

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

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The Florida Probate Code allows for an abbreviated procedure known as the summary administration. It is restricted to smaller estates if the decedent has been dead for less than 2 years. If the decedent has been dead for less than 2 years, it is preferable that there be no creditors; otherwise, the full administration may be more effective.

The summary administration may be used for estates where there is a will and estates where there is not. The summary administration does not employ a personal representative. The beneficiaries, the people entitled to the estate, file the petition and become the recognized owners when the court enters the order granting the petition and closing the estate.

This outline makes reference to the people who are primarily responsible for taking the action or preparing the document. "Beneficiary" means the person or persons who gather the facts, sign the petition under oath, and become personally responsible for the statements in the petition. "Bill" means Bill Ryan and Ryan and Marks Attorneys, LLP. "CPA" means the tax accountant or advisor for the Beneficiary. "Clerk" means Clerk of the Circuit Court, Probate Department. "Court" means the Circuit Judge who is in charge of the probate case.

It is important to realize that this outline flows in the customary order followed by Bill. However, in the summary administration, the Beneficiary must pursue at least the analysis of assets and creditors and taxes BEFORE Bill drafts the petition and seeks the order from the Court. This order of work is necessary because the summary administration is a one-shot process: petition; order and estate closed. Hence, an issue overlooked may force a reopening of the estate with attendant expenses and time lost.

1. Engagement Letter. **Bill**
2. Invoice #1 with contract of employment. **Bill**
3. Petition for Summary Administration. **Bill and Beneficiary**

4. Certified Copy of Death Certificate. Also, if necessary, Certified Copy of Death Certificate for any beneficiary named in the will who died before the decedent. **Beneficiary**
5. Will dated_____. **Beneficiary**
6. Order Granting Petition for Summary Administration. **Bill and Court and Clerk**
7. Post-Order Letter to the Beneficiary serving a copy of the Order and commenting on key points. **Bill**
8. Notice to Medicaid. **Bill**
9. Taxes. **Beneficiary and CPA**
 - 9.1 Prior 1040's or unpaid taxes due from decedent?
 - 9.2 Year of death 1040 and taxes due from decedent?
 - 9.3 Planning for handling of IRA's or other tax deferred accounts.
 - 9.4 Planning for taxes on earned income after death and before Order is entered.
 - 9.5 Real and tangible personal property taxes for probate assets including effect of loss of homestead tax exemption.
 - 9.6 Federal 706 and federal and Florida estate taxes due?
 - 9.7 Tax identification number requirements.
10. Research into Assets. **Beneficiary and Bill**
 - 10.1 Florida Homestead Real Property.
 - 10.2 Florida Non-Homestead Real Property.
 - 10.3 Real Property Outside of Florida.
 - 10.4 Tangible personal property (autos, furniture and furnishings, personal effects, etc.)
 - 10.5 Intangible personal property. Depository accounts, brokerage accounts, stocks and bonds, IRA or 401k or other tax deferred accounts, annuities, life insurance policies, cash, etc.
 - 10.6 List of assets thought not to be subject to probate.
 - 10.7 List of assets thought to be subject to probate.
 - 10.8 Evaluation of assets after receiving tax advice from CPA.
11. Creditors. **Beneficiary and Bill**
 - 11.1 Diligent search to identify creditors.
 - 11.2 Analysis of types of creditors found to exist and to be unpaid.
 - 11.3 Willingness to accept Post-Order continuing liability for creditors where decedent has been deceased less than 2 years.
 - 11.4 Analysis of creditors who survive 2 year statute of limitations.

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