

Walkthrough: How to complete Forms SC2 & 4 (with Annexes A & B)

Mr Tan X X died on 4 April 2006 leaving the following assets:

Immovable Property

- HDB flat @ 325 Ang Mo Kio Ave 5 #10-01
 - Valued @ \$400,000
 - Joint-tenancy with his wife, Mrs Tan X X

- Condominium @ 156 East Coast Road #05-06 (MK3 Lot U2233P)
 - Valued @ \$2.0m
 - Outstanding mortgage loan of \$1m
 - Tenants-in-common (60% share) with his wife, Mrs Tan X X (40% share)

CDP & CPF Investment A/c

- CDP Securities A/c No. 1681-6622-7733-8811
 - 2,000 OCBC shares @ \$5.00 each

- CPF Investment A/c No. 80-008800-0 with DBS Bank Ltd
 - 3,000 SIA Engg shares @ \$5.00 each
 - Cash balance \$1,000

Bank Accounts

- Citibank Maxisave A/c No. 277519
 - Balance \$10,000
 - Joint account owner - Mdm Chua Yi Mei (deceased's mother)

- UOB Current A/c No. 133-233-4 with \$1,000

Insurance

- AIA Policy No. L1234567 with sum payable of \$200,000 (\$150,000 had been paid to the estate)

Safe Deposit Box

- Safe Deposit Box No. A750L with UOB Bank Orchard Branch
 - Jewellery and coins collection valued @ \$5,000
 - Joint account owner - Mrs Tan X X

Walkthrough: How to complete Forms SC2 & 4 (with Annexes A & B) (Cont'd)

Motor Vehicle

- Motor vehicle SDL1234M valued @ \$50,000

Amount Due From Employer

- \$1,000 due from employer, XYZ Pte Ltd

CPF Account

- Balance \$10,000
- 1,000 discounted SingTel shares @ \$2.00 each
- 500 New Singapore shares
- 500 Economic Restructuring shares
- Dependants' Protection insurance (NTUC) \$48,000

Foreign Movable Assets

- 10,000 Renong Bhd shares @ RM1.00 each
(exchange rate : RM1 = S\$0.40)

Gift

- Cash gift of \$1,000 to his son on 1 January 2006

Registrar,
Subordinate Courts
Republic of Singapore

OS Probate DCP 9999 of 2007/A

Estate of Tan X X **Deceased**
Date of Death : 04/04/2006 NRIC No. S1234567A

PART A

Please note:

If your answer to any of the Questions Nos. **1 to 6** below is **YES**, please file Estate Duty Return (Form ED) to the Commissioner of Estate Duties to obtain clearance before the extraction of Grant of Representation and **DO NOT** file this form to the Registrar, Subordinate Courts.

If your answer to all the Questions Nos. **1 to 6** below are **NO**, please file a list of the deceased's property in Form SC 4 to the Registrar, Subordinate Courts.

	Yes	No
1. Did the deceased die before 1 Jan 2002?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
2. Did the deceased own any of the following property as at the date of death?		
i. Share in any dwelling-house in Singapore used by any person wholly or partly for any trade, business, profession or vocation which was not an approved Home Office	<input type="checkbox"/>	<input checked="" type="checkbox"/>
ii. Share in any HDB shop-house / Commercial Property / Vacant Land in Singapore	<input type="checkbox"/>	<input checked="" type="checkbox"/>
iii. Business as the sole proprietor or partner	<input type="checkbox"/>	<input checked="" type="checkbox"/>
iv. Shares in any private company or other unquoted shares (not NTUC shares / New Singapore Shares / Economic Restructuring Shares)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
v. Unpaid sale proceeds of deceased's immovable property including dwelling-house (option to purchase the property exercised by the buyer before deceased's death)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3. Was the total value ¹ of the deceased's share in any dwelling-houses, which were not used for any trade, business, profession or vocation, more than S\$9 million as at the date of death?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
¹ The total value includes any share in any dwelling-house approved for use as a Home Office.		
4. Was the total value of all other property ² (other than the dwelling-houses stated in Question 3 above) more than S\$600,000 as at the date of death?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
² All other property includes gift of dwelling-house, all other gifts, amount due from others, property (immovable and movable) held jointly by the deceased with others and unpaid sale proceeds of property (immovable and movable)		
5. Did the deceased transfer any of the following property as a gift within 5 year before death or at any time but the deceased continued to retain possession or enjoyment of the property within 5 years before death?		
i. Share in any immovable property (residential or commercial)	<input type="checkbox"/>	<input checked="" type="checkbox"/>
ii. Business as sole proprietor or partner	<input type="checkbox"/>	<input checked="" type="checkbox"/>
iii. Shares in any private company or other unquoted shares (not NTUC shares / New Singapore Shares / Economic Restructuring Shares)	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Registrar,
Subordinate Courts
Republic of Singapore

