

## ESTATE ADMINISTRATION CHECKLIST

### I. FOR IMMEDIATE ATTENTION

\_\_\_\_\_ A. First Conference with Personal Representative.

- \_\_\_\_\_ 1. Review Will and any related documents.
- \_\_\_\_\_ 2. Data Sheet - Lists basic estate information, including personal representatives information, beneficiaries information, deadlines, etc.
- \_\_\_\_\_ 3. Letter confirming representation and counsel fee arrangements.
- \_\_\_\_\_ 4. Set up files as per standard list.
- \_\_\_\_\_ 5. Copy of obituary from Patriot News or on-line ([www.pennlive.com](http://www.pennlive.com)) or local paper
- \_\_\_\_\_ 6. Checklist first meeting with Executor.
- \_\_\_\_\_ 7. AMICUS Listing (Calendar Key due dates).
- \_\_\_\_\_ 8. Notice to any Agents under POAs.
- \_\_\_\_\_ 9. Pending Litigation – substitute Estate as party.
- \_\_\_\_\_ 10. Liquidily Analysis.

\_\_\_\_\_ B. Application for Certified Copy of Death Record.

- \_\_\_\_\_ 1. Request for death certificates for grant of letters, life insurance policies, jointly owned stocks and bonds, certificates of deposit, bank accounts, other investments, Social Security and Veteran Administration benefits. (Form may be obtained from PA Department of Health, Vital Records.)

\_\_\_\_\_ C. Probate of Will and Grant of Letters Testamentary.

- \_\_\_\_\_ 1. Petition for Probate and Grant of Letters.
- \_\_\_\_\_ 2. Oath of Subscribing Witness.
- \_\_\_\_\_ 3. Oath of Non-subscribing Witness.
- \_\_\_\_\_ 4. Original Will
- \_\_\_\_\_ 5. Original Codicil(s)
- \_\_\_\_\_ 6. Original Death Certificate
- \_\_\_\_\_ 7. Renunciation.
- \_\_\_\_\_ 8. Initial Caveat Letter or Informal Caveat.
  - a. Form may be supplied by local Register of Wills - if there is reason to anticipate that another Will may be offered for probate.

- \_\_\_\_\_ 9. Application for Bond (PEF 3171).
- \_\_\_\_\_ 10. If 21 years have elapsed, obtain prior court approval (PEF 3152).
- \_\_\_\_\_ 11. PA Department of Revenue Information Sheet
- \_\_\_\_\_ 12. Check for Probate Fees
- \_\_\_\_\_ 13. Order Short Certificates
- \_\_\_\_\_ 14. Receipt of Certificate of Grant of Letters
- \_\_\_\_\_ 15. Receipt of Short Certificates

\_\_\_\_\_ D. Grant of Letters of Administration.

- \_\_\_\_\_ 1. Petition for Grant of Letters of Administration.
- \_\_\_\_\_ 2. Renunciation.
- \_\_\_\_\_ 3. Application for Bond - Form may be obtained from a local insurance company or bonding company.
- \_\_\_\_\_ 4. PA Department of Revenue Information Sheet
- \_\_\_\_\_ 5. Original Death Certificate
- \_\_\_\_\_ 6. Check for Probate Fees
- \_\_\_\_\_ 7. Receipt of Certificate of Grant of Letters
- \_\_\_\_\_ 8. Receipt of Short Certificates

\_\_\_\_\_ E. Publication of Notice of Grant of Letters.

(AS SOON AFTER GRANT OF LETTERS AS POSSIBLE (PEF 3162).

- \_\_\_\_\_ 1. Letter to newspaper of general circulation. (No Patriot News)
- \_\_\_\_\_ 2. Letter to Legal journal.
- \_\_\_\_\_ 3. Legal Advertisement for Letters Testamentary.
- \_\_\_\_\_ 4. Legal Advertisement for Letters of Administration.
- \_\_\_\_\_ 5. Receipt of Proof of advertisement (Newspaper)
- \_\_\_\_\_ 6. Receipt of Proof of advertisement (Legal Journal)

\_\_\_\_\_ F. Initial Contact with Internal Revenue Service.

