

PROBATE ESTATE PROCESS

Estates Less than \$20,000.00 Individually Owned Property:

- Original Death Certificate
- Paid Funeral Bill (Must indicate who paid bill)
- Court Memorandum (Include any step children if applicable)
- Warranty Deed (If there is real estate, all pages)
- The Original Will (If applicable)
- Affidavit for Filing Will Not Submitted For Probate (Filed with Original Will in duplicate)
- Affidavit in Lieu of Administration (For solely owned property in duplicate)
- S-1 or S-2 Tax Return (In duplicate)
- Request for order of Distribution

Estates More than \$20,000.00 Individually Owned Property:

- All Wills and Codicils must be filed with the Probate Court within 30 days of decedent's death along with the Application for Probate of Will and Court Memorandum. If the Will is found to be valid the Court will appoint the Executor named in the will
- If the decedent dies without a will, an Application for Administration should be filed and the Court will appoint an Administrator.
- Executors Responsibilities:
 - > The Executors primary duty is to prudently manage and distribute the assets of the estate. Executor's liability may be a concern if all requirements are not followed or met.
 - > Inventory: Your first duty is to gather all the property of the decedent. Within two months of your appointment, an Inventory of all the assets of the decedent should be filed.
 - > Claims: Claims are obligations incurred by the decedent before death. Creditors must present claims within 150 days of appointment of the fiduciary. The fiduciary is responsible for paying valid claims against the estate and should keep sufficient assets on hand for paying of any claims that may be presented during that period before distributing assets.
 - > Return of Claims: Within 210 days of the appointment the fiduciary must file a Return of Claims and List of Notified Creditors.
 - > Succession Tax Return: Within six months of the decedent's death the fiduciary must file in the Probate Court two copies of the Connecticut Succession Tax Return (S-1 or S-2).
 - > Income and Estate Tax: The fiduciary also has an obligation to file Federal and State Estate and Income Tax Returns.
 - > Final Account: The estate should be settled within 12 months of the appointment (Though often many more months is necessary) A complete accounting of all income and payments made during administration must be filed with the Court once all claims, administration expenses and taxes are paid. A final Court hearing will be held to approve the Final Accounting (The fiduciary or attorney must attend).

Note: This list is not complete. Please do not use this list as an outline for an estate administration. This list should only be used to demonstrate the many requirements placed on an executor or administrator of an estate. Please consult an attorney or the Probate Court for more specific details in administering an estate.

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