

# **Guide to completing an Inland Revenue Affidavit (CA24)**

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# Overview

This is a step by step guide to completing the Inland Revenue Affidavit (CA24) form. The CA24 is an account of a deceased person's estate.

To get a Grant of Representation which will allow the estate of the person who has died to be finalised you need to complete two copies of the CA24. They should be sent to the Probate Office by your solicitor or your personal representative.

## Information relating to the deceased (Part 1)

1. Name of deceased. Enter the full name of the deceased person.
2. PPSN. Enter the PPS Number (PPSN) of the deceased person. If you do not include the PPSN the form will be returned to the executor or solicitor. If you require a new PPSN please contact the Department of Social Protection.
3. Address. Enter the deceased person's last known address.
4. Date of death. Enter the date that the person died.
5. Date of birth. Enter the date of birth of the deceased person.
6. Place of death. Enter the place that the person died.
7. Occupation. Enter the last known occupation of the deceased person.
8. Domicile at death. Enter the domicile of the deceased person.
9. Domicile of origin. Enter the domicile of the deceased person when they were born.
10. If the deceased was resident or ordinarily resident in the State at the date of death, place X in the appropriate box.
11. Marital Status. Place X in the appropriate box to indicate the deceased person's status.
12. Surviving Relatives. Place X in the appropriate box to indicate relatives surviving.

## Contact Details

Please insert the full contact details of the person responsible for finalising the deceased's estate. This will be the personal representative or a solicitor.

## **Details of the applicants and sworn declaration (Parts 2 & 3)**

These sections deal with the details of the person who is making the application.

If the deceased person leaves a will, the applicant is usually the executor. If the deceased person does not leave a will, the applicant is usually the next of kin.

If you are making the application and completing the form please insert the following:

- your name
- your occupation
- your relationship to the deceased person

## **Property in the State passing under the Will/Intestacy of the deceased (Part 4)**

This part of the form lists the deceased person's property in the State. If you don't have enough space on this page, please use page 8.

1. Real and leasehold property. Enter details and values of all property and lands here. You must enter details of these on Schedule of Lands & Buildings in part 7.
2. Household contents. Enter details of the contents of the household in the space provided.
3. Cars/boats. Enter details of any cars or boats in the space provided.
4. Business assets not included elsewhere in this part. Enter details of all farming assets in section A and business assets in section B.
5. Assets with financial institutions (e.g. banks, building societies, insurance companies, post office, credit unions etc.) Please provide the following information
  - the name and branch of the financial institution

- the account numbers
- the account name

Please note that property passing under nomination or survivorship should be included in part 6 questions 1&2.

6. Proceeds of life insurance policies. Enter the name of the insurance company, the policy number and the gross policy value at the date of death. If the policy is payable to the estate it must be included here. If it is payable to a beneficiary it must be included in Part 6 question 3.
7. Debts owing to the deceased. This section is for people who owe money to the deceased person. Enter the name and address of the debtor and the amount of money owed.
8. Stocks, shares and securities. Please enter a description, size and quoted price of all stocks, shares and securities in the sections provided.
9. Unpaid purchase money of property contracted to be sold in the deceased's lifetime. This section is used to note any outstanding money from property sales owing to the deceased. Enter the gross market value in the space provided.
10. Total of any other property not included. Please enter a description of any other property that the deceased owned on page 8. Enter the value in the space provided on page 7.
11. Irish debts owing by the deceased and funeral expenses payable in the State. Enter details of all debts that the deceased person owes. With the exception of funeral expenses, no other costs after the date of death may be deducted.

## **Property outside the State passing under the Will/Intestacy of the deceased. (Part 5)**

In this section you will enter all assets which the deceased person owned outside the State.

1. Description and local situation of the property. Enter details and locations of the assets in the list. Include the total gross value of these assets in box provided.
2. Foreign debts and funeral expenses. Enter details of all debts due to person's resident outside the state. Do not include debts payable in the state or charged on property included in Part 4. Enter the Total Debts and Net Foreign Estate figures in the appropriate boxes.
3. Net US Property exceeding €20,000. Enter the value in the box provided.
4. Net UK Property exceeding €63,500. Enter the value in the box provided.

## Questionnaire. (Part 6)

In this section please provide details of any property not included in the will.

### Question 1

**Was there any Irish and/or foreign property (e.g. lands, house, business, monies in bank, securities etc.) held jointly (as a joint tenant or as a tenant in common) by the deceased and another (or others) at the date of death?**

Place X in the appropriate box to indicate "yes" or "no".

If you answer yes, enter the following information in the sections below.

