

**Ryan and Marks Attorneys, LLP
3000-8 Hartley Road
Jacksonville, Florida 32257
(904) 262-4242
(904) 262-3717 (fax)**

William B. Ryan, Jr.
bill@ryanandmarks.com

Date: Friday, February 20, 2009

This is an outline of the most frequently experienced procedures and documents in a full administration of a probate estate having a will which is self-proved. This outline has been prepared primarily to assist clients acting as the personal representative of the estate. This outline may be submitted in its general format or it may be modified to speak to specific issues in a particular case.

In order to assist the personal representative, this outline makes reference to the people who are primarily responsible for taking the action or preparing the document. "PR" means Personal Representative. "Bill" means Bill Ryan and Ryan and Marks Attorneys, LLP. "CPA" means the tax accountant or advisor for the PR. "Clerk" means Clerk of the Circuit Court, Probate Department. "Court" means the Circuit Judge who is in charge of the probate case.

1. Engagement Letter. **Bill**
2. Invoice #1 with contract of employment. **Bill**
3. Petition for Administration. **Bill and PR**
4. Certified Copy of Death Certificate. Also, Certified Copy of Death Certificate for any named beneficiary who died before the decedent. **PR**
5. Original Will. **PR**
6. Order Admitting Will to Probate and Appointing Personal Representative. **Bill and Court and Clerk**
7. Letters of Administration. **Bill and Court and Clerk**
8. Notice to Creditors. **Bill and Clerk and local legal notices publisher**
9. Notice to Beneficiaries. **Bill**
10. Notice to Medicaid. **Bill**

11. Taxes. **PR and CPA**

- 11.1 Prior 1040's or unpaid taxes due?
- 11.2 Year of death 1040 and taxes due?
- 11.3 Year of death or later years 1041 and taxes due?
- 11.4 Planning for handling of IRA's or other tax deferred accounts.
- 11.5 Planning for taxes on earned income during probate.
- 11.6 Real and tangible personal property taxes for probate assets.
- 11.7 Sales and use tax returns and taxes due?
- 11.8 Federal 706 and federal and Florida estate taxes due?
- 11.9 Budgeting for payment of taxes.
- 11.10 Budgeting for payment of CPA fees and costs.

12. Research into Assets. **PR and Bill**

- 12.1 Florida Homestead Real Property.
- 12.2 Florida Non-Homestead Real Property.
- 12.3 Real Property Outside of Florida.
- 12.4 Tangible personal property (autos, furniture and furnishings, personal effects, etc.)
- 12.5 Intangible personal property. Depository accounts, brokerage accounts, stocks and bonds, IRA or 401k or other tax deferred accounts, annuities, life insurance policies, cash, etc.
- 12.6 List of assets thought not to be subject to probate.
- 12.7 List of assets thought to be subject to probate.
- 12.8 Evaluation of assets after receiving tax advice from CPA. **PR and**

CPA

13. Gathering of Assets.

- 13.1 Opening of estate depository accounts, if needed. **PR**
- 13.2 Analyzing the management or sale of assets. **PR and CPA and Bill**

14. Statement Regarding Creditors. **Bill and PR**

- 14.1 Diligent search to identify creditors, if any. **PR**
- 14.2 Service of notice to creditors on known creditors, if necessary. **Bill**
- 14.3 Handling filed claims. **Bill and PR**
- 14.3 Payment of creditors, if any. **Bill and PR**

15. Affidavit of No Estate Tax Due (DR-312). **Bill and PR and CPA**

16. Inventory (with date of death values). **PR and Bill and CPA**

17. Petition for Discharge with Final Accounting and Plan of Distribution. **PR and Bill**

18. Distribution of Assets. **PR and Bill**

19. Receipt, Waiver, and Consent to Discharge by Beneficiary. **Bill and Beneficiary.**

20. Order Discharging PR and Closing Estate. **Bill and Court and Clerk**

Notes: