

## **Probate and Administration of Estates – Frequently Asked Questions**

### ***What is an Estate?***

“Estate” is the collective legal term for the assets, liabilities, rights and duties that a person leaves behind him or her when he or she dies.

### ***What is an Executor / Executrix?***

An Executor or Executrix, (sometimes called a personal representative) is the person named by a person in his will to carry out the directions in the will after his death.

### ***What are the Executor’s Duties?***

The duties of an Executor include the following:-

1. To make an inventory of the assets of the estate and to safeguard them pending their distribution to the estate’s creditors and beneficiaries;
2. To ascertain the debts of the estate and identify the beneficiaries;
3. To prepare an Inland Revenue Affidavit and submit it to the Revenue Commissioners;
4. To apply for the Grant of Probate;
5. To pay any outstanding debts properly owed by the estate;
6. To pay any inheritance taxes owed by the beneficiaries;
7. To distribute the assets among the beneficiaries in accordance with the deceased’s will;
8. To keep accounts of monies received and distributed during the administration and to prepare a final account.

### ***What is Probate?***

“Probate” means the process of proving a will. Before it will issue a Grant of Probate, the Probate Office, which is part of the High Court, must satisfy itself on a number of points, including that the testator is dead, that the will produced is his or her original will, that the will was validly made and was the testator’s *last* will, that no part of the will has been removed, that a full account of all the deceased’s assets and liabilities at the time of his death has been provided to the Revenue Commissioners and that the person who has applied for the Grant of Probate is entitled to act as Executor.

### ***What is a Grant of Probate?***

A Grant of Probate is a legal document which declares that the Executor named on it is legally permitted to administer the estate of the deceased person in accordance with the terms of his or her will, i.e. to collect in the deceased’s assets and pay his debts and to distribute what remains as set out in the will.

### ***How Long Does it Take for a Grant of Probate to Issue?***

In recent years the Probate office has substantially reduced its previous backlog of pending applications for probate, and it now takes just a few weeks between the lodging of the application and the issue of the Grant. However, before the application can be filed, a certificate of the net value of the estate must be obtained from the Revenue Commissioners, which also takes several weeks, and of course the Revenue Certificate cannot be issued until the Revenue has been provided with a detailed inventory of the estates assets and liabilities.

***What is an Intestacy?***

An intestacy is the legal term for the situation that arises when someone dies without having made a will. A partial-intestacy is where someone dies with a will that does not dispose of all his assets. Where there is an intestacy the next-of-kin of the deceased may apply to the Probate Office for a Grant of Administration, which will allow him to administer the estate in accordance with the provisions of the Succession Act 1965. The next-of-kin who applies for the Grant is called the Administrator or Administratrix of the deceased's estate.

***What is Involved in the Administration of an Estate?***

The process is similar to that of applying for a Grant of Probate. First, it is necessary to get the death certificate. It will also be necessary to submit an Inland Revenue Affidavit so that the Revenue Commissioners can issue a Revenue Certificate. When these have been obtained the Grant of Administration can be applied for. Once the Grant has issued the assets must be collected and valued. Any debts owed by the estate must be paid, and finally the distribution to the beneficiaries can take place.