

Deceased Estate Authority Options



A practical guide to authorising Byfields to assist with the deceased person's tax.

Which route applies? The answer depends on whether the Legal Personal Representative (LPR), usually the executor or administrator, is already recorded with the ATO.

Choose the appropriate pathway

Is the LPR already recorded with the ATO?	
NO	YES
ROUTE A Lodge NAT 74279	ROUTE B Contact the ATO to arrange authority

Key differences at a glance

Feature	Route A	Route B
When it applies	The LPR is not yet formally recognized with the ATO.	The LPR is formally recognized with the ATO.
Main action	LPR to complete NAT 74279 form, Notification of a deceased person. Link to form on page 2	Contact the ATO to discuss adding Byfields as the authorised tax agent.
Tax agent nomination	The Byfields Tax Agent Number can be entered at Question 17.	The LPR will need to verify identity of themselves and the deceased individual. Quote their TFN and Byfields RAN
Supporting documents	Certified supporting documents will be required, including the death certificate and evidence of the executor or administrator appointment.	The ATO may request information or documents depending on the deceased record and the authority already established.

Authority to Act	Byfields to complete an Authority to Act by creating Tax Engagement Letter to include our service to prepare Final Income Tax Return for deceased and Estate tax returns to support these documents.	N/A
Level of published guidance	Clearly supported by the ATO form.	The exact telephone authority process is not specifically set out in the ATO material; it is based on our previous phone call to the ATO.
Best suited for	A new deceased estate authority setup.	An existing LPR record where only tax agent authority needs to be addressed.

Byfields practical recommendation

Start with Route A where the LPR has not yet been formally added to the deceased person's ATO record. NAT 74279 is the clearest documented pathway and includes a field for nominating a registered tax agent.

Consider Route B where the LPR is already recorded. As the precise administrative process can vary, Byfields may need to confirm the required authority steps with the ATO for the specific estate.

What we need from you

- Confirm whether the executor or administrator is already recorded with the ATO.
- Provide a certified copy of the death certificate.
- Provide the Will, Grant of Probate or Letters of Administration, where applicable.
- Provide the executor or administrator's contact details.

Important information

This brochure provides general information about practical authority options only. The ATO may request additional information or supporting documents depending on the circumstances. Route B is presented as a practical administrative option and should not be read as a published ATO procedure. Byfields will confirm the appropriate steps for the particular estate before acting.

Please refer to the ATO links below for further information on these steps.

[Notification of a deceased person | Australian Taxation Office](#)

[Checklist: what to do when someone dies | Australian Taxation Office](#)

To discuss further please contact your local Byfields office www.byfields.com.au