

NO LEGAL ADVICE WILL BE GIVEN – INCLUDING FILLING OUT FORMS

ESTATE CHECKLIST

To: Executors and Administrators who are proceeding to administer a decedent's estate without benefit of legal counsel.

The following is a list of basic administrative duties that you are required to undertake as the Executor or Administrator of a decedent's estate. The list that follows is not all inclusive and may not include all of your duties. If you have any questions about these duties or whether you have completed all of the duties required for a proper administration of the decedent's estate, you should consult legal counsel. The Register of Wills is not permitted to, and will not, give legal advice to you. You are strongly urged to employ counsel to assist you in the administration of the decedent's estate.

1. Probate.

If named to be an Executor, please provide to Register of Wills at time of opening an estate – the original will, an original death certificate and a completed Petition for Probate. If acting as an administrator – an original death certificate, and a completed Petition for Probate. If there is no will, then the order of persons subject to act as Administrator must be pursued. If acting as an administrator – an original death certificate, and a completed Petition for Probate. Renunciations if necessary.

2. Advertisement of the Grant of Letters to you by the Register of Wills.

Immediately after the Grant of Letters Testamentary or Administration to you by the Register of Wills, you are required to advertise the Grant of Letters in one newspaper published at or near the place where the decedent resided and in the Armstrong County Legal Journal once a week for three consecutive weeks.

3. Obtain a Taxpayer Identification Number.

It will be necessary to have a taxpayer identification number issued by the Internal Revenue Service for estates. The Internal Revenue Service can be found on-line and completed for applying for this number. Federalfilingservices.com/PA

4. Take Control of the Decedent's Assets.

It is your obligation to gain care, custody and control of the assets of the decedent. In order to close out bank accounts and liquidate stocks and bonds, you will need what is called a "Short Certificate". This is a certification that you have been issued Letters Testamentary or Administration from the Register of Wills. These are available from the Register of Wills for a fee.

5. Pay the Debts of the Decedent.

It is your obligation to pay all debts that were contracted by the decedent during his/her lifetime. This is one of your most important duties. Creditors can file claims against the assets of the estate if their claims are not paid in full.

6. Give Notice to Beneficiaries.

Within three months of the grant of letters to you by the Register of Wills, you must give written notice of the opening of the estate to the surviving spouse of the decedent and all of the

decedent's children (whether or not named in the will) and any other person having an interest in the decedent's estate as an heir or next of kin. The form of notice is prescribed by Orphans' Court Rule 10.5 and the form will be given to you by the Register of Wills or found on-line at pacourts.us/forms/for-the-public/orphans-court-forms. It is imperative that you give notice and file the form with the Register of Wills within three months from the date of your appointment.

7. Notification of the Department of Public Welfare and the Attorney General.

You must write a letter to the Pennsylvania Department of Welfare in Harrisburg and inform them of the decedent's death and supply them with the decedent's social security number. In your letter you ask the Department of Public Welfare to advise you whether or not they have any claims against the estate. If they do, this is a creditor's claim that must be paid.

If the decedent died with a will and there are any charitable beneficiaries listed in the will, you must give notice to the Attorney General of the Commonwealth of Pennsylvania.

8. Filing of Tax Returns and Payment of Tax.

Within nine months from the date of death, a Pennsylvania Inheritance Tax Return must be filed with the Register of Wills. The return must be filed on forms provided by the Pennsylvania Department of Revenue and they are available on-line. They are also available from the Register of Wills. The tax that may be due is paid to the Register of Wills as Agent for the Commonwealth of Pennsylvania. The tax must be paid within nine months from the date of death. If the tax is not paid within nine months from the date of death, interest will run on the tax due from that date. There are also civil and criminal penalties possible for failure to file the return and pay the tax.

9. Filing an Account or Signing a Family Settlement Agreement.

Before distribution of the estate to heirs, you are required to either file an accounting with the Clerk of Orphans' Court of the county where the estate has been opened, or to enter into a Family Settlement Agreement between yourself as the Executor or Administrator and all heirs who have an interest in the estate. A Family Settlement Agreement is an informal manner of settling the estate but should not be used if there are unpaid creditors.

10. Distribution of Estate to Heirs.

Upon the filing and confirmation of an account or the execution by all parties in interest of a Family Settlement Agreement, the net estate remaining for distribution should be distributed to the heirs of the decedent. The net estate for distribution constitutes the assets of the decedent, less payment of the debts of the decedent to creditors, less the payment of Pennsylvania Inheritance Tax, and less any costs of administration that are paid. Included in the costs of administration are the costs payable to the Register of Wills. The costs payable to the Register of Wills must be paid to the Register.

11. Final Report of Conclusion of Estate.

When the administration of the estate is complete and distribution has been made to the heirs, you are required to file a report with the Register of Wills advising of the completion of the estate and the manner in which the estate was closed. The manner in which the estate was closed will either be by the filing of an account or the signing of a Family Settlement Agreement. This is a Status Report required by Orphans' Court Rule 10.6. The form that you use in order to file this report will be supplied to you by the Register of Wills.