HARRIS COUNTY PROBATE COURT NO. 4
7TH FL. HARRIS COUNTY CIVIL COURTHOUSE
201 CAROLINE
HOUSTON, TEXAS 77002
(713) 368-6767
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CHRISTINE BUTTS
PROBATE JUDGE

DEPENDENT EXECUTOR AND/OR
ADMINISTRATOR WITH WILL ANNEXED

The Court will expect, and the law requires, you and your attorney to do the following things. **Please consult with your attorney on any matter regarding this estate that you do not understand.**

1. Within twenty (20) days from the date of the Order appointing you, file an Oath of Office. If a Bond was required in the Order, it too must be filed within 20 days.

2. Upon your qualification, it is your duty to take possession of all property belonging to the decedent. Any cash that you receive should be maintained in a bank account separate from your personal funds. You should never commingle property belonging to the estate with your personal assets. Retain in a checking account only such funds as are reasonably necessary to pay the debts of the decedent and expenses of administering this estate. Place all additional funds in insured, interest-bearing accounts at the highest interest rate then available.

3. Within one (1) month after qualifying for Letters of Administration (your qualification date is reflected in your Letters), publish in a local newspaper your notice to creditors of the estate, and within two (2) months after receiving Letters, send notice by registered or certified mail (RRR) to all known secured creditors, whether secured by personal or real property. You may also give notice to unsecured creditors pursuant to Probate Code §294. **Your attorney should prepare these notices.** Proof of Publication and of all notices to Real Estate Lien Creditors should be filed with the County Clerk for this Court.

4. Within ninety (90) days after you qualified, file your Inventory, Appraisement, and List of Claims with the County Clerk of this Court.

5. Within ninety (90) days after the will is admitted to probate, you are required to file an Affidavit or Certificate of Notification to Beneficiaries with the clerk of the court. This only applies if the Decedent died on or after September 1, 2007.

6. If this is a taxable estate, within nine (9) months from the date of death, file and pay the State and Federal Estate and Inheritance Tax Returns. Both must be paid before an estate may be closed.

7. Obtain a written order of the Court authorizing any expenditure of estate funds <u>before</u> any such expenditures are made

(OVER)

8. Maintain an accurate record of all expenditures and receipts of estate funds.

9. Preserve, protect, and insure (if insurable) all non-cash assets of the estate.

10. Obtain a written order of the Court before attempting to sell, lease, transfer or otherwise dispose of any assets of the estate. However, if the Will authorizes the executor to sell property, no order of the Court is required.

11. **The Court believes that most non-taxable estates can be closed within the first year of administration.** If the estate is not closed within the first year, then file your Annual Account on the anniversary of your qualification and include and explanation of why the estate cannot be closed at that time.

12. File a Final Account when the Estate is ready to be closed, and seek the order of the Court authorizing the distribution of the estate in accordance with the terms of the will. Your Final Account must show all receipts and disbursements on behalf of the estate since your last approved Annual Account.

13. File an Application and Order to Close Estate and Release Administrator/Executor from Bond, attaching a receipt from the distributees entitled to receive the assets.

Christine Butts

Judge Christine Butts
(1/11)