust? or</p> <p>(iii) which was not to his entire exclusion? or</p> <p>(iv) which included a power of revocation in his favour.</p> <p>C. Did Deceased make any gift during his last illness, or in expectation of death?</p> <p>Dates and full particulars of ALL such gifts are required.</p> <p>4. <b>Property in joint names -</b></p> <p>Was there any property, real or personal, in the joint names of the Deceased and another or others?</p> <p>If so, please give particulars and state:-</p> <p>(i) the names and addresses of such other persons and their relationship (if any) to the Deceased;</p> <p>(ii) in whose name the property stood immediately prior to being placed in the joint names;</p> <p>(iii) the date(s) on which the property was put into the joint names;</p> <p>(iv) the object and intention of the parties in placing the property in their joint names;</p> <p>(v) by whom and in what shares the property was provided, and the source from which it was derived;</p> <p>(vi) how and in what shares the income from the joint property was dealt with or enjoyed;</p> <p>(vii) the names and addresses of the persons who became beneficially entitled to the joint property on the death of the Deceased, the title under which the property passed to them and the name and address of their Solicitor.</p> <p>If the joint property was acquired under a Will state the name and date of death of the testator and date and place of Probate of such Will.</p> <p>If the property was placed in joint names under the trusts created by any other document, attach such document of a full copy thereof.</p> <p>5. <b>Policies of Insurance (including Nomination Policies) -</b></p> <p>(a) Did any moneys (other than those (if any) included in the Inland Revenue Affidavit) become payable on the death of the Deceased under any policy of insurance, <i>whether fully paid up or not, and whether affected by Deceased or not?</i></p> <p>(b) Did the Deceased effect any Policy of Insurance (in force at the date of his death) of the following description, viz: - Children's Deferred Insurances, Children's Educational Insurances, Insurances under the Married Women's Property Acts or similiar Insurances?</p> <p>(c) By whom were the premiums paid?</p> |  |

| QUESTIONS (Read notes <sup>(16)</sup> , <sup>(17)</sup> and <sup>(18)</sup> )   | ANSWERS (Schedules may be attached if necessary)                  |
|---|---|
| <p>6. <b>Death Benefits -</b></p> <p>Did any moneys become payable by way of capital sum, annuity or otherwise on the death of the Deceased under the provisions of a superannuation or other similar scheme whether ex gratia or not?</p> <p>If so, give full particulars (including in the case of an annuity the age of the annuitant whether for life or a fixed period and whether or not it terminates on marriage).</p> <p>7. <b>HOUSES - LAND - FURNITURE -</b></p> <p>(a) Have there been sales of Deceased's houses, lands, furniture? If so, please state particulars, including the dates of sales and the gross amounts realised.</p> <p>(b) If not yet sold, is a sale contemplated at an early date? The result of a sale should be communicated to the Revenue Commissioners, Estate Duty Branch.</p> <p>8. <b>Domicile -</b> See Note <sup>(3)</sup> Form U1 (4th Edn.) If foreign domicile is claimed, a Schedule must be attached.</p> <p>9. <b>Business, etc. -</b></p> <p>Was the Deceased at any time during his lifetime possessed of a business, farm or professional practice?</p> <p>(a) If so, state -</p> <p>(i) when</p> <p>(ii) to whom</p> <p>(iii) for what consideration, he disposed of it.</p> <p>(b) If sold within five years of death state how the proceeds were disposed of.</p> <p>(c) If disposed of by Private Treaty, or otherwise than for full consideration in money or money's worth and without reservation,</p> <p>(i) annex a copy of the Deed of Transfer,</p> <p>(ii) state consanguinity of the transferee to the Deceased.</p> <p>10. <b>Private Companies -</b></p> <p>Did the Deceased, at any time, within five years of his death, hold shares in a "company controlled by the Deceased" <sup>(10)</sup> as defined by Sec. 20 Finance Act 1965, as amended by Sec. 36 Finance Act 1972. If so, give full particulars.</p> <p>11. <b>Reliefs -</b></p> <p>A. <b>WIDOW AND CHILDREN -</b></p> <p>Did the Deceased leave a widow and/or children in respect of whom relief is claimed under the provisions of Sec. 45 Finance Act 1969 as amended?</p> <p><b>N.B. If so see Note <sup>(21)</sup> Form U1 (4th Edn.) and attach the relevant Schedule.</b></p> <p>If an abatement is claimed in respect of the widow's benefit and she is also entitled to relief in Great Britain a Statement of</p> <ol style="list-style-type: none"> <li>The value of her British benefit, and</li> <li>The amount of British Estate Duty attributable thereto should be annexed. The Statement should show how the duty at 2 was calculated.</li> </ol> <p>B. <b>CERTAIN IRISH INDUSTRIAL SECURITIES -</b></p> <p>Is relief claimed under Sec. 21 Finance Act, 1956 in respect of any securities to which the provisions of that act apply? If so, Schedule D3 should be completed and returned with this affidavit.</p> <p>C. <b>CERTAIN SECURITIES -</b></p> <p>Is exemption from Estate Duty claimed under Sec. 21 Finance Act, 1923 or Sec. 34 Finance Act, 1956 in respect of any of the securities included in this affidavit on the grounds that the Deceased was neither domicile nor ordinarily resident in the State at the date of his death?</p> <p>If so, state the facts concerning his domicile and ordinary residence.</p> <p>D. <b>QUICK SUCCESSION -</b></p> <p>If a quick succession allowance is claimed under Section 15 of the Finance Act, 1914, state the name and date of death of the other deceased person and the official reference (file number) if known.</p> | <p>To be signed by the person(s) making oath or affirmation }</p> |

