

Part 3 Sworn declaration (cont.)

Forename of 3rd Applicant

Surname of 3rd Applicant

At

On the _____ day of _____ **Signature of Applicant/Deponent**

Before me, a Commissioner for Oaths/Practising Solicitor/Court Clerk

and
(Tick relevant box and Delete as appropriate)

(i) the Deponent (Applicant) is personally known to me
or

(ii) the Deponent (Applicant) has been identified to **me** by who is personally known to me

Identifier's Signature
I certify that I know the Deponent/Applicant

or
(iii) the identity of the Deponent has been established by reference to a relevant document containing a photograph

Document Type: Issue No:

Signature Commissioner for Oaths/Practising Solicitor/Court Clerk

Forename of 4th Applicant

Surname of 4th Applicant

At

On the _____ day of _____ **Signature of Applicant/Deponent**

Before me, a Commissioner for Oaths/Practising Solicitor/Court Clerk

and
(Tick relevant box and Delete as appropriate)

(i) the Deponent (Applicant) is personally known to me
or

(ii) the Deponent (Applicant) has been identified to **me** by who is personally known to me

Identifier's Signature
I certify that I know the Deponent/Applicant

or
(iii) the identity of the Deponent has been established by reference to a relevant document containing a photograph

Document Type: Issue No:

Signature Commissioner for Oaths/Practising Solicitor/Court Clerk

WARNING: IF THE APPLICANT(S) SWEAR TO THIS AFFIDAVIT WITHOUT PERSONALLY VERIFYING THAT THE STATEMENTS IN IT ARE TRUE, THEY MAY MAKE THEMSELVES LIABLE TO PENALTIES.

Part 4 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 TO THIS FORM

Use continuation sheet on page 8 where necessary

Gross market value
at date of death

1. Gross market value at the date of death of real and leasehold property (houses, apartments, lands, etc.). (Please refer to CA25 for guidance on completion of this question).

Millions	Thousands	Hundreds
[][]	[][][][]	[][][]

2. Household contents (furniture, antiques, jewellery, paintings etc.)
Enter details below. Where insufficient space please complete page 8.

Details of Household Contents

[][]	[][][][]	[][][]
[][]	[][][][]	[][][]
[][]	[][][][]	[][][]
[][]	[][][][]	[][][]
[][]	[][][][]	[][][]

3. Cars/boats. Enter details below. Where insufficient space please complete page 8.

Registration No.	Make	Model

[][]	[][][][]	[][][]
[][]	[][][][]	[][][]
[][]	[][][][]	[][][]
[][]	[][][][]	[][][]
[][]	[][][][]	[][][]

4. Business assets not included elsewhere in this Part

(a) Farming assets (livestock, bloodstock, farm implements, machinery etc.)
Enter details below. Where insufficient space please complete page 8

Total [][][] , [][][][] , [][][][]

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(b) Other business assets (goodwill, plant and equipment, stock-in-trade, book debts etc.)
Enter details below. Where insufficient space please complete page 8.

Total [][][] , [][][][] , [][][][]

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Carried forward Questions 1 - 4 [][][] , [][][][] , [][][][]

5. Assets with financial institutions (eg. banks, building societies, insurance companies, post office, credit unions, etc.) - property disclosed in Part 6 which passes beneficially by survivorship or nomination should not be included in this Part.
Enter details below. Where insufficient space please complete page 8.

Brought forward

Millions	Thousands	Hundreds
<input type="text"/>	<input type="text"/>	<input type="text"/>

Name and branch of institution	Account no./reference no.

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

6. Proceeds of life insurance policies - policies disclosed in Part 6 which were written on trust with named beneficiaries should not be included in this Part.
Enter details below. Where insufficient space please complete page 8.

Name of institution	Policy no.

<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"/>

7. Debts owing to the deceased - Enter details below. Where insufficient space please complete page 8.

Name and address of debtor

<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"/>

8. Stocks, Shares and Securities

Quoted (if the deceased held a portfolio of shares attach statement from relevant agent/broker)
Description (including unit of quotation, size of holding and quoted price per unit)
Enter details below. Where insufficient space please complete page 8.

Description of holding	Size of holding	Quoted price per unit

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

Carried forward
Questions 1 - 8

<input type="text"/>	<input type="text"/>	<input type="text"/>
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All considerations to be stated in whole EURO only. Do not enter Cent.

