

# Section 7: Family Financial Circumstances

This question asks you to tell us who contributed to your family's income in 2023. Your family income may come from:

- Employment
- Social Welfare
- Pensions
- Rental Property
- Farming

## 7.1 Who contributed to your family's income in 2023?

**Fill in section 7 with your parent(s)/guardian(s). Entering inaccurate information in this section will affect the outcome of your HEAR Application.**

Tick who contributed financially to your family's income in 2023. If your parent(s)/guardian(s) are separated/divorced only fill in the income of the parent that you live with most of the time.

### Section 7. Family Financial Circumstances

Please note this section relates to the year 2023 only. [Click here for help.](#)

Warning: Complete Section 7 with your parents or guardians. Entering incorrect information or failure to answer all questions in this section will affect the assessment of your HEAR application.

Select who contributes to your family's income.

☒ Mother ☒ Father ☐ Guardian 1 ☐ Guardian 2

Enter your Mother's Full Name:

Enter your Father's Full Name:

(click to save your details and continue on to complete the form)

## 7.2 Family financial circumstances

Please list all sources of income your parent(s)/guardian(s) received in 2023 excluding child benefit. You must tick yes or no to all types of income.

Type of Income	Mother/ Guardian 1	Father/ Guardian 2	Document Required
Was your parent/guardian in paid employment in 2023 on a full, part time or temporary basis?	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	<b>Statement of Liability for 2023</b> from Revenue Commissioners. <b>See Page 19</b>
Was your parent/guardian self-employed, engaged in farming, or receiving rent from rental properties in 2023?	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	<b>Self-Assessment – Chapter 4 for 2023</b> from Revenue Commissioners or Tax Exemption Letter. <b>See Page 19</b>
Did your parent/guardian receive any social welfare payments in 2023 other than child benefit?	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	<b>Department of Social Protection (DSP) Form or DSP Statement for 2023.</b> <b>See Page 23</b>
Did your parent/guardian receive any lump sum payments in 2023 from his/her former employer as a result of being made redundant?	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	Form <b>RP50</b> Notification of Redundancy OR Letter from Employer <b>See Page 24</b>
Was your parent/guardian retired in 2023?	Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>	<ul style="list-style-type: none"> <li>• <b>Retirement Lump Sum Letter</b> from Employer (Page 24) and/or</li> <li>• <b>Statement of Liability for 2023/ Self-Assessment – Chapter 4 for 2023</b> and/or</li> <li>• <b>Department of Social Protection (DSP) Form or DSP Statement for 2023.</b> (Page 23)</li> </ul>

# Supporting Document Section

## Supporting Document Checklist

You can use the table on page 17 to work out what types of documents you need to supply.

Review each question and answer Yes/No to each. Where you answer Yes, check the “Document Required” column. This tells you what documents you must send to the CAO by 15 March 2025.

If you have indicated income from both parents you must submit documents detailing both their incomes. HEAR requires evidence of a full year’s income for 2023 (i.e. 52 weeks).

### How to request supporting documents from the Revenue Commissioners.

If your parent(s)/guardian(s) received income from employment, self-employment, land, farming or rent from rental properties:

- You must submit your parent(s)/guardian(s) Statement of Liability or a Self-Assessment – Chapter 4 for 2023.
- If they are exempt from paying tax provide a tax exemption letter from Revenue.
- Supply documents for both parent(s)/guardian(s). If they are jointly assessed one document is sufficient.
- Submit both pages of a Statement of Liability including front and back. If only one page is submitted, it cannot be assessed.
- In all cases where you are submitting a Self-Assessment – Chapter 4 or Notice of Assessment all pages are required.

### What is a Statement of Liability?

A Statement of Liability is the new name for the Revenue statement that was previously called a P21. A Statement of Liability is a statement of total income, tax credit and tax paid for a particular tax year for people in paid employment who pay all of their income tax under PAYE (Pay As You Earn). You do not automatically receive a Statement of Liability from Revenue; you must request this document.

