

Form A (X)

(5th Edn)

(to be used where the deceased died prior to 1 April 1975)

Estate Duty

AFFIDAVIT

Finance Acts, 1894 ET SEQ.



The High Court (PROBATE)

This form to be submitted in duplicate to -

Revenue Commissioners
Capital Acquisitions Tax (Estate Duty)
9/15 Upper O'Connell Street
Dublin 1
D01 YT32
Tel: 01 738 3673

*A1	File No.
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For official use only

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

PROBATE OFFICE

DISTRICT PROBATE REGISTRY AT

In the estate of (please use block capitals)

*A8	....., deceased
*A9	Date of death..... Age at death..... years
	PPSN of deceased (if known).....

Address (include Eircode if known):
.....

Place of death:
.....

Country of domicile:
.....

Domicile of origin:
.....

Occupation and description:
.....

Insert here the name and address (include Eircode) of the person to whom this Affidavit is to be returned:-

Solicitor's reference:
.....

Solicitor's code No.:	*A10	A11	1
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		For official use only			
Surviving relative(s)	Widow / Widower	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	NATIONAL LOAN	A14	X
	..... other more remote lawful issue		A15	X
	..... lawful parent(s)		A16	
..... lawful grandparent(s)	If payment is by National Loan put '1' in box A16				
If deceased was a farmer:- Put '1' in box Q1	Q1	If deceased left a widow / widower:- Put '1' in box Q2	Q2	If deceased left dependent children:- put the number of such children in box Q3	Q3

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.

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

make oath and say as follows:-

Delete if not applicable

1. I / We desire to obtain a Grant of the above-named deceased.
2. The accounts in this Affidavit contain a full and true account of all the property, real and personal, passing or deemed to pass, on the death of the deceased and of all debts and encumbrances payable, by law thereout **except for** the property in Statement annexed to Account No. 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. 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 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.

SWORN by the above named

at

..... in the County of

..... on, 20.....

Before me,

a Commissioner of Oaths.

SWORN by the above named

at

..... in the County of

..... on, 20.....

Before me,

a Commissioner of Oaths.

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	ANSWERS (Schedules may be attached if necessary)
<p>1. Settlements and life interests -</p> <p>(a) Was any settlement executed by the deceased on marriage or otherwise?</p> <p>(b) Was the deceased in receipt of an annuity, or had an interest 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 forward copies of the relevant instruments.</p> <p>2. If the deceased was predeceased by their husband or wife, please state the name, date of death, place and date of the Grant of Probate or Letters of Administration in respect of the estate of that person.</p> <p>3. Gifts made in deceased's lifetime -</p> <p>A. Did the deceased, within FIVE years of his death</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?</p> <p>B. Did the deceased at ANY time 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 the 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. Property in joint names -</p> <p>Was there any property, real or personal, in the joint names of the deceased and any other person(s)?</p> <p>If so, please give particulars and state:-</p> <p>(i) the names and addresses of the joint holders and their relationship (if any) to the deceased;</p> <p>(ii) in whose name the property was registered in before 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) what was the 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 a full copy of the relevant document.</p> <p>5. Policies of insurance (including nomination policies) -</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, whether fully paid up or not, and whether affected by deceased or not?</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>	

6. **Death benefits -**

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?

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).

7. **Houses - Land - Furniture -**

(a) Have there been sales of the deceased's houses, lands, furniture? If so, please state particulars, including the dates of sales and the gross amounts realised.

(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.

8. **Domicile -** If foreign domicile is claimed, a Schedule must be attached.

9. **Business, etc. -**

Did the deceased at any time during their lifetime own a business, farm or professional practice?

(a) If so, state -

(i) when

(ii) to whom

(iii) for what consideration, they disposed of it.

(b) If sold within five years of death state how the proceeds were disposed of.

(c) If disposed of by private treaty, or otherwise than for full consideration in money or money's worth and without reservation,

(i) annex a copy of the Deed of Transfer,

(ii) state consanguinity of the transferee to the deceased.

10. **Private companies -**

Did the deceased, at any time, within five years of their death, hold shares in a "company controlled by the deceased" (10) as defined by Sec. 20 Finance Act 1965, as amended by Sec. 36 Finance Act 1972. If so, give full particulars.

11. **Reliefs -**

A. **Widow and children -**

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? (if so attach the relevant Schedule)

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

1. The value of her British benefit, and

2. The amount of British Estate Duty attributable should be annexed. The Statement should show how the duty at 2 was calculated.