Gross market value
at date of death

Millions	Thousands	Hundreds
<input type="text"/>	<input type="text"/>	<input type="text"/>

Brought forward

Dividends accruing to the estate

Description (including type and class of share/security)

Enter details below. Where insufficient space please complete page 8

Description of holding	Type of holding	Class of share /security

<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"/>

9. Unpaid purchase money of property contracted to be sold in the deceased's lifetime

<input type="text"/>	<input type="text"/>	<input type="text"/>
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10. Total of any other property not already included. Please list separately on page 8

<input type="text"/>	<input type="text"/>	<input type="text"/>
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Total Gross Irish Estate (A)

<input type="text"/>	<input type="text"/>	<input type="text"/>
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11. Irish debts* owing by the deceased and funeral expenses payable in the State

Creditor	Description of debt
	Funeral expenses
	Wake expenses
	Headstone
	Utilities (total amount)
	Amounts due to financial institutions

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

* 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.

Total Irish Debts (B)

<input type="text"/>	<input type="text"/>	<input type="text"/>
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Total Net Irish Estate (A-B)

<input type="text"/>	<input type="text"/>	<input type="text"/>
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Part 5 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

Millions	Thousands	Hundreds

Total Gross Foreign Estate (C)

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2. Foreign debts* owing by the deceased and funeral expenses payable outside the State

Creditor	Description of debt

* 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 4.

Total Debts (D)

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Total Net Foreign Estate (C-D)

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3. Where the net US property exceeds €20,000 enter the net value of that property

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4. Where the net UK property exceeds €63,500 enter the net value of that property

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Part 6 Questionnaire

Note: Questions 1 - 12 in this Part must be answered in all cases. Place in the appropriate box and give any additional information required

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? Yes No

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

Please indicate if you are a Joint Tenant or Tenant in Common Joint Tenant Tenant in Common

(a) full particulars of 1st property

(b) its total value

Millions	Thousands	Hundreds

(c) name(s) of the other joint holder(s)

Forename	
Surname	
Forename	
Surname	

(d) relationship to deceased

(d) relationship to deceased

(e) date the property was put into joint names

D D	/	M M	/	Y Y Y Y

(f)* by whom and in what shares the property was provided

(g)* purpose of putting the property into joint names

Convenience Survivorship

(h)* how and in what shares the income from the property was dealt with or enjoyed

(i)* title under which the property passes

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.*

Please indicate if you are a Joint Tenant or Tenant in Common Joint Tenant Tenant in Common

(a) full particulars of the next property

(b) its total value

Millions	Thousands	Hundreds

(c) name(s) of the other joint holder(s)

Forename	
Surname	
Forename	
Surname	

(d) relationship to deceased

(d) relationship to deceased

(e) date the property was put into joint names

D D	/	M M	/	Y Y Y Y

(f)* by whom and in what shares the property was provided

(g)* purpose of putting the property into joint names

Convenience Survivorship

(h)* how and in what shares the income from the property was dealt with or enjoyed

(i)* title under which the property passes

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.*

Please indicate if you are a Joint Tenant or Tenant in Common

Joint Tenant in Common Tenant

(a) full particulars of the next property

(b) its total value

Millions	Thousands	Hundreds

(c) name(s) of the other joint holder(s)

Forename	
Surname	
Forename	
Surname	

(d) relationship to deceased

(d) relationship to deceased

(e) date the property was put into joint names

D	D	/	M	M	/	Y	Y	Y	Y

(f)* by whom and in what shares the property was provided

(g)* purpose of putting the property into joint names Convenience Survivorship

(h)* how and in what shares the income from the property was dealt with or enjoyed

(i)* title under which the property passes 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.*

Please indicate if you are a Joint Tenant or Tenant in Common

Joint Tenant in Common Tenant

(a) full particulars of the next property

(b) its total value

Millions	Thousands	Hundreds

(c) name(s) of the other joint holder(s)

Forename	
Surname	
Forename	
Surname	

(d) relationship to deceased

(d) relationship to deceased

(e) date the property was put into joint names

D	D	/	M	M	/	Y	Y	Y	Y

(f)* by whom and in what shares the property was provided

(g)* purpose of putting the property into joint names Convenience Survivorship

(h)* how and in what shares the income from the property was dealt with or enjoyed

(i)* title under which the property passes 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.*

Place in the appropriate box

Where the answer to any of questions 7 - 12 is Yes, provide below (in the panel which follows question 12) 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

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 house, lands, securities etc.)?

