



Wills, Trusts and Probate

How to Administer an Estate if Someone Dies: The General Process



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IS THERE A WILL?

YES

Identify executor(s).

Obtain formal documents, e.g.:

- The Will and codicils.
- Deceased's birth certificate.
- Deceased's death certificate.
- Marriage/civil partnership certificate.

Calculate value of estate and taxes due:

- Find out value of any assets.
- Find out value of lifetime gifts.
- Find out value of any debts.

Deadline to pay Inheritance Tax due to HMRC.

6 months from date of death.

Complete Inheritance Tax forms.

Deadline to submit Inheritance Tax forms to HMRC.

12 months from date of death.

Receive HMRC confirmation.

Apply for probate:

- Complete probate application.

Pay off any debts and any remaining tax due.
Distribute the estate to beneficiaries in accordance with the Will.

NO

Close family members e.g. surviving husband/wife, child, parent or other close relative to take on role that would otherwise be carried out by an executor.

Apply for letters of administration

Allows close family members, or close relative to become the administrator of the estate:

- Complete probate application

Pay off any debts and any remaining tax due.
Distribute the estate to beneficiaries in accordance with intestacy rules.



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Jeffrey is a highly experienced private client lawyer and focuses on all aspects of private client law, wealth management, tax and trust law including estate and inheritance tax planning. Jeffrey also deals with contentious probate and trust issues.

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