

An Estate Administration Checklist

Q: How can the personal representative keep track of all the filing deadlines?

A: Use the following checklist to assist in keeping track of various filing dates for reports to the Commissioner of Accounts and to the taxing authorities.

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Name of Decedent: _____ Date of Death: _____

Decedent's Social Security No.: _____

Name of Personal Representative: _____

Date of Probate: _____

Date of Qualification: _____

Tax Year for Estate Ends: _____

Estate Federal ID Number Applied for:
(Use Form SS-4) _____

Notice of Probate:
(30 days from qualification or probate) _____

Notice Affidavit to Clerk's Office:
(4 months from qualification or probate) _____

Spouse's Elective Share Deadline:
(6 months from date of probate
or qualification of administrator, unless extended) _____

Inventory Due:
(4 months from qualification) _____

Decedent's Final Federal Income Tax Return Due:
(April 15 - IRS Form 1040) _____

(over)

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Decedent's Final State Income Tax Return Due:
(May 1 - Va. Form 760) _____

Decedent's Final Gift Tax Return Due:
(April 15) _____

Estate Tax Returns Due:
(9 months from date of death) _____

First Federal Fiduciary Income Tax Return Due:
(15th day of 4th month after tax year
of estate ends - IRS Form 1041) _____

Subsequent Federal Fiduciary Income Tax
Returns Due (Month/Day):
(15th day of 4th month after tax year ends) _____

First Virginia Fiduciary Income Tax Return Due: _____

Subsequent State Fiduciary Income Tax
Returns Due (Month/Day):
(Va Form 770) _____

First Annual Accounting Due:
(16 months from date of qualification
to cover first 12 months) _____

Subsequent Annual Accountings Due (Month/Day):
(4 months after end of accounting year) _____

Final Federal Fiduciary Income Tax Return Filed: _____

Debts and Demands Proceedings (circle one) Yes/No

Request Proceeding: _____

Notice of Hearing Published: _____

Hearing on Debts and Demands: _____

Commissioner Files Debts and
Demands Report with Court: _____

Prepare Show Cause Motion and Order
and Send to Circuit Court: _____

Date of hearing to Enter Show Cause Order: _____

Publish Order in Newspaper: _____

Prepare and Present Order of Distribution
for Judge's Signature: _____

Distribute remaining property in estate: _____