



How to Administer an Estate

PMC Shares™

Presented by: Carol Sikov Gross, Esq. CELA, & Mark Tamburri, Esq.
Hosted by: Carnegie Library of Pittsburgh & Allegheny Law Library



Program Partners



Carnegie Library of Pittsburgh

Jessica Bayless, Library Services Supervisor, Civic & Social Information Services
4400 Forbes Ave.

Pittsburgh, PA 15213

www.carnegielibrary.org/civicclp



Allegheny County Law Library

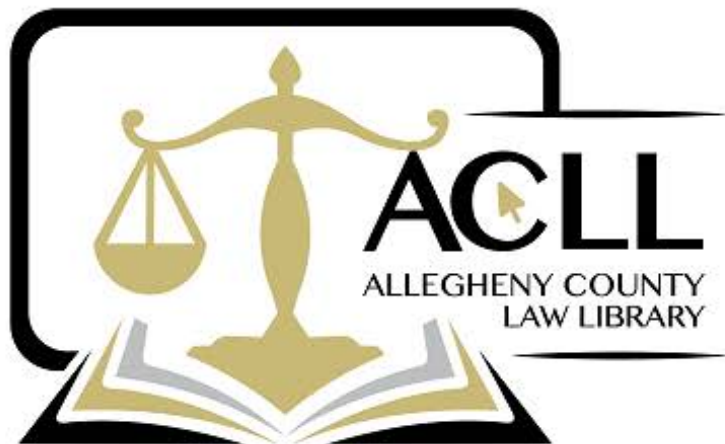
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Hours

Monday to Friday | 9:00 a.m. to 4:30 p.m.



921 City-County Building

414 Grant Street | Pittsburgh, PA 15219



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Email

acll@duq.edu



Website: acllib.org

ACLL Pennsylvania Estate Law Research Guide: <https://law-duq.libguides.com/c.php?g=1224305>



Shout out to Library supporters in the audience. We included tonight's program in our **Planning Well at the Library** series. This series is designed to help people meet their personal and philanthropic goals.

To learn more about this series, please contact Anne Lee:

leeanne@carnegielibrary.org

412-325-0056



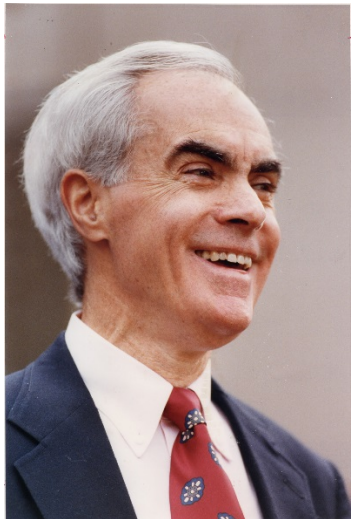
30 Years of Fighting for Fair Courts in Pennsylvania

Pennsylvanians for Modern Courts is the **only statewide nonpartisan nonprofit organization** dedicated to ensuring that all Pennsylvanians can come to our courts with confidence that they will be heard by qualified, fair and impartial judges.





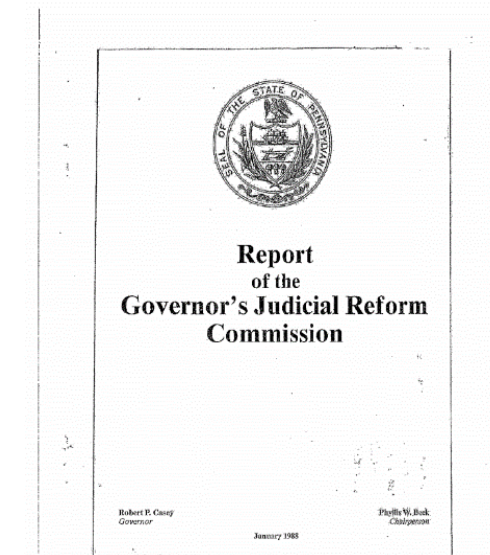
PMC's History



Governor Robert Casey commissioned a blue-ribbon panel of civic leaders, public officials, legal professionals and members of the judiciary to examine judicial reforms. Then Superior Court Judge Phyllis W. Beck chaired the commission.

The panel discovered that confidence in the judiciary was appallingly low, in large part due to the system of electing judges and the fundraising that goes along with it.

This finding, combined with several scandals in the late 1980s involving Pennsylvania judges, led our founders to determine that a nonprofit organization was needed to fill the vacuum of judicial oversight and be a herald for judicial ethics.





