

# Guide to completing a Statement of Affairs (Probate) Form SA.2

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## Glossary:

<b>Absolute Interest:</b>	Where a person has full unrestricted rights to an asset.
<b>Administrator/Administratrix:</b>	Is a personal representative who was not authorised by a will to finalise a deceased person's affairs. An administrator / administratrix only has authority to act when a Grant of Administration is obtained.
<b>Applicant:</b>	If a deceased person leaves a will, the applicant is usually the executor/executrix, if the deceased person does not leave a will, the applicant is usually the next of kin of the deceased.
<b>Annuity:</b>	A yearly payment of a certain sum of money.
<b>Accruing Dividends:</b>	Dividends agreed to be paid by a company but not yet paid as at the date of death.
<b>Beneficiary:</b>	Person entitled to a benefit, i.e. a gift or an inheritance.
<b>Bequest:</b>	Personal property passing under the terms of a will.
<b>Codicil:</b>	A testamentary document that adds to or amends an existing will.
<b>Convenience:</b>	Where property held is placed into joint names for the purpose of convenience only, this property passes under the terms of the will or under the rules of intestacy and not by survivorship to the other joint holder(s).
<b>Death Benefit:</b>	A benefit such as superannuation, insurance or lump sum payable on the death of the deceased person.
<b>Devise:</b>	A benefit of land or other real property passing under the terms of a will.
<b>Discretionary Trust:</b>	A trust in which property is held on trust to accumulate income and/or a trust in which property is held on trust by trustees that have an absolute discretion as to when distributions of capital or income from the trust are made to a beneficiary or beneficiaries (objects) of the trust.
<b>District Probate Registries:</b>	Probate offices in the four provinces.

<b>Disponer:</b>	The person who provided the gift or inheritance.
<b>Disposition:</b>	Mode by which property passes, e.g. gift, will, intestacy, survivorship, nomination, trust, deed.
<b>Domicile:</b>	A person may be resident in more than one country, but, generally, at any given time can be domiciled in only one. When an individual is born, they acquire a domicile of origin and this remains with them throughout their life unless it is replaced by a domicile of choice.
<b>Domicile of Origin:</b>	A person acquires a domicile of origin when they are born. This is generally the domicile of the child's father. If a child's parents are unmarried, a child will generally take the domicile of his/her mother.
<b>Domicile of Choice:</b>	A person may take a domicile of choice where they move to another country with the intention of residing there permanently. If a domicile of choice lapses as a result of permanently leaving the country in which the domicile of choice exists, the domicile of origin is re-activated until replaced by another domicile of choice.
<b>Estate:</b>	An estate is made up of assets of a deceased person that are passing under the terms of the deceased person's will or under the rules of intestacy.
<b>Ex-Gratia:</b>	A payment made voluntarily as opposed to under a legal obligation.
<b>Executor / Executrix:</b>	Person authorised by a will to finalise a deceased person's affairs. The executor / executrix has authority to act from the date of death. Any other personal representative only has authority to act when a Grant of Administration is obtained.
<b>Folio:</b>	A document showing title to property and any right, privilege, appurtenance or burden appearing thereon.
<b>Free use of property:</b>	Having the use and enjoyment of property either for no consideration or for less than full consideration. Consideration is something of value given in exchange for something else of value.
<b>Freehold Interest:</b>	Where a building and the land on which it is built is owned outright.
<b>Grant of Administration:</b>	Grant of representation where there is no will, i.e. on intestacy.

**Grant of Administration with will annexed:**

Grant of representation where there is a will, but no available executor / executrix.

**Grant of Probate:**

Grant of representation where there is a will and an available executor / executrix.

**Grant of Representation:**

In order to get legal confirmation of his or her appointment, the personal representative must apply to the Probate Office of the High Court for a document known as a Grant of Representation. The Grant of Representation acts as an assurance to financial institutions (e.g. banks, building societies, credit unions, etc.) that they can safely place the deceased's assets in the hands of the person named as Personal Representative in the grant.

**Group Threshold:**

The relationship between the disponent and the beneficiary at the date of the gift or inheritance determines the maximum tax-free threshold - known as the "group threshold".

**Group A threshold:**

Applies where the beneficiary is a child (including certain foster children) or a minor child of a deceased child of the disponent. Parents also fall within this threshold where they take an absolute inheritance from a child.

**Group B threshold:**

Applies where the beneficiary is a brother, sister, child of a brother or sister, lineal ancestor or lineal descendant of the disponent. Parents also fall within this threshold where they take a gift or a limited interest from a child. The Group B threshold also applies to gifts and inheritances taken by a foster child from [certain relatives](#) of their foster parent, and from [other individuals fostered by the same foster parents](#) .

**Group C threshold:**

Applies to beneficiaries with a relationship to the disponent not covered under groups a or b, for example, strangers in blood, cousins, nieces/nephews related to the disponent by marriage.

**Surviving Spouse/Surviving Civil Partner:**

Gifts and Inheritances taken by a surviving spouse or a

surviving civil partner are exempt from Capital Acquisitions Tax.

<b>Improvidence:</b>	Failure to look ahead. Carelessness in providing for the future. A lack of prudence and care by someone in the management of resources.
<b>Interest in expectancy:</b>	A benefit that a person is entitled to but will not come into possession of until a future date.
<b>Intestacy:</b>	Where a person dies without making a will or, leaves a will that is either invalid or does not dispose of all property in the deceased person's estate.
<b>Intestate:</b>	A person who dies without leaving a valid will is said to have died intestate.
<b>IT8 Letter of Clearance:</b>	Clearance issued by Revenue to allow Financial Institutions release funds from joint accounts in excess of €50,000 where the deceased died on or after 26 January 2001 and €6,350 where the deceased died prior to 26 January 2001. Clearance is not required for accounts held jointly with a spouse or civil partner.
<b>Joint Tenancy:</b>	The ownership of property by two or more persons who have the same interest in the whole property, without any separate shares and on the death of one joint tenant his/her share normally passes to the surviving joint tenant(s).
<b>Keyman policy:</b>	Policy taken out by a company or organisation on the life of a key person in the company or organisation.
<b>Leasehold Interest:</b>	Where a building is owned outright but not the land on which it is built.
<b>Life Tenant:</b>	Person given property for the duration of his/her life.
<b>Limited Interest:</b>	An interest that is less than an absolute interest, i.e. for life or for a certain period of time.
<b>Nomination:</b>	Nominated property is any property which the deceased placed in the name of another person for their benefit on his/her death. Nominated property passes directly to that named person in accordance with the rules/regulations under which it was invested and does not pass to the deceased person's personal representative to be distributed under the terms of their will or under the rules of intestacy.
<b>Ordinarily Resident:</b>	The term "ordinary residence" is used in relation to a person's normal place of residence.

An individual who has been resident in the state for three consecutive tax years becomes ordinarily resident with effect from the commencement of the fourth year.

An individual who is ordinarily resident does not cease to be ordinarily resident until he/she has had three consecutive years in which he/she was not resident in the State.

**Personal Representative:**

The person responsible for managing the deceased person's affairs.

**Power of Revocation:**

Where a gift is given in the lifetime of a disponent in which he/she retained a right to revoke the gift, i.e. take it back at any time.

**Prior Aggregable Benefits:**

All other gifts / inheritances taken by a beneficiary on or after the 5 December 1991 from disponents within that group threshold.

**Probate Office:**

An office within the Court Service under the jurisdiction of the High Court. The Probate Office is responsible for proving Wills and issuing Grants of Representation.

**Quoted shares:**

Shares quoted on the stock market.

**Right of Residence, Support and Maintenance:**

Where a disponent charged a property with the right for another person to reside in the property for their lifetime and /or be maintained and supported from the property.

**Real Property:**

Property that consists of land or buildings

**Remainderman:**

Person who takes an absolute interest in property when a limited interest comes to an end.

**Resident:**

An individual will be regarded as being resident in the state for a year if he/she:

(a) spends 183 days or more in the state in that year;

or

(b) has a combined presence of 280 days or more in the state in that year and in the preceding year.

