





## Part 3 – About the value of the deceased's estate and the administration period

<p><b>10</b> Is the value of the <i>estate</i> (at the date of death) more than £2.5 million?</p> <p><input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes. Go to question 13</p>	<p><b>13</b> Has the <i>administration period</i> ended?</p> <p><input type="checkbox"/> Yes</p> <p><input type="checkbox"/> No. How much longer do you expect it to last?</p> <p>No more than 3 months <input type="checkbox"/></p> <p>Between 3 to 6 months <input type="checkbox"/></p> <p>Between 7 to 12 months <input type="checkbox"/></p> <p>12 months or longer <input type="checkbox"/></p>
<p><b>11</b> During the <i>administration period</i>, are the proceeds from the sale of the <i>estate's</i> assets in any one tax year likely to be more than £250,000?</p> <p><input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes. Go to question 13</p>	<p><b>i</b> If you have answered <b>Yes</b> to question 10 or 11 we will send you a tax return at the end of the tax year.</p>
<p><b>12</b> Do you expect the <i>estate</i> to get any untaxed income or sell any chargeable assets during the <i>administration period</i>?</p> <p><input type="checkbox"/> No</p> <p><input type="checkbox"/> Yes. Is the total tax payable on any untaxed income or Capital Gains Tax likely to be more than £10,000?</p> <p><input type="checkbox"/> No. Once the <i>administration period</i> has ended you must send us this information so we can work out the tax due. <b>As <i>personal representative</i> for the deceased you are responsible for telling us this information</b></p> <p><input type="checkbox"/> Yes. We will send you a tax return at the end of the tax year</p>	

## Part 4 – About any new trust(s)

<p><b>14</b> Was a <i>trust</i> created as a result of the death? <i>If there is a will, a trust can be created from the will. If there is no will, the rules for sharing out the estate can create a trust</i></p> <p><input type="checkbox"/> No, go to Part 5</p> <p><input type="checkbox"/> Yes</p>	<p><b>15</b> What is the name and address of a <i>trustee</i>? <i>The trustee is the person who is responsible for managing the trust</i></p> <p>Their full name and address</p> <table border="1" style="width: 100%;"><tr><td> </td></tr><tr><td> </td></tr><tr><td> </td></tr><tr><td> </td></tr><tr><td> </td></tr></table> <p>Their postcode</p> <table border="1" style="width: 100%;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> <p>Their daytime phone number</p> <table border="1" style="width: 100%;"><tr><td> </td><td> </td></tr></table>																																	

Please turn over



## Part 5 - About the deceased's financial circumstances before their death *continued*

### UK land and property

<p><b>29</b> Income from UK land and <i>property</i></p> <p>£ <input type="text"/> . <input type="text"/> <input type="text"/></p> <p><b>30</b> Expenses allowable for tax</p> <p>£ <input type="text"/> . <input type="text"/> <input type="text"/></p> <p><b>31</b> Profit (box 29 <i>minus</i> box 30) If the expenses (shown in box 30) are <b>less</b> than the income (shown in box 29), the deceased has made a profit</p> <p>£ <input type="text"/> . <input type="text"/> <input type="text"/></p>	<p><b>32</b> Loss (box 30 <i>minus</i> box 29) If the expenses (shown in box 30) are <b>more</b> than the income (shown in box 29), the deceased has made a loss</p> <p>£ <input type="text"/> . <input type="text"/> <input type="text"/></p> <p><b>33</b> Land and <i>property</i> losses brought forward from earlier years</p> <p>£ <input type="text"/> . <input type="text"/> <input type="text"/></p>
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### Chargeable event gains

Before completing this section, please read 'Chargeable event gains' on page 7 of the R27 Notes to work out whether the deceased has made any gains that you need to tell us about.

