

Everything You Need Is Right Here

Executor Checklist

CALIFORNIA EDITION

Being appointed as the personal representative of an estate (executor or administrator) can be a daunting task that comes fraught with a complicated array of duties, heartaches, and headaches. It can also be extremely detrimental to the grieving process.

People are counting on you, and you can count on us. This personal representative checklist is just a free tool we offer Californians to help clarify and simplify their role. Our goal is to save you time and money while reducing stress and uncertainty by being a trusted guide and taking a huge burden off your shoulders.

Although you may have already done this first step, we consider it as an important part of the estate settlement process and prefer to include it even if it is not part of the probate process.

Step 1. Immediate Arrangements

GOAL

Arrange for funeral

WHEN

Immediately after death

DURATION

5 to 10 days

- Find estate planning documents, such as will or trust, if available.
- Search for instructions regarding burial and anatomical gifts, if any.
- Arrange for organ donation, if applicable.
- Make funeral arrangements.
- Obtain certified copies of death certificate (typically one for each real estate property and bank account).
- Coordinate care for dependents and pets.
- Notify Social Security Administration and pension administrators of death.
- Coordinate with family members to notify friends and family of the passing.

ClearEstate can help with all the following steps of the estate settlement process. We offer a [free 1-hour consultation](#) to guide you through the process and answer any questions you may have.

[Completely free of charge.](#)

Step 2. First Notifications

GOAL

Submit notifications to government agencies and credit reporting agencies

WHEN

Within 90 days (or no later than 90 days after issuance of letters, if probate is required)

DURATION

A few days

- Send copies of the death certificate to the three major credit reporting agencies: Equifax, Experian, and TransUnion.
- Give notice of death to Director of the Department of Health Care Services.
- Give the Director of the California Victim Compensation Board notice of a decedent's death (only if an heir or beneficiary currently is or has been incarcerated in California).
- Give notice of death to Franchise Tax Board.

ClearEstate's Aftercare product can help you fill and automatically submit all of the above [in minutes](#).

Step 3. Secure Decedent's Assets

GOAL

Prepare for probate by creating an inventory of all assets and liabilities.

WHEN

10 to 45 days after the funeral

DURATION

1–3 weeks

- Find and secure all assets: home, contents of the home, other real estate.
- Notify all service providers: utility companies, landlord, property maintenance, alarm company.
- Obtain insurance for any vacant real estate.
- Manage “digital assets” (like online accounts, photos and documents stored on line, etc.).
- Find and review all asset-related documents: deeds, property insurance, mortgage, lease, business, investment, etc.
- Notify post office to forward decedent's mail to personal representative.
- Review all documents relating to financial obligations: contracts, divorce or separation agreement, court orders.
- Secure personal property, business, vehicle, perishable goods, safety deposit box.
- Find out about ongoing expenses and debts.
- Stop all unnecessary expenses: subscriptions (magazine, newspaper), health care (home care), memberships (gym, club, sports, auto, professional, etc), entertainment (cable, satellite, websites), communication (telephone, cell phone, Internet).
- Notify all holders of assets: bank, broker, investment advisor, insurer.
- Cancel credit and debit cards.

ClearEstate's Estate Settlement Solution helps create the inventory of assets, automatically aggregates all financial assets in a few clicks, and prepares the petition for probate in all 58 California counties and has it reviewed by a licensed estate attorney to ensure minimal delays for probate processing.

In California, a probate proceeding may not be required to collect or transfer certain real and personal property held in the decedent's name and having a value under \$166,250.

Step 4. Determine Whether Probate is Required

GOAL

Determine whether probate is required, as many property interests may be transferred without a probate proceeding

WHEN

0 to 30 days after the funeral

DURATION

2-3 weeks

Probate is not required to transfer certain types of property, including:

- joint tenancy assets;
- revocable transfer on death deed for real property;
- assets held in trust;
- community property and separate property assets passing free of trust to surviving spouse or domestic partner;
- retirement plans with beneficiaries designated;
- life insurance on decedent's life with designated beneficiaries; and
- Social Security death and survivor benefits

If you have any questions regarding the probate process or nonprobate property transfers, please contact ClearEstate to speak with an estate administrator for your [free 1-hour consultation](#).

Step 5. Prepare Petition for Probate

GOAL : In a probate case, the court supervises the personal representative as they collect the assets of the estate, pay the estate's debts and expenses, and distribute the remainder of the estate to the beneficiaries.

WHEN

30 to 45 days after the funeral

DURATION

1-2 weeks

- Seek support from an estate professional: estate attorney or ClearEstate.
- Determine which county has proper jurisdiction:
If decedent was domiciled in California, the proper county is the county where decedent was domiciled. If the decedent was not domiciled in California, the proper jurisdiction is the county where the decedent died (if the decedent had property in that county) or any county where the decedent's property is located (if the decedent had no property in the county where they died).
- Obtain addresses for: beneficiaries named in the will (if applicable), issue of predeceased beneficiaries, and/or heirs identified in the petition.
- Ascertain whether you will be petition with or without the authorization to Administer Under the Independent Administration of Estates Act (IAEA).
- With the support of an estate professional, use mandatory Judicial Council forms to prepare the probate petition (DE-111), Duties and Liabilities (DE-147), Order for Probate (DE-140), and Letters (DE-150), [found here](#).
- If applicable, include with the petition: Waiver(s) of bond, Declaration regarding creditors (if bond is waived), Waiver(s) of notice, or Declaration regarding due diligence (if unable to locate heir).
- If bond is required, complete the surety application and secure bond before hearing date.
- File the petition with the Superior Court in the proper county, along with all the required documents, including the original Will, if applicable. The Superior Court charges a fee for filing the petition for probate, which is \$435 and is subject to change. Additional charges may be applied, depending on the county.
- Obtain a hearing date.

Note that depending on the County, the wait time for a hearing on the petition for probate is up to 3 months. Manage the beneficiaries' expectations accordingly.

Step 6. Notice of Hearing Requirements and Attend Hearing

GOAL : Give proper notice of the hearing to heirs and beneficiaries. Attend hearing and become appointed as the personal representative of the decedent's estate.

WHEN : Notice must be delivered and published at least 15 days before the hearing

DURATION
1-2 days

- Complete the Notice of Petition to Administer Estate (Judicial Council Form DE-121).
- Mail notice to named recipients, sign proof of service on form DE-121, and file with the court.
- Arrange for notice to be published in a newspaper of general circulation in the city where decedent was domiciled or the city where decedent's property is located (if decedent was not domiciled in California).
- Ensure the newspaper filed the proof of publication with the court.
- Review and clear any defects posted on the probate examiner's notes prior to the hearing.
- Attend hearing on your petition for probate.

The personal representative should review the Probate Code to ensure that proper publication and notice requirements are met, or have a ClearEstate expert assist you throughout the process.

✓ Step 7. Post-Appointment as Personal Representative

GOAL

Collect and manage the decedent's assets

WHEN

Immediately after letters are issued

DURATION

2 to 9 months

- File Notice of Fiduciary Relationship with the IRS (IRS Form 56).
- Safeguard real and personal property.
- Obtain employer identification number (EIN) from the IRS.
- Open estate bank account using newly acquired EIN.
- Transfer all decedent's bank accounts to the estate account (obtain copies of the bank statements covering the date of death to closure of account).
- After bank account statements have been obtained and the estate account has been established, close the decedent's accounts.
- Deposit all the proceeds from safes and safety deposit boxes in the estate account.
- Transfer any brokerage accounts to the name of the estate and consider liquidating stocks and bonds.
- Collect any money owed to the deceased (including life insurance proceeds).
- Check California State Controller's website for any unclaimed property in decedent's name.
- Inform insurance companies of decedent's death so policies can be endorsed to show you as the personal representative as the insured.
- Gather any tax documents and obtain copies of state and federal income and gift tax returns for prior years.

- Complete and file a Change of Ownership Statement–Death of Real Property Owner (BOE-502-D) with the county assessor in each county where decedent owned real property that is subject to probate proceeding.
- Prepare Parent/Child (or Grandparent/Grandchild) property tax exclusion form (BOE-58-G) and submit to county assessor’s office, if applicable.
- Prepare and mail Notice of Proposed Action (or waivers) if exercising independent authority (i.e., selling real property, abandoning or selling personal property).
- Send Notice to Creditors (DE-157) with a blank Creditor’s Claim form (DE-172) to all known or reasonably ascertainable creditors of the decedent’s estate.
- Consider sending a waiver accounting to beneficiaries.

Did you know? Compensation for the personal representative and attorney for the personal representative are based on the value of the probate estate and are listed in the Probate Code. ClearEstate’s flat fee pricing model saves the estate money and allows for the beneficiaries to receive a larger inheritance.

Step 8. Prepare Inventory and Appraisal

DURATION

2 to several weeks

GOAL

Complete an Inventory and Appraisal of the estate and mail to the probate referee to add values, if necessary

WHEN

Deadline for filing inventory appraisal is within 4 months letters are issued

The Inventory and Appraisal is a legal document providing a complete listing of the estate's assets, as of the decedent's date of death. The form consists of a cover page plus attachment pages.

- Download the Inventory and Appraisal (Judicial Council Form DE-160) and Appraisal Attachment (Judicial Council Form DE-161).
- Prepare two attachments for the Inventory and Appraisal: Attachment 1 will include money and other cash items (including proceeds from life and accident insurance policies or annuities payable on death in lump sum amounts). The personal representative will apply the date of death value for these assets.
- Attachment 2 will be for all other items to be appraised by the probate referee.
- For each asset, identify whether the asset is a community property asset or decedent's separate property.
- For each asset, include a description including the condition of the asset. For real property this will include the parcel number and legal description of the property.
- Prepare an accompanying cover letter to the probate referee to assist them in their valuation of the estate's assets.
- Review the Probate Referee Guide provided by the California Probate Referee's Association for more information on how to successfully complete the Inventory and Appraisal.
- Ensure the probate referee invoice is paid, if applicable (the probate referee fee is 1/10th of 1% of the total assets listed on Attachment 2).

Step 9. Settle All Debts and Address Tax Issues

GOAL

Ready the estate for distribution by settling the debts and addressing any lingering tax issues

WHEN

After the 4 month period to file a claim against the estate has elapsed

DURATION

2 to 6 weeks

- Review creditors claims filed, if any.
- Allow or reject the creditors claims using the Allowance or Rejection of Creditor's Claim form (DE-174) and file the form with the court.
- Mail copy of the Allowance or Rejection of Creditor's Claim form with a copy of the original creditor's claim to the creditor.
- Schedule payment of all valid debts.
- Make an appointment with an accountant, or your ClearEstate professional.
- If estate tax return must be filed, the federal return is due 9 months after death (unless an extension is filed within the 9 month period).
- Have ClearEstate or your accountant prepare and file federal and state income tax returns for the decedent's final tax year. It may also be necessary to prepare and file income tax returns for prior years if the decedent failed to do so.
- Have ClearEstate or your accountant prepare and file income tax returns for the estate for each year through the year of final distribution. The estate is a separate entity for federal and state income tax purposes, and it will be necessary for you to file using the estate's EIN.

✓ Step 10. Petition for Final Distribution and Closing the Estate

GOAL

Prepare the Petition for Final Distribution and begin closing the estate

WHEN

No sooner than 4 months after the issuance of letters

DURATION

1 to 6 months

- Prepare the petition for final distribution. The petition should:
 - disclose any authority or actions taken under IAEA
 - inform court of actions taken regarding creditor's claims, if any
 - list property on hand for distribution and proposed distribution to beneficiaries
 - state whether you intend to take your entitled statutory compensation and include calculation of the fees
 - determine if there is a need to hold a reserve for any closing expenses (such as estate taxes, costs of transferring securities to distributees, cost of storage and shipping to distributees, etc.).

- If beneficiaries did not waive accounting, prepare the account and file with the petition for final distribution. The Account should include:
 - assets on hand at beginning of account period;
 - all receipts received during account period;
 - all disbursements during account period;
 - summary of account; and
 - schedules required by Probate Code sections 1062 and 1063.

- File the petition with the court and obtain hearing date (review filing fees for the county).

- Give Notice of Hearing (DE-120) to all interested parties and file proof of service with the court.

- Prepare Order of Final Distribution.

- Transfer assets to the distributees.
- Obtain and file receipts for all items except real property.
- Prepare Ex Parte Petition for Final Discharge and Order (DE-295).
- Deliver a certified copy of discharge to surety on the personal representative's bond.
- Send a certified copy of discharge to the IRS.



Working with ClearEstate has helped me so much. I felt at a complete loss when it came to all the paperwork and they accompanied me through it and made it feel easy.

- Kimberley J., Executrix

✓ Step 11. Plan Ahead By Handling Your Own Affairs

GOAL

You've just completed the MasterClass in estate settlement. Apply what you learned throughout the process and create your own estate plan to avoid probate

WHEN

As soon as possible

DURATION

2 to 4 weeks

- Prepare an estate plan with ClearEstate.
- Complete your funeral pre-arrangements, which can be paid over several years.
- Name designated beneficiaries on your assets, when applicable.
- Contact your financial advisor to get information about life insurance products.
- Adopt and use a password vault.
- Store a file with all the information, will and passwords. Inform your loved ones of its location.

[Schedule your free consultation](#)

Settling an estate means lawyers, accountants, repetitive paperwork, a lot of time and a lot of money.
Or, ClearEstate.