**Your Employment Detail Summary will not be accepted.**

**Request your Statement of Liability online at [www.revenue.ie](http://www.revenue.ie).**

## **How do I request a Statement of Liability for 2023?**

The quickest and easiest way for your parent(s)/guardian(s) to get their Statement of Liability is by clicking on the myAccount link on the Revenue website at [www.revenue.ie](http://www.revenue.ie). There is a simple registration process and a PIN will be issued by post in 5-8 working days. Your parent/guardian should log in using this PIN and request the Statement of Liability. If your parent(s)/guardian(s) have chosen to receive correspondence electronically, the Statement of Liability will be available by clicking on the My Documents tab, otherwise the Statement of Liability will be posted to them.

Your parent(s)/guardian(s) may also request a Statement of Liability by submitting a paper Income Tax Return.

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## **What is a Self-Assessment – Chapter 4?**

A Self-Assessment – Chapter 4 is a statement of total income or profits, tax chargeable and tax paid for a particular tax year for people who are: self-employed, directors, and/or receiving income of any kind where some or all of the tax cannot be collected under the PAYE system. Do not submit Form 11 as this is not a required document and will not be accepted.

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## **How do I request a Self-Assessment – Chapter 4 for 2023?**

A Self-Assessment – Chapter 4 will be in your parent(s)/guardian(s) Revenue On-Line Service (ROS) inbox after they have completed their return and self-assessment for 2023.

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## **What if parent(s)/guardian(s) cannot get a Self-Assessment – Chapter 4 document?**

A Notice of Assessment – Chapter 4 will be issued by Revenue to parent(s)/guardian(s) who file a paper tax return to Revenue and who do not complete a self-assessment on that return. The majority of self-employed Revenue customers receive a Self-Assessment – Chapter 4.

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## **What if my parent(s)/guardian(s) have a ‘Notice of Amended Assessment (Chapter 4)’ or ‘Notice of Amended Assessment (Chapter 5) for 2023’?**

If your parent(s)/guardian(s) have a ‘Notice of Amended Assessment - Chapter 4’ or ‘Notice of Amended Assessment – Chapter 5 for 2023’ from Revenue you should send this document to the CAO. Where a Notice of Amended Assessment – Chapter 4 or Notice of Amended Assessment – Chapter 5 for 2023 is received, HEAR will not require a Self-Assessment - Chapter 4 or Notice of Assessment – Chapter 4.

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## **How long will it take for Revenue to issue a Statement of Liability or Self-Assessment– Chapter 4?**

It is essential that you apply for a Statement of Liability early. Statement of Liabilities can take several weeks to issue. If your parent(s)/guardian(s) do not have a Self-Assessment – Chapter 4 (or a Notice of Assessment) for 2023 they need to complete their Tax Return and Self-Assessment for 2023 on ROS as soon as possible.

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## **If one parent/guardian was PAYE and one parent/guardian was self-employed what document do I submit?**

- A Self-Assessment – Chapter 4 for 2023 if parent(s)/guardian(s) are jointly assessed by Revenue.

OR

- A Statement of Liability for 2023 and a Self-Assessment – Chapter 4 for 2023 is required if parent(s)/guardian(s) are separately assessed by Revenue.
- 

## **What if my parent(s)/guardian(s) earned income from outside the Republic of Ireland in 2023?**

HEAR requests that you provide the Revenue equivalent of supporting documents for the tax year 1 January 2023 to 31 December 2023. See [accesscollege.ie](https://www.accesscollege.ie) for details.

A certified English translation by a professional translation service is required in the case of documents not issued originally in English or Irish, in addition to the certified A4 photocopies of the documents themselves.

You can also contact a member of the HEAR team for further information. Contact details are listed on page ii.

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## **What if my parent/guardian is self-employed and is also in receipt of a Social Welfare payment?**

Submit a copy of a Self-Assessment – Chapter 4 for 2023, plus a Department of Social Protection form or statement for 2023 as outlined on page 23.

