

Section F

Reckonable income

Who should fill in this section?

If you described yourself as an **'Independent Mature Student'** in question A14 ('Class of Applicant') and you are **not** married, in a civil partnership or cohabiting then you, the Applicant, should fill in this section where applicable.

If you described yourself as an **'Independent Mature Student'** in question A14 ('Class of Applicant') and **you are married**, in a civil partnership or cohabiting, please also have your spouse, civil partner or cohabitant fill in their details in this section, where applicable.

If you described yourself as a **'Student dependent on parent(s)/legal guardian(s)'** or a **'Mature student dependent on parent(s)/legal guardian'(s)'**, please also have your parent(s)/legal guardian fill in their details in this section, where applicable.

What information is being requested?

The information being requested in this section relates to what is termed 'Reckonable Income', i.e. the gross amount of your household income on which your application will be assessed. You can also click where you see **?** for further clarification of a particular question.

Please read the below statement carefully and confirm you understand the contents of it prior to proceeding with your application.

SUSI have data sharing agreements with other Government Departments and Agencies (full details of which are available on the SUSI website) and will verify details related to your application through these agreements in so far as possible. If we cannot verify your information, we may require documentary evidence.

In respect of the Irish Revenue Commissioners, the information which we may require is largely determined by how you make your tax return for a given year.

- In the cases of PAYE income only, we may require a P21.
- In cases where any/all of your income is entered via a Form 11, we may require a document known as "Revenue's Indicative calculation on which you based your self-assessment".

All information supplied to SUSI in respect of your income should be as accurate as possible to prevent any delays in the processing of your application. Please note the points below, as applicable to you:

Question F1 – Income from employment – This is income in which you will receive a P60/P45 as confirmation of total monies earned in the relevant year. (Note: Income from Limited Companies should be entered under Question F6)

Question F2 – Income from Social Welfare – This is income received from the Department of Employment Affairs and Social Protection in the relevant year.

Question F4 – Income from Self-Employment – This is income received from sole-trader/partnership companies ending in the relevant year. (Note: Income from Limited Companies should be entered under the Question F6)

Question F5 – Income from Rental – This is income received from Rental properties ending in the relevant year. (Note: Income from Limited Companies should be entered under Question F6)

Question F6 – Income from Directorships – This is income received from acting as a Director within a Limited Company, ending in the relevant year.

The above list is not exhaustive but relates to many common types of income. Further information on some other sources of income is available on www.susi.ie.

All income should be declared. Should you be in receipt of income not explicitly requested, please provide details of this income in Question F13.

In so far as possible, all details related to income should be accurate. If you cannot confirm the exact amount of income, please give as accurate an estimate as you can at this point to ensure that your application can be submitted for assessment as early as possible.

I can confirm I have read and understand these details and that all information declared in this section is as accurate as possible at this point.

Ok Cancel

SOLAS or a local authority in 2017?

Total Amount

Previous Next

You must read this checklist and indicate that you have done so before proceeding with this section.

Section F - Reckonable Income (Part One) - W181910506154

68%

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Is any or all of the total household income related to self-assessment, self-employment or rental as of 31st December 2017? Please Select ? *

	Applicant	Father or legal guardian	Mother or legal guardian
F1. Were you employed in 2017 on a full-time, part-time or temporary basis?	Please Select ? *	Please Select ? *	Please Select ? *
Enter the total gross income from all employment including any benefit-in-kind in 2017			
Is all or part of the income referred to above in relation to income from a CE Scheme?			
F2. Did you receive any social welfare payments in 2017 other than child benefit?	Please Select ? *	Please Select ? *	Please Select ? *
Total Amount			

F1. Were you employed in 2017 on a full-time, part-time or temporary basis? -

If you, your parent(s)/legal guardian(s), spouse, civil partner or cohabitant, as applicable, were employed at any time in 2017, whether on a full-time, part-time or temporary basis, you must give us the total gross income earned in 2017, including any benefits-in-kind, from all Irish and foreign employments. If you had foreign income, you must enter the Euro equivalent.

Do not enter income earned from self-employment here. See question F4 next is dedicated to self employment.

Income earned while participating on a CE (Community Employment) Scheme is one of the designated programmes for eligibility for the Special Rate of student grant. We include benefits-in-kind at their figure for income tax purposes.

We allow the same deduction from income for expenses directly related to employment as set out in your P21 PAYE Balancing Statement for 2017.

Applicant’s earnings from holiday employment

The applicant must include any income for 2017 in this section. A deduction will be allowed for reasonable holiday earnings which is income earned by the applicant from employment outside of term time. For example, two weeks at Easter, the summer weeks of June, July & August and two weeks at Christmas.

