

Questions & Answers:

Arising from Erin Research probate webinar with Revenue Commissioners & Probate Office dated 3rd September 2020

Answers below in red are from Revenue.

1. When will the forms be on ROS?
The go live date is the week starting 14 September 2020.
2. What's the story with obtaining PPS numbers – waiting 20 weeks?
PSSN numbers are obtained through Client Identity Services, Revenue have no control over timelines on this.
3. Is there any change in the corrective affidavit format?
If the Statement of Affairs (Probate) SA.2 was completed online then that form can simply be amended online. If you have submitted a paper version of the CA24 in advance of the go-live of the new form. The old CA26 form must be completed and submitted to the Probate Office.
4. Are there any additional questions in the online form that are not included in the CA24?
There are some additional questions. An example of these are; the domicile of the beneficiaries, information on charitable bequests and additional questions on property that were needed to establish all the assets and how they are owned. In the main however, the questions are very similar to the paper version of the form.
5. When is it going live on ROS?
The go live date is the week starting 14 September 2020.
6. Can you do a mock form initially like the stamp duty return?
There is no need for a mock form, the form can be amended, edited and reviewed as often as needed before an applicant decides to submit, once submitted the form can still be amended up until the grant of probate issues and after that it becomes an amended form, which is the equivalent of the Corrective Affidavit (Form CA.26).
7. What is the position about old probates, where deceased died in the early 90's or otherwise?
The Statement of Affairs (Probate) Form SA.2 is for deaths occurring from 5 December 2001. Grant applications where the deceased died prior to this will continue to be dealt with using the relevant paper version of the CA24.
8. Do Revenue notify the beneficiaries to file the IT38?

Once probate has issued, the Probate Office informs Revenue and the form goes live on Revenue's system. Beneficiaries will then be notified in the usual way by Revenue.

9. Is there any connection between this new system and the ROS Offline Application?
The Statement of Affairs (Probate) Form SA.2 will be available on ROS and myAccount. It will not be available on ROS offline.
10. Can the form save as you go?
The form can be saved manually as you progress through it.
11. Will PPSNs for all beneficiaries be mandatory to process the form or will it be possible to give an undertaking not to distribute to a beneficiary pending PPSN issuing?
PPSNs will be mandatory, however, Revenue have brought in a work around to allow a grant application to proceed when one PPSN is not available. If you tick the box to say the PPSN is not available, an undertaking will pop up that must be ticked say you will not distribute any benefit to the beneficiary until the PPSN is obtained. Revenue will be notified of this. When you have the PPSN, you can amend the form with the details and resubmit it.
12. Why can't all the documents, oath etc. be done online. I accept this is a revenue matter but the entire process should be digitalized.
The oath is a Probate Office matter and Revenue cannot comment on this.
13. How can I amend it if it is a read only document?
A read only document will be available in your inbox on ROS or your documents on myAccount once the form is submitted. If you wish to amend a Statement of Affairs (Probate) that you have previously submitted. Navigate to the Statement of Affairs (Probate) on ROS or myAccount. On the welcome screen select "manage your applications". If you have submitted multiple applications navigate to the form you wish to amend and select "edit". The form can then be amended.
14. If there is a will has it to be uploaded and submitted with the SA.2?
Yes, if you select the option to apply for probate of the Deceased's will or administration with will annexed, then you will be required to upload a copy of the will.
15. How are the personal reps taking responsibility for the information provided -Swear? Before the application is submitted, there is an option to "generate Statement". You can have the personal representative sign this to confirm that the information is correct before you submit the application on their behalf.

16. Will you be delayed where you have overseas beneficiaries without PPS numbers? What happens when beneficiaries refuse to give a PPSN?
You will have to provide PPSNs for all of the beneficiaries, the form allows one instance where you can tick the box to say the PPSN is not available, you also have to tick and undertake that you will not distribute any benefit to the beneficiary until the PPSN is provided to Revenue. Revenue will be notified that this has been given and may follow up if there is no change. When you have the PPSN, you can amend the form with the details and resubmit it.
17. If you go back do you lose previous info like you did on the stamp duty return?
There is an option to save the form as you progress.
18. If you are going through ROS will the contact details be automatically populated into the form?
No.
19. What if the applicant does not have an email address?
The email address is required if Revenue or the Probate Office need to contact an applicant. If the applicant does not have an email address and refuses to obtain or provide one, the person submitting the application can provide their own email address as a last resort.
20. Can the solicitor's email and phone be given for all applicants?
The phone number and email address is required if Revenue or the Probate Office need to contact an applicant. Most people have a phone number and it should be able to be provided. If the applicant does not have an email address and refuses to obtain or provide one, the person submitting the application can provide their own email address as a last resort.
21. If you don't have details of prior benefits for the beneficiaries, does the dropdown list allow you to say "unknown"?
It is mandatory to provide details of any prior benefits received. An unknown option will not be available.
22. Why is the phone number and email for executor compulsory? Many elderly wont have email addresses
The email address is required if Revenue or the Probate Office need to contact an applicant. If the applicant does not have an email address and refuses to obtain or provide one, the person submitting the application can provide their own email address as a last resort.
23. Does the new procedure apply to grants where the deceased died many years ago?

