

ADMINISTRATION OF DECEASED ESTATES

The purpose of this form is to itemize and summarize the tasks that personal representatives and /or solicitors may deal with in connection with the personal financial and property affairs of people who have died. It includes some which are infrequent and others which will in most cases be dealt with by family members, but which on occasions are carried out by solicitors.

This form is intended for use in discussions between personal representatives and solicitors to clarify who is to do what, and as a basis for estimates of costs. It excludes disputes or litigation, although advice about general conduct of administration and potential disputes is included.

It is not intended to be a comprehensive checklist.

Pre-grant

1. Registering death
2. Arranging funeral and family liaison
3. Enquiries for a will
4. Disclosure of contents of will
5. Initial notifications
 - Bank(s)
 - Pension Service/Benefits Agency
 - Occupational Pension/Employer
 - Mortgage Lender/Landlord/Property Management Company
 - House/contents insurer
 - Council tax dept
 - Electricity, gas, and water suppliers
 - Motor insurer
 - Accountant/Financial adviser/Investment Manager
 - Company Registrars
 - Life/Medical Expenses insurers
 - Passport Office/DVLC
 - Public Guardianship Office
 - Clubs and Associations
 - Others
6. Liaison with police/coroner's office
7. Security of home and maintenance of services and insurance
8. Security of possessions and record keeping
9. Obtaining probate valuations and statements
10. Missing asset enquiries
11. Lost document enquiries and application for replacements

12. Liaison with creditors, mortgage lenders and landlords
13. Management of property lettings
14. Investigation of financial history
15. Preparation of inheritance tax return
16. Calculation of inheritance tax and arranging finance and payment of tax required pre-grant
17. Advice about need for grant of representation and eligibility to apply
18. Personal Representative's oath and evidence in support of application for grant, including notices
19. Submission of probate application, dealing with registry requisitions and notifying the result
20. Specialist legal or tax advice
21. Attending inquest
22. Anti-money laundering compliance
23. Management of income pending grant

Post-grant

24. Advertising for claims
25. Use of solicitors client account
26. Opening executor's bank account
27. Collection of cash assets and deposits
28. Collection of securities income
29. Payment of funeral bill(s)
30. Payment of household bills
31. Payment of other debts and liabilities
32. Arranging house clearance
33. Sale of chattels
34. Transport/delivery of specific bequests
35. Sale of investments
36. Sale of house/flat
37. Prepare Home Information Pack and conveyancing
38. Inheritance tax compliance, including corrective account and clearance certificate
39. Inheritance tax claims (eg business or agricultural property relief; falls in value; heritage)

40. Genealogical enquiries
41. Liaison with legatees
42. Liaison with residuary beneficiaries
43. Bankruptcy enquiries
44. Payment of legacies
45. Annual tax returns
 - Period to date of death
 - Previous years
 - Administration Period
46. Claims relating to means-tested public benefits
47. Establishing will trusts
48. Advice on inheritance and capital gains tax planning, including deeds of variation
49. Allocation of inheritance tax between beneficiaries
50. Full Estate Accounts, and obtaining beneficiary approval
51. Certificates of Tax Deduction (Form R185 Estate Income)
52. 'Solicitors cash-only' accounts
53. Distribution of residue
54. Preservation and disposal of records