

CLEERE LAW OFFICES
a Professional Corporation

**SUGGESTED CHECKLIST OF
THINGS TO DO
AFTER THE DEATH OF A PERSON**

**FOR WHOM YOU ARE NAMED AS
SUCCESSOR TRUSTEE OF THE DECEDENT'S TRUST,
OR AS PERSONAL REPRESENTATIVE UNDER THE DECEDENT'S WILL
OR FOR WHOM YOU ARE RESPONSIBLE IN ANY OTHER CAPACITY**

Caution: The following is general information and is not intended as legal advice. Some of the matters discussed may not apply in every situation. In other situations, other matters may need to be addressed. The laws regarding these matters vary from state to state and both state and federal laws are subject to change. Be sure to seek advice from an attorney and accountant in order to be sure that you are doing everything that must be done and doing it at the proper time and in the right way. Persons who undertake to handle matters for a decedent may be personally liable for any loss resulting from their acts or omissions.

I. IMMEDIATELY.

A. *Notifications.* Notify family members, friends, co-workers, clergy, employer, business associates.

B. *Donations* of organs, tissue, other usable body parts. Assist in completion of decedent's instructions for organ, body part donations.

C. *Safeguard Property.* Locate, take possession of and safeguard property belonging to decedent or by any decedent's trust, such as motor vehicles, vacant primary residence and vacation residence, cash, valuables, etc. Change locks, keys, safe combinations, etc. to prevent unauthorized access or use.

D. *Pets.* Make sure all pets are safe and adequately provided for in terms of food, water and shelter. Often a person will provide written instructions as to the care of their pet and to whom they wish the pet to be placed with. If you are not sure what the owner had in mind for their pet, look for guidance in the will, trust or possibly in a letter of instruction.

E. *Obituary.* Ensure that proper arrangements have been made for publishing obituary notices.

F. *Funeral and Related Arrangements.* Ensure that proper arrangements have been made for funeral, memorial services, cremation, burial, other disposition of last remains, etc.

G. *Certified Death Certificates.* Order at least ten (10) certified death certificates through the funeral home.

H. *Decedent's Estate Planning Documents.* Locate, take possession of and safeguard all of Decedent's estate planning documents, including Trust documents, will and any of decedent's other written instructions of any kind relating to post death matters.

II. NEXT.

A. *Communications.* Take control of communications directed to decedent during lifetime, give instructions for post office change of addresses, telephone call forwarding, internet service provider and e-mail accounts, other package/mail delivery services such as Fed Ex, etc.

B. *Notification to Decedent's Advisors.* Notify Decedent's attorney, accountant, financial planner, tax advisor, banker, broker, and any other advisors.

C. *Insurance on Decedent's Assets.* Identify and take possession of all insurance policies, periodic reports and premium payment records for policies insuring any property belonging to decedent or any decedent's trust. Notify Decedent's property and casualty insurance agents. Ensure that Decedent's insurance will remain in effect or obtain insurance on home, contents, motor vehicles and other valuables.

D. *Decedent's Property Records.* Locate, take possession of and safeguard records of property owned by decedent or any decedent's trust.

1. *Real Estate.* Home and other real estate deeds, titles, leases, rental agreements, mortgage loan documents and payment information. Identify and notify co-owners, tenants, current mortgage loan holders and give new contact information for future communications. Arrange for continued occupancy of property owned by any one else that was being rented by decedent until contents can be removed. Arrange for continued payment of lease payments, rent, etc. by persons occupying property owned by decedent or by any decedent's trust.

2. *Titled Vehicles.* Automobile, Truck, Trailer, Recreational Vehicle, Boat, and other Vehicle Titles and registrations. Identify and notify co-owners, current lien holders and give new contact information for future communications.

3. *Financial Institution Accounts.* Account statements, checks, and other records of all of decedent's accounts with financial institutions, including banks, credit unions, stock brokers, savings and loans, etc. Identify and notify co-owners and give new contact information for future communications. Request financial institution to provide identification of beneficiaries designated by decedent, claim instructions and claim forms. Notify joint owners and beneficiaries and provide claim instructions and claim forms to them. Identify all automatic deposits and automatic payments being made to and from accounts. Notify financial institution whether automatic deposits and automatic payments are to be continued or discontinued.

4. *Securities.* Stock Certificates, Bond Certificates, U.S. Savings Bonds, Treasury Bonds and Notes, periodic statements from firms holding decedent securities, such as dividend reinvestment accounts.

5. *Insurance Policies.* Insurance policies, periodic statements, beneficiary designations, insurance agent contact information and other related records for all types of decedent's insurance policies, including life, health, homeowner's, liability, vehicle, disability, mortgage, credit life, etc.

a. Notify life insurance companies of decedent's the death and request policy current policy status information, current beneficiary designation information, claim forms. Give change of address for future communications.