OS Probate DCP 9999 of 2007/A

Estate of Tan X X Deceased

6. Did the deceased sell any of the following property within 5 years before death? Yes No
- i. Share in any immovable property(residential or commercial)
- ii. Business as sole proprietor or partner
- iii. Shares in any private company or other unquoted shares (not NTUC shares / New Singapore Shares / Economic Restructuring Shares)

PART B

Remember to declare the following property passing on death or deemed to pass on death in Form SC 4 filed to Subordinate Courts.

7. Did the deceased own the following property (in or outside Singapore)?
- i. Bank accounts in joint names with others
- ii. Share in an Estate under administration
- iii. Personal account with any private company
8. Have you declared all property passing on the deceased's death mentioned in the deceased's last Will? (For testate cases only)

PART C Filing of Income Tax Form T by Executors / Administrators

If your answer to Question No. 9 is 'YES', you are required to file an Income Tax Form T to the Comptroller of Income Tax. To request for the Form T, please download the Requisition Form from our Trust webpage at:

<http://www.iras.gov.sg/ESVPortal/others/trust/index.asp>

- 9 Is the estate in receipt of or will be receiving any taxable income?

(Examples of taxable income are rent, interest, director's fees, bonuses, gains from share options, income from REITS/Unit Trusts, derived from Singapore or remitted into Singapore, net annual value of Singapore properties occupied on behalf of the owner free of rent). Further information on estate income can be found at the above webpage.

There are penalties for late or non-filing of tax forms.

Registrar,
Subordinate Courts
Republic of Singapore

OS Probate DCP 9999 of 2007/A

Estate of Tan X X **Deceased**

I have explained the above questions in Parts A, B & C to the Executor(s) / Administrator(s).

(SIGNED)

24/05/2007

Signature of Solicitor acting for the Estate

Date

Name of Law Firm: M/s XXX & Partners

I / We fully understand the above questions in Parts A, B & C and confirm that the above answers are given to the best of my / our knowledge and will comply with my / our income tax obligations.

(SIGNED)

24/05/2007

Signature(s) of Executor(s) / Administrator(s)

Date

Name(s) of Executor(s) / Administrator(s): (Name)

This form is a Schedule of Property for filing with the Courts and will be annexed to the grant of representation. This form is to be sworn / affirmed before a Commissioner for Oaths. Any amendment to the particulars after this form has been sworn / affirmed shall be made by filing the Notification of Amendment (Form SC 8) to the Courts.

Subordinate Courts Republic of Singapore

OS Probate DCP 9999 of 2007/AEstate of Tan X X

Deceased

SCHEDULE OF PROPERTY (page 1)

Deceased's Property in Singapore	Market Value as at Date of Death S\$
1) Business as sole proprietor / partner, Shares in Private Company, Unquoted Shares except NTUC Shares / New Singapore Shares / Economic Restructuring Shares)))	NIL
2) HDB Shop-house, Commercial Property, Vacant Land) Dwelling-house used for trade, business, profession or vocation) except an approved Home Office under item 4 Annex B)	
3) Unpaid Sale Proceeds of Immovable Property, residential or commercial, option to purchase exercised by buyer before death))	
4) HDB Flat / Dwelling-houses * NIL / Details as per Annex B	1,200,000.00
5) Singapore Public Listed Shares * NIL / Details as per Annex A	27,000.00
6) Cash, CPF Investment Account, Accounts with Banks / Financial Companies * NIL / Details as per Annex A	2,000.00
7) Insurance Policies, Group Insurance * NIL / Details as per Annex A	200,000.00
8) Contents of Safe Deposit Boxes * NIL / Details as per Annex A	5,000.00
9) Motor Vehicles * NIL / Details as per Annex A	50,000.00
10) Amount due from Employer * NIL / Details as per Annex A	1,000.00
11) Claim for Damages arising from an Accident excluding dependency claim * NIL / Details as per Annex A	NIL
12) Other property not under items 1 to 11 * NIL / Details as per Annex A	500.00
Sub-Total S\$ (Items 5 to 12)	285,500.00

* Delete whichever is not applicable

(SIGNED)

Signatures of Executors / Administrator

¹ If deceased had any property under items 1 to 3, file Form ED to the Commissioner of Estate Duties. Do not file this form to the Courts.

