

**PROBATE / ADMINISTRATION OF ESTATES**

**INSTRUCTION SHEET**

**John L Mulvey & Company  
Solicitors  
Main Street  
Tallaght  
Dublin 24**

## Guidelines on the use of an Instruction Sheet

The following is a sample of an instruction sheet that can be used by you in tracking the information in an administration. The use of an instruction sheet is vital. Administration files tend to become very large very quickly and it is not unusual to have a series of files for a straightforward matter. You need to keep an eye on the time spent by you on the matter and to control the time spent. Organization is the key; you must try to manage the information rather than let the files mismanage you. Remember that we are trying to achieve a lot within a time frame of **4 months** and this cannot be done without a military style approach to the information. The following is a summary of the main benefits of using such a form, with annotated notes.

- Vital information about the Deceased is available on the first page. This is useful for telephone enquiries and the completion of the Revenue forms.
- PPS numbers of the deceased and all beneficiaries easily viewed
- Will highlight potential Capital Gains Tax liabilities
- Deadlines for Capital Acquisition Tax easily viewed
- By annexing a copy of the formal valuation of shares, eliminate room for error in transcribing financial information.
- Mark off clearances as they are obtained
- An instruction sheet enables a third party not familiar with the file to pick up the facts of the file easily
- Risk management tool
- Information about beneficiaries to hand
- Vital in recording the collection in of assets
- Highlights the existence of trusts and the clearances needed for the Trustees
- Records the payment of legacies and the related receipts
- The form reduces substantially room for human error in the compiling of information
- Once the file is put away, it may need to be revisited if the beneficiaries receive aggregable gifts/inheritance. The availability of the information saves substantially on time wasting.

## ADMINISTRATION OF ESTATES INSTRUCTION AND PROGRESS SHEET

### Deceased Name:

This is the most vital and complete record, of the progress of the administration. Think of the administration as a puzzle/jigsaw and this is the document that pulls it together. The progress that you make can be seen here; staple it to the front inside cover of the file!

<b>Name:</b> [check Death Certificate and Will: [any difference will need to be explained]	
<b>Address:</b> [check Death Certificate and Will: again, any difference needs to be explained]	
<b>Date of Death:</b> [see Death Certificate]	
<b>Surviving Relatives:</b> [attach list, include in the case of intestacy relatives of the full and the half blood]	
<b>Occupation:</b> [‘Retired’ will not do – must be ‘Retired Occupation’]	
<b>Domicile/Residence: Origin/Death</b> [Caution, confirm with family, may have tax implications]	
<b>Age at Death:</b> [check Death Certificate is correct]	
<b>Date of Birth - Birth Certificate</b> <b>Yes/No</b>	
<b>Death Certificate obtained?</b> <b>Yes/No</b>	
<b>Marital Status</b> [check it is correct on Death Certificate] <b>Separated/Divorced?</b> <b>Yes/No</b>	
<b>Place of Death:</b>	
<b>Date of Irish Grant:</b>	
<b>Date of Foreign Grant (if any):</b>	
<b>Valuation Date(s):</b>	
<b>Date of Ascertainment:</b>	
<b>PPS No. of deceased</b> [This number is required for ALL Revenue Forms]	
<b>Revenue File No.</b> [only use when deceased did not have a PPS No.]	
<b>Social Welfare Claim No:</b>	
<b>Surviving Spouse?</b> [consider fresh Will]	
<b>Did Deceased leave Will</b> <b>Yes/No</b>	
<b>Will all named Executors Act/Reserve Right/Renounce Rights</b>	
<b>Location of Will</b>	
<b>Date of Will / Date of any Codicils</b>	

If YES to above then complete the following section (Testate)