An individual must be resident in the state for more than 30 days in either year to establish residence based on the above aggregate. If a person is not resident for



more than 30 days in a year as above, the actual period of any residence which is less than 30 days in that year is not taken into account in applying the aggregate test.

An individual is deemed to be resident in the state for a day if he/she is present in the state at any time during that day.

**Secondary or subsequent De Bonis Non-Grants:** Where a primary grant of representation was previously extracted but a second grant is required, for example where the personal representative has died before fully administering the estate.

They include the following types of grants:

**Double Probate of the Will:**

Where a grant of probate was extracted and the rights of another executor/executrix have been reserved, the executor/executrix whose rights have been reserved can apply for a grant of double probate whilst the other executor/executrix is still alive.

**Administration with Will Annexed of the unadministered estate:**

Where the deceased person died testate, but the party who took out the first (or subsequent) grant has subsequently died without fully administering the estate.

**Administration of the unadministered estate:**

Where the deceased person died intestate and a grant issued to an administrator who subsequently died without fully administering the estate.

**Strangers in blood:** Persons who have no tie between them by blood or valid marriage.

**Surviving Spouse / Civil Partner:** A spouse / civil partner of the deceased person where the marriage or civil partnership was not dissolved by way of divorce or dissolution at the date of death of the deceased.

**Survivorship:** Where a deceased person held property jointly with one or more persons in such a manner that the asset does not form part of the estate of the deceased

person but passes outside of the estate directly to the other joint holder(s).

<b>Testate:</b>	Where a person dies leaving a valid will.
<b>Tenure:</b>	Refers to whether a property is held as a Freehold or Leasehold interest.
<b>Tenancy in Common:</b>	Where two or more persons have undivided shares in property. On the death of a tenant in common his/her share forms part of their estate and does not pass automatically to the surviving co-tenant.
<b>Testator:</b>	Person who makes a will.
<b>Trust:</b>	Legal mechanism by which property is held by one person on behalf of and for the benefit of another.
<b>Trustee:</b>	Person who holds property on trust for another.
<b>Unquoted shares:</b>	Private company shares which are not quoted on the stock market.
<b>Will:</b>	A declaration by which a person provides for the distribution of his/her property after his/her death.

## Part 1

### About this guide

The purpose of this guide is to assist individuals in the completion of the Statement of Affairs (Probate) Form SA.2.

Please note the information provided in this guide is only applicable to estates where the deceased died on or after 5 December 2001.

References to the Probate Office in this guide include the District Probate Registries.

### About the Statement of Affairs (Probate) Form SA.2

The Form SA.2 is an account of a deceased person's estate that must be completed when:

- Applying for a Grant of Representation, otherwise known as a Grant of Probate or Letters of Administration
- Applying for a secondary or subsequent (De Bonis Non) Grant
- Amending a Statement of Affairs (Probate) Form SA.2, that was previously submitted online, where a material error or omission was made

On submission of a Form SA.2, a Notice of Acknowledgement (Probate) will be generated. This acknowledgement must be presented to the Probate Office to proceed with an application for a Grant of Representation.

Further information is available at [Part 2 CAT Tax and Duty Manual](#)

### Getting started

The Form SA.2 is completed through either of Revenue's online services:

- [Revenue Online Service](#) (ROS).

or

- [myAccount](#)

Solicitors or other practitioners acting in estates must complete the Form SA.2 through ROS using a digital certificate. There is no requirement for the filer to have a TAIN (Transaction Advisory Identification Number) to complete the Form.

Personal applicants can complete the Form SA.2 through myAccount or ROS using a full digital certificate.

### **Where applicants are non e-enabled**

In limited circumstances a personal applicant can request to submit to Revenue a paper Form SA.2 if:

- you have insufficient internet access

**or**

- you are unable to deliver the Form SA.2 electronically due to your:
  - age
  - mental capacity
  - physical capacity.

You must clearly state the circumstances which prevent you from submitting the Form SA.2 electronically. Revenue will determine if you are exempt from filing electronically.

The facility to complete a paper Form SA.2 applies to personal applicants only. Solicitors or other intermediaries acting in estates must complete the electronic Form SA.2.

**To request a paper form please write to the [National Capital Acquisitions Tax \(CAT\) Unit](#).**

**Information required to complete both the online and paper Form consists of:**

- Personal details of the deceased person, including Personal Public Service Number (PPSN), date of death, name and last address (including eircode)
- Personal details of the applicant(s) including name and address (including eircode)
- Personal details of beneficiaries of the estate, including PPSN, name and address (including eircode)
- Details of all assets that the deceased person held an interest in and in what title they were held i.e. jointly or solely, including details of assets outside the State
- Details of all liabilities arising in the estate of the deceased person
- Information required by the mandatory questionnaire regarding the deceased person
- The following documents:
  - Will
  - All codicils to the Will

## Registering for ROS and MyAccount

### How to register for ROS

To register for ROS go to [www.ROS.ie](http://www.ROS.ie) and complete the following three steps:

#### **Step 1: Apply for your ROS Access Number (RAN).**

After successful completion of Step 1, a letter will be issued to you with your personal ROS access number. This number will enable you to proceed to step 2.

#### **Step 2: Apply for your Digital Certificate**

Personal applicants, solicitors and other intermediaries should apply for a full digital certificate.

#### **Step 3: Retrieve your Digital Certificate**

Download and save the digital certificate to your device.

More information on how to register for ROS is available at [www.revenue.ie/en/online-services/support/ros-help/index.aspx](http://www.revenue.ie/en/online-services/support/ros-help/index.aspx) or by contacting the ROS Helpdesk on 01 738 3699.

### How to register for myAccount:

If you do **not** have a MyGovID verified account:

- go to '[Register for myAccount](#)'
- click 'Start Registration'.

If you **have** a MyGovID verified account, you do not have to register for myAccount:

- Go to the myAccount [sign in](#) or [registration page](#).
- Click 'Continue with MyGovID'.

Further information on registering for myAccount is available at [www.revenue.ie/en/online-services/services/register-for-an-online-service/register-for-myaccount.aspx](http://www.revenue.ie/en/online-services/services/register-for-an-online-service/register-for-myaccount.aspx).

## Accessing the Form SA.2

### If you are using ROS:

Log into ROS and go to the 'Gifts & Inheritances' section in the 'My Services' area of ROS. The form can be launched from here by clicking on 'Statement of Affairs (Probate) Form SA.2'.

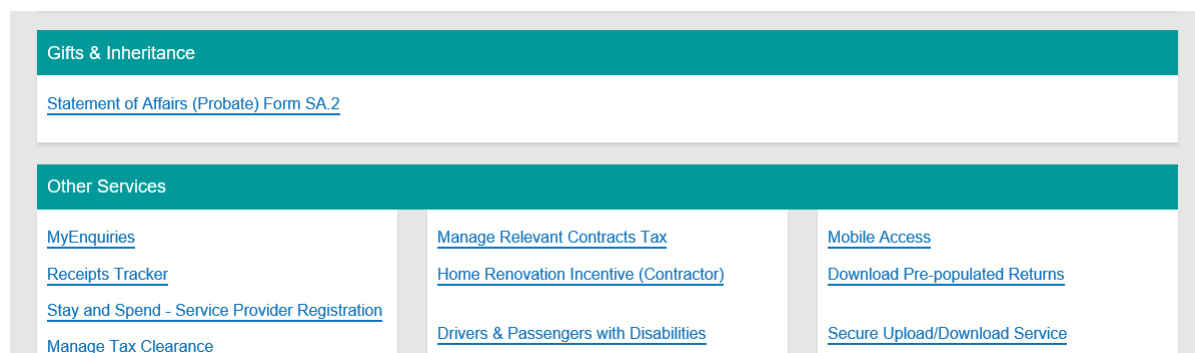


Figure 1: ROS – My Services screen

### If you are using myAccount:

Log into myAccount and click on the 'Statement of Affairs (Probate) Form SA.2' link on the 'Gifts & Inheritances' card:

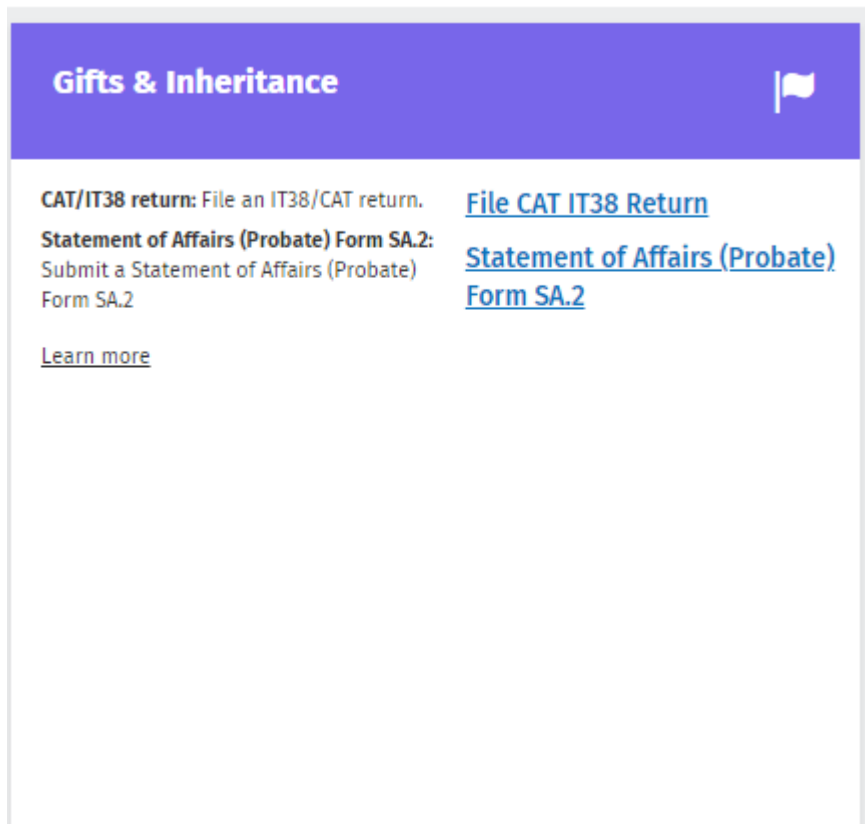


Figure 2: myAccount - Gifts & Inheritances card

**On selecting the Statement of Affairs Form you will be presented with the following options:**

- **Submit application**
  - To submit a new Statement of Affairs (Probate) Form SA.2
- **Manage your applications**
  - To check the status of your previously submitted applications(s).
  - To view or edit previously submitted Statement of Affairs (Probate) Form(s) SA.2 where a Grant of Representation has not yet been issued.
  - To view or edit previously submitted Statement of Affairs (Probate) Form(s) SA.2 where a Grant of Representation has been issued, but where a material error or omission has since come to light.
  - To complete applications that were partially saved, but not submitted.

[← Back to ROS](#)

## Welcome to the 'Statement of Affairs (Probate) Form SA.2' application

### Submit application

This service allows you to submit 'Statement of Affairs (Probate) Form SA.2' applications that will be reviewed by the Probate Office.

[Submit application](#)

### Manage your applications

You can check the status of your previously submitted application(s) and view the details here. This option can also be used in certain circumstances to edit your applications and complete applications that were partially saved, but not completed

[View/edit your application\(s\)](#)

Figure 2: Welcome Screen

## Part 2

### Requirement to submit an Amended Form SA.2

Where it comes to light, after the delivery of a Form SA.2, that the original application contained a material error or omission, the applicant, or solicitor acting on behalf of an applicant, is required to submit an amended Statement.

Examples of a material error or omission are:

- Property in the estate of the deceased person was omitted as its existence was unknown to the applicant or solicitor at the time of the delivery of the Form SA.2.
- Property was included in the original Statement (Form SA.2) which did not form part of the estate of the deceased person.

It should be noted that events that happened after the date of death do not constitute a material error or omission. For example, fluctuations in property values after the date of death are not considered material errors.



## Submitting an amended Form SA.2

### Where the original Form SA.2 was submitted online:

An amended Statement can be made by editing the original Form SA.2 online and re-submitting the Form.

A personal applicant or acting solicitor, can find their previously submitted Statement under the “Manage my Applications” tab on the Statement of Affairs (Probate) home page in ROS or MyAccount.

The updated Notice of Acknowledgement must be submitted to the Probate Office.

### Where the applicant is non e-enabled:

If an applicant is non e-enabled, they should write to the [National Capital Acquisitions Tax \(CAT\) Unit](#) to request a paper copy of the Amending Statement of Affairs (Probate) Form SA.2A. Once completed the applicant will be required to return this to the National CAT Unit for processing. An updated Notice of Acknowledgement (Probate) will issue to the applicant.

**However, where the original application for probate was by submission of a paper Inland Revenue Affidavit (CA24), a paper [CA26](#) / [Form CA26 2001 edition](#) should be lodged with the Probate Office.**

Further information on submitting an amended Statement of Affairs (Probate) Form SA.2 is available at [Correcting a Statement of Affairs \(Probate\) Form SA.2 or completing a Corrective Affidavit \(Form CA26\)](#).

## Part 3

### Completing the Form

#### Part 1 – Information relating to the deceased person

In this section enter the following details in respect of the deceased person:

1. PPSN of the deceased person:

Enter the Personal Public Service Number (PPSN) of the deceased person. The PPSN is a mandatory requirement and where a PPSN is not available please contact ‘Client Identity Services’ in the [Department of Social Protection](#) directly on 071 967 2616, or by email at [cis@welfare.ie](mailto:cis@welfare.ie). Please note that a PPSN containing “W” as a second letter is not acceptable, and a new number must be obtained. A new PPSN can be obtained by contacting Client Identity Services in the Department of Social Protection at the number provided above.

Please note if you do not have the PPSN of the deceased person you can still complete the form, however, it cannot be submitted until the PPSN is provided.

## Information relating to the deceased person

Please complete the following section relating to the deceased person.

\* Required

\* PPSN 

PPS number not available

Ticking this box will allow you to proceed past this screen and complete the form while you are waiting for a PPSN for the deceased person. Please note that you will not be able to submit this application until the PPSN is provided. To enter the PPSN you will need to untick this box.

2. Date of death:  
Enter the date of death of the deceased person, as appearing on the death certificate.
3. Forename / Surname of the deceased person
4. Deceased person's address:  
Enter the deceased person's last known address.
5. Date of birth of the deceased person
6. Place of death (Town/City/State):  
Enter the place where 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 at the time of their death.  
Please note an individual retains their domicile of origin for their lifetime or until such a time that they take a domicile of choice.
9. Domicile of origin:  
Enter the domicile of the deceased person at birth.
10. Residence:  
Tick the appropriate check box to indicate whether the deceased was resident or ordinarily resident in the state at the date of death.
11. If the deceased person was not resident or ordinarily resident in the State at the date of death:  
Enter the country/state where the deceased person was resident or ordinarily resident at the date of death in the space provided.
12. Individual Status:  
Select the deceased person's civil / marital status from the presented options
13. Surviving Relatives:  
Tick the appropriate check box to indicate surviving relatives under each presented category and enter the number of surviving children if applicable. This information is required for the Probate Office.
14. Remoter Relative:  
In this section provide further information on the relationship remoter relatives (if any) held with the deceased person. This information is required for the Probate Office.

## Contact details

In this section enter the full contact details of the person to be contacted in respect of any queries regarding the form.

1. Name of the individual to be contacted
2. Name of Firm, if applicable
3. Address (including eircode)
4. Contact Phone Number
5. Contact e-mail
6. Solicitor's Reference, if applicable
7. TAIN (Tax Agent Identification Number/ Transaction Advisory Identification Number), if applicable.