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**Please do not submit original documents. Documents will not be returned by CAO. Send good quality photocopies including front and back of all pages.**

In all correspondence please quote:  
**RRS No:**  
**Notice No:**

Enquiries:  
0145 444 8000

**RETURN STATEMENT OF LIABILITY FOR THE TAX YEAR 2023**

**STATE Consolidation**

Income	(See Panel 1 overleaf for a breakdown)	10,000.00
Less: Deductions	(See Panel 2 overleaf for a breakdown)	0.00
<b>Taxable Income</b>		<b>10,000.00</b>

Charged as follows	€ 10,000.00 @ 10%	=	1,000.00
<b>Tax Due</b>			<b>1,000.00</b>
Plus: Tax Relieved by you (See Panel 3 overleaf for a breakdown)		0.00	
Adjustments	(See Panel 3B overleaf for a breakdown)	0.00	
<b>Gross Tax Payable</b>			<b>1,000.00</b>
Less: Tax Credits (See Panel 4 overleaf for a breakdown)		0.00	
Taxes Deducted (See Panel 5 overleaf for a breakdown)		0.00	
Adjustments	(See Panel 5A overleaf for a breakdown)	0.00	
<b>STATE Result</b>			<b>0.00</b>

**Income Chargeable to USC (See panels 6 and 7 overleaf for a breakdown)**

USC	10,000.00 @ 0.5%	=	50.00
USC	1,000.00 @ 0.5%	=	50.00
USC	10,000.00 @ 0.5%	=	50.00
<b>USC Result</b>			<b>150.00</b>
Final Result - Underpayment			<b>150.00</b>

**Treatment of Result**

This underpayment will not be collected at this time.

**Notice**

I, the above named taxpayer, give notice that I have directed that this statement shall be treated in all respects as if it were an assessment to be raised on me.

**What if you do not agree with the result on this PAYE/USC Statement of Liability?**

If you do not agree that the result reflects your income or your claims for tax credits, allowances or reliefs for the tax year, you may contact us through our customer care helpline or write to us at the address below. We will review the result and, if appropriate, make any necessary change.

**Appeal this Statement to the Tax Appeals Commission (an independent statutory body)**

If you wish to appeal against this Statement, you must do so within the period of 30 days after the date of this Statement by completing and submitting a Notice of Appeal form to the Tax Appeals Commission (TAC). The Notice of Appeal form, which is available on the TAC's website, also incorporates a template for the address to which an appeal is to be sent. You will be required to submit a copy of this Statement with your Notice of Appeal.

Sample Statement of Liability 2023

In all correspondence please quote:  
**RRS No:**  
**Notice No:**

Enquiries:  
0145 444 8000

**Self Assessment - Chapter 4 of Part 41A TCA 1997**  
**Income Tax for the year ending 31/12/2023**

Dear Sir/Madam,

I acknowledge receipt of your income tax return and self assessment for the year ending 31/12/2023. Details of your Self Assessment are set out as follows:

Amount of income or profits arising for this period	10.00
Amount of income tax chargeable for this period	10.00
Amount of USC chargeable for this period for self	10.00
Amount of USC chargeable for this period for spouse	10.00
Amount of PRSI chargeable for this period for self	10.00
Amount of PRSI chargeable for this period for spouse	10.00
Amount of tax payable for this period	10.00
Amount of surcharge due under S. 108A Income Act	10.00
• late filing of this return or	10.00
• of non-compliance with LPT requirements	10.00
Amount of tax paid directly to the Collector General for this period	10.00
Balance of Tax Payable for this period	10.00

This balance of tax should be paid on or before 31 Dec 2023.

Payments made to Revenue that have not yet been debited from your bank account are not reflected in the Balance above.

Yours faithfully,  
 District Manager

**€ Payslip IT ACK**

The amount entered below is to be credited to the tax year indicated.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Name: MR TEST CASE TESTING 1  
 RRS No: 1234567890123456  
 Year: 2023/2024 to 31/12/2023

Whole Euro only - DO NOT ENTER CENT

AR01/ 5

Sample Self-Assessment Letter  
Chapter 4 for 2023

In all correspondence please quote:  
**RRS No:**  
**Notice No:**

Enquiries: 01 445 4444  
02 December 2023  
Page 1 of 4

**NOTICE OF ASSESSMENT**  
**Chapter 4 of Part 41A Taxes Consolidation Act 1997**  
**Income Tax for the year ending 31 December 2023**

Dear Sir/Madam,

I hereby give notice that:

- in accordance with section 99(1) of the Taxes Consolidation Act 1997, a self-assessment to income tax has been made in relation to you for the year ending 31 December 2023;
- the amounts included in the self-assessment are based on statements and particulars specified in your tax return for the year ending 31 December 2023, and are set out on the following pages of this notice.

