

PROBATE WORKBOOK

Texas Edition



THE WILLINGHAM LAW FIRM, PC

Probate, Estate Planning, Elder Law, and Title.

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First Edition

Introduction

The loss of a loved one often sends family and friends into a chaotic abyss of uncertainties. The chaos can elicit extreme emotions far deeper than anything else a person has experienced in their life. I have watched strong-willed men be brought to crippling emotional despair at the loss of their spouse. I've seen unwavering mothers who do not wish to continue life resulting from the loss of a child. I've struggled to comfort these individuals in their hour of great need. I have found that there is one thing which seems to help during this time...confronting the chaos.

Each person contributes to the community far more than we realize; even individuals who seem to contribute very little. For example, my aunt, who has down syndrome, lives in a nursing home and has never spoken a full sentence in her life. However, she is the glue that has held my father's family together for over sixty years. Her life holds incredible value to all my father's family.

The chaos of a loss is not fully understood until an individual is no longer with us. This book is designed and structure to bring order to that chaos. When everything falls apart, focusing on the things that you can control is always the best course of action. Understanding what things are in your control is not always clear. Hopefully, you will find this book as a resource as your search to preserve the life of the decedent. It is not a comprehensive book of everything you should be doing; but enough to get you started.

I believe the purpose of life is to form and cultivate loving relationships. When death takes one of those relationships away, a feeling of loss of purpose ensues. It is tempting to fall into a trap of inaction, but this only deepens the sorrow. To bring order to the chaos, one must find purpose again by realizing that the relationship only ends when the memory of your loved one ends. I pray this book assists you in putting things back together.

Taylor Phillip Willingham
The Willingham Law Firm, PC

Step # 1 – Gather the Memories

Item	Action	Completed
Social Media Accounts	Take control of all social media accounts of the decedent. Almost all social media platforms refer to this as memorializing an account. Attempt to download as much information as possible. Social Media platforms will die someday, and all that information will be lost.	_____
Personal Writings	If personal writings are in hardcopy, then scan them to electronic copies. You can upload them to programs like Ancestry.com or other genealogy sites. Figure out how to keep the hardcopies. Journals and other documents will be valuable someday to future generations. Putting them in boxes is a sure way to eventually have them forgotten.	_____
Pictures	Picture fade but scanning pictures in and keeping those pictures is a way to preserve them. Take the time to scan everything. If you don't have time, pay a company to do it. There are many who you can send the pictures to and they will scan them in for you.	_____
Write down a Memories	On the next page will get you started in writing down as much as you can remember about the decedent. Please take the time to jot down some ideas. You might want to refresh your memory by going through social media accounts or your journal.	_____
Family History	Most people leave some documentation of family history. Gather the documentation. If you have no desire to do anything with it, find a genealogist who might be interested. You can always upload the information to Ancestry.com.	_____
Creations	Some people do not write but create. Gathering someone's creations and keeping them is a great way to remember that person. If you don't have a way to keep them, think about a time capsule where you can put these items.	_____

Memories of the Decedent

What is your earliest memory of the decedent? _____

What did the decedent teach you? _____

What is your favorite memory of the decedent? _____

What did the decedent look like, smell like, feel like, what was his or her demeanor? _____

Step # 2 – Who’s Who Family

The following people should be able to assist you with information that you may need:

Who	Phone	Email
Spouse: _____	_____	_____
Parent: _____	_____	_____
Parent: _____	_____	_____
Child: _____	_____	_____
Child: _____	_____	_____
Child: _____	_____	_____
Child: _____	_____	_____
Child: _____	_____	_____
Child: _____	_____	_____
Child: _____	_____	_____
Child: _____	_____	_____
Other: _____	_____	_____
Other: _____	_____	_____

Step # 2 – Who’s Who Professional

The following people should be able to assist you with information that you may need:

Who	Phone	Email
Attorney: _____	_____	_____
Financial Advisor: _____	_____	_____
Tax Preparer: _____	_____	_____
Real Estate Agent: _____	_____	_____
Physician: _____	_____	_____
Dentist: _____	_____	_____
Trustee: _____	_____	_____
Executor: _____	_____	_____
Medical POA: _____	_____	_____
Financial POA: _____	_____	_____

Step # 3 – Find the Will

It is important to find the decedent's original will. While it might be possible to file a copy of a will, it is very difficult. Remember that a will in Texas can be holographic, in the handwriting of the decedent. So, a simple message like: I, Curt Webber, want everything to go to my children, can be considered a will in the state of Texas.

- Check Decedent's Office:** The most common place a will is left is a safe. If you do not have the combination see if any other family members have the combination. You can also look on a computer for the safe code. If not, you will have to call a locksmith. A locksmith will want to see a death certificate and some evidence that you are a family member who would normally have the right to be an executor.
- Check filing cabinets:** Many times, people have storage units with filing cabinets. Check bank statements to see if the decedent was paying for a storage unit.
- Search Safe Deposit Box:** The death of the decedent does not prevent the other lessee of a safe deposit box from accessing the contents upon someone's death (Texas Finance Code 59.106(a). If there are no other lessee of the box, then Texas Estate Code 151.003 and 151.004 permit examination of a safe deposit box by certain people who are designated in the code. If you are not a person designated in the code, then you will have to file a motion under Texas Estate Code § 151.001 and 151.002 which allows someone access if they have a court order.
- Call Family Lawyer:** It is a common practice, although not very wise, for the attorney who drafted the will to keep the original. If this is the case, search records for an attorney. If no attorney is found, call local offices and ask if they ever created an estate plan for the decedent.
- Look on Decedent's Computer:** See if you can find an electronic copy. Even though it is very difficult to probate a copy, it might be your only option.
- Look in the Freezer:** It was popular back in the day to wrap up a will in many plastic bags and put it in the freezer. Might be worth checking.

Step # 4 – Usernames and Passwords

If you can access the decedents internet browser, you should be able to go to manage passwords and see all the passwords entered.

Accounts	Username	Password
Bank: _____	_____	_____
Retirement Account: _____	_____	_____
Retirement Account: _____	_____	_____
Retirement Account: _____	_____	_____
Retirement Account: _____	_____	_____
Credit Card Account: _____	_____	_____
Credit Card Account: _____	_____	_____
Credit Card Account: _____	_____	_____
Credit Card Account: _____	_____	_____
Facebook	_____	_____
Twitter	_____	_____
Instagram	_____	_____
Snapchat	_____	_____
Google	_____	_____
Bing	_____	_____
Email: _____	_____	_____
Email: _____	_____	_____
Other: _____	_____	_____

Step #6 – Ascertain Decedent’s Financial Situation

Financial Requirements

Item	Amounts	Due Date
1. Six Months of Mortgage Payments	\$ _____	_____
2. Six Months of Utilities	\$ _____	_____
3. HOA Fees	\$ _____	_____
4. Funeral Expenses	\$ _____	_____
5. Federal Income Taxes	\$ _____	_____
6. Federal Estate Tax? (Most estates do not face an estate tax)	\$ _____	_____
7. Other Taxes (property taxes, sales taxes, back taxes)	\$ _____	_____
8. Family needs (clothing, food, schooling, etc.)	\$ _____	_____
9. Probate fees	\$ _____	_____
10. Other service fees	\$ _____	_____
11. Other	\$ _____	_____
12. Total Financial Requirements	\$ _____	

Resources Available to Estate

Item (Do not include an account with beneficiary designation.)	Amounts	Date Ascertained
13. Checking Accounts	\$ _____	_____
14. Savings Accounts	\$ _____	_____
15. Other Accounts	\$ _____	_____
16. Money Market Funds	\$ _____	_____
17. Certificate of Deposits	\$ _____	_____
18. Life Insurance Proceeds	\$ _____	_____
19. Receipts: <i>(Rents, Royalty Payments, Dividends, Interest, and Note Payments)</i>	\$ _____	_____
20. Total Resources Available	\$ _____	
21. Total Financial Requirements (Line 12)	\$ _____	
22. Total Resources Available (Line 20)	\$ _____	
23. Net Resources (Line 12 minus Line 20)	\$ _____	

Step # 8 – Determine If Estate Needs to Be Probated

#	Question	Yes	No	Action Step
1	Has a will of the decedent been probated in another state and is there property in Texas?	Go to Action Step	Go to Question 2	Contact an Attorney about doing an Ancillary Probate .
2	Is there an urgent need to probate the estate?	Go to Action Step	Go to Question 3	Contact an Attorney to do a Temporary Dependent Administration .
3	Did the decedent have a WILL?	Go to Question 4	Go to Question 9	
4	Is there are need to collect assets or pay debts of the estate? (has someone asked you for letters? Do you need to sell real estate? Are their debts that need to be settled? etc.) You might need to call an Attorney to see if this is necessary.	Go to Question 5	Go to Action Step	You might be able to avoid probate or do a simplified probate like a Muniment of Title . (See Checklist #7). If there are no assets to transfer or debts to be paid, then you are done.
5	Does the will name an “Independent Executor” to serve without bond? Is that person alive, willing, and qualified to serve as an Executor?	Go to Action Step	Go to Question 6	Contact an attorney to do an Independent Administration (see Checklist #1)
6	Do all the beneficiary agree for someone to serve as an Independent Administrator?	Got to Action Step	Go to Question 7	Contact an attorney to do an Independent Administration (see Checklist #1)
7	Is there an executor named in the will, but is not named as an “Independent Executor without Bond”?	Go to Action Step	Contact an attorney to do an Administration with Will Annexed (See Checklist #2)	Contact an attorney to do an Administration with Dependent Executor (See Checklist #3)

#	Question	Yes	No	Action Step
9	Are you familiar with proceedings in lieu of administration?	Go to Question 10	Go to Action Step	You can do a Small Estate Affidavit, Determination of Heirship, or Heirship Affidavit. Go to 10 to learn more.
10	Does the estate assets, excluding eligible homestead and exempt property, exceed \$75,000	Go to Question 12	Go to Question 11	
11	<u>Do the known liabilities of the estate</u> , excluding those secured by eligible homestead and exempt property, <u>exceed the estate assets</u> , excluding the eligible homestead and exempt property?	Go to Question 12	Go to Action Step	Contact an attorney to do a Small Estate Affidavit . (See Checklist #8)
12	Is there a need to do an administration? You might need an attorney to help you answer this question.	Contact an attorney to do a Dependent Administration (See Checklist #4)	Contact an attorney to do a Proceeding to Declare Heirship . (See Checklist #5 or #6)	
13	Are you confused?	Contact an attorney.	You're finished!	

Checklist # 1 – Independent Administration with Will

Action Step	Completed
<input type="checkbox"/> Gather Documents. (see Form # 1). <ul style="list-style-type: none">• Gathering documents can be a difficult task. Most people do not take the time to collect and organize documents.	_____
<input type="checkbox"/> File Application for Probate of Will and Issuance of Letters Testamentary. <ul style="list-style-type: none">• This needs to be done by a license attorney in the State of Texas.	_____
<input type="checkbox"/> If Will is not self-proved, then have Proof by Subscribing Witnesses signed. <ul style="list-style-type: none">• A Self-Proved Will is a Will which is signed by two witnesses, notarized, and contains the self-proving language within the witnessing section.	_____
<input type="checkbox"/> If bond is required contact, court, insurance company, or a bonding agency. <ul style="list-style-type: none">• This can be avoided if the will states there is no bond needed or the probate judge allow a probate with not bond because all heirs agree.	_____
<input type="checkbox"/> If the executor lives outside the State of Texas, then execute Appointment of Resident Agent.	_____
<input type="checkbox"/> Attend Prove-up hearing and Sign following documents: <ul style="list-style-type: none">• Proof of Death and Other Facts• Order Admitting Will to Probate and Authorizing Letters Testamentary• Oath.	_____
<input type="checkbox"/> Publish Notice to Creditors. (see Form #2) <ul style="list-style-type: none">• This notice is filed in newspaper and not directly to the creditors. You can give direct notice to creditors but that is not required.	_____
<input type="checkbox"/> Prepare and file IRS forms: <ul style="list-style-type: none">• Notice Concerning Fiduciary Relationship (See IRS Form 56)• Application for Taxpayer Identification Number (See IRS Form SS-4).	_____
<input type="checkbox"/> Open a checking account. (if needed) <ul style="list-style-type: none">• Documents needed to open account:<ul style="list-style-type: none">○ Letters of Administration/Testamentary○ Taxpayer Identification Number.	_____
<input type="checkbox"/> Gather Assets (See Form #3)	_____
<input type="checkbox"/> File Inventory, Appraisal, and List of Claims within 90 days of receiving Letters.	_____

- Sell assets owned by the Estate which need to be sold. _____
 - Be careful! Sometime an individual will want an item owned by the estate. It can be given to the individual if all the beneficiary agrees IN WRITING.

- Determine how to handle Creditors. _____
 - Pay Creditor
 - Negotiate Debt
 - Permissive Notice to Unsecured Creditors.
 - Notice to Secured Creditors by Mail

- Distribute assets to beneficiary after the notice to creditor period has run. _____
 - You should retain enough assets to pay debts and the taxes which are owed.

- File Federal Estate tax return, if necessary _____

- File IRS Form 1041 for the Estate. _____

- Cancel bond, if necessary. _____

- Closing an Estate: _____
 - It is not required to close an estate and sometimes it can be bad practice to close an estate. However, if the estate was bonded, you might be required to close the estate by the court or insurance company.

- Closing an Estate: _____
 - File Application Requesting Closing of Independent Administration
 - File Affidavit Regarding Debts and Taxes.
 - In addition, you can file a Closing Report or Notice of Closing Estate.
 - The estate will be closed 30 days after a verified affidavit has been filed.

Checklist # 2 –Administration with Will Annexed

Action Step	Completed
<input type="checkbox"/> Gather Documents. (see Form # 1). <ul style="list-style-type: none">• Gathering documents can be a difficult task. Most people do not take the time to collect and organize documents.	_____
<input type="checkbox"/> File Application for Probate of Will and Issuance of Letters Testamentary with Will Annexed <ul style="list-style-type: none">• This needs to be done by a license attorney in the State of Texas.	_____
<input type="checkbox"/> If Will is not self-proved, then have Proof by Subscribing Witnesses signed. <ul style="list-style-type: none">• A Self-Proved Will is a Will which is signed by two witnesses, notarized, and contains the self-proving language within the witnessing section.	_____
<input type="checkbox"/> If bond is required contact, court, insurance company, or a bonding agency. <ul style="list-style-type: none">• This can be avoided if the will states there is no bond needed or the probate judge allow a probate with not bond because all heirs agree.	_____
<input type="checkbox"/> If the executor lives outside the State of Texas, then execute Appointment of Resident Agent.	_____
<input type="checkbox"/> Attend Prove-up hearing and Sign following documents: <ul style="list-style-type: none">• Proof of Death and Other Facts• Order Admitting Will to Probate and Authorizing Letters Testamentary• Oath.	_____
<input type="checkbox"/> Publish Notice to Creditors. <ul style="list-style-type: none">• This notice is filed in newspaper and not directly to the creditors. You can give direct notice to creditors but that is not required.	_____
<input type="checkbox"/> Prepare and file IRS forms: <ul style="list-style-type: none">• Notice Concerning Fiduciary Relationship (See IRS Form 56)• Application for Taxpayer Identification Number (See IRS Form SS-4).	_____
<input type="checkbox"/> Open a checking account. (if needed) <ul style="list-style-type: none">• Documents needed to open account:<ul style="list-style-type: none">○ Letters of Administration/Testamentary○ Taxpayer Identification Number.	_____
<input type="checkbox"/> Gather Assets (See Form #3)	_____
<input type="checkbox"/> File Inventory, Appraisal, and List of Claims within 90 days of receiving Letters.	_____

- Sell assets owned by the Estate which need to be sold. _____
 - Be careful! Sometime an individual will want an item owned by the estate. It can be given to the individual if all the beneficiary agrees IN WRITING.

- Determine how to handle Creditors. _____
 - Pay Creditor
 - Negotiate Debt
 - Permissive Notice to Unsecured Creditors.
 - Notice to Secured Creditors by Mail

- Distribute assets to beneficiary after the notice to creditor period has run. _____
 - You should retain enough assets to pay debts and the taxes which are owed.

- File Federal Estate tax return, if necessary _____

- File IRS Form 1041 for the Estate. _____

- Cancel bond, if necessary. _____

- Closing an Estate: _____
 - It is not required to close an estate and sometimes it can be bad practice to close an estate. However, if the estate was bonded, you might be required to close the estate by the court or insurance company.

- Closing an Estate: _____
 - File Affidavit Regarding Debts and Taxes.
 - In addition, you can file a Closing Report or Notice of Closing Estate.
 - The estate will be closed 30 days after a verified affidavit has been filed.

Checklist # 3 –Administration with Dependent Executor

Action Step	Completed
<input type="checkbox"/> Gather Documents. (see Form # 1). <ul style="list-style-type: none"> • Gathering documents can be a difficult task. Most people do not take the time to collect and organize documents. 	_____
<input type="checkbox"/> File Application for Probate of Will and Issuance of Letters Testamentary with Will Annexed <ul style="list-style-type: none"> • This needs to be done by a license attorney in the State of Texas. 	_____
<input type="checkbox"/> If Will is not self-proved, then have Proof by Subscribing Witnesses signed. <ul style="list-style-type: none"> • A Self-Proved Will is a Will which is signed by two witnesses, notarized, and contains the self-proving language within the witnessing section. 	_____
<input type="checkbox"/> Obtain a Bond. <ul style="list-style-type: none"> • This can be avoided if the will states there is no bond needed or the probate judge allow a probate with not bond because all heirs agree. 	_____
<input type="checkbox"/> If the executor lives outside the State of Texas, then execute Appointment of Resident Agent.	_____
<input type="checkbox"/> Attend Prove-up hearing and Sign following documents: <ul style="list-style-type: none"> • Proof of Death and Other Facts • Order Admitting Will to Probate and Authorizing Letters Testamentary • Oath. 	_____
<input type="checkbox"/> Publish Notice to Creditors. <ul style="list-style-type: none"> • This notice is filed in newspaper and not directly to the creditors. You can give direct notice to creditors but that is not required. 	_____
<input type="checkbox"/> Prepare and file IRS forms: <ul style="list-style-type: none"> • Notice Concerning Fiduciary Relationship (See IRS Form 56) • Application for Taxpayer Identification Number (See IRS Form SS-4). 	_____
<input type="checkbox"/> Open a checking account. (if needed) <ul style="list-style-type: none"> • Documents needed to open account: <ul style="list-style-type: none"> ○ Letters of Administration/Testamentary ○ Taxpayer Identification Number. 	_____
<input type="checkbox"/> Gather Assets (See Form #2)	_____
<input type="checkbox"/> File Inventory, Appraisal, and List of Claims within 90 days of receiving Letters.	_____

- Sell assets owned by the Estate which need to be sold. _____
 - Be careful! Sometime an individual will want an item owned by the estate. It can be given to the individual if all the beneficiary agrees IN WRITING.

- Determine how to handle Creditors. _____
 - Pay Creditor
 - Negotiate Debt
 - Permissive Notice to Unsecured Creditors.
 - Notice to Secured Creditors by Mail

- Distribute assets to beneficiary after the notice to creditor period has run. _____
 - You should retain enough assets to pay debts and the taxes which are owed.

- File Federal Estate tax return, if necessary _____

- File IRS Form 1041 for the Estate. _____

- Cancel bond, if necessary. _____

- Closing an Estate: _____
 - It is not required to close an estate and sometimes it can be bad practice to close an estate. However, if the estate was bonded, you might be required to close the estate by the court or insurance company.

- Closing an Estate: _____
 - File Affidavit Regarding Debts and Taxes.
 - In addition, you can file a Closing Report or Notice of Closing Estate.
 - The estate will be closed 30 days after a verified affidavit has been filed.

Checklist # 4 - Dependent Administration

Action Step	Completed
<input type="checkbox"/> Gather Documents. (see Form # 1). <ul style="list-style-type: none">• Gathering documents can be a difficult task. Most people do not take the time to collect and organize documents.	_____
<input type="checkbox"/> File Application for Letters of Administration <ul style="list-style-type: none">• This needs to be done by a license attorney in the State of Texas.	_____
<input type="checkbox"/> Obtain a Bond of Personal Representative. <ul style="list-style-type: none">• This can be avoided if the will states there is no bond needed or the probate judge allow a probate with not bond because all heirs agree.	_____
<input type="checkbox"/> Provide Notice to Beneficiaries (see Form #2)	_____
<input type="checkbox"/> If the Administrator lives outside the State of Texas, then execute Appointment of Resident Agent.	_____
<input type="checkbox"/> Attend Prove-up hearing and Sign following documents: <ul style="list-style-type: none">• Proof of Death and Other Facts• Order Granting Letters of Administration• Oath of Administrator.	_____
<input type="checkbox"/> Publish Notice to Creditors. <ul style="list-style-type: none">• This notice is filed in newspaper and not directly to the creditors. You can give direct notice to creditors but that is not required.	_____
<input type="checkbox"/> Prepare and file IRS forms: <ul style="list-style-type: none">• Notice Concerning Fiduciary Relationship (See IRS Form 56)• Application for Taxpayer Identification Number (See IRS Form SS-4).	_____
<input type="checkbox"/> Open a checking account. (if needed) <ul style="list-style-type: none">• Documents needed to open account:<ul style="list-style-type: none">○ Letters of Administration/Testamentary○ Taxpayer Identification Number.	_____
<input type="checkbox"/> Gather Assets (See Form #3)	_____
<input type="checkbox"/> File Inventory, Appraisalment, and List of Claims within 90 days of receiving Letters.	_____

- File Applications and Orders in the following situations: _____
 - Application to Dispose of Personal Effects
 - Application for Sale of Personal Property
 - Order for Sale of Personal Property
 - Report of Sale of Personal Property
 - Decree Confirming Sale of Personal Property
 - Application for Set Aside Exempt Property
 - Application for Allowance in Lieu of Exempt Property
 - Application for Family Allowance
 - Application for Sale of Real Property
 - Order for Sale of Real Property
 - Report of Sale of Real Property
 - Decree Confirming Sale of Real Property
 - Application and Authorizing Reimbursements
 - Application Authorizing Attorney Fee's
 - Application for Partition and Distribution

- Determine how to handle Creditors. _____
 - Pay Creditor
 - Negotiate Debt
 - Permissive Notice to Unsecured Creditors.
 - Notice to Secured Creditors by Mail

- File Affidavit of Compliance _____
 - Give Notice to Beneficiaries that you have complied with the law and file this with the Court.

- File Federal Estate tax return, if necessary _____

- File IRS Form 1041 for the Estate. _____

- File Accountings _____
 - Annual accounting
 - Authorization for Records for Annual Account
 - Verification of Funds on Deposit
 - Verification of Securities on Deposit
 - Account for Final Settlement
 - Affidavit of Compliance on Final Settlement for Dependent Administration
 - Certificate of Compliance on Final Settlement for Dependent Administration.

- Cancel bond, if necessary. _____

- Closing an Estate: _____
 - File Affidavit Regarding Debts and Taxes.
 - Application to Close Estate and Discharge Administration
 - Receipt of Estate Assets and Release
 - The estate will be closed 30 days after a verified affidavit has been filed.

Checklist # 5 – Determination of Heirship and Convert to Independent Administration

Action Step	Completed
<input type="checkbox"/> Gather Documents. (see Form # 1). <ul style="list-style-type: none"> • Gathering documents can be a difficult task. Most people do not take the time to collect and organize documents. 	_____
<input type="checkbox"/> File Application to Determine Heirship <ul style="list-style-type: none"> • This needs to be done by a license attorney in the State of Texas. • File Waiver of Service if beneficiaries agree or Affidavit of service of Citation • The Court will hire an Attorney-Ad-Litem <ul style="list-style-type: none"> ○ Ad-Litem may file an Answer ○ Ad-Litem may file a Report 	_____
<input type="checkbox"/> Provide Notice to Beneficiaries (see Form #2) <ul style="list-style-type: none"> • File Waiver of Service if beneficiaries agree or Affidavit of service of Citation 	_____
<input type="checkbox"/> File Application for Independent Administration of Intestate Estate <ul style="list-style-type: none"> • There are strict rules for this being approved. Your attorney will guide you through this process. 	_____
<input type="checkbox"/> If bond is required contact, court, insurance company, or a bonding agency. <ul style="list-style-type: none"> • This can be avoided if the will states there is no bond needed or the probate judge allow a probate with not bond because all heirs agree. 	_____
<input type="checkbox"/> If the administrator lives outside the State of Texas, then execute Appointment of Resident Agent.	_____
<input type="checkbox"/> Attend Prove-up hearing and Sign following documents: <ul style="list-style-type: none"> • NOTE: Some probate courts require two hearings: the first is to determine the heirs, the second to approve an independent administrator. • Judgement Declaring Heirship • Affidavit of Heirship -Facts Identifying heirs • Order Admitting Will to Probate and Authorizing Letters Testamentary • Oath. 	_____
<input type="checkbox"/> Publish Notice to Creditors. <ul style="list-style-type: none"> • This notice is filed in newspaper and not directly to the creditors. You can give direct notice to creditors but that is not required. 	_____
<input type="checkbox"/> Prepare and file IRS forms: <ul style="list-style-type: none"> • Notice Concerning Fiduciary Relationship (See IRS Form 56) • Application for Taxpayer Identification Number (See IRS Form SS-4). 	_____
<input type="checkbox"/> Open a checking account. (if needed) <ul style="list-style-type: none"> • Documents needed to open account: <ul style="list-style-type: none"> ○ Letters of Administration/Testamentary 	_____

- Taxpayer Identification Number.

- Gather Assets (See Form #3) _____

- File Inventory, Appraisal, and List of Claims within 90 days of receiving Letters. _____

- Sell assets owned by the Estate which need to be sold. _____
 - Be careful! Sometime an individual will want an item owned by the estate. It can be given to the individual if all the beneficiary agrees IN WRITING.

- Distribute assets to beneficiary after the notice to creditor period has run. _____
 - You should retain enough assets to pay debts and the taxes which are owed.

- Determine how to handle Creditors. _____
 - Pay Creditor
 - Negotiate Debt
 - Permissive Notice to Unsecured Creditors.
 - Notice to Secured Creditors by Mail

- File Federal Estate tax return, if necessary _____

- File IRS Form 1041 for the Estate. _____

- Cancel bond, if necessary. _____

- Closing an Estate: _____
 - File Application Requesting Closing of Independent Administration
 - File Affidavit Regarding Debts and Taxes.
 - In addition, you can file a Closing Report or Notice of Closing Estate.
 - The estate will be closed 30 days after a verified affidavit has been filed.

Checklist # 6 – Determination of Heirship Proceeding Dependent Administration

Action Step	Completed
<input type="checkbox"/> Gather Documents. (see Form # 1). <ul style="list-style-type: none"> • Gathering documents can be a difficult task. Most people do not take the time to collect and organize documents. 	_____
<input type="checkbox"/> File Application to Determine Heirship within Administration <ul style="list-style-type: none"> • This needs to be done by a license attorney in the State of Texas. • The Court will hire an Attorney-Ad-Litem <ul style="list-style-type: none"> ○ Ad-Litem may file an Answer ○ Ad-Litem may file a Report. 	_____
<input type="checkbox"/> Obtain a Bond of Personal Representative. <ul style="list-style-type: none"> • This can be avoided if the will states there is no bond needed or the probate judge allow a probate with not bond because all heirs agree. 	_____
<input type="checkbox"/> Provide Notice to Beneficiaries (see Form #2) <ul style="list-style-type: none"> • File Waiver of Service if beneficiaries agree or Affidavit of service of Citation 	_____
<input type="checkbox"/> If the Administrator lives outside the State of Texas, then execute Appointment of Resident Agent.	_____
<input type="checkbox"/> Attend Prove-up hearing and Sign following documents: <ul style="list-style-type: none"> • Proof of Death and Other Facts • Order Granting Letters of Administration • Oath of Administrator. 	_____
<input type="checkbox"/> Publish Notice to Creditors. <ul style="list-style-type: none"> • This notice is filed in newspaper and not directly to the creditors. You can give direct notice to creditors but that is not required. 	_____
<input type="checkbox"/> Prepare and file IRS forms: <ul style="list-style-type: none"> • Notice Concerning Fiduciary Relationship (See IRS Form 56) • Application for Taxpayer Identification Number (See IRS Form SS-4). 	_____
<input type="checkbox"/> Open a checking account. (if needed) <ul style="list-style-type: none"> • Assets should be deposit with the Court. However, an account may be needed to transfer assets to the Court. • Documents needed to open account: <ul style="list-style-type: none"> ○ Letters of Administration/Testamentary ○ Taxpayer Identification Number. 	_____
<input type="checkbox"/> Gather Assets (See Form #3)	_____

- File Inventory, Appraisal, and List of Claims within 90 days of receiving Letters. _____

- File Applications and Orders in the following situations: _____
 - Application to Dispose of Personal Effects
 - Application for Sale of Personal Property
 - Order for Sale of Personal Property
 - Report of Sale of Personal Property
 - Decree Confirming Sale of Personal Property
 - Application for Set Aside Exempt Property
 - Application for Allowance in Lieu of Exempt Property
 - Application for Family Allowance
 - Application for Sale of Real Property
 - Order for Sale of Real Property
 - Report of Sale of Real Property
 - Decree Confirming Sale of Real Property
 - Application and Authorizing Reimbursements
 - Application Authorizing Attorney Fee's
 - Application for Partition and Distribution

- Determine how to handle Creditors. _____
 - Pay Creditor
 - Negotiate Debt
 - Permissive Notice to Unsecured Creditors.
 - Notice to Secured Creditors by Mail

- File Affidavit of Compliance _____
 - Give Notice to Beneficiaries that you have complied with the law and file this with the Court.

- File Federal Estate tax return, if necessary _____

- File IRS Form 1041 for the Estate. _____

- File Accountings _____
 - Annual accounting
 - Authorization for Records for Annual Account
 - Verification of Funds on Deposit
 - Verification of Securities on Deposit
 - Account for Final Settlement
 - Affidavit of Compliance on Final Settlement for Dependent Administration
 - Certificate of Compliance on Final Settlement for Dependent Administration.

- Cancel bond, if necessary. _____

□ Closing an Estate:

- File Affidavit Regarding Debts and Taxes.
- Application to Close Estate and Discharge Administration
- Receipt of Estate Assets and Release
- The estate will be closed 30 days after a verified affidavit has been filed.

Checklist # 7 – Muniment of Title

Action Step	Completed
<input type="checkbox"/> Gather Documents. (see Form # 1). <ul style="list-style-type: none">• Gathering documents can be a difficult task. Most people do not take the time to collect and organize documents.	_____
<input type="checkbox"/> File Application for Probate of Will as Muniment of Title <ul style="list-style-type: none">• This needs to be done by a license attorney in the State of Texas.	_____
<input type="checkbox"/> If Will is not self-proved, then have Proof by Subscribing Witnesses signed. <ul style="list-style-type: none">• A Self-Proved Will is a Will which is signed by two witnesses, notarized, and contains the self-proving language within the witnessing section.	_____
<input type="checkbox"/> Attend Prove-up hearing and Sign following documents: <ul style="list-style-type: none">• Proof of Death and Other Facts• Order Admitting Will to Probate -Muniment of Title• Oath.	_____
<input type="checkbox"/> Distribute assets to beneficiaries	_____
<input type="checkbox"/> File IRS Form 1041 for the Estate.	_____
<input type="checkbox"/> File Affidavit Fulfillment of Terms of Will, if Necessary	_____

Checklist # 8 – Small Estate Affidavit

Action Step	Completed
<input type="checkbox"/> Gather Documents. (see Form # 1). <ul style="list-style-type: none">• Gathering documents can be a difficult task. Most people do not take the time to collect and organize documents.	_____
<input type="checkbox"/> File Small Estate Affidavit <ul style="list-style-type: none">• This needs to be done by a license attorney in the State of Texas.	_____
<input type="checkbox"/> Attend hearing and Sign following documents: <ul style="list-style-type: none">• Order approving Small Estate Affidavit	_____
<input type="checkbox"/> Distribute assets to beneficiaries	_____
<input type="checkbox"/> File IRS Form 1041 for the Estate.	_____
<input type="checkbox"/> File Affidavit Fulfillment of Terms of Will, if Necessary	_____

Form # 1 – Gather Documents

Gather the following documents and put them in a binder to keep everything organized.

Document	Document Information	Location
Trust		
Deeds		
Account Statements		
Credit Card Statements		
Property Tax Records		
Life Insurance Policies		
Last 5 Years Tax Returns		
Marriage Certificates		
Divorce Decrees		
Birth Certificate		
Military Records		
Social Security Documents		
Address Book		

Form # 2 – Notify Proper Institutions/People

Name of Institution/People	Directions and Comments	Date Notified	Additional Items	Date Closed
Post Office	Have all mail forwarded to another address (if you have letters). It is common for people to take mail of a deceased individual			
Social Security	Stop all benefits of the decedent and make claims for surviving spouse, disabled children, or minor children.			
Utility Company	Keep power and water coming to the house. This will be needed to sale property.			
Credit Card Company	Stop using credit cards of decedent. Notify the credit card company to have credit line closed. DO NOT PAY CARD UNTIL AFTER PROBATE.			
Banks	Contact checking and saving accounts. This will close all these accounts unless they are held with Joint Rights of Survivorship.			
Life Insurance	Notify life insurance company. If you are the beneficiary, they will send you a form to fill out.			
Trustee	If the deceased person had a Trust, notify the Trustee and work with Trustee is collecting assets.			
Beneficiaries	Try to notify all beneficiaries. Beneficiaries can be listed in a will or a beneficiary on an account.			
Claimants	People who might have a claim against the estate should be notified. The goal of probating is to make sure even creditors are notified.			

Form # 3 – Gather Property

Property	Value	Location
1. Homestead	\$ _____	_____
2. Household Furnishing	\$ _____	_____
3. Other Real Estate	\$ _____	_____
4. Other Real Estate	\$ _____	_____
5. Other Real Estate	\$ _____	_____
6. Vehicle	\$ _____	_____
7. Vehicle	\$ _____	_____
8. Vehicle	\$ _____	_____
9. Recreation Vehicle	\$ _____	_____
10. Other	\$ _____	_____
11. Other	\$ _____	_____
12. Property Value	\$ _____	

IRS Form 56– Example of Notice Concerning Fiduciary Relationship and IRS SS-4

Form **56**
(Rev. November 2017)
Department of the Treasury
Internal Revenue Service

Notice Concerning Fiduciary Relationship

► Go to www.irs.gov/Form56 for instructions and the latest information.
(Internal Revenue Code sections 6036 and 6903)

OMB No. 1545-0013

Part I Identification

Name of person for whom you are acting (as shown on the tax return)	Identifying number	Decedent's social security no.
Address of person for whom you are acting (number, street, and room or suite no.)		
City or town, state, and ZIP code (if a foreign address, see Instructions.)		
Fiduciary's name		
Address of fiduciary (number, street, and room or suite no.)		
City or town, state, and ZIP code	Telephone number (optional) ()	

