

## **Definitions**

**Probate**: A court procedure by which a will is proved to be valid or invalid. It is a legal process wherein the estate of a decedent is administered.

**Executor**: A person appointed by the testator to carry out the directions and requests in a will and to dispose of the property according to the testamentary provisions of the deceased.

**Administrator**: A person appointed by the court to administer the assets and liabilities of a decedent.

**Letters Testamentary**: The formal instrument of authority and appointment given to an executor by the proper court to empower the executor to enter upon the discharge of the duties of executor.

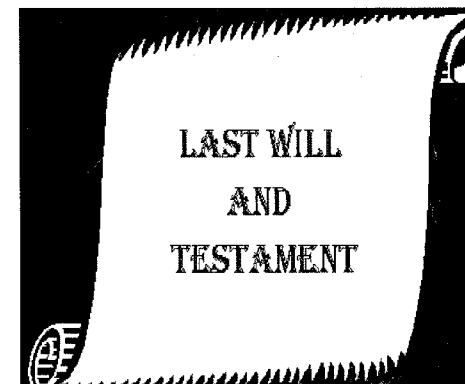
**Letters of Administration**: The formal instrument of authority and appointment given to an administrator by the proper court to empower the administrator to act upon the discharge of the duties of administrator.

If you would like to speak with us regarding probate or other concerns, please call for an appointment.

We look forward to serving you.

**Phone: (540) 552-1663**  
**Fax: (540) 552-1638**  
**Email: [info@JRMattorney.com](mailto:info@JRMattorney.com)**

## **PROBATE AND ADMINISTRATION OF ESTATES**



**Montgomery Law  
Office**  
Attorneys at Law  
1901 South Main St.  
Suite 3  
Blacksburg, VA 24060

## **Pre-Probate Steps**

1. Determine a personal representative.
2. Locate Will.
3. Determine if the Will is Self-Proving, and, if not, locate the witnesses.
4. Change mailing address to personal representative.
5. Notify entities who made payments to the deceased.
6. Estimate value of estate.
  - a Enough for creditors
  - b Is probate required
  - c Get money for probate
7. Get Death Certificates.

## **Meet The Clerk Of Probate**

1. Make an appointment with the Clerk in Office of Circuit Court.
2. Complete the preliminary papers.
3. Produce the Will.
4. Get Letters Testamentary.

## **After the Clerk of Probate**

1. Apply for an estate tax identification number (EIN number for an Estate).
2. Open Estate Bank Account.
3. Notify Life Insurance Companies; request Form 712.
4. Gather assets of the estate.
5. Change names on accounts to the Estate.
6. Pay medical costs of final illness and funeral expenses.
7. Determine bills of the Estate to pay.

## **Forms Needed**

1. Death Certificate Request (If not provided).
2. Form SS-4, Request for an EIN number.
3. Property Inventory (due in 4 months) to Commissioner of Accounts.
4. Prepare Estate Tax Form 706, if required.
5. First (and Final) Accounting (Due in 16 months).
6. Federal Income Tax Form.
7. State Income Tax Form.

## **Winding Up**

1. Pay Taxes of the Estate, including estate tax, federal income tax, state income tax, and probate tax.
2. Pay Commissioner of Accounts all fees, including fee to file the Inventory of the Estate and the First and Final Accounting.
3. Pay the Clerk of the Circuit Court filing fees for the Inventory and the First and Final Accounting.
4. Pay Assets to Beneficiaries.
5. Obtain releases/receipts.
6. Close out the Estate Account.

## **If There is Not a Will for the Decedent**

1. Determine a personal representative for the estate.
2. Obtain a death certificate.
3. Schedule a meeting with the Clerk of Probate and produce death certificate.
4. Get Letters of Administration.
5. Administer Estate as you would if you were the Executor.