

**PREPARED BY
GIBBEL KRAYBILL & HESS LLP**

Gibbel Kraybill & Hess LLP has been engaged in the general practice of law and providing legal services to our clients since 1977. In 1988, we built and moved to a new office building located on Orange Street opposite the Lancaster County Courthouse. We also have offices in Lititz and Mount Joy.

We have a diverse practice that includes litigation, real estate issues, estate planning and administration, zoning and land use law, commercial law, education law, civil rights law, employment law, personal injury law, family law and counsel to businesses and non-profit organizations. This diversity of practice accompanies the broad range of clients we serve, including individuals, farmers, church and nonprofit organizations, citizen groups, municipalities, corporations, business persons and professionals. The firm is committed to providing high quality legal services to meet the needs and goals of our clients.

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**SERVING AS THE
EXECUTOR OF AN ESTATE**

This information is intended to help you assume your responsibilities as executor of the estate of a deceased loved one. This pamphlet is only a summary. Our attorneys will review the estate's legal affairs and will counsel you as you fulfill your legal obligations to the beneficiaries and creditors of the deceased. Seeking your attorney's advice before you act may avoid problems and the need for additional legal services later.

FIRST STEPS

During the initial days of transition the Executor is faced with many decisions and tasks. Several of those initial tasks are listed below.

1. Notify friends and family members.
2. Look through the deceased's papers to find if she or he:
 - had written instructions regarding funeral arrangements
 - had a prepaid burial plan
 - belonged to a memorial society
3. Carry out written instructions of the deceased relating to the body, funeral and disposition of remains. If the deceased was in the military or is the spouse or dependent child of a person in the military, contact or request that the funeral home contact the Veterans' Administration (VA) cemetery or VA office. There may be burial benefits. Keep records of all payments for funeral and other expenses.
4. Choose someone to:
 - care for minor children
 - collect mail at the deceased's home
 - care for pets
 - take care of perishable property
 - arrange for food for family and friends after the funeral.



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WHAT DO I NEED TO DO?

After the services have been completed, there are several items that you need to do to prepare the estate for administration. For example:

1. Do not pay any of decedent's debts or dispose of any of the decedent's property until you consult an attorney. Do not make any promises to pay any of the decedent's debts.
2. Locate the will, any codicils or amendments and trust documents. The original will may be in a safe deposit box, in the attorney's office, or in a file or fire proof box at home. If you believe the original will is in a safe deposit box that was only in the decedent's name (or jointly in the name of the deceased and one who is not the decedent's spouse), contact the attorney who will be assisting you with the estate's administration.
3. Contact the following persons or institutions:
 - Attorney, to discuss safeguarding and disposition of assets
 - Social Security Administration, to stop monthly check and learn of benefits (this may be handled by the funeral director)
 - Veterans Affairs, to stop monthly check and learn of benefits
 - Pension administrator, to stop monthly check and obtain claim forms
 - Employer, to notify of death and learn of benefits
 - Life insurance agent, to obtain claim forms.
4. Obtain death certificates from the funeral director. If you do not order enough, you can order more later, but there is a waiting period to receive additional certificates.
5. Collect information about the decedent and the decedent's assets or bills, such as:
 - decedent's social security number and date of birth
 - marriage, divorce, birth and death certificates
 - marital agreements
 - safe deposit box rental agreement and keys
 - life insurance policies, pension, IRA, or retirement statements
 - income tax returns for several years, and if applicable, gift tax returns
 - bank statements (including the last statement before death), checkbooks and check registers, certificates of deposit
 - notes receivable and payable
 - motor vehicle titles
 - deeds, mortgages and leases
 - stock and bond certificates and account statements
 - bankruptcy filings
 - partnership and corporate agreements

6. Consult an attorney before you collect benefits, transfer title to assets or make claims as a beneficiary. There may be tax or non-tax matters you should consider before you accept an asset and you may lose an important tax advantage if you accept an asset prematurely.
7. Be alert for unscrupulous persons. Don't accept any telephone solicitations. Fraudulent invoices may be received and should be carefully reviewed for validity.

HOW WILL GIBBEL KRAYBILL & HESS LLP ASSIST ME?

Gibbel Kraybill & Hess LLP will, on your behalf, perform many of the tasks for which you are responsible as the executor. We will generally:

1. Prepare an inventory of the estate's assets, debts and obligations and inventory safe deposit box, as required by Pennsylvania law.
2. Probate the will. The executor, with the assistance of the estate's attorney, will notify the decedent's next of kin. After all debts, expenses and taxes are paid, the estate will be distributed according to the instructions of the decedent. If the decedent did not leave a will, the administration is similar, except Pennsylvania law determines the distribution of assets.
3. Confer with the guardian regarding the care of any minor children. If there are minor children and no guardian is appointed, or if there is no will, then the Court must appoint a guardian.
4. Obtain date-of-death valuations of assets and bank accounts.
5. Open an estate checking account and maintain the checkbook ledger.
6. Assist with the sale or transfer of real estate.
7. Apply for IRS tax number; estimate the Pennsylvania inheritance tax obligation and arrange for payment on account within three months after death in order to obtain the five percent (5%) discount.
8. Prepare and file a final income tax return for the year of the decedent's death, and pay any tax due.
9. Prepare and file an inheritance tax return, and depending upon the tax provisions contained in the decedent's will, pay any tax due.
10. Prepare and file a fiduciary tax return for income earned during the administration of the estate.
11. Report the amount of assets in the estate, conclude the administration of the estate, and obtain release of the executor by the beneficiaries or by family agreement and make distribution to the heirs.