

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.

The following is a list of basic administrative duties that you must undertake in order to properly administer the decedent's estate:

1. Advertisement of the grant of Letters to you by the Register of Wills.

Immediately after the grant of Letters Testamentary or Letters of 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 County Legal Journal once a week for 3 successive weeks.

2. Obtain a Taxpayer Identification Number.

It will be necessary for the estate to have a taxpayer identification number issued by the Internal Revenue Service. The Internal Revenue Service supplies forms for applying for this number.

3. 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 Letters of Administration from the Register of Wills. These are available from the Register of Wills for a fee.

4. Pay the Debts of the Decedent.

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

5. Give Notice to Beneficiaries.

Within 3 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 5.2 and the form will be given to you by the Register of Wills. It is imperative that you give notice and file the form with the Register of Wills within 3 months from the date of your appointment.

6. 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.

7. Filing of Tax Returns and Payment of Tax.

Within 9 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 9 months from the date of death. If the tax is not paid within 9 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.

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

Before distribution of the estate to heirs, you are required to either file an account with the Clerk of the 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.

9. 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.

10. 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 the filing of an account or the signing of a Family Settlement Agreement. This is a status report required by Orphans' Court Rule 6.12. The form that you use in order to file this report will be supplied to you by the Register of Wills.