Section A. Authority

- 1 Authority for fiduciary relationship. Check applicable box:
- a Court appointment of testate estate (valid will exists)
 - b Court appointment of intestate estate (no valid will exists)
 - c Court appointment as guardian or conservator
 - d Valid trust instrument and amendments
 - e Bankruptcy or assignment for the benefit or creditors
 - f Other. Describe ►
- 2a If box 1a or 1b is checked, enter the date of death ►
- b If box 1c–1f is checked, enter the date of appointment, taking office, or assignment or transfer of assets ►

Section B. Nature of Liability and Tax Notices

- 3 Type of taxes (check all that apply): Income Gift Estate Generation-skipping transfer Employment
 Excise Other (describe) ►
- 4 Federal tax form number (check all that apply): a 706 series b 709 c 940 d 941, 943, 944
e 1040, 1040-A, or 1040-EZ f 1041 g 1120 h Other (list) ►
- 5 If your authority as a fiduciary does not cover all years or tax periods, check here ►
and list the specific years or periods ►

Form **SS-4**
(Rev. December 2017)
Department of the Treasury
Internal Revenue Service

Application for Employer Identification Number
(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)
▶ Go to www.irs.gov/FormSS4 for instructions and the latest information.
▶ See separate instructions for each line. ▶ Keep a copy for your records.

OMB No. 1545-0003

EIN

Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested _____						
	2 Trade name of business (if different from name on line 1) _____	3 Executor, administrator, trustee, "care of" name _____					
	4a Mailing address (room, apt., suite no. and street, or P.O. box) _____	5a Street address (if different) (Do not enter a P.O. box.) _____					
	4b City, state, and ZIP code (if foreign, see instructions) _____	5b City, state, and ZIP code (if foreign, see instructions) _____					
	6 County and state where principal business is located _____						
	7a Name of responsible party _____		7b SSN, ITIN, or EIN _____				
8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input type="checkbox"/> No		8b If 8a is "Yes," enter the number of LLC members ▶ _____					
8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No							
9a Type of entity (check only one box). Caution. If 8a is "Yes," see the instructions for the correct box to check.							
<input type="checkbox"/> Sole proprietor (SSN) _____ <input type="checkbox"/> Estate (SSN of decedent) _____ <input type="checkbox"/> Partnership _____ <input type="checkbox"/> Plan administrator (TIN) _____ <input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____ <input type="checkbox"/> Trust (TIN of grantor) _____ <input type="checkbox"/> Personal service corporation _____ <input type="checkbox"/> Military/National Guard <input type="checkbox"/> State/local government _____ <input type="checkbox"/> Church or church-controlled organization _____ <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government _____ <input type="checkbox"/> Other nonprofit organization (specify) ▶ _____ <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises _____ <input type="checkbox"/> Other (specify) ▶ _____ Group Exemption Number (GEN) if any ▶ _____							
9b If a corporation, name the state or foreign country (if applicable) where incorporated		State _____ Foreign country _____					
10 Reason for applying (check only one box)							
<input type="checkbox"/> Started new business (specify type) ▶ _____ <input type="checkbox"/> Banking purpose (specify purpose) ▶ _____ <input type="checkbox"/> _____ <input type="checkbox"/> Changed type of organization (specify new type) ▶ _____ <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Purchased going business _____ <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Created a trust (specify type) ▶ _____ <input type="checkbox"/> Other (specify) ▶ _____ <input type="checkbox"/> Created a pension plan (specify type) ▶ _____							
11 Date business started or acquired (month, day, year). See instructions. _____		12 Closing month of accounting year _____					
13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.		14 If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input type="checkbox"/>					
<table border="1"> <tr> <td>Agricultural</td> <td>Household</td> <td>Other</td> </tr> <tr> <td>_____</td> <td>_____</td> <td>_____</td> </tr> </table>			Agricultural	Household	Other	_____	_____
Agricultural	Household	Other					
_____	_____	_____					
15 First date wages or annuities were paid (month, day, year). Note: If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) ▶ _____							
16 Check one box that best describes the principal activity of your business. <input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input type="checkbox"/> Other (specify) ▶ _____							
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided. _____							
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," write previous EIN here ▶ _____							
Third Party Designee	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.						
	Designee's name _____	Designee's telephone number (include area code) _____					
	Address and ZIP code _____	Designee's fax number (include area code) _____					
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		Applicant's telephone number (include area code) _____					
Name and title (type or print clearly) ▶ _____		Applicant's fax number (include area code) _____					
Signature ▶ _____		Date ▶ _____					

DECEDENT'S PEDIGREE CHART

No. 1 on this chart is same as #___ on Chart #___.

The boxes by the male names may be filled in with a color or mark to indicate when all the work has been completed for that family.

Parents (3rd Generation)

2 Birth Place Married Place Death Place

(2nd Generation)

1 Birth Place Married Place Death Place

SPOUSE
Birth
Death

Children of #1 (1st Generation)

3 Birth Place Death Place

2nd Great Grandparents (6th Generation)

16 Birth

Grandparents (4th Generation)

4 Birth Place Married Place Death Place

17 Birth

18 Birth

19 Birth

20 Birth

21 Birth

22 Birth

23 Birth

24 Birth

25 Birth

26 Birth

27 Birth

28 Birth

29 Birth

30 Birth

31 Birth

Enter continuation Chart number on dotted line