## Part 2 – Applicant Details

In this section enter details in respect of the person(s) making the application, up to four applicants can be entered.

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

1. Forename / Surname
2. Occupation
3. Relationship to the deceased person  
Select the relationship the applicant held to the deceased from the presented options.
4. Contact phone number, e-mail, postal address (including eircode)
5. Type of Grant required:  
Indicate from the presented options the type of grant required:
  - Probate of the deceased person's will
  - Administration with will annexed
  - Administration for intestacy
  - Nominal:  
Where a nominal grant is required, please state why a nominal grant is required and the cash value of the grant.

- De Bonis Non/Secondary Grant:

Where a De Bonis Non / Secondary Grant is required please indicate the type of grant required from the available options. Please note a certified copy of the original grant must be attached to the application.

- Probate of the Will
- Administration with Will Annexed of the unadministered estate
- Administration of the unadministered estate
- Other

Also indicate

- If the personal representative is deceased and if so the date of their death
- The reason why a fresh grant is required
- The date the original grant was extracted
- The place of issue of the original grant.

#### 6. Codicils to the will

- Tick the appropriate check box to indicate if there are any codicils to the will
- Indicate the number of codicils (if any)
- Any codicils must be attached to the application.

### **Part 3 – Beneficiary Details**

In this section you will firstly be presented with the following 3 questions:

## Details of beneficiaries

Details of beneficiaries must be provided where their current benefits exceed €12,000. Exclude benefits taken by a spouse or civil partner.

\* Required

Please answer Yes or No to the following questions. If the answer is Yes to any of the questions no details of beneficiaries will be required.

\* Is the surviving spouse or surviving civil partner the sole beneficiary?

Yes

No

\* Is every beneficiary expected to receive a benefit of less than €12,000?

Yes

No

\* Will the whole estate be donated to charity?

Yes

No

Figure 4: Beneficiary details screen

If the answer to any of the above 3 questions is 'Yes':

- Beneficiary details are not required, and you will proceed to the 'Asset Cover' Section

If the answer to all of the above 3 questions is 'No':

- Beneficiary details are required before proceeding.

Where Beneficiary details are required, enter details of beneficiaries who are expected to receive benefits greater than €12,000. Details of a surviving spouse or civil partner of the deceased person should not be included here.

1. Full name, address (including eircode) and date of birth of the beneficiary
2. PPSN of the beneficiary  
Please note that a PPSN containing "W" as a second letter is not acceptable, and a new number must be obtained. A new PPSN can be obtained by contacting Client Identity Services directly on 071 967 2616, or by email at [cis@welfare.ie](mailto:cis@welfare.ie).

Where a PPSN is not available for a beneficiary of the estate, the Form SA.2 contains a facility to allow an applicant to give an undertaking that they will not distribute any property passing under the estate to that beneficiary until the PPSN is provided to the Revenue Commissioners on an amended Form SA.2 return. This facility is to assist our customers proceed with the application for a Grant of Representation. Please note that an undertaking can only be given for one beneficiary per application. To avail of this facility please tick the box to indicate that a PPSN is not available and follow the on-screen instructions.

3. Residence position of the beneficiary  
Tick the appropriate check box to indicate if the beneficiary is resident or ordinarily resident in the State.
4. Domicile position of the beneficiary  
Tick the appropriate check to indicate if the beneficiary is domiciled in the State.
5. Beneficiary's relationship to the deceased person  
Select the relationship the beneficiary held to the deceased from the available options. Please note that nieces / nephews who are not related by blood to the deceased person should be noted as stranger in blood / other relationship. If the beneficiary's relationship to the deceased is parent, you will be asked to confirm if the parent is inheriting an absolute interest in the benefit from the estate. If the answer is yes, the category will automatically change to category A
6. Threshold  
The applicable tax-free threshold applying to the benefit will auto populate based on the relationship the beneficiary held to the deceased as previously indicated.
7. Threshold Prior Amounts  
Enter the taxable value of prior gifts or inheritances received by the beneficiary since 5 December 1991 under the relevant applicable threshold.

On progressing through the Form, you will be required to indicate the approximate value of benefits passing to each listed beneficiary in the 'Beneficiary benefit' section.

#### **Part 4 – 'Assets Cover' screen**

In this section, you should enter details of all property passing through the estate (will / intestacy) of the deceased and all property passing outside of the estate by survivorship or nomination. On selecting a 'property type' and selecting 'next' you will be brought to an 'Asset Detail' screen to enter the full details of the property.

**Do not include details of any assets held jointly by the deceased with a surviving spouse or surviving civil partner.**

Do not proceed past the Assets Cover screen until all property is entered and the total value of all property passing under the estate (will / intestacy) is correctly noted at the bottom of the screen.

## Statement of Affairs (Probate) Form SA.2

### Assets cover screen

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Please give details of all property passing under the terms of a will or any other means. This includes any property passing by survivorship or nomination. Include any property under Part IX and Section 56 of the Succession Act, 1965 (these sections provide details of the rights of a surviving spouse or surviving civil partner) or under any analogous law.

Please tick Yes or No for each asset type.

*Please provide the asset values at the date of death of the deceased. For second or subsequent de bonis non grant applications current asset values are required.*

*Assets held jointly by the deceased person and their surviving spouse or surviving civil partner should not be included.*

*Please note that each time you add details of an asset you will return to this screen.*

*Do not continue until details of all assets are provided.*

\* Required

#### \* Irish property (land/buildings)

Yes

No

#### \* Bank/Building Society/An Post account

Yes

No

#### \* Credit Union account

Yes

No

**\* Cash**

Yes

No

**\* Household contents**

Yes

No

**\* Cars/boats**

Yes

No

**\* Insurance policy/mortgage protection policy/annuity**

Yes

No

**\* Superannuation/capital sum or ex-gratia payments i**

Yes

No

**\* Agricultural/business assets**

Yes

No

**\* Stocks/shares/securities**

Yes

No

**\* Accrued dividends**

Yes

No

**\* Debts owing to the deceased**

Yes

No



**\* Unpaid purchase money of property contracted to be sold in the deceased's lifetime**

Yes  No

**\* Other assets (any asset not covered under the above headings)**

Yes  No

**\* Foreign assets** i

Yes  No

**Total asset value summary – Asset summary**

<b>Total gross estate</b> €0.00	<b>Net foreign estate</b> €0.00
------------------------------------	------------------------------------

Figure 5: Asset cover screen

**Requesting IT8 Clearance for jointly held bank or other accounts:**

Financial institutions are prohibited by law from releasing funds from joint accounts in excess of €50,000 without an IT8 letter of clearance. This does not apply to accounts held jointly with a surviving spouse or a surviving civil partner.

On entering details of any jointly held Bank / Building Society / Credit Union or An Post accounts you will be presented with an option to request IT8 Clearance for the account(s). On successful submission of the Form SA.2, Revenue will correspond directly with the applicant regarding any requests for IT8 Clearance.

**\* Do you need a tax clearance certificate (IT8) for this account?**  
Tax clearance is only needed to release the account to a joint holder who is not the surviving spouse/civil partner of the deceased if the balance is more than €50,000. i

Yes  No

Figure 6: IT8 clearance screen

Where a joint holder of an account wishes to personally request IT8 Clearance, separate to the application for a grant of representation, they may do so by submitting a paper Form CA4 to the [National Capital Acquisitions Tax \(CAT\) Unit](#). Paper CA4 forms can be obtained on revenue.ie at this link <https://www.revenue.ie/en/gains-gifts-and-inheritance/documents/form-ca4.pdf>.

### **Jointly held property**

Property held in the names of two or more people may be held as a Joint Tenancy or as a Tenancy in Common. Property held in the names of two or more people may pass automatically to the other joint holders outside of the will by survivorship, or, be included in the estate of the deceased to be distributed under the terms of the will or under the rules of intestacy, where there is no will.

#### **Joint Tenancy:**

Joint tenancy means that two or more people hold the same interest in the property. A person cannot sell, gift or lease their share of the property without ending the joint tenancy. If one of the joint tenants dies their share will normally pass to the surviving tenants outside of the estate by survivorship.

#### **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 normally forms part of their estate, to be distributed in accordance with the terms of their will or under the rules of intestacy where there is no will. The share does not pass automatically to the surviving tenants.

#### **Determining when property forms part of the deceased person's estate or passes by survivorship:**

The type of property and the intention of the deceased person in placing the property in joint names should be considered when determining if a property is to pass automatically to any surviving joint holders.

#### **Jointly held real property:**

Where real property is held under a joint tenancy the deceased person's share of the property will normally pass to the surviving tenants, outside of the estate, by survivorship. Where real property is held as tenants in common the deceased's share of the property normally forms part of their estate to be distributed in accordance with the terms of their will or under the rules of intestacy.

#### **Jointly held accounts in Financial Institutions:**

The intention of the parties on opening or placing an account in joint names will determine whether the funds in the account should pass to the surviving joint holder or form part of the deceased person's estate.

For example, if an account was placed in joint names for convenience purposes only with no right of survivorship the funds in the account will form part of the deceased person's estate.

**Resulting Trust:** If the intention of a person putting property into joint names is that the other person should not benefit, there is the presumption of a resulting trust. Where this arises, the jointly held property will be included in the deceased person's estate. It will not be inherited by the remaining joint property holder.

**Nomination:** A nomination is a facility provided by the credit union where an account holder can nominate a named beneficiary to receive the proceeds of the account in the event of the account holder's death. Where a valid nomination is in place the proceeds, up to a maximum amount of €23,000, do not form part of the deceased person's estate and pass automatically to the named beneficiary.

**It should be noted that assets passing by survivorship or nomination are inheritances for Capital Acquisitions Tax purposes in the same way as assets passing through the estate by way of will or intestacy.**

## **Part 4 – Asset Detail Screen**

On selecting a property type in the 'Asset Cover Screen' you will be brought to the 'Asset Detail Screen' to enter the full details of the property. Where there are two or more properties within the same category you will be able to 'Add property' to enter the full details of any additional properties.

Please note the value entered for each property should be the total value of the property in euro at the date of death of the deceased person.

### **Details required in respect of jointly held property**

You should also confirm the following details in respect of any jointly held property, where requested:

- Was the property held jointly by the deceased person with other(s) as joint tenants?
- Was the property held jointly by the deceased person with other(s) as tenants in common?
- If the property was held jointly, please indicate:
  - Is the joint holder the deceased person's spouse/civil partner or a beneficiary in receipt of a benefit less than €12,000? If the answer is yes then include the name of the beneficiary, relationship to the deceased and benefit value
  - The purpose of putting the property into joint names i.e. for convenience or survivorship
  - The date the property was put into joint names
  - By whom was the property provided i.e. who provided the funds to acquire the property, what share (if any) was provided by the deceased person and what share (if any) was provided by the other joint

holder(s)?

- The value of the benefit passing to the other joint holder
- The value of the deceased person's share of the property at the date of death
- How, and in what share, was any income from the property enjoyed?
- The title under which the property passes i.e. does the property pass under the terms of the will, under the rules of intestacy or by survivorship to the other joint holder(s).

### **Value of benefit passing to the other joint holder:**

In this section, please input the estimated value of the benefit received by the beneficiary in respect of this property. The value entered should reflect the value of the deceased's share of the property passing by survivorship to the listed beneficiary.

#### **Example 1:**

A house with a total value of €600,000 was owned jointly by the deceased with one other joint tenant. The deceased's share of the property is half of the total value i.e. €300,000. On the deceased's death his/her share of the property passes to the surviving joint tenant (beneficiary) by survivorship. The benefit received by the other joint tenant (beneficiary) in this scenario would be €300,000.

#### **Example 2:**

A house with a total value of €600,000 was owned jointly by the deceased with two other joint tenants. The deceased's share of the property is a third of the total value i.e. €200,000. On the deceased's death his/her share of the property passes to the surviving joint tenants (beneficiaries) in equal shares. Each joint tenant (beneficiary) would therefore benefit by a half share of €200,000 (the deceased's share of the property). The benefit received by each surviving joint tenant (beneficiary) in this scenario would be €100,000.

### **Value of the deceased's portion of the property:**

In this section, please input the estimated value of the deceased's portion of the property. The value entered should reflect the deceased's share of the total value of the property.

#### **Example 1:**

A house with a total value of €600,000 was held by the deceased with one other joint tenant, the deceased's share of the property would usually be half of the total value i.e. €300,000.

#### **Example 2:**

A house with a total value of €600,00 was owned jointly by the deceased with two other joint tenants, the deceased's share of the property would usually be a third of the total value i.e. €200,000.

Please note property held jointly as tenants in common may be held in unequal shares. The value of the deceased's share of the property should reflect the share

percentage attributed to him/her.

**Ownership details**

\* How was the property held? i  
Joint tenant

**Note on property in joint names**  
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 trust in the deceased's favour.

\* Is the joint holder the deceased person's spouse/civil partner or a beneficiary in receipt of a benefit less than €12,000?  
 Yes  No

\* Purpose of putting the property into joint names i  
Survivorship

\* Date property was put into joint names

**Beneficiary #1**

\* Please select beneficiary i  
Please select

\* Value of benefit  
€

\* By whom was the property provided?  
Please select

\* Value of the deceased's portion of the property  
€

How was the income from the property dealt with or enjoyed, if any?  
Please select

Please note that, based on your entries, this property does not make up part of the deceased's estate. However, the value of the benefit passing may be taxable. Please provide details of the beneficiaries to whom this property is passing.

Figure 7: Joint property screen

In respect of each specific property type please enter the following:

1. Irish Property (Land and Buildings):

Enter details of all Irish real and leasehold property from the available options including:

- The property type i.e. Residential, Agricultural, Development Land, Commercial Property, Single Site, Industrial Property, Offices, Leased Property, Retail Property
- The address of the property (incl. eircode) and the folio number of the property
- The value of the property at the date of death
- The tenure of the property i.e. Leasehold /Freehold/Both Leasehold and Freehold/Other – If the tenure is Leasehold please state the date of the lease and the length of term. If the tenure is Freehold please state the folio number relating to the property or 'unregistered' if the property is not registered. If the tenure is both Leasehold and Freehold please state the date and length of term of the lease and the folio number relating to the property. If tenure is Other please state the details in the text box provided

- Details of how the property was held i.e. solely by the deceased, joint tenancy, tenancy in common, the purpose of putting the property into joint names, the date the property was put into joint names, by whom the property was provided, the value of the deceased's portion of the property and how the income from the property was dealt with or enjoyed. If the joint holder is the deceased person's spouse/civil partner or a beneficiary in receipt of a benefit less than €12,000 then provide the name, relationship to the deceased and the benefit value.

2. Bank / Building Society / An Post accounts:

Enter details of all accounts held in Ireland solely by the deceased person or jointly with other(s).

- The name and address of the financial institution
- IBAN number or account number.
- Details of how the title was held i.e. solely by the deceased person or jointly with others, the purpose of putting the property into joint names, the date the property was put into joint names, by whom the property was provided, the value of the deceased's portion of the property and how the income from the property was dealt with or enjoyed. If the joint holder is the deceased person's spouse/civil partner or a beneficiary in receipt of a benefit less than €12,000 then provide the name, relationship to the deceased and the benefit value.
- Indicate if IT8 Clearance is required for the account.

3. Credit Union:

Enter details of all credit union accounts held in Ireland.

- The name and address of the credit union
- IBAN or member number of the account
- Details of how the title was held i.e. solely by the deceased person, jointly with others, the purpose of putting the property into joint names, the date the property was put into joint names, by whom the property was provided, the value of the deceased's portion of the property and how the income from the property was dealt with or enjoyed. If the joint holder is the deceased person's spouse/civil partner or a beneficiary in receipt of a benefit less than €12,000 then provide the name, relationship to the deceased and the benefit value
- Indicate if IT8 Clearance is required for the account
- Did any person benefit under a nomination at any time made by the deceased person?  
Tick the appropriate check box to indicate "yes" or "no".