# ACCOUNT No. 1

Property situate in the State for or in respect of which the Grant is to be made.

| FIRST PART - PERSONAL PROPERTY   |  | GROSS PRINCIPAL VALUE<br>AT DATE OF DEATH |  |
|--|--|---|--|
|  |  | €   |  |
| Leasehold Property (for years) and Tenancies from year to year - <i>as per Schedule - Form DI - annexed.</i> .....   |  |   |  |
|  |  | PRICE                                     |  |
| <sup>(22)</sup> Stocks, Bonds etc., as listed hereunder ( <i>or as per Schedule, Form D2, or stock broker's valuation annexed</i> ) .....  |  |   |  |
| Stocks, etc., to which it is claimed the provisions of Finance Act, 1956, Section 21 apply - <i>as per Schedule (Form D3) annexed</i> .....  |  |   |  |
| Stock and Shares not quoted on Official Stock Exchange Lists - <i>as per valuations annexed</i>  |  |   |  |
| Uncashed dividends and interest received, dividends declared, and interest accrued due, in respect of the above Investments, to date of death, as follows ( <i>or as per statement annexed</i> ) ..... |  |   |  |
| <i>Where stocks are "ex div." on the date of Deceased's death, the value of the dividend should be included.</i>   |  |   |  |
| Carried forward  |  |   |  |

N.B. - WHERE THE SPACE IS INSUFFICIENT, THE ACCOUNT OR SCHEDULE SHOULD BE CONTINUED ON A SEPARATE SHEET. THE NOTES TO WHICH REFERENCE IS MADE BY NUMBERS IN BRACKETS ARE SET OUT IN FORM U1 (4th EDN.)