The Statement of Affairs (Probate) Form SA.2 is for deaths occurring from 5 December 2001. Grant applications where the deceased died prior to this will continue to be dealt with using the relevant paper version of the CA24.

24. Is it expected the grant of probate will issue faster?

A reduction in the processing time of a grant application is expected.

25. What if there is no folio? Unregistered property?

The folio number is required. Property should be registered to the legal owner. If you come across an unregistered property, please contact our helpline for advice.

26. Can you save all the way through or just at the start?

There is a save option on every screen.

27. Why do we need to know the dates that property is put into joint names?

This is cumbersome for elderly clients. Is it relevant when the asset was put into joint names?

It is for informational purposes and a required field on the form.

28. PPSN – if not available – what are the options that come up?

PPSNs will be mandatory, however, Revenue have brought in a work around to allow a grant application to proceed when one PPSN is not available. If you tick the box to say the PPSN is not available, an undertaking will pop up that must be ticked say you will not distribute any benefit to the beneficiary until the PPSN is obtained. Revenue will be notified of this. When you have the PPSN, you can amend the form with the details and resubmit it.

29. Can the applicants undertake not to distribute to beneficiaries for whom they have no PPSN and upload that to proceed?

PPSNs will be mandatory, however, Revenue have brought in a work around to allow a grant application to proceed when one PPSN is not available. If you tick the box to say the PPSN is not available, an undertaking will pop up that must be ticked say you will not distribute any benefit to the beneficiary until the PPSN is obtained. Revenue will be notified of this. When you have the PPSN, you can amend the form with the details and resubmit it.

30. Re putting property into both names: will approx. year suffice?

If you do not have the exact date then as close as possible will suffice.

31. So is there no need to send the original will if it is submitted electronically?

A copy of the last will must be uploaded when completing the form. The original will is required by the Probate Office when applying for a grant.

32. Will the CA24 no longer be accepted at the Probate Office after 14th Sept?
The CA24 will not be accepted at the Probate Office after 4 September 2020
33. Is it possible to change to state the declaration is made on the authority of the client and it is their undertaking?
The declaration shown on the slides during the webinar on 3 September is not the wording of the declaration on the final form. It has been reworded after discussion with the Law Society to take this into account
34. Does the “I/we declare” at the end refer to the applicant or the solicitor submitting. We as solicitors are dependent on the applicants for the information being submitted. Surely they would be making the declaration and not us?
The declaration shown on the slides during the webinar on 3 September is not the wording of the declaration on the final form. It has been reworded after discussion with the Law Society to take this into account.
35. What’s the position of a beneficiary who is a parent of a deceased child without child or other issue?
If a parent is the sole beneficiary and takes an absolute interest of the estate of a deceased child without child or other issue, then they have a category A entitlement. The form will indicate Category B for a parent, but the parent can claim the A Threshold on their IT38 return.
36. Will there be a different version of the SA2 every time the thresholds change?
No, this will not be necessary.
37. Will the Probate Office process queries of applications with CA24 lodged prior to 14th September and returned to the Probate Office after this date?
The cut off date for receiving applications of the CA24 with the Probate Office is 4 September. Any applications received up to this date will be processed by the Probate Office even if queries lead to some delays in finalizing the grant application.
38. Could the signing page be reworded?
The declaration shown on the slides during the webinar on 3 September is not the wording of the declaration on the final form. It has been reworded after discussion with the Law Society to take this into account.
39. Is the declaration to exe or solicitors?
The declaration shown on the slides during the webinar on 3 September is not the wording of the declaration on the final form. It has been reworded after discussion with the Law Society to take this into account.
40. Can you work on SA2 through offline ROS and can you print early draft before you submit?

The form will be live on Revenue Online Services on 14 September, it will not be available offline. The form can be reviewed, saved and edited before submission. A draft can be printed before the form is submitted.