F2. Did you receive any social welfare payments in 2017 other than child benefit? –

If **‘Yes’**, please select the relevant payment from the list provided on screen (e.g. rent allowance, foster care allowance, etc.), provide the weekly rate of that payment and the number of weeks you were in receipt of that payment. A calculation of the total amount of each payment will be automatically made on screen, depending on the rate and number of weeks entered, and a combined total given.

Please note that, before proceeding to question F3, you will need to choose option **‘No’** to all other Social Welfare payments listed that you were not in receipt of in 2017.

F3. Did you receive a payment from any other government department or state agency, for example the Health Service Executive (HSE), SOLAS or a local authority in 2017? ? * * *

Total Amount

F4. Were you self-employed or engaged in farming in 2017? ? * * *

Total Amount

F5. Did you have any rental income from any land or properties in Ireland or abroad in 2017? (Excluding Rent a Room Income, you will be asked about Rent a Room Income later) ? * * *

Total Amount

F6. Were you a proprietary director or shareholder of a limited company in 2017? ? * * *

Please provide details of the amount of income received through Directorships whether through the PAYE system or declared through Self-Assessment system

F3. Did you receive a payment from any other government department or state agency?

If **'Yes'**, please select the appropriate payment from the list provided on screen (e.g. HSE, SOLAS or a Local Authority), provide the weekly rate of that payment and the number of weeks you were in receipt of that payment. A calculation of the total amount of each payment will be made automatically on screen, depending on the rate and number of weeks entered, and a combined total given.

Please note that, before proceeding to question F4 you will need to state **'No'** to all other payments listed that you were not in receipt of in 2017.

F4. Were you self-employed or engaged in farming in 2017? –

If you were self-employed or engaged in farming during 2017, please provide details of all income earned or losses incurred from said employment. If your business year differs from the tax year, the relevant income will be that which appears in your business accounts for a year which ends at some point between 1st January and 31st December 2017.

If you answer **'Yes'** to questions F4, a **'Self-employed Add Backs'** table will appear for completion. You will have to fill this in and press **'Ok'** before proceeding. You should enter estimates if you do not have your accounts ready and the figures will be confirmed through our links with the Revenue Commissioners and documentation requested.

F5. Did you have rental income from any of your land or properties in Ireland or abroad in 2017? -

If you had rental or other income from land and properties in Ireland or abroad at any time during 2017, please provide details of all income earned or losses incurred from the rental of said properties. If you answer **'Yes'** to question F5, a **'Rental Income Add Backs'** table will appear for completion.

F6. Were you a proprietary director or shareholder of a limited company in 2017? –

Where any part of your income for 2017 was paid by a limited company of which you were a proprietary director, or in which you had a significant equity shareholding, please choose the **'Yes'** option here and enter details of said income, including benefits-in-kind, at F1 above.

F7. Did you receive a pension other than a Social Welfare State Pension in 2017? ? * * *

Enter the total gross amount.

F8. Did you have any income in 2017 from savings, deposit accounts or investments? ? * * *

Enter the total gross income earned in 2017

F9. Did you have any income in 2017 from a maintenance arrangement? ? * * *

Enter the total gross amount

F10. Did you receive a lump sum payment during 2017 from retirement or redundancy? ? * * *

Enter the total gross amount received
Enter the number of relevant years worked

F7. Did you receive a pension other than a Social Welfare State Pension in 2017? -

If **'Yes'**, please state the total gross amount of said pension. If you, your parent(s), legal guardian, spouse, civil partner or cohabitant, as applicable, have income from pensions other than the contributory and non-contributory Social Welfare State Pension, please provide details.

F8. Did you have any income in 2017 from savings, deposit accounts or investments? -

If you, your parent(s), legal guardian, spouse, civil partner or cohabitant, as applicable, have money or investments in a financial institution or elsewhere, enter the gross amount of all interest or income earned from savings, deposit accounts, personal loans made by you and investments (stocks, shares, bonds, securities and dividends) in 2017. Investments include: savings certificates, life assurance bonds or other financial instruments. Where the interest or profit builds up and is paid out as a lump sum at the end of the investment period we only take a proportion of this amount.

For distributions from Irish companies, you should include the amount received and the Irish tax deducted. For foreign interest and dividends, you should include the euro equivalent of the gross amount earned before deduction of foreign tax, if any.

F9. Did you have any income in 2017 from a maintenance agreement? -

If **'Yes'**, please enter the amount to include monies received as maintenance and any other payment made to a third party as part of a maintenance obligation, e.g. rent, mortgage payments, loan repayments, insurance and life assurance, upkeep of home, repairs and renewals, medical, education, etc.

