ILLINOIS STATE BAR ASSOCIATION

SEPTEMBER 2015 VOL 62 NO. 3

Trusts & Estates

The newsletter of the Illinois State Bar Association's Section on Trusts & Estates

Become more efficient by using a probate checklist

BY COLLEEN L. SAHLAS

Organized people are efficient. They know the status of things, what's coming next, and have a plan and a timeline to achieve their goals. They achieve maximum productivity with minimum wasted effort or expense.

The practice of Probate is primarily procedural and as such, it can be perceived as rote, straightforward, and therefore "easy." But a high volume of probate matters, even if they are uncontested and uncomplicated, can easily bog down the most talented and intelligent attorneys. They increase one's stress level and test one's memory with the various fact patterns, and numerous tasks and deadlines involved for each matter.

A checklist creates logical, orderly, labor-saving productivity. It systematizes the process for you and facilitates tracking all these tasks and deadlines. It keeps things organized and instantly reminds you of what's next on each file's "to do list." It can remind you to start the clock ticking on the statutes of limitations sooner than later for a current or final accounting, barring creditor claims or barring will contests, etc. You will accomplish more in less time. In a word, you'll become efficient.

This checklist is designed specifically for uncontested, testate estates in Independent Administration in Cook County, Illinois. With a little tweaking, it can also be used for other counties in Illinois. If nothing else, it should cover the broad strokes.

Affix a checklist to the jacket of every file and the next time your client calls asking for the status of the matter; you'll be able to answer promptly, knowledgably and accurately. ■

Colleen L. Sahlas is a Trusts & Estates Section Council Member, is a partner of The Law Offices of Hoy & Sahlas, Ltd. in Oak Brook, Illinois and can be reached at Colleen@Sahlas.com.

PROBATE CHECKLIST

Testate Estate

ESTATE OF ______________________________, DECEASED

Date of Death:____________________

Decedent's Soc. Sec. No:_______________ Date Will Filed: ___________________

Petitioner's Name: ________________________ Estate EIN:____________________

Client's Title: Independent Executor *or* other:____________________

* = actual Court form (pleading) which must be filed with Clerk of the Court.

Accountant Name and Contact info: ______________________________

MARK YOUR CALENDAR WITH THESE IMPORTANT DATES:

14 month court status date after issuance of letters of office
14 days after issuance of letters of office to give notice to heirs
6 months after issuance of letters of office for any will contest
6 months after date of first publication to bar claims of UNKNOWN creditors
3 months after date of mailing or delivery of notice to bar claims of KNOWN creditors if later than 6 months after date of first publication for creditors
9 months after the date of death, estate taxes are due (if applicable).
2 years after issuance of letters of office to bar all creditor claims if publication and/or notice to known creditors is not sent
90 days of issuance of letters of office to file an inventory with the bondsmen
30 days prior to filing the Final Report, (pursuant to Section 28/11), mail or deliver a copy of the Inventory Form (form CCP - 0334) to all Heirs.
Dates the Current and Final Accounting was sent to interested parties to start the statute of limitations

Critical Statutes to Refer to:
Rules of descent and distribution, 755 ILCS 5/2-1, applicable to intestate estates
Disclaimer, Section 5/2-7
Probate of Wills, Section 5/6 et. al., applicable to testate estates
Notice - Waiver - Section 5/6-10, applicable to testate estates
Omitted/Newly Discovered Heir/Legatee - Section 5/6-11, for testate estates
Notice - Waiver - Section 5/9-5, applicable to intestate estates
Letters of Administration, Section 5/9 et. al., applicable to intestate estates
Omitted or Newly Discovered Heir - Section 5/9-10, applicable to intestate estates
Bonds-Oaths - Acceptance of Office Section 5/12 et. al.
Inventory and Appraisal - Section 5/14 et. al.
Notice- Publication of Claims - Section 5/18-3
Admin of Personal Estate - Section 5/19 et. al. (leave of court not for Ind Admin)
Administration of Real Estate - Section 5/20-24 (Notice of Probate recorded)
Investments by Representative – Section 5/21
Accounts – Section 5/24
Nonresident Representative - Section 5/22 et. al.
Re-Opening Estate - Section 5/24-9
Deposit of Unclaimed Money - Section 5/24-20
Fees of Representative - Section 5/27-1
Independent Administration - Section 5/28 et. al.
Service of Inventory - Section 5/28-6
Distribution - Section 5/28-10
Closing the Estate - Section 5/28-11

OPENING THE ESTATE:

_____**Meet with Petitioner of Estate**:
- ____ Obtain Petitioner's information and **family tree information** for affidavit of heirship
- ____ Obtain information and prepare a summary of **Decedent's assets (type of assets, how titled, any beneficiary designations, and date of death values)** Get copies of financial statements, insurance policies, deeds, title insurance policies, business interests, appraisals, stock certificates, vehicle titles, etc.
- ____ Obtain information about and prepare a summary of **decedent's debts/creditors/expenses/unpaid bills** e.g. credit cards, medical bills, bills related to real estate ownership, insurance, etc.
- ____ Obtain **Tax information** - copies of income tax returns for prior 3 years
- ____ Obtain **original, Last Will of decedent** and other estate planning documents
- ____ Obtain **pertinent legal documents** such as martial settlement agreement(s), child support order(s), marriage certificate(s), contracts, leases, business and partnership agreements, premarital agreements, etc..
- ____ Obtain **decedent's certified death certificates** from Petitioner or County Clerk. The amount needed is generally determined by the number of assets to be collected.

____ Have Petitioner read & sign your Retainer Letter.

____ Obtain keys to real property, safe deposit boxes, etc.

_____ **Forward the decedent's mail to Petitioner** to discover any new assets, expenses, or important notices.

_____ **Notify Social Security Administration** of the decedent's death, **return any benefits received** for the month(s) after decedent's death, and **file a claim for any applicable survivor benefits.**

_____**Cancel Decedent's Subscriptions to newspapers, magazines, internet subscriptions, rewards cards, memberships and apply for applicable refunds**

_____**File the original Last Will with the** Clerk of the Court in the County where decedent died; obtain certified copies of the Will as needed.

_____**Determine Place of Probate before filing the Petition: 755 ILCS 5/5-1**

_____**Determine whether the Petitioner desires to receive reasonable fees for their services. Advise the Petitioner to keep a written log of his/her hourly services performed including a description of the task and the time spent on each task.**

_____**Draft Pleadings:** (Circuit Court websites typically offer blank forms)

1. **Petition for Probate of Will and for Letters Testamentary with Exhibit A**
2. **Oath & Bond** (Surety or No Surety depending on what is stated in the Will).
3. **Affidavit of Copy of Will**
4. **Affidavit of Heirship**
5. **Order Declaring Heirship**
6. **Order Admitting Will to Probate and Appointing Representative**

_____**File the Petition with the Court**

_____**Obtain a Bond** from a Surety Company:

When: obtain proof of a bond prior to going to the first court date.

Where: Typically there are bond companies at the Courthouse either outside the Clerk's office or the Courtroom. For Cook County, go to the 12th floor of Daley Center.

Cost: not less than **1 ½ times the value of the personal estate**. If new assets are discovered, you must obtain an additional bond.

Bring: Oath & Bond pleading (signed)

_____**Obtain a Court Date to open probate**.

_____**Attend the first court date to open probate:** tender to the judge:

*__Oath & Bond__

*__Affidavit of Heirship__

*__Affidavit of Copy of Will__ (certified copy of Will attached)

*__Order Declaring Heirship__

*__Order Admitting Will to Probate and Appointing Representative__

_____**Notice to Heirs/Legatees(Exhibit A of Petition):755 ILCS 5/28-2 & 755 ILCS 5/6-10:**

Within 14 days of the issuance of letters of office, either:

1. Known identity & address of heirs/legatees:

- **A. Obtain signed *Waiver(s) of Notice** forms from all Heirs and Legatees
  OR (if you cannot obtain)
- **B. Mail all Heirs and Legatees via Certified Mail Return Receipt Requested** a copy of:
  - I. The Petition [send to minors or disabled persons only - see 755 ILCS 5/6-10(b)];
  - II. The Order Admitting Will to Probate and Appointing Representative send to minors or disabled persons only - see 755 ILCS 5/6-10(b)];
  - III. Their rights pursuant to 755 ILCS 5/28-2(which are listed on the back of the *Waiver of Notice form).

2. Unknown identity or addresses of Heirs/Legatees:

- A. Publish to all (may be combined with unknown creditors). Room 1202 - Chicago Daily Law Bulletin desk (bring a check - call for the fee amount).
- B. In addition to A above, for legatees, consider hiring an heir finder service (depending on how expensive it is, how much money is left to the heir, etc.).

3. Pursuant to 755 ILCS 5/28-2, File with the Court Proof of Mailing:

- A. Any signed Waivers of Notice;
- B. Proof of Mailing and Publication. The same form is used for both heir/legatee notice as well as creditor

notice - CCP-1000A.

