

PROBATE QUESTIONNAIRE

Estate of _____ (the decedent)

YOUR INFORMATION

Name of person filling this out: _____

Address: _____

Phone no.: _____

Date of Birth: _____

Driver's License No. and State: _____

Social Security Number: _____

Your relationship to the decedent: _____

DECEDENT'S INFORMATION

Name of decedent: _____

Other names (if any; e.g. maiden): _____

Address at time of death: _____

Location of decedent's property: _____

Social Security Number: _____

Date and place of death: _____

★ NOTE: On all following pages, for names of persons, please make sure you provide the complete, current, legal name of each person. If a Will or Trust had a different name for the person, please include that name also, as an "aka."

WILL

Is there a Will? Yes No
How many Wills? _____ (explain)

Any codicils? Yes No
How many Codicils? _____ (explain)

Location of Original _____

Witnesses, w/addresses (each Will and codicil)

1) Name: _____
Address: _____

2) Name: _____
Address: _____

3) Name: _____
Address: _____

Decedent's Marital and family information-

- Current/Former Spouse _____
(most recent spouse only)

- Living Deceased Married on date of death Divorced

- Date of death or divorce _____

- Non-marital relationships? Yes No
- For example: Registered domestic partner.

- Non-marital partners? 1) _____
2) _____

- Relationship dates 1) _____
2) _____

- Partner making a claim? 1) Yes No
2) Yes No

PROBATE OUTLINE

(NOTE: Phillip H. Darling will not be your attorney unless, and until, you execute an Attorney Client Employment Agreement.)

I. PURPOSE OF PROBATE ADMINISTRATION

It is my responsibility as your attorney to see that all the steps in the administration of the estate are taken, including the preparation of all necessary documents. From time to time I will communicate with you about various aspects of administration of the estate, but you should feel free to call any time you have a question.

In general, all steps in the administration of the estate are directed toward three goals: collecting and managing assets, paying debts and taxes, and distributing the balance of the assets as provided in the will or as required by law. As executor, you represent the estate and must carry out the terms of the will; you do not represent the heirs or beneficiaries of the estate.

The following is a very basic outline of the process of administering a probate:

- 1) Locate and secure all estate planning documents
 - a) Will- Original
 - b) Trust- Original
 - c) Durable Power of Attorney (void after death)
 - d) Advance Health Care Directive (void after death)
- 2) Get appointed as the personal representative of the estate.
- 3) Identify and take possession of all Estate assets- What the Decedent owned as of the date of death.
- 4) Complete all statutorily required duties.
 - a) This includes, but is not limited to, giving proper notice to all named executors and successor executors, all named beneficiaries, and all heirs.
- 5) Identify all creditors of the Decedent
 - a) Give notice of the administration to the creditors, and resolve creditors claims (approve them or deny them; if there are insufficient funds, do NOT pay the creditors without a Court Order).
 - b) Including final income tax issues (state and federal).
- 6) Prepare a report and accounting for the Court. This means that provide a narrative description of what you have done and you account for the assets of the Decedent's as of the date of death, the assets remaining at the end of the accounting period, and every transaction involving estate assets between the date of death and the end of the accounting period.

a) For an extended probate, multiple accountings may be required.

**7) DO NOT MAKE ANY DISTRIBUTION TO ANY BENEFICIARY
UNTIL THE COURT ORDERS YOU TO DO SO!!**

RECORD-KEEPING ★★☆☆☆☆

★ You **MUST** also do all of the following (again, this is a brief outline, not a complete list):

1) Keep a detailed list of every transaction (**this means *EVERY* transaction**) involving Estate assets, including cash, bank accounts, items of tangible property, etc.

a) Keep all receipts.

b) Be able to describe what each transaction was for, who the payee was, the amount involved, the date of the transaction, check number (if applicable), and the account that was used for the transaction (e.g. the checking account number).

c) You must be able to provide this list on a moment's notice. It must always be kept up to date. This means that you **MUST** keep a written record of every transaction... a written record that you write when each transaction occurs (this can be handwritten, or entered on a computer spreadsheet, or a bookkeeping program).

2) Keep all statements from financial institutions, and deliver the originals of them to your attorney. These will be used for preparing the accounting to the beneficiaries.

a) **ALWAYS** have paper statements sent to you. **KEEP THEM WHERE YOU CAN GET TