

OHT Checklist
CAT IT38 Return for Inheritances

If an Inland Revenue Affidavit is provided Parts A & B do not need to be completed

Part A: Details of Donor & Beneficiary

Please attach a copy of the Inland Revenue Affidavit or forward the information requested below

Donor/Deceased	Beneficiary receiving Inheritance
Name	Name
Address	Address
PPS Number	PPS Number
Relationship of Beneficiary to Donor (blood relatives?)	

Strike out if not applicable - if not Irish resident check the 183 day test and the 280 day test were carried out

Donor/Deceased	Beneficiary receiving Inheritance
Domicile	Ireland / Other
Ordinary Residence	Ireland / Other
Residence	Ireland / Other
Residence Test	183 day <input type="checkbox"/>
	280 day <input type="checkbox"/>

Part B: Details of Benefit

Please attach a copy of the Inland Revenue Affidavit or forward the information requested below

Date of death	Details of any consideration
Schedule of assets (specifying location)	Value at date of death & valuation date if different
Details of all liabilities& costs	How did inheritance pass (Will, intestacy, deed etc)?
Details of joint assets - survivorship	Details of assets nominated to pass on death

Part C: Valuation Date

Normally the date of death, the date the property can be allocated to the beneficiary, or the date of payment

Confirm no beneficiary is in possession of assets
 Confirm no assets distributed or give distribution schedule
 If any event is likely to defer the valuation date (litigation etc) give details
 If valuation date value is different to the date of death value give details

Part D: Relevant Documents

The following should be provided if relevant

Copy Will	Copy Grant of Probate/ Administration etc
Copy Inland Revenue Affidavit	Family Tree/Next of Kin for Intestacy
Copy of any Foreign or Second Grants of Probate/ Administration etc	
Details of any agreements re-distributing assets (disclaimer/deed of family arrangement)	
Copy contract and sales costs if the estate sold any asset	

Part E: Reliefs

Please notify OHT if any one of the following reliefs is likely to apply

Favourite Nephew Relief	<input type="checkbox"/>	Surviving Spouse Relief	<input type="checkbox"/>
Dwelling House Relief	<input type="checkbox"/>	Business Relief	<input type="checkbox"/>
Agricultural Relief	<input type="checkbox"/>	Heritage Property Relief	<input type="checkbox"/>

Part F: Prior Benefits

A signed prior benefits certificate is required for each beneficiary

O'Hanlon Tax Ltd is not responsible for any tax, interest, penalties, or delays in processing arising if incorrect information is provided.



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