CHILD & CHILD

PROBATE QUESTIONNAIRE

It can be very stressful dealing the estate of someone who has died, particularly if they were very close. The questions included in this notebook are intended as a guide to the information that may be required to deal with the administration of the estate and is not intended to be a burden. Please feel free to provide whatever information you can.

H M Revenue & Customs require an Inheritance Tax Return to be completed in most cases before a Grant of Representation can be obtained. A detailed account must be delivered where the gross value of an estate exceeds £325,000.

1. GENERAL DETAILS	
a. Where is the Original Will?	
a. Who are the Executors	
b. Do the Executors propose to act?	
c. Who are the proposed Administrators and relationship to the deceased?	
d. Are there any obvious problems re execution, alteration, pages stapled together etc.	
1.2 Who will be registering death? Obtain Registrar's copy Death Certificates.	
1.3 Was death due to any circumstances which may give rise to negligence or insurance claim	
1.4 Funeral arrangements	
a. Does the Will contain any directions and are they in hand?	
b. Name and address of undertakers	
c. Relatives advised	
d. Obituary notices required?	
1.5 Notify bank of death by telephone and follow with letter	
1.6 Consider security if property left unattended and notify insurers and police	
1.7 Notify accountants/other agents of death if deceased was known to them personally	
1.8 Check items held in strong room/pervious client files and cash held on clients' accounts.	

2. THE DECEASED	
b. Full true name of the deceased and any other names used. If the deceased used other names to hold property, please state the reason.	
2.2 Date of death and last permanent address of the deceased. Does this match the address given in the Will? Please forward the Death Certificate.	
2.3 Occupation of deceased. If Agricultural or business property is involved in the estate the information given here should reflect that.	
2.4 Domicile or deemed domicile – we will advise on this.	
2.5 Did the deceased get married, divorced or remarried after the date of the Will/Codicil?	

3. RELATIVES OF THE DECEASED Please give details of any of the following:	
c. Spouse	
3.2 Surviving children (and ages)	
3.3 Predeceasing children	
3.4 Surviving grandchildren	
3.5 Surviving parents	
3.6 Surviving brother(s)/sister(s)	

4. PERSONAL REPRESENTATIVES As regards each Executor, please state:	
d. Full Names	
4.2 Address	
4.3 Home/work telephone number	
4.4 e-mail address – can we use this method of correspondence to communicate	
4.5 Do they all wish to prove the Will – see the note 'Your role as Executor' attached	

5. THE WILL
Please provide the following information:

e. Confirm names and current addresses of all beneficiaries.	
5.2 Obtain current addresses where none provided	
5.3 Are any beneficiaries a. Under the age of 18 (or other age as stated in the Will)? b. Over 18 by unable to deal with their own financial affairs?	
5.4 Are all items specifically referred to in the Will still owned by the deceased? If not please advise what happened to them as the revenue require this information.	

6. TRANSFER OF UNUSED NIL RATE BAND
Was any part of the deceased's Spouse/Civil Partner's nil rate band used, where the Spouse/Civil Partner died first? To claim any unused nil rate band the following documents are required:

f. Copy of the Grant of Representation. If no Grant has been taken out a copy of the Death Certificate is required	
6.2 A copy of the Will if one was left	
6.3 A copy of the Deed of Variation if one was executed	

7. IS THERE LIKELY TO BE ANY CONTENTION WITH REGARD TO THIS WILL?

8. ASSETS OF THE DECEASED
Stocks and Shares

8.1 Where are the certificates held or are investments held in nominee name?	
8.2 Do you have a list of stocks and shares, unit trusts, PEPs, ISAs and other investments owned by the deceased.	
8.3 Were there any private company shares?	

9. CASH (other than cash at the bank)	
9.1 Is there cash in hand? How will it be dealt with?	
9.2 Any unused Travellers' Cheques or Foreign Currency	
9.3 Any uncashed dividend warrants or cheques	

10. BANK ACCOUNTS	
10.1 Who were the deceased's principal bankers?	
10.2 Were any accounts maintained at any other banks/branches	
10.3 Any joint accounts? If so, please provide details.	
10.4 Do you have any details of standing orders/direct debits and addresses of originators	

11. NATIONAL SAVINGS Has the deceased got any of the following?	
11.1 National Savings Certificates	
11.2 Income, Capital or Premium Bonds	
11.3 Nationals Savings Bank accounts	
11.4 Do any nominations exist and if so, are details available	
11.5 Where are certificates/pass books held?	

12. BUILDING SOCIETY ACCOUNTS	
12.1 Did the deceased have any building society accounts?	
12.2 Do you have pass books or details of and addresses of building society branches	
12.3 Did the deceased have any accounts in joint names.	