PMC in the Community™

PMC partners with many community partners and legal professionals to cohost and present PMC Shares™ Workshops. Below are just a few scheduled in November-December

NOVEMBER

11/1 PMC in the Community – **Landlord-Tenant** – Montgomery County Library- Judge Zucker & Mike Lyons – 6:30pm
(In-Person)

11/2 PMC in the Community – **Protection from Abuse** – Carnegie & Allegheny Library – Jill Beck, Esq. (tbc) 6:00pm
(Hybrid @ Carnegie/S. Wing Reading Rm.)

11/10 PMC in the Community – **Protection from Abuse** – Womens Place – Judge Baranoski – 12:30-1:30pm
(Internal)

11/14 PMC in the Community – **Protection & First Amendment Right for Journalist & PA Courts** – D. Gross, Kaitlin Gurney & Cherry Gregg – 6:30-8:30pm - (In-Person?)

11/16 - **Fall Benefit** – Philadelphia – Franklin Institute – Judge Jones – 5:30-7:00pm - (Hybrid)

11/17 PMC in the Community – **Protection from Abuse** – Philadelphia Main Library – Pam Gwaltney, Esq. - 12:00noon-1:00pm (Hybrid)

11/17 PMC in the Community – **Understanding & Navigating PA Courts** (Court Basics) - Chester County Library/Struble Rm. – Judge Bret Binder & Michelle Bernardo-Rudy, Esq. - 6:00pm – (Hybrid)

11/30 Envoy Students- New Hampshire – 10am @ PMC Offices and 11am w/Courts - (In Person)

DECEMBER

12/7 PMC in the Community – **Expungement of Records & Clean Slate** – Carnegie & Allegheny Library – 6:00pm
(Hybrid @ Carnegie/S. Wing Reading Rm.)

12/8 PMC in the Community – **Landlord-Tenant** – Judge Baranoski – Womens Place – 12:30-1:30pm - (Internal)

12/13 PMC in the Community – **Expungement of Records & Clean Slate** – Montgomery County Library – Judge Risa Ferman (tbc) – 6:30pm (In-Person)

12/15 PMC in the Community – **How to Administer an Estate** – Philadelphia Main Library – 12:00noon-1:00pm
(Hybrid - Rm 131/132)







PRESENTER:

Judge Oscar J. Petite, Jr.
Magisterial District 05-2-28

Going to court can be an overwhelming experience both for landlords and tenants. This presentation will help build knowledge and confidence by guiding you through the process. In addition, this presentation outlines the various duties and obligations expected of both landlords and tenants and how to seek recourse when these obligations are not met. It will cover how a case gets to court, courtroom etiquette, what happens in the courtroom, and the physical setup of the court.

PMC SHARES™
VIRTUAL LANDLORD - TENANT WORKSHOP

APRIL 28, 2022
6:00 PM - 7:00 PM

Questions?
Email mjordan@pmconline.org

Scan to register

REGISTER AT
[HTTPS://TINYURL.COM/LANDLORD-TENANT-APRIL28](https://tinyurl.com/landlord-tenant-april28)
OR WWW.PMCONLINE.ORG/EVENTS

www.pmconline.org





Do I Need to Probate an Estate?

- If the decedent owned real or personal property that was titled in his or her name alone at the time of his or her death, the estate needs to be probated. •
 - Real Property: Real estate, land, and homes
 - Personal Property: Bank accounts, cash, and personal items
 - Probate Property: Property that can only be transferred by going through probate. •
 - Non-probate Property: Property that passes outside of probate by other designation, including jointly owned property and accounts with named beneficiaries, such as life insurance and retirement plans.



Register of Wills

- Register of Wills (“ROW”) is also the Clerk of Orphans’ Court
- ROW is an elected official (except in Allegheny County)
- ROW is also where you go to probate estate after individual dies
 - **Estate:** All property and obligations of person who is alive or dead. For our purposes, it is person who has died or “**decedent**”
 - **Probate:** Probate is process of opening file with Register of Wills and having Executor or Administrator appointed