**Subordinate Courts
Republic of Singapore**

OS Probate DCP 9999 of 2007/AEstate of Tan X X

Deceased

SCHEDULE OF PROPERTY (page 2)

Property in respect of which the Grant is not to be made:	Market Value as at Date of Death S\$
Sub-Total brought forward	285,500.00
13) Foreign Movable Property * NIL / Details as per Annex A	4,000.00
14) i) Central Provident Fund Balance * NIL / Details as per Annex A	10,000.00
ii) CPF Dependants' Protection Insurance * NIL / Details as per Annex A	48,000.00
15) Gifts Inter Vivos	
i) Gifts of Immovable Property, residential or commercial) NIL ²	NIL
Business, Shares in Private Company, Unquoted shares)	
ii) Gifts of Money, Public Listed Shares, Motor Vehicles, Others * NIL / Details as per Annex A	1,000.00
16) Property held by the deceased jointly with others	
i) Movable property * NIL / Details as per Annex A	10,000.00
ii) HDB Flat / Dwelling-houses * NIL / Details as per Annex B	200,000.00
17) Other property not under items (13) to (16) * NIL / Details as per Annex A	500.00
Gross Value S\$	359,000.00
Gross value not more than \$600,000	

* Delete whichever is not applicable.

If the total gross value for items 5 to 17 [excluding item 16(ii)] exceeds \$600,000, file Form ED to the Commissioner of Estate Duties. Do not file this form to the Courts.

[Items 5 to 17, excluding item 16(ii)]

Sworn / Affirmed by Executors / Administrators)
 on the 24th day of May 2007)
)
)
)
)
)
)

(SIGNED)

Signatures of Executors / Administrators

Before me,

(SIGNED & STAMPED)
 COMMISSIONER FOR OATHS

² If deceased transferred any property under item 15(i) as gift within 5 years before death or at any time but continued to retain possession or enjoyment of the property within 5 years before death, file Form ED. Do not file this form to the Courts.

Any amendment to the particulars in this Form shall be made by filing a Notification of Amendment to the Schedule of Property (Form SC 8) to the Courts.

Subordinate Courts

OS Probate DCP 9999 of 2007/AEstate of Tan X XDeceased

Schedule of Property (Annex A)

Details of the deceased's Singapore Public Listed Shares, NTUC Shares, NSS, ERS, Bank Accounts (full share), Insurance Policies (total payouts), Safe Deposit Boxes, Motor Vehicles, Foreign Movable Property, Gifts Inter Vivos Movable Property held by the deceased jointly with others and Other Property : -

Item No.	Descriptions of Movable Property	Market Value as at Date of death S\$	³ Total Market Value of Each Group of S\$
	Brought forward (If more than 1 page is used)		
1	<u>Singapore Public Listed Shares</u> CDP Securities Account No. 1681-6622-7733-8811: 2,000 shares in OCBC @ \$5.00 each	10,000.00	
2	CPF Investment Account No. 80-008800-0 with DBS: 3,000 shares in SIA Engg @ \$5.00 each	15,000.00	
3	CPF Account: 1,000 shares in Singtel @ \$2.00 each	2,000.00	27,000.00
4	<u>Cash, CPF Investment Account, Account with banks</u> CPF Investment Account No. 80-008800-0 (cash balance)	1,000.00	
5	UOB Current Account No. 133-233-4	1,000.00	2,000.00
6	<u>Insurance Policies, Group Insurance</u> AIA Policy No. L1234567	200,000.00	200,000.00
	Total/ Carried forward	-	229,000.00

³ To declare total market value of each group of property before deduction of outstanding loan in the Schedule of Property [Item Nos. 5 to 17, excluding item 16(ii)]

More than one copy of this form may be used

(SIGNED)

Signatures of Executors / Administrators

24/05/2007

Date

If the total value in this Annex A is more than S\$600,000, file Form ED to the Commissioner of Estate Duties.
Do not file this form to the Courts.

Any amendment to the particulars in this Form shall be made by filing a Notification of Amendment to the Schedule of Property (Form SC 8) to the Courts.