F10. Did you receive a lump sum payment during 2017 from retirement or redundancy?

If you, your parent(s), legal guardian, spouse, civil partner or cohabitant as applicable, received a lump sum payment in 2017 arising from retirement or cessation of employment (including redundancy), please provide details here.

Retirement: Where you, your parent(s), legal guardian, spouse, civil partner or cohabitant, as applicable retired in 2017 from employment or self-employment and received a lump sum, we take a proportion of the lump sum into account for calculating reckonable income for student grant purposes. We calculate the proportion we take into account by dividing the retirement lump sum by the number of years of pensionable service. If you are self-employed, the 'pensionable service' you should enter is the number of years for which you made contributions to a retirement product.

Redundancy: If you, your parent(s), legal guardian, spouse, civil partner or cohabitant as applicable, ceased employment or were made **Redundant** in 2017 and received a lump sum, we take a proportion of the lump sum into account for calculating reckonable income for student grant purposes. We calculate the proportion we take into account by dividing the lump sum by the number of years of service with the employer.

	Applicant	Father or legal guardian	Mother or legal guardian
<p>F11. Did you have any income in 2017 from disposals of assets or rights?</p> <p>If Yes, you will need to complete a Disposal of Assets and Rights Table at the end of this application. You do not need to enter the gain or loss for grant purposes here.</p>	Please Select <input type="button" value="v"/> ? *	Please Select <input type="button" value="v"/> *	Please Select <input type="button" value="v"/> *
<p>F12. Did you receive any gifts or inheritances in 2017?</p> <p>If Yes, you will need to complete a Gifts and Inheritances Table at the end of this application. You do not need to enter the net value here.</p>	Please Select <input type="button" value="v"/> ? *	Please Select <input type="button" value="v"/> *	Please Select <input type="button" value="v"/> *
<p>F13. Were you in receipt of any funding from Scholarships or Bursaries?</p> <p>Total Amount</p>	Please Select <input type="button" value="v"/> ? *	Please Select <input type="button" value="v"/> *	Please Select <input type="button" value="v"/> *
<p>b) Did you receive any other income such as Rent a Room Income, foreign income or any funding from sources not otherwise mentioned? Please refer to the Help Note for examples of some of these funding sources.</p> <p>Provide a description of the type of income which you received here</p> <p>Enter the total gross amount received (in euros if this relates to foreign income)</p>	Please Select <input type="button" value="v"/> ? *	Please Select <input type="button" value="v"/> *	Please Select <input type="button" value="v"/> *
<p>c) Did you receive any income from woodlands in 2017?</p>	Please Select <input type="button" value="v"/> ? *	Please Select <input type="button" value="v"/> *	Please Select <input type="button" value="v"/> *
<p>F14. Did you make a legally enforceable maintenance payment in 2017 following a separation or divorce?</p> <p>Enter the total gross amount paid</p>	Please Select <input type="button" value="v"/> ? *	Please Select <input type="button" value="v"/> *	Please Select <input type="button" value="v"/> *

F11. Did you have any income in 2017 from disposal of assets or rights?

If 'Yes', please include details of all gains and losses on the 'Disposal of Assets and Rights' table which will appear at the end of the application form. Any losses arising from the disposal of an asset can be offset against all other sources of income in the reference period. Only a portion of any gain will be taken into account when calculating reckonable income.

F12. Did you receive any gifts or inheritances in 2017?

If you, your parent(s), legal guardian, spouse, civil partner or cohabitant, as applicable, received gifts or inheritances in 2017, you must complete the **Gifts and Inheritances Table**. This table will appear automatically for completion before you submit your application. Please provide details of all gifts and inheritances even if you did not have to report them to the Revenue Commissioners for Capital Acquisitions Tax purposes. The only exceptions are:

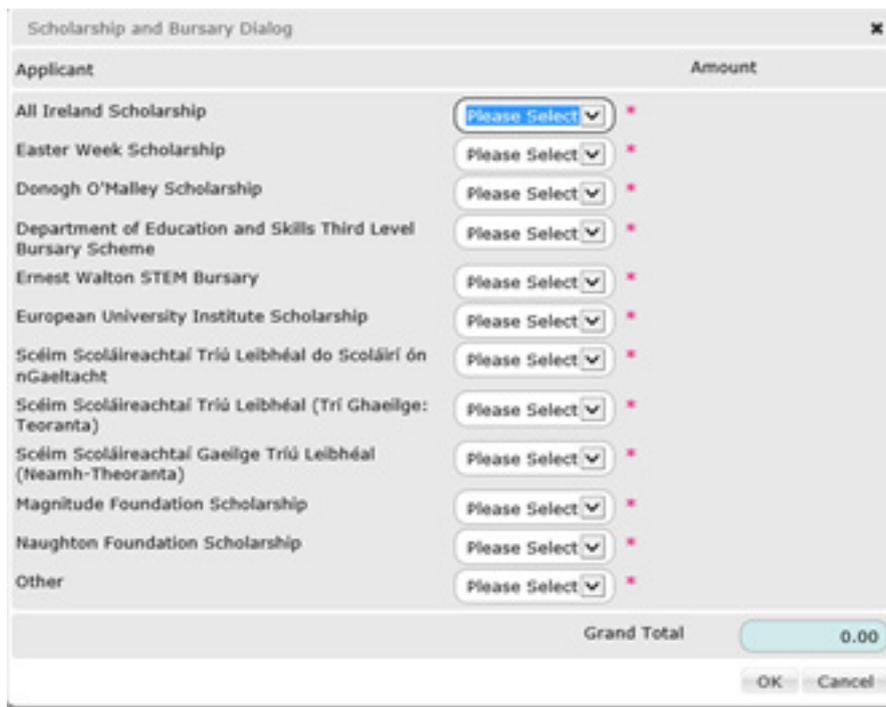
In the case of an **independent student**, gifts and inheritances between the applicant and his or her spouse, civil partner or cohabitant

In the case of all other applicants: gifts and inheritances between parent(s) or legal guardian and gifts and inheritances to the applicant from his or her parent(s) or legal guardian

F13. Did you receive any other income such as foreign income, Scholarships, Bursaries or any other funding from sources not mentioned above?

If you answer 'Yes' to F13a) Please select from the selection in the pop up box (see list on next page).
If you answer 'Yes' to F13b) Please use the text box to describe the source and the income box for the amount.

If you answer 'Yes' to F13c) Please complete the **Woodlands table** at the end of the application form. This is any income received from the sale of Woodlands from January 1st to December 31st 2017. This includes income from private sales or income from the Department of Agriculture, Farming and Marine or equivalent body in or outside the State.



Applicant	Amount
All Ireland Scholarship	Please Select
Easter Week Scholarship	Please Select
Donogh O'Malley Scholarship	Please Select
Department of Education and Skills Third Level Bursary Scheme	Please Select
Ernest Walton STEM Bursary	Please Select
European University Institute Scholarship	Please Select
Scéim Scoláireachtaí Tríú Leibhéal do Scoláirí ón nGaeltacht	Please Select
Scéim Scoláireachtaí Tríú Leibhéal (Trí Ghaeilge: Teoranta)	Please Select
Scéim Scoláireachtaí Gaeilge Tríú Leibhéal (Neamh-Theoranta)	Please Select
Magnitude Foundation Scholarship	Please Select
Naughton Foundation Scholarship	Please Select
Other	Please Select
Grand Total	0.00

F13(a) Scholarship & Bursary Dialog

Income from Scholarships/Bursaries – This is any income, both maintenance and/or fees, received from Scholarships or Bursaries from January 1st to December 31st, 2017. The SUSI grant, Student Assistance Fund, TAP, HEAR and DARE should not be included. If not listed here, please use ‘Other’ option to complete.

Examples of types of Scholarships/Bursaries that should be included are;

- Awards such as scholarships, prizes or bursaries, made by the institution being attended;
- Postgraduate research awards where the stipend portion of the award does not exceed a specified amount, which for the relevant academic year, is specified to be €16,000;
- Department of Education and Skills Third Level Bursary Schemes;
- All Ireland Scholarship Scheme.

F13(b) Income from Sources not mentioned

This is any other income received from sources that are not mentioned in any previous question from F1 to F12 on the application form, from January 1st to December 31st 2017. This may include; foreign income - This is any income earned outside of the State from January 1st to December 31st, 2017.

Tax exempt incomes - artists, woodlands income, patents, rent-a-room relief or childcare services (Note: stallion stud fees and greyhound stud fees were tax exempt but became taxable from 1st of August 2008). If you have income from these activities you should include it in Question **F4** - Self-employment or farming.

Settlements, trusts, covenants and estates- In the case of covenants, you do not need to include income you, the applicant, received under a covenant from your parent(s) or legal guardian unless you are an independent student.

Fees, commissions or income of a similar nature, earned outside your main employment or self-employment. Benefits not included on your P60 or P21, for example, employer PRSA contributions and other taxable benefits. The gross value of amounts withdrawn from pension products, other than the tax-free lump sum.

