

**AFTER YOUR ORDER FOR PROBATE IS ENTERED AND
LETTERS ISSUED YOU NEED TO . . .**

NOTE: These instructions provide the basic information you need to administer (manage) a general probate estate. These instructions do not provide legal advice or take the place of consulting with a lawyer.

As the appointed Personal Representative of the Estate you may be required to complete the below listed actions and/or complete and file specific forms in order to continue with the Probate Process:

The underlined documents can be found at -www.courts.ca.gov or as indicated.

- 1) Complete an Application and Order Appointing Probate Referee – (Local Form **PRO-001**), make 2 copies, attach a self-addressed stamped envelope and file in Room 429, (Form can be found on www.lasuperiorcourt.org);
- 2) Complete a Change in Ownership Statement - Death of Real Property Owner and if the property is to be distributed to a child or grandchild of the decedent, also complete a Claim for Reassessment Exclusion for Transfer between Parent and Child or a Claim for Reassessment Exclusion for Transfer between Grandparent and Grandchild. File all forms with the County of Los Angeles Office of the Assessor, 500 West Temple St., Room 205, Los Angeles, CA 90012 (Forms can be found on <http://assessor.lacounty.gov/extranet/list/forms.aspx>);
- 3) Complete an Inventory and Appraisal, (Forms **DE – 160 & DE -161**) listing the legal description, Assessor's ID Number and address of any real property - leaving the value blank; send this form to the appointed Probate Referee. Once it is returned with the appraised value, make 2 copies and file in Room 429;
- 4) Complete and send Notice of Administration of the Estate – (Form **DE – 157**) to all **known** creditors, check decedent's mail and/or credit report for any outstanding debts, attach a blank Creditor's Claim (Form DE – 172) to the notice, make 2 copies and file it in Room 429;
- 5) Under California law notice of death must be sent to the Department of Health Services. (Information can be found on http://www.dhcs.ca.gov/services/Pages/TPLRD_ER_cont.aspx);
- 6) You must give notice no later than 90 days after the date Letters are issued to:
 - a. Franchise Tax Board - information can be found at:
https://www.ftb.ca.gov/aboutFTB/contact.shtml?WT.mc_id=Global_Utility_Contact

Continued on Page 2

Superior Court of California County of Los Angeles

Stanley Mosk Courthouse, 111 North Hill Street, Los Angeles, CA 90012

- b. Victim's Compensation – information can be found at:
<http://www.vcgcb.ca.gov/restitution/probate.aspx>
 - c. Internal Revenue Service – information can be found at:
<http://www.irs.gov/taxtopics/tc356.html>
- 7) Personal income taxes for the decedent need to be filed if income earned by decedent prior to death;
 - 8) An Estate Tax Return may need to be filed - check with a CPA;
 - 9) A fiduciary income tax return may need to be filed if the estate is receiving income – check with a CPA;
 - 10) If the decedent had any cash in bank accounts, that money should be transferred to an estate bank account in your name as the administrator of the estate.

You may contact the Los Angeles County Bar Association at (213) 243-1525 for attorney referrals.

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