CREDITORS:

_____**Fulfill Notice to Creditors:** 755 ILCS 5/18-3 IMMEDIATELY after probate is opened:

1. **Unknown Creditors** (or Creditors whose addresses are not readily ascertainable):

In Cook County, you may publish with the Chicago Daily Law Bulletin

Bring a check - call them for the fee amount (312) 603-6247.

After you open probate, go to Room 1202: complete their form, give them copy of the Petition, the Order Appointing Representative and an atty check.

_____ Obtain proof of the newspaper publication and check it for accuracy. In particular, be sure the bar date for creditors is 6 months from the date of first publication.

2. **Known Creditors whose addresses are known or reasonably ascertainable:**

Deliver notice to only those creditors whose claims you intend to *bar*. No need to deliver notice to creditors you intend to pay such as mortgagees, utility bills for real estate, funeral or cremation costs, etc.

Mail or deliver a notice stating the death of the decedent, the name and address of the representative and of us as the attorney of record, that claims may be filed on or before the following, whichever is later:

a) **Six (6) months from the date of first publication, or**

b) **Three (3) months from the date of mailing or delivery of notice.**

c) **There is a (2) Two year absolute claims bar date from the date of death - see Probate Statute section 18-12 (b).**

If you fail to deliver timely notice to known creditors, you must still notify them and then wait to close the estate until after three (3) months from the date of mailing or delivery of notice UNLESS it has already been two (2) years from the date of death.

3. CLAIMS can be FILED:

-with the COURT:

Check the court file for any claims filed

Claims hearings: set status or trial dates - you must appear.

Within ten (10) days after filing with the court, the creditor must cause a copy of the claim to be mailed or delivered to the representative and to the attorney of record for the estate unless the representative has either consented in writing to the claim or has waived notice.

-or with the REPRESENTATIVE

4. **ALLOWANCE OR DISALLOWANCE of claims by Representative:**

755 ILCS 5/18-11 Representative can either:

A. **Allow the claim and file a Notice of Allowance of Claim with the Court, or**

B. **Disallow the claim by either:**

I. verbally stating so at the initial hearing on the claim or

II. Filing it with the Court and serving the creditor a Notice of Disallowance:

File a written Notice of Disallowance **within 30 days** after the date the claim was filed.

Notice of Disallowance must state that the claim will be barred unless the creditor files a claim with the probate court by the date in the notice. The date must not be less than 2 months from the date of the mailing or delivery of the notice.

2 months later the claimant must file a claim with the court from the date of mailing or delivery of notice of disallowance.

5. **7 Classes of Creditors: 755 ILCS 5/18-10 Classification of Claims**

If the Estate lacks enough money to pay all creditor claims, then the creditors get paid in order of class of claims. Categorize which creditors fall into each class.

1. First class claims: expenses of administration, i.e. funeral and burial expenses, attorney fees for representation of the administrator and administrator's fees.
2. Second class claims: surviving spouse and children's statutory awards.
3. Third class claims: amounts due the United States, i.e. Federal estate tax.
4. Fourth class claims: amounts owed to employees and medical expenses.
5. Fifth class claims: property held in trust by decedent.
6. Sixth class claims: debts to the State and municipality, i.e. State estate taxes.

7. Seventh class claims: all other claims.

_____ **Complete the Inventory Form** **(Cook County form CCP - 0334) 755 ILCS 5/28-6**

a. **(If applicable)Within 90 days of issuance of letters of office, mail a copy of the inventory** ***to the surety on the bond*****, via** ***certified*** **mail.**

b. **Within 30 days prior to filing the Final Report, (pursuant to Section 28/11), mail or deliver a copy to all Legatees.**

c. Legatees are entitled to a copy at any time upon request.

d. File it with the court (for supervised administration only)

After Probate is Opened:

_____ **Obtain a Federal Employee Identification Number for the estate**. Obtain written third party permission from the Executor and then apply online with the IRS: http://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Apply-for-an-Employer-Identification-Number-(EIN)-Online

_____ **Letters of Office** One is mailed by the Clerk of the Court about a week after the Judge enters the Order Admitting the Will & Appointing Independent Representative.

