

# INSTRUCTIONS FOR PROBATE/ADMINISTRATION

*The questions follow the form of the Inland Revenue Affidavit*

Probate Office

*The*

*District Probate Registry*

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## PARTS 1 AND 2

**Deceased's Full Name:**

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**Address:**

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**Other Details:**

1. Date of Death  
*(If death prior to 6 December 2000 advise on charge to Probate Tax.)*
2. Place of Death
3. Date of Birth Age
4. Death Certificate  
*(Details of Arrangements – post mortem?)*
5. Domicile at Death of Origin
6. Tax Residence of Deceased *(applicable since 1 December 1999)*
7. PPS Number *(Complete Form Reg 1 if necessary – application to the Department of Social, Community and Family Affairs)*
8. Occupation  
*(If retired, state former occupation.)*

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**Marital Status:**

Married  Widowed  Legally Separated  Single  Divorced

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**Spouse:**

1. Name *(advise about legal right share if applicable)\**
2. Date of Death *(if deceased)*
3. Date & Place of Grant

*\*(Obtain details of divorce or judicial/legal separation if appropriate.)*

*(Does a right of election arise under the terms of the Will?)*

*(Do the provisions of S.56 of the Succession Act apply (appropriation of the dwelling house?)*

*(Was a pension adjustment order made?)*

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**Surviving Relatives:**

Children

Under 18

Over 18

*(Please include details  
of non-marital and foster children.)*

*(Does the Status of Children Act apply?)*

*(Note the provisions of S.59D of the CAT Act 1975 – provision for foster children.)*

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**Surviving Parents****Surviving Grandparents****Grandchildren:**

*(Obtain details.)*

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**Executors/Administrators:**

1. Name

Name

2. Address

Address

3. Occupation

Occupation

4. Relationship to Deceased

Relationship to Deceased

*5 Contact details*

*Contact details*

*Advise fully on the powers and duties of a personal representative.)*

*(Advise on the provisions of S.62 of the Succession Act 1965.)*

*(Is an administration bond required? Advise on cost.)*

*(Does a named executor wish to reserve or renounce right to extract grant. If so advise on requirements.)*

*(Have trustees been appointed? If so advise on powers.)*

*(If no trustees have been appointed and are required, advise on S.57 if applicable.)*

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**Next Of Kin or Beneficiaries**

<b>Name</b>	<b>Address</b>	<b>Relationship</b>	<b>Date of Birth</b>	<b>PPS No.</b>
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*(Obtain details of prior benefits since 2 December 1988.)*

*(Note the provisions of the Finance Act 2000 which provide that benefits are aggregated only within each group – for benefits post 1 December 1999.)*

*(If there are minor beneficiaries/beneficiaries suffering from incapacity, have trustees been appointed under the terms of the Will, if not advise on the provisions of S.57 of the Succession Act 1965 in respect of minors.)*

*(If there is a discretionary trust advise on the taxation implications – FA 1984.)*

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**PART 3 - PROPERTY IN THE STATE PASSING UNDER THE WILL OR ON THE INTESTACY OF THE DECEASED**

*(Separate details are required for property situate outside the State – see below.)*

**Real Property :**      *(Valuations to be obtained from-----)+*

House

Holiday Home

Investment Property(ies) *(Does any clawback of tax relief apply – if so advise.)*

Real property in another jurisdiction

*(Do the provisions of S.59C of the CAT Act apply – exemption relating to certain dwellings where beneficiaries have been residing for three years?)*

*(Obtain original of title deeds and ascertain title, was property held in the joint names of the deceased and any other or held in the sole name of deceased. If held in joint names was it held as tenant in common or as joint tenants?)*

*(If it is intended to sell house – advise on Capital Gains Tax implication if increase in value over date of death valuation.)*

*(If property situate in another jurisdiction, what are the requirements of that jurisdiction to transfer title?)*

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**Contents:** (Valuations to be obtained from-----)+  
(Furniture, antiques, jewellery, paintings)

*+(Advise on the need for formal valuations and the provisions of S.79 of the FA 1989 – surcharge in the event of undervaluation of property.)*

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**Business Assets:**

Farm

Farming assets (livestock, dead stock, farm machinery)

Milk Quota

Woodlands

Business Property

Other business assets (goodwill, plant and machinery)

*(Advise on the provisions of S.19 of the CAT Act – agricultural relief – does it apply?)*

*(Advise on the provisions of S.126 of the FA 1994 – business property relief – does it apply?)*

**(N.B. Advise on need to insure all property from date of death at value at date of death. Has insurance company been notified of the death?)**

***(Advise on the need to safeguard all property and valuables – appointment of a caretaker if appropriate.)***

***(Full details of title to all property is required in order to complete Form CA6.)***

***(Complete authorisation to obtain title deeds if necessary.)***

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**Details of any Mortgages**

Financial Institution

Amount Outstanding

*(Is there a mortgage protection policy?)*

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**Tenure of Properties**  
Details

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**Assets with Financial Institutions** (banks, building societies, post office, credit unions)

*(List each separately.)*

Name	Account Number	Amount
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*(Obtain details of date of death value from each institution) (See below for assets held in joint names.)*

*(Note that assets held in post office and credit union may be the subject of a **nomination** and full details of such nomination should be obtained. Note that there are financial limits for such nominations and assets in excess of the financial limits fall to be distributed under the Will or intestacy).*

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**Proceeds of Life Insurance Policies:**

Name of Institution

*(Obtain separate details of policies written in trust form for the benefit of named beneficiaries.)*

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**Debts owing to the Deceased:**

Name of Debtor	Amount
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**Stocks, Shares and Securities:**

Quoted (Valuations to be obtained from-----)

Unquoted (Valuations to be obtained from-----)

