

## We provide a comprehensive service on all aspects of the administration of shares in deceased estates:

- Initial probate valuation
- Additional valuations at other important tax dates
- Active administration of the shares once the Grant of Representation has issued
- Distribution of the shares through sale or transfer to the beneficiaries

## We support this service by assessing whether:

- A small estates procedure can be used or
- Any foreign Grants of Representation might be required, in which case we assist and manage their extraction through a network of solicitors and lawyers in the relevant jurisdictions.

## We also provide

- An advisory service for US Federal Estate Tax
- Access to a Medallion Stamp Service for US and Canadian shares

## We can also carry out:

- Historical research on share holdings for Capital Gains Tax
- Research into corporate actions
- Tracing of current assets from old share certificates

## Probate valuation service

In the UK and Ireland, and where possible elsewhere, we check the quantity of each holding with the registrar at the date of death. We then prepare the valuation using the Revenue approved formula in a format that makes completing the SA2 easier. Our cover letter will mention any differences in the quantities you have provided, corporate actions that might affect the shareholdings, and foreign grants or taxes that might apply.

## Probate Service for post-grant Administration

When formally noting the death, our basic service includes the following - as well as preparing all the documents for dealing with the relevant registrar:

- Confirming the entire amount of the holding
- Replacing any lost share certificates
- Requesting the registrars replace or re-date uncashed dividends
- Tracing corporate actions
- Small estates advice
- Foreign grant advice

## New Schedule of Charges - Effective 1st March 2023

### Probate valuations

0.2% of the value of the valuation + VAT

Minimum fee €220 + VAT

### Research

€180 + VAT per hour

### Probate service for post-grant administration

*Professional fee hourly rates*

Senior administrator €180 + VAT

Junior administrator €120 + VAT

Registered Post fee €20 + VAT

### Transfer of stocks to beneficiaries

€75 + VAT per line of stock per beneficiary

### Sale of shares

As required by arrangement with your choice of stockbroker

Please note we are introducing a new policy that probate valuations need to have the minimum fee paid up front and if the valuation fee exceeds this we would be obliged if you could then pay the balance at the earliest opportunity. If this causes any difficulty, please give me a call.

## JANET O'BYRNE - Principal

Janet O'Byrne has worked in financial Services for over 20 years and has specialised in probate and trusts since 2002. She is a member of the Society of Trust & Estates Practitioner (STEP) and a registered stockbroker, which gives her a unique insight into the financial world and the legal world specific to the administration of shares in estates and trusts.

While at Bloxham Stockbrokers she was head of the Probate Department, a department that she built up over a ten year period.

She has lectured at Stephenson Burns conferences and the for the Law Society and the Dublin Solicitors Bar Association and has work with the Institution of Bankers on their Probate modules and given CPD lectures to various stockbroking firms on the subject.

