



Guide for Executors

Executor's Duties:

An executor has to carry out certain tasks in order to legally fulfil their obligations of administering the testator's estate. These duties include:

- Notify family, friends and work place colleagues of the death. This can include placing notice of the death in the local/national paper along with funeral details so that people can attend if they wish.
- Obtain a copy of the medical certificate indicating the cause of death and a formal notice from the doctor or hospital.
- Register the death at the local Registry of Births, Deaths and Marriages. The death must be registered in order to obtain the death certificate.

It is advisable to obtain more than one copy of the death certificate as it will be needed when dealing with banks, insurance companies, pensions, etc.

- Locate the last original Will and Testament. The Testator should have already informed the executors where the Will is kept.

It is important that the original Will is not tampered with in anyway (including the addition of staples, paperclips etc).

- Deal with the funeral arrangements or assist whoever is dealing with them to ensure that the wishes of the deceased are carried out as far as possible.

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- Notify all businesses of the death, e.g. all the utilities, credit card companies, banks, building societies, council tax office, social security and tax office. It is also worth giving the post office a change or address form so that any post will be redirected straight to you.

- With the assistance of a solicitor:

The executors must establish the extent of all income, assets, debts and liabilities of the estate as well as calculating and paying any Inheritance Tax due.

The executors will apply for a grant of probate and this enables them to collect in the assets and pay the debts and liabilities. Estate accounts will be prepared, specific and money gifts made and the remainder of estate distributed to the beneficiaries in accordance with the Testator's Will.

The Executors can be held personally liable for any loss resulting from a breach of their duty, even if the mistake is made in good faith. This includes:

- Failure to pay the debts and liabilities of the deceased
- Failure to account to the Revenue for Inheritance Tax, Income Tax and Capital Gains Tax
- Failure to settle any claim against the estate

- Failure to identify and correctly distribute assets to the beneficiaries.

It is important to ensure that every aspect of the administration is dealt with correctly and within a reasonable time.

This guide contains information on current legal issues applicable at the time of printing. Note there may have been changes subsequently which have not been incorporated in to the material. This guide is intended for information purposes only and its content should not be applied to any particular set of facts or relied upon without legal or other professional advice. For further information on how we can help you please contact:

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