Executor tax checklist

An executor tells HMRC about the death, usually through Tell Us Once, settles the person's tax up to the date of death, values the estate to see whether Inheritance Tax is due, and reports and pays any tax within the deadlines. In Scotland you apply for confirmation using form C1. You also report income and gains the estate makes before everything is passed on.

Tell HMRC

- [ ] Use Tell Us Once to tell HMRC and other departments about the death, if it's offered when you register it.
- [ ] Contact HMRC separately if the person was self-employed or ran a business: Tell Us Once doesn't cover that.
- [ ] Ask the employer or pension provider to tell HMRC about the final salary or pension payment.

Tax up to the date of death

- [ ] Gather the person's P60s, pension statements, bank interest and dividend details for the last tax year.
- [ ] Find their UTR and past returns if they filed Self Assessment.
- [ ] File a Self Assessment return for income up to the date of death, if one is needed.
- [ ] Claim any refund or pay any tax owed from the estate.

Value the estate

- [ ] List everything the person owned (property, bank and savings accounts, investments, pensions, vehicles and belongings) with values at the date of death.
- [ ] List debts and funeral costs.
- [ ] List gifts made in the 7 years before death.
- [ ] Check whether the estate is excepted or needs full details sent to HMRC.
- [ ] Check whether unused Inheritance Tax threshold can be transferred from a spouse or civil partner who died first.

Report and pay

- [ ] In Scotland, apply for confirmation with form C1, the estate inventory, sent to the Sheriff Clerk.
- [ ] Send full details within 12 months of the death if HMRC needs them.
- [ ] Get an Inheritance Tax reference at least 3 weeks before you pay.
- [ ] Pay any Inheritance Tax by the end of the sixth month after the death to avoid interest.

During the administration

- [ ] Record income the estate receives (rent, interest, dividends) and any gains on assets sold.
- [ ] Check whether HMRC's informal arrangement for simple estates applies, or whether the estate must be registered.
- [ ] Keep records of every payment in and out until the estate is distributed.

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Guidance and the latest version: https://www.countify.co.uk/resources/checklists/executor-tax-checklist