

# Estate Administration

## Overview

When someone passes away, there are a number of important tasks that need to be completed.

If the person died leaving a valid Will, then the named executors take on this responsibility.

In the absence of a valid Will, the person is said to have died “intestate” and the intestacy rules (see separate factsheet) determine who can be appointed as the administrators of the estate.

The role of executor or administrator can be an onerous one. The deceased’s estate may involve valuable or complex matters and an executor or administrator is personally liable for administering the estate correctly.

Every executor or administrator can instruct a solicitor of their choice to assist them with the estate administration and the legal fees are settled from the deceased’s estate.



## First steps

In every case, the first task is to register the death. This requires paperwork issued by the medical practitioner who confirmed the date and time of death. An appointment should be made with the Registry of Births, Deaths and Marriages local to the deceased to complete this. After registration, the Death Certificate will be issued.

The paperwork issued by the medical practitioner will also include a form to be handed to the chosen funeral directors so that the body can be collected.

As soon as practicable, it is important to establish if the deceased left a valid Will.

## Administering the estate

Detailed enquiries should be made at the beginning of every estate administration to establish the value of all assets and liabilities.

It is also important to establish if the deceased held assets jointly with any other person, as well as identifying any gifts the deceased made in the seven years before their death.

When sufficient information has been collected, the appropriate Inheritance Tax forms should be completed to establish whether any tax is due.

During the enquiry process, an executor or administrator should take practical steps to protect the deceased’s assets. Checking property insurance and placing valuable items into storage are two good examples of this. Failure to protect assets in this way could lead to a claim against the executor or administrator personally for any losses incurred.

The application for the Grant of Representation can proceed when inheritance tax matters have been dealt with appropriately. In the majority of cases, if the deceased left a Will, a Grant of Probate will normally be applied for. Without a Will, the application is normally for a Grant of Letters of Administration. Other Grants are available for more complex scenarios.

Once the Court has issued the appropriate Grant, the executor or administrator must collect the assets and settle all liabilities. This will include resolving the deceased’s personal tax affairs.

When all liabilities have been settled, the estate is then distributed in accordance with the deceased’s Will or the Intestacy Rules.

It is the responsibility of the executor or administrator to resolve the estate’s income tax and capital gains tax position before finalising matters and producing a full estate administration account.

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At the distribution stage, the executor or administrator should first check to establish if any of the beneficiaries plan to vary their entitlement by a Deed of Variation, as this may affect the Inheritance Tax calculation.

There are a number of options available to beneficiaries under a Will or the intestacy rules and it is recommended that professional advice is taken before the estate is finalised (see our information guide on Deeds of Variation).

### Taking professional advice

It is strongly recommended that every executor or administrator seeks initial advice to establish their role, duties and responsibilities. Such advice need not be expensive and any fees would be settled from the estate.



At Slater and Gordon Lawyers, we understand that some executors and administrators prefer to be involved more than others. We have developed a range of fee structures to suit your circumstances.

For a full estate administration service, we offer a fixed fee alternative to the traditional 'hourly-rate' model. We also offer other services to suit your needs, such as our grant only option.

### Related Information

For further information on the following please get in contact with Slater and Gordon:

- Estate Administration
- Mental Capacity Issues
- Court of Protection matters
- Wills

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Please feel free to discuss your own position and concerns. Contact your nearest office on:

T: 0800 916 9056  
E: [enquiries@slatergordon.co.uk](mailto:enquiries@slatergordon.co.uk)  
W: [www.slatergordon.co.uk](http://www.slatergordon.co.uk)

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