Restrictive covenants. Payments received on commencement of employment. Sums you received after a business ceased trading, for example, debts which were considered uncollectible when the business ceased trading. Gains from prize bonds, lotteries, gambling or sweepstakes. Any other income or benefit not described in **Section F**.

F14. Did you make a legally enforceable maintenance payment in 2017 following a separation or divorce? ? * ? * ? *

Enter the total gross amount paid

F15. Did you make any pension contributions in 2017? (Do not include public sector pension related deduction or any pension deduction made at source. Applicable to pension contributions showing on P21 or Revenue's Indicative Calculation on which you based your self-assessment)

Enter the total Gross amount paid

F16. Did you have a permanent change in circumstances in relation to reckonable income since 2017? ? * ? * ? *

Please provide details of the permanent change in circumstances

F14. Did you make a legally enforceable maintenance payment in 2017 following a separation or divorce? -

If 'Yes', please enter the total gross amount paid. A deduction may be made for maintenance payments to a separated spouse provided there is a legal separation or divorce agreement in place. The amount deductible from reckonable income is the amount that appears on your **Revenue Self Assessment Statement or P21 PAYE Balancing Statement**.

F15. Did you make any pension contributions in 2017? (Do not include public sector pension related deduction or any pension deduction made at source.

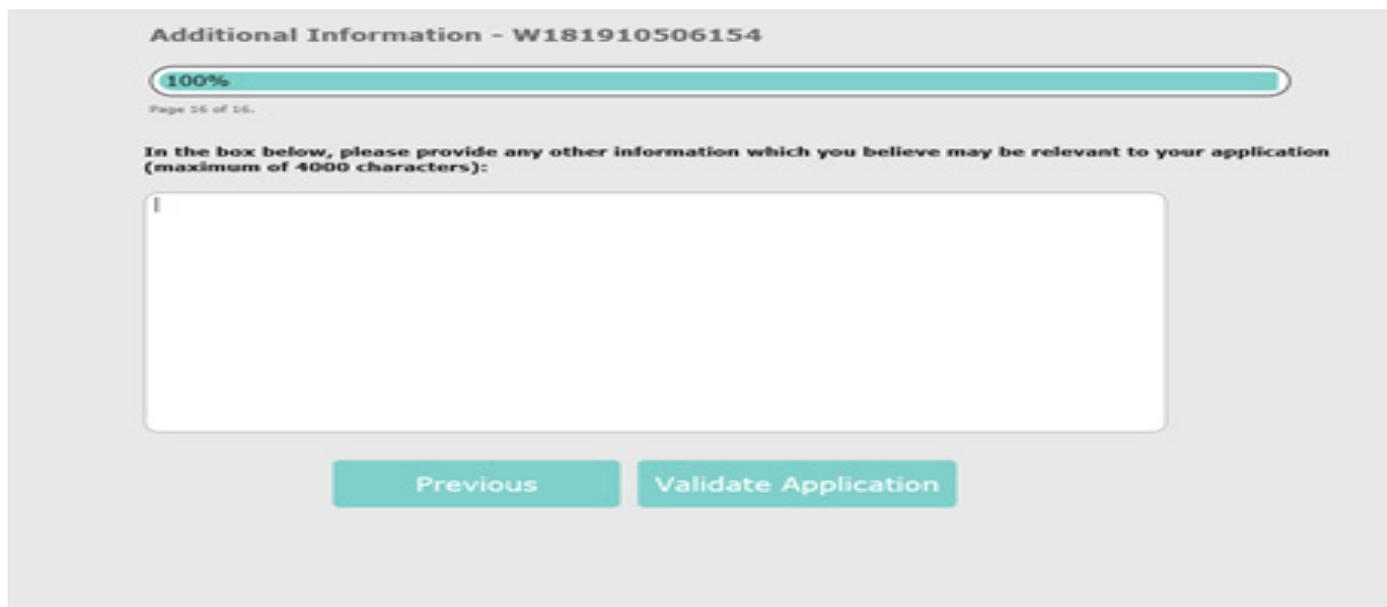
We allow a deduction for contributions to pension schemes and pension or retirement products, for example, Personal Retirement Savings Account (PRSA) or Retirement Annuity Contract (RAC), paid in the reference period only, within the limits allowed by the Revenue Commissioners, but we exclude any 'unrelieved' contributions carried forward from previous years. We also allow a deduction for the public service pension levy.

Please enter the pension or retirement contributions allowed for income tax purposes for 2017 as shown on your **Revenue Self Assessment Statement or P21 PAYE Balancing Statement**, after deducting any 'unrelieved' contributions from previous years.

