M+A Partners

Probate and Estate administration services

M+A Partners is pleased to be able to offer a professional and competitively priced full probate and estate administration service (the process of obtaining the legal right to deal with the estate of a deceased person, and administering the estate).

This service will help alleviate some of the obligations and worries at what is a very difficult and upsetting time and is available to all of our clients, their families and friends. We are fully licensed and accredited to obtain probate directly on your behalf.

We have a range of helpful probate and estate administration resources, including guides for executors and beneficiaries and a glossary of legal terms used in probate.

For more information on our probate services and to download our other factsheets, scan me:

Why do M+A Partners offer this service?

We provide many of our clients with advice on lifetime estate and succession planning. **M+A Partners** sees our probate service as the logical conclusion to all of the planning and advice that we give clients throughout our relationship with them on Will planning, Inheritance Tax mitigation and passing on wealth in a tax efficient manner. Being able to ensure that clients' wishes are carried out to their conclusion by undertaking probate work and Inheritance Tax returns is a natural progression, particularly as we have a team of well qualified tax professionals who are now authorised to carry out probate services. Our expertise and understanding of financial documents and taxes mean that we are also able to provide probate services, even if we have not provided lifetime tax planning.

Why would you use us instead of a solicitor or bank?

The process of applying for probate, completing the Inheritance Tax return, calculating the Inheritance Tax liability, administering the estate, and preparing estate accounts, requires accounting and taxation expertise. This is particularly so, when ensuring that all possible reliefs are claimed and in order to minimise the tax payable in respect of the deceased's estate. Employing the services of one accounting and taxation expert to complete the probate for the estate and to finalise lifetime tax affairs can often mean that our fee may be less than the separate fees charged by other probate service providers who need input from the deceased's accountant in any event.

What is probate?

Probate is a term used generically to refer to the process of proving a Will, so that the estate of a deceased person can be administered. The people who are legally entitled to deal with the estate of the person who has died are known as 'personal representatives'.

If there is a Will which names executors, and they are willing and able to act, they become the personal representatives. They will need to obtain a grant of probate from the Probate Registry, which will enable them to fulfil their duties.

If there are no executors willing or able to act, or if there is no Will, the personal representatives will be called 'administrators', and they will need to obtain a 'grant of letters of administration' which gives them authority to act. **To keep things simple we will use the term probate to cover all matters relating to the obtaining of a grant and administering the deceased's estate.**

The probate process ensures that relevant taxes are calculated and paid, money owing to creditors and owed by debtors is collected, and, if a Will has been made, the deceased's remaining assets are distributed to the beneficiaries in accordance with his or her wishes.

The process of probate can sound quite formal and complicated. To help with some of the common words and phrases that are used, see our separate **'Glossary of legal terms used in probate'** factsheet.

Is probate always required?

Probate is not always required, specific conditions may mean there is no need to apply. As a general rule, an estate worth more than £10,000, or including property, requires probate.

For more details on when probate is required, see our separate factsheet: **'Probate: A guide for executors'.**

If you are not sure whether probate will be required, M+A Partners can discuss and confirm this with you.

Applying for the grant of probate

To apply for a grant of probate the following has to be submitted:

1. **Complete an Inheritance Tax form**. You or a professional valuer need to calculate how much the deceased's estate is worth, including property, shares, goods and chattels etc. and calculate any Inheritance Tax payable (and pay it);
2. **Complete the probate application form either online or in paper format.** (Form PA1 using the relevant version); and
3. **Submit your application to the Probate Registry if not done online**. This should include the PA1 form, an official copy of the death certificate, the original copy of the Will and any codicils and the current probate application fee.