Section 99(2) and Chapter 4 of Part 41A of the Taxes Consolidation Act 1997 contain details of your statutory rights and obligations in relation to the making of an appeal. In particular, section 99(3) provides that no appeal may be made against a self-assessment made under section 99(1). Also, section 99(4) provides that no appeal may be made against amounts in an assessment that are based on statements or particulars specified in your tax return.

The balance payable is as follows:

Year of Assessment	2023
Total	100.00
Rounded Total €	100.00

Payments made to Revenue that have not yet been debited from your bank account are not reflected in the Balance above.

Yours faithfully,  
 District Manager

**€ Payslip NoA C**

The amount entered below is to be credited to the tax year indicated.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Name: MR TEST CASE TESTING 1  
 RRS No: 1234567890123456  
 Year: 2023/2024 to 31/12/2023

Whole Euro only - DO NOT ENTER CENT

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Sample Notice of Assessment  
(Chapter 4) for 2023

In all correspondence please quote:  
**RRS No:**  
**Notice No:**

Enquiries: 01 445 4444  
02 December 2023  
Page 1 of 4

**NOTICE OF AMENDED ASSESSMENT**  
**Chapter 5 of Part 41A Taxes Consolidation Act 1997**  
**Income Tax for the year ending 31 December 2023**

Dear Sir/Madam,

I hereby give notice that:

- in accordance with Chapter 5 of Part 41A of the Taxes Consolidation Act 1997, your assessment to income tax for the year ending 31 December 2023 has been amended;
- the amounts included in the amended assessment are set out on the following pages of this notice.

If you wish to appeal the assessment to which this notice refers, you must give notice of appeal in writing to the [AR01/ 5](#) after the date of this notice.

Before giving notice of appeal, a chargeable person must, within the time for bringing the appeal, have made a return for the chargeable period in question and have paid the tax and any interest due on the basis of that return. The notice of appeal must specify each amount or matter with which an appeal is agreed together with the grounds, in detail, of the appeal on respect of each such amount or matter.

Section 99(2) and Chapter 4 of Part 41A of the Taxes Consolidation Act 1997 contain details of your statutory rights and obligations in relation to the making of an appeal.

The balance payable is as follows:

Year of Assessment	2023
Total	100.00
Rounded Total €	100.00

Payments made to Revenue that have not yet been debited from your bank account are not reflected in the Balance above.

Yours faithfully,  
 District Manager

**€ Payslip NoA C**

The amount entered below is to be credited to the tax year indicated.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Name: MR TEST CASE TESTING 1  
 RRS No: 1234567890123456  
 Year: 2023/2024 to 31/12/2023

Whole Euro only - DO NOT ENTER CENT

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Sample Notice of Amended  
Assessment (Chapter 5) for 2023

## How do I complete the Department of Social Protection (DSP) form or statement?

If your parent(s)/guardian(s) received income from the DSP in the year ending 31 December 2023, you must provide the following four pieces of information from the DSP:

- The total amount of social welfare income received in 2023.
- The name of the person(s) receiving the payment.
- The name of the payment(s) received.
- The date the payment started and the date the payment stopped (if applicable). The DSP form is included at the back of this handbook or you can download it from your online HEAR Application.

Ask your parent(s)/guardian(s) to have the local DSP Office Complete, Sign and Stamp your DSP Form. Alternatively your parent(s)/guardian(s) can request a copy of their DSP payment statement online at [www.welfare.ie](http://www.welfare.ie).

You can submit the DSP form or a statement from DSP. Remember HEAR requires evidence of a full year's income for 2023 (i.e. 52 weeks). Some applicants, depending on their parent(s)/guardian(s)' circumstances in 2023, may need to submit Revenue documents and/or evidence of other income as well as evidence of DSP income.