B. **Certain Irish industrial securities -**

Is relief claimed under Sec. 21 Finance Act, 1956 in respect of any securities to which the provisions of that act apply? (if so attach the relevant Schedule)

C. **Certain securities -**

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?

If so, state the facts concerning his domicile and ordinary residence.

D. **Quick succession -**

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.

To be signed by the
person(s) making oath
or affirmation }

ACCOUNT No. 1

Property situate in the State for or in respect of which the Grant is to be made.
Date of death values are to be used throughout this form.

FIRST PART - PERSONAL PROPERTY		Gross principal value at date of death	
		€	
Leasehold property (for years) and tenancies from year to year - as per Schedule - Form DI - annexed.			
Stocks, bonds etc., as listed hereunder (or as per Schedule, or stock broker's valuation annexed)	Price		
Stocks, etc., to which it is claimed the provisions of Finance Act, 1956, Section 21 apply - as per Schedule annexed			
Stock and shares not quoted on official stock exchange lists - as per valuations annexed			
Uncashed dividends and interest received, dividends declared, and interest accrued due, in respect of the above Investments, to date of death, as follows (or as per statement annexed)			
Where stocks are "ex div." on the date of deceased's death, the value of the dividend should be included.			
Carried forward			

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

ACCOUNT No. 1

Brought forward		Gross principal value at date of death €	
Cash in the house			
Cash at the bank	<div style="display: flex; align-items: center;"> <div style="font-size: 3em; margin-right: 10px;">{</div> <div style="margin-left: 10px;"> <p>(1) on current account, and interest (if any) thereon to date of death, at</p> <p>(2) on deposit, and interest thereon to date of death, at</p> </div> </div>		
Money at the Post Office and Trustee Savings Bank and interest to date of death, as per statement annexed			
Money with Building Society, Co-operative or Friendly Society			
Money out on promissory notes, bonds and other securities, and interest thereon to date of 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 below.			
Unpaid purchase money of real and leasehold property contracted to be sold, in the lifetime of deceased.			
Deceased's interest, in proceeds of sale of real property subject to a trust for sale, whether actually sold or not, estimated at			
Personal property over which the deceased had and exercised by will a general power of appointment.			
Personal property over which the deceased had, but did not exercise, a general power of appointment, and which, by default of exercise of the power of appointment, belonged to the deceased absolutely			
Carried forward			

ACCOUNT No. 1

FIRST PART - continued		Gross principal value at date of death €	
Brought forward			
Policies of insurance and bonuses (if any) thereon, on the life of the deceased, as per statement annexed.			
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, as per statement annexed.			
Voluntary health and other medical scheme payments.			
Household goods, pictures, china, linen, apparel, books, plate, jewels, etc.			
	Sold, realised gross	€	
	Unsold, estimated at	€	
Motor cars (year, model, make).			
Stock in trade, live and dead farming stock, implements of husbandry.			
	Sold, realised gross	€	
	Unsold, estimated at	€	
Bloodstock, greyhounds or other valuable animals as per valuation annexed.			
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. N.B. - Gross amounts to be stated, and any reduction explained.			
Ships and shares of ships registered at ports in the State, as per valuation annexed.			
Unpaid profits to date of death, estimated at.			
Interest as a partner in the firm of.			
.....			
Carried forward			

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

ACCOUNT No. 1

FIRST PART - continued	Gross principal value 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, as per statement annexed		
Apportionment of the rents of the deceased's real and leasehold property to date of death, estimated at, as per statement annexed		
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.) as per statement annexed		
The deceased's interest expectant upon the death of		
now aged years, under the will / intestacy of		
who died on the or under a settlement dated the		
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 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 (including date and short particulars of any security for the debt)	Amount €
(a) - Debts		
(b) - Funeral expenses		Total debts
Note: - The cost of a tombstone cannot be deducted.		
Total debts and funeral expenses		
VALUE OF PERSONAL PROPERTY FOR ASSESSMENT		€
(a) Gross personal estate in Account No. 1.....		
Pars. of (d)		
(b) Deduct total of debts and funeral expenses..... in Schedule No. 1 - First Part		
Net personal estate		
(d) Deduct property on which Estate Duty is either not payable at all, or is not now payable, (interests in expectancy, so deducted, should be included in Account No. 4, page 13, for aggregation).		
(e) Balance remaining carried to "Personal property", page 14.		

