

APPLICATION FORM 2003 – 2004

It is the responsibility of the applicant to ensure that all the required documentation is submitted.

**HIGHER
EDUCATION
GRANTS SCHEME
2003**

**VOCATIONAL EDUCATION
COMMITTEES' SCHOLARSHIP
SCHEME
2003**

**THIRD LEVEL
MAINTENANCE GRANTS
SCHEME FOR TRAINEES
2003**

**MAINTENANCE GRANTS
SCHEME FOR STUDENTS
ATTENDING POST-LEAVING
CERTIFICATE COURSES
2003**

Male Female

CANDIDATE'S NAME:

ADDRESS:

TELEPHONE NO.

CLOSING DATE:

Which of the following courses do you wish to pursue? (Tick one box only)

- National Certificate/Diploma
 Degree
 Post Graduate
 Post Leaving Certificate

FOR OFFICIAL
USE:

RECKONABLE
INCOME:

*€ _____

PERSONAL INFORMATION

Category of Candidate (Tick one box only)

Candidate other than a mature student

Mature candidate dependent on parents

Independent mature candidate

Are you: Married Single Cohabiting Separated Divorced Widowed

Parents address from 1st October 2002

Candidate's date of birth (please attach original birth certificate)

	/		/	
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Year of Leaving Cert (if applicable)

	/	
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Candidate's address from 1st October 2002

CAO/CAS/U.C.A.S. No.

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Candidate's PPS No.

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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Tax District:

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Occupation of Candidate:

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Nationality of Candidate

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Personal Details of ...

Father / Guardian

Mother / Guardian

Candidate's Spouse*

(if applicable)

Are your parents: Married Single Cohabiting Separated Divorced Widowed

Name in Full:

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Address:

Telephone No:

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PPS No.

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Tax District:

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Occupation:

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*Spouse means each person of a married couple who are living together or a man and woman who are not married to each other but are cohabiting as husband and wife

Details of Dependent Children

Please give details of children (including foster children) under the age of sixteen years on 1 October 2002, or over sixteen years attending a full-time course of studies at an educational institution or medically certified as permanently unfit for work

Surname	First Name	Date of Birth	School/College Attended

Details of any of the above children who will be attending full time third level education, PLC course, Student Nurse, Garda Training, CERT & Teagasc Course or full time course of further education in Northern Ireland, for 2003/2004 academic year. Documentary evidence is required in respect of each child attending one of the courses listed.

Surname	First Name	Name of College	Course & Year	Awarding Grant Auth.

PREVIOUS PLC/3RD LEVEL COURSES

Are you currently attending a PLC/3rd Level Course? Yes No

Do you hold an F.E.T.A.C. (N.C.V.A.) or equivalent qualification ? (e.g. PLC Course) Yes No

Do you hold an Undergraduate qualification ? (e.g. National Cert., Diploma or Degree) Yes No

Do you hold a Postgraduate qualification ? Yes No

Are you in receipt of a Postgraduate Research Grant for the 2003/04 academic year? Yes No

(if yes please state amount) €

Candidates who previously attended or are currently attending full-time 3rd level / PLC courses must supply the following information in respect of each year of each course

	ACADEMIC YEAR			
	19	20	20	20
Name of Course:				
Year of Course:				
Name of College:				
Grant/Scholarship:				
Result:				
Qualification:				

INCOME FROM EMPLOYMENT

e.g PAYE (Irish & Foreign)

	Father's/Guardian's	Mother's/Guardian's	Candidate's	Candidate's Spouse*
Gross Income For the year ended 31 December 2002 (the tax year 2002)				(*If applicable)
(a) Name of Employer	(a)	(a)	(a)	(a)
Gross Income	€	€	€	€
(b) Name of Employer	(b)	(b)	(b)	(b)
Gross Income	€	€	€	€
(c) Name of Employer	(c)	(c)	(c)	(c)
Gross Income	€	€	€	€
Total Gross Income (including Benefit-in-Kind) (as per P60s/P45s and P21 - i.e. PAYE Balancing Statement)	€	€	€	€
(e) Less Superannuation Contributions* (not deducted by employer)	€	€	€	€
(f) Total for Reckonable Income Purposes*	€	€	€	€
	(f = (a+b+c)-e)			