13. FRIENDLY SOCIETIES, ETC	
13.1 Did the deceased have any money with Friendly or Co-operative Societies. If so, obtain details.	

14. DEBTS DUE TO THE DECEASED	
n. Were there any loans made by the deceased and all the money owing to the deceased at death.	

15. SALARY	
o. Name and Address of employer	
15.2 Are any redundancy payments or death in service benefits due? Are these written in Trust?	

16. PENSIONS	
p. DSS pension: National Insurance Number?	
16.1 Any other DSS benefits e.g. Attendance Allowance/Income Support	
16.2 Other Governments Departments – e.g. Crown Agents, Civil Service, etc	
16.3 Private pensions – address and reference of pension providers.	
Do any of the pension payments continue after the deceased's death.	
16.4 Is any lump sum payable by a pension provider as a result of the deceased's death?	

17. LIFE INSURANCE & ANNUITIES	
17.1 Were any policies, annuities, bonds or pensions due to the Estate?	
17.2 Are any policies, annuities, bonds or pensions due to any relatives or other beneficiaries?	
17.3 Do you have the policy documents?	
17.4 Please give details of any insurance brokers and financial advisors who have dealt with these policies (including cars)	

18. FURNITURE AND PERSONAL EFFECTS Did the deceased own an household goods, or other personal possessions, not included as joint assets? If so:	
18.1 If any household or personal possession has already been sold, please let us know the gross sale proceeds.	
18.2 If the value of the household and personal goods is very low, a professional valuation may not be required – in this case please give brief details of the items and their estimated values	

19. INTEREST IN ANOTHER ESTATE	
19.1 Did the deceased have any interest in any unadministered estates? i.e. a right to a legacy or a share of an estate of someone who dies before them but which they had not received before they died?	
19.2 If so, please let us know the name of the person who dies and any other details you have with regard to it.	

20. QUICK SUCCESSION RELIEF	
20.1 Has the deceased recently acquired any property within 5 years of death either by Inheritance or gift?	

21. TAX RETURNS	
21.1 Could you let us have the name and address of accountants or Tax advisers and contact	
21.2 Any outstanding tax assessments, etc	
21.3 If deceased dealt with his/her own returns could you let us know	
a. Tax District and self-assessment reference	
b. Last return submitted (and obtain a copy if possible)	
c. Any outstanding matters?	
d. National Insurance Number	

22. FOREIGN ASSETS Did the deceased own any assets outside of the UK? If so:	
22.1 Please give details and approximate value where possible of all foreign assets	
22.2 Did the deceased make a separate foreign Will? If so, do you know when was the Will made and where it is?	
22.3 Could you let us have the name, address and reference of the deceased lawyer, accountant or other adviser whom we can contact in respect of the foreign assets.	

23. LAND AND BUILDING	
23.1 Is there any real property owned by the deceased and if so could you let	
23.2 Estimated values? Shall we arrange this or do you have a firm of valuers in mind?	
23.3 If the property leasehold do you know:-	
a. Name and address of freeholder	
b. Name and address of managing agents, if any.	
c. Location of property deeds?	
d. Is property subject to mortgage? If so do you know:	
i. Name and address of Mortgagor	
ii. Account Number	
iii. Does mortgage property policy exist	
iv. Do you know the approximate amount outstanding?	
e. Is the property subject to tenancies? If so do you know:	
i. Who collects rent?	
ii. Who may supply details of tenancies	
f. Is the property subject to any damage that may affect this value	
g. Is the property agricultural property?	

24. BUSINESS INTERESTS	
24.1 Was the deceased in business as a sole trader or as a partner? Di you have copies of the relevant documents, eg partnership deed, Articles of Association, shareholders agreement etc.	
23.2 Do you have the name and address of the accountants who can give details of the business and provide a valuation of the deceased business interests.	
24.3 Do you have details of any directorships and list sources of any director's fees or expenses.	
24.4 Was the deceased a Lloyd's underwriter?	

25. DEBTS OWED BY THE ESTATE	
25.1 Is any deduction against the Estate being claimed for any money that the deceased had borrowed for relatives, friends, trustees or other loans, overdrafts for guarantee debts? If so	
25.2 Do you have the details of any debts due to relatives or friends	
25.3 Of any other loans or overdrafts	
25.4 Of any guarantee debts	

26. FUNERAL ACCOUNT	
26.1 Name and address of undertakers and indicate amount, if known.	
26.2 If a memorial, gravestone or inscription on an existing guarantee is to be commissioned please give an estimate of cost.	