FOR OFFICIAL USE ONLY


01	1	C2	X	03	X	Value for duty at (e) above	*C4	€	C5	EO1
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For U.S. DTA use boxes 2 & 3

S21 Allce	1		Gross PE as at (a)	2		Debts etc. as at (b)	3
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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>N.B. Complete this box</p>  <div style="border: 1px solid black; padding: 5px; width: fit-content;"> <p>I / we wish to pay duty on this affidavit or on a corrective affidavit (i) in one sum (ii) by yearly instalments (iii) by 1/2 yearly instalments (*X' as appropriate)</p> </div>	<p>SECOND PART - REAL PROPERTY IN THE STATE</p> <p>Real property to which the deceased was entitled in possession, <i>as per Schedule - Form D1 - annexed:</i> -</p> <p>Growing timber on</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 in real property expectant upon the death of</p> <p>now aged years.</p> <p style="text-align: right;">Gross real estate</p>	<p>€</p>
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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.	Short material particulars of security, with date of, and name 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 of debt or incumbrance
				€
			Total	€

VALUE OF REAL PROPERTY FOR ASSESSMENT

<p>(a) Gross real property in Account No. 1 - 2nd Part</p> <p>(b) Deduct total of debts in Schedule No. 1 - 2nd Part</p> <p>Net real estate</p> <p>Pars. at (d)</p> <p>Timber</p> <p>For C.A.</p> <p>(d) Deduct property on which Estate Duty is now payable (interests in expectancy, so deducted should be included in Account No. 4, page 13, for aggregation).</p> <p>Total (e) Balance remaining carried to "Real property", page 14</p>	<p>€</p>
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FOR OFFICIAL USE ONLY

01	2	Type of Instalment viz. Blank (one sum), 8 or 16	C2	C3	X	Value for Duty at (e) above	*C4	€	C5	EO1
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For U.S. DTA use boxes X1 & X2

Gross RE- as at (a) above	X1	€	Debt on RE	X2	€
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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 at date of death €	
Gross value	€	
Deduct total of Schedule No. 2	€	
Net value, carried to page 14	€	

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C1	1	C2	X	C3	X	Net value for Duty	*C4	€	C5	EO1
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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 (This should include date and short particulars of any security for the debt)	Amount	
		€	
	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 of within the meaning of the Finance Act, 1894, (Sec. 22(2) (a)), but did not dispose.

Title Statement No.	3 (a) PERSONAL PROPERTY WHEREVER SITUATE AND IMMOVABLES OUTSIDE THE STATE					
	Particulars of property	C1	C2	C3	Principal value *C4	Claim No. *C5
		1			€	
	3 (b) REAL PROPERTY SITUATE IN THE STATE					
	Particulars of property	C1	Type of Instalment C2	C3	Principal value *C4	Claim No. *C5
	As per Schedule - Form D1 - annexed				€	
	<p>I / we wish to pay duty</p> <p style="margin-left: 20px;">(i) in one sum</p> <p style="margin-left: 20px;">(ii) by yearly instalments</p> <p style="margin-left: 20px;">(iii) by 1/2 yearly instalments</p> <p style="margin-left: 20px;">('X' as appropriate)</p>					
		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 in expectancy is being deferred, the value should be shown here and on pages 8 or 10 as appropriate.)

Title Statement No.	Particulars of property	Category (PD = 1 OP = 2) D1	Principal value		Claim No.
			€		

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

PART 3 - ASSESSMENT	Personal property		Real property	
	€		€	
Estate Duty at per cent.				
Allowance for				
Net Duty				
Whole, 1/8, 1/16 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 € checked, agreed and registered for Accountant General	RECEIVED the day of 20 the sum of euro and cent For Estate Duty and Interest thereon for Revenue Commissioners THIS RECEIPT DOES NOT IMPLY THAT THE AMOUNT OF DUTY IS NOT SUBJECT TO RECTIFICATION	THIS STAMP DOES NOT IMPLY THAT THE RATE OF DUTY IS NOT SUBJECT TO RECTIFICATION
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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
REVENUE COMMISSIONERS

.....
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.

Insert below the name and full postal address (include Eircode) of the person to whom these papers are to be returned.

Solicitor's reference:

B. NAME OF DECEASED

DATE OF DEATH

ADDRESS (include Eircode if known)

PLACE OF DEATH

DOMICILE OF DEATH

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 the 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
REVENUE COMMISSIONERS

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For Revenue Commissioners

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.

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.