

Guidance notes on completing the Probate Personal Application Form

Insert full name of deceased and any alternative versions of same.

Please note: The Revenue Commissioners will require PPSN (formerly PRSI) numbers for the deceased and any beneficiaries, including those beneficiaries resident overseas, who are liable for Probate/Inheritance tax. These numbers can usually be found on tax documents or correspondence from the Department of Social Welfare & Family Affairs. Where a PPSN number is required for a person who is deceased or a beneficiary who is overseas, you should contact Client Identity Services in the Department of Social Community and Family Affairs directly at telephone (01) 7043281 Fax (01)0 7043237 or email cis@welfare.ie Identity information will be required before PPSN numbers can be issued. See www.welfare.ie (Topics – PPSN – How to Apply) for details.

Section A

A1) Please enclose a photocopy of the will and any codicils with your application. Do **not** send the original.

If the executor wishes to renounce his/her rights, you must contact the Probate Office for a precedent 'Renunciation' form and enclose a copy of this with your completed application form. Do **not** return the original form with your application

Section B

When a person dies without making a valid will they are said to have died intestate. This Section sets out the order in which the next of kin are entitled to apply to extract a Grant of Representation. Section B relates to spouses and/or blood relatives only. Step or foster relatives should not be included as they have no entitlement to apply for a Grant of Representation, unless they are named in a will. Half brothers or sisters (one parent in common) have equal entitlement to apply for a Grant of Representation with full brothers or sisters.

The term 'survived' means that the relative was alive at the date of death of the deceased.

Section C

Complete Names and Addresses of Applicants herein (Please note that where there is no Will any one of the nearest next of kin may apply for the Grant or a maximum of three persons).

Section D

D1) Sometimes a person is known by a different name to that on their birth certificate and may have assets in either or both names or a variation of same.

It is important that you include all variations of names used by the deceased when completing the personal application form. The assets of the deceased may be held in different variations of the name and to avoid possible problems with administration of the estate we request that you furnish us with all such variations if applicable.

D2) If the deceased moved house, after making his/her will, both the former (as stated in Will) and last permanent address should be indicated on the personal application form.

If the deceased died in a hospital or was a resident of a nursing home for a short period of time, you must also include their former permanent address.

A care of address is not acceptable for either the deceased or the applicant.

D6) If the deceased was Divorced in Ireland and did not make a valid will the former spouse has no entitlement to extract a Grant of Representation. Please enclose a **copy** of the final divorce decree with your application.

If the deceased was Legally Separated in Ireland and did not make a valid will the separation agreement must be examined to ensure that the rights of the former spouse to extract a Grant of Representation have been extinguished. Please enclose a **copy** of the Court Order with your application. The Court Orders will be returned to the applicant with the Grant of Representation.

If the deceased was divorced outside of this jurisdiction,

- a Renunciation is required from the former spouse if the children of the deceased are applying for the Grant of Representation.
- a Disclaimer is required if the deceased died without issue (i.e. children, grandchildren, great grandchildren etc, to enable the nearest next of kin to apply).

In these circumstances, you must contact the Probate Office for a precedent 'Renunciation' or 'Disclaimer' form. A copy of the completed document should then be furnished to us with your application form. Do **not** enclose the original form with your application but instead please bring it to your appointment with us in due course.

D7) In order to establish entitlement to apply for a Grant of Representation, the domicile of the deceased must be indicated. It is usually, but not always, the country which he/she has their permanent home and intends to remain. Domicile is a concept of general law which is distinct from residence or nationality. If issues arise around domicile, you may have to take legal advice.

D8) Please ensure that you have first read the Personal Application Information Guide to determine whether or not you must instruct a Solicitor in this jurisdiction to extract a Grant of Representation on your behalf.