

# CUMBERLAND COUNTY SURROGATE'S COURT DUTIES OF AN ADMINISTRATOR AND/OR EXECUTOR CHECKLIST



| <b>DUTY</b>   | <b>TIME PERIOD</b>  | <b>DATE</b> |
|---|---|-------------|
| Appearance at Surrogate's office to probate will  | Any time after death, but letters may not be issued sooner than 10 days after date of death (except when there is no will, then 6 days after date of death. |             |
| Determining of debts and assets; preparation of calendar for administration; obtaining appraisals for property. | Immediately after Letters are issued (acts of fiduciary before Letters issued, if in good faith are permissible.  |             |
| Send Notice of Will to interested parties after death.  | No later than 60 days after date of probate.  |             |
| Completion of post-mortem tax analysis (subject to later revisions).  | 5 <sup>th</sup> to 7 <sup>th</sup> month after death.   |             |
| Communications to beneficiaries regarding all steps to be taken in administration.                              | Throughout Administration.  |             |
| Surviving Spouse's or Domestic Partner's right to file for elective share expires.                              | 6 months after appointment of personal representative (may be extended by court order).   |             |
| Alternative valuation of assets.  | 6 months after death.   |             |
| Filing of New Jersey inheritance tax return with request for waivers and payment of direct tax.                 | Before 8 months after death.  |             |
| Filing and service of Disclaimers.  | May be filed any time after case issued.  |             |
| Filing of Decedent's final income tax return.   | By April 15 <sup>th</sup> of the year following the year of death.  |             |
| Distribution of tangible personal property.   | As soon as practical.   |             |
| Distribution of specific bequests.  | Within one year if feasible to avoid interest.  |             |
| Distribution of income and remainder.   | Based on post-mortem tax plan.  |             |

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| Closing of Federal estate tax proceedings.                                      | On audit.  |  |
| Closing of New Jersey proceedings; payment of compromise tax, if any.           | On audit.  |  |
| Payment of New Jersey estate tax, if any.                                       | Before 8 months after death.   |  |
| Filing of fiduciary income tax returns (State and Federal).                     | If estate's tax year is calendar year, then April 15 <sup>th</sup> of the year following death, If estate elects a fiscal year, then within three and one-half months of end of the fiscal year. |  |
| Final accounting, including formal or informal approvals.                       | When all above are complete after death.   |  |
| Payments on account of fees and commissions                                     | Based on post-mortem tax plan except that amount of commissions which can be paid prior to approval of the accounting is limited by statute.   |  |
| Perform Child Support Judgment Search on each beneficiary                       | Before distribution of balance of residue to beneficiaries.  |  |
| Distribution of balance of residue; payment of balance of fees and commissions. | When accounting approved.  |  |
| Filing of Refunding Bond and Release and filed in Surrogate's Court.            | At completion of administration of estate and distribution of all assets. Optional for intestate estates.  |  |