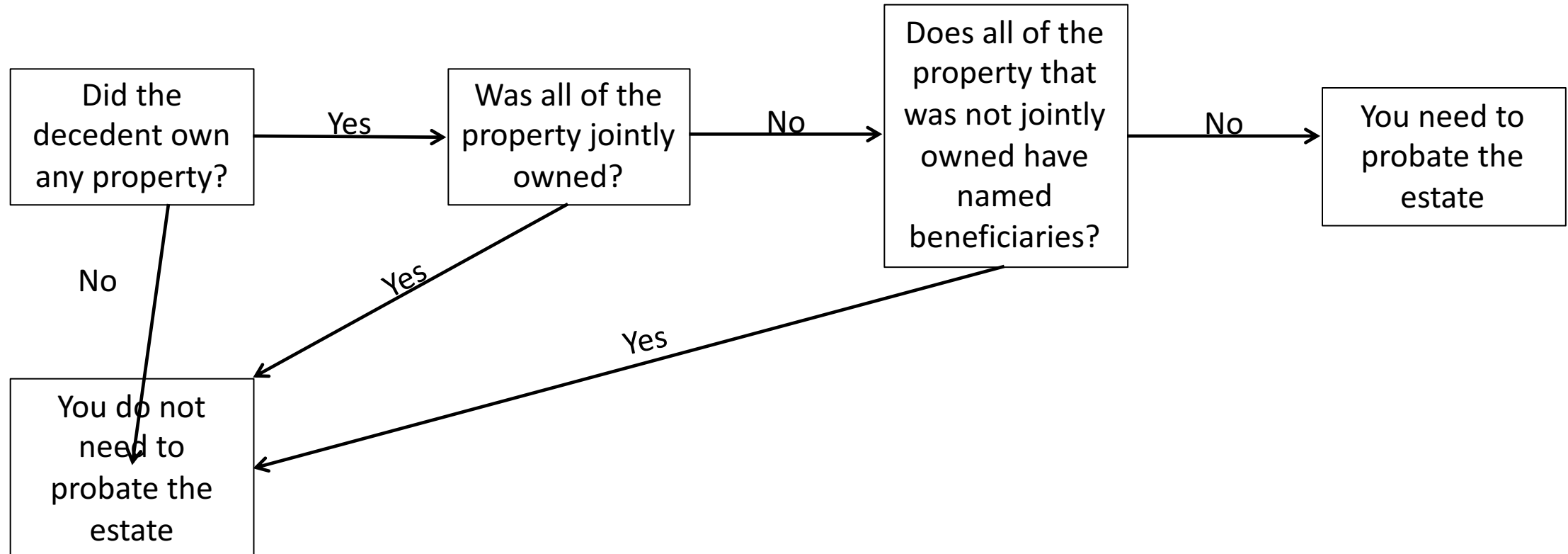


Do I Need to Open an Estate?

- If Decedent owned real or personal property titled in his or her name alone at the time of death, the estate needs to be probated
 - **Real Property:** Real estate, land, and homes
 - **Personal Property:** Bank accounts, cash, and personal items
 - **Probate Property:** Property that can only be transferred by going through probate
 - **Non-probate Property:** Property that passes outside of probate by other designation, including jointly owned property and accounts with named beneficiaries, such as life insurance and retirement plans



Do I Need to Open an Estate?





Do I Need a Lawyer to Open an Estate?

- Lawyer is **not legally required** to open estate
- Having a lawyer assist with estate administration is extremely helpful because they have knowledge and experience
 - Neighborhood Legal Services free assistance
- Using lawyer from beginning of probate can prevent problems down the road
- There can be personal liability on Executor or Administrator if not done properly



Do I Need a Lawyer to Open an Estate?

- DISCLAIMER OF ADVICE AND ATTORNEY CLIENT PRIVILEGE
- I am Not your attorney by virtue of this presentation, and I am NOT giving Legal Advice to you
- Probate is often thought to be easy, and it can be
- It can also be difficult and dangerous with Personal Liability



Problem Areas for the Inexperienced

Problem Areas

- Payment of Creditors – Priority
- Medicaid Claims
- Who pays Inheritance Taxes, Income Taxes, etc.?
- Who pays Expenses?
- Proper Allocation of Assets

Executor or Administrator can be personally responsible for errors



Types of Estates

- **Testate:** Decedent died with Will
 - **Executor** named in Will is responsible
 - Will controls distribution of Decedent's probate property
- **Intestate:** Decedent died without Will
 - Decedent's next of kin will be named **Administrator** of estate and is responsible for estate administration
 - State laws of intestacy determine who is Decedent's next of kin (i.e. spouse, children, parents).
 - Factors are considered such as competency and willingness to serve
 - Qualified person may file renunciation with ROW if he or she does not want to serve
 - State law controls distribution of Decedent's property



Parts of the Estate

Beneficiary Designated Assets

Jointly Titled Property

Probate Estate

Specific Gifts

Residuary

- **Gifts = Bequests and Devises.**



Probate Basics

- **Who?** Executor named in Will or Decedent's next of kin (when there is no Will) should gather required documents
- **What?** Executor or next of kin will need to submit original Will (if one exists), certified copy of Death Certificate, Estate Information Sheet, Petition for Grant of Letters, probate fee payment, and copy of Executor or Administrator's photo ID
- **Where?** Documents should be submitted in person (if possible) to ROW located in county where Decedent lived at time of death
 - Contact ROW to determine if mailed submissions are acceptable or if county allows electronic filing, which varies by county
- **When?** Probate can begin any time after Decedent dies. Generally, it is easier to probate as soon as possible after date of death



Probate Steps

1. Find original Will and determine who was named Executor or If there was no original Will, determine who is next of kin
2. Determine who is willing to serve as Executor or Administrator
3. Obtain certified copy of Death Certificate
4. Complete Estate Information Sheet and Petition for Grant of Letters
5. The Executor or Administrator may need photo ID to be sworn in at ROW.
 - **Commission:** Executor or Administrator takes oath of honest service, which can be done at ROW when documents are submitted or at another ROW prior to submission. If Executor or Administrator is commissioned in another county, probate materials can be submitted by mail with copy of photo ID. Fee for commissioning varies by county.
6. Executor or Administrator must submit original Will (if one exists), certified copy of Death Certificate, Estate Information Sheet, Petition for Grant of Letters, and probate fee to the ROW.
 - **Probate Fee:** Based on estimated value of estate and varies by county. Best to call ROW in county where Decedent lived to determine exact fee and accepted payment methods



Estate Information Sheet

- Cover sheet for Petition for Grant of Letters
- Use for both testate and intestate estates
- Should be completed by Executor (testate) or Decedent's next of kin (intestate)
- State-wide form used in some PA counties
 - Can be found online via Orphans' Court Forms on Unified Judicial System of Pennsylvania:
<http://www.pacourts.us/forms/for-the-public/orphans-court.forms>

REV-146 EX (8-92)		Reset Form		FOR REGISTER'S OFFICE USE ONLY		
PA DEPARTMENT OF REVENUE				County Code	Year	File Number
ESTATE INFORMATION SHEET						
DECEDENT INFORMATION: Enter data as it will appear on all documents submitted to the department.						
Name (Last)		(First)		(Middle)		
Decedent's Social Security Number			Date of Death		Date of Birth	
TYPE FILING: Enter check (✓) mark to indicate the nature of the return to be filed with the department.						
<input type="checkbox"/> Probate Return <input type="checkbox"/> Joint Assets Only <input type="checkbox"/> Estate Tax Only <input type="checkbox"/> Litigation Purposes (No Other Assets)						
LETTERS GRANTED: Enter check (✓) mark to indicate the nature of the proceedings at the Register of Wills Office. (Attach additional sheets if explanation is necessary.)						
<input type="checkbox"/> Testamentary <input type="checkbox"/> Administration <input type="checkbox"/> No Letters <input type="checkbox"/> Other (Please Explain)						
ATTORNEY/CORRESPONDENT: Enter all data concerning the attorney or other individual to receive all tax information and correspondence.						
Name (Last)		(First)		(Middle)		Supreme Court I.D. No.
Street Address						
City		State		Zip Code		Telephone Number
PERSONAL REPRESENTATIVE INFORMATION: Enter all data concerning the personal representative(s) of the estate authorized by the Register of Wills						
Executor/Administrator						
Name (Last)		(First)		(Middle)		Social Security Number
Street Address						
City		State		Zip Code		Telephone Number
Co-Executor/Administrator						
Name (Last)		(First)		(Middle)		Social Security Number
Street Address						
City		State		Zip Code		Telephone Number
Co-Executor/Administrator						
Name (Last)		(First)		(Middle)		Social Security Number
Street Address						
City		State		Zip Code		Telephone Number
Prepared By					Date	
rev. 10.13.06						



Petition for Grant of Letters

- Also known as Probate Petition
- Use for both testate and intestate estates
- Should be completed by Executor (testate) or Decedent's next of kin (intestate)
- State-wide form used in all PA counties

Can be found online via Orphans' Court Forms on Unified Judicial System of Pennsylvania:

<http://www.pacourts.us/forms/for-the-public/orphans-court.forms>

PETITION FOR GRANT OF LETTERS
REGISTER OF WILLS OF

Petitioner(s) named below, who is/are 18 years of age or older, apply(ies) for Letters as specified below; and in support thereof aver(s) the following and respectfully request(s) the grant of Letters in the appropriate form:

Decedent's Information

Name: _____ File No: _____
a/k/a: _____ (Assigned by Register)
a/k/a: _____ Social Security No: _____
a/k/a: _____ Age at death: _____

Date of Death: _____

Decedent was domiciled at death in _____ County, _____ (State) with his/her last principal residence at _____
Street address, Post Office and Zip Code City, Township or Borough County

Decedent died at _____
Street address, Post Office and Zip Code City, Township or Borough County State

Estimate of value of decedent's property at death:

If domiciled in Pennsylvania:	All personal property	\$	_____
If not domiciled in Pennsylvania:	Personal property in Pennsylvania	\$	_____
Value of real estate in Pennsylvania:	Personal property in County	\$	_____
TOTAL ESTIMATED VALUE:		\$	0.00

Real estate in Pennsylvania situated at: _____
Street address, Post Office and Zip Code City, Township or Borough County

☐ A. Petition for Probate and Grant of Letters Testamentary

Petitioner(s) aver(s) he/she/they is/are the Executor(s) named in the last Will of the Decedent, dated _____ and Codicil(s) thereto dated _____

State relevant circumstances (e.g. renunciation, death of executor, etc.): _____

Except as follows: after the execution of the instrument(s) offered for probate Decedent did not marry, was not divorced, was not a party to a pending divorce proceeding wherein the grounds for divorce had been established as defined in 23 Pa. C.S. § 3323(g), and did not have a child born or adopted; and Decedent was neither the victim of a killing nor ever adjudicated an incapacitated person.

☐ NO EXCEPTIONS ☐ EXCEPTIONS _____

☐ B. Petition for Grant of Letters of Administration (If applicable) _____
c.t.a., d.b.n., d.b.n.c.t.a., pendente lite, durante absentia, durante minoritate

If Administration, c.t.a. or d.b.n.c.t.a., enter date of Will in Section A above and complete list of heirs.

Except as follows: Decedent was not a party to a pending divorce proceeding wherein the grounds for divorce had been established as defined in 23 Pa. C.S. § 3323(g) and was neither the victim of a killing nor ever adjudicated an incapacitated person.

☐ NO EXCEPTIONS ☐ EXCEPTIONS _____

Petitioner(s) after a proper search has ascertained that Decedent left no Will and was survived by the following spouse (if any) and heirs (attach additional sheets, if necessary):

Name	Relationship	Address

Form RW-02 rev. 10/11/2011 Page 1 of 2

Oath of Personal Representative

COMMONWEALTH OF PENNSYLVANIA }
COUNTY OF _____ } SS: _____

Petitioner(s) Printed Name _____
Petitioner(s) Printed Address _____

The Petitioner(s) above-named swear(s) or affirm(s) the statements in the foregoing Petition are true and correct to the best of the knowledge and belief of Petitioner(s) and that, as Personal Representative(s) of the Decedent, the Petitioner(s) will well and truly administer the estate according to law.

Sworn to or affirmed and subscribed before me this _____ day of _____ Date _____
By: _____ Date _____
For the Register _____ Date _____

BOND Required: ☐ YES ☐ NO

FEES:

Letters	\$	_____
() Short Certificate(s)	_____	_____
() Renunciation(s)	_____	_____
() Codicil(s)	_____	_____
() Affidavit(s)	_____	_____
Bond	_____	_____
Commission	_____	_____
Other	_____	_____
Automation Fee	_____	_____
JCS Fee	_____	_____
TOTAL	\$	0.00

To the Register of Wills:
Please enter my appearance by my signature below:

Attorney Signature: _____

Printed Name: _____
Supreme Court ID Number: _____
Firm Name: _____
Address: _____
Phone: _____
Fax: _____
Email: _____

DECREE OF THE REGISTER

Estate of _____ File No: _____
a/k/a: _____

AND NOW, _____, in consideration of the foregoing Petition, satisfactory proof having been presented before me, IT IS DECREED that Letters _____ are hereby granted to _____ in the above estate and (if applicable) that the instrument(s) dated _____ described in the Petition be admitted to probate and filed of record as the last Will (and Codicil(s)) of Decedent.

Register of Wills

Form RW-02 rev. 10/11/2011 Page 2 of 2



Letters Testamentary & Letters of Administration

- After probate, ROW issues documents that state Decedent has died, estate has been opened, and identifies Executor or Administrator
 - **Letters Testamentary:** ROW issues Letters Testamentary for testate estate (Decedent died with Will), which provide information about estate, Executor's name, and is signed by ROW
 - **Letters of Administration:** ROW issues Letters of Administration for intestate estate, which provide information about estate, Administrator's name, and signed by ROW
 - **Short Certificate:** Short Certificate provides information about estate and Executor or Administrator's name. Ordered from ROW and fee varies by county
- Letters and Short Certificates give Executor or Administrator power over Decedent's affairs in order to:
 - Access and control Decedent's assets
 - Pay any outstanding debts
 - Open estate checking account
 - Distribute assets to beneficiaries or heirs



Estate Administration – Basic Steps

1. Get Sworn In – Obtain Letters or Short Certificates
2. Provide notice to beneficiaries and heirs, Certify Notice
3. Advertise Estate – 2 Papers
4. Get EIN from IRS
5. Identify assets, open estate account
6. Prioritize Debts
7. File estate Inventory
8. File tax returns - PA Inheritance, Federal Estate, Estate Income
9. Sign Family Agreement or Formal Accounting in Court
10. Distribute assets
11. Close estate



Notice to Beneficiaries or Heirs

1. Determine who are beneficiaries and heirs of estate
 - **Beneficiaries:** Individual or organization named in Decedent's Will
 - **Heirs:** Individual who may inherit under state law
2. Send Notice of Estate Administration to beneficiaries and heirs
3. Notices must be sent within 60 days of date Letters Testamentary or Letters of Administration were issued
 - Notice does not mean that individual is entitled to share of estate
4. File Certificate of Notice form with ROW
5. Advertising estate
 - **Legal Advertising:** Publish advertisements in local newspapers to inform public that Decedent died, estate has been opened and who was named as executor or administrator.
 - Advertising begins **statute of limitations** for creditors, who have 1 year after first advertisement to make claim against estate
 - Not same as obituary



Notice Forms

- Send Notice of Estate Administration to all beneficiaries and heirs of estate within 60 days of DoD
- File Certification of Notice with ROW where estate opened
- State-wide form used in all PA counties

Can be found online via Orphans' Court Forms on Unified Judicial System of Pennsylvania:
<http://www.pacourts.us/forms/for-the-public/orphans-court.forms>

IMPORTANT NOTICE
NOTICE OF ESTATE ADMINISTRATION
PURSUANT TO Pa. O.C. Rule 10.5
THIS NOTICE DOES NOT MEAN THAT YOU WILL RECEIVE ANY MONEY OR PROPERTY FROM THIS ESTATE OR OTHERWISE

Whether you will receive any money or property will be determined wholly or partly by the decedent's will. If the decedent died without a will, whether you will receive any money or property will be determined by the intestacy laws of Pennsylvania.

BEFORE THE REGISTER OF WILLS,

IN RE: ESTATE OF _____, Decedent
 File Number _____

TO: _____ (Beneficiary)
 _____ (Address)

Please take notice of the death of the Decedent and the grant of Letters to the personal representative(s) named below. The Decedent died on _____, a resident of _____.

The Decedent died: ☐ testate (with a Will) or ☐ intestate (without a Will).

You may have a beneficial interest in the estate as follows:

(If additional space is needed, use separate sheet)

The name(s), address(es) and telephone number(s) of all personal representatives appointed are:

NAME	ADDRESS	TELEPHONE
_____	_____	_____
_____	_____	_____

If the Decedent died testate, the Will has been filed with the Office of the Register of Wills of _____.

If the Decedent died intestate, a Petition for the Grant of Letters of Administration was filed with the Office of the Register of Wills of _____.

The Register's address is _____ and telephone number is _____.

A copy of the Will or Petition may be obtained by contacting the Register of Wills and paying the charges for duplication.

Date _____ Capacity: ☐ Personal Representative ☐ Counsel

Corporate Fiduciary (if applicable)		Name of Person	
Name of Corporate Fiduciary	_____	Name of Person	_____
Name of Representative and Title	_____	Address	_____
Address	_____	Telephone	_____
Telephone	_____	Email	_____
Email	_____	Signature of Person	_____
Signature of Officer/Representative		_____	

Form RW-07 eff. 09.01.16

CERTIFICATION OF NOTICE UNDER Pa. O.C. Rule 10.5
 REGISTER OF WILLS

Name of Decedent: _____
 Date of Death: _____ File Number: _____
 Date Letters Granted: _____

To the Register:
 I certify that Notice of Estate Administration required by Pa. O.C. Rule 10.5 of the Orphans' Court Rules was served on or mailed to the following beneficiaries of the above-captioned estate on _____:

Name:	Address:
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

(If more space is needed, attach separate sheet.)

Notice has now been given to all persons entitled thereto under Pa. O.C. Rule 10.5 except:

Date _____ Capacity: ☐ Personal Representative ☐ Counsel

Corporate Fiduciary (if applicable)

Corporate Fiduciary (if applicable)		Name of Person	
Name of Corporate Fiduciary	_____	Name of Person	_____
Name of Representative and Title	_____	Address	_____
Address	_____	Telephone	_____
Telephone	_____	Email	_____
Email	_____	Signature of Person	_____
Signature of Officer/Representative		_____	

Form RW-08 eff. 09.01.16



Advertise Estate

1. Legal Journal of County of Administration
2. Paper of General Circulation
3. Estate Advertising Dept.
4. Runs once a week for 3 weeks
5. Statute of Limitations for Claims after 1 year of third run
6. Creditors need to file STATEMENT OF CLAIM



Identify Assets, Open Estate Account & File Estate Inventory

1. Make a list of Decedent's assets.
 - Personal records, mail, tax returns.
 - Unclaimed Property
2. Close Accounts, Close Credit cards – need Short Cert, Death Cert & EIN
3. Determine Date of Death values (DoD)
4. Open estate checking account. Need EIN
5. Close current accounts and deposit funds into estate checking account - Don't co-mingle
6. Complete Inventory and file 2 copies with ROW within 9 months of DoD



Inventory Form - Probate Assets ONLY

- Date of death value of all of decedent's Probate Assets only
- File with ROW w/in 9 months
- State-wide form used in all PA counties
 - Can be found online via Orphans' Court Forms on Unified Judicial System of Pennsylvania:
<http://www.pacourts.us/forms/for-the-public/orphans-court/forms>

INVENTORY REGISTER OF WILLS OF		
COMMONWEALTH OF PENNSYLVANIA County of _____	} ss _____	File Number _____
The undersigned, _____, Personal Representative(s) of the Estate of _____ deceased, depose(s) and say(s) that the items appearing in the following Inventory include all of the personal assets wherever situated and all of the real estate in the Commonwealth of Pennsylvania of said Decedent, that the valuation placed opposite each item of said Inventory represents its fair value as of the date of Decedent's death, and that Decedent owned no real estate outside of the Commonwealth of Pennsylvania except that which appears in a memorandum at the end of this Inventory.		
I verify that the statements made in this Inventory are true and correct. I understand that false statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 relating to unsworn falsification to authorities.	Corporate Fiduciary (if applicable)	
	Name of Corporate Fiduciary _____	Signature of Personal Representative _____
	Name of Representative and Title _____	Signature of Personal Representative _____
	Signature of Officer/Representative _____	Date (Supreme Court I.D. No.) _____
Attorney -- (Name) _____ (Name of Law Firm) _____ (Address) _____ _____ (Telephone) _____ (Email) _____		
DATE OF DEATH _____	LAST RESIDENCE _____	DECEDENT'S SOC. SEC. NO. _____
FIGURES MUST BE TOTALED		
(Attach additional sheets as needed)		TOTAL: \$0.00
<small>NOTE: The Memorandum of real estate outside the Commonwealth of Pennsylvania may, at the election of the personal representative, include the value of each item, but such figures should not be extended into the total of the Inventory. (See 20 Pa. C.S. § 3301(b))</small>		
<small>Form RW-09 eff. 09.01.16</small>		



File Taxes

1. File decedent's final Income Tax returns
 - Federal, State, and Local returns for year of death
2. File two copies of Inheritance Tax return with ROW
 - Resident or Property Owner Non Resident
 - Payable within 9 months of DoD, 5% discount if 3 months
 - Who pays what taxes???
 - 0% spouses or minor children, 4.5% lineal heirs, 12% siblings, 15% all others
 - Inheritance is not taxable income to Beneficiaries
3. Federal Estate Tax if Estate over \$12 million
4. Estate Income Tax
5. Advise on Income in Respect of Decedent (IRA)

Pennsylvania Inheritance Tax Rates

Relation	Tax Rate
Spouse	0%
Direct Descendant (e.g. children or grandchildren)	4.5%
Sibling	12%
Others	15%
Charities	0%



Pay Debts

Statutory Priority

1. Administrative Expenses
2. Family Exemption
3. Funeral & Burial Expenses
4. Medicaid, Medical bills past 6 months
5. Gravemarker
6. Rent of Decedent
7. Claims by the Commonwealth
8. All others claims including Credit cards



Distribute Assets

1. Executor's or Administrator's Commission: Executor or Administrator is entitled to commission that is calculated based on value of estate. Executor or Administrator can choose to take entire commission, a portion, or none at all.
2. Testate Estate: Assets are distributed under terms of Will
3. Intestate Estate: Assets are distributed to Decedent's heirs under law



Transfer Real Property

1. Real property is most often **not** transferred automatically at death.
 - Exceptions, Joint with WROS and Life Estate Deeds
2. If Executor wants to buy, may need Court approval
3. When transferring property, use Fiduciary Deed
4. Not General Warranty Deed if Probate asset



