|  |  |
| --- | --- |
| ITEM  | TIME  |
| Application for Employer Identification Number (EIN) – IRS Form SS-4  | As soon as possible after Limited Judgment is received  |
| Notice concerning fiduciary relationship – IRS Form 56  | As soon as all necessary information is available. Two weeks after date of Appointment of personal representative.  |
| Publication of Notice to interested persons  | Within 30 days after appmt (ORS 113.155)  |
| Mail Information to heirs & devisees and file affidavit of mailing  | Within 30 days after appmt (ORS 113.145)  |
| Mail copy of Information and death certificate to the Oregon Health Authority and Dept. of Human Services to Estate Administration Office, Department of Human Services, PO Box 14021, Salem, OR 97309-5024 One combined copy may be used (OAR 943-001-0020) and file affidavit of mailing | Within 30 days after appmt (ORS 113.145)  |
| Inventory  | Within 90 days after appmt (ORS 113.165)  |
| Expiration of period to claim elective share  | Within 9 months after death of decedent (ORS 114.610)  |
| Expiration of the period to identify claimants  | 3 mos. after appmt (ORS 115.003)  |
| Notice to claimants: Copies for the Dept. of Human Services must be mailed to Estate Administration Unit, PO Box 14021, Salem, OR 97309-5024. (OAR 461-135-0834) | Not later than 30 days after end of search (ORS 115.003)  |
| Affidavit of compliance re claimants  | Not later than 60 days after notice given (ORS 115.003)  |
| Expiration of time to contest Will  | Commence Will contest before the later of 4 mos. after first publication of notice to interested persons or mailing/delivery of Information to heirs & devisees (ORS 113.075)  |
| Select fiscal year  | Elect on first Form 1041 – due on the 15th day of the fourth month after end of selected fiscal year  |
| Expiration of time for creditors to file claims  | Later of 4 mos. after first publication of notice or 45 days after notice required by ORS 115.003 (ORS 115.005) |
| Determine validity of claims filed and disallow invalid claims  | Within 60 days after claim is received (ORS 115.135)  |
| Determine alternate valuation  | 6 mos. after death (IRC Sec. 2032)  |
| ITEM | TIME |
| File veteran property tax exemption | April 1 each year (ORS 307.260)  |
| Decedent’s final individual income tax returns  | At the time the decedent’s return would have been due had death not occurred (IRC §§ 6012(a)(1); 6012(b)(1); 6072(a))  |
| Disclaimer due  | No later than 9 mos. after death (IRC §2518(b)(2)) (ORS 105.623 – 105.649)  |
| Estate taxes (federal, Oregon, other states)  | 9 mos. after death (IRC §6075(a)) (ORS 118.100) |
| Fiduciary income tax returns  | To be filed by the 15th day of the fourth month following the close of the estate’s tax year (IRC §§ 6012(a)(3), 6012(b)(1), 6072(a))  |
| First annual accounting  | 60 days after 1 year from appmt (ORS 116.083)  |
| Quarterly estimated income tax payments (For any estate tax year ending 2+ years after death/could apply as early as 1 year)  | 15th day of 4th, 6th, 9th and 13th mos. after end of tax year (IRC Sec. 6654(l)(1))  |
| Provide notice and opportunity to object to final accounting. If claims of the Oregon Health Authority and Dept. of Human Services are unpaid, notice & copy of accounting must be mailed to Estate Administration Unit, PO Box 14021, Salem, OR 97309-5024. (OAR 461-135-0834) | Not less than 20 days before the time fixed in the notice. (ORS 116.093) |
| Claim for refund of federal estate taxes  | Later of 3 years from date return filed or 2 years from date the tax was paid. (IRC §6511(a))  |
| Consider Notice Termination of Fiduciary Relationship – IRS Form 56  | May report the termination of the estate in writing to the IRS. Form 56 can be used for this purpose  |

*This list of critical dates should be used in connection with the “Probate Checklist” available from the*

*Professional Liability Fund. The IRS Publication #559 “Tax Information For Survivors, Executors & Administrators” is also extremely useful and includes important time line information. Publication #559 can be ordered from the Portland IRS office - 503-221-3960 or downloaded at* [*www.irs.gov.*](http://www.irs.gov/)

**IMPORTANT NOTICES**

This material is provided for informational purposes only and does not establish, report, or create the standard of care for attorneys in Oregon, nor does it represent a complete analysis of the topics presented. Readers should conduct their own appropriate legal research. The information presented does not represent legal advice. This information may not be republished, sold, or used in any other form without the written consent of the Oregon State Bar Professional Liability Fund except that permission is granted for Oregon lawyers to use and modify these materials for use in their own practices. © 2023 OSB Professional Liability Fund