F16. Did you have a permanent change in circumstances in relation to reckonable income since 2017. Please provide details of the permanent change in circumstances. -

If there is a fall in your income, or that of your parent(s), legal guardian, spouse, civil partner or cohabitant as applicable, between 1st January and the end of the 2018/19 academic year, and that fall in income is likely to continue for the duration of the approved course or the foreseeable future, you may apply for a review of your application where you were previously refused or awarded a part-grant. If you have not completed a student grant application form for the 2018/19 academic year and your income is now within the specified limits, you can make an application for a student grant under a **change in circumstances** which will be assessed based on your current income (2018) rather than income in the reference year (2017). However, we will re-assess your application for the 2019/20 academic year. This review will be based on your income in the reference period for the 2018/19 academic year.

The following page will appear for additional information to be submitted (if needed) in reference to Section D of the application form.



F16 Additional Information

Please provide any additional notes here that you feel may be of importance in relation to the assessing of your grant application. This free text section should be used to indicate any or all important information pertaining to your application that could not be captured in sections A to F that may be relevant.

For example, mother may be separated and living with her partner at the home address. Mum's partner may be the only financial support on which the household is dependent on either from employment or a Department of Social Protection payment which he is in receipt of. Please provide details in section F16.

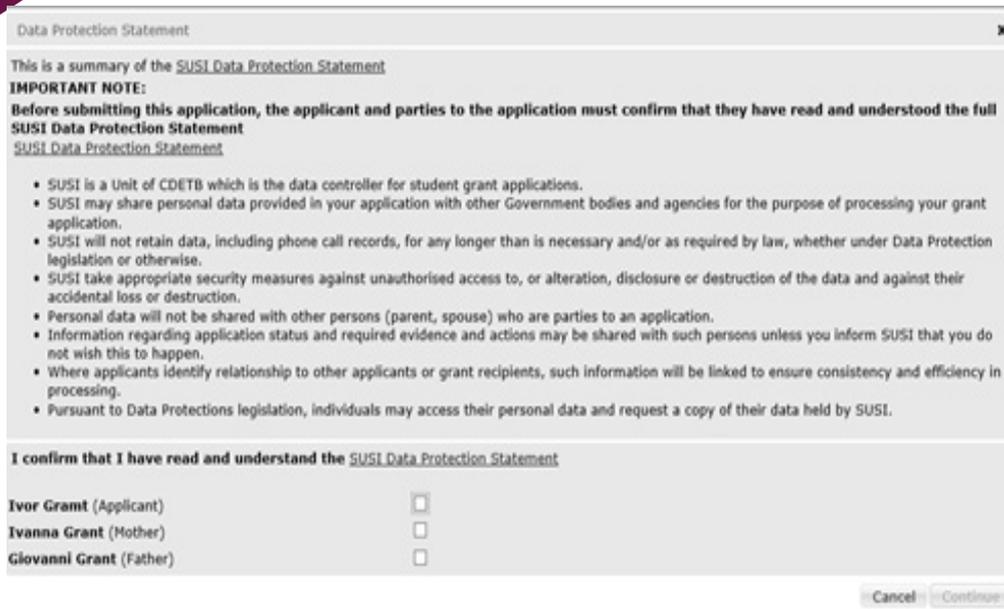
Another example would be to indicate a permanent Change in Circumstances that may warrant a view on current income as opposed to the income in the reference period of 2017. Perhaps someone in the household was working in 2017 and has since been made redundant in 2018. Please provide details in section F16.

Having completed all of Section F, you will be presented with a summary of the information you have provided, which you can amend if necessary. Having completed F16 you may validate the application.

Click on '**Validate Application**'. You will then receive a summary of the income you have inputted into Section F. If correct, you must agree to the following statement: "I/We agree this income information is correct as defined in section F of the application form."

If you wish to '**Amend**' your information you may do so here and then continue to "**Validate Application**" again. Click on Continue.

Before submitting your application you and all parties to the application must complete the declaration and confirm that you have read and understand the SUSI Data Protection statement and click '**Continue**'



Data Protection Statement

This is a summary of the [SUSI Data Protection Statement](#)

IMPORTANT NOTE:
Before submitting this application, the applicant and parties to the application must confirm that they have read and understood the full SUSI Data Protection Statement
[SUSI Data Protection Statement](#)

- SUSI is a Unit of CDETB which is the data controller for student grant applications.
- SUSI may share personal data provided in your application with other Government bodies and agencies for the purpose of processing your grant application.
- SUSI will not retain data, including phone call records, for any longer than is necessary and/or as required by law, whether under Data Protection legislation or otherwise.
- SUSI take appropriate security measures against unauthorised access to, or alteration, disclosure or destruction of the data and against their accidental loss or destruction.
- Personal data will not be shared with other persons (parent, spouse) who are parties to an application.
- Information regarding application status and required evidence and actions may be shared with such persons unless you inform SUSI that you do not wish this to happen.
- Where applicants identify relationship to other applicants or grant recipients, such information will be linked to ensure consistency and efficiency in processing.
- Pursuant to Data Protection legislation, individuals may access their personal data and request a copy of their data held by SUSI.