- a. full details of 1st property. This may include the address and description of a property, the address of a business, account numbers or share details.
- b. the total value of the property
- c. the name(s) of the other joint holders
- d. the relationship of the joint holder to the deceased person
- e. the date that the property was put into joint names
- f. whether the property was provided either by
  - the deceased entirely, or
  - a percentage share between the deceased and by the joint holder
  - an inheritance from a family member
- g. the purpose of putting the property into joint names

- h. whether the property was used by the deceased alone or all the joint holders
- i. tick the appropriate box to confirm whether the property passes under the will, intestacy or survivorship.

### **Joint property**

Joint property is property (land, buildings or bank accounts) held in the names of two or more people. Benefits taken under this heading must be included in Part 8 of the form.

### **Joint Tenancy**

Joint tenancy means that two or more people have an interest in the property. You cannot sell, gift or lease your share of the property without ending the joint tenancy. If one of the joint tenants dies their share will automatically pass to the surviving tenants. The share is not an asset of the estate and should be included in Part 4 or Part 5 of the form.

### **Resulting Trust**

A resulting trust means that the joint property will be included in the deceased person's estate. It will not be inherited by the remaining joint property holder.

### **Tenancy in Common**

This means that the portion of the joint property held by a person is owned by that person. When a tenant in common dies their share is part of the estate. This should be included in Part 4 or part 5 of the form. Inheritances under this heading must be included in Part 8 of the form.

Financial institutions are prohibited by law from releasing funds from joint accounts in excess of €50,000 without a letter of clearance. This is known as an IT8. A form CA4 must be submitted to Revenue to obtain a letter of clearance. This does not apply to accounts held with a surviving spouse or civil partner.

### **Question 2**

**Did any person benefit on the death of the deceased under a nomination at any time made by the deceased? (credit union account, etc)**

Place X in the appropriate box to indicate "yes" or "no".

Nominated property is a property which the deceased placed in the name of a person for the benefit. It passes directly to the person named. It does not pass to the personal representative to be distributed by the will.

If the answer to this question is yes please provide the requested information in the box below.

Nominated property can be liable to Capital Acquisitions Tax and any benefit taken should be included in Part 8.

### **Question 3**

**Did any monies, (capital sum, annuity etc.) other than those (if any) included in Part 4 or 5, become payable on or by reference to the death of the deceased under the provisions of any (whether ex-gratia or not) policy of insurance etc.?**

Place X in the appropriate box to indicate "yes" or "no"  
Enter any benefits such as annuities, death benefits or insurance policies that pass to beneficiaries on the death of the deceased.  
Provide any relevant information in the space provided.

### **Question 4**

**a. Was the deceased in receipt of any Social Welfare payments?**

Place X in the appropriate box to indicate "yes" or "no". If yes enter the claim number in the space provided.

**b. Has the Department of Social Protection any claim against the estate of the deceased?**

Place X in the appropriate box to indicate "yes", "no" or "not yet ascertained".

The personal representative should contact the Department of Social Protection if the deceased was in receipt of Social Welfare payments. This must happen at least 3 months prior to distributing the estate.

### **Question 5**

**a. Was the deceased survived by a spouse or civil partner?**

Place X in the appropriate box to indicate "yes" or "no"

**b. If yes state the position as to election under Section 115 of the Succession Act, 1965.**

If the spouse or civil partner has been left less than their legal entitlement they may wish to use Section 115 of the Succession Act 1965.

### **Question 6**

#### **a. Was the deceased in receipt of payments under the Nursing Home Support Scheme?**

Place X in the appropriate box to indicate "yes" or "no".

#### **b. If yes, please indicate if the HSE has any claim against the estate of the deceased.**

Place X in the appropriate box "yes", "no" or "not yet ascertained".

Where the answer to any of the questions 7 to 12 is yes, please provide full details of the property including its value and the names and addresses of any beneficiaries.

### **Question 7**

#### **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 a house, lands, securities etc.)?**

Place X in the appropriate box to indicate "yes" or "no".

Where a limited interest occurs, details must be included in the box provided.

### **Question 8**

#### **Did any person, on or after 5 December 1991 make a disposition (transfer or settlement) at any time by the deceased, take**

a. Place X in the appropriate box to indicate "yes" or "no".

If yes please provide full details in the box below including.

- the date of the gift
- the names, addresses and PPS numbers of the beneficiaries
- the relationship of the beneficiary to the deceased
- the details and values of property provided

b. Any other\* benefit in possession

If the answer to this question is yes please provide details in the panel titled "full particulars"

### **Question 9**

#### **Did the deceased at any time make a disposition**

##### **a. Subject to a power of revocation**

This means the deceased person had the option to take back the gift during their lifetime.

Place X in the appropriate box to indicate "yes" or "no".



