

# Pennsylvania Executor's Checklist

A step-by-step guide to administering an estate in Pennsylvania

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Being named executor (Personal Representative) of a Pennsylvania estate is a serious responsibility. This checklist walks you through each phase of the process, from the first days through final distribution. Every estate is different — consult with your attorney before taking action on any of these items.

## Phase 1: First 30 Days

- Obtain certified copies of the death certificate (at least 10-12 copies)
- Locate the original Will and any codicils
- Secure the decedent's property (change locks if needed)
- Notify the post office to forward mail to your address
- Probate the Will at the Register of Wills in the county of domicile
- Obtain Letters Testamentary (or Letters of Administration if no Will)
- Request Short Certificates from the Register of Wills (at least 10)
- Obtain the estate's EIN (Employer Identification Number) from the IRS
- Open an estate checking account at a bank
- Notify Social Security Administration of the death
- Cancel or transfer health insurance, Medicare, and prescription plans
- Notify life insurance companies and file claims
- Secure and inventory valuable personal property

## Phase 2: Months 1 – 3

- Compile a complete inventory of all assets (real estate, bank accounts, investments, retirement accounts, vehicles, personal property)
- Obtain date-of-death valuations for all assets
- Notify all banks, brokerages, and financial institutions
- Retitle or freeze bank and investment accounts into estate name
- File claims for any pension, annuity, or veteran's benefits
- Notify utility companies, credit card companies, and subscription services
- Advertise the estate (publish notice to creditors in local newspaper)
- Review and pay legitimate estate debts and ongoing bills
- Contact the decedent's accountant regarding final income tax returns
- Obtain appraisals for real estate and valuable personal property

- Notify the county tax assessment office of the death

## Phase 3: Months 3 – 9

- File the PA Inheritance Tax Return (REV-1500 for resident decedents)
- Consider paying inheritance tax early — PA offers a 5% discount if paid within 3 months of death
- File the decedent's final federal and state income tax returns
- File the estate's income tax returns (federal Form 1041, PA-41) if applicable
- Resolve any outstanding debts or creditor claims
- Transfer or sell real estate as directed by the Will
- File any required status reports with the court
- Distribute specific bequests as identified in the Will

## Phase 4: Final Administration

- Prepare a Final Account showing all receipts, disbursements, and proposed distributions
- Obtain signed Receipt and Release forms from all beneficiaries
- Make final distributions to beneficiaries
- File the First and Final Account with the Orphans' Court (if required or if any disputes exist)
- Close the estate bank account
- Retain estate records for at least 7 years

## Key Pennsylvania Deadlines

Deadline	Action
3 months after death	Pay inheritance tax for 5% early payment discount
9 months after death	PA Inheritance Tax Return (REV-1500) is due
April 15 following death	Decedent's final income tax returns due
1 year after death	Inheritance tax assessed at 100% + interest accrues

## Pennsylvania Inheritance Tax Rates

Relationship to Decedent	Tax Rate
Surviving spouse	0%
Children (including adopted), grandchildren, parents	4.5%
Siblings	12%
All other heirs (nieces, nephews, friends, etc.)	15%

Charities and government	0%
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