8. Did any person, on or after 5 December, 1991 under a disposition (e.g. a transfer or settlement) at any time made by the deceased, take:

(a) a **gift**, or

(b) any **other* benefit in possession** (other than property disclosed in Part 4 or 5 or in reply to questions 1, 2 or 3 in this Part)?

* e.g. the taking of a remainder interest on the death of a life tenant.

9. Did the deceased at any time make a disposition:

(a) subject to a **power of revocation**;

(b) by way of **surrender** (for full consideration or otherwise) of a **limited interest**;

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

10. (a) Did the deceased create a **discretionary trust**:

(i) during his or her lifetime, or

(ii) under his or her will?

(b) Are any Principal Objects named as objects in a discretionary trust? (For the definition of Principal Objects please see the guide CA25 on the Revenue website at www.revenue.ie).

If Yes, state date of birth of each

D	D	M	M	Y	Y	Y	Y

D	D	M	M	Y	Y	Y	Y

D	D	M	M	Y	Y	Y	Y

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

12. 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**?

FULL PARTICULARS

(applicable if the answer to any of questions 7 - 12 above is Yes)

Part 7 Schedule of lands and buildings

	Milk Quota	Place <input checked="" type="checkbox"/> in the appropriate box
Is there a super levy milk quota attached to any of the property described below		Yes <input type="checkbox"/> No <input type="checkbox"/>
Enter the property number to which this relates	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
Litres	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
Is the estimated value supported by a professional valuation		Yes <input type="checkbox"/> No <input type="checkbox"/>

	Timber	Place <input checked="" type="checkbox"/> in the appropriate box
Is any of the property described below agricultural property which consists of trees or underwood		Yes <input type="checkbox"/> No <input type="checkbox"/>
If so, identify clearly the lands involved by entering the property number to which this relates	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
The value of the lands should include the value of the trees and underwood		

Property 1

SITUATION OF PROPERTY	Lands Place <input checked="" type="checkbox"/> in the appropriate box	Buildings Place <input checked="" type="checkbox"/> in the appropriate box
County:	Agricultural <input type="checkbox"/> Commercial <input type="checkbox"/>	Residential <input type="checkbox"/> Office <input type="checkbox"/>
City:	Development <input type="checkbox"/> Mix <input type="checkbox"/>	Commercial <input type="checkbox"/> Agricultural <input type="checkbox"/>
Town:	Residential <input type="checkbox"/> Single Site <input type="checkbox"/>	Retail <input type="checkbox"/> Mix <input type="checkbox"/>
Townland or Street and No.		Industrial <input type="checkbox"/>
Electoral Division or Ward		

Estimated market value of property		
Millions	Thousands	Hundreds
<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"/>

Tenure

→ Leasehold

→ Freehold

Date of lease
D D M M Y Y Y Y
 / /

Length of Term
Y Y Y M M
 -

If registered, folio number

Property 2

SITUATION OF PROPERTY	Lands Place <input checked="" type="checkbox"/> in the appropriate box	Buildings Place <input checked="" type="checkbox"/> in the appropriate box
County:	Agricultural <input type="checkbox"/> Commercial <input type="checkbox"/>	Residential <input type="checkbox"/> Office <input type="checkbox"/>
City:	Development <input type="checkbox"/> Mix <input type="checkbox"/>	Commercial <input type="checkbox"/> Agricultural <input type="checkbox"/>
Town:	Residential <input type="checkbox"/> Single Site <input type="checkbox"/>	Retail <input type="checkbox"/> Mix <input type="checkbox"/>
Townland or Street and No.		Industrial <input type="checkbox"/>
Electoral Division or Ward		

Estimated market value of property		
Millions	Thousands	Hundreds
<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"/>