6. *Tax Records.* Copies of Federal and state personal income tax returns and supporting records for the last two completed tax years and for the current tax year from January 1 the date of decedent's death.

7. *Safe Deposit Boxes.* Gain access to and inventory any safe deposit box owned by decedent or any decedent's trust. Remove contents and safeguard

E. *Decedent's Income.* Locate and take possession of all documentation for all of Decedent's lifetime sources of income or assistance. Give written notification and change of address for future communications to all of Decedent's sources of income and assistance including Social Security Administration, Veterans Administration and Medical Assistant Program (Medicaid). In Arizona notification to ALTCS or AHCCCS is required within 10 days of date of death.

F. *Decedent's Debts.* Locate and take possession of statements and other records of all of decedent's debts, including mortgages, vehicle loans, installment loans, credit card accounts, lines of credit, hospitals and other expenses of last illness, etc. Give written notification of Decedent's death and change of address for future communications to all of Decedent's creditors.

G. *Utility and service contracts.* Discontinue any unneeded utilities, satellite or cable service, internet provider service, newspaper and magazine subscriptions, physical fitness contracts, or other service contracts. Arrange for continuation of any needed service contracts. Upon termination, collect any security deposits or refunds due for prepaid services.

H. *Accounts Receivable.* Arrange for continued payment of any accounts receivable such as repayment of loans made by decedent.

I. *Credit cards, credit lines.* Notify credit card companies and credit line institutions of death of decedent. Request and obtain written confirmation that no further credit card charges will be accepted and that no further credit line transactions will be permitted. Give change of address information for future communications. Ask for information regarding any accidental death insurance, credit life insurance, etc.

J. *Select Your Advisors.* Select as needed, an attorney, accountant, financial planner, tax advisor, banker, broker, appraiser of your choice to represent you in handling matters for decedent.

K. *Court Probate.* Determine whether a court probate must be filed for the decedent's estate. If so, request the admission of any decedent will to probate and appointment of a personal representative to administer decedent's probate estate. Administer probate estate.

L. *Inventory.* Prepare Inventory listing all property owned by decedent at death with estimated or appraised value at date of death. Prepare separate Inventories for property owned by any decedent's trust, owned by decedent outside of trust, indicating for each item of property whether there was a joint owner or account beneficiary. Provide copies of Inventory to heirs, devisees, trust beneficiaries, as appropriate.

M. *Accounting.* Set up and maintain accounting records beginning with date of death values and showing all receipts, disbursements, gains, losses and distributions from date of death until completion of administration. Set up and maintain separate accounting records for any decedent's trust and for all accounting activity relating to decedent's assets or income outside of any decedent's trust. Provide copies of periodic accountings to heirs, devisees, trust beneficiaries, as required by law or by provisions of any decedent trust.

N. *Personal Income Tax Returns.* Prepare and file any required federal and state personal income tax returns for decedent for any completed tax year for which required tax returns were not filed and for calendar year in which decedent died. Pay any taxes due and collect any tax refunds due.

O. *Trust Tax Returns.* Determine whether any trust owned by decedent is a taxable entity. If taxable, obtain taxpayer identification number and maintain all trust financial and accounting records and file all required tax returns under the trust taxpayer identification number. Prepare and file any required federal and state trust income tax returns. Pay any taxes due and collect any tax refunds due.

P. *Decedent estate Tax Returns.* Determine whether decedent's estate is a taxable entity. If taxable, obtain taxpayer identification number and maintain all financial and accounting records and file all required tax returns under the trust taxpayer identification number. Prepare and file any required federal and state trust tax returns. Pay any taxes due and collect any tax refunds due.

Q. *Administrative expenses and Creditors.* Reasonable and necessary administrative expenses of a trust are paid from trust assets. Arizona Revised Statutes, Section 14-6103 permits a trustee of a non-testamentary trust to give notice to known creditors and to publish notice to unknown creditors who then have a limited period of time to submit a claim for payment to the trustee. If a claim is not submitted within the time provided by law, then the creditor is barred by law from seeking payment of the claim. Otherwise, a creditor has two years from the death of a decedent to seek payment of any claim from assets of a trust and from trust beneficiaries who have received assets distributed to them from a trust.

Before distributing trust assets to trust beneficiaries and if sufficient assets are available, the trustee is to pay administrative expenses and pay trust creditors as provided by the terms of the trust instrument and by law.

R. *Distributions.* After any decedent probate estate is fully administered and after any decedent trust is fully administered, distribute remaining property as instructed in decedent's will or as instructed in any decedent trust. Close any decedent probate estate. Conclude administration of any decedent trust after completion of trust administration and final distribution of all trust assets.