Nominated accounts are accounts on which the deceased person, during their lifetime, nominated a named person to receive the proceeds of the account in the event of their death. They pass outside of the estate directly to the person named up to a maximum of €23,000. They do not pass to the personal representative to be distributed by the will.

If yes:

- Please indicate, from the list of beneficiaries previously entered, who benefitted under the nomination
- The value of the nomination to the named beneficiary
- The balance remaining in the account after the nomination
- If the nominee is the deceased person's spouse/civil partner or a beneficiary in receipt of a benefit less than €12,000 then provide the name, relationship and nomination value.

4. Cash:

Enter the value in euro of any cash including foreign currency held in the State by the deceased person.

5. Household contents:

Enter the details and value of any household contents with a value of over €2,000 for example,  
furniture, jewelry, paintings etc.

6. Cars / Boats:

Enter details of any cars, boats or other vehicles used for personal or recreational purposes in the space provided including-

- The value of the asset, the registration number, the make and the model.

7. Insurance policies / Mortgage protection policies:

Enter details of any policies held in Ireland confirming-

- Did any monies (capital sums, annuities etc.) become payable on or by reference to the death of the deceased, whether ex-gratia or not.  
Tick the appropriate check box to indicate "yes" or "no".
- Is there a named beneficiary on the policy?  
Tick the appropriate check box to indicate "yes" or "no".
  - If yes please indicate, from the list of beneficiaries previously entered, who benefitted under the nomination and the value of the benefit passing to the beneficiary.
- Indicate the type of policy from the presented options
- Did anyone pay the premiums, if not the deceased alone?
  - If yes, please input the name of the person and their relationship to the deceased.
- Name of Institution that the policy was held with
- Policy number
- Value of asset i.e. value payable on or by reference to the death of the deceased person
- Length of term of annuity.

8. Superannuation / Capitals sums or ex-gratia payments:

Enter details of any Irish superannuation (pension) schemes confirming-

- Did any monies (capital sums, annuities etc.) become payable on or by reference to the death of the deceased, whether ex-gratia or not. Tick the appropriate check box to indicate “yes” or “no”.
- Indicate the type of policy from the presented options
- Name of Institution that the scheme was held with
- Policy Number and length of terms of annuity (if applicable)
- Property value i.e. value payable on or by reference to the death of the deceased person
- Did anyone pay the premiums, if not the deceased person alone?
- If yes, please input the name of the person and their relationship to the deceased
- Is there a named beneficiary?  
Tick the appropriate check box to indicate “yes” or “no”.
  - If yes please indicate, from the list of beneficiaries previously entered, who benefitted under the nomination and the value of the benefit passing to the beneficiary.

9. Agricultural Assets/ Business Assets:

In this section enter the value of Irish situate agricultural assets / business assets not included elsewhere, for example-

- Livestock / bloodstock
- Machinery / farm implements
- Goodwill
- Plant & equipment
- Stock in trade
- Book debts
- Other

Select the type of asset Farm or Business, select the asset from the drop-down box as listed above and input the value of the asset.

10. Stocks/Shares/Securities Quoted:

In this section enter details of all quoted Stocks, Shares in corporate bodies registered in the State and securities held in Ireland including-

- Description of holding
- Quantity of holding
- Quoted price per unit at date of death
- Total value
- Details of how the property was held i.e. solely by the deceased, joint tenancy, tenancy in common, the purpose of putting the property into joint names, the date the property was put into joint names, by whom the property was



provided, the value of the deceased's portion of the property and how the income from the property was dealt with or enjoyed. If the joint holder is the deceased person's spouse/civil partner or a beneficiary in receipt of a benefit less than €12,000 then provide the name, relationship to the deceased and the benefit value.

#### 11. Dividends:

In this section enter details of dividends accruing to the estate including-

- Description of holding
- Type of Holding
- Class of share or security
- Total value
- Details of how the property was held i.e. solely by the deceased person, joint tenancy, tenancy in common, the purpose of putting the property into joint names, the date the property was put into joint names, by whom the property was provided, the value of the deceased's portion of the property and how the income from the property was dealt with or enjoyed. If the joint holder is the deceased person's spouse/civil partner or a beneficiary in receipt of a benefit less than €12,000 then provide the name, relationship and the benefit value.

#### 12. Debts owing to the deceased person:

In this section enter details of any Irish resident persons or other Irish resident bodies who owe money to the deceased person at the date of death including-

- Name and address of debtor
- The value of debt owed to the estate of the deceased person

#### 13. Unpaid purchase money:

In this section enter details of any unpaid purchase money for Irish property contracted to be sold in the deceased person's lifetime.

- The address of the property contracted to be sold
- The value of any outstanding money from property sales owing to the deceased person.

#### 14. Other assets (Any asset not covered under the above headings):

In this section enter details of any other Irish property not included elsewhere in the form.

- The details of the other assets
- The value of the other assets
- Details of how the property was held i.e. solely by the deceased person, joint tenancy, tenancy in common, the purpose of putting the property into joint names, the date the property was put into joint names, by whom the property was provided, the value of the deceased's portion of the property and how the income from the property was dealt with or enjoyed. If the joint holder is the deceased person's spouse/civil partner or a beneficiary in receipt of a benefit less than €12,000 then provide the name, relationship and the benefit value.

## 15. Foreign Assets:

In this section enter details of all foreign assets held by the deceased person including-

- Type of property / asset - Bank account, Immovable property (land /buildings) or Other property
- Location of the asset – USA estate, UK estate or Other foreign estate
- Value of the property/asset in euro at the date of death of the deceased
- Details of how the property was held i.e. solely by the deceased person, joint tenancy, tenancy in common. If the property was held solely by the deceased and the property was nominated, select the name of the beneficiary from the list of beneficiaries entered previously. If the property was held with a joint tenant, indicate how the asset is to pass, either as part of the deceased’s persons foreign estate or to a named beneficiary which can be selected from the list of beneficiaries entered previously
- Foreign debts and the location of the debt
  - Include amounts owed by the deceased person to persons or other bodies outside the state, debts contracted to be paid outside the state and any funeral expenses payable outside the State. Do not include debts payable in the State or charged on Irish property.

### Total Asset Value Summary

Based on the details provided in the ‘Asset Detail’ screen the online application will either:

- Categorise an asset as passing through the estate and **include** the value of this asset in the estate totals at the bottom of the asset cover page,
- or,
- Categorise an asset as passing by survivorship / nomination and **exclude** the value of the share of this asset from the estate totals at the bottom of the asset cover page. The value of the share of these assets will be populated automatically as ‘Assigned Benefits’ in the ‘Beneficiary benefit’ section.

Total asset value summary – Asset summary	
Total gross estate €0.00	Net foreign estate €0.00

Cancel Save & Close Save & Continue Next

Figure 8: Total asset value summary

## Part 5 – Liabilities

In this section, you should enter details of all debts owing by the deceased person at the date of death to Irish resident persons or other bodies and funeral expenses payable in the State. With the exception of funeral expenses, no other costs arising after the date of death may be deducted.

- Liabilities owing to Revenue:  
Enter details of any outstanding liabilities up to the date of death of the deceased person
- Creditors
- Funeral expenses payable in the State
- Utilities e.g. gas / electricity
- Any amounts owed by the deceased person at the date of death to financial institutions
- Details of any personal loans owing by the deceased person at the date of death
- The amount of any outstanding mortgage at the date of death that has not been met by way of mortgage protection policy or other arrangement.
- Nursing Home Support (Fair Deal) / Nursing Home Fees:  
Enter any amounts owed under the Fair Deal Scheme and any outstanding Nursing Home Fees at the date of death of the deceased person.
- Any other liabilities at the date of death of the deceased person that have not been entered elsewhere on the Form.

## Part 6 – Mandatory Questionnaire

In this section enter details of additional information in respect of the estate of the deceased person.