- \_\_\_\_\_ 1. Application for Employer Identification Number (Form SS-4).  
\_\_\_\_\_ Fax cover sheet and Short Certificate
- \_\_\_\_\_ 2. Notice Concerning Fiduciary Relationship (Form 56).

- \_\_\_\_\_ 3. Consider termination of consent under IRC Sub-chapter S. [IRC §1362(d)].
- \_\_\_\_\_ 4. Receipt of Employer Identification Number

\_\_\_\_\_ G. Notice to Beneficiaries.

- \_\_\_\_\_ 1. 3 months from date of death, letter advising individual legatee of interest in estate (Rule 5.6).
- \_\_\_\_\_ 2. 3 months from date of death, letter advising residuary or intestate beneficiary of interest on estate (Rule 5.6).
- \_\_\_\_\_ 3. 3 months from date of death, Certification of Notice to Register of Wills [Rule 5.6(a)]
- \_\_\_\_\_ 4. Letter advising charitable legatee of interest in estate.
- \_\_\_\_\_ 5. Disclaimer - if beneficiary wants to disclaim bequest.
  - \_\_\_\_\_ a. Full Disclaimer
  - \_\_\_\_\_ b. Partial Disclaimer
  - \_\_\_\_\_ c. BEFORE any benefits received

Disclaimers: On death of daughter A, mother was sole intestate heir. Less than 9 months later, mother died and her estate passed to daughter B. Must have mother's estate disclaim from daughter A.
- \_\_\_\_\_ 6. Notice of Election to Take Against Decedent's Will and Consequences - by spouse.
  - \_\_\_\_\_ a. A Notice to spouse if he/she is receiving less than 50% of Estate.

\_\_\_\_\_ H. Social Security Benefits.

- \_\_\_\_\_ 1. Application for Lump Sum Death Payment.
- \_\_\_\_\_ 2. Application for Widow's or Widower's Benefits.
- \_\_\_\_\_ 3. Application for Mother's or Father's Benefits.
- \_\_\_\_\_ 4. Application for Surviving Child's Benefits.
- \_\_\_\_\_ 5. Student's Statement Regarding School Attendance for Student's Benefits.

- \_\_\_\_\_ I. Veteran's Benefits.
  - \_\_\_\_\_ 1. Veteran Discharge Papers (DD-214) & Service Serial Number  
Application for burial benefits (VA). (Usually Funeral Director)
  - \_\_\_\_\_ 2. Application for county burial benefits and grave marker. (Usually Funeral Director)
  - \_\_\_\_\_ 3. Application for Survivor's Benefits.  
Need marriage certificate and children's birth certificates
  - \_\_\_\_\_ 4. Retired Military Contact DFAS
    - \_\_\_\_\_ a. Survivor Annuity.
  - \_\_\_\_\_ 5. Burial in National Cemetery.
  - \_\_\_\_\_ 6. Burial Flag.
  - \_\_\_\_\_ 7. Grave Markers.
  
- \_\_\_\_\_ J. Collection of Financial Information.
  - \_\_\_\_\_ 1. Bank Account Closing Letters.
    - \_\_\_\_\_ a. Receipt of Bank DOD Value Letters.
  - \_\_\_\_\_ 2. Letter to stock broker to obtain date of death value for securities.
    - \_\_\_\_\_ a. Receipt of Broker DOD Value Letters.
  - \_\_\_\_\_ 3. Letter to Federal Reserve to obtain list of savings bond values.
    - \_\_\_\_\_ a. Receipt of DOD Value Letter
  - \_\_\_\_\_ 4. Values of real estate.
    - \_\_\_\_\_ a. Recent tax assessment
    - \_\_\_\_\_ b. Appraisal
    - \_\_\_\_\_ c. Settlement Sheet (sale)
  - \_\_\_\_\_ 5. Obtain bluebook value of automobile ([www.kbb.com](http://www.kbb.com))
    - \_\_\_\_\_ a. Internet ([www.kbb.com](http://www.kbb.com))
    - \_\_\_\_\_ b. Blue Book (AAA, etc.)
    - \_\_\_\_\_ c. Sale Price
  - \_\_\_\_\_ 6. Letter to tenants to advise them where to send rent checks.