*(Obtain full details of holdings and obtain original of all certificates where appropriate.)*

*(Are stocks held in the name of a nominee?)*

*(Name of Stockbroker-----)*

*(Advise on the cost of obtaining a valuation if appropriate.)*

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**Details of any other assets:**

Car/Boat Year	Model	Make	Value
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Other assets (e.g Prize Bonds etc)

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**Irish debts owing by the Deceased and funeral expenses payable in the State**

Creditor	Description of Debt	Amount
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**PART 4 – PROPERTY OUTSIDE THE STATE PASSING UNDER THE WILL OR ON THE INTESTACY OF THE DECEASED**

Description	Location	Amount
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*(Advise on the need for foreign grant and details of possible liability to taxation in foreign jurisdiction.)*

**Foreign debts owing by the Deceased and funeral expenses payable outside the State**

*(Obtain details if any of these debts are charged on property in the State)*

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**PART 5 – QUESTIONNAIRE – OBTAIN FULL DETAILS**

*(The Revenue require a copy of the relevant instrument where applicable )*

Was the deceased at the date of death the owner of a **limited interest** (e.g. an annuity, right of residence, or an interest for life or otherwise in house, lands, securities etc)?

*(Advise on the taxation implications of the termination of such interest)*

Did any person, on or after 2 December 1988, under a disposition (e.g a transfer or settlement) at any time made by the Deceased, take

(a) a **gift**

(b) any other **benefit in possession** (e.g. the falling in on a death of a remainder interest)

*(Advise on the taxation implications.)*

*Did the Deceased at any time make a disposition*

- (a) *subject to a **power of revocation***
- (b) *by way of **discretionary trust***
- (c) *by way of **surrender** (for full consideration or otherwise) of a limited interest*
- (d) *allowing (on or after 2 December 1988) the **free use of property** free of charge or for other than full consideration*

*(Advise on the taxation implications.)*

Did any person benefit on the death of the deceased under a **nomination** at any time made by the deceased?

*(Obtain details of **nominations** under Post Office and Credit Union Accounts – note the financial limits on such nominations and advise.)*

Was the deceased entitled at the date of death to an **Interest in Expectancy** in any property?

Did any person become entitled on the death of the Deceased to an interest in any property by virtue of the Deceased's exercise of or failure to exercise a **General Power of Appointment**?

*(Advise on the taxation implications of a general power of appointment S27 CAT Act.)*

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**Joint Property:**

Was there any property in the **joint names** of the Deceased and another (or others) at the date of death? If so obtain full particulars of property and value:

Name of Joint Holder(s):

Relationship to deceased:

Date put into Joint Names:

By whom and in what shares was property provided:

*(What was the contractual relationship between the parties for the joint property?)*

Purpose of putting into Joint Names:

How and in what shares the income from the property was dealt with or enjoyed:

Title under which the property passes (e.g will/intestacy, survivorship)

*(A form IT8 will be required if assets are passing to a non spouse and the value is over £5,000.)*

*(Advise on the taxation implications – did a gift arise on the date property was put into joint names?)*

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**Insurance Policies:**

Did any monies (capital sum, annuity) become payable on or by reference to the death of the Deceased under the provisions of any **superannuation scheme** (whether ex gratia or not), **policy of insurance**? If so obtain full details:

Name of Insurance Company	Name of Beneficiary	Amount/Value
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Who paid the premiums?

*(If not the deceased alone, obtain details and advise on the taxation implications.)*

Location of Original Policy Document?

Are the proceeds an asset in the Estate? If not a certificate of clearance may still be required for Capital Acquisition Tax purposes.

Are the proceeds payable to a named Beneficiary/on Trust?

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**Section 60 Policies – Details:**

Did any monies become payable on the death of the Deceased on foot of a Section 60 Policy?

*(Obtain details of the policy and advise on the taxation implications – must be used within a year of the death of the deceased in order for the proceeds of such a policy to be exempt from inheritance tax.)*



Is any child of the Deceased named as an object of a **discretionary trust** set up by the Deceased?

Name of Beneficiary                      Date of Birth

*(Advise on taxation charge/exemption from charge of discretionary trust – see FA 1984 and 1986.)*

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Was the Deceased in receipt of any **Social Welfare Assistance**?

If yes, state the Claim Number-----

*(Advise on the provisions of S280 of the Social Welfare Act 1993 – re obligations imposed on personal representatives.)*

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## **PARTS 6 AND 7**

Obtain details of prior benefits (since 2 December 1988)

*Note the provisions of the Finance Act 2000 which provide that benefits taken after 1 December 1999 are only aggregated within each group.*

*Obtain PPS Numbers for all beneficiaries. (If any beneficiary has no number direct him/her to local office of the Department of Social, Community and Family Affairs.)*

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## **Income Tax:**

*(Clarify who is to deal with Income Tax)*

Returns made to

PPS No.:

Unit Number:

District:

*(Advise on the requirement to make returns during the administration period or ascertain/advise if beneficiaries succeed to income from date of death.)*

*(Advise on disposals for Capital Gains Tax purposes arising during the administration period.)*

*Is there an Accountant dealing with Income Tax returns? If so obtain name and address.*

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**Inheritance Tax:**

*(If taxable advise on time limits.)*

Valuation Date

Date of Death

Date of Grant

Date of Distribution

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**Probate Tax:**

*For death between 17 June 1993 and 5 December 2000 Probate Tax at the rate of 2% is payable.*

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**LIABILITIES OF ESTATE****Debts/Creditors:**

Name & Address of Creditor

Description  
Amount

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**Funeral Expenses:**

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*By whom are liabilities to be discharged?*

*Is an Executors Account necessary?*

*If "YES" where is account to be opened?*

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**Costs of Administration:**

*Advise on the basis of charge*