LAW SOCIETY OF IRELAND

Tips on completing the Statement of Affairs (Probate) Form SA 2

Completing the Form on ROS

The welcome page now features a ‘Start New Application’ and ‘Manage Your Applications’. Previously the ‘Start New Application’ was entitled ‘Submit Application’ which was causing confusion for some users who thought this was for submitting a form that had already been completed.

If you select ‘Start new application’ you will be brought to the first screen of a new application Form. If you select ‘view/edit your applications’ under ‘Manage your applications’, you will be brought to a screen showing all previously submitted or saved applications. This screen will show you the following information for all your previous applications:

Deceased name

Deceased PPSN

Submission date – The date the Form was submitted on ROS.

Approval date – The date the Probate Office approved the application, if applicable.

Document ID – A unique code generated for each submitted Form.

Status – This shows the different stages your application is at. ‘In progress’ means that the application has been partially saved and has not been submitted. ‘Pending’ means that the application has been submitted and is pending approval by the Probate Office. ‘Approved’ means that the Probate Office has approved and issued a Grant of Representation for your application. ‘Cancelled’ means that an application has had their Grant of Representation revoked.

Action – This column lists the actions available to the user with their applications. For a partially saved application that has not been submitted a user will be able to ‘View’, ‘Edit’ or ‘Remove’ their Form. If the form has been submitted or approved a user can ‘Edit’ or ‘View’ their Form.

An important point to note here is that if your Form has been submitted with a status of 'Pending' and a user selects 'Edit' to make some changes to the application you must resubmit the application to generate an updated Notice of Acknowledgement for the Probate Office. Additionally, if you select 'Edit' for an application that is 'Pending' and save the Form instead of resubmitting it, the Form status will change to 'In progress' and the Probate Office will not be able to view the Form if you submit a now out of date Notice of Acknowledgement. The user must always resubmit the application if any changes are made after the first submission of the Form and submit the latest version of the Notice of Acknowledgement to the Probate Office with their application.

Navigating the Form

The Form follows the same style as the majority of Revenue's online forms. To the left of each screen is a list showing the different pages that need to be navigated through. These page names can be clicked to be brought to the relevant screen, but this only works to navigate back through the form, you cannot navigate forward this way due to the mandatory fields on each page. Each screen has mandatory fields that must be completed before you can progress to the next screen. The mandatory fields are marked with a red asterisk.

Wherever there is a blue 'i' symbol -next to a field – it means more information is available. To access the information simply click the blue 'i'.

There is a 30-minute window on each screen before it times out. If you have a number of beneficiaries to add, ensure to save your progress as you go along**.** It is a good idea to set an alarm on your phone to re-start every twenty-five minutes.

Revenue advise not to use the 'back' button on your browser when viewing the Form as this can take you out of the form and when you access the form again your progress may be lost. Instead use the on screen 'back' button within the form.

Form Features

The form completes the addition of property values for you, so there is no need to add up property values as you go along.

The new Form allows for an upload feature under 'Attachments' where you can supply mandatory documentation (such as wills) but also supporting documentation should you need.

On the summary screen the full details of the information a user has entered on the form can be seen and printed out as a statement**.** This was a facility requested by the Probate Administration and Trusts Committee in the Law Society, so that solicitors can have their clients read and sign the statement before it's submitted.

Solicitor Queries

The form is linked directly to the Department of Social Protection database, which allows for verification through data that is updated daily, on the date of death of the deceased. One of the issues encountered by solicitors is the date of death not verifying through the form. The form has now been updated to read the Department of Social Protection database first, followed by the Revenue database. If there is an issue with the date of death verifying on the Form, solicitors can send the death certificate for the deceased to Revenue through MyEnquiries (which allows a scan copy) or by post and the record will be updated to enable the solicitor to continue with the application.

If the beneficiary or the applicants do not have an email address or phone number, you can enter your firms' details.

If a property does not have a folio number, if it is unregistered for example, simply type in "none" or "unregistered".

Some An Post and State savings accounts don't have an IBAN number – so for now until the form is updated, enter the An Post account under 'Other property'.

When inputting beneficiary details a tick-box is available to say 'PPSN not available'**.** This allows a Solicitor to give an undertaking not to distribute to the beneficiary until the PPSN is provided to Revenue. This was requested by the Law Society due to some cases where beneficiaries were refusing to provide PPSNs in order to delay administration of the estate. The form allows for this to happen in only one instance.

If you have an estate where there are multiple beneficiaries refusing to provide PPSNs, you can write to Revenue to explain the circumstances and give an undertaking not to distribute to these additional beneficiaries until they provide their PPSNs. Revenue will send you a letter accepting the undertaking. You then submit the Form SA.2 inputting the beneficiaries that have provided their PPSNs and attach the copy of the letter. Once the PPSNs are provided you should write to Revenue who will release the undertaking. You can then edit the Form SA.2 to include the additional beneficiaries. You must submit the updated Notice of Acknowledgement to the Probate Office for their records. This workaround was not built into the Form to deal with the current delay around the issuing of PPSNs from the Department of Social Protection and should not be used for that.

When detailing beneficiaries, you will need to answer “yes” or “no” to the questions at the top of the ‘Beneficiary details’ screen. The answers given determine if any beneficiaries need to be added to the application or not. Unfortunately, there are such a myriad number of scenarios that the Form cannot cater for them all. Please ensure that the form works for you. If you need to add beneficiaries provide answers to the Yes/No questions so that the option to provide beneficiaries is given. You can then attach a document at the end of the Form to provide additional or supporting information to explain individual details or scenarios of the case.

If you have extra information that won’t fit on the Form, please provide the information on an attachment that can be added at the end of the application.

Due to issues around the issuing of PPSNs from the Department of Social Protection, Revenue is looking at a workaround on the PPSN requirement page whereby a tick-box that can allow this will be added at a later date. However, it will be later in 2021 before this can be implemented.

Eircodes on property questions throughout the Form are not mandatory.

For Credit Union nominations where the beneficiary(ies) are receiving less than €12,000 in total from the deceased person the following steps can be taken.

1. Enter the details of the Credit Union account even if the value remaining is 0 after the nomination(s). If the beneficiary(ies) are both receiving less than 12,000 do not select nomination on the screen and move to step 2.

   If one beneficiary is getting more than 12,000, select “nomination”, enter their details and the value of the nomination. For the beneficiary receiving less than 12,000 do not enter their portion and follow step 2. Always ensure that the value of the Credit Union account is the value after the nomination(s).

2. Attach a word document to the form stating the names of the beneficiaries who received the nomination and the value that they received.

You must provide the Probate Office with the latest version of the Notice of Acknowledgement – as each version will have updates or changes.

If you are having problems printing the Notice of Acknowledgement, check that no errors have occurred within the form, particularly on the assets screen. Check for example that you haven't checked 'yes' to add an asset, but no asset has been added. In January a fix will go live that will show what screens have errors on them when you reach the summary screen on the Form. This will help reduce any errors with printing the Notice of Acknowledgement.

If you edit the Form SA.2 without resubmitting it, the status of 'pending' will change to 'In progress'. You must resubmit the form, or the Probate Office will not be able to find the application to approve it.

If you are in a legal practice where only one computer has ROS on it but another member of the practice fills in these forms, you can **set them up on a sub cert.** A document is available from Revenue at this address: https://www.revenue.ie/en/online-services/support/documents/ros-help/instructions-for-solicitors-setting-up-sa2-filing-access-for-sub-users-on-ros.pdf

To report any technical issues call ROS support on 01 738 3699. You may need to send screenshots of the errors or error codes to them via MyEnquiries.

If you have queries on the form itself when filling it in you can ***c***all the CAT helpline on 01 738 3673.