Settle the Estate

- Family Settlement Agreement
- Receipt and Release
- Full Formal Accounting
- Beware of Claims and Creditors
- Advertising 1 year SOL should pass

Pa. O.C. Rule 10.6 STATUS REPORT
REGISTER OF WILLS OF

Name of Decedent: _____

Date of Death: _____ File Number: _____

Pursuant to Pa. O.C. Rule 10.6, I report the following with respect to completion of the administration of the above-captioned estate:

1. State whether administration of the estate is complete: ☐ Yes ☐ No
2. If the answer is No, state when the personal representative reasonably believes that the administration will be complete:

3. If the answer to No. 1 is YES, state the following:
 - a. Did the personal representative file a final account with the Court? ☐ Yes ☐ No
 - b. The separate Orphans' Court No. (if any) for the personal representative's account is:

 - c. Did the personal representative state an account informally to the parties in interest? ☐ Yes ☐ No
 - d. Copies of receipts, releases, joinders and approvals of formal or informal accounts may be filed with the Clerk of the Orphans' Court or may be attached to this report.

Date _____ Capacity: ☐ Personal Representative ☐ Counsel

Corporate Fiduciary (if applicable)

Name of Corporate Fiduciary _____	Name of Person _____
Name of Representative and Title _____	Address _____
Address _____	Telephone _____
Telephone _____	Email _____
Email _____	
Signature of Officer/Representative _____	Signature of Person _____

Form RW-10 eff. 09.01.16



Close the Estate

- When all property has been transferred, file final Status Report that says administration of estate is complete
 - Status Report must be filed with ROW every 2 years, even if estate administration is not complete
- State-wide form used in all PA counties
 - Can be found online via Orphans' Court Forms on Unified Judicial System of Pennsylvania
<http://www.pacourts.us/forms/for-the-public/orphans-court.forms>

Pa. O.C. Rule 10.6 STATUS REPORT
REGISTER OF WILLS OF

Name of Decedent: _____
Date of Death: _____ File Number: _____

Pursuant to Pa. O.C. Rule 10.6, I report the following with respect to completion of the administration of the above-captioned estate:

1. State whether administration of the estate is complete: ☐ Yes ☐ No
2. If the answer is No, state when the personal representative reasonably believes that the administration will be complete:

3. If the answer to No. 1 is YES, state the following:
 - a. Did the personal representative file a final account with the Court? ☐ Yes ☐ No
 - b. The separate Orphans' Court No. (if any) for the personal representative's account is:

 - c. Did the personal representative state an account informally to the parties in interest? ☐ Yes ☐ No
 - d. Copies of receipts, releases, joinders and approvals of formal or informal accounts may be filed with the Clerk of the Orphans' Court or may be attached to this report.

Date _____ Capacity: ☐ Personal Representative ☐ Counsel

Corporate Fiduciary (if applicable)

Name of Corporate Fiduciary _____	Name of Person _____
Name of Representative and Title _____	Address _____
Address _____	Telephone _____
Telephone _____	Email _____
Email _____	
Signature of Officer/Representative _____	Signature of Person _____

Form ROW-10 eff. 09.01.16

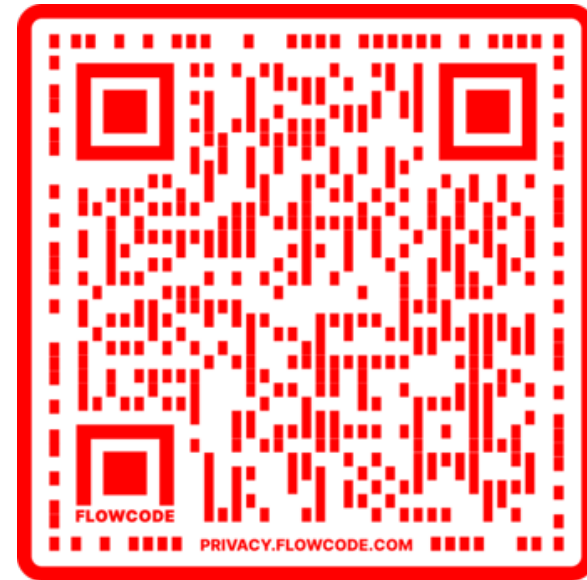


Questions?



THANK YOU!

Please place your cell phone on the QR Code and help answer survey questions to support PMC's funding.



tinyurl.com/civicclp-pmc



Get in touch with PMC!

- Questions about the court system? Our statewide call-line, **PMC Listens™**, is a great way to have them answered. Dial (267) 834- 5256 to get the help you need.
- Connect with us on social media at:



pmconline.org



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