EXECUTOR'S DUTIES

Decedent's Name: ______________________

Date of Death: _______

- [ ] Carry out burial or cremation arrangements
  - Notify friends and relatives
  - Post an announcement in the obituary section of the local paper *[optional]*
  - Select a charity to enable contributions to be made in memory of the decedent

- [ ] Request certified Death Certificates *[suggested amount: 10]*
  - Contact County Department of Health Services *[call (562) 462-2137 or Recorder@rrcc.lacounty.gov]*

- [ ] Locate will & codicils or trust document
  - Inventory all personal and financial assets *[use Estate Inventory Worksheet]*
  - Determine the value of these assets at the date of death *[obtain requisite appraisals]*
  - Identify which assets are held in the name of the decedent only, held jointly or in community property, or held in the name of a trust
  - Separate assets into probate and non-probate assets *[use Estate Inventory Worksheet]*

- [ ] Apply for Employer Identification Number (EIN) *[Submit Form SS-4 to IRS or online at www.irs.gov]*
  - Notify IRS of fiduciary relationship of executor/administrator

- [ ] Open estate checking account and transfer assets to cover expenses – provide EIN to bank

- [ ] Contact accountant and other financial advisors to decedent – provide Death Certificate
  - Notify financial institutions of death – provide EIN and Letters Testamentary, if requested
  - Request basis adjustment for value of assets on date of death
  - Request that Form 1099s be issued to the decedent for income received through the date of death and to the estate for income received after the date of death

- [ ] Contact attorney – obtain controlling estate planning documents (e.g., trust or will)
  - Open Probate within 30 days after date of death, if needed
  - Contact local County Superior Court *[In Los Angeles, call (213) 830-0850 or http://www.lacourt.org/division/efiling/efiling2.aspx#probate]*
  - Receive Letters Testamentary or Letters of Administration
  - Discuss use of Spousal Disclaimer, if applicable

- [ ] Notify Social Security Administration at (800) 772-1213 – provide Death Certificate

- [ ] Make claims for insurance benefits – provide Death Certificate

- [ ] Check with State Controller if decedent had any unclaimed property [In California, call (916) 464-0641 or https://ucpi.sco.ca.gov/UCP/Default.aspx]

- [ ] Manage property during probate period *[use Reconciliation of Income Worksheet]*
  - Publish Notice of Petition to Administer Estate
  - List decedent's liabilities as of the date of death and notify creditors
  - Pay all administrative expenses and collect income due to the estate or decedent
  - File Estate Tax Return, if assets in excess of Lifetime Exclusion or to claim DSUE, if applicable
  - File income tax returns for decedent and fiduciary as they become due *[see Checklist of Forms and Due Dates]*
  - Make required estimated payments for both the decedent and the estate
  - Settle claims against the state after the probate creditor period expires
  - Pay any gifts or charitable contributions specified by the will or trust
  - Distribute assets with uncontested beneficiary designations (e.g., IRAs, TOD & JTWROS accounts)

- [ ] Close the estate after final payment of any tax liability and other expenses
  - Account to and distribute the remaining assets to the heirs and beneficiaries
  - Use Form 56 to notify IRS that the fiduciary relationship is now terminated

***Take your time** to make incremental and considered decisions!*