

NO LEGAL ADVICE WILL BE GIVEN-INCLUDING FILLING OUT FORMS

PRO SE ESTATE CHECKLIST

To: Executors and Administrators who are administering a Decedent's Estate Pro Se
(without the help 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.

In order to Probate (Open) the estate, you must submit to the Register of Wills:

- a Pro Se Affidavit (without paid legal counsel),
- Petition for Grant of Letters (form RW 02 Petition for Grant of Letters),
- Estate Information Sheet (form RW 01 Estate Information)
- Death Certificate,
- the original Will (if applicable),
- any original Codicils (if applicable),
- Renunciations (if applicable) (form RW 06 Renunciation),
- Affidavits and Oaths (if applicable) (forms RW 03, RW 04, RW 05)

in order to be granted Letters Testamentary or Letters of Administration. These forms are included in this packet. There are filing fees to open an Estate and for the Pro Se Affidavit. A fee schedule is also included in this packet.

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 County Legal Journal (Elk County does not currently have a legal journal) once a week for three consecutive weeks. Advertisements may not be made until AFTER letters have been granted by the Register of Wills.

3. Obtain an Employer Identification Number (EIN).

It will be necessary to have an employer identification number (EIN) issued by the Internal Revenue Service for estates. The Internal Revenue Service can be found online where you can complete the form SS-4 to apply for this EIN.

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 is included in this packet (see RW 07 Notice of Estate Administration). You must also then file with the Register of Wills form RW 08 Certification of Notice showing all of the individuals to whom you've given notice. **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.

If the deceased was 55 years of age or older and received Long Term Care (LTC) Medical Assistance (MA) benefits; then the personal representative of the recipient's estate shall give notice to the department requesting a statement of claim. A statement of claim is a combination of the amount paid to Community HealthChoices (CHC) and/or the amount of MA-funded nursing facility services, home and community-based services and related hospital and prescription drug services provided from the time the decedent was 55 years of age and thereafter.

The notice/letter shall be mailed or faxed, with the deceased's name, deceased's last known address, deceased's Social Security number, deceased's date of birth, deceased's date of death, and written documentation of the gross value of the deceased's estate to:

Division of Third Party Liability

**Department of Human Services
Estate Recovery Program
P.O. Box 8486
Harrisburg, PA 17105-8486
Fax # (717) 772-6553**

Please be sure to include the personal representative's name, address, and telephone number in the notice/letter so the estate recovery staff can respond.

Within 45 days of receipt of an accurate and complete notice/letter, the department must send to the personal representative of the estate, a statement of claim listing the amount of LTC MA paid. The department's claim will be forfeited if a statement of claim is not sent within the 45 day response period

If the decedent died **with a will** and there are any charitable beneficiaries listed in the will, Rule 10.5(a) (6) requires that within three months of the grant of letters to the personal representative written notice shall be sent to, "the Attorney General of the Commonwealth of Pennsylvania on behalf of any charitable beneficiary (i) which is a residuary beneficiary, including as a beneficiary of a residuary testamentary trust; (ii) whose legacy exceeds \$25,000; or (iii) whose interest in a legacy will not be paid in full".

8. Filing of Tax Returns and Payment of Tax.

Within three months of the date of death, a prepayment of estimated inheritance taxes will result in a 5% discount. Payment is made to the Register of Wills, who acts as an agent for the Commonwealth of Pennsylvania.

Within nine months from the date of death, a Pennsylvania Inheritance Tax Return must be filed with the Register of Wills (you must file 2 copies – one to be sent to the PA Department of Revenue and one to be retained by the County 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. NOTE that there is a fee to file the inheritance tax return.

9. Filing an Accounting 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. NOTE that there are filing fees associated with the accounting and the family settlement agreement.

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 a final accounting 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 as RW 10 Status Report.