# ACCOUNT No. 1

|  | GROSS PRINCIPAL VALUE<br>AT DATE OF DEATH |  |
|--|---|--|
|  | €   |  |
| Brought forward  |   |  |
| Cash in the House .....  |   |  |
| Cash at the Bank <sup>(23)</sup> <span style="font-size: 3em; vertical-align: middle; margin-left: 10px;">}</span> <span style="display: inline-block; vertical-align: middle; margin-left: 5px;">             (1) on current account, and interest (if any) thereon to date of death,<br/>             at.....<br/>             (2) on deposit, and interest thereon to date of death,<br/>             at.....           </span> |   |  |
| Money at the Post Office and Trustee Savings Bank and interest to date of death, <i>as per</i><br><i>statement annexed</i> .....   |   |  |
| Money with Building Society, Co-operative or Friendly Society .....  |   |  |
| Money out on Promissory Notes, Bonds and other Securities, and interest thereon to date of<br>death .....  |   |  |
| Money out on Mortgage and interest thereon to date of death .....  |   |  |
| Other Debts due to the Deceased and interest thereon to date of death, except Book Debts separately included<br>below .....  |   |  |
| Unpaid Purchase Money of Real and Leasehold Property contracted to be sold, in lifetime<br>of Deceased .....   |   |  |
| Deceased's interest, in proceeds of sale of Real Property subject to a trust for sale, whether actually sold<br>or not, estimated at <sup>(24)</sup> .....   |   |  |
| Personal Property over which the Deceased had and exercised by will a general power of<br>appointment <sup>(24)</sup> .....  |   |  |
| Personal Property over which the Deceased had, but did not exercise, a general power of appointment,<br>and which, by default of exercise of the power of appointment, belonged to the Deceased<br>absolutely <sup>(24)</sup> .....  |   |  |
| Carried Forward  |   |  |

# ACCOUNT No. 1

| FIRST PART - continued   | GROSS PRINCIPAL VALUE<br>AT DATE OF DEATH |  |
|--|---|--|
|  | €   |  |
| Brought forward  |   |  |
| Policies of Insurance and Bonuses (if any) thereon, on the life of the Deceased, <i>as per statement annexed</i> .....                                 |   |  |
| Saleable value of Policies of Insurance and Bonuses (if any) not payable on the death of the Deceased .....  |   |  |
| Saleable value of Policies of Insurance and Bonuses (if any) on the life of any person, other than the Deceased, <i>as per statement annexed</i> ..... |   |  |
| Voluntary Health and other Medical Scheme payments .....   |   |  |
| ( <sup>25</sup> ) Household Goods, Pictures, China, Linen, Apparel, Books, Plate, Jewels, etc.   |   |  |
| ( <sup>26</sup> ) Sold, realised gross   | €   |  |
| ( <sup>27</sup> ) Unsold, estimated at   | €   |  |
| Motor cars ( <i>year, model, make</i> ) .....  |   |  |
| Stock in Trade, Live and Dead Farming Stock, Implements of Husbandry, &c. ....   |   |  |
| ( <sup>26</sup> ) Sold, realised gross   | €   |  |
| ( <sup>27</sup> ) Unsold, estimated at   | €   |  |
| Blood, Stock, Greyhounds or other valuable animals <i>as per valuation annexed</i> .....   |   |  |
| ( <sup>28</sup> ) Goodwill of Business, if taken over at price   | €   |  |
| If valued, according to custom of trade  | €   |  |
| If neither, estimated at   | €   |  |
| (viz ..... years purchase of net profits)  |   |  |
| Book Debts of Business. <i>N.B. - Gross amounts to be stated, and any reduction explained</i> .....  |   |  |
| Ships and Shares of Ships registered at Ports in the State, <i>as per valuation annexed</i> ( <sup>29</sup> ) .....                                    |   |  |
| Unpaid Profits to date of death, estimated at .....  |   |  |
| Interest as a Partner in the Firm of ( <sup>30</sup> ) .....   |   |  |
| .....  |   |  |
| Carried Forward  |   |  |

**N.B. - WHERE THE SPACE IS INSUFFICIENT, THE ACCOUNT OR SCHEDULE SHOULD BE CONTINUED ON A SEPARATE SHEET. THE NOTES TO WHICH REFERENCE IS MADE BY NUMBERS IN BRACKETS ARE SET OUT IN FORM U1 (4th EDN.)**