**The pay figure on the P60/P45 is already net of superannuation deductions processed through the employer's payroll. The amounts to be entered here are additional payments, made directly by the employer.
Please note that a P. 60 (from employer) and a P.21 - i.e. PAYE Balancing Statement (from Tax Office) for the year ended 31 December, 2002 (the tax year 2002) must be submitted. Expenses directly related to employment as per P21 should be deducted from gross pay. If employment is terminated during the period 1 January 2002 to 31 December 2002 (tax year 2002), a P.45 (from previous employer) must be submitted. The foreign equivalent of a P21 is also acceptable.*

DETAILS OF DIRECTORSHIPS HELD

	Father/Guardian	Mother/Guardian	Candidate	Candidate's Spouse (if applicable)
State Company Name(s) and Percentage Shareholding				

Please include any income from Directorships in Section 1 above.

IF NOT IN FULL-TIME EDUCATION IN THE PREVIOUS ACADEMIC YEAR PLEASE INDICATE WHETHER YOU WERE :

Long -Term unemployed (more than 12 months) Short-Term unemployed (less than 12 months)
 Employed (prior to commencing course) other

Section 2

INCOME FROM SOCIAL WELFARE

Amount Received
in the year ended 31
December 2002 (the tax
year 2002)

**Father's/Guardian's
Income from Social
Welfare**

Type of Payment <small>e.g. Unemployment Benefit/ Social Welfare Pension etc</small>	Amount Received Weekly	Amount Received in the year ended 31 December 2002 (the tax year 2002)
(a)	€	€
(b)	€	€

Does the Payment include*:-

(c) a Q.A.A. Yes No

(d) a C.D.A Yes No

If Yes, for how many children?

**Mother's/Guardian's
Income from Social
Welfare**

(a)	€	€
(b)	€	€

Does the Payment include*:-

(c) a Q.A.A. Yes No

(d) a C.D.A Yes No

If Yes, for how many children?

**Candidate's
Income from Social
Welfare**

(a)	€	€
(b)	€	€

Does the Payment include*:-

(c) a Q.A.A. Yes No

(d) a C.D.A Yes No

If Yes, for how many children?

**Income from Social
Welfare for
Candidate's Spouse**

(a)	€	€
(b)	€	€

(If applicable)

Does the Payment include*:-

(c) a Q.A.A. Yes No

(d) a C.D.A Yes No

If Yes, for how many children?

CDA=Child Dependent Allowance QAA= Qualified Adult Allowance

It will be necessary to submit a statement from the Department of Social and Family Affairs and if applicable, the relevant health board or their foreign equivalents showing the total amount(s) received in the year ended 31 December 2002 (the tax year 2002). This statement should include the date payment commenced and the date payment ceased, if applicable.

* The Department of Social and Family Affairs statement should indicate whether a Q.A.A. is payable and, if so, the amount. The statement should also indicate, if applicable, the number of C.D.A.s paid and the rate of allowance.

INCOME FROM PENSIONS (excluding Social Welfare)

Gross Amount in
the year ended 31
December 2002 (the tax
year 2002)

Description of Source of Income

Father's/Guardian's Income from Pensions	(a)	€
	(b)	€
Mother's/Guardian's Income from Pensions	(a)	€
	(b)	€
Candidate's Income from Pensions	(a)	€
	(b)	€
Income from Pensions for Candidate's Spouse	(a)	€
	(b)	€

(*if applicable)

Please note that a P.60 (from employer) and a P.21 - i.e. PAYE Balancing Statement (from Tax Office) received in the year ended 31 December 2002 (the tax year 2002) must be submitted.