\_\_\_\_\_ 7. Notice to Department of Public Welfare requesting Department to provide a statement of all medical assistance provided within 5 years preceding death.

\* Include Name, SSN # and Date of Death. This notice is to be sent certified mail/return receipt requested to:

Department of Public Welfare,  
Third Party Liability Unit,  
Estate Recovery Program  
P.O. Box 8486 - Willow Oak Building  
Harrisburg, PA 17105-8486

\_\_\_\_\_ 8. Receipt of Letter from PA Department of Public Welfare

\_\_\_\_\_ 9. Notice to the Attorney General whenever proceeding affecting or involving a charitable interest in the Orphan's Court. Notice is also needed to be given whenever there is a charitable interest in an informal or family settlement agreement. Any charitable gifts of precise pecuniary amount that are paid in full are exempt from notice requirement.

\_\_\_\_\_ 10. Review last 3 years Federal income tax returns

\_\_\_\_\_ 11. Employer of Decedent

\_\_\_\_\_ a. Group Life Insurance

\_\_\_\_\_ b. Retirement Plan

\_\_\_\_\_ c. Medical Plan

\_\_\_\_\_ d. Civil Service Office of Personnel Management.

\_\_\_\_\_ K. Safe Deposit Box Inventory.

\_\_\_\_\_ 1. Letter from absent personal representative authorizing other personal representative to enter safe deposit box.

\_\_\_\_\_ L. Family Exemption.

\_\_\_\_\_ 1. Letter to eligible party regarding family exemption.

\_\_\_\_\_ 2. Letter electing family exemption.

\_\_\_\_\_ M. Debts of Decedent.

- \_\_\_\_\_ 1. Letter to mortgagee to obtain mortgage balance.
  - \_\_\_\_\_ a. Receipt of Mortgage DOD Balance Letter.
- \_\_\_\_\_ 2. Letter to credit card companies to obtain statement balance and to destroy cards.
  - \_\_\_\_\_ a. Receipt of DOD Balance Letters.
- \_\_\_\_\_ 3. Letter to post office to have all mail, including bills, forwarded to personal representative.
- \_\_\_\_\_ 4. Letter to claimant advising of disallowance of claim.
- \_\_\_\_\_ 5. 3 months> Letter to PA Dept of Revenue when decedent has died in an institution (PEF 3393).
- \_\_\_\_\_ 6. Priority Claims (PEF \_\_\_\_\_)  
...See Liquidity Analysis

\_\_\_\_\_ N. Sale/Transfer of Assets.

- \_\_\_\_\_ 1. Securities.
  - \_\_\_\_\_ a. Stock Powers
  - \_\_\_\_\_ b. Affidavits of Domicile.
  - \_\_\_\_\_ c. Letter of Instruction to Stockbroker to be signed by personal representative.
  - \_\_\_\_\_ d. Affidavit of Lost Certificate.
- \_\_\_\_\_ 2. Real Estate.
  - \_\_\_\_\_ a. Letter verifying tax payments to purchaser's attorney or purchaser's title company.
  - \_\_\_\_\_ b. Executor's Deed.
  - \_\_\_\_\_ c. Affidavit of Value.
  - \_\_\_\_\_ d. Attorney's letter assuring payment of all death taxes to Purchaser or Title Company.
- \_\_\_\_\_ 3. Bank Accounts.
  - \_\_\_\_\_ a. Letter of instruction to Bank to close account signed by personal representative.

\_\_\_\_\_ 4. Savings Bonds.

\_\_\_\_\_ a. Application for Disposition.

(1) Form may be obtained from Federal Reserve Bank.