**34** Chargeable event gains. If the deceased made a gain on a UK life insurance policy, life annuity or a capital redemption policy you will need to tell us about these gains in the space below. If they had more than four policies please put an 'X' in the 'More policies' box and continue on a separate sheet of paper

	Amount of gain	No. of years	Tax treated as paid
Policy 1	£ <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	£ <input type="text"/> . <input type="text"/> <input type="text"/>
Policy 2	£ <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	£ <input type="text"/> . <input type="text"/> <input type="text"/>
Policy 3	£ <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	£ <input type="text"/> . <input type="text"/> <input type="text"/>
Policy 4	£ <input type="text"/> . <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>	£ <input type="text"/> . <input type="text"/> <input type="text"/>
More policies	<input type="checkbox"/>		

### Any other income and benefits

**35** Other income and benefits. If the deceased had more than four other incomes or benefits please put an 'X' in the 'More income and benefits' box and continue on a separate sheet of paper

Description of income/benefit	Amount before tax taken off	Amount of tax taken off
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
<input type="text"/>	£ <input type="text"/>	£ <input type="text"/>
<input type="checkbox"/> More income and benefits		

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## Part 5 - About the deceased's financial circumstances before their death *continued*

### Other expenses and reliefs

- 36** Tax relief - If you want to claim any tax relief that the deceased may have been entitled to, for example on professional subscriptions, employment fixed rate expenses or Gift Aid and so on, please tell us in the space below

### Blind Person's Allowance

- 37** Was the deceased registered blind on a local authority, or other register?

No

Yes. If you want to transfer any surplus or unused Blind Person's Allowance from the deceased to a surviving spouse or civil partner, put 'X' in the box below. *You also need to tell us the surviving spouse or civil partner's details by filling in 'Part 7 - About a surviving spouse or civil partner' on page 7*

- 38** Is there a surviving spouse or civil partner who is registered blind on a local authority, or other register?

No

Yes. Do they want to transfer their surplus or unused Blind Person's Allowance to the deceased to help reduce any Income Tax liability that the deceased may have?

No

Yes. The surviving spouse or civil partner will need to transfer their surplus or unused Blind Person's Allowance by sending us form 575. *Pages 8 and 9 of the R27 Notes tell you what to do*

### Married Couple's Allowance

This allowance is only due if the deceased, or their spouse or civil partner, was born before 6 April 1935 and they were living together at some point during the tax year when the deceased died. Before completing this section, please read 'Married Couple's Allowance' on page 9 of the R27 Notes to work out who within the couple had a right to claim.

- 39** Did the deceased qualify for Married Couple's Allowance?

No, go to Part 6

Yes

- 40** If you want to transfer any surplus or unused Married Couple's Allowance to a surviving spouse or civil partner, put 'X' in the box. *You also need to tell us their details by filling in 'Part 7 - About a surviving spouse or civil partner'*



## Part 8 – Authorising someone else to act on your behalf

51 Do you want us to deal directly with someone else on your behalf?

No. Go to Part 9

Yes. Who is the person you want us to deal directly with on your behalf?

A professional adviser (accountant, solicitor or tax adviser)

A friend, family member or voluntary organisation. Go to question 53

52 Please tell us the references you have been given by your professional adviser. *If known; you may not have these*

Your professional adviser's reference

Your client reference

53 What is the full name and address of the person you want us to deal directly with on your behalf?

Their full name and address

  
  
  

Their postcode

Their daytime phone number

**i** You **must** fill in question 53 if you have told us, at question 51, that you want us to deal directly with someone else on your behalf. You will still need to give us this person's details even if this is the same person who has previously acted for the deceased.

## Part 9 – Declaration

54 You should only sign and date this declaration if you have confirmed, at question 6, that you are responsible for settling the deceased's *estate*.

If you have asked us to take one of the following actions, your signature will be our authority to:

- transfer unused Blind Person's Allowance or Married Couple's Allowance to the surviving spouse or civil partner
- correspond with a professional adviser, friend, family member or voluntary organisation about the deceased's tax affairs
- send your nominee any repayment that might be due.

The information I have given on this form is correct and complete to the best of my knowledge

Signature

Print your full name here

Date DD MM YYYY

## What to do next

Return this form to the address shown on page 1. We will then check to see whether a repayment of tax is due to the *estate* or if more tax needs to be paid. We will let you know as soon as possible but please allow at least four weeks from posting the form before you contact us.

Please **do not send**:

- vouchers
- certificates
- the *will*
- the death certificate
- *grants of probate*, or
- grant of *letters of administration*

with your form. We will ask to see them if we need to.