- if the answer to this question is yes, please provide the following details including:
- the details of the property value, along with the date the property was transferred.
- the names and addresses of any trustees. A trustee is a person who holds power of administration of a property.
- the name, address and PPSN number of the person inheriting the property
- the date the property was taken back, if applicable
- the details and value of the property at the date of revocation
- if a power of revocation was not used, enter details and values of the property at the date of death
- the annual letting value of the property for each year of "free use" Free use is having the use of property for less than the full value.

**b. By way of surrender of a limited interest**

Place X in the appropriate box to indicate "yes" or "no". This is to determine whether the deceased left any interest they had to a third party.

**c. Allowing (on or after 5 December, 1991) the use of any property free of charge or for other than full consideration?**

A person is taxed on the rental market value of the property. If the free use is ongoing, the benefit is seen to be taken on the 31st December each year.

Place X in the appropriate box to indicate "yes" or "no".

If the reply to this question is yes, enter the following details:

- the date the free use of the property started
- the name, address and PPS number of the beneficiary
- the relationship between the deceased person and the beneficiary
- the details and estimated value of the property at the date the free use started
- the annual letting value of the property
- the amount of any payment received

**Question 10****a. Did the deceased create a discretionary trust****(i) During his or her lifetime****(ii) Under his or her will?**

Place X in the appropriate box to indicate "yes" or "no". If there are any principle objects named as objects in a discretionary trust? A principle object would be a spouse or child of the trustee.

**Question 11****Was the deceased entitled at the date of death to an interest in expectancy in any property?**

This is a benefit which the deceased is entitled to but will not come into possession of until a future date

Place X in the appropriate box to indicate "yes" or "no". If the reply to the question is yes please include the following information:

- the name, PPSN and, if deceased, the date of death of the person who created the interest
- the name and date of birth of the person on whose death the interest arises
- the names and addresses of the trustees and their solicitors
- the relationship between the creator of the interest and the deceased
- the details and value of the property concerned

**Question 12****Did any person become entitled on the death of the deceased to an interest in the property by virtue of the deceased's exercise of or failure to exercise a general power of appointment?**

A general power of appointment is a power given by deed or will to a person to appoint a property.

Place X in the appropriate box to indicate "yes" or "no". If the reply to the question is yes, please include the following information:

- the name, address, PPSN and, if dead, the date of death of the person who created the interest
- the names and addresses of the trustees and their solicitors
- the relationship between the creator of the interest and the deceased
- the details and value of the property concerned

- the name, address and PPS number of the beneficiary
- the relationship between the beneficiary and the deceased.
- the value of the property at the date of death.

## **Schedule of lands and buildings (Part 7)**

In this section, you will enter details of lands and buildings belonging to the estate. If there are more than five properties please include these on an additional copy of the schedule.

### **Milk Quota**

Indicate if there is a super milk quota attached to any property described below. Enter the property number to which this quota relates followed by the amount.

There may be a super milk quota attached to agricultural land in the estate. If so, this should be noted on the list under the relevant property.

### **Timber**

Indicate if any of the property is agricultural property which consists of trees or woodlands. Enter the property number to which this land relates. The value of this property should include the value of any woodland attached to it.

### **Is the estimated value supported by a professional valuation?**

Indicate yes or no. If yes, please retain the valuation in the event it is required by Revenue.

### **Situation of Property**

For each property, please enter the following information:

- county
- city
- town
- townland or street and number
- electoral division or ward

An electoral division or ward can be defined as your local authority area

**Area**

Enter the measurement of the property in hectares.

**Estimated market value of property**

Enter the estimated market value of the property at the date of death.

**Tenure**

The estate may contain a leasehold property. If so, please enter the date and length of the lease. You will find this information on the deeds of the property.

You can find more information on the tenure of property in the Land Registry Offices.

## Summary of Benefits (Part 8)

In this section you will enter details of beneficiaries that will receive inheritances greater than €16,750. The spouse or civil partner's details should not be included here.

Enter the PPSN of the deceased person in the space provided at the top of the page.

**Beneficiary Details**

Please note that a PPSN containing W as a second letter is not acceptable and a new number must be obtained. Please contact the Dept of Social Protection, Client Identity Services.

For each beneficiary, enter the following information:

- PPSN
- name in full
- place X in the appropriate box to indicate if the beneficiary is resident or ordinarily resident in Ireland.
- address
- current benefits
- approximate value
- group threshold. Where there have been previous inheritances received since 5 December 1991, please enter the figure here.

**Self Assessment Return (Form IT38)**

If the value of any inheritance exceeds 80 percent of your threshold you must submit an IT38 return. This includes all previous inheritances within the same threshold since 5<sup>th</sup> December 1991.