<b>Executor Appointed/Alive</b>	<b>Yes/No?</b>			
<b>Executor No. 1:</b>		<b>Phone No:</b>		
<b>Name:</b>		<b>Fax No:</b>		
<b>Address:</b>		<b>Mobile No:</b>		
<b>Occupation:</b>		<b>E-Mail:</b>		
<b>Relationship to deceased:</b>		<b>PPS No:</b>		
<b>Executor Appointed/Alive</b>	<b>Yes/No?</b>			
<b>Executor No. 2:</b>		<b>Phone No:</b>		
<b>Name:</b>		<b>Fax No:</b>		
<b>Address:</b>		<b>Mobile No:</b>		
<b>Occupation:</b>		<b>E-Mail:</b>		
<b>Relationship to deceased:</b>		<b>PPS No:</b>		
<b>If there is no Will or if the Executor can act then complete the following section Intestate, Will Annexed, De Bonis Non)</b>				
<b>Administrator/s No. 1 (check entitlement)</b>		<b>Phone No:</b>		
<b>Administrator No. 1 Name:</b>		<b>Fax No:</b>		
<b>Address:</b>		<b>Mobile No:</b>		
<b>Occupation:</b>		<b>E-Mail:</b>		
<b>Relationship to deceased:</b>		<b>PPS No:</b>		
<b>Administrator/s No. 2 (check entitlement)</b>		<b>Phone No:</b>		
<b>Administrator No. 1 Name:</b>		<b>Fax No:</b>		
<b>Address:</b>		<b>Mobile No:</b>		
<b>Occupation:</b>		<b>E-Mail:</b>		
<b>Relationship to deceased:</b>		<b>PPS No:</b>		
<b>Assets – (we recommend that in time you attach a copy of the final CA24 to the instruction so you have a complete Revenue copy)</b>				
		<b>Value at Date of Death €</b>	<b>Grant Noted Y/N</b>	<b>Value at and date of collection (if applicable)</b>
<b>1</b>	<b>Bank Accounts:</b>			
	<b>1.</b>			
	<b>2.</b>			
	<b>3.</b>			
<b>2</b>	<b>Building Society</b>			

3	Post Office:			
	Account			
	Savings Certs (Total Value)			
	Index Linked Bonds			
4	Prize Bonds			
5	Credit Union			
6	Cash in House			
7	Household Goods			
8	Car			
9	Real/Leasehold Property (attach Valuation)			
10	Shares Securities total value (attach valuation / Certs)			
11	Government Stock (if not included in value of shares above)			
12	Insurance Policies S60 Policy			
13	Pension/Gratuities State Pension/Assistance Death Grant entitlement?			
14	VHI other medical scheme payments			
15	Other			
	Total to be carried forward to Schedule of Assets	€		
	Foreign Assets Currency	Value at Date of Death €	Grant Noted Yes/No	Value at and date of Collection (if applicable)
1	Bank Accounts:			
	1.			
	2.			
	3.			
2	Shares (attach list)			
	Total to be carried forward to	€(This figure is		

	<b>Schedule of Assets</b>	<b>not included in the gross value of the Irish estate)</b>		
--	---------------------------	---	--	--

**Rate of Exchange Date of Death =**

(Always check the currency in which you are dealing, and the rate of exchange. You may be dealing with a number of different rates during the administration, keep an eye on same)

**Debts**

(Only include debts as at date of death, keep a separate record of administration debts)

<b>Name &amp; Address of Creditor</b>	<b>Amount</b>	<b>Date Paid</b>	<b>Receipt: Yes/No</b>
<b>Name of Funeral Directors</b>			
<b>Funeral Expenses</b>			
<b>Other pre death expenses</b>			
<b>Total</b>	€		

**Joint Property / Joint Assets**

(If deceased held property jointly with another, ascertain full detailed answer to questions on Page 4 Schedule of Assets and insert appropriate details). Attach a list or schedule. (Note that if you refer to a schedule attached to the CA24, a copy of that schedule must be attached to the CA24 when you apply to the Probate Office).

<b>BENEFICIARIES:</b>	
<b>Name:</b>	<b>Legacy/Share</b>
<b>Address:</b>	<b>Tax Liability Y/N (insert amount)</b>
<b>Occupation:</b>	<b>Date of CAT Clearance</b>
<b>Relationship to deceased:</b>	<b>Date of Payment</b>
	<b>Receipt</b>
<b>Name:</b>	<b>Legacy/Share</b>
<b>Address:</b>	<b>Tax Liability Y/N (insert amount)</b>
<b>Occupation:</b>	<b>Date of CAT Clearance</b>
<b>Relationship to deceased:</b>	<b>Date of Payment</b>
	<b>Receipt</b>
<b>Name:</b>	<b>Legacy/Share</b>
<b>Address:</b>	<b>Tax Liability Y/N (insert amount)</b>
<b>Occupation:</b>	<b>Date of CAT Clearance</b>

