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There are several phases from start to finish for all Probates –
This is a Simplified Summary of the Probate Process

Guide:
(Attorney=Atty; Personal Representative=PR)

Phase 1. -- Setup Phase - (Typically 1-2 months)

a. Atty Open probate - (Will or No Will) – Documents prepared, signed, Atty go to court and get Orders

1) Get Basic asset/debt information for court docs - Start basic asset spreadsheet.
2) Sign Atty/PR Fee Agreement prior to appearing in court

b. Atty has "Will" accepted, and PR appointed - Give Letter Notice to Heirs/Beneficiaries of Appointment and copies of docs; notice of Will accepted; & Notice to Creditors.

c. Non-intervention Powers - if estate is solvent (more assets than debt) - Key power to proceed.

1) Order for Nonintervention Powers - in most cases

d. Atty give Notice to Creditors - Publication in Newspaper (for Creditors you can't discover with reasonable effort)

1) Actual Notice to Others you know about or could with reasonable effort (or they get 2 yrs to file)

e. PR/Atty - Set up **one** Estate Checking Account (need checks) to run all activity through. Keep all receipts and records.

1) PR sends regular copies of register and bank statements to Atty/Paralegal during process for Summary Accounting at the end.

f. Time periods to track (Dates diaried only)

1) 3 months from appointment - to have first good draft of Inventory or done.
2) 4 month Will Contest period from time of Appointment.
3) 4 month Creditor Claim period for those who got actual notice (min. 30 days to file)
4) 2 yrs for Creditors to file *if* they should have been given notice. (shorten with PR Affidavit of Diligence; if all claims are paid or contested this is not an issue)

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5) 9 month Disclaimer period from date of death (if disclaimer is desired/needed) (6 mo. alt valuation? - not often used but an option)
6) Tax - Final 1040 Return - due April 15th of next year (if required).
7) Tax - 1041 Estate Income Tax Return(s); one or two, if needed. due dates vary
8) Tax - Fed 706 Estate Tax Return if over $13,610,000 (2024) - file and pay? due 9mo from DOD.
9) Tax - State of WA - Est Tax Return if over $2,193,000 (2024) - file and pay? due 9mo from DOD.
10) Tax - Select CPA/Accountant for Returns - send letter to verify CPA/Acct in place.

Phase 2. Inventory - Creditor Phase (Typically can take 2-5 months or more)

a. Atty/PR - Collect Creditors' Claims filed/served if any. - Pay some/hold off on some.

b. Atty/PR/CPA - Work on Collecting good DOD - Inventory information on assets and debt and values.

1) Real Property - CMA or appraisal or sale price? Depends on CPA and circumstances/timing of sale
2) Investments/Accounts - relevant statements
3) Bank Accounts - relevant statements
4) Tangible Personal Property: Household bulk, cars, etc.
5) Nonprobate assets as well: such as IRAs; Joint Tenants with Right of Survivorship; Life Insurance, 401k, Savings bonds, other, etc.
6) Create Detailed Asset/Debt Spreadsheet for Inventory and for Summary Accounting for Heirs and possible motion for court to approve account where necessary (no agreement of parties)

c. Atty/PR - Work on liquidating assets....

1) Selling house(s) or other assets necessary; liquidating investments
2) Specific Bequest/Non-probate - typically, make those distributions early on depends/Receipts
3) Get assets positioned to make residue distributions - working towards Summary Acct/& Dist Prop.

d. Atty/PR - Creditors Claims - after 4 months or so, try to resolve any claims known.

1) Pay them and get Satisfactions filed; unless legitimate disputes; or file denials for creditor claims made untimely or incorrectly (must file and serve within 30 days of actual notice or 4 months after publication, whichever is later in time).

