



## Notice to personal applicant

The Grant of Representation is now issued.

### Your documents

The following documents are enclosed:

- Grant of Representation with a copy of the will (if any) attached to the Grant
- additional official copies of the grant and/or will (if requested)
- Death certificate (if not already returned to you)
- any other documents which were sent in by you but are not required to be kept by the registry.

If required, further official copies of the Grant (and the will) may be obtained by completing form **PA1S** and sending it to the address provided. A fee will be payable, depending on the number of copies you require and information about this can be found on form **PA1S**. You can obtain the form by downloading it from [www.gov.uk/wills-probate-inheritance/searching-for-probate-records](http://www.gov.uk/wills-probate-inheritance/searching-for-probate-records)

**Please check your grant carefully. We take care to ensure accuracy, but if there is any error, please return the original grant and any official copies to the registry for correction. We will endeavour to return your amended grant and copies without delay.**

Forms PA1 and IHT421 are retained in the registry.

Forms IHT 205, 207 and 217 are sent to Her Majesty's Revenue & Customs (HMRC) Inheritance Tax where they are kept for a limited period only.

**Now that the Grant of representation has been sent to you, the work of the Probate Registry is complete.**

The Grant or official copies may be sent to the people or companies (banks, building societies, insurance companies, registrars of stocks and shares etc.) holding money or assets which belonged to the deceased. They will arrange to release the assets and return the grant (or copy) to you.

### Your duties as an executor or administrator

Your duties are to:

- collect the estate (money, property, etc)
- pay debts, funeral expenses etc
- pay the balance to the persons who are legally entitled to it
- keep receipts and a record of what you have done.

You may wish to open a bank account specifically to help manage the money that is paid into and out from the estate. This will help you keep a record of estate transactions, separate from your own money.

### Managing the estate

If you have any difficulties in dealing with the estate, your local Citizens' Advice Bureau may be able to help, or you could consult a solicitor. Most cases are straightforward, but advice may be needed if:

- there is not enough money to pay all the deceased's debts
- you are not certain that you know of all the deceased's debts
- there is any disagreement about the estate
- you are not certain how the estate should be shared
- there is a house or land
- a trust has to be set up

- anyone who benefits from the estate is under 18 years of age
- anyone who benefits from the estate lacks mental capacity in which case you should notify the Court of Protection, First Avenue House, PO Box 70185, 42-49 High Holborn, London, WC1A 9JA. Tel: 0300 456 4600.

## Department for Work and Pensions

DWP will write to you if the deceased owed money to DWP or if money was paid into their bank/building society after they died. DWP may also contact you for details of the estate where an income based benefit had been in payment. This will allow DWP to confirm benefit entitlement and decide whether there is any claim on the estate. Representatives are asked not to distribute the estate until DWP has confirmed any claim.

## Inheritance Tax

- The issue of the Grant does not necessarily mean that you have paid all the Inheritance Tax and interest which may be due on the estate. Initial calculations are based on the information you supplied.
- If you completed the short form – IHT205 or 207 - You have automatic clearance from Inheritance Tax once 35 days have passed from the day the grant was issued, provided a full disclosure of all material facts has been made.
- In all other cases the account will be fully examined by HMRC who may raise questions and ask the District Valuer to look at the value of the property. They may also issue interim calculations of tax and interest payable (called informal assessments). These will help you make provision to meet the tax liability.
- You may ask for clearance from HMRC when the correspondence has been concluded and all tax and interest has been paid. This generally discharges you from further tax and interest on the assets disclosed.
- Interest on unpaid Inheritance Tax begins to be payable 6 months after the end of the month in which the death occurred. Money on account of Inheritance Tax may be placed on deposit at any time, at **HMRC Banking, St Mungo's Road, Cumbernauld, Glasgow, G70 5WY**. Please be sure to quote the Inheritance Tax reference, full name of the deceased and the date of death in all correspondence. Further information on how to pay Inheritance Tax may be found on the HMRC website at [www.hmrc.gov.uk/payinghmrc](http://www.hmrc.gov.uk/payinghmrc).
- Further information on Inheritance Tax may be found on the HMRC website at [www.hmrc.gov.uk/inheritancetax](http://www.hmrc.gov.uk/inheritancetax). HMRC may also be contacted via the Probate, Inheritance Tax & Trusts Helpline – 0300 123 1072

## Alterations to the estate

If you did not have to complete a full account (e.g. if you were allowed to complete an IHT 205) and there is a change to the value of the estate, you only have to write to HMRC if the change means that a full account (IHT400) would have been required if you had known all the information when you filled in the form. You will need to send a copy of the original form and a Corrective Account C4 to HMRC, Ferrers House, PO Box 38, Castle Meadow Road, Nottingham, NG2 1BB. If you did not keep a copy of the form you will have to complete a full account (IHT400) instead.

If you completed a full account (IHT400) and there is a change to the value of the estate before HMRC finalises matters, you should complete a Corrective Account C4 and send it to HMRC, Ferrers House, PO Box 38, Castle Meadow Road, Nottingham, NG2 1BB. When HMRC closes its file the closure letter says that you must report any changes which affect the amount of Inheritance Tax payable on the estate.

## When the Administration of the Estate is completed

When you have dealt with the estate, you do not need to inform the Probate Registry. **You should, however, keep all receipts and records.** They may be needed as evidence if a beneficiary or a creditor questions what the estate consisted of, or how you have administered it.