_____ Order more certified copies of Letters of Office from the Clerk of the Court (one for each asset you are marshalling and one for each creditor)

_____ **Instruct Executor to Open a Bank Account in the Name of the Estate:**

All estate assets which are not retained as-is, transferred directly to legatees or rolled over tax free to beneficiaries should be deposited into a bank account in the name of the Estate. The bank account can be opened as follows:

A. At a federal bank (not savings and loan).

B. **Provide the bank with the estate** FEIN.

C. Provide **the bank with a certified copy of the Letters of Office.**

D. **Alongside the Checking, consider opening a Savings Account or Money Market Account** (not a C.D. or other account which has a penalty for liquidating funds prior to the maturity date).

_____**Record Keeping.** Instruct Administrator to keep a detailed check register, balance estate bank account regularly, retain copies of bills and regularly provide you with copies of bank statements on a monthly basis.

_____ **Advise Administrator of his/her Fiduciary Duties regarding Investments:** See 755 ILCS 5/21, and Uniform Prudent Investor Act, and Restatement (Second) of Trusts: Prudent Man Rule (1959), issued by the American Law Institute

https://www.fdic.gov/regulations/examinations/trustmanual/appendix_c/appendix_c.html#_toc497113667

_____ **Executor to Hire an Accountant**:

The Executor MUST file decedent's individual tax return for the year in which decedent died. Estate taxes only for those which are of a certain amount or more - for 2015, the amount is $5.43 million per person.

_____Executor or Accountant for same to **file form 56 "Notice Concerning Fiduciary Relationship" with the IRS.**

IL ATTY GENERAL REQUIREMENTS for ESTATES with CHARITABLE BEQUESTS

Charitable Trust Act at 760 ILCS 55/1 et. al.

IL Attorney General's Website

http://www.illinoisattorneygeneral.gov/charities/index.html

WHEN APPLICABLE:

Any estate having a charitable bequest in excess of $4,000.00

DEADLINES:

_____1. Notify Attorney General within six (6) months after the claims period has passed in a probate estate;

_____2. Distribute bequest within one (1) year of the date of death or else additional requirements below must be carried out.

NOTIFICATION REQUIREMENTS:

_____Provide the Attorney General with the following information:

The probate court and case number (if applicable);

The name of the donor;

The name and address of the fiduciary;
The charitable beneficiary;
The amount of the gift;
When the gift is expected to be distributed;
A copy of the will (if applicable).
A copy of the trust (pertinent provisions) IF the trust results from a pour-over will;
A copy of the charity's signed receipt AFTER the distribution is made.

ADDITIONAL REQUIREMENTS APPLY:

1. If the specific bequest is not made within one fiscal year (from date of death)

OR

2. If the bequest is made from the RESIDUE of an estate.

WHAT THE ADDITIONAL REQUIREMENTS ARE:

_____Submit to the Atty General the following:
Copy of the will
Letters of office
Inventory of estate assets
Form CO-1, "Charitable Organization - Registration Statement Form;
Form CO-2, "Charitable Organization Financial Information Form (or 3 years of prior federal tax returns);
Pay $15 registration fee ($100 late fee if applicable);
Notify the Attorney General of the completed bequest and file a final financial report for the estate or trust with the Atty General.

<u>EXPENSES:</u>

____ Pay all funeral, cremation or burial expenses and related
____ Pay all estate expenses from the Estate Bank Account, and maintain a log in check register
____ Pay all fees to close out a safety deposit box or land trust
____ Pay expenses related to maintaining real estate, such as mortgage payments, property taxes, utility bills, homeowner's insurance, homeowner assessments, landscaping services
____ Pay all reasonable attorney's fees, accountant's fees, executor fees
____ Pay all mailing costs, appraisals, costs to transfer vehicle titles, etc.
____ Regularly collect copies of the log detailing Administrator's tasks and hours
____ Determine whether Executor will compensate himself/herself and consult with attorney about the appropriate amount of compensation
____ Keep a detailed log of Attorney's tasks and hours for billing purposes

<u>MARSHALLING ESTATE ASSETS:</u>

_____**Notify all asset holders in writing of decedent's death and the administrator's authority to marshal the asset** and send: a certified copy of the death certificate, and a certified copy of the letters of office.

_____**Asset Retention or Liquidation**. Determine whether securities will be liquidated and distributed to legatees or transferred as in-kind to beneficiaries, or rolled over tax-deferred to legatees.

____ **Complete any forms required** in order to effectuate the transfer or liquidation of the assets.

____ **Asset Liquidation**: place the proceeds of any liquidated assets in the estate bank account(s) keeping in mind fiduciary duties regarding investments.

