



## TO DO LIST FOR PERSONAL REPRESENTATIVE AND TRUSTEES

Below is a general list of items that the Personal Representative/Trustee and attorney need to accomplish together. Each estate and trust is unique and some of the following requirements may not apply to you. Please call Browning, Kaleczyc, Berry & Hoven, P.C. for advice about your individual situation.

1. **Will** - The original Will needs to be obtained and safeguarded. Upon review of the will and initial assessment and asset determination can be made and whether probate is necessary and if so, what type of probate proceedings would be appropriate.
2. **Court Documents** - If there is a probate proceeding, you must file all required court documents within court deadlines.
3. **Proof of Heirship** - Provide us with the names, addresses, and dates of birth or death of all children born to the decedent whether currently living or deceased; provide us with the name and address of the decedent's spouse.
4. **Beneficiaries** - Provide us with the names, addresses, and dates of birth of all beneficiaries named in the Will.
5. **Household Property** - Household property may or may not need to be appraised. Household contents should not be given to family members until after consultation with the attorney. When appropriate, agreement must be reached on who will receive which items.
6. **Bank Accounts** - All bank accounts must be verified in writing, including the value as of the date of death, who the owner of the account is, and whether there are any named beneficiaries on the account (provide copies of all bank statements and account information).
7. **Safe Deposit Box** - Contents of all safe deposit boxes must be inventoried and boxes closed if appropriate.
8. **Stocks/Bonds** - All stocks and bonds must be valued in writing as of the date of death (provide copies of all stock certificates and statements).
9. **Vehicles** - All vehicles must be valued as of the date of death (provide copies of all titles).

10. **Life Insurance** - Verify the policy owner and beneficiary on all life insurance policies and obtain claim forms (provide copies of all life insurance policies and current statements).
11. **Real Estate** - All real estate interests owned by the decedent must be verified and appraised as of the date of death (provide copies of real estate deeds and real estate tax bills). Decisions should be made regarding selling the real estate or deeding it to beneficiaries.
12. **Creditors** - You are responsible for proper notification to creditors. Verify for the attorney all persons the decedent might owe money to, including medical providers, utility companies, and credit cards (provide copies of all bills received). Legal notices may need to be sent to creditors and published in the paper.
13. **Income Tax Returns** - Arrange for preparation of final personal income tax returns, fiduciary income tax returns, and any other tax returns as appropriate (provide copies of decedent's last income tax returns).
14. **Estate Tax Returns** - Possibly arrange for preparation of estate tax returns. Estate tax returns require valuations in compliance with tax regulations. Gathering this information should begin as soon as possible.
15. **Income** - Provide a list of all sources of income for the decedent, including pension, social security, veterans benefits, and employment.
16. **Rent** - If the decedent was renting a residence (house, apt. etc.), any leases must be terminated, final rent paid, and security deposit obtained (provide a copy of lease agreement).
17. **EIN** - Apply for an Employer Identification Number for the estate and/or trust, if appropriate.
18. **Account Titles** - Legal advice should be sought before changing account titles or putting assets into the spouse or beneficiary's name. Estate tax saving opportunities (such as through disclaimer laws) may be lost if accounts are changed right away.
19. **Checking Account** - You should open a checking account in the name of the estate/trust. All amounts received for the estate/trust should be deposited to this checking account. All bills paid for the estate/trust should be paid out of this checking account. A detailed checkbook register should be kept. This is necessary in order to preserve information needed to prepare necessary court documents, accounts, and tax returns (estate tax and income tax).



20. **Pay Bills** - You are responsible for the timely payment of all legitimate bills of trust. The estate or trust checking account should be used to pay all bills except those in dispute. A copy of all bills should be kept for use in preparing the Final Account required by the court.
21. **Deposits** - You are responsible for the receipt and timely deposit of all funds received for the estate/trust. All funds received should be deposited to the estate/trust checking account. A copy of all checks received should be kept for use in preparing the Final Account.
22. **Final Distribution** - The administration of the estate is only completed after all assets have been transferred; all tax returns approved by the taxing authorities, all documents approved by the court, and the Personal Representative released by the court.

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