

The Chartered Tax Adviser Examination

May 2026

Application and Professional Skills

Inheritance Tax, Trusts & Estates

Pre-seen information

You may print this copy of the pre-seen information but you will not be permitted to take this into the test centre. It will be contained in the final Exhibit in each question.

Pre-seen information

Client

Mrs Jean Mary Macfarlane

She is a retired pharmacist and higher rate taxpayer. Mrs Macfarlane's Capital Gains Tax annual exempt amount is used fully on quoted share disposals each tax year.

Mrs Macfarlane signed the firm's engagement letter on 19 April 2026. The engagement letter covers both tax compliance and tax advisory work.

Date of birth

23 April 1942

National Insurance Number

ZY781877B

Residence

58 Harewood Drive, Walthamstow, London, E17 6AD

Mrs Macfarlane is UK domiciled, UK resident and is a long-term resident in the UK from 6 April 2025.

Spouse

Mr Colin Alfred Macfarlane

He died on 2 February 2014 and was UK resident and domiciled.

Mr Macfarlane's Will left his nil rate band allowance to his children and the remainder of his estate (which after debts and expenses consisted of a half-share in the family home (probate value £250,000) and £23,000 cash) to his wife.

Children of Jean and Colin Macfarlane

Emma Macfarlane (Born 9 November 1976). Emma is divorced and has two children: Luna De Simone (Born 17 May 2011) and Marco De Simone (Born 11 March 2009).

James Macfarlane (Born 12 August 1972). James has one child, Cordelia Macfarlane (born 9 March 2008), from his previous marriage, and another child, Evelyn Denton (Born 8 August 2011), with his current partner Alison Denton. James and Alison are not married or in a civil partnership.

James and Emma are both higher rate taxpayers.

Jean Macfarlane's gifting history

£500,000 to Emma Macfarlane on 3 August 2020.

£750,000 to each of Emma Macfarlane and James Macfarlane on 8 April 2017.