

PROBATE PROCEDURE CHECKLIST

(Effective October 1, 2003. Includes Tax-Related Items.)

Decedent's Name	Proceeding Type	Court Case #	Date of Death	Our File No.
Assigned Legal Assistant:	Date Case Accepted		Responsible Attorney	

*Legal assistant will complete all items except where another person's initials have been filled in the first column.
When completed, date and initial line when done OR check "N/A" if not applicable.*

GETTING STARTED

Item/Assigned to	Date	Initials	Task [Except as noted otherwise, statutory citations refer to the Nevada Revised Statutes.]
1.			Initial questionnaire completed.
2.			Agreement for fees and costs negotiated and signed.
3.	<input type="checkbox"/> -N/A		Ex parte petition and order to open safe deposit box, make inventory, and remove will.
4.	<input type="checkbox"/> -N/A		WITHIN 30 DAYS AFTER DEATH: File will with county clerk. [136.050]
5.	<input type="checkbox"/> -N/A		Pre-hearing pleadings prepared: <input type="checkbox"/> -Petition for letters, including verification; <input type="checkbox"/> -Notice of initial hearing prepared for attorney's signature (and not for signature by Court Clerk).
6.	<input type="checkbox"/> -N/A		Post-hearing documents prepared: <input type="checkbox"/> -Court order for submission to probate office on the Tuesday before hearing; <input type="checkbox"/> -Letters; <input type="checkbox"/> -Notice to creditors; <input type="checkbox"/> -Statement of name & address of personal representative.
7.	<input type="checkbox"/> -N/A		Schedule federal estate tax return (IRS Form 706) filing date--AND reminder notices 8, 4, 2, and 1 weeks prior--on all calendars.
8.	<input type="checkbox"/> -N/A		Schedule filing date for the decedent's final income-tax return (IRS Form 1040) on all calendars. Also schedule reminder notice 8, 4, 2, and 1 weeks prior.
9.	<input type="checkbox"/> -N/A		Schedule filing date for the estate's income-tax return (IRS Form 1041) on all calendars. Also calendar reminder notice 8, 4, 2, and 1 weeks prior.
10.	<input type="checkbox"/> -N/A		Petitioner has signed: <input type="checkbox"/> -Petition verification; If bond not required, petitioner has also signed: <input type="checkbox"/> -Letters (testamentary or of administration); <input type="checkbox"/> -Statement of name & address; <input type="checkbox"/> -Notice to creditors; <input type="checkbox"/> -Disclosure authorization.
11.	<input type="checkbox"/> -N/A		Petitioner has received memo regarding duties as personal representative and IRS tax booklet (IRS Publication 559).
12.	<input type="checkbox"/> -N/A		<input type="checkbox"/> -Petition (including all exhibits) filed with the county clerk. <input type="checkbox"/> -Notice of hearing filed with county clerk's office, signed by attorney (and not by Court Clerk).

Item/Assigned to	Date	Initials	Task [Except as noted otherwise, statutory citations refer to the Nevada Revised Statutes.]
13.	<input type="checkbox"/> -N/A		AT LEAST 10 DAYS BEFORE HEARING DATE: (3 weeks plus 10 days for Notice by Publication) <input type="checkbox"/> -Notice published (only for general administration); <input type="checkbox"/> -Copy of notice of initial hearing signed by attorney (and not by court clerk); <input type="checkbox"/> -Copy of notice mailed to all interested persons by first-class mail, personal delivery, or publication. [155.010]
14.	<input type="checkbox"/> -N/A		ONE WEEK BEFORE HEARING DATE: Certificate of mailing filed certifying mailing of notice (and, if applicable, petition), specifying names and addresses. [155.010]
15.	<input type="checkbox"/> -N/A		Petitioner has completed and signed bond application.
16.	<input type="checkbox"/> -N/A		The original order and 1 copy delivered to Probate Commissioner's office before 4 p.m. on the Tuesday before the hearing.
17.	<input type="checkbox"/> -N/A		Attend hearing (unless on approved list) and pick up order.

AFTER INITIAL HEARING

Item/Assigned to	Date	Initials	Task
18.	<input type="checkbox"/> -N/A		Bond ordered.
19.	<input type="checkbox"/> -N/A		If not signed earlier, petitioner has signed: <input type="checkbox"/> -Bond; <input type="checkbox"/> -Letters (testamentary or of administration); <input type="checkbox"/> -Statement of his or her name & address; <input type="checkbox"/> -Notice to creditors; <input type="checkbox"/> -Disclosure authorization.
20.	<input type="checkbox"/> -N/A		Order, bond, and notice to creditors filed with county clerk; AND letters issued by county clerk. Any needed certified copies of the letters obtained.
21.	<input type="checkbox"/> -N/A		Arrange for proof of blocked account to be obtained & filed. [142.020]
22.	<input type="checkbox"/> -N/A		Tax ID number ordered. [IRS Form SS-4]
23.	<input type="checkbox"/> -N/A		Pay priority claims. [150.230]
24.	<input type="checkbox"/> -N/A		Notice to Creditors published; sent to "readily ascertainable" creditors; and certificate of mailing filed with county clerk.
25.	<input type="checkbox"/> -N/A		Mail notice to subsequently discovered creditor(s) before the last day for filing a creditor's claim. [155.020(5)]
26.	<input type="checkbox"/> -N/A		Enter last date of creditors' claim period on calendars.
27.	<input type="checkbox"/> -N/A		Inventory prepared with all encumbrances list and necessary appraisals obtained, with required certification. [144.030] .
28.	<input type="checkbox"/> -N/A		If applicable, obtain verified record of value in lieu of appraisal. [144.020(4)]
29.	<input type="checkbox"/> -N/A		WITHIN 60 DAYS AFTER LETTERS ISSUED: Renounce compensation provided in Will unless acceptable as full compensation. [150.010]
30.	<input type="checkbox"/> -N/A		WITHIN 60 DAYS AFTER LETTERS ISSUED: Inventory signed & filed with county clerk, with appraisals. [144.010(1)]
31.	<input type="checkbox"/> -N/A		WITHIN 10 DAYS OF FILING INVENTORY, mail copy to all interested heirs and/or devisees. [144.010(2)]

Item/Assigned to	Date	Initials	Task
32.	<input type="checkbox"/> -N/A		AFTER INVENTORY FILED: Set apart family homestead; petition for family allowance. [146.020; 146.030]
33.	<input type="checkbox"/> -N/A		<p>FOR EACH SALE OF REAL PROPERTY:</p> <p><input type="checkbox"/>-Notice of sale published in newspaper as required [148.220]. (Not required <input type="checkbox"/>-if Will contains power or directive to sell [148.080] or <input type="checkbox"/>-if a waiver is obtained from all heirs or devisees [148.220].)</p> <p><input type="checkbox"/>-Offer and Acceptance or other contract for sale states that it is "subject to confirmation by the probate court and the other requirements of Chapter 148." [148.060(1)]</p> <p><input type="checkbox"/>-Either:</p> <p style="padding-left: 20px;"><input type="checkbox"/>-File appraisal (made not more than one year prior the sale) with county clerk; [148.260(1)] OR</p> <p style="padding-left: 20px;"><input type="checkbox"/>-Obtain waiver from all heirs or devisees and, if applicable, obtain assessor's tax valuation. [148.260(2)]</p> <p><input type="checkbox"/>-Verified "report" of sale filed with county clerk. [148.060(1)]</p> <p><input type="checkbox"/>-Notice of hearing signed by attorney (and not by Court Clerk). [148.060(2)]</p> <p><input type="checkbox"/>-Notice sent in compliance with 155.010.</p> <p><input type="checkbox"/>-Certificate of mailing filed certifying mailing of notice (and, if applicable, petition), specifying names and addresses. [155.010]</p> <p><input type="checkbox"/>-Order confirming sale prepared and submitted to Probate Commissioner's office before 4 p.m. on the Tuesday before the hearing.</p> <p><input type="checkbox"/>-Mandatory appearance at hearing. [Cannot be on approved list.]</p> <p><input type="checkbox"/>-Deed prepared referring to order confirming sale and otherwise complying with 148.280.</p> <p><input type="checkbox"/>-Deed and order confirming sale recorded in county recorder's office. [148.280]</p>
34.	<input type="checkbox"/> -N/A		<p>FOR EACH SALE OF PERSONAL PROPERTY (except as noted under EXCEPTIONS, below):</p> <p><input type="checkbox"/>-Obtain appraisal unless <input type="checkbox"/>-all devisees or heirs consent to the waiver of an appraisal. [148.195]</p> <p><input type="checkbox"/>-Notice of sale published in newspaper [148.190], unless <input type="checkbox"/>-personal representative is sole heir or all devisees or heirs consent to the waiver of notice in writing. [148.190(3)]</p> <p><input type="checkbox"/>-Offer and Acceptance or other contract for sale states that it is "subject to confirmation by the probate court and the other requirements of NRS Chapter 148." [148.060(1)]</p> <p><input type="checkbox"/>-Verified "report" of sale filed with county clerk. [148.060(1)]</p> <p><input type="checkbox"/>-Notice of hearing signed by attorney (and not by Court Clerk). [148.060(2)]</p> <p><input type="checkbox"/>-Notice sent in compliance with 155.010.</p> <p><input type="checkbox"/>-Certificate of mailing filed certifying mailing of notice (and, if applicable, petition), specifying names and addresses. [155.010]</p> <p><input type="checkbox"/>-Order confirming sale prepared and submitted to Probate Commissioner's office before 4 p.m. on the Tuesday before the hearing.</p> <p><input type="checkbox"/>-Mandatory appearance at hearing. [Cannot be on approved list]</p> <p>EXCEPTIONS (where notice and confirmations are not required):</p> <p><input type="checkbox"/>-Sale of personal property under summary administration [145.050]</p> <p><input type="checkbox"/>-If the sale of securities is authorized by will or by consent of all devisees or heirs to whom the securities are to be distributed, the securities may be sold without notice, and title pass without confirmation, if the securities are sold upon an established securities exchange; [148.180] or</p> <p><input type="checkbox"/>-If the personal property is a perishable or depreciating asset. [148.170]</p>
35.	<input type="checkbox"/> -N/A		WITHIN 6 MONTHS AFTER DEATH: If personal representative wants to serve without commission, prepare and file waiver. [IRS Rev. Rul. 66-167]

