



ESTATE ADMINISTRATION CHECKLIST

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The following checklist provides a preliminary list of items to be considered in administering an estate.

Since estate administration can involve many difficult legal, tax, emotional or other issues, meeting with the family's professional advisors is recommended. This may include clergy, physicians, morticians, accountants and financial advisors, in addition to lawyers.

IMMEDIATE CONCERNS AT TIME OF DEATH

1. Notify clergy.
2. Notify immediate family.
3. Provide accurate information for death certificate.
4. Decide who will make funeral arrangements and who will help.
5. Decide where funeral will be held; plan funeral.
6. Ascertain whether the decedent left funeral, cremation or cryogenic instructions.
7. Determine if organs are to be donated.
8. Determine if any autopsy will be performed.
 - a. Malpractice?
 - b. Wrongful death?
 - c. Accidental death?
 - d. Genetic defect?
 - e. Competence?
 - f. Limited?
 - g. Who should perform?
9. Assist the surviving spouse, as needed.
10. Assign someone to provide care for children and dependent adults.

CONCERNS PRIOR TO THE FUNERAL

1. Obtain names and addresses of close relatives.
2. Determine who to notify regarding funeral arrangements.
3. Notify employer of death.

4. Secure the home, business and other assets.
5. Notify the decedent's lawyer.
6. Obtain deeds to burial plot or choose a cemetery.
7. Obtain military discharge certificates.
8. Consider not burying valuables.
9. Obtain pictures of the decedent for funeral home.
10. Provide care for pets.

CONCERNS IMMEDIATELY AFTER THE FUNERAL

1. Assist the surviving spouse, as needed.
2. Decide on care for the children.
3. Decide on care for dependent adults.
4. Protect perishable assets.
5. Order death certificates (ask the funeral home).
6. Meet with decedent's lawyer to discuss estate administration.
7. Consider perpetual care for the gravesite.
8. Consider family counseling.
9. Determine disposition of ashes, if applicable.

CONCERNS REGARDING ASSETS OF THE DECEDENT

1. Locate estate planning documents, including Wills, Living Trusts, deeds, etc.
2. Meet with a lawyer.
 - a. Review all legal documents.
 - b. Initiate Probate if necessary including appointment of fiduciary. File Will.
 - c. Obtain written fee and work arrangements.
3. Establish authority to act as Personal Representative and/or Successor Trustee.
4. List assets and date of death value.
 - a. Joint assets.
 - b. Probate assets.

- c. Living Trusts.
 - d. Insurance.
 - e. Pension, profit sharing or IRA benefits.
 - f. Other.
5. Secure the home, business and other assets.
 6. Notify all financial advisors.
 7. Apply for benefits.
 8. Notify Social Security and employer.
 9. Retitle assets, as appropriate.
 10. Consider need for appraisals.
 11. Consider alternate valuation.
 12. Instruct bank to honor decedent's pre-death checks.
 13. Advise those with power of attorney for decedent that it has terminated.

CONCERNS REGARDING ONGOING ESTATE ADMINISTRATION

1. Assure family has adequate cash.
2. Reroute mail delivery.
3. Terminate home deliveries and subscriptions.
4. Obtain access to safe deposit box.
5. Consider any legal actions the estate should pursue.
6. Publish notice to creditors and notify known creditors.
7. Prepare account of estate and trust assets; manage assets; notify beneficiaries.
8. Keep detailed records of assets, income, debts and expenses.
9. Pay bills and debts of decedent, after authority is obtained.
10. Verify names, addresses and telephone numbers of close relatives and heirs/beneficiaries/distributees.
11. File final income tax return for decedent.
12. File federal and state estate and inheritance tax returns.
13. File estate and trust income tax returns.
14. Make appropriate tax elections, such as exclusion portability.
15. Distribute assets; get receipt.

LONG RANGE CONCERNS

1. Review survivor's estate plan.
2. Prepare a budget for survivors.
3. Confirm survivor's insurance is adequate.
4. Review trust holdings and reinvest as necessary.

5. Prepare annual trust accounts for beneficiaries.
6. File annual income tax return for estate and/or trust.
7. Close Probate Estate.

WHAT SHOULD YOU DO NEXT?

Contact one of our attorneys to get additional information about estate administration.

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This publication does not attempt to give specific legal or tax advice. For advice in particular situations, the services of competent legal, tax or financial planning advisors should be obtained.