\_\_\_\_\_ 5. Automobiles.

\_\_\_\_\_ a. Vehicle Sales and Use Tax Return/Application for Registration.

(1) MV-4ST

\_\_\_\_\_ b. Notification of Assignment/Correction of Vehicle Title Upon Death of Owner.

(1) MV-39 (Form 5a-b may be obtained for Notaries Public)

\_\_\_\_\_ O. Life Insurance.

\_\_\_\_\_ 1. Letter requesting claim forms from insurer.

\_\_\_\_\_ 2. Letter to life insurance company requesting payment of proceeds.

\_\_\_\_\_ 3. Letter to insurance company requesting Form 712.

\_\_\_\_\_ P. Inventory [PEF 3301(c)]

\_\_\_\_\_ 1. 9 months from date of death, Form may be obtained from local Register of Wills.

\_\_\_\_\_ Q. Status Report - Orphan's Court Rule 6.12.

\_\_\_\_\_ 9 months from date of death

\_\_\_\_\_ R. Taxes.

\_\_\_\_\_ 3 MONTHS FROM DATE OF DEATH

\_\_\_\_\_ 1. Personal property.

\_\_\_\_\_ a. Personal Property Tax Return.

\_\_\_\_\_ 2. Income Taxes.

\_\_\_\_\_ a. U.S. Personal Income Tax Return.

\_\_\_\_\_ (1) Form 1040 - Form may be obtained from IRS.

- \_\_\_\_\_ b. Statement of Person Claiming Refund Due a Deceased Taxpayer.
  - \_\_\_\_\_ (1) Form 1310 - Form may be obtained from IRS.
- \_\_\_\_\_ c. PA Personal Income Tax Return.
  - \_\_\_\_\_ (1) Form PA40 - Form may be obtained from Pennsylvania Department of Revenue.
- \_\_\_\_\_ d. U.S. Fiduciary Income Tax Return.
  - \_\_\_\_\_ (1) Form 1041 - Form may be obtained from IRS.
- \_\_\_\_\_ e. Election to Take Deductions on either Form 706 or Form 1041.
- \_\_\_\_\_ f. PA Fiduciary Income Tax Return.
  - \_\_\_\_\_ (1) Form PA41 - Form may be obtained from Pennsylvania Department of Revenue.

\_\_\_\_\_ 3. Pennsylvania Inheritance Tax.

3 MONTHS FROM DATE OF DEATH.

- \_\_\_\_\_ a. Prepayment - 5% discount

9 MONTHS FROM DATE OF DEATH

- \_\_\_\_\_ b. PA Inheritance Tax Return.
- \_\_\_\_\_ c. Letter to Register of Wills regarding prepayment.
- \_\_\_\_\_ d. Application for Refund of Pennsylvania Inheritance/Estate Tax.

\_\_\_\_\_ 4. Federal Estate Tax.

- \_\_\_\_\_ a. Federal Estate Tax Return.
  - \_\_\_\_\_ (1) Form 706.
- \_\_\_\_\_ b. Power of Attorney.
  - \_\_\_\_\_ (1) Form 2848.

\_\_\_\_\_ 5. Gift Tax.

\_\_\_\_\_ a. United States Gift Tax Return.

\_\_\_\_\_ (1) Form 709.

\_\_\_\_\_ S. Accounting and Distribution.

\_\_\_\_\_ 1. Informal.

\_\_\_\_\_ a. Receipt, Release, Refunding and Indemnification Agreement.

\_\_\_\_\_ (1) Form may be filed with Register of Wills.

\_\_\_\_\_ b. Satisfaction of Award.

\_\_\_\_\_ 2. Formal.

\_\_\_\_\_ a. Account. (Earliest is 4 months after legal notices).

\_\_\_\_\_ b. Schedule of Proposed Distribution.

\_\_\_\_\_ c. Certificate of Member of Bar.

\_\_\_\_\_ d. Letter to Attorney General - sending Notice of charitable bequest.

\_\_\_\_\_ e. Notice of Audit.