### 1. Was the deceased person in receipt of any DSP (Department of Social Protection) payments?

Tick the appropriate check box to indicate “yes” or “no”.

If yes, enter the claim number in the box provided.

### 2. Has the DSP any claim against the estate of the deceased?

Please indicate from the dropdown options “yes”, “no” or “not yet ascertained”.

The personal representative should contact the Department of Social Protection if the deceased person was in receipt of social welfare payments. This should happen at least

three months prior to distributing the estate.

**3. Was the deceased person in receipt of payments under the Nursing Home Support (Fair Deal) Scheme?**

Tick the appropriate check box to indicate “yes” or “no”.

**If yes, please indicate if the Health Service Executive (HSE) has any claim against the estate of the deceased person.**

Please indicate from the dropdown options “yes”, “no” or “not yet ascertained”.

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

Tick the appropriate check box to indicate “yes” or “no”.

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

Please indicate from the dropdown options “elect”, “not elect” or “not yet ascertained”

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

Section 115 of the Succession Act 1965, provides, that where a deceased person dies wholly testate, a surviving spouse / civil partner of the deceased may choose to take either, the bequest under the will or their legal right share entitlement. This is known as the right of election.

**5. Was a charitable donation bequeathed under the will of the deceased person?**

Tick the appropriate check box to indicate “yes” or “no”.

**If yes, provide the following details:**

- Name and Address of the Charity
- Charity Registration Number, if applicable
- Value of the donation for distribution.

**6. Was the deceased person at the date of his or her 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.)?**

Tick the appropriate check box to indicate “yes” or “no”.

If yes, full particulars must be included in the box provided at the bottom of the screen

**7. Did any person, on or after 5 December 1991, further to a disposition (transfer or**

**settlement) at any time by the deceased person, take:**

**A A Gift?**

Tick the appropriate check box to indicate “yes” or “no”.

If yes, provide full particulars in the box provided at the bottom of the screen including:

- The names, addresses (incl. eircode) and PPSNs of the beneficiaries
- The relationship of the beneficiaries to the deceased person
- The details and values of property provided.

**B Any other benefit in possession?**

For example, the taking of a remainder interest on the death of a life tenant.

Tick the appropriate check box to indicate “yes” or “no”.

If yes, provide full particulars in the box provided at the bottom of the screen.

**8. Did the deceased person 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.

Tick the appropriate check box to indicate “yes” or “no”.

If yes, provide full particulars in the box provided at the bottom of the screen 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 property held in a trust
- The name, address (including eircode) and PPSN of the person inheriting the property due to the ending of the power of revocation
- The date the property was taken back, if applicable
- Details of the property and its value at the date of revocation
- If a power of revocation was not used, enter details of the property and its value 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 surrendering a limited interest in part or in full?**

This is to determine whether the deceased person left any interest they had to a third party.

Tick the appropriate check box to indicate “yes” or “no”.

If yes, provide full particulars in the box provided at the bottom of the screen.

**C That allowed (on or after 5 December 1991) the use of any property free of charge or for other than full consideration?**

Where a person has use of property free of charge, or for less than the rental market value of the property, a benefit subject to Capital Acquisitions Tax arises. If the free use is ongoing, the benefit is deemed to be taken on 31 December each year.

Tick the appropriate check box to indicate “yes” or “no”.

If yes, provide full particulars in the box provided at the bottom of the screen including:

- The date the free use of the property started
- The name, address (including eircode) and PPSN of the beneficiary
- The relationship between the deceased person and the beneficiary
- Details of the property including its estimated value at the date the free use started
- The annual letting value of the property
- The amount of any payments made by the beneficiary for the use of the property.

**9. Did the deceased person create a discretionary trust?**

**A During his or her lifetime**

**B Under his or her will**

Tick the appropriate check box to indicate “yes” or “no”.

If yes:

- State the Discretionary Trust Number (if no number is available state “none”)
- Enter full particulars in the box provided at the bottom of the screen.

**C Are there any principal objects (certain relatives) named in the discretionary trust?**

A principal object is defined as the disponent’s (i.e., the deceased person’s) spouse / civil partner, child or child of a predeceased child.

Tick the appropriate check box to indicate “yes” or “no”.

If yes:

- State the date of birth for each principal object.

If no:

- If all objects are minors at the date of the deceased's death, state the date of birth of the eldest.

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

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

Tick the appropriate check box to indicate “yes” or “no”.

If yes, provide full particulars in the box provided at the bottom of the screen including:

- 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 (including eircode) of the trustees and their solicitors
- The relationship between the creator of the interest and the deceased person
- Details of the property concerned, including its value.

**11. Did any person become entitled on the death of the deceased person to an interest in any property by virtue of the deceased person’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.

Tick the appropriate check box to indicate “yes” or “no”.

If yes, provide full particulars in the box provided at the bottom of the screen including:

- The name, address (including eircode), PPSN and, if deceased, the date of death of the person who created the interest
- The names and addresses (including eircode) of the trustees and their solicitors
- The relationship between the creator of the interest and the deceased person
- The details and value of the property concerned
- The name, address (including eircode) and PPSN of the beneficiary
- The relationship between the beneficiary and the deceased person
- The value of the property at the date of death.

**12. Did any person become entitled on the death of the deceased person to the proceeds of a Section 72/73 Policy?**

Section 72/ 73 Life policies are policies taken out specifically to pay any inheritance tax / gift tax arising on benefits. Section 72 and 73 of the Capital Acquisitions Tax Act 2003 provides for an exemption from Capital Acquisitions Tax in respect of the proceeds of qualifying life policies where certain conditions are met. Please note that any value in a section 72/73 policy that is over the value of tax due on an inheritance should be recorded as an additional benefit for the beneficiary.

Tick the appropriate check box to indicate “yes” or “no”.

If yes, provide full particulars in respect of the policy and the beneficiaries of the policy in the box provided at the bottom of the screen.

## **Part 7 – Beneficiary Benefits Section**

In this section the approximate value of benefits passing to each beneficiary, who is expected to receive benefits greater than €12,000, is recorded.

The following details entered earlier in the form will be presented:

- The total gross Irish estate
- The total Irish debts
- The total net Irish estate
- The total net Foreign estate, if applicable
- Each beneficiary included in the “Beneficiary Details” section.

### **Individual beneficiary screen:**

For each beneficiary the following details will be pre-populated from information provided earlier in the Form:

- Beneficiary’s name and PPSN
- Relationship to the deceased person
- Applicable threshold applying to the inheritance
- Prior aggregable benefits under the applicable threshold
- Assigned benefits (benefits passing by survivorship / nomination).

### **Approximate value of benefits section:**

Benefits passing to the named beneficiary are categorised as:

- **Assigned benefits:**

These are benefits that are passing outside of the estate of the deceased person, i.e. by survivorship / nomination directly to a joint tenant or a nominated beneficiary.

- The approximate value of assigned benefits will be pre-populated based on information provided in the “Asset Detail” screen.

- **Other benefits:**

These are benefits that are passing from the estate of the deceased person i.e., under the terms of the will or under the rules of intestacy.

### **In the ‘Other benefits’ section enter the following:**

- The approximate value of benefits passing to the named beneficiary from the estate of the deceased person. Where there are no benefits passing from the estate of the deceased person enter “0”. The total value of the estate is noted at the top of the



screen for your reference.

Do not proceed to the next beneficiary until the approximate value of all benefits passing to the listed beneficiary are correctly noted at the bottom of the screen in the “Total Benefits” section.

### **Self-assessment CAT return (Form IT38)**

Where the taxable value of an inheritance, when aggregated with all previous gifts/inheritances within the same threshold since 5 December 1991, exceeds 80% of the applicable threshold a beneficiary is required to submit an IT38 Capital Acquisitions Tax Return. If you are claiming agricultural relief or business relief on a gift or inheritance, then you must file an IT38 return. This requirement applies even if the total taxable value of all gifts or inheritances taken, when added to the taxable value of the current benefit which qualifies for the relief, does not exceed 80% of the relevant threshold.

