



**ATTORNEY'S INSTRUCTIONS TO PERSONAL REPRESENTATIVE
- UNSUPERVISED ESTATE -**

You seek to be, or have been, appointed by the Court as the personal representative of the decedent's estate. As a personal representative, there are designated fiduciary responsibilities and certain duties that you are legally obligated to perform. The Court will hold you responsible for the proper performance of your duties. Listed below are some, but not all, of your duties. As your attorney, I will file all legal pleadings with the Court on your behalf. Under the *unsupervised administration* procedures, although some documents are not filed with the Court, you are still required to be prepare certain documents and to give copies directly to the beneficiaries. You are responsible for maintaining accurate records, accounts and documentation from which my law office can prepare the required legal documentation for the Court and the beneficiaries.

As Personal Representative of an Unsupervised Estate you are required to:

1. Locate, collect and maintain all property owned by the decedent. You should immediately submit a change of address form to the post office, so that the decedent's mail is forwarded to you.
2. Make sure all real estate holdings and motor vehicles are adequately insured.
3. Have all real estate holdings appraised; have household goods and automobiles appraised, or otherwise determine accurate, fair market values, for the estate's inventory.
4. Discover / learn the value of all stocks, bonds, mutual funds, annuities, certificates of deposit, and bank accounts. (These are valued as of the decedent's date of the death.)
5. Prepare an itemized inventory of the decedent's estate assets within 60 days of your appointment by the court. As your attorney, I will prepare this for you, or help you prepare it, once you have provided me with the correct information needed.
6. With respect to all estate assets, you are required to observe / follow the standards of care and conduct which a "*prudent man*" would normally use, in handling the estate assets.
7. You are to establish a checking account in a banking institution which either returns your canceled checks, or, provides electronic copies / digital images of the paid checks. These will be needed to verify estate expenditures, if a beneficiary questions any payments or distributions. ALL estate expenses are to be paid by check; DO NOT: pay estate expenses with cash, withdraw cash, use a debit card, or write checks payable to "cash". The estate account is to be titled as follows: *[personal representative's name]* AS PERSONAL REPRESENTATIVE - ESTATE OF *[name of decedent]*. The account should carry a federal identification number, not the decedent's social security number, and not your social security number. My office will prepare the form to obtain this tax identification number for you.



8. Keep all of the assets of the decedent's estate separate from your own. Estate funds should NEVER be co-mingled with personal funds. This would be a breach of your fiduciary duty, and a reason for your removal.
9. You are to ascertain all legal debts that the decedent owed. You should review the decedent's check book and business records. Consult with my office as to the payment of debts, costs of administration, bond premiums, funeral bills and other debts and obligations of the decedent. Some debts may be unenforceable. Some obligations may have legal priority over others.
10. Do not use estate funds other than for the payment of the decedent's legal debts and obligations. NOTE: unauthorized use of estate funds will result in personal liability.
11. You are required to file the decedent's final income tax returns (federal and state), as well as any income tax returns for prior years, if required. If needed, my office can help you find a tax professional to assist with preparing these income tax returns. You, however, must provide the information needed for preparing the tax returns.
12. Do not self deal in any manner. Do not buy anything from the estate of the decedent (unless we have first obtained, in advance, the written consent of each and every beneficiary). Do not borrow any funds from the decedent's estate. Actions of this nature are grounds for your removal (and may cause you to incur personal financial liability).
13. You are responsible for filing a Federal Estate Tax return, IF one is required. All taxes due and owing are to be promptly paid by you as personal representative of the estate. If needed, my office will assist you to obtain the assistance of, and coordinate this work, with a suitable tax professional.
14. You are required to file any fiduciary income tax returns (federal and state) that may be required. If needed, my office will assist you to coordinate this work with a suitable tax professional. You, however, must provide the information needed for the returns.
15. Do not make any distributions to an heir, legatee, or devisee without advising our office. Partial distributions of estate assets are not permitted, under Indiana law, until after the claims period expires. Prior to making any such distribution, make sure that you have retained ample funds to pay all of the decedent's legal debts, obligations, estate taxes, income taxes and costs of administration. Remember, specific bequests are satisfied prior to residuary distributions.
16. You are required by law to attempt to finalize the administration of the estate within 1 year. If you are unable to accomplish this within that time frame, then we will need to advise the court of the reason for the delay.



17. It is the personal representative's duty to protect and preserve the estate assets, pay the decedent's legal debts and taxes, and make distribution of the remaining assets in accord with Indiana law or the provisions of the decedent's last will. The personal representative must faithfully perform all the duties required by law, under the Indiana Probate Code.
18. If the decedent's estate has stock or bond holdings or other investments, you may wish to consult a professional for investment advice, as you will be responsible for the supervision of the portfolio and required to maintain prudent investments. In addition, you will be required to ascertain if the beneficiaries want to take their respective distribution "in kind" or in cash.
19. You are entitled to a reasonable fee for the personal representative services rendered to the decedent's estate, unless you waive that fee. You should keep a record of the time you spend working on the estate, so you can document what work was performed, and its value.
20. You must keep an accurate ledger of the time you expend on the estate in order to be compensated, as well as receipts for your out-of-pocket expenses. Since this estate is unsupervised, the court will not be formally approving your fees. However, if any beneficiary objects to your fees, you will need records to be able to justify and defend your fees.
NO FEES ARE TO BE TAKEN BY YOU, AS PERSONAL REPRESENTATIVE, UNTIL THE ESTATE ADMINISTRATION IS READY TO BE FINALIZED AND WE HAVE DISCUSSED THOSE FEES.
21. You will be required to prepare a complete written account of your administration and provide each beneficiary, heir, or devisee with a copy. This accounting must list all income and its source; all disbursements made; along with a recapitulation of the remaining estate assets available for distribution and your proposed final distribution. As your attorney, my office will prepare this report on your behalf, however, you must maintain the appropriate records for its preparation.
22. After you have provided the beneficiaries with an accounting, and made final distribution of the estate assets, you will be in the position to submit a closing statement to the court. As your attorney, my office will prepare this statement on your behalf, once we receive the appropriate records and receipts.
23. Notify my office of any change in your address or telephone number, and any address change of any of the respective beneficiaries of the estate.

If any questions arise during the administration of the estate as to your responsibilities, or as to any actions that you should or should not take, please consult with my office, so that we can advise you accordingly.