I confirm that I have read and understand the [SUSI Data Protection Statement](#)

Ivor Grant (Applicant)

Ivanna Grant (Mother)

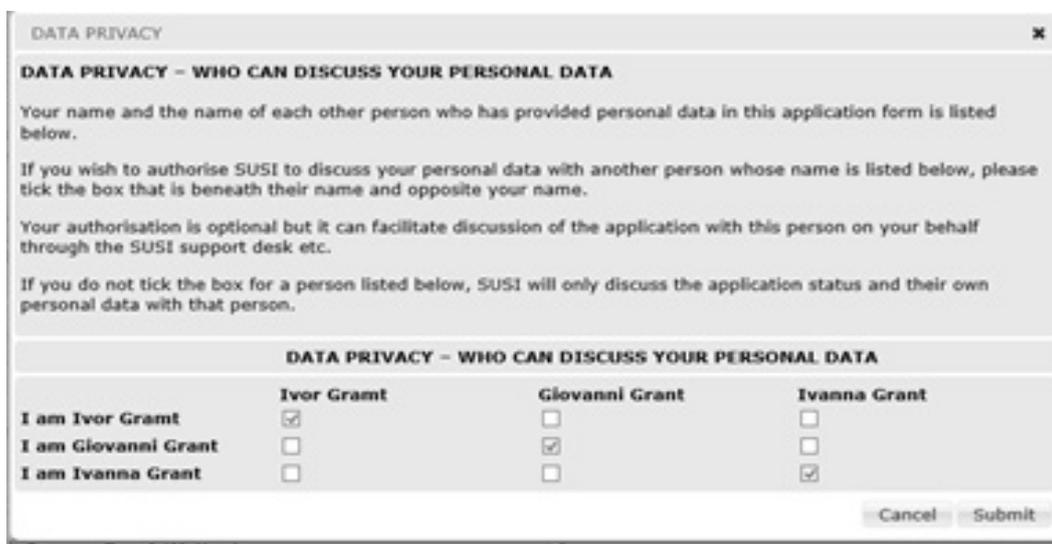
Giovanni Grant (Father)

Cancel Continue

You will then be presented with a summary of the **SUSI Data Protection Statement**. You must indicate you have read and agree to the full Data Protection Statement. Each person named on the application form must confirm that they have read and understand the statement.

CONSENT: WHO CAN DISCUSS YOUR PERSONAL DATA

You will be presented with the following “Data Privacy” consent box to allow you to indicate that you give consent for SUSI to discuss you Personal Data with the other parties to your application.



DATA PRIVACY

DATA PRIVACY – WHO CAN DISCUSS YOUR PERSONAL DATA

Your name and the name of each other person who has provided personal data in this application form is listed below.

If you wish to authorise SUSI to discuss your personal data with another person whose name is listed below, please tick the box that is beneath their name and opposite your name.

Your authorisation is optional but it can facilitate discussion of the application with this person on your behalf through the SUSI support desk etc.

If you do not tick the box for a person listed below, SUSI will only discuss the application status and their own personal data with that person.

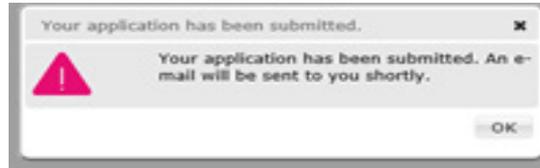
DATA PRIVACY – WHO CAN DISCUSS YOUR PERSONAL DATA			
	Ivor Grant	Giovanni Grant	Ivanna Grant
I am Ivor Grant	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I am Giovanni Grant	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
I am Ivanna Grant	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Cancel Submit

You will be contacted by SUSI through your postal address for the next stage of the application process.

You may now hit **'Submit'** button You will now be submitting your application online to SUSI. When you select **'Ok'** your application will be submitted for processing. When submitted you will be able to change your contact details by using the 'Your Personal Details' section on the main menu.