_____**<u>Have the Administrator obtain professional investment advice as necessary to fulfill the fiduciary duties regarding Investments.</u>**

<u>List of Potential Assets:</u>

Real Estate:

- Family Home
- Vacation Home(s) and/or Land
- Time Share
- Real Estate for investment purposes
- Rental Property(ies)
- Gas or Oil Leases
- Burial Plots

Cash

Deposit Accounts:

- Checking
- Savings
- Money Market Accounts
- Certificates of Deposit
- Bank Accounts
- Credit Union Accounts
- Security Deposits

Investments:

- Brokerage Accounts
- Stock Certificates or Book Shares
- Bonds
- Margin Accounts
- Mutual Funds
- Annuities
- Viaticals

Retirement Interests:

- IRAs
- 401(k)s
- SEPs
- Annuities
- Keogh Accounts
- Profit Sharing Accounts
- Tax Deferred Accounts
- Pensions

Business Interests:

- Interest in a closely held corporation
- Joint Ventures
- Partnership Interests
- Stocks and Interest in unincorporated business

Possible vested benefits from employment:

- Pension death benefit
- Payment of accrued vacation or sick leave
- Deferred compensation
- Bonuses
- Commissions

Possible Refunds, such as a tax refund

Insurance Policies:

- Life Insurance
- Accidental Death

Capital Accumulation:

- Deferred Salary Plan
- Cash Bonus Plans
- Deferred Profit Sharing Plans

Short-Term Deferred Income
Stock Bonus Plans
Stock Purchase Plans
Share Unit Plans
Stock Appreciation Rights
Stock Options
Phantom Stock
Incentive Growth Funds

Money Owed to the Decedent
Loans given to private persons (Notes receivable)
Beneficial interest in an estate/trust
Intellectual Property:

Patents
Copyrights
Trademarks
Royalties
Other intellectual property

Contracts: pre-paid funeral arrangements, contracts to purchase real estate, etc.
Personal Property:

Automobiles, trucks, motorcycles, campers and trailers, boats, planes, farming vehicles, snowmobiles, other recreational vehicles or other vehicles
Valuable equipment such as sporting equipment, restaurant equipment, tools, photographic equipment, or equipment related to other vocations and/or hobbies
Valuable musical instruments, artwork, heirlooms, jewelry, china, crystal, furs, antiques
Valuable Collections such as guns, art, wine, coins, stamps, books, etc.
Valuable animals such as pets and livestock
Furniture and furnishings

<u>Safety Deposit Box:</u> Take custody, Inventory and close out decedent's safety deposit box.
<u>Credit Cards/Membership cards</u>: in the sole name of the decedent (no joint accounts)

Send notice if needed to those who have not been paid in full.
Pay off outstanding balances.
Send letters or call credit card companies to cancel credit or membership cards.

_____**<u>Personal Property</u>**: Take custody and Inventory. Rent secure storage area if needed and obtain hazard insurance for valuables such as artwork, collections, or jewelry until sold and distributed. Distribute or Sell as directed under the Last Will.

_____**Vehicles**. Transfer all vehicle titles with the IL Secretary of State's Office to the proper beneficiary or sell as directed by the Last Will.

_____**Insurance Benefits:** life insurance, accidental death insurance, etc. Investigate possible refunds. Check for beneficiary designations and if none, the estate shall file a claim.

_____ **Pay on Death accounts**: check for beneficiary designations and if none, the estate shall file a claim.

_____ **Unclaimed Property:** check the Illinois Treasurer's website database for potential unclaimed property in the decedent's name and file a claim if assets are discovered.

_____**Employment Benefits/Pensions:** check for any surviving spouse benefits or death benefits.

_____**Tax deferred accounts** (401ks, IRAs, etc.): Check for beneficiary designations and if none, the estate shall file a claim.

_____**Securities in the sole name of the decedent** (no joint accounts):

____ collect recent copies of statements or certificates reflecting the type of security; the asset holder's name, address & phone number; & the fair market value of the asset.

____ Send each a letter or have the Executor/ deliver:

Request that the account be liquidated and a check be prepared in the name of "X as Executor of the Estate of Y, deceased." Deposit funds in the Estate bank account;
Send a certified copy of the death certificate;
Send a certified copy of Letters of Office.