Tenure

→ Leasehold

→ Freehold

Date of lease
D D M M Y Y Y Y
 / /

Length of Term
Y Y Y M M
 -

If registered, folio number

Property 3

SITUATION OF PROPERTY	Lands Place <input checked="" type="checkbox"/> in the appropriate box	Buildings Place <input checked="" type="checkbox"/> in the appropriate box
County: City: Town: Townland or Street and No. Electoral Division or Ward	Agricultural <input type="checkbox"/> Commercial <input type="checkbox"/> Development <input type="checkbox"/> Mix <input type="checkbox"/> Residential <input type="checkbox"/> Single Site <input type="checkbox"/>	Residential <input type="checkbox"/> Office <input type="checkbox"/> Commercial <input type="checkbox"/> Agricultural <input type="checkbox"/> Retail <input type="checkbox"/> Mix <input type="checkbox"/> Industrial <input type="checkbox"/>

Estimated market value of property

Millions Thousands Hundreds

, ,

Tenure

→ Leasehold {

→ Freehold

Date of lease
D D M M Y Y Y Y
 / /

Length of Term
Y Y Y M M
 -

If registered, folio number

Property 4

SITUATION OF PROPERTY	Lands Place <input checked="" type="checkbox"/> in the appropriate box	Buildings Place <input checked="" type="checkbox"/> in the appropriate box
County: City: Town: Townland or Street and No. Electoral Division or Ward	Agricultural <input type="checkbox"/> Commercial <input type="checkbox"/> Development <input type="checkbox"/> Mix <input type="checkbox"/> Residential <input type="checkbox"/> Single Site <input type="checkbox"/>	Residential <input type="checkbox"/> Office <input type="checkbox"/> Commercial <input type="checkbox"/> Agricultural <input type="checkbox"/> Retail <input type="checkbox"/> Mix <input type="checkbox"/> Industrial <input type="checkbox"/>

Estimated market value of property

Millions Thousands Hundreds

, ,

Tenure

→ Leasehold {

→ Freehold

Date of lease
D D M M Y Y Y Y
 / /

Length of Term
Y Y Y M M
 -

If registered, folio number

Property 5

SITUATION OF PROPERTY	Lands Place <input checked="" type="checkbox"/> in the appropriate box	Buildings Place <input checked="" type="checkbox"/> in the appropriate box
County: City: Town: Townland or Street and No. Electoral Division or Ward	Agricultural <input type="checkbox"/> Commercial <input type="checkbox"/> Development <input type="checkbox"/> Mix <input type="checkbox"/> Residential <input type="checkbox"/> Single Site <input type="checkbox"/>	Residential <input type="checkbox"/> Office <input type="checkbox"/> Commercial <input type="checkbox"/> Agricultural <input type="checkbox"/> Retail <input type="checkbox"/> Mix <input type="checkbox"/> Industrial <input type="checkbox"/>

Estimated market value of property

Millions Thousands Hundreds

, ,

Tenure

→ Leasehold {

→ Freehold

Date of lease
D D M M Y Y Y Y
 / /

Length of Term
Y Y Y M M
 -

If registered, folio number

Part 8 Summary of Benefits. Include all current benefits exceeding €16,750. Exclude benefits taken by a spouse or civil partner.

PPS No. of deceased

BENEFICIARY DETAILS

PPS No. of Beneficiary

Place in the appropriate box if the Beneficiary is Irish Resident or is Ordinarily Resident in the State.

Yes No

Forename

Surname

Address

CURRENT BENEFIT(S) Group threshold Place in the appropriate box A B C

Approximate value (include benefits passing by survivorship)

Millions Thousands Hundreds

Where any prior Aggregable Benefits have been received since 05/12/1991 state the amount received under that threshold. Where no amount please enter 0.

Group threshold Threshold A Approximate value
 Threshold B Approximate value
 Threshold C Approximate value

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 , ,
 , ,

BENEFICIARY DETAILS

PPS No. of Beneficiary

Place in the appropriate box if the Beneficiary is Irish Resident or is Ordinarily Resident in the State.

Yes No

Forename

Surname

Address

CURRENT BENEFIT(S) Group threshold Place in the appropriate box A B C

Approximate value (include benefits passing by survivorship)

Millions Thousands Hundreds

Where any prior Aggregable Benefits have been received since 05/12/1991 state the amount received under that threshold. Where no amount please enter 0.

Group threshold Threshold A Approximate value
 Threshold B Approximate value
 Threshold C Approximate value

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Self Assessment return Form IT38 is required for each beneficiary where the value of the current benefit, when added to the prior aggregable benefits within the same Group Threshold, exceeds 80% of that threshold.

All tax related queries should be addressed to the Office of the Revenue Commissioners. Contact details are available on www.revenue.ie

