

# Pennsylvania Executor's Checklist

A step-by-step guide to estate administration in Pennsylvania

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## Phase 1: Immediate Steps (Days 1–14)

- Locate the original will and any codicils
- Obtain multiple certified copies of the death certificate (10–15 recommended)
- Contact the Register of Wills in the county where the decedent resided
- File the will and petition for Letters Testamentary or Letters of Administration
- Pay the filing fee (~\$250 depending on county)
- Secure all real and personal property of the decedent
- Notify banks, insurance companies, and financial institutions

## Phase 2: Notice & Inventory (Days 14–60)

- Publish the estate notice in a newspaper of general circulation and the legal journal
- Send written notice to all known beneficiaries and creditors
- Open an estate bank account with EIN from IRS (Form SS-4)
- Begin compiling a complete inventory of assets with date-of-death values
- File the Inventory with the Register of Wills (filing fee ~\$1,000 for estates < \$1M)
- Identify and review all debts, including mortgages, credit cards, and medical bills
- Continue collecting mail and monitoring accounts

## Phase 3: Administration (Months 2–9)

- Pay valid creditor claims as they are received
- Manage and maintain estate property (insurance, taxes, utilities)
- File the PA Inheritance Tax Return (REV-1500) within 9 months of death
- Note: 5% discount if inheritance tax is paid within 3 months of death
- File decedent's final federal and state income tax returns
- File estate income tax returns if the estate earns income (Form 1041)
- Obtain tax clearance from the PA Department of Revenue

## Phase 4: Distribution & Closing (Months 9–12+)

- Prepare a formal or informal accounting of all estate transactions
- Obtain receipts and releases from all beneficiaries (or file a Family Settlement Agreement, ~\$75)
- Distribute remaining assets according to the will or intestacy laws
- Close estate bank accounts
- File a status report or final account with the Register of Wills if required
- Retain estate records for at least 7 years

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## PA Inheritance Tax Rates

Relationship	Tax Rate
Surviving spouse	0% (exempt)
Children / direct descendants	4.5%
Siblings	12%
All others	15%