AFTER CREDITORS' CLAIM PERIOD

Item/Done By	Date	Initials	Task
36.	□-N/A		<p>6 MONTHS (OR 15 MONTHS, IF ESTATE TAX RETURN DUE) AFTER LETTERS ISSUED: Prepare and file first accounting with verification by personal representative [150.080] unless waived by all interested persons [150.075].</p>
37.	□-N/A		<p>FOR EACH ACCOUNTING:</p> <ul style="list-style-type: none"> □-Prepare accounting, verification signed by personal representative, and notice signed by attorney (and not by Court Clerk). Include request for □-partial distribution [151.010 et seq.] or □-final distribution [151.080 et seq.], as appropriate. If real property is being distributed, include COMPLETE legal description and assessor's parcel number in petition and order. □-If fees are requested for the personal representative, include request for ordinary fees [150.020] and extraordinary fees [150.030], as appropriate. □-If fees are requested for the personal representative's attorney, include copy of fee agreement and other justification in compliance with 150.060. □-Prepare notice of hearing, and, if attorney's fee is requested, include in notice the amount of attorney's fee requested or mail the petition with the notice AND mention in certificate of mailing that the petition was included with the notice of hearing. [150.060(2)] □-File with court clerk both the accounting (including verification) and the notice of hearing (signed by the attorney and not the court clerk). □-Copy of notice mailed to all interested persons by first-class mail, personal delivery, or publication. [155.010] □-Certificate of mailing filed certifying mailing of notice (and, if applicable, petition), specifying names and addresses. [155.010] □-If a distribution is involved, prepare distributees' receipts. If real property is being distributed, prepare personal representative's deed with complete legal description. □-Deliver order and copy to Probate Commissioner's office before 4 p.m. on Tuesday before hearing.
38.	□-N/A		<p>AFTER APPROVAL OF EACH ACCOUNTING (OR AFTER 30-DAY APPEAL PERIOD IF CONTESTED):</p> <ul style="list-style-type: none"> □-Personal representative makes distributions as approved by court order. □-If real estate is being distributed, record certified copy of order in each county in which real estate is located. After order is recorded, insert recording information into personal representative's deed, which should be signed, acknowledged before a notary, and recorded. □-Send distributees' receipts to all distributees named in the court order to have them signed and returned to us. □-After <u>final</u> account approved and distributees' receipts (or cancelled checks or other vouchers) have been received: <ul style="list-style-type: none"> □-Prepare supplementary accounting, if required. [150.115]; □-Submit original Final Discharge Order (with copy of Decree of Final Distribution) to the Probate Commissioner's office. [151.230; 150.115]
39.	□-N/A		<p>6 MONTHS (OR 15 MONTHS, IF ESTATE TAX RETURN DUE) AFTER LETTERS ISSUED: If estate not closed, file report explaining failure to close estate.</p> <ul style="list-style-type: none"> □-Notice of hearing mailed to all interested persons required, including notice to welfare division if claim filed by division. [143.035] □-Copy of notice mailed to all interested persons by first-class mail, personal delivery, or publication. [155.010] □-Certificate of mailing filed certifying mailing of notice (and, if applicable, petition), specifying names and addresses. [155.010]

Item/Done By	Date	Initials	Task
40.	<input type="checkbox"/> -N/A		18 MONTHS AFTER LETTERS ISSUED: File petition to distribute all but reserve for unresolved disputes. [143.037]
41.	<input type="checkbox"/> -N/A		WITHIN 9 MONTHS AFTER DEATH: File estate tax return (IRS Form 706) and pay estate tax due. Send copy to Nevada Department of Taxation. Also send request for prompt determination of tax under IRC § 2204.
42.	<input type="checkbox"/> -N/A		WITHIN 9 MONTHS AFTER DEATH: File any disclaimers as required under 120A and IRC § 2518.
43.	<input type="checkbox"/> -N/A		Schedule date (9 months from filing date or 18 months from death date, whichever is later) for estate tax closing letter from IRS on calendars.
44.	<input type="checkbox"/> -N/A		WITHIN 15 DAYS AFTER CREDITORS' CLAIM PERIOD EXPIRES: Request file from county clerk. Personal representative should check each creditor's claim in court file and <input type="checkbox"/> -Make list of all claims of creditors and amounts. <input type="checkbox"/> -Obtain personal representative's endorsement on all allowed or rejected claims. <input type="checkbox"/> -Send notice of rejection by certified or registered mail to claimants whose claims were rejected. <input type="checkbox"/> -File notice of acceptance or rejection with county clerk.
45.	<input type="checkbox"/> -N/A		Personal representative must file final income-tax returns for decedent (IRS Form 1040) and for estate (IRS Form 1041) and pay unpaid income taxes.
46.	<input type="checkbox"/> -N/A		AFTER FINAL DISCHARGE ORDER signed by judge and filed with county clerk: <input type="checkbox"/> -Send "Filed"-stamped copy to personal representative. <input type="checkbox"/> -Send disengagement letter to client.

Claims of Creditors	Requests for Special Notice

Use additional sheets, as necessary

Suggestions for changes are appreciated. Contact either Layne T. Rushforth [(702) 255-4552 / layne@rushforth.org] or Don W. Ashworth [(702) 455-4675 / ashword@co.clark.nv.us].