

PROBATE TIME LIMITATIONS CRITICAL TICKLER DATES

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 15 th 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)
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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 15 th 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.

IMPORTANT NOTICES

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