# ACCOUNT No. 1

| FIRST PART - continued   | GROSS PRINCIPAL VALUE<br>AT DATE OF DEATH |  |
|--|---|--|
|  | €   |  |
| Brought forward  |   |  |
| Rents of the Deceased's own real and leasehold property due prior to the death, but not received by the Deceased, estimated at, <i>as per statement annexed</i> .....  |   |  |
| Apportionment of the rents of the Deceased's Real and Leasehold Property to date of death, estimated at, <i>as per statement annexd</i> .....  |   |  |
| (31) Income accrued due, but not received prior to the death, arising from Real and Personal Property in which the Deceased had a life or other limited interest, viz:-  |   |  |
| Apportionment of income from such source to date of death .....  |   |  |
| Any other income, apportioned where necessary, to which the Deceased was entitled at his death (e.g. pensions, annuities, director's fees, &c.) <i>as per statement annexed</i> .....  |   |  |
| The Deceased's interest (32) expectant upon the death of<br><br>now aged    years, under the will/intestacy of<br>who died on the    or under a settlement dated the<br>and made between |   |  |
| in the property set out in the statement annexed, of which fund the present trustees and the solicitors acting for them are:-  |   |  |
| Other personal property not compromised under the foregoing heads, viz:-   |   |  |
| GROSS PERSONAL ESTATE<br>IN ACCOUNT NO. 1  |   |  |



# ACCOUNT No. 1

## SCHEDULE NO. 1

### FIRST PART - DEBTS ON PERSONAL PROPERTY

An account (a) of the debts due and owing from the Deceased to persons resident **in the State**, or due to persons resident outside the State, but contracted to be paid in the State, or charged on property situate within the State, and (b) of the funeral expenses of the Deceased.

| Name and Address of Creditor  | Description of Debt<br>(including date and short particulars of any security for the debt)<br>Note <sup>(33)</sup> | Amount<br>€ |
|---|--|-------------|
| (a) - Debts   |  |             |
| (b) - Funeral Expenses  |  |             |
| Total debts .....   |  |             |
| <b>Note: -</b> The cost of a tombstone cannot be deducted.  |  |             |
| Total debts and funeral expenses .....  |  |             |
| <b>VALUE OF PERSONAL PROPERTY FOR ASSESSMENT</b>  |  | €           |
| (a) Gross personal Estate in Account No. 1 .....  |  |             |
| Pars. of (d)  |  |             |
| (b) Deduct total of debts and funeral expenses .....  |  |             |
| <b>NET PERSONAL ESTATE</b>  |  |             |
| (d) Deduct property whereon Estate Duty is either not payable at all, or is not now payable <sup>(34)</sup> , (interests in expectancy <sup>(32)</sup> , so deducted, should be included in Account No. 4, page 13, for aggregation). |  |             |
| (e) <b>Balance remaining carried to "Personal Property", page 14</b> .....  |  |             |

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|    |   |    |   |    |   |                             |     |   |    |     |
|----|---|----|---|----|---|-----------------------------|-----|---|----|-----|
| 01 | 1 | C2 | X | 03 | X | Value for duty at (e) above | *C4 | € | C5 | EO1 |
|----|---|----|---|----|---|-----------------------------|-----|---|----|-----|

For U.S. DTA use Boxes 2 & 3

|              |    |                       |    |                         |    |
|--------------|----|-----------------------|----|-------------------------|----|
| S21<br>Allce | II | Gross PE<br>as at (a) | I2 | Debts etc.<br>as at (b) | 13 |
|--------------|----|-----------------------|----|-------------------------|----|

**N.B. - WHERE THE SPACE IS INSUFFICIENT, THE ACCOUNT OR SCHEDULE SHOULD BE CONTINUED ON A SEPARATE SHEET.**

# ACCOUNT No. 1

|  |   |          |  |
|--|---|----------|--|
| <p>This is to be completed whether or not it is proposed to pay duty on the Real Property on delivery of this Affidavit.</p> <p><b>N.B.</b><br/><b>Complete this box</b></p>   | <p><b>SECOND PART - REAL PROPERTY IN THE STATE</b></p> <p>Real property to which Deceased was entitled in possession, <i>as per Schedule - Form D1 - annexed:-</i></p> <p>Growing timber thereon .....</p> <p>Real property over which the Deceased executed by Will or Codicil a general power of appointment, <i>as per Schedule - Form D1 - annexed:-</i></p> <p>Deceased's interest <sup>(32)</sup> in Real Property expectant upon the death of .....</p> <p>now aged ..... year. See note <sup>(24)</sup> and note <sup>(32)</sup>.</p> | <p>€</p> |  |
| <p>See Notes (35) and (36)</p> <p>I/we wish to pay duty on this affidavit</p> <p style="text-align: center;">or</p> <p>on a corrective affidavit</p> <p>(i) in one sum</p> <p>(ii) by yearly instalments</p> <p>(iii) by ½ yearly instalments</p> <p>(Delete as appropriate)</p> | <p><b>GROSS REAL ESTATE</b></p>   |          |  |

**SCHEDULE No. 1**  
**SECOND PART - DEBTS ON REAL PROPERTY**  
**An account of the debts and incumbrances upon the real property in Account No. 1 Second Part.**

| Nature of debt or incumbrance and by whom created.<br>NOTE <sup>(33)</sup> | Short material particulars of security, with date of, and names of parties to any deed; and name and date of death of any testator. | Lot. No. in Form D1 or short particulars of property charged, to identify it in above Account. | Names and addresses of persons to or in whom the debt or incumbrance is now due or vested. | Amount or debt or incumbrance |
|--|---|--|--|-------------------------------|
|  |   |  |  | €                             |
|  |   |  | <b>TOTAL</b>   | €                             |

**VALUE OF REAL PROPERTY FOR ASSESSMENT**

|  |   |  |
|--|---|--|
|  | € |  |
| (a) Gross real property in Account No. 1 - 2nd Part .....  |   |  |
| (b) Deduct total of debts .....<br>in Schedule No. 1 - 2nd Part  |   |  |
| <b>NET REAL ESTATE</b>   |   |  |
| (d) Deduct property whereon Estate Duty is not now payable <sup>(35)</sup> ,<br>(interests in expectancy <sup>(32)</sup> , so deducted should be included in Account No. 4, page 13, for aggregation). |   |  |
| <b>(e) Balance remaining carried to "Real Property", page 14 .....</b>   |   |  |

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|    |   |  |    |    |   |                             |     |   |    |     |
|----|---|--|----|----|---|-----------------------------|-----|---|----|-----|
| 01 | 2 | Type of Instalment viz. Blank (one sum), 8 or 16 | C2 | C3 | X | Value for duty at (e) above | *C4 | € | C5 | EO1 |
|----|---|--|----|----|---|-----------------------------|-----|---|----|-----|

For U.S. DTA use Boxes 2 & 3

|                           |    |   |             |    |   |
|---------------------------|----|---|-------------|----|---|
| Gross RE- as at (a) above | X1 | € | Debts on RE | X2 | € |
|---------------------------|----|---|-------------|----|---|

**N.B. - WHERE THE SPACE IS INSUFFICIENT, THE ACCOUNT OR SCHEDULE SHOULD BE CONTINUED ON A SEPARATE SHEET.**

## ACCOUNT No. 2

**Personal or movable estate outside the State which is not saleable or transferable in the State,  
AND IMMOVABLE PROPERTY OUTSIDE THE STATE**

| Particulars and local situation of the Property | GROSS PRINCIPAL VALUE<br>AT DATE OF DEATH<br>€ |  |
|---|--|--|
|   |  |  |
| Gross Value .....                               | €  |  |
| Deduct Total of Schedule No. 2 .....            | €  |  |
| Net Value, carried to page 14 .....             | €  |  |

**FOR OFFICIAL USE ONLY**

|    |   |    |   |    |   |                    |     |   |    |     |
|----|---|----|---|----|---|--------------------|-----|---|----|-----|
| C1 | 1 | C2 | X | C3 | X | Net value for duty | *C4 | € | C5 | EO1 |
|----|---|----|---|----|---|--------------------|-----|---|----|-----|

**SCHEDULE No. 2**

An account of the debts due and owing from the Deceased 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 Schedule No. 1

| Name and Address of Creditor                | Description of Debt<br>(This should include date and short particulars<br>of any security for the debt) | Amount |
|---|---|--------|
| See notes <sup>(32)</sup> & <sup>(33)</sup> |   | €      |
|   | Total €   |        |

# ACCOUNT NO. 3

Property, other than that in Accounts Nos. 1 and 2, IN RESPECT OF WHICH IT IS INTENDED TO PAY DUTY ON THIS AFFIDAVIT.