Real Estate:

_____ **Obtain a title search through a local title company to determine current ownership and any defects on title**

_____ **Obtain copies of all Leases and Tenant information**

_____ **Maintain a Hazard Insurance policy on all real property.**

_____ **Secure the real property and change the locks if needed; arrange for someone to safeguard the home if vacant.**

_____ **Order and obtain a Certified Appraisal of the property as of the date of death for tax purposes.**

_____ **Cancel Utility Services (phone, water, internet, cable TV, but don't cancel necessary utilities if selling real estate such as gas)**

_____ **Cancel Contracts with landscaping companies, housekeepers, etc.**

_____ **Stay current paying all expenses including mortgage payment, property taxes, insurance, assessments, etc.**

_____ **Send Letters of Attornment to Tenants notifying them to make payments to the Estate and mail to Executor**

_____ D**istribute real property pursuant to the Will** (if governed by the Will and not held in joint tenancy, tenants in common, or tenants by the entirety, or land trust, living trust, business entity, etc.).

_____ C**lean out real estate** (consider an estate clean-out service which can discern whether household furnishings are valuable and distributed pursuant to the will or sold), or if they are worthless and should be thrown out. Also they know where to look for cash that decedent may have hidden away in the house.

_____ **Hire at least 2 real estate agents to provide a fair market analysis** & value the house for selling purposes.

_____ **Pursuant to the Will, dispose of the real estate** (either specific bequest to a beneficiary(ies) or if in residue clause, Sell the real estate - have Realtor put it on the market & procure a Buyer. (prepare a new file folder & use our real estate sale checklists)

_____ **Out of State Real Estate**: open ancillary probate and ascertain whether estate taxes are due in the state where the property is located.

_____ **Partial distribution** Not recommended. See 755 ILCS 5/24-4. It's prudent to wait to disburse until the creditor period has expired than to distribute and have to ask for the money back to pay an expense or creditor

____ Check the decedent's will to ascertain legatees and amounts

____ Ascertain whether there is enough money in the estate account to retain a large sum for all expenses, taxes, creditors & potential unknown creditors & incidentals.

_____ PRIOR to any distribution, obtain signed Receipt(s) on Partial Distribution forms from each legatee.

CURRENT ACCOUNTING:

_____ **Regularly collect copies of estate bank account statements and copies of the Administrator's check register for the estate bank account.**

_____ **Prepare and send the legatees a current accounting to start the clock ticking on statute of limitations.**

CLOSING THE ESTATE & Final Distributions:

PRIOR TO CLOSING: see statute at 755 ILCS 5/28-11

1) **All Assets must be Collected**;
2) **ALL Taxes MUST be paid**;
3) **All Expenses Paid** (except for remaining attorney fees, accountant fees, Administrator fees & incidentals which you may retain money for);
4) **End of Statutory Creditor Claim Period** - see creditor section above
5) **Within 30 days prior to filing the Final Report**, (pursuant to Section 28/11), mail or deliver a copy of the Inventory Form (form CCP - 0334) to all Heirs.

_____ Prepare pleadings & have signed by Independent Administrator:

____ ***Final Report**

____ ***Order of Discharge**.

____ Final Account:

____ GATHER the following from the Administrator
-All estate bank account statements
-Copies of check register from Administrator

-receipts from sale or liquidation of assets
- **paid statement from accountant regarding ALL TAXES paid**

_____ Determine final expense amounts, amounts to distribute & amount to hold for incidentals (do not close bank account):
our expected, final attorney fees
remaining accountant fees, if any
Administrator fees
any other expected estate fees

____ Obtain signed ***Receipt and Approval on Closing of Independent Administration** from LEGATEES ONLY for testate estate (the Heirs' rights were waived if they did not contest the will or file for termination of independent administration within the first 42 days after probate was opened): **OR**

_____OR Send Notice: if you cannot signed Receipts, then **file the Final Report and then send notice** pursuant to 5/28-11(c), (d) and (e) and file *Proof of Mailing and/or Publication to Legatees.

_____**Call Judge's clerk & schedule a court date to close estate**.

_____Notify Executor that estate is closed and provide copy of the Order of Discharge.

_____**Distributions:** After obtaining signed *Receipts (above), the Executor may pay out the distributions (from estate account) to each beneficiary pursuant to the Final Account.

_____**Executor to pay out final expenses** from estate account and leave an amount for incidentals pursuant to the Final Account.

_____**Executor may close all bank accounts** once all tax liabilities have been met and all estate expenses and distributions have been made and the estate has been closed.

_____For estates where estate tax applies, **request an estate closing letter from the IRS.** For all estate tax returns filed on or after June 1, 2015, estate tax closing letters will be issued only upon request by the taxpayer. Please wait at least four months after filing the return to make the closing letter request to allow time for processing. For questions about estate tax closing letter requests, call (866) 699-4083.