

Dealing with Death Cases

Part 46-01-01

Document last updated August 2025

See also Tax and Duty Manuals

[Part 46-01-02](#) Requests for clearance in death cases

[Part 42-04-35A](#) The Employers' Guide to PAYE

[Part 42-04-70](#) on Recoupment of Overpayments of Salary by an Employer from an Employee.

[Part 19-03-09](#) on Death (S573) consequences of the death of a person for CGT

[Part 23-01-08](#) Farming Death Cases – commencement/cessation

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Table of Contents

1	Introduction	3
2	Source of notification of death	3
3	Filing of a tax return including a date of death	3
4	Update of death from General Register Office (GRO) interface	4
5	Update of date of death from payroll filing (employer or pension)	4
6	Revenue action in death cases	4

A more recent version of this manual is available.

Introduction

The purpose of this Instruction is to ensure uniform treatment in Revenue offices when dealing with the tax and duty affairs of taxpayers who have died.

The time limit within which liability to tax and duties in death cases must be finalised is, in general, three years after the end of the year of assessment in which the death occurs (or two years after the date of an additional affidavit, where relevant).

2 Source of notification of death

Revenue can be notified of a death in a number of ways as set out below.

- Phone – calls received regarding the death of a taxpayer should be forwarded to the Registration Unit where the taxpayer is registered for income tax (01-738 3630) or the PAYE helpline (01-738 3636) for PAYE taxpayers.
- Enquiry/post – enquiries or post received for PAYE taxpayers will be routed to the relevant caseworking team

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- Filing of a tax return in respect of the deceased person by the personal representative and/or workitem triggered from same (see [paragraph 3](#)).
- Update of Revenue systems via the General Registration Office interface, (see paragraph 4).
- Update from employer/pension provider via payroll (see paragraph 5).

3 Filing of a tax return including a date of death

Personal representatives/agents can file a tax return (for PAYE or business taxpayers) including a date of death for the deceased.

Filers should note that if Revenue is aware already that the case is deceased, it is not possible to file an online PAYE income tax return unless the appointee's details are on the deceased's record. In those cases the filer (personal representative or agent) may get a message about "Rule 6" when trying to file online. A filer may submit a paper PAYE income tax return (Form 12), which can be sent via MyEnquiries or by post to PAYE Services, 14/15 Upper O'Connell Street, Dublin 1, D01 F9C1. Please see Appendix 8 of TDM [Part 46-01-02](#) Requests for clearance in death cases for information on online registration of estates (linked to a deceased case).

Filers can submit a Form 11 for the deceased on ROS, with tax returns available for completion after the tax year has ended. For the Form 11 2021 (and later years' returns) when a date of death

is entered, the name and address of the personal representative becomes a mandatory field (so any entry in any of the three relevant fields requires that all three fields must be completed).

4 Update of death from General Register Office (GRO) interface

The General Register Office (GRO) is the central register of records relating to births, deaths, marriages, civil partnerships and adoptions in Ireland. The GRO operates under the aegis of the Department of Social Protection (DSP). A system interface from the GRO (DSP) automatically updates a customer's date of death on the Revenue record (since 2017).

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5 Update of date of death from payroll filing (employer or pension)

An employer or pension provider who ceases to make payments to employees/pensioners is obliged to notify Revenue of the fact within 30 days from the date of such cessation. [Per Section 988(6) Taxes Consolidation Act 1997 and the Income Tax (Employments) Regulations 2018]. The notification can be made via the payroll submission.

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6 Revenue action in death cases

In view of the time limit involved, it is important that death cases are dealt with promptly. However, it is also necessary to recognise that bereavement is a difficult experience for next-of-kin/relatives. Revenue officials should be aware of the sensitivities associated with bereavement when making contact, particularly the initial contact.

Where a Revenue official becomes aware that a taxpayer has died, the first action should be to make the necessary amendment to the computer record. As per paragraph 4, some updates may have been done if the GRO details have been interfaced to Revenue's systems.

If an agent was acting for the deceased up to the date of death, contact should be made with the agent to finalise the deceased's tax and duty affairs. If there was no agent representation it will be necessary to make contact with the next-of-kin of the deceased.

When a date of death is on a customer's record, that case is no longer accessible via myAccount and it is not possible to file an online PAYE income tax return (Form 12). Additionally, any agent linked to the case cannot carry out updates or submissions on the case until an appointee is on record. Please see Appendix 8 of TDM [Part 46-01-02](#) Requests for clearance in death cases for information on online registration of estates (linked to a deceased case).

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