If retirement took place during the year ended 31 December 2002 (the tax year 2002), it will be necessary to complete the following:

Name of Person who Retired:

Date of Retirement:

Gross Amount of Lump Sum: € ÷ Number of Years of Service:

= Reckonable Portion of Lump Sum for full year €

The following documents must be submitted -

A letter from employer and/or body administering pension showing:

- Date employment ceased
- Number of years in that employment
- Gross amount of Lump Sum if received within the year ended 31 December 2002 (the tax year 2002).
- Gross Annual Pension

INCOME FROM SELF EMPLOYMENT, INCLUDING FARMING

	Father/Guardian	Mother/Guardian	Candidate	Candidate's Spouse <small>(if applicable)</small>
Description of Trade or Business	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Address at which Business is carried on	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>
Accounts cover the period from	to	to	to	to
If exempt from filing Tax Returns please tick	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Profit (Loss) adjusted for Income Tax purposes	(a) € <input style="width: 100%;" type="text"/>	€ <input style="width: 100%;" type="text"/>	€ <input style="width: 100%;" type="text"/>	€ <input style="width: 100%;" type="text"/>
Add Interest on Capital Expenditure (Complete Schedule A, Page 5 of notes)	(b) € <input style="width: 100%;" type="text"/>	€ <input style="width: 100%;" type="text"/>	€ <input style="width: 100%;" type="text"/>	€ <input style="width: 100%;" type="text"/>
Remuneration Adjustment (Complete Schedule B, Page 5 of notes)	(c) € <input style="width: 100%;" type="text"/>	€ <input style="width: 100%;" type="text"/>	€ <input style="width: 100%;" type="text"/>	€ <input style="width: 100%;" type="text"/>
Finance Lease Payments	(d) € <input style="width: 100%;" type="text"/>	€ <input style="width: 100%;" type="text"/>	€ <input style="width: 100%;" type="text"/>	€ <input style="width: 100%;" type="text"/>
Less Retirement Annuity Contributions	(e) € <input style="width: 100%;" type="text"/>	€ <input style="width: 100%;" type="text"/>	€ <input style="width: 100%;" type="text"/>	€ <input style="width: 100%;" type="text"/>
Total Income from Self Employment	(f) € <input style="width: 100%;" type="text"/>	€ <input style="width: 100%;" type="text"/>	€ <input style="width: 100%;" type="text"/>	€ <input style="width: 100%;" type="text"/>
	(f = (a+b+c+d)-e)			

If insufficient space, use page 12 at back of form.

The following documents must be submitted -

ACCOUNTS

Final accounts for each business for a year ending between 1 January 2002 and 31 December 2002.

TAX ASSESSMENTS

Original Notice of Assessment for 2001 and 2002 (if available).

or

If exempt from filing a Return of Income for the year ended 31 December 2002 (the tax year 2002), it will be necessary to submit a current letter from the Revenue Commissioners confirming same.

ADJUSTED PROFIT COMPUTATION

for the tax year 2002.

RENT AND OTHER INCOME FROM LAND AND PROPERTY

In case of rental or other income from Irish and/or Foreign Property/Land, Insert the following information:

	Father/Guardian	Mother/Guardian	Candidate	Candidate's Spouse <small>(if applicable)</small>
Address of Property/Land:	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>
Description <small>(eg. House, Land, Acreage, etc.)</small>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>
Profit (Loss) adjusted for Income Tax purposes for the year ended 31 December 2002 (the tax year 2002)	(a) € <input style="width: 80%; height: 20px;" type="text"/>	€ <input style="width: 80%; height: 20px;" type="text"/>	€ <input style="width: 80%; height: 20px;" type="text"/>	€ <input style="width: 80%; height: 20px;" type="text"/>
Add Interest on Capital Expenditure <small>(Complete Schedule A, Page 5 of notes)</small>	(b) € <input style="width: 80%; height: 20px;" type="text"/>	€ <input style="width: 80%; height: 20px;" type="text"/>	€ <input style="width: 80%; height: 20px;" type="text"/>	€ <input style="width: 80%; height: 20px;" type="text"/>
Remuneration Adjustment <small>(Complete Schedule B, Page 5 of notes)</small>	(c) € <input style="width: 80%; height: 20px;" type="text"/>	€ <input style="width: 80%; height: 20px;" type="text"/>	€ <input style="width: 80%; height: 20px;" type="text"/>	€ <input style="width: 80%; height: 20px;" type="text"/>
Finance Lease Payments	(d) € <input style="width: 80%; height: 20px;" type="text"/>	€ <input style="width: 80%; height: 20px;" type="text"/>	€ <input style="width: 80%; height: 20px;" type="text"/>	€ <input style="width: 80%; height: 20px;" type="text"/>
Section 23/ Section 27 Relief	(e) € <input style="width: 80%; height: 20px;" type="text"/>	€ <input style="width: 80%; height: 20px;" type="text"/>	€ <input style="width: 80%; height: 20px;" type="text"/>	€ <input style="width: 80%; height: 20px;" type="text"/>
Less Retirement Annuity Contributions	(f) € <input style="width: 80%; height: 20px;" type="text"/>	€ <input style="width: 80%; height: 20px;" type="text"/>	€ <input style="width: 80%; height: 20px;" type="text"/>	€ <input style="width: 80%; height: 20px;" type="text"/>
Total Income from Land and Property	(g) € <input style="width: 80%; height: 20px;" type="text"/>	€ <input style="width: 80%; height: 20px;" type="text"/>	€ <input style="width: 80%; height: 20px;" type="text"/>	€ <input style="width: 80%; height: 20px;" type="text"/>

(g = (a+b+c+d+e)-f)

If insufficient space, use page 12 at back of form.

The following documents must be submitted -

ACCOUNTS

Final accounts for the year ended 31 December 2002 (the tax year 2002).

TAX ASSESSMENTS

Original Notice of Assessment for 2001 and 2002. (if available)

or

If exempt from filing a Return of Income for the year ended 31 December 2002 (the tax year 2002), it will be necessary to submit a current letter from the Revenue Commissioners confirming same.

ADJUSTED PROFIT COMPUTATION

for the tax year 2002.

GROSS INCOME FROM DEPOSIT/INVESTMENT ACCOUNTS

Gross Interest for the
year ended 31
December 2002 (the tax
year 2002)

	Name of Institution	
Father's/Guardian's Income from Deposit / Investment Accounts	(a)	€
	(b)	€
Mother's/Guardian's Income from Deposit / Investment Accounts	(a)	€
	(b)	€
Candidate's Income from Deposit / Investment Accounts	(a)	€
	(b)	€
Income from Deposit / Investment Accounts for Candidate's Spouse <small>(if applicable)</small>	(a)	€
	(b)	€

It will be necessary to submit supporting documentation from relevant Institution, e.g. Building Society, Post Office, Credit Union, etc.

INCOME FROM MAINTENANCE ARRANGEMENTS, SEPARATION/DIVORCE AGREEMENTS, SETTLEMENTS, TRUSTS, COVENANTS, ESTATES, ETC.

Details are required of income under any of the above headings other than for the exception on page 7 of Notes

	Father/Guardian	Mother/Guardian	Candidate	Candidate's Spouse <small>(if applicable)</small>
Description of sources of income				
Total in the year ended 31 December 2002 (the tax year 2002)	€	€	€	€

DISPOSAL OF ASSETS & RIGHTS

Details are required of all disposal of assets and rights other than for the exceptions listed on page 8 of Notes

	Father/Guardian	Mother/Guardian	Candidate	Candidate's Spouse <small>(if applicable)</small>
Total from Schedule C	€	€	€	€

It will be necessary to complete Schedule C on page 11 of this form and transfer totals here.

GIFTS & INHERITANCES

Details are required of all gifts and inheritances other than for the exceptions listed on page 9 of Notes

	Father/Guardian	Mother/Guardian	Candidate	Candidate's Spouse <small>(if applicable)</small>
Total from Schedule D	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>

It will be necessary to complete Schedule D on page 11 of this form and transfer totals here

INCOME FROM SOURCES NOT SHOWN ELSEWHERE

	Father/Guardian	Mother/Guardian	Candidate	Candidate's Spouse <small>(if applicable)</small>
If income was received in the year ended 31 December 2002 (the tax year 2002) from any source not already included in Sections 1 to 9 inclusive, details must be supplied	<input style="width: 100%; height: 100%;" type="text"/>	<input style="width: 100%; height: 100%;" type="text"/>	<input style="width: 100%; height: 100%;" type="text"/>	<input style="width: 100%; height: 100%;" type="text"/>
	<input style="width: 100%; height: 100%;" type="text"/>	<input style="width: 100%; height: 100%;" type="text"/>	<input style="width: 100%; height: 100%;" type="text"/>	<input style="width: 100%; height: 100%;" type="text"/>
	<input style="width: 100%; height: 100%;" type="text"/>	<input style="width: 100%; height: 100%;" type="text"/>	<input style="width: 100%; height: 100%;" type="text"/>	<input style="width: 100%; height: 100%;" type="text"/>
	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>

SUMMARY OF RECKONABLE INCOME

for the period 1 January 2002 to 31 December 2002 (the tax year 2002)

	Father/Guardian	Mother/Guardian	Candidate	Candidate's Spouse <small>(if applicable)</small>
Employment and Directorships	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>
Social Welfare	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>
Pensions <small>(inclusive of reckonable portion of lump sum)</small>	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>
Self Employment, Farming	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>
Land & Property	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>
Deposit/Investment Accounts	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>
Maintenance Arrangements etc.	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>
Disposal of Assets/Rights	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>
Gifts & Inheritances	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>
Other Sources	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%;" type="text"/>
Less Candidate's Earnings from Holiday Employment	€ <input style="width: 80%; text-align: left; padding-left: 20px;" type="text" value="N/A"/>	€ <input style="width: 80%; text-align: left; padding-left: 20px;" type="text" value="N/A"/>	€ <input style="width: 80%;" type="text"/>	€ <input style="width: 80%; text-align: left; padding-left: 20px;" type="text" value="N/A"/>
Total	(a) € <input style="width: 80%;" type="text"/>	(b) € <input style="width: 80%;" type="text"/>	(c) € <input style="width: 80%;" type="text"/>	(d) € <input style="width: 80%;" type="text"/>

*** Reckonable Income for Grant Purposes**

Total (a) + (b) + (c) + (d)

*€

*** Please transfer total of Reckonable Income to the box for official use on page 1.**

DECLARATIONS AND AUTHORISATIONS

I/We declare that I/we have read and understand the relevant scheme, this *Application Form* and the accompanying form notes.

I/We authorise the Local Authority/VEC processing this application and the Department of Education and Science to make such enquiries as they see fit in connection with this application and to seek the assistance of, and supply any relevant information and documents to the Revenue Commissioners.

I/We authorise the Revenue Commissioners and the Department of Social and Family Affairs to supply any relevant information or documents from their records (*including my/our tax returns*) to the Local Authority or VEC and the Department of Education and Science and to make any enquiries and seek any documents they consider necessary to enable them to assist the Local Authority or VEC to process this application.

I/We authorise the Local Authority, or VEC as the case may be, to transfer the *Application Form* to the relevant Local Authority or VEC if it becomes necessary to process this application under a different scheme.

I/We declare that the **Reckonable Income for Grant Purposes** amounts to € (i.e. the amount entered in the summary on page 9) that it has been computed in accordance with the accompanying NOTES which I/we have read, and that no sources or amounts have been omitted.

I/We declare that to the best of my/our knowledge and belief, all the information given in this form is true, complete and accurate in every particular.

