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**KIMBERLY SULLIVAN
PROBATE COURT JUDGE**

Galveston County
600 59th Street, Suite 2305
Galveston, Texas 77551-4180

**COURT INSTRUCTIONS TO THE
INDEPENDENT EXECUTOR (TRIX)/ADMINISTRATOR (TRIX)
OF AN ESTATE**

**PLEASE CONSULT WITH YOUR ATTORNEY (NOT THE COURT) ON ANY MATTER
REGARDING THIS ESTATE THAT YOU DO NOT UNDERSTAND**

You are the duly appointed Independent Executor (trix)/Independent Administrator (trix) of this estate, and you are advised that you **must** do the following:

1. As Independent Executor (trix)/Independent Administrator (trix) you must qualify by filing your Oath within 20 days after the date of the order granting letters testamentary or letters of independent administration. Estates Code §305.003
2. Collect all assets of the estate.
3. Place all estate funds in federally insured accounts in the name of the estate. Your attorney's address should be listed on the account and all statements should be mailed to his/her address. Retain in a checking account only such funds as are reasonably necessary to pay the debts and the expenses of administering this estate. Place all additional funds in interest-bearing accounts at the highest interest rate, giving reasonable consideration to current and long term market conditions.
4. Preserve, protect and insure, if insurable, all non-cash assets of the estate.
5. **NOTICE TO BENEFICIARIES, STATE, GOVERNMENTAL AGENCY, OR CHARITABLE ORGANIZATION**

If the decedent died **on or after September 1, 2007**, not later than the 60th day after the date of an order admitting a decedent's will to probate, give notice to each beneficiary, state, governmental agency, or charitable organization named in the will whose identify and address are known or, through reasonable diligence can be ascertained, that the decedent's will has been admitted to probate; that the beneficiary, state, governmental agency or charitable organization is named in the will, and the name and address of the personal representative. The notice **MUST** attach a copy of the will and the order admitting it to probate. This notice must be sent by certified or registered mail, return receipt requested. Estates Code §308.002.

Not later than the 90th day after the date of an order admitting decedent's will to probate, file with the clerk of the court a sworn affidavit signed by the personal representative or a certificate signed by the personal representative's attorney stating the name of each beneficiary who was sent notice and if the name and/or address of a beneficiary could not be ascertained, the reason for the inability to give notice. Estates Code §308.004.

If the decedent died **before September 1, 2007**, the required notice must be given to state, governmental agency, or charitable organizations named in the will and must be given within 30 days of the date the will is admitted to probate.

Failure to provide notice or to file the required affidavit constitutes grounds for removal of the personal representative. Estates Code §404.0035

6. NOTICE BY PUBLICATION

Give notice of the issuance of letters by publication in a local newspaper to the creditors of the estate within one month after receiving letters. The notice must state the date of issuance of letters, the address to which claims may be presented, and an instruction regarding how claims shall be addressed. Then file the publisher's affidavit and a copy of the notice as printed with the Probate Court by delivery to the County Clerk's Office. Estates Code §§308.051, 308.052, 403.051.

7. NOTICE TO CREDITORS

A. Give written notice of the issuance of letters to each holder of a secured lien within two months after receiving letters, by registered or certified mail, return receipt requested, to each and every person known to you to have a claim for money against the estate that is secured by real or personal property of the estate. Estates Code §§308.053, 403.051. A copy of the notice and return receipt, together with an affidavit of the independent executor or administrator, must be filed with the Probate Court by delivering to the County Clerk's Office. Estates Code §308.053

B. PERMISSIVE NOTICE - Give written notice of the issuance of letters, at any time before the estate administration is closed, by certified mail, return receipt requested, to all unsecured creditors having a claim for money against the estate, that they must present a claim within four months after receipt of the notice or the creditor's claim against the estate is barred. Estates Code §§308.054, 403.051. If a claim is presented, either approve or disapprove the claim within **30** days. Do **not** pay any claims which are barred. (i.e. any claim not presented within four months after receipt of notice or which were not approved within the 30 days after presentment).

8. NOTICE TO OTHERS

A. Give written notice of issuance of letters to the Texas Comptroller of Public Accounts (unemployment taxes and sales taxes) within one month after receiving letters, by certified mail, return receipt requested, if the decedent remitted or should have remitted taxes administered by the Comptroller of Public Accounts. (Texas Comptroller, P.O. Box 13528, Capitol Station, Austin, Texas 78711-3528 or www.window.state.tx.us/).

B. Give written notice of issuance of letters to the District Director of the Internal Revenue Service, as required by Treasury Regulation §301.6903-1 under Internal Revenue Code Section 6903. Internal Revenue Service form 56, *Notice Concerning Fiduciary Relationship*, should be completed and filed with the service.

9. CHANGE OF ADDRESS

If your address changes during the pendency of this estate, you **MUST** notify the Clerk of the Court in writing of your new address within ten days of the change. Failure to provide that notification could result in your being fined \$50.00 by the Court. (Civil Practice & Remedies Code Section 30.015)

10. INVENTORY, APPRAISEMENT AND LIST OF CLAIMS OR AFFIDAVIT IN LIEU OF INVENTORY

File your Inventory, Appraisal and List of Claims within 90 days after of qualification. Please review Estates Code §§309.051, 309.052, 309.056 for the requirements under the statute. **Do not include debts owed by the estate or non-probate assets on the inventory.**

11. RECORD KEEPING

A. Maintain an accurate record of all expenditures and receipts of estate funds. It is vital that all copies of canceled checks, invoices and receipts be retained to verify expenses in the event any beneficiary requests an accounting.

B. Obtain signed receipts and releases from each heir and/or creditor showing distribution of assets of estate.