

Step 1

Initial appointment to provide details of the deceased and their financial and family affairs.

Step 2

The death certificate is sent to all institutions with whom the deceased either held assets, received an income or owed money to.

Step 3

Once the replies are received a summary of the assets and liabilities is prepared and approved by the Personal Representatives.

Step 4

The relevant Inheritance Tax forms are completed together with an Oath which is signed and sworn by the Personal Representatives.

Step 5

Inheritance Tax is paid (if applicable)

Step 6

Application is made to the Probate Court for a Grant of Representation (often referred to as "Probate")

Step 7

Once the Grant of Representation is received this is registered with the different companies and the assets are collected.

Step 8

The Liabilities of the estate are settled once sufficient assets have been collected.

Step 9

The property is sold (if applicable)

Step 10

Legacies are paid and interim distributions made to beneficiaries.

Step 11

Missing beneficiaries are traced (if applicable)

Step 12

Final Income Tax Return is completed and submitted to HMRC for clearance.

Step 13

Estate Income and Capital Gains are reported and tax settled (if applicable)

Step 14

Final Estate Accounts are prepared and approved by the Personal Representatives.

Step 15

Final distribution of estate to beneficiaries