41. Will a telephone phone number suffice for elderly clients that are not literate?

The email address and phone number is required if Revenue or the Probate Office need to contact an applicant. Most people have a phone number and this should be provided. If the applicant does not have an email address and refuses to obtain or provide one, the person submitting the application can provide their own email address as a last resort.

42. Does the original will still have to be signed by the executor?

Yes

43. Can you save drafts prior to submission?

Yes the SA.2 can be saved, reviewed and edited any time up to submission.

44. Confused by the wording "correct copy of the original will"?

It means a valid copy of the original will.

45. How can you amend the SA2 if in Probate Office but not yet issued?

The SA.2 can be amended any time up until the Grant of Probate has been issued, after that it becomes an amended form. If the SA.2 is amended, prior to the grant issuing the updated Notice of Acknowledgement (Probate) will need to be provided to the Probate Office before they can issue the grant.

46. Is the oath for exec/admin and bond gone?

This will be done in the Probate Office.

47. If a probate is submitted and queries and not re-lodged until the 14th Sept, is old C24 acceptable?

The Probate Office will not accept new applications on the CA24 form after 4 September 2020. If an application has been submitted prior to this date and some queries are raised, it will be processed by the Probate Office.

48. If we cannot print it off, how do we go through the form with the client before submission?

The SA.2 can be printed off before submission.

49. Would you not consider making the form SA2 available off-line?

The SA.2 is an online form, it will not be available on ROS offline.

50. What forms do we submit between now and Sept 14th?
No paper CA24 applications will be accepted from 4 September by the Probate Office. Applications can be made from 14 September on Form SA.2.
51. Is there no swearing of the Form CA26 now?
The "CA26", now simply an amended Statement of Affairs (Probate) Form SA.2, has a declaration instead of an oath.
52. For reasons of security, we do not allow unlimited access to ROS – if only online available this will mean opening access – consideration should be given to allowing off-line forms as with Stamp Duty.
The Form SA.2 will be an online form.
53. Is there a revenue email or phone number that we can direct queries to going forward?
The National CAT helpline is 01 738 3673 and is open 9.30 to 13.30, Monday to Friday, you can also submit queries online via myEnquiries.
54. So only those registered on ROS can fill in the form and upload it? At the moment legal execs draft forms for solicitors to review, but they may not be registered on ROS.
The Statement of Affairs (Probate) SA.2 can also be accessed through myAccount.
55. Is the beneficiary's date of birth a compulsory field
Yes, this is for verification purposes.
56. Will the Revenue be sending solicitors an order to hold funds where a beneficiary is not tax compliant?
That process has not changed.
57. Re IT38 – is there any obligation on a beneficiary to make a return for a gift received where it is well below the threshold?
If a beneficiary receives a gift and it exceeds 80% of the relevant group threshold, including aggregable benefits, then they must file an IT38.
58. Do the Revenue notify the beneficiaries to file their IT38s?
When the grant of probate has been issued, the SA.2 will go live on Revenue systems and beneficiaries will be notified in the usual way if they need to file an IT38.
59. It would be helpful if the form could be filled out in advance so that we can check details with clients.
The form can be saved, reviewed and edited at any time before submission. It can also be printed for a run through with your clients before the form is submitted to Revenue.

60. Can Revenue email solicitors a hard copy of the Form? This would be very handy especially when information is coming in piecemeal. Secretaries could then upload the information online.

The hard copy of the form will only be available to non e-enabled representatives on application. The online form can be saved, reviewed and edited at any time before submission.

61. The online filing of SA2 does not assist people who are working from home due to Covid. In many offices, there is only 1 PC that has access to ROS.

The form can also be submitted through myAccount.

62. Why do we have to go back as far as 1991? Almost 30 years and a different currency.

The legislation states that prior benefits must be provided from 5 December 1991.

63. If you do not have a PPSN for a beneficiary but give guarantee that you will not distribute the asset until you get the PPSN. What do you do when you get the PPSN of the beneficiary after grant of probate is issued? Can you go online to make changes to SA2 form to add in PPSN?

When you receive the PPSN for the beneficiary you can amend the Statement of Affairs (Probate) Form SA.2 online, filling in the PPSN and submit, Revenue will be informed you have submitted an amended form.

64. Would Revenue reconsider the mandatory requirement for elderly clients to have an email address?

The email address is required if Revenue or the Probate Office need to contact an applicant. If the applicant does not have an email address and refuses to obtain or provide one, the person submitting the application can provide their own email address as a last resort.