Phase 3. Summary Accounting and Distribution Phase (Typically can take 1-3 months - depends)

a. Atty/PR - Prepare Summary Accounting and Distribution Plan (typically attempt non-court approach)

1) Calculations – client tracks all costs and expenses related to probate either paid from estate account or reimbursed; any costs not reimbursed need to be paid; pay PR fee unless contested; send receipts to lawyer if requested;

2) Letter/spreadsheet/ or combination; assets; debts, PR fees, Atty fees, CPA fees, etc.; Send to advise beneficiaries and heirs re what happened and how nets were determined.
3) Supporting underlying docs for calcs. -- Send Receipts and Waivers for beneficiaries to sign.
4) Send Summary Accounting packet - usually for bulk distribution and with hold back for last bit, i.e., tax filing costs, and Attys fees, etc.
5) If parties object, then could go to court for court hearing before closure to advise court... at additional estate expense (not typical); court approval required where minor beneficiaries are involved. Work with GAL to provide all information needed.
6) If parties agree -- then make bulk partial distributions per summary plan.
7) Sometimes close accts and put balance into Lawyers Trust Acct; only for very small estates.

Phase 4. Working to Close Estate (typically can take 1-5 months, depending)

a. Atty - Verify All Tax Returns filed/paid. -- get copies from CPA for our digital file.

b. Atty - Verify All Creditors paid and satisfied; file satisfactions

c. Atty/PR - Draft Final docs to close (informal) to be signed by PR.

1) Declaration of Completion of Probate
2) Receipts and Waivers from all heirs necessary, and from all beneficiaries;
3) Update Summary Accounting with final payout figure. (so beneficiaries know what happened)
4) Send out final letter/Check/distribution. Close Estate Acct if can
   - sometimes final holdback is held by Atty Trust Acct for final distributions
5) After Tax returns filed, file Declaration of Completion of Probate
6) **PR is discharged** after Declaration of Completion of Probate is filed (in most cases)
7) Notice of Withdrawal of Atty sent out.
8) File closed/scanned/shredded/offered to PR if second death spouse estate; optional digital file retained.

Then this probate file is closed.

Other Notes to the PR:

1. This is a basic overview of a non-intervention, solvent, probate estate. This does not include all steps. Some steps we can skip and will, and some we add in depending on the facts. There are a lot of details of other steps left out for simplicity sake. We always choose the easiest and safest way, given the facts. Our client is the PR(s) of the Estate. We all owe some limited duties to the heirs and beneficiaries, but they are not our clients.

2. Until ALL THE STEPS above have been completed, including the final steps in Phase 4, the Estate is still open and the PR is responsible and legally liable to work with the Atty to do the work to get it administered and closed.

3. **Tax Returns. The PR is legally liable for filing all necessary tax returns of the decedent and the estate and paying all legally required taxes from assets available from the Estate.** The CPA and Atty help the PR (mostly the CPA) in preparing the necessary tax returns and in paying such taxes.

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4. **Liquidating Assets**. Selling real estate, liquidating assets, or even making distributions, does not close the estate, but are just steps made in the probate process to work to close.

5. **Monthly Billings/Payments**. Once the estate acct is opened and there is cash, then the Atty's billings are paid up in full. Thereafter, the Atty bill is paid once per month on work performed and billed. PR's fees are generally paid at the end of Phase 3 (subject to approval in the Summary Accounting stage). PR costs advanced or others costs advanced, are paid as soon as we have receipts and cash to pay and agree (Atty/PR) that they should be paid.

6. **PR Authority - Limited Power to Act to be Safe.** Just because a PR is appointed does not mean that the PR can do anything. The Atty works with the PR to advise, direct, and to do legal work, as necessary, to get the job done. The PR has to follow the rules for PR's in the Probate Code and follow the terms of the Will also (again, with guidance from the Atty). The PR is discharged when the Estate is formally closed.

Reviewed and Approved: (typically at time of signing initial opening up paperwork)

Personal Representative: _____ Date: _____

Attorney who Reviewed: _____ Date:_____

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