



## Deceased estate transactions

Questions to determine eligibility to self-assess the transaction

1	<p>Is the transaction a transfer, or agreement to transfer dutiable property, that carries out the distribution of a deceased estate according to the will, for which the executor has been granted Probate?</p> <p><i>Note: Distributions of deceased estates by an Administrator under Letters of Administration (intestacy) are not eligible for self-assessment.</i></p>	Yes <input type="checkbox"/>	<i>go to question 2</i>
		No <input type="checkbox"/>	<i>not eligible for self-assessment</i>
2	<p>Is the transfer, or agreement to transfer dutiable property in accordance with a Deed of Family Arrangement?</p>	Yes <input type="checkbox"/>	<i>not eligible for self-assessment</i>
		No <input type="checkbox"/>	<i>go to question 3</i>
3	<p>Is the transfer, or agreement to transfer the dutiable property to a sole beneficiary, who under the will, is entitled to the:</p> <p>(a) property as a specific gift or            (b) whole estate of the deceased or            (c) whole of the residue of the estate, which the property forms part of?</p>	Yes <input type="checkbox"/>	<i>go to question 6</i>
		No <input type="checkbox"/>	<i>go to question 4</i>
4	<p>Is the transfer, or agreement to transfer the dutiable property to multiple beneficiaries, who under the will, are entitled to the:</p> <p>(a) property as a specific gift or            (b) whole estate of the deceased or            (c) whole of the residue of the estate, which the property forms part of?</p>	Yes <input type="checkbox"/>	<i>go to question 5</i>
		No <input type="checkbox"/>	<i>not eligible for self-assessment</i>
5	<p>Is all the dutiable property being transferred to the beneficiaries in the exact shares stated in the will?</p> <p>See <a href="http://wa.gov.au/government/multi-step-guides/lodge-self-assess-and-pay-duty/self-assessing-deceased-estate-transactions">wa.gov.au/government/multi-step-guides/lodge-self-assess-and-pay-duty/self-assessing-deceased-estate-transactions</a> for examples of where the transfer of the property does and doesn't reflect the shares stated in the will.</p>	Yes <input type="checkbox"/>	<i>go to question 6</i>
		No <input type="checkbox"/>	<i>not eligible for self-assessment</i>
6	<p>Is there any consideration for the transfer, or agreement to transfer dutiable property?</p> <p><i>Note: Consideration includes any liabilities assumed under the transaction, and debt released or extinguished (e.g. a mortgage on the property that a party, not the estate, has paid or will pay, or will refinance, to allow the transfer to occur).</i></p>	Yes <input type="checkbox"/>	<i>not eligible for self-assessment</i>
		No <input type="checkbox"/>	<i>eligible for self-assessment</i>

Name of deceased person:	
Name of trustee/executor:	
Name of transferee(s):	
Signature of taxpayer(s)/agent:	