

**PROPOSED CHANGES TO WAYNE COUNTY RULES OF PROBATE
TO BE EFFECTIVE ON OR ABOUT JULY 15, 2015**

WAYNE COUNTY RULES OF PROBATE

Passed ~~Adopted~~ by Wayne County Bar Association, ~~Originally~~ Effective October 30, 1997
Amended by Wayne County Bar Association Effective January 1, 2008
Amended by the Wayne County Bar Association Effective January 1, 2013
Amended by the Wayne County Bar Association Effective January 1, 2014
Including All Amendments, Approved Effective July 15, 2015

The following Rules of Court, hereafter to be cited as "Local Probate Rules," are hereby adopted and the same shall become effective on and after the 1st day of November, 1997.

LR89-PR00-001 Notice

1.1 ~~Whenever notice by publication and /or written notice by U.S. Mail is required to be given the attorney shall prepare such notice and shall give sufficient numbers of the same to the Clerk who shall ensure that such notice is issued as required by the Statute. It shall also be the attorney's responsibility to provide the Clerk with addressed and stamped envelopes when notice is to be made by First Class Mail.~~ Notices required at the outset of a probate estate are currently being prepared by the Clerk.

1.2 Copies of petitions shall be sent with all notices where the hearing involved arises from the matters contained in the petition.

1.3 On the filing with the Clerk by the personal representative or guardian of any petition, application, complaint, partial report, final report, or any report that requires fixing of date and place of hearing of same by the Court and giving notice thereof to any or all interested persons as required by law or order of the Court, the Clerk shall forthwith fix the date and place of hearing, by endorsement on the same, and shall give, for such personal representative or guardian, the required notice. The Clerk shall then also make and record on the proper order book on the date of the filing of such petition or report, an order by the court fixing the date and place of hearing of such petition or report, the same as fixed thereon by the Clerk, and directing the Clerk to give for the personal representative or guardian the required notice.

1.4 The Wayne County Scheduling Clerk will accept calendaring responsibilities concerning notification to all personal representatives and guardians of the due date of any statutorily required inventory or accounting. A copy of such notice of due date will be mailed to the attorney of record for the personal representative or guardian.

LR89-PR00-002 Filing of Pleadings

2.1 Routine pleadings, such as Inventories, ~~Inheritance Tax Schedules~~, and Final Reports, ~~may~~ **shall** be filed with the Clerk for transmittal to the Court.

Commentary

The Inheritance tax is repealed. The word "shall" seems more appropriate than "may."

2.2 All attorneys are required to prepare orders for all proceedings except when expressly directed otherwise by the Court.

2.3 Every pleading, including Inventories, Petitions, and Accountings, filed in an Estate or Guardianship, shall be signed and verified by the fiduciary and signed by the attorney for the fiduciary. Pleadings of a procedural nature only may be signed by only the attorney.

2.4 All pleadings filed shall contain the attorney's name, address, telephone number, and attorney's Registration Number.

2.5 The initial petition to open an Estate or Guardianship shall contain the name and address of the fiduciary.

2.6 Every person seeking appointment of personal representative or guardian of the estate shall file with the petition a signed acknowledgment of court's instructions to the fiduciary. The instructions shall be in the form of the instructions as set out in Appendix B.

Commentary

The requirement of filing of instructions is designed to ensure that fiduciaries are fully aware of their responsibilities and duties.

LR89-PR00-003 Bond

3.1 The filing of any bond for a Personal Representative shall be governed by Indiana Code 29-1-11-1 (or any subsequent recodification thereof).

3.2 The filing of any bond for a guardian shall be governed by Indiana Code 29-1-7-1 and 29-1-7-2 (or any subsequent recodification thereof).

3.3 In the event that a bond is requested or anticipated, the petition to open an estate or guardianship shall set forth the probable value of the personal property plus the estimated annual rents and profits to be derived from the property in the estate or guardianship.

3.4 The Court may, in making a determination of bond, consider whether the Personal Representative has committed to the attorney for the estate that the attorney will control the administration of the bank account and/or other accounts of the estate in cooperation with the Personal Representative or Guardian (i.e.: the attorney is controlling the issuance of any disbursements from any account of the estate, including having physical possession of all checks or other methods of disbursement). If the Personal Representative has committed that the attorney will have such control, such fact should be included in the petition.

LR89-PR00-004 Inventory

4.1 An inventory shall be filed ~~in duplicate~~ by the fiduciary in all estates and guardianships, except unsupervised estates, within sixty (60) days; Guardianships within ninety (90) days for permanent guardians; and, within thirty (30) days for temporary guardians. All times relate to the appointment of the fiduciary.

4.2 In the event a partial inventory is filed, all subsequent inventories must contain a recapitulation of prior inventories.

LR89-PR00-005 Sale of Real Estate

5.1 When a Petition to Sell Real Estate is filed in a supervised estate or guardianship, it shall be accompanied by a written appraisal prepared by a person qualified to appraise such property, setting forth the fair market value of said real estate, unless such an appraisal was previously filed with the Inventory.

5.2 All appraisals required by Rule 5.1 shall be made within one (1) year of the date of a Petition to Sell Real Estate.

5.3 In a supervised estate, whenever a Final Decree contains real estate located in any county other than Wayne County, the Decree or a Personal Representative's Deed shall be recorded with the Recorder of the County in which any such real estate is located.

LR89-PR00-006 Sale of Personal Property

6.1 In all supervised estates and guardianships, no Petition to Sell Personal Property at private sale shall be granted unless a written appraisal prepared by a person competent to appraise such property and setting forth the Fair Market Value thereof, is filed with the Court at the time of the filing of the Petition to Sell, unless such appraisal was filed with the Inventory. In the case of a motor vehicle, a valuation obtained from a nationally recognized vehicle valuation service, such as NADA or Kelly Blue Book, may, in the discretion of the court, be substituted for a written appraisal.

6.2 All appraisals required by Rule 6.1 shall be made within one (1) year of the date of the Petition to Sell.

6.3 No written appraisal shall be required for the sale of assets which are traded in a market and the value of which is readily ascertainable. Such assets include, but are not limited to, stocks, bonds, mutual funds, commodities, and precious metals.

LR89-PR00-007 Claims

7.1 On or before three (3) months and fifteen (15) days after the date of the first published notice to creditors, the personal representative or the personal representative's attorney shall file a pleading with the court showing the personal representative's determination of either allowing a claim, or disallowing a claim, in whole or in part, as to those claims filed within three (3) months after the date of the first published notice to creditors. A copy of this pleading shall be served upon each creditor whose claim has been disallowed in full or in part. The Clerk shall give immediate written notice to a creditor if its claim has been disallowed in full or in part. Such pleading shall also be filed within thirty (30) days after the filing of any subsequent claim made by other creditors beyond the initial time period of three (3) months following the first published notice of creditors, with the same service of copy and notice. In the absence of a pleading from the personal representative during these time periods, the claim shall be deemed disallowed. Compliance with this rule shall be deemed compliance with I.C. 29-1-14-10.

7.2 If the personal representative files a notice of disallowance of claim and request for pre-trial conference, the court shall set the claim for a pre-trial conference. If the creditor appears for the pre-trial conference, the court shall set the claim for trial. If the creditor fails to appear for the pre-trial conference, the disallowance of claim shall be affirmed by the court. In lieu of appearing at the pre-trial conference, the creditor may request the court to schedule the matter for trial. Notwithstanding such request, the Court may require the parties to appear at a pretrial conference.

Commentary

Rule 7.2 is designed to clarify the procedure for handling disallowed claims and to provide for an efficient means of disposing of claims while ensuring due process for the creditor.

LR89-PR00-008 Accountings

8.1 Accountings for estates must comply with Indiana Code 29-1-16.

8.2 All guardianship accounts shall contain a certification of an officer of any financial institution in which guardianship assets are held, verifying the account balance.

8.3 All Social Security or Medicare benefits received on behalf of an incapacitated person shall be included and accounted for in the guardianship accountings unless Court approval has been previously granted to allow said funds to be paid directly to a residential or health care facility.

8.4 In all supervised estate and guardianship accountings, vouchers, canceled checks, bank statements, check images provided by the financial institution, or other evidence of expenditures acceptable to the Court for the expenditures claimed shall be filed with the accounting.

8.5 In all supervised estate and guardianship accountings, a notation shall be placed by each expenditure indicating the reason for or nature of the expenditure.

EXAMPLE:

Bogata Drugs - Prescription drugs

Dr. John Jones - Medical services

Sam Smith - repair roof of home at 162 Maple Street, Anytown, Indiana

Tendercare Nursing Home - Nursing home care

8.6 All accountings to the Court shall contain an itemized statement of the assets on hand.

8.7 Receipts, canceled checks, bank statements, check images provided by the financial institution, or other evidence acceptable to the Court for all final distributions shall be filed either in the final report, or a supplemental report, before discharge will be granted by the Court.

8.8 All accountings shall follow the prescribed statutory format. Informal, handwritten, or transactional accountings will not be accepted.

8.9 All Court costs shall be paid and all claims satisfied and released before the hearing on the Final Account and a Clerk's Certification thereof shall be filed with the Court before such Final Account shall be approved.

8.10 In those estates where no Indiana inheritance tax is due, the Affidavit required to be filed with the local Assessor's Office shall also be filed under the estate's caption and cause number with the Clerk of the Court.

LR89-PR00-009 Fees of Attorney and Fiduciary

9.1 No fees for fiduciaries or attorneys shall be approved in any supervised estate or guardianship until the Court has approved a fee petition filed by the attorney for the estate.

9.2 No attorney or fiduciary fees will be determined and authorized for payment by the Court in any Unsupervised Administration of a decedent's estate.

9.3 Where contracts for legal services have been entered into prior or subsequent to the opening of an estate or guardianship, the Court reserves the right to approve or disapprove the fee contracts consistent with this Court's fee guidelines.

9.4 Rule 1.5 of the Rule of Professional Conduct has been adopted by the Supreme Court of Indiana to govern attorney fees. All fees charged by attorneys shall be reasonable. The rule further enumerates the factors to be considered, which are as follows:

- (1) the time and labor required, the novelty and difficulty of questions involved, and the skills requisite to perform the legal service properly;
- (2) the likelihood, if apparent to the client, that the acceptance of the particular employment will preclude other employment by the lawyer;
- (3) the fee customarily charged in the locality for similar legal services;
- (4) the amount involved and the results obtained;
- (5) the time limitations imposed by the client or by the circumstances;
- (6) the nature and length of the professional relationship with the client;
- (7) the experience, reputation and ability of the lawyer or lawyers performing the services.

The guidelines set forth in Appendix A to these rules are not to be used as a substitution for the attorney's determination of what a reasonable fee would be in a given situation. Rather, the guidelines are established to assist attorneys and fiduciaries by outlining what the Court will deem to be reasonable based upon the factors contained in Rule of Professional Conduct 1.5.

The basic guideline amounts are based upon usual and ordinary services. The guidelines also will assist in calculations of fees generated by the provisions of extraordinary services.

9.5 Unjustified delays in carrying out duties by the fiduciary and/or attorney may result in a reduction of fees.

LR89-PR00-010 Unsupervised Administration

10.1 Any petition for unsupervised administration of an estate must comply with Indiana Code 29-1-7.5.

10.2 A verified Closing Statement filed in unsupervised administrations must comply with Indiana Code § 29-1-7.5-4, and must contain statements that the Personal Representative has completed the items set forth therein.

10.3 No Orders as to attorneys fees, compliance regarding notice of administration to decedent's creditor's, or other orders shall be entered by the Court in unsupervised estates except that the Court shall enter an Order approving the verified closing statement as required by Indiana Code § 29-1-7.5-4. and any orders or scheduling of hearings regarding claims under Rules 7.1 and 7.2.

Commentary

The claims procedure under Rules 7.1 and 7.2 is intended to apply to unsupervised estates as well as supervised estates.

LR89-PR00-011 Guardianships

11.1 In all guardianship matters seeking to declare an adult incapacitated for any reason, the incapacitated person shall be present at the hearing or sufficient evidence is presented to excuse the absence of the incapacitated person pursuant to Indiana Code 29-3-5-1.

11.2 In all guardianship matters seeking to declare an adult incapacitated for any reason, a Physician's Report by the doctor treating the alleged incapacitated person, or such evidence as the Court shall require, shall be presented to the Court at the time the petition is filed or on the hearing date.

11.3 In every petition for the appointment of a guardian of the person of a minor child or an incapacitated adult, the petition shall contain the information required by Indiana Code 29-3-5.

11.4 Nothing herein shall be deemed as amending, superseding or altering the Probate Rules and Regulations promulgated by the Veteran's Administration of the United States of America, and every fiduciary and attorney shall comply with same, if applicable.

11.5 In all estate and guardianship matters involving either a claim for wrongful death or personal injury, the civil case and the corresponding guardianship or probate proceedings will be filed in the same Court without regard to the usual computer filing system which governs the filing of all other actions.

LR89-PR00-012 Miscellaneous

12.1 (a) In those matters for which the Court has authority to grant an extension of time, the Court shall automatically grant one forty-five (45) day extension upon the filing of a written petition on or before the otherwise applicable deadline.

(b) Any additional extension of time may be granted only upon the filing of an additional petition setting forth such good cause.

12.2 Procedure for past-due filings and reports:

(A) First Notice: A notice will be mailed to the attorney when the matter becomes past due.

(B) Second Notice: If there is no response within thirty (30) days of the mailing of the First Notice, a letter notice from the Court will be mailed requesting compliance within fifteen (15) days.

(C) Court Order: If there is no response within fifteen (15) days of the mailing of the Second Notice, a Court order to show cause will be issued. Both the attorney and fiduciary must appear at the date and time specified in the Court Order.

(Note: Rule 9.5 may be invoked in any of the above circumstances.)

12.3 In all probate matters, two (2) original orders shall be presented to the Clerk at the time of filing.

12.4 Given the potential complexity involved in the administration of probate and guardianship estates, the Court may require that probate and guardianship estates be opened and administered with the assistance of legal counsel.

APPENDIX A. Computation of Fees
PROBATE EXHIBIT A
COMPUTATION OF FEES

ESTATE OF _____

PROBATE NO. _____

1. Inventories Value of Estate \$ _____

2. Income During Administration \$ _____

3. Assets Omitted from Inventory \$ _____

TOTAL \$ _____

4. Total Gross Estate - Federal Estate Tax \$ _____

PERSONAL REPRESENTATIVE

First \$100,000 - 5% \$

Next \$200,000 - 4% \$

Next \$700,000 - 2% \$

Excess of \$1,000,000 - 1% \$

Total \$

ATTORNEY

6% \$ _____

5% \$ _____

3% \$ _____

2% \$ _____

\$ _____

ADDITIONAL FEES CLAIMED

Personal Representative \$ _____

Attorney \$ _____

EXPLANATION OF ADDITIONAL FEES CLAIMED:

If additional fees are claimed, attach a detailed statement showing the nature of the services rendered, the time involved and the reasons why the same should generate additional fees. Please provide such additional information and supportive evidence as you think will enable the Court to weigh the claim for fees.

ATTORNEY & PERSONAL REPRESENTATIVE FEE GUIDELINES

I. Estate Administration:

Gross estate services are considered to normally include: probating the Will, opening the estate, qualifying the personal representative, preparing and filing the Inventory, paying claims, collecting assets, preparing and filing non-extraordinary petitions, assisting with and/or preparing and filing of Fiduciary Income Tax Return, assisting with and/or preparing and filing all tax returns and schedules, obtaining Court Orders thereon, and paying the taxes, preparing and filing the Final Report, obtaining Order approving same, distributing assets, obtaining discharge of the personal representative, and preparing and serving all notices on interested parties throughout the proceedings. The list shall not be considered to be exclusive.

A. Gross Estate - Minimum Fee of \$1,500.00

Attorney:

First \$100,000.00, not to exceed.....	6%
Next \$200,000.00, not to exceed.....	5%
Next \$700,000.00, not to exceed.....	3%
Excess of \$1,000,000.00, not to exceed.....	2%

Fiduciary:

First \$100,000.00, not to exceed.....	5%
Next \$200,000.00, not to exceed.....	4%
Next \$700,000.00, not to exceed.....	2%
Excess of \$1,000,000.00, not to exceed.....	1%

B. Miscellaneous - Extraordinary Services:

1. Indiana Inheritance Tax Scheduled - (preparation and filing only) (To be applied only to non-administered property):

Attorney fees shall be three percent (3%) of the first \$100,000.00 of the non-administered assets of gross estate as determined for Indiana Inheritance Tax purposes, plus two percent (2%) of the next \$100,000.00 of the non-administered assets of the gross estate, plus one and one-half percent (1 ½%) of the next \$200,000.00 of the non-administered assets of the gross estate, plus one percent (1%) of all non-administered assets of the gross estate in excess of \$400,000.00. Personal Representative's fees for non-administered assets of the gross estate as determined for Indiana Inheritance Tax purposes shall be one-third (1/3) of the attorney fees for such non-administered assets.

2. Federal Estate Tax Returns - (To be applied only to non-administered property, to be based only on assets not listed on Indiana Inheritance Tax Schedule).

A base attorney fee of\$750.00 or
One percent (1%) of the first \$100,000.00 of the non-administered assets of the said gross estate as determined for Federal Estate Tax purposes,

PLUS, 3/4 of one percent (1%) of the next \$150,000.00 of non-administered assets of said gross estate,

PLUS, 1/2 of one percent (1%) on all non-administered assets of said gross estate in excess of \$250,000.00.

Personal Representative's fees shall be one-third (1/3) of attorney fees.

3. Other than as provided above.....Hourly Rate

(Attorney's expertise in probate matters will be considered by the Court in determining the applicable hourly rate)

II. Wrongful Death Administration:

The Court recognizes that in most instances a retainer or contingent fee agreement is an appropriate method by which legal services can be provided in wrongful death claims. Accordingly, fees shall be allowed under such agreements if, at the time of settlement of the claim, it is shown to the Court's satisfaction:

1. That the Personal Representative was, prior to entering into such agreement, fully informed as to all aspects of the arrangement.
2. That the agreement is fair and reasonable.
3. That the fee sought is fair and reasonable.

III. In General:

A. Extraordinary Fee Requests

Fee petitions requesting extraordinary fees must set forth services rendered with specificity. Extraordinary services may include: sale of personal property, sale of real property, partial distribution, will contest actions, contesting claims, adjusting tax matters, contested hearings, petition for instructions, heirship determinations, generating additional income for the estate, etc. All such petitions will be set for hearing, with notice to all interested parties. If all interested parties sign a waiver and consent stating they have been advised the additional fee request exceeds the Court's guidelines and that the services as detailed are extraordinary, the Court may, in its discretion, determine if a hearing is required. An acceptable form of waiver is attached.

B. Unsupervised Estates

The Court will not determine fees in an unsupervised administration.

IV. Guardianship Administration:

Fees for the administration of guardianships shall be based on an hourly rate to be approved by the Court for both the attorney and the guardian. The Court will consider the attorney's and guardian's expertise in approving the hourly rate.

APPENDIX B. Instructions to Personal Representative or Guardian

I. Instructions to Guardian of Estate

IN THE WAYNE COURT

CAPTION: IN RE THE GUARDIANSHIP OF: _____

_____, Guardian

CAUSE NO. 89 - _____ -GU-

COURT'S INSTRUCTIONS TO GUARDIAN

Please read carefully before you date and sign. One copy of this form must be filed with the Court before your appointment as guardian is confirmed by the Court. Keep one copy for your records.

Introduction:

You have been appointed as the guardian of an incapacitated person. By your appointment, the Court has placed in you the highest trust that you will perform your duties in the best interest of the incapacitated person. It is important that you fully realize your duties and responsibilities. Listed below are some, but not all of them.

You must be represented at all times by an attorney of record approved to so act by written order of the Court. Your attorney is required to reasonably supervise and guide your actions as guardian unless and until that attorney is permitted by order of the Court to withdraw from representing you.

Your attorney is required to notify the Court in the event that you are not timely performing or improperly performing your fiduciary duties to the incapacitated person and by signing these Instructions, you agree that the filing of that notice does not violate the attorney-client privilege. If the Court receives such notice, it will set the matter for hearing and require you to personally appear and account to the Court for all actions taken or not taken by you as guardian. You are required to notify the Court in writing in the event that your attorney is not timely performing or improperly performing their duties to reasonably supervise and guide your actions as guardian. Upon receipt of the notice, the Court will set the matter for hearing and require you and your attorney to personally appear and account to the Court for all actions taken or not taken by the attorney.

The Instructions which follow are to be considered by you as Orders of the Court which require you to perform as directed. Although your attorney will file all papers with the Court, you, as guardian, are ultimately responsible to see that the incapacitated person's assets are properly and promptly administered, and you are personally liable for incorrect distributions, payments or acts, as well as any unpaid taxes or costs of administration. The Court appreciates your efforts on behalf of the incapacitated person.

Judge, Wayne Court

As guardian, you are required to:

1. Locate, collect and maintain all property owned by the incapacitated person.

2. Keep motor vehicles and real estate insured and protected.

3. Immediately fill out a change of address at the post office to have the incapacitated person's mail forwarded to you.

4. Within ninety days of your appointment, you must file with the Court an Inventory conforming to the requirements of I.C. 29-3-9-5,

5. **Guardianship Checking Account**
 - A. Open a separate checking account in your name "as guardian for (the incapacitated person)."

 - B. DO NOT put any of your funds or anyone else's funds in this account; only funds of the guardianship.

 - C. Always pay for guardianship expenses by checks from this account. DO NOT pay for any expenses with cash.

 - D. Make sure that the bank is willing to return cancelled checks or electronic copies or digital images of the paid checks issued on the guardianship account.

 - E. Keep records of all deposits, including the identity of each person or entity paying the money into the guardianship.

6. Determine all debts that the incapacitated person owes. Look through the incapacitated person's tax returns and other papers. Talk to anyone who knew of the incapacitated person's business. Consult your attorney as to payment of debts. Some debts may be unenforceable. Some may have priority over others.

7. NEVER borrow guardianship property or put it to your own personal use.

8. Prepare and file income tax returns for the incapacitated person.

9. You must file an accounting every two years as required under the Indiana Code.

10. Notify the Court and your attorney of any change in your address or telephone number.

11. Keep a record of the time you spend working on the guardianship. You are entitled to a reasonable fee, unless you waive a fee. Time records will help the Court determine your fee.

12. Always contact your attorney for advice if you are unsure as to any act as guardian. Have your attorney counsel you in relation to the guardianship and explain anything that you do not fully understand.

I authorize my attorney to notify the Court in the event that he has reason to believe that I am not timely performing or improperly performing my fiduciary duties to the beneficiaries and creditors of the guardianship even if such information would be otherwise confidential.

I acknowledge that I have carefully and completely read the above instructions and received a copy for my records. I agree to properly carry out my duties.

Dated this _____ day of _____, _____ (year).

(Signature of Guardian)

(Printed name of Guardian)

I acknowledge that I have carefully and completely discussed the above instruction with my client before this form was signed and believe that he or she is fully aware of and capable of performing the duties required of a guardian.

(Signature of Attorney)

(Printed name of Attorney)

II. Instructions to Personal Representative of Estate

IN THE WAYNE COURT

CAPTION: IN RE THE ESTATE OF: _____, Deceased

_____, Personal Representative

CAUSE NO. 89 - _____ -ES/EU-

COURT'S INSTRUCTIONS TO PERSONAL REPRESENTATIVE

Please read carefully before you date and sign. One copy of this form must be filed with the Court before your appointment as personal representative is confirmed by the Court. Keep one copy for your records.

Introduction:

You have been appointed as the personal representative of the estate of a deceased person. By your appointment, the Court has placed in you the highest trust that you will perform your duties in the best interest of all beneficiaries and creditors of the estate. It is important that you fully realize your duties and responsibilities. Listed below are some, but not all of them.

You must be represented at all times by an attorney of record approved to so act by written order of the Court. Your attorney is required to reasonably supervise and guide your actions as personal representative unless and until that attorney is permitted by order of the Court to withdraw from representing you.

Your attorney is required to notify the Court in the event that you are not timely performing or improperly performing your fiduciary duties to the beneficiaries and creditors of the state and by signing these Instructions, you agree that the filing of that notice does not violate the attorney-client privilege. If the Court receives such notice, it will set the matter for hearing and require you to personally appear and account to the Court for all actions taken or not taken by you as personal representative. You are required to notify the Court in writing in the event that your attorney is not timely performing or improperly performing their duties to reasonably supervise and guide your actions as personal representative. Upon receipt of the notice, the Court will set the matter for hearing and require you and your attorney to personally appear and account to the Court for all actions taken or not taken by the attorney.

The Instructions which follow are to be considered by you as Orders of the Court which require you to perform as directed. Although your attorney will file all papers with the Court, you, as personal representative, are ultimately responsible to see that the estate is properly and promptly administered,

and you are personally liable for incorrect distributions, payments or acts, as well as any unpaid taxes or costs of administration. The Court appreciates your efforts on behalf of the estate.

Judge, Wayne Court

As personal representative, you are required to:

1. Locate, collect and maintain all property owned by the decedent.

2. Keep motor vehicles and real estate insured and protected.

3. Immediately fill out a change of address at the post office to have the decedent's mail forwarded to you.

4. Within two (2) months of your appointment, you must either:

A. In a supervised estate, file with the Court an Inventory conforming to the requirements of I.C. 29-1-12-1,

B. In an unsupervised estate, prepare and file with the Court a verified certification that an Inventory conforming with the requirements of I.C. 29-1-7.5-3.2 has been prepared, that it is available to be furnished to distributees on request and that notice of preparation of the inventory and its availability has been forthwith served on all known heirs, beneficiaries or distributees.

5. Estate Checking Account

A. Open a separate checking account in your name "as personal representative for the estate of (the decedent)." Obtain a federal tax ID number for the checking account. Do not use your Social Security number or decedent's Social Security number.

B. DO NOT put any of your funds or anyone else's funds in this account; only funds of the estate.

C. Always pay for estate expenses by checks from this account. DO NOT pay for any expenses with cash.

D. Make sure the bank is willing to return to you cancelled checks or electronic copies or digital images of the paid checks issued on the estate checking account.

E. Keep records of all deposits, including the identity of each person or entity paying the money into the estate.

6. Determine all debts the decedent owed. Look through decedent's tax returns and other papers. Talk to anyone who knew decedent's business. Consult your attorney as to payment of debts, costs of administration, bond premiums and funeral bills. Some debts may be unenforceable. Some may have priority over others.

7. Have your attorney provide written notice of the administration of the estate to all known creditors of the estate.

8. NEVER borrow estate property or put it to your own personal use.

9. DO NOT distribute any estate assets until assets (including personal property) are appraised, the court has approved the distribution from the estate, and consult with your attorney prior to making any distribution.

10. Prepare and file income tax returns for the tax year in which the decedent died and any returns for prior years if needed. Timely prepare and file any estate fiduciary tax returns and pay taxes as they come due.

11. After you fully complete the estate administration, you must file a final accounting in a supervised estate or a closing statement in an unsupervised estate with the Court as required under the Indiana Code. All canceled checks or photocopies from the estate checking account must be filed with the court as part of the final accounting.

12. Notify the Court and your attorney of any change in your address or telephone number.

13. Keep a record of the time you spend working on the estate. You are entitled to a reasonable fee, unless you waive a fee. Time records will help the Court determine your fee.

14. Always contact your attorney for advice if you are unsure as to any act as personal representative. Have your attorney counsel you in relation to the estate and explain anything that you do not fully understand.

I authorize my attorney to notify the Court in the event that he has reason to believe that I am not timely performing or improperly performing my fiduciary duties to the beneficiaries and creditors of the estate even if such information would be otherwise confidential.

I acknowledge that I have carefully and completely read the above instructions and received a copy for my records. I agree to properly carry out my duties.

Dated this _____ day of _____, _____ (year).

(Signature of Personal Representative)

(Printed name of Personal Representative)

I acknowledge that I have carefully and completely discussed the above instruction with my client before this form was signed and believe that he or she is fully aware of and capable of performing the duties required of a personal representative of an estate of this type and character.

(Signature of Attorney)

(Printed name of Attorney)