Signed and dated by

A) INDEPENDENT MATURE CANDIDATE

Signature of Candidate: Date:

Signature of Candidate's Spouse: Date:
(if applicable)

B) ALL OTHER CANDIDATES

Signature of Candidate: Date:

Signature of Candidate's Father/Guardian: Date:

Signature of Candidate's Mother/Guardian: Date:

THE FOLLOWING IS A LISTING OF DOCUMENTS MOST FREQUENTLY REQUIRED FOR EACH CATEGORY OF APPLICANT

CANDIDATE OTHER THAN MATURE

- Original Birth Certificate.
 - Offer of Place in College, if available.
 - If PAYE Income: P21 - i.e. PAYE Balancing Statement, P60 for each employment, P45 if employment ceased.
 - If Self-Employment: Notice of Assessment, Accounts.
 - If Social Welfare: Social Welfare Statement.
 - Interest on Deposit: Interest Certificates.
- (Parental and applicant's income documents required for the tax year 2002.)

INDEPENDENT MATURE

- Proof of Independent Residence from 1 October 2002.
- Original Birth Certificate.
- Offer of Place in College, if available.
- If PAYE Income: P21 - i.e. PAYE Balancing Statement, P60 for each employment, P45 if employment ceased.

- If Self-Employment: Notice of Assessment, Accounts.
 - If Social Welfare: Social Welfare Statement.
 - Interest on Deposit: Interest Certificates.
- (applicant's income documents required for the tax year 2002.)

MATURE DEPENDENT

- Original Birth Certificate.
 - Offer of Place in College, if available.
 - If PAYE Income: P21 - i.e. PAYE Balancing Statement, P60 for each employment, P45 if employment ceased.
 - If Self-Employment: Notice of Assessment, Accounts.
 - If Social Welfare: Social Welfare Statement.
 - Interest on Deposit: Interest Certificates.
- (Parental and applicant's income documents required for the tax year 2002.)

Note: In certain circumstances further documentation may be required.

SCHEDULE C

Calculation to establish gain or (loss) on disposal of Assets or Rights in the year ended 31 December 2002 (the tax year 2002)

Person disposing of Assets / Right. i.e. Father, Mother, Candidate, Candidate's Spouse	Date of Disposal	Description of Assets or Rights	Date of Acquisition	Original Cost	Enhancement Expenditure	Total Cost	Disposal Price	Incidental Costs of Disposal	Net Disposal Price	Actual Gain or (Loss)	Years Held	Gain (Loss) for Grant Purposes
	A	B	C (A+B)	D	E	F (D-E)	G (F-C)	H	I (G+H)			
	€	€	€	€	€	€	€	€	€	€		€
	€	€	€	€	€	€	€	€	€	€		€
	€	€	€	€	€	€	€	€	€	€		€
	€	€	€	€	€	€	€	€	€	€		€
	€	€	€	€	€	€	€	€	€	€		€
	€	€	€	€	€	€	€	€	€	€		€

SCHEDULE D

Calculation to establish the net value of Gifts and Inheritances in the year ended 31 December 2002 (the tax year 2002)

Recipient of Gift or Inheritance i.e. Father, Mother, Candidate, Candidate's Spouse	Disposer's Name	Disposer's Address	Date of Gift or Death	C.A.T. File Number, if any	Brief Description of Gift or Inheritance	Market Value of Gift or Inheritance	Liabilities and Costs, if any	Consideration, if any	Value before C.A.T.	C.A.T. Paid, if any	Net Value
	A	B	C	D (A-B-C)	E	F (D-E)					
	€	€	€	€	€	€	€	€	€	€	€
	€	€	€	€	€	€	€	€	€	€	€
	€	€	€	€	€	€	€	€	€	€	€
	€	€	€	€	€	€	€	€	€	€	€
	€	€	€	€	€	€	€	€	€	€	€
	€	€	€	€	€	€	€	€	€	€	€

