

PROBATE CHECKLIST

(use this checklist in conjunction with the
Probate Time Limitations - Critical Tickler Dates practice aid)

Estate of:	Attorney:
Probate No. and County:	Matter No.:
Date of Death:	Date of Appmt of PR:
SS No.:	Fed ID No.:

ACTION	SUGGESTED TICKLER DATE	TICKLER DATE*	DUE DATE*	DATE ACCOMPLISHED
Conflict check	Before petition is filed			
Engagement letter and fee agreement signed	1 week after date of appmt			
Duties of personal representative delivered	1 week after date of appmt			
Bond required (ORS 113.105) Amount \$ _____ Agency _____	Before Limited Judgment is filed			
Petition and Order for appointment of PR (ORS 113.035) Filing Fee \$ _____ Date of filing _____ Date order signed _____	As soon as possible - or within 1 month after death.			
Does jurisdiction issue electronic court notices? If yes, set spam or junk e-mail filters to allow receipt of e-notices at the Internet Service Provider (ISP) level <i>and</i> in the settings of your specific email program. You may also wish to create an agent or rule in your e-mail program to duplicate and forward copies of court notices from the attorney-of-record to appropriate staff. Some electronic case filing systems generate e-notices only to the attorney-of-record. Staff e-mail addresses or firm addresses (docketing@johndoelawfirm.com) might not be permitted.	Same day petition is filed			
Letters of administration/testamentary obtained Fee: \$ _____	Request when filing petition			

***WARNING:** BE SURE TO TRANSFER THESE DATES TO CALENDAR

ACTION	SUGGESTED TICKLER DATE	TICKLER DATE*	DUE DATE*	DATE ACCOMPLISHED
Certified copy of death record obtained	1 wk after date of appmt			
Notice to interested persons (within 30 days after appmt) (ORS 113.155) Newspaper _____ Date of mailing to newspaper _____ Date of first publication _____ Affidavit received and checked Affidavit mailed for filing	As soon as Limited Judgment is received			
Information to devisees, heirs and other interested persons (Due 30 days after appointment) (ORS 113.145) Dated mailed or delivered Affidavit mailed for filing	2 weeks after date of appmt			
Copy of notice and death record for 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)	2 weeks after date of appmt			
Explanatory letter to heirs and devisees w/ request for SSN's sent	2 weeks after date of appmt			
Forward mail to personal representative or attorney	as soon as Limited Judgment is received			
Personal property tax release filed (If required by county)	30 days after date of appmt			
Notify county assessor(s) of mailing address for tax statements	2 weeks after date of appmt			
Federal tax ID obtained (IRS Form SS-4)	As soon as Limited Judgment is received			
Notice of fiduciary relationship filed (IRS Form 56)	2 weeks after date of appmt			
SSN for decedent obtained (Applies only if decedent did not have valid SSN at time of death) (Rev. Ruling 64-113, 1964-1 CB 483)	1 month from date of appmt			
Estate bank account opened (be sure account is set up to receive cancelled checks or follow local court rule)	As soon as receive ID#			

ACTION	SUGGESTED TICKLER DATE	TICKLER DATE*	DUE DATE*	DATE ACCOMPLISHED
Marshal assets of estate and obtain valuation	2 weeks after date of appmt			
Inventory (Due 60 days after appointment of PR) (ORS 113.165) Amount \$ _____ Extra filing fee required? _____	45 days after date of appmt			
Consider Petition for Spousal Support (ORS 114.015)	1 month from date of appmt			
Consider new Will for surviving spouse after inventory filed/tax liability determined	3 months after date of appmt			
Deadline to claim elective share (Later of 90 days after Will admitted to probate or 30 days after filing inventory) (ORS 114.145)	90 days after date of appmt			
Expiration of period to identify claimants (3 months from the date PR is appointed) (ORS 115.003)	3 months after date of appmt			
Notice to claimants (Must be given no later than 30 days after end of search) (ORS 115.003). 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)	3 months after date of appmt			
Affidavit of compliance re claimants filed (Not later than 60 days after end of search) (ORS 115.003)	4 months after date of appmt			
Deadline for Will contest (Later of 4 months after publication or mailing/ delivering notice to heirs and devisees) (ORS 113.075)	4 months after date of appmt			
Fiscal year selected (Review issues when inventory has been filed and tax liability estimated. Elect on first Form 1041)	3 months after date of appmt			
Deadline for creditors to file claims (4 months after date of first publication of notice to interested persons) (ORS 115.005)	4 months after 1st publication			

ACTION	SUGGESTED TICKLER DATE	TICKLER DATE*	DUE DATE*	DATE ACCOMPLISHED
Review and make determination on all claims (ORS 115.135) (Claims not disallowed within 60 days after presentation are deemed allowed)	2 weeks from receipt of claim			
Determine estate tax alternative valuation date (6 months after date of death) (IRC Sec. 2032)	6 months after date of death			
Determine if widow qualifies for veteran property tax exemption (Apply for each year on or before April 1) (ORS 307.260)	1 month after date of death			
Decedent's final individual income tax returns (April 15th of year following year of death) (IRC Sec. 6012(a)(1); 6012(b)(1); 6072(a))	March 15			
Decedent's final gift tax return (Form 709)	April 15 th of the year following death			
File disclaimer (No later than 9 months after date of death) (IRC Sec. 2518(b)(2))	6 months after date of death			
Estate Tax Returns (Due 9 months after date of death if applicable) (IRC Sec. 6075(a)) IRS Form 712 ordered Federal Estate Tax Return (706) filed Oregon Estate Tax Return (OR 706) filed Federal closing letter requested Oregon receipt received	7 months after date of death			
Fiduciary income tax returns due (file by the 15 th day of the fourth month following close of fiscal year) (IRC Sec. 6012(a)(3), 6012(b)(1), 6072(a))	3 months after close of fiscal yr			
Federal release from liability (Federal income and gift taxes) Letter requesting PR release (Sec. 6905) Letter requesting audit of decedent's final returns (Sec. 6501(d)) File IRS Form 4810 requesting prompt assessment for all decedent's and fiduciary income tax returns	May 15 of the year returns are filed requesting release from			

ACTION	SUGGESTED TICKLER DATE	TICKLER DATE*	DUE DATE*	DATE ACCOMPLISHED
Oregon release from liability (ORS 316.387(4)) File ODR Forms 150-101-151 and 150-101-152	1 month after tax return is filed			
Consider partial distribution (At least 4 months after date of first publication) (ORS 116.013) Filing fee \$ <u>None</u> Petition filed Order signed Distribution accomplished Receipts filed	6-9 months after death (if goal is to carry out income) anytime after 4 months if not			
Consider partial award of PR fees and attorney fees (ORS 116.183) (check local rules regarding any limitations)	6-9 months after death			
First Accounting (Due 60 days after 1 year from the date of PR's appointment) (ORS 116.083) Filing fee \$ _____ First Accounting submitted	1 yr anniv. of date of appmt			
Quarterly estimated tax payments (For any estate tax year ending 2 or more years after death/could apply as early as 1 year.) (15th day of 4th, 6th, 9th, & 13th months after end of tax year.) (IRC Sec. 6654(1))	2 months after appmt			
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 Sec. 6511(a))	After return is filed			
Final accounting and petition for General Judgment of Distribution (ORS 116.083) Filing fee for Final Accounting \$ _____ Final accounting/verified statement filed Vouchers (if required by local court rules) Attorney fee affidavit filed Personal Representative's fees requested Estimate of accounting fees for final fiduciary returns Notice waived Expiration of objection period Filing fee for Judgment \$ <u>None</u> Judgment of Distribution submitted Judgment of Distribution signed If claims of the Oregon Health Authority or Dept of Human Services have not been paid, provide	10 months after appmt to determine if final or annual acct			

ACTION	SUGGESTED TICKLER DATE	TICKLER DATE*	DUE DATE*	DATE ACCOMPLISHED
notice pursuant to ORS 116.093. Copies must be mailed to Estate Administration Unit, PO Box 14021, Salem, OR 97309-5024. (OAR 461-135-0834				
Administrative tasks to close estate Personal representative's deed Assignments Specific devises Distribution Special considerations Trusts Other	11 months after appmt			
Receipts submitted	2 weeks after mailing to beneficiaries			
Supplemental Final Accounting (If needed) Filing fee \$ _____ Supplemental Final Accounting submitted	Before submitting Supplemental Judgment			
Supplemental Judgment Filing fee \$ _____ None Supplemental Judgment submitted	When distribution receipts filed			
Bond released/agent notified of distribution and Supplemental Judgment	When Supplemental Judgment is signed			
Final vouchers retrieved from court if filed (Must be retained by PR for 1 year after date of final accounting) (ORS 116.083)	1 month after estate is closed			
Final fiduciary income tax returns filed (4 months and 15 days following the close of the estate) (IRC Sec. 6.012(a)(3); 6.012(b)(1); 6.072(a))	1 month after estate is closed			
Termination of fiduciary relationship filed (IRS Revocation Form 56)	After final returns filed			

ACTION	SUGGESTED TICKLER DATE	TICKLER DATE*	DUE DATE*	DATE ACCOMPLISHED
Disengagement letter sent	After final returns filed			

IMPORTANT NOTICES

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