

PROBATE CHECKLIST

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

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

Estate of:	Attorney:
Probate No. and County:	Matter No.:
Date of Death:	Date of Appmt. of PR:
SSN:	Fed Tax ID (EIN):

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			
Fiduciary class required? (Check with local court rules.) Must register within 15 days of appmt.	As soon as possible after date of appmt			
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 email 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 email 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 email addresses or firm addresses (ex. docketing@johndoelawfirm.com) might not be permitted.	Same day petition is filed			
Letters of administration/testamentary obtained Fee: \$ _____	Request when filing petition			

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ACTION	SUGGESTED TICKLER DATE	TICKLER DATE*	DUE DATE*	DATE ACCOMPLISHED
Certified copy of death certificate obtained	1 wk after date of appointment			
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 _____ File Affidavit of publication _____	As soon as Limited Judgment is received			
Information to devisees, heirs and other interested persons (Due 30 days after appointment) (ORS 113.145) Date mailed or delivered _____ File affidavit of mailing _____	2 weeks after date of appmt			
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) File affidavit of mailing _____	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			
Notify county assessor(s) of mailing address for tax statements	2 weeks after date of appmt			
Federal tax ID (EIN) 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			

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ACTION	SUGGESTED TICKLER DATE	TICKLER DATE*	DUE DATE*	DATE ACCOMPLISHED
Estate bank account opened (be sure account is set up to preserve cancelled checks or follow local court rule)	As soon as EIN received			
Marshal assets of estate and obtain valuation	2 weeks after date of appmt			
Inventory (Due 90 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			
Request IRS Form 712 for all policies of insurance – if estate tax return is required	Directly after proceeds are claimed			
Deadline to claim elective share - Within 9 months after death of decedent (ORS 114.610)	7 months after date of death			
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). Notice to 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 (No 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: (i) publication of Notice; or (ii) mailing/ delivering of Information 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			

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ACTION	SUGGESTED TICKLER DATE	TICKLER DATE*	DUE DATE*	DATE ACCOMPLISHED
Deadline for creditors to file claims (4 months after date of first publication of notice to interested persons or 45 days after notice required by ORS 115.003) (ORS 115.005)	4 months after 1st publication			
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 (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			
File 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			
File 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)) (ORS 105.623 – 105.649)	6 months after date of death			
File Estate Tax Returns (Due 9 months after date of death if applicable) (IRC Sec. 6075(a)) (ORS 118.100) 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			
File fiduciary income tax returns (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 year			

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ACTION	SUGGESTED TICKLER DATE	TICKLER DATE*	DUE DATE*	DATE ACCOMPLISHED
Consider: IRS Form 5495 to limit liability of PR for taxes IRS Form 4810 requesting prompt assessment of decedent's income and gift tax returns, and fiduciary's income tax returns	After returns are filed			
Consider: 202_ Form OR-DECD-TAX requesting prompt assessment of individual and fiduciary income tax returns filed during the period of administration 202_ Form OR-DECD-TAX request release for PR from personal liability for decedent's individual returns	After return is filed			
Consider partial distribution (At least 4 months after date of first publication) (ORS 116.013) Petition filed _____ Order signed _____ Distribution accomplished _____ Receipts filed _____	6-9 months after death (if goal is to carry out income) any time 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 year anniversary v. 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(l)(1))	2 months after appmt			
Claim for refund of federal estate taxes (No later than 3 years from date return filed or 2 years from date the tax was paid. IRC Sec. 6511(a))	After return is filed			

PROBATE CHECKLIST

ACTION	SUGGESTED TICKLER DATE	TICKLER DATE*	DUE DATE*	DATE ACCOMPLISHED
<p>Final accounting and petition for General Judgment of Distribution (ORS 116.083) Vouchers (if required by local court rules)</p> <p>_____</p> <p>Notice waived _____</p> <p>Filing fee for Final Accounting \$ _____</p> <p>If claims of the Oregon Health Authority or Dept. of Human Services have not been paid, provide 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)</p> <p>Final accounting/verified statement</p> <p>_____</p> <p>Attorney fee affidavit filed _____</p> <p>Personal Representative's fees requested</p> <p>_____</p> <p>Estimate of accounting fees for final fiduciary returns _____</p> <p>Expiration of objection period _____</p> <p>Judgment of Distribution submitted _____</p> <p>Judgment of Distribution signed _____</p>	<p>10 months after appmt to determine if final or annual acctg.</p>			
<p>Administrative tasks to close estate</p> <p>Personal representative's deed _____</p> <p>Assignments _____</p> <p>Specific devises _____</p> <p>Distribution _____</p> <p>Special considerations _____</p> <p>Trusts _____</p> <p>Other _____</p>	<p>11 months after appmt</p>			
<p>Receipts submitted</p>	<p>2 weeks after mailing to beneficiaries</p>			
<p>Supplemental Final Accounting (If needed)</p> <p>Filing fee \$ _____</p> <p>Supplemental Final Accounting submitted</p> <p>_____</p>	<p>Before submitting Supplemental Judgment</p>			
<p>Supplemental Judgment Submission</p> <p>Signed _____</p>	<p>When distribution receipts filed</p>			

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ACTION	SUGGESTED TICKLER DATE	TICKLER DATE*	DUE DATE*	DATE ACCOMPLISHED
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 (3 months and 15 days following the close of the estate) (IRC Sec. 6012(a)(3); 6012(b)(1); 6072(a))	1 month after estate is closed			
Consider filing termination of fiduciary relationship (IRS Form 56, Part II)	After final returns filed & any requested releases obtained			
Disengagement letter sent	After final returns filed and PR is discharged			

IMPORTANT NOTICES

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