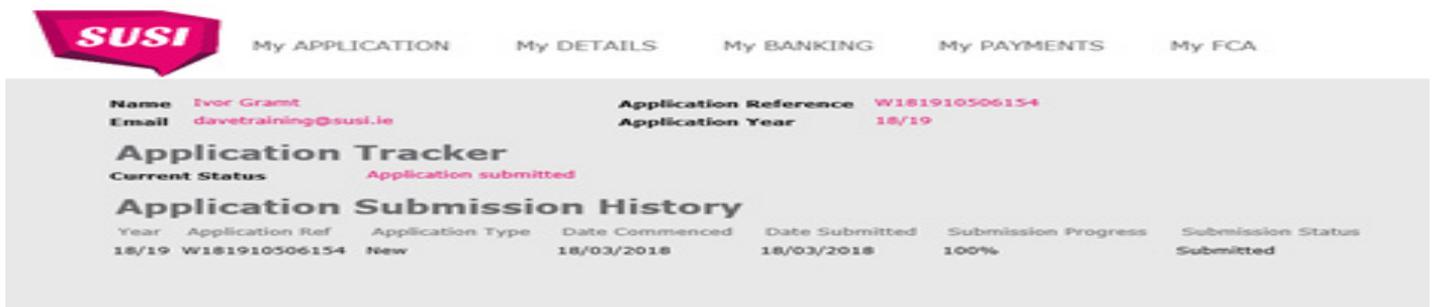
Your application is now submitted.



Please note: You will **not** be able to make changes to any sections (A to F) of the application. Your application will be assessed based on the information you have supplied once you click to submit. You will receive confirmation of submission by email to your registered email address.

If you have not received an email confirming your application is successfully submitted within 24 hours, you should contact the SUSI Support Desk.

When you log into your account you should see the following navigation screen which will list your application reference number, type, the date submitted, the submission progress and submission status. This screen is where you can see the progress of your application under **"Submission Status"**. You can also edit details, submit bank details and Final Course Acceptance form (if requested) and view details of your payments (if/when you are awarded).



Year	Application Ref	Application Type	Date Commenced	Date Submitted	Submission Progress	Submission Status
18/19	W181910506154	New	18/03/2018	18/03/2018	100%	Submitted

EXAMPLE TABLES

If you clicked 'Yes' to receiving income from **Disposal of Assets and Rights, Gifts and Inheritances or Woodlands** you will need to fill out the corresponding table in relation to this income.

Below are examples of these tables that need to be filled out at this stage of the application process.

Disposal of assets and rights table (Applicant Form)

88%

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To be completed in respect of the Applicant

Please provide details for the Disposal of an Asset or Right

Who disposed of the asset or right	<input type="text"/>
Description of the asset or right	<input type="text"/>
Date of disposal (A)	<input type="text"/>
Date of acquisition (B)	<input type="text"/>
Original cost (C)	<input type="text"/>
Enhancement expenditure (D)	<input type="text"/>
Total cost (E = C + D)	<input type="text"/>
Disposal price (F)	<input type="text"/>
Incidental costs of disposal (G)	<input type="text"/>
Net disposal price (H = F - G)	<input type="text"/>
Gain/(Loss) on disposal (I = H - E)	<input type="text"/>
Number of years held (J = A - B)	<input type="text"/>
Reckonable gain/(loss) (K = I / J)	<input type="text"/>

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Woodlands Table (Applicant Form)

94%

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To be completed in respect of the Applicant

Application Reference

Candidate Type Applicant

Who received income from Woodlands ?

Value of sales and other income from woodlands for a year ending between 1 January 2016 and 31 December 2016 (Inclusive of grant premiums, etc.) (A)

Value of standing trees at the beginning of the year (B)

Add total expenditure on woodlands in the year (C)

Less value of standing trees at the end of the year (D)

Cost of Sales E=(B + C - D)

Profit F=(A - E)

Previous Next

Gifts and Inheritance Table (Applicant Form) - [Redacted]

94%

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To be completed in respect of the Applicant
We need details of all gifts and inheritances even if you did not have to report them to the revenue for Capital Acquisitions Tax.

Use the grid below to complete a table for each gift and inheritance received in 2016

Click the button to edit details you have already added to the grid.
 Use the button to add to the grid. Use the button to remove entries from the grid.

Who received the gift	Disposer Name	Date of Gift / Inheritance	Action
Records 0 to 0 of 0			

Page 1 / 1

Gifts and Inheritance Table (Applicant Form) - [Redacted]

Gift and Inheritance

Application Reference: [Redacted]

Who received the gift or inheritance:

Disposer Name:

Relationship to Disposer:

Date of gift or inheritance:

C.A.T file number, if any:

Description of gift or inheritance:

Market value of gift or inheritance (A):

Liabilities and costs, if any (B):

Consideration, if any (C):

Value before C.A.T (D = A - B - C):

C.A.T paid, if any (E):

Net Value (F = D - E):