



Oifig na gCoimisinéirí Ioncaim
An Rannóg Ard-Rachmais agus
Seirbhísí Airgeadais
Teach an tSáirséalaigh
Sráid Phroinséis
Luimneach
V94 R972
Éire

Office of the Revenue Commissioners
High Wealth & Financial Services
Division
Sarsfield House
Francis Street
Limerick
V94 R972
Ireland

,
XXXXX,
XXXXX.

Date: XX Month 202x

Tax Reference: XXXXXXXX

Dear,

As you are aware your tax affairs are managed in the High Wealth and Financial Services Division and therefore your Irish tax position is closely reviewed. We have carried out a comprehensive appraisal of your tax affairs based on the information available to us and we have identified that we have insufficient information to give assurance that you are fully tax compliant. In order to understand your tax affairs better and get a more comprehensive picture of your net assets and liabilities we require you to complete a Statement of Affairs. We recently contacted your agent to provide advance notice of this request.

You are requested under Section 909 of the Taxes Consolidation Act 1997 to submit a Statement of Affairs (Form SA 1) to [Branch Manager/ Case Manager](#) at the above address for the year ended DD MM 202x within 30 days from the date of this letter. The Statement of Affairs Form is to be completed by XX DATE.

The Form SA 1 must include all assets owned in a legal, beneficial or nominee capacity and the type of ownership on the relevant date. Please provide supporting documentation as this will reduce our enquiries.

The Form SA 1 requires the date and the original cost of the assets. Please also include the current market value where possible. To make it easier to comply with this request pages 2 to 6 of the Form SA 1 can be completed either on the form itself, or in excel format. Our preference is to receive this information in excel format.

Assets for this purpose are set out in the notes on pages 6 and 7 and should include all virtual currencies and investments including Approved Retirement Funds (ARFs) held both in the state and worldwide.

The front page of the Form SA 1 must be signed in the appropriate sections.



The Form SA 1 can be delivered electronically through myenquiries or through Revenue's File Transfer Service (RFTS) for larger files, this must be accompanied by a signed (and if requested, sworn) front page of the SA 1. Alternatively, the Form SA 1 can be delivered via post or by hand to me.

Failure to return the Statement of Affairs or returning an incorrect Statement of Affairs may result in a civil penalty and/or summary prosecution, this is further explained on page 8 of the Form SA 1.

If it is not possible to complete the Form SA 1 in 30 days, please contact me within 14 days to agree an additional time period.

Yours sincerely,

[xxxxx](#) (Case Manager)
High Wealth Individuals Branch [x](#)