



The Chartered Tax Adviser Examination

Sample Paper – Pre-Seen Information

Application and Professional Skills

Inheritance Tax, Trusts & Estates

Extracts from Permanent File of Jill Masterson (Deceased)

Client: Mrs Jillian (Jill) Shirley Masterson (nee Fleming) (deceased)
UK resident: Yes
UK domiciled: Yes
Address: 23 Knox Terrace, Sandwich, Kent, CT13 9GS
Date of birth: 8 August 1946
Place of birth: Kent, England
Date of marriage: 21 March 1974
Date of death: 14 October 2018
Will: Yes (30 November 2016 – see below)
Lifetime gifts: July 2013: £250,000 on trust for her grandchildren

Spouse: Mr. George Ian Masterson (deceased)
UK resident: Yes
UK domiciled: Yes
Date of birth: 18 May 1947,
Place of birth: Sussex, England
Date of marriage: 21 March 1974
Date of death: 11 October 2016
Lifetime gifts: None
Will: Yes (dated 2 April 1979)
Beneficiaries: £200,000 tax free legacy to Tilly Jane Soames
Balance of estate left in residue to spouse
Current status: Estate administered on 5 August 2017

Extract from Jill's Masterson's Will

LAST WILL & TESTAMENT OF JILLIAN SHIRLEY MASTERSON

I, Jillian Shirley Masterson of 23 Knox Terrace, Sandwich, Kent, England hereby revoke all former testamentary dispositions made by me and declare this to be my last Will.

I appoint Mrs. Tilly Jane Soames of 7 Ingot Mews, Sandwich, Kent, England as the sole Executor of my Will.

I direct my Executor to distribute my estate in its entirety to Mrs. Tilly Jane Soames for her own use absolutely.

Dated: 30 November 2016