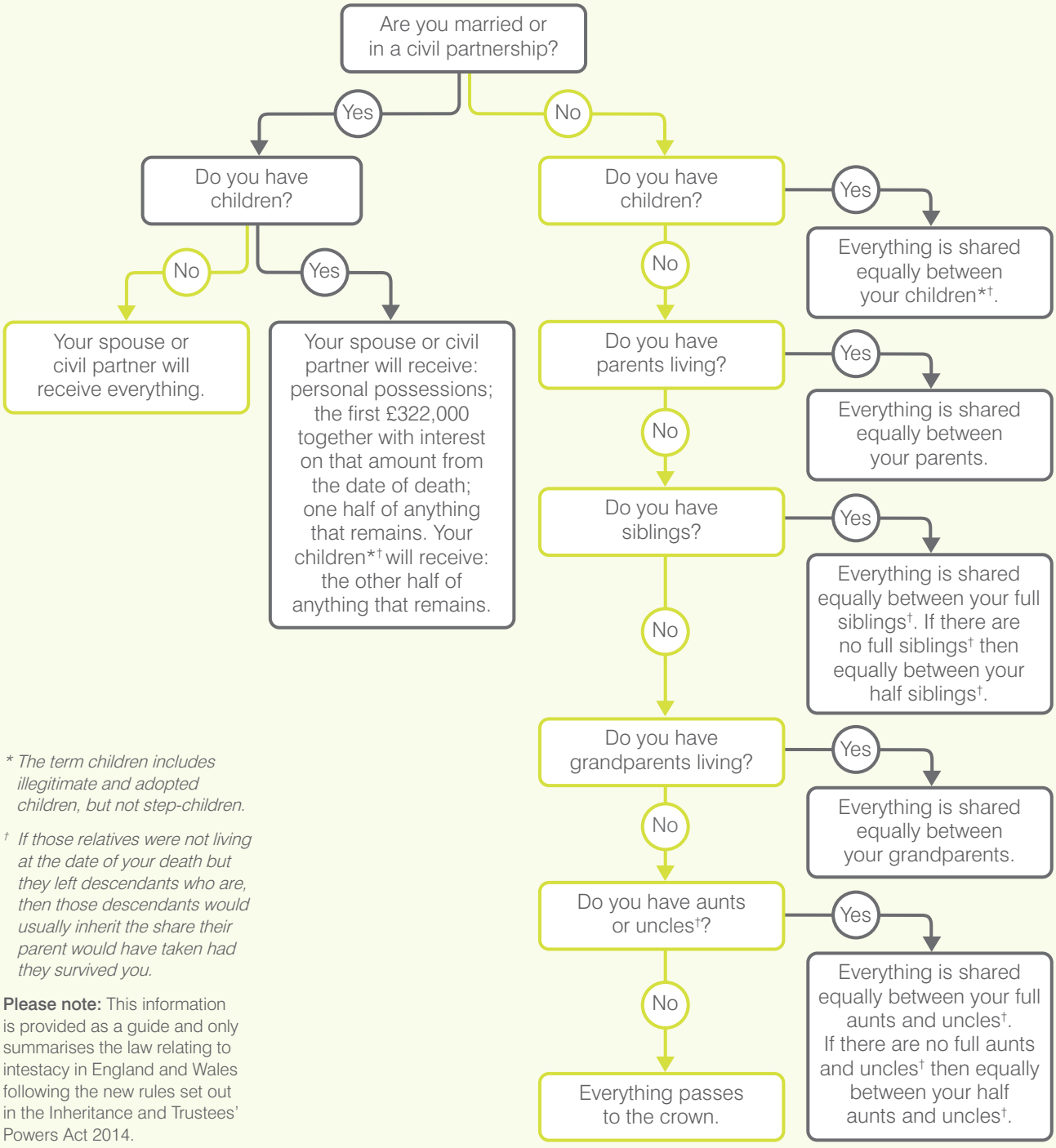
The fees for probate applications are currently £526 for all applications.

Administering the estate

Once the grant of probate has been received you can start liquidating the deceased's assets, which will provide funds to clear debts, pay additional Inheritance Tax, Income Tax or Capital Gains Tax arising from the estate. You will need to send a copy to the deceased's asset holders, such as banks, building societies etc.

Once all claims on the estate have been investigated and all debts and taxes have been paid, you can proceed to distribute the estate. Personal representatives for the estate must distribute the estate assets to the beneficiaries as identified in the Will, or by statement of the law, if there isn't a Will. Personal representatives are personally liable if they distribute the estate to the beneficiaries, but a creditor of the deceased subsequently makes a claim for an unpaid debt (although you can protect yourself from this happening by giving notice to potential creditors under Section 27 of the Trustee Act 1925).

How the latest intestacy rules could affect you and your family. Who inherits if someone dies without a Will?



** The term children includes illegitimate and adopted children, but not step-children.*

† If those relatives were not living at the date of your death but they left descendants who are, then those descendants would usually inherit the share their parent would have taken had they survived you.

Please note: This information is provided as a guide and only summarises the law relating to intestacy in England and Wales following the new rules set out in the Inheritance and Trustees' Powers Act 2014.

What does the M+A Partners probate service provide?

The level of service and support that you require from **M+A Partners** can be agreed at the outset. This is flexible and you can choose to pass the entire probate process to **M+A Partners** or we can assist in those areas where you need most help.

The M+A Partners service includes:

- Compiling details of the deceased's assets and liabilities;
- Obtaining professional valuations;
- Completing the Inheritance Tax (IHT) accounts and forms;
- Claiming appropriate IHT reliefs and exemptions, calculating the IHT payable and arranging for the payment of IHT;
- Applying for and obtaining the grant of representation;
- Gathering in or selling the assets of the estate;
- Settling the debts of the deceased;
- Reviewing potential tax savings through a variation of the Will within 2 years of the date of the death;
- Dealing with income and capital gains tax liabilities of the estate;
- Paying legacies and distributing assets to the beneficiaries; and
- Preparing final estate accounts.

How M+A Partners can help

For a free consultation regarding probate and how our services can help you, please contact our experts:

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M+A
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Our Vision - to be the firm of choice, through our team fulfilling their potential and delivering exceptional client service

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