(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 *and* 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 |  |  |  |
| 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 |  |  |  |
| 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 |  |  |  |
| 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 15th 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 15th 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 |  |  |  |
| 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 |  |  |  |
| Final accounting and petition for General  Judgment of Distribution (ORS 116.083)  Vouchers (if required by local court rules)  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Notice waived \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Filing fee for Final Accounting $  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  Final accounting/verified statement  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Attorney fee affidavit filed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Personal Representative’s fees requested  \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Estimate of accounting fees for final fiduciary returns \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  Expiration of objection period \_\_\_\_\_\_\_\_\_\_\_\_\_  Judgment of Distribution submitted \_\_\_\_\_\_\_\_  Judgment of Distribution signed \_\_\_\_\_\_\_\_\_\_\_ | 10 months after appmt to determine if final or annual acctg. |  |  |  |
| 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 Submission  Signed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ | 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 (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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