27. MOURNING EXPENSES	
27.1 Were any additional expenses incurred such as catering expenses, obituary notices, flowers and stationery? These may be deductible for Inheritance Tax Purposes.	

28. SERVICES	
28.1 Are there any outstanding bills for services (in the name of the deceased) e.g. gas, electricity, water etc	
28.2 Do you have the details of the account numbers, if known for services:	
a. Electricity	
b. Gas	
c. Telephone	
d. Council Tax	
e. Water	
28.3 Who will notify the utility companies of the death?	
28.4 Have any goods been ordered (eg mail order) but not received prior to death?	
28.5 Did the deceased own any of the following:	
a. Mastercard and/or Visa etc	

b. American Express or Diners	
c. Other credit cards	
d. Store cards	
28.6 Did the deceased purchase any items on hire purchase? If so do you know:	
a. Name and address of lender	
b. Account reference	
28.7 Are there any outstanding legal or accountancy charges?	
28.8 Did the deceased employ any staff, domestic or personal? If so do you know:	
a. To what date have their wages been paid	
b. Who dealt with PAYE and National Insurance Deductions	
c. Are staff to be retained?	
28.9 Are there any other debts?	
28.10 Are there any business debts?	

29. AGGREGABLE PROPERTY — Gifts The concept of gifts is very wide and includes gifts of cash or other assets as we lla as transfer of value such as releasing a debt or selling an asset at less than its market value.	
29.1 Did the deceased make any gifts above £250 within 7 years of death other than to the deceased's spouse?	
29.2 Did he/she make any gifts after 17th March 1986 where the deceased retained any benefit from the gifted property or where the gifted property was not enjoyed to the entire exclusion of the deceased?	
29.3 Did the deceased pay any life policy premium where policy monies do not form part of his/her estate? i.e. for the benefit of someone else (other than for the deceased's spouse)	
29.4 Please give details of any trust or settlement created, or added to by the deceased within the 7 year period.	
29.5 Did the deceased cease to have any right to benefit from any assets held in trust or in a settlement within the 7 year period?	
29.6 Did the deceased create or add funds to a Discretionary Trust?	
29.7 Have any assets given in the last 7 years been sold by the recipient	

30. SETTLED PROPERTY (ASSETS HELD IN TRUST)	
30.1 Did the deceased have any right to any benefit from any assets held in a trust or in a settlement (other than a Discretionary settlement which can be ignored) at the date of death? If so do you have:	
a. A copy of the document which created the Trust	
b. Details of the Trustees	
c. The name, address and reference of the solicitors (bank) acting for the trust?	

31. NOMINATIONS	
Did the deceased nominate any Savings Bank account, Savings Certificates or other assets in favour of any person?	

32. JOINT PROPERTY IN THE UK	
32.1 Do you have a list of all joint property e.g. bank/ building society accounts, stocks and shares, household effects, land and buildings?	
32.2 When did the joint ownership begin?	
32.3 Who are the other joint owners and beneficiaries, if different	
32.4 Who supplied the funds?	
32.5 Who received the income, if there was any?	

33. ADMINISTRATION OF THE ESTATE Tax Returns	
Would you like us to deal with the tax during the administration period?	

34. CHATTELS	
Who will deal with the distribution of furniture and personal effects, etc?	

35. INSURANCE (BUILDINGS, CONTENTS, CAR, ETC)	
35.1 Have the insurance companies been advised of the executors' interest under any of the deceased's policies?	
35.2 If you would like us to deal with this? If so could you let us have details of the policies?	
35.3 In the case of a car, is anyone covered to drive it?	
35.4 Do the amounts in which buildings and/or contents are insured need to be reviewed?	

36. ENDURING POWER OF ATTORNEY/ LASTING POWER OF ATTORNEY	
36.1 Did the deceased have an Enduring Power of Attorney or a Lasting Power of Attorney?	

37. ARRANGEMENTS FOR CORRESPONDENCE	
37.1 Who would you like us to correspond with regarding the Estate?	
37.2 How would you like us to correspond with you?	

38. IS IT INTENDED TO MAKE ANY EX GRATIA PAYMENT OR COMPLY WITH ANY MEMORANDUM OF WISHES?

39. OTHER MATTERS	
39.1 Please mention any other information about assets, liabilities or otherwise which you consider to be relevant.	
39.2 Was the deceased a Beneficiary of any estate in the 2 years before death?	
39.3 Should a redirection of mail be set up on the deceased's property? If so where should mail be redirected to, I.e. Child & Child? The Executor?	

Nova North
11 Bressenden Place
London
SW1E 5BY

Tel: +44 (0)20 7235 8000
Fax: +44 (0)20 7235 9447

www.childandchild.co.uk