Subordinate Courts

OS Probate DCP 9999 of 2007/AEstate of Tan X X

Deceased

Schedule of Property (Annex A)

Details of the deceased's Singapore Public Listed Shares, NTUC Shares, NSS, ERS, Bank Accounts (full share), Insurance Policies (total payouts), Safe Deposit Boxes, Motor Vehicles, Foreign Movable Property, Gifts Inter Vivos, Movable Property held by the deceased jointly with others and Other Property : -

Item No.	Descriptions of Movable Property	Market Value as at Date of death S\$	³ Total Market Value of Each Group of S\$
	Brought forward (If more than 1 page is used)	-	229,000.00
7	<u>Contents of Safe Deposit Box</u> Jewellery & coins in UOB (Orchard Branch) Safe Box No. A750L	5,000.00	5,000.00
8	<u>Motor Vehicles</u> SDL1234M	50,000.00	50,000.00
9	<u>Amount due from Employer</u> Amount due from XYZ Pte Ltd	1,000.00	1,000.00
10	<u>Other Property</u> 500 New Singapore Shares	500.00	500.00
11	<u>Foreign Movable Property</u> 10,000 Renong Bhd shares @ RM1.00 each (RM10,000.00 @ S\$0.40)	4,000.00	4,000.00
Total / Carried forward		-	289,500.00

³ To declare total market value of each group of property before deduction of outstanding loan in the Schedule of Property [Item Nos. 5 to 17, excluding item 16(ii)]

More than one copy of this form may be used

(SIGNED)

Signatures of Executors / Administrators

24/05/2007

Date

If the total value in this Annex A is more than S\$600,000, file Form ED to the Commissioner of Estate Duties.
Do not file this form to the Courts.

Any amendment to the particulars in this Form shall be made by filing a Notification of Amendment to the Schedule of Property (Form SC 8) to the Courts.

Subordinate Courts

OS Probate DCP 9999 of 2007/A

Estate of Tan X X

Deceased

Schedule of Property (Annex A)

Details of the deceased's Singapore Public Listed Shares, NTUC Shares, NSS, ERS, Bank Accounts (full share), Insurance Policies (total payouts), Safe Deposit Boxes, Motor Vehicles, Foreign Movable Property, Gifts Inter Vivos, Movable Property held by the deceased jointly with others and Other Property : -

Item No.	Descriptions of Movable Property	Market Value as at Date of death S\$	³ Total Market Value of Each Group of S\$
	Brought forward (If more than 1 page is used)	-	289,500.00
12	<u>Central Provident Fund</u> CPF balance	10,000.00	
13	Dependants' Protection Insurance (NTUC)	48,000.00	58,000.00
14	<u>Gift of money, public listed shares, motor vehicles, others</u> Cash gift to Junior Tan on 1/1/2006	1,000.00	1,000.00
15	<u>Joint Property</u> Citibank Maxisave Account No. 277519 held jointly with Mdm Chua Yi Mei	10,000.00	10,000.00
16	<u>Other Property</u> 500 Economic Restructuring Shares	500.00	500.00
	Total / Carried forward	-	359,000.00

³ To declare total market value of each group of property before deduction of outstanding loan in the Schedule of Property (Item Nos. 5 to 17, excluding item 16(ii))

More than one copy of this form may be used

(SIGNED)

Signatures of Executors / Administrators

24/05/2007

Date

If the total value in this Annex A is more than S\$600,000, file Form ED to the Commissioner of Estate Duties.
Do not file this form to the Courts.

Any amendment to the particulars in this Form shall be made by filing a Notification of Amendment to the Schedule of Property (Form SC 8) to the Courts.

Subordinate Courts

OS Probate DCP 9999 of 2007/A

Estate of Tan X X

Deceased

Schedule of Property (Annex B)

Details of HDB Flat (Lot/Mukim/TS No. not required), dwelling-house used as an approved Home Office, dwelling-house not used for any other trade, business, profession or vocation as at date of death :

Item No.	Mukim / TS No., Lot No., Title, Area and Address of Dwelling-houses	Deceased's share in property	⁴ Market Value of Deceased's share in Dwelling-houses as at Date of Death S\$
1	HDB flat / Dwelling House MK3 Lot U2233P with 156 East Coast Road #05-06, Singapore Market value = \$2,000,000.00 x 60% Outstanding mortgage loan = \$1,000,000.00 x 60%	60%	1,200,000.00
2	Joint Property HDB flat at Blk 325 Ang Mo Kio Ave 5 #10-01, Singapore held jointly with Mrs Tan X X Market value = \$400,000.00 x 50% No outstanding mortgage loan	50%	200,000.00
		Total⁴	1,400,000.00

⁴ To declare the market value of deceased's share before deduction of outstanding loan in the Schedule of Property [Item Nos. 4 or 16(ii)]

Total value not more than S\$9 million

(SIGNED)

Signatures of Executors / Administrators

24/05/2007

Date

If the total value of deceased's dwelling-houses in this Annex B is more than S\$9 million, file Form ED to the Commissioner of Estate Duties. Do not file this form to the Courts.