

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 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 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 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