To assist beneficiaries in meeting their ‘pay and file’ responsibilities and to facilitate Revenue’s tax compliance program a notice will issue directly to the beneficiary, where, based on the information provided, it appears that the beneficiary is required to submit an IT38 return.

Please ensure that details of all benefits passing to beneficiaries expected to receive greater than €12,000 are correctly noted before proceeding to the “Summary Screen”.

### **Beneficiary benefit**

Please input in the ‘Other Benefits’ section the amounts each beneficiary is expected to receive from this estate.

Assets passing by survivorship or nomination are pre-populated in the ‘Assigned Benefits’ section from details entered earlier in the form.

Before continuing, please ensure the ‘Total Benefits’ figure accurately reflects the value of all benefits expected to pass to each beneficiary.

\* Required

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**Total gross Irish estate**

€500,000.00

**Total net Irish estate**

€499,000.00

**Total Irish debts**

€1,000.00

**Net foreign assets**

€0.00

## Beneficiary #1

**Beneficiary name**

Ben Bloggs

**PPSN**

00000001B

**Relationship to the deceased**

Brother/sister

**Applicable threshold**

B

**Prior aggregable benefit for this threshold**

€100,000.00

### Approximate value of benefits

**Assigned benefits** ⓘ

€250,000.00

**\* Other benefits** ⓘ**Total benefits**

€250,000.00

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

✕ Cancel

Save & Close 📄

Save & Continue 📄

Next →

Figure 9 : Beneficiary Benefit screen

## Part 8 – Attachments

### Attaching supporting documentation

In order for your application to be processed successfully the following documentation should be attached in the 'Attachment' section at the bottom of the screen:

- A copy of the will, if the deceased died testate
- Any codicils to the will, if applicable
- Any other supporting documentation, for example, professional valuations of property.

Select the document type and click to browse for a file and attach.

## Attachments

Please attach the following documents in support of your application:

- Will

### Upload new documents

Please select the document type first, and then click the browse link.

[Click to browse for a file](#)

### Uploaded documents

File name	File type	Attachment date	Action
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No attachments added yet.

## Part 9 – Summary Screen

In this section a summary of all the details previously entered is presented. You will be required to sign a declaration before proceeding. You must ensure that all information on the summary is correct before signing the declaration.

### Declaration

You are required to acknowledge the below declarations, through the sign and submit facility, attesting to the accuracy of the information given and giving an undertaking to submit an amended Statement of Affairs (Probate) Form SA.2 where it appears that a material error or omission has been made:

#### \* Declaration

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](#). Details of this policy are also available in hard copy upon request.

This declaration and undertaking may be made by an applicant(s) or by another person acting under an applicant's authority, for example a solicitor or other agent, in that regard. Any declaration and undertaking purporting to be made on behalf of an applicant(s) shall, for the purposes of the Capital Acquisitions Tax (Electronic Probate) Regulations 2020, be deemed to have been made by the applicant and not by any other person acting under the applicant's authority.

- I/we declare that I/we have fully completed this Form and given all the particulars requested therein. The information given is correct and true to the best of my/our knowledge and belief, and no property has been omitted because of uncertainty as to its amount, value, or for any other reason.
- I/we undertake to deliver an amended Statement of Affairs (Probate) Form SA.2 if at any time it shall appear that I/we have made a material error or omission.

Yes

**The declaration on the paper version of the Statement of Affairs (Probate) does not include the first paragraph detailed above.**

#### **Generate Statement:**

Use the generate statement facility to create a PDF document containing all information contained in the summary screen for your records.

#### **Submit:**

Once you are satisfied that all information required is provided and correct, use the submit facility to submit the Form SA.2.

#### **Notice of Acknowledgement to present to the Probate Office**

When the Form SA.2 is submitted, you can generate a Notice of Acknowledgement. This must be presented to the Probate Office to proceed with an application for a Grant of Representation, along with any other documentation as required by the Courts Service (Probate), which may include, but not limited to an Executor's Oath sworn in the presence of a practicing solicitor /Commissioner for Oaths.

If you make changes to the SA.2 application after you have submitted it, you should always provide the latest version of The Notice of Acknowledgement to the Probate Office.

#### **ROS Receipt Notification**

When a form is successfully submitted, the customer's ROS inbox will receive a notification of receipt of submission.

#### **SA.2 Application Status**

**In Progress** – When a user has started a SA.2 application and the user clicks the option to save and close the form without submitting it, the form will have a status of 'In Progress'. The form can be returned to later to be amended and saved or submitted as required at this time.

**Pending** – When a SA.2 application is submitted, the status will change to 'Pending'. The form can be amended as required with this status. A user must resubmit the SA.2 after any further changes are made and generate the latest version of the Notice of Acknowledgement to be submitted to the Probate Office.

**Approved** – When the SA.2 application has been approved by the Probate Office and the Grant of Probate or Letters of Administration are issued, the status of the application will change to 'Approved' with the approval date showing.

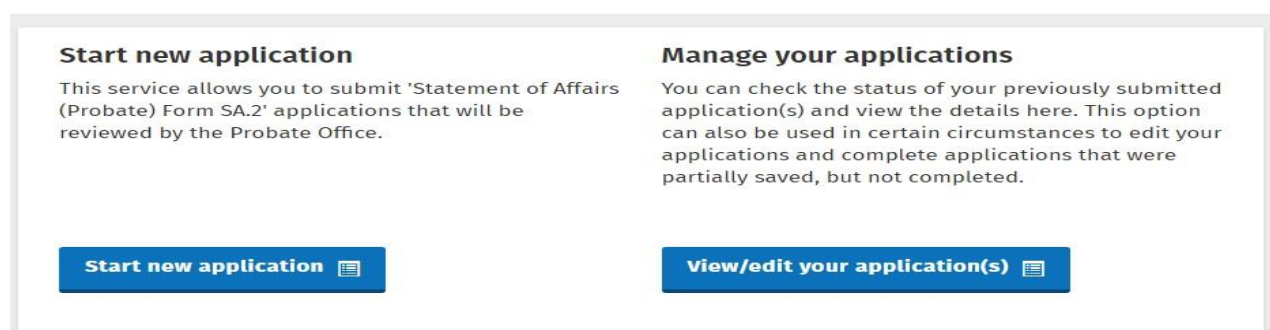
**Amended** – When the SA.2 application has been approved by the Probate Office and a user makes an amendment to the form after the approval date, the status of the application will change to ‘Amended’. The Revenue Commissioners are informed that you have made an amendment. If the amendment has been made to the value of the assets on the SA.2 (formerly a CA26 – Corrective Affidavit) they will be reviewed by Revenue and the user may be contacted by Revenue if they have any queries regarding the updated values.

**Revoked** – If the Probate Office has approved an application for a grant of probate and subsequently revoke the grant.

## Manage Your Applications

On the welcome screen of the SA.2 application, there is a Manage Your Applications section. Here you can view or edit your application.

### Welcome to the Statement of Affairs (Probate) Form SA.2 application



The screenshot shows a welcome screen with two main sections. The left section is titled 'Start new application' and contains the text: 'This service allows you to submit 'Statement of Affairs (Probate) Form SA.2' applications that will be reviewed by the Probate Office.' Below this text is a blue button labeled 'Start new application' with a small icon. The right section is titled 'Manage your applications' and contains the text: 'You can check the status of your previously submitted application(s) and view the details here. This option can also be used in certain circumstances to edit your applications and complete applications that were partially saved, but not completed.' Below this text is a blue button labeled 'View/edit your application(s)' with a small icon.

The View option will allow you to look at your application, generate the summary of the SA.2 or print the Notice of Acknowledgement.

The Edit option will allow you to make any changes to the form. If you make a change to the form, you need to progress through to the end of the form and submit the application to ensure any changes made are recorded.

If you need to delete an application, the status of the application must be at **Pending**. Go to edit the application, save and close, this will change the status to In Progress and the option to delete the application will be available to you.