TAX REGISTRATION

TR4

For Appointees or Executors Registering Estates For Deceased Individuals

This form can be used by:

Executors or Administrators who are not represented by an Agent and require to register an estate for Income Tax, and / or Capital Gains Tax (CGT)

Revenue Online Systems (ROS) should be used by agents to register an estate.
Agents acting on behalf of executors, administrators, personal representatives requiring estate tax registration should apply through Revenue Online Services (ROS) at www.revenue.ie

Note: Registration requirement for additional or alternative business taxes outside of this form, please complete a TR 1.
This form is for the registration of Estate cases only for the purposes of an Income Tax and / or Capital Gains Tax registration.

Complete this form in BLOCK LETTERS please, * denotes a required field. When completed sign the declaration at the end of the form and return it to the appropriate Registration Unit, details are available at the end of this form.

Note: Please complete all relevant sections of this form. Without sufficient information your tax registration(s) may be delayed.

Part A *Details of Deceased Person*

Deceased Person – Please provide details of the deceased person as 1 – 9 below:

1. Forename * | **2. Surname ***

3. Gender * **Male** ☐ **Female** ☐ | **4. Nationality ***

5. Date of Birth * | **6. Date of Death ***

7. Address * | **8. Eircode**

9. PPSN *

(for information on how to obtain a Personal Public Service Number (PPSN) refer to www.gov.ie)

Part B *Details of the Primary Executor or Administrator*

10. Estate of (Name of Deceased) *

11. Responsible Person *

(i.e. Executor / Administrator)

(A) Name*

(B) Address*

(C) Eircode*

(D) Phone No.*

12. Administrator, Executor or Trustee *

Give the following information in respect of all administrators, executors or trustees. Under 'Capacity', state whether administrator, executor or trustee, If necessary continue on a separate sheet.

Name	Private Address (Incl. Eircode)	Capacity	PPSN

Part C *Registration for Income Tax (Estate)*

13. If you are registering for Income Tax tick the box ☐

14. Foreign Income (incl. Salary & Pension) ☐ Trade ☐ Rental Income ☐

Investment Income ☐ Other ☐ Specify ☐

Part D *Registration for Capital Gains Tax (CGT) (Estate)*

15. If you are registering for Capital Gains Tax tick the box ☐

Declaration

I declare that the particulars supplied by me in this application are true in every respect

NAME* ☐ **SIGNATURE*** ☐

CAPACITY* ☐ **DATE*** ☐

Additional Information

If you require further information on taxation in Ireland, please visit www.revenue.ie. Save time by filing online using our Revenue Online Service (ROS). This is a self-service, internet facility which provides customers with a quick and secure facility to manage their tax affairs online 24/7, 365 days a year. Please note that certain categories of taxpayers in Ireland are required to pay and file their tax returns online. See more on Mandatory e-filing on our website.

Revenue's data protection policy and information are available on the Revenue website. Please submit this form to the appropriate Registration Unit, see Details below.

Details	Address	Details Address Contact Details
Associates of existing LCD customers	Office of the Revenue Commissioners Large Corporates Division Anne Street Wexford Y35 E29K	eMail: largecasesdiv@revenue.ie Tel: 01 738 3637 or from outside Ireland + 353 1 738 3637
High Wealth & Financial Services Division for; a) Financial institutions (other than Credit Unions) b) Stockbroking firms c) Investment Funds regulated by the Central Bank of Ireland d) Real Estate Investment Trusts e) IDA-supported companies (over 300 employees), f) Aircraft Leasing Entities, g) Insurance / Re-insurance Entities, h) ICAVs (Authorised Funds) i) Debt Securitisation Entities j) Remote Bookmakers	Office of the Revenue Commissioners, High Wealth & Financial Services Division, Anne Street, Wexford, Y35 E29K.	Email: HWFSDiv@revenue.ie
All other customers	Business Registrations Office of the Revenue Commissioners P.O. Box 1 Wexford	eMail: businesstaxesregistrations@revenue.ie Tel: 01 738 3630 or from outside Ireland + 353 1 738 3630

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.

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.