

Pennsylvania Executor's Checklist

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

PHASE 1: IMMEDIATE STEPS (DAYS 1–14)

☐ Locate the original will and any codicils

☐ Obtain 10–15 certified death certificates

☐ Contact the Register of Wills in decedent's county

☐ File will and petition for Letters Testamentary

☐ Pay the filing fee (~\$250 depending on county)

☐ Secure all real and personal property

☐ Notify banks, insurers, and financial institutions

PHASE 2: NOTICE & INVENTORY (DAYS 14–60)

☐ Publish estate notice in newspaper and legal journal

☐ Send written notice to all beneficiaries and creditors

☐ Obtain EIN from IRS (Form SS-4)

☐ Open estate bank account

☐ Compile inventory of assets with date-of-death values

☐ File Inventory with Register of Wills (~\$1,000 fee)

☐ Identify all debts — mortgages, credit cards, medical

PHASE 3: ADMINISTRATION (MONTHS 2–9)

☐ Pay valid creditor claims as received

☐ Manage estate property — insurance, taxes, utilities

☐ File PA Inheritance Tax Return (REV-1500)
Due within 9 months of death

☐ 5% discount if paid within 3 months of death

☐ File decedent's final federal and state income tax returns

☐ File estate income tax returns if estate earns income
Form 1041

☐ Obtain tax clearance from PA Department of Revenue

PHASE 4: DISTRIBUTION & CLOSING (MONTHS 9–12+)

☐ Prepare formal or informal accounting of all transactions

☐ Obtain receipts and releases from all beneficiaries

☐ Distribute assets per will or intestacy laws

☐ Close estate bank accounts

☐ File final account with Register of Wills if required

☐ Retain estate records for at least 7 years

Beneficiary	Rate	Examples
Surviving spouse	0%	Exempt regardless of amount
Children / lineal descendants	4.5%	Children, grandchildren, parents
Siblings	12%	Brothers and sisters
All others	15%	Nieces, nephews, friends