<b>Relationship to deceased:</b>	<b>Date of Payment</b>
	<b>Receipt</b>
<b>Name:</b>	<b>Legacy/Share</b>
<b>Address:</b>	<b>Tax Liability Y/N (insert amount)</b>
<b>Occupation:</b>	<b>Date of CAT Clearance</b>
<b>Relationship to deceased:</b>	<b>Date of Payment</b>
	<b>Receipt</b>
<b>Name:</b>	<b>Legacy/Share</b>
<b>Address:</b>	<b>Tax Liability Y/N (insert amount)</b>
<b>Occupation:</b>	<b>Date of CAT Clearance</b>
<b>Relationship to deceased:</b>	<b>Date of Payment</b>
	<b>Receipt</b>
<b>Name:</b>	<b>Legacy/Share</b>
<b>Address:</b>	<b>Tax Liability Y/N (insert amount)</b>
<b>Occupation:</b>	<b>Date of CAT Clearance</b>
<b>Relationship to deceased:</b>	<b>Date of Payment</b>
	<b>Receipt</b>

**Trusts:**

If the deceased was a life tenant or if there is a trust contained in the Will, complete this section:

- Trust Property
- Life Tenant, specific
- Trustees
- Trust Instrument
- Who is dealing with Tax?
- Who takes Income Capital?

**Requirement for Inheritance Tax Returns?**

If the Deceased owned Real/Leasehold Property, complete this Section  
(Use additional sheets if necessary)

<b>Location of Property</b>
<b>Location of Title Deeds</b>
(Obtain originals, always check title from originals, inspect originals if Bank/Building Society will not release)
<b>Who will prepare Valuation?</b> <b>Name:</b> <b>Address:</b>
<b>Phone/Fax No:</b>
<b>Tenure or Interest of Deceased</b>

<b>Area</b>		
<b>Rateable Valuation</b>		
<b>Insurance: Date of Renewal</b>		
<b>Value at Date of Death</b> <b>(For insertion at Page 2)</b>		
<b>Is Property subject to:</b> <b>Life Interest</b> <b>Right of Residence</b> <b>Annuity etc</b>		
<b>Any:</b> <b>Mortgage</b> <b>Charge</b> <b>Mortgage Protection Policy/Endowment Policy</b> <b>Full Details</b>		
<b>Date of Vesting</b> <b>Date of Sale</b>		
<b>General Notes re:</b> <b>Property, Boundaries</b> <b>Planning Permission etc (Attached map is necessary)</b>		
<b>MISCELLANEOUS:</b> <b>Name of Accountant:</b> <b>Address:</b> <b>Tel/Fax No:</b> <b>E-Mail:</b>		
<b>Tax Advisor:</b> <b>Address:</b> <b>Tel/Fax No:</b> <b>E-Mail:</b>		
<b>Inspector of Taxes/District Number:</b> <b>Address:</b>		
<b>PPS Number:</b>		
<b>Clearance Re Taxes of the Deceased/Personal Representative</b>		
	<b>Pre Death</b>	<b>Post Death</b>
<b>Income Tax</b>		
<b>Capital Gains Tax</b>		
<b>CAT</b>		
<b>Inheritance Tax/Gift Tax</b> <b>All Certs of Clearance</b> <b>obtained                      Yes/No</b>		
<b>Capital Transfer Tax (U.K.)</b>		
<b>Probate Tax (<i>only applies to</i> <i>deaths from 18<sup>th</sup> June 1993</i> <i>to 5<sup>th</sup> December 2000</i> <i>inclusive)</i></b>		



<b>Discretionary Trust Tax</b>		
<b>Residential Property Tax</b>		
<b>Social Welfare (Section 280)</b>		

**If Deceased was Separated/Divorces complete this Section:**

**If Deceased Separated:**

1. Is there a Separation Agreement in existence? Copy of same.
2. Was a Separation Order made by the Irish Courts under the 1989/1995 Acts? Copy of same.
3. What Orders (if any) were made under:
  - a) Section 17 of the Judicial Separation and Family Law Reform Act, 1989
  - b) Section 14 of the Family Law Act, 1995
4. Was Notice served on the Separated Spouse under Section 15A of the Family Law Act, 1995.

**If Deceased Divorced:**

1. Was deceased divorced in:  
Ireland?  
Foreign Jurisdiction?
2. Has a copy of the relevant Court Order been obtained?
3. What Order (if any) was made under Section 18(10) of the Family Law (Divorce) Act, 1996?

If no Order made under Section 18(10):

1. Has notice been served on the spouse?
2. Has spouse re-married?

If Deceased divorced in Foreign Jurisdiction:

- Has a Declaration of Marital Status been sought/obtained?

Miscellaneous notes re administration