

Probate Flow Chart

Administration of a Decedent's Estate after Appointment

After the hearing granting the Petition:

- Obtain Bond if applicable and file with court.
- Obtain Filed Order ([DE-140](#)) from court.
- Obtain certified copy of Letters ([DE-150](#)) from court.

Tasks to be done within 90 days of Letters Issuing:

- Send Notice to Franchise Tax Board.
- Send Notice to Dept. of Health Services as to decedent and predeceased spouse if applicable.
- Send Notice to other Public Agencies if applicable.
- Send Notice to Victims Compensation Board if applicable.
- Consult a licensed tax professional concerning your duties to obtain a [Tax Identification Number](#) from the IRS and file all necessary State and Federal tax returns.

Within 4 Months of Letters Issuing:

- Take control of all assets of the Decedent.
- File a Final Inventory & Appraisal ([DE-160](#) & [161](#)). Appraisal by a [Probate Referee](#) may be required.
- Send Notice to Creditors ([DE-157](#)) along with a Creditors Claim ([DE-172](#)).
- If applicable, file a Creditor Claim ([DE-172](#)) for debts of the decedent you paid from your personal funds and need reimbursement (e.g. funeral expenses, medical bills, credit cards)
- Within 30 days of each claim being filed, an Allowance or Rejection ([DE-174](#)) must be filed.
- A written demand for payment from a creditor may be treated as a claim under [Probate Code 9154](#) if paid within 4 months and 30 days of when letters issue.

Within 1 year of Letters Issuing:

File one of the following:

- A Petition for Final Distribution, or a Status Report, or a Petition for Termination of Proceedings.

After Petition for Final Distribution is granted:

- Distribute Assets pursuant to the Order
- File Receipts
- File Ex-Parte Petition for Discharge ([DE-295](#))

This chart is available with interactive links online at:

<http://www.occourts.org/self-help/probate/wills-trusts/administering.html>