**HEAR**  
HIGHER  
EDUCATION  
ACCESS  
ROUTE

Request for Information  
from the Department of  
Social Protection

CAO Office Use Only

Your parent(s)/guardian(s) must complete Part 2 and submit this form at their local DSP Intro Centre. Keep a photocopy and proof of postage. Submit all documents to CAO by 15 March 2025. It is the responsibility of every applicant to ensure both pages of this form are filled in correctly.

**Part 1: To be completed by HEAR Applicant**

HEAR Applicant's Name:

Address:

CAO Number:

Date of Birth:

PPS Number:

**Part 2: To be completed by applicant's Parent(s)/Guardian(s)**

I authorise the release of information outlined below for the purposes of assessing a HEAR application.

Parent 1/Guardian 1 Signature:

Parent 2/Guardian 2 Signature:

PPS Number (Parent 1/Guardian 1):

PPS Number (Parent 2/Guardian 2):

**Part 3: To be completed by DSP Official**

Parent 1/Guardian 1 Name:

Please do not alter the year for which information is required on this form.

Total Social Welfare Income on all social welfare schemes\* previously paid to this PPS number in the year 2023?

In receipt of means-tested social assistance payment(s) for at least 26 weeks or 6 months in the year 2023? ☐ YES ☐ NO

Name of Payment(s):

Payment 1:

Payment 2:

\* Excluding Child Benefit and certain supplements paid under the Supplementary Welfare Allowance schemes.  
This is page 1 of a 2 page form. Page 2 must be completed, signed and stamped.

1/2

### Important Instructions

- You can find your local Social Welfare Office at [www.welfare.ie](http://www.welfare.ie).
- If you misplace your form you can download it again from your online HEAR application or find it at [www.accesscollege.ie](http://www.accesscollege.ie). It is your responsibility to make sure all forms have been signed, stamped and completed with the correct information by the Department of Social Protection.

## Lump Sum Redundancy/Retirement Payments

If your parent(s)/guardian(s) received any lump sum payments in 2023 from his/her former employer as a result of being made redundant or retiring from employment, you must submit:

- All pages of Form RP50 Notification of Redundancy

**OR**

- A letter from your parent(s)/guardian(s)' last employer or body administering pension showing:
  - Date employment ceased.
  - Gross amount of lump sum received in the year ending 31 December 2023.
  - Number of years in that employment.
  - Gross annual pension.

Online application for  
Redundancy Payment under the  
Redundancy Payment Acts 1967 to 2012

For Office use only

Part 1, 3, 4, 5 and 6 must be completed for all applications.  
Part 2 must be completed if company is in liquidation, receivership or examinership.

Session Timer: 50:27

**Part 1**

**Employer's details**

1. Employer's PAYE No.: [Grid]

2. Employer's registered name: [Grid]

3. Trading name: (if different from above) [Grid]

4. Correspondence address: [Grid]

Country: [Please Select...]

Country: [Grid]

5. Business sector: [Please Select...]

6. Reason for redundancy: [Please Select...]

7. Please state what you are claiming for (Insert an 'X')

☐ **Employer Redundancy claim** (Claim by employee for redundancy in respect of statutory redundancy payment or employee dismissed for reason of redundancy. Refer to claims when Unemployment End Date is before 1/1/2018)

or

☐ **Employee Lump Sum claim** (Claim by employee who has not received their full statutory redundancy payment from their employer)

Sample Form RP50

**Lump Sum on Retirement**

To be completed by HEAR Applicant

RE: [Name] HEAR Applicant CAO [CAO] PPS Number [PPS Number]

To be completed by Employer or Body Administering Pension

[Name] (NAME) ceased employment with this company on [dd/mm/yyyy].

**Lump Sum Payment:**

The above received €[Amount] as a lump sum on retirement in the year ending 31 December 2023.

**Number of Years in Employment**

The above worked for [Number of Years] (NUMBER OF YEARS) in our employment.

**Gross Annual Pension**

The total gross annual pension for above is €[Amount].

Signature of Employer/Body Administering Pension: \_\_\_\_\_ Date: \_\_\_\_\_

**Company Stamp**

Sample Retirement Lump Sum Letter