N.B. - Duty must be paid on this affidavit on personal property of which Deceased was, at the time of death, competent to dispose within the meaning of the Finance Act, 1894, (Sec. 22(2) (a)), but did not dispose.

| Title Statement No. Note <sup>(39)</sup> | 3 (a) <b>PERSONAL PROPERTY WHEREVER SITUATE AND IMMOVABLES OUTSIDE THE STATE</b>   |    |                       |    |                     |               |
|--|--|----|-----------------------|----|---------------------|---------------|
|  | Particulars of Property  | C1 | C2                    | C3 | Principal Value *C4 | Claim No. *C5 |
|  |  | 1  |                       |    | €                   |               |
|  | 3 (b) <b>Real Property situate in the State</b>  |    |                       |    |                     |               |
|  | Particulars of Property  | C1 | Type of Instalment C2 | C3 | Principal Value *C4 | Claim No. *C5 |
|  | As per Schedule - Form D1 - annexed<br><br><br><br><br><br><br><br><br><br>I/we wish to pay duty<br>(i) in one sum<br>(ii) by yearly instalments<br>(iii) by ½ yearly instalments<br><br>(Delete as appropriate) | 2  |                       |    | €                   |               |

# ACCOUNT No. 4

## FOR AGGREGATION ONLY

Property for which the Personal Representative is not accountable and IN RESPECT OF WHICH IT IS **NOT** INTENDED TO PAY DUTY ON THIS AFFIDAVIT.

- (N.B. - 1. Real Estate in the State which passed under the will or intestacy of the Deceased and in respect of which it is intended to deliver a corrective Affidavit should not be included on this page but should be included in Account 1, 2nd Part, page 10.  
2. If Payment of Estate Duty on an interest Inexpectancy is being deferred, the value should be shown here and on pages 8 or 10 as appropriate.)

| Title Statement No. Note <sup>(39)</sup> | Particulars of Property | Category (PD = 1 OP = 2) D1 | Principal Value <sup>(40)</sup> *D2 |  | Claim No. *D3 |
|--|-------------------------|-----------------------------|-------------------------------------|--|---------------|
|  |                         |                             | €                                   |  |               |

# ASSESSMENT OF ESTATE DUTY

(FOR OFFICIAL USE ONLY)

## PART 1 - SUMMARY

| Aggregation |       | Value for Duty                                 | Personal Property | Real Property |
|-------------|-------|--|-------------------|---------------|
| Entry       | Value |  | €                 |               |
|             |       | Personal Property - Account No. 1 First Part   |                   |               |
|             |       | " " " " 2                                      |                   |               |
|             |       | " " " " 3(a)                                   |                   |               |
|             |       | Real Property " " 1 Second Part                |                   |               |
|             |       | " " " " 3(b)                                   |                   |               |
|             |       | Total  |                   |               |
|             |       | Less value of interests in expectancy deferred |                   |               |
| Total       |       | Values for Duty                                |                   |               |

## PART 2 - RATE OF DUTY

Value on which duty is payable on this affidavit ..... € \_\_\_\_\_

Add value of aggregable property ..... € \_\_\_\_\_

Value for rate ..... € \_\_\_\_\_

Rate of duty ..... per cent

## PART 3 - ASSESSMENT

|  | Personal Property | Real Property |
|--|-------------------|---------------|
|  | €                 | €             |
| Estate duty at ..... per cent.   |                   |               |
| Allowance for <sup>(41)</sup> .....  |                   |               |
| .....  |                   |               |
| Net Duty .....   |                   |               |
| Whole, <sup>1</sup> / <sub>8</sub> , <sup>1</sup> / <sub>16</sub> of Duty on Real Property ..... |                   |               |
| Interest at 4% Fr.....To..... ie...../.....(P.E.)...../.....(R.E.)                               |                   |               |
| Interest at 9% Fr.....To..... ie...../.....(P.E.)...../.....(R.E.)                               |                   |               |
| Interest at 15% Fr.....To..... ie...../.....(P.E.)...../.....(R.E.)                              |                   |               |
| Duty and Interest (Real Property) .....  |                   |               |
| Duty and Interest (Personal Property) .....  |                   |               |
| Total Duty and Interest Payable .....  |                   |               |

Examiner ..... Date .....

For Revenue Commissioners

Operator .....

## RECEIPT FOR DUTY AND INTEREST

|   |  |  |
|---|--|--|
| Assessment for<br>€.....<br>checked, agreed and registered<br><br>.....<br>for Accountant-General | RECEIVED the ..... day of ..... 20 .....<br>the sum of .....<br>..... euro<br>and ..... cent<br>For <i>Estate Duty</i> and Interest thereon<br><br>.....<br>for Revenue Commissioners<br><br>THIS RECEIPT DOES NOT IMPLY THAT THE AMOUNT OF DUTY IS NOT SUBJECT TO RECTIFICATION | THIS STAMP DOES NOT IMPLY THAT THE RATE<br>OF DUTY IS NOT SUBJECT TO RECTIFICATION |
|---|--|--|

# CERTIFICATE FOR THE HIGH COURT

(FOR OFFICIAL USE ONLY)

Value of the Real and Personal Estate which in law devolves on and vests in the personal representatives of the Deceased and in respect of which the grant is to be made.

|  |   |  |   |
|--|---|--|---|
| Gross Personal Estate . . . . .                          | € |  |   |
| Gross Real Estate . . . . .                              |   |  | € |
| GROSS ESTATE in respect of which the GRANT is to be made |   |  |   |
| DEDUCT   | € |  |   |
| Charges on Personal Estate - Sch.I.1st part . . . . .    |   |  |   |
| Charges on Real Estate - Sch.I.2nd part . . . . .        |   |  |   |
| Total Deductions . . . . .                               |   |  | € |
| NET ESTATE in respect of which the GRANT is to be made   |   |  |   |

Probate Office  
The  
District Probate Registry at .....

In the goods of ....., deceased

I certify receipt here of an affidavit showing that the property of the said Deceased within the jurisdiction of this Court (exclusive of what the Deceased may have been possessed of or entitled to as a trustee and not beneficially) amounts to the Gross Value of € ..... and to the Net Value of € .....

ESTATE DUTY BRANCH .....  
*For Revenue Commissioners*  
....., 20.....

I certify the payment of ..... euro and ..... cent,  
for Estate Duty and interest on the Inland Revenue Affidavit, the duty being charged at the rate of ..... per cent.

OFFICE OF THE REVENUE COMMISSIONERS .....  
*For Accountant General*  
....., 20.....

Parts A and B to be completed by applicant.

A.

|   |
|---|
| <p>Insert below the name and full postal address of the person to whom these papers are to be returned.</p> |
| <div style="border: 1px solid black; height: 100px; width: 100%;"></div>                                    |
| Solicitor's Reference:  |

B. NAME OF DECEASED

DATE OF DEATH

LATE ADDRESS

PLACE OF DEATH

DOMICILE OF DEATH

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**NOTICE**

**TO APPLICANT**

Form D1 in respect of the lands and buildings valued at € ..... comprised in this Estate, should be delivered to the Probate Office with this form.

**TO PROBATE OFFICER**

1. There are no lands or buildings comprised in this Estate.
2. This Estate includes an ex-gratia superannuation payment of € ..... by  
to deceased's Estate which is not included in the certificate overleaf.
3. Assets situate in Scotland of the Gross Value of € ..... are included in this Estate.

ESTATE DUTY BRANCH,  
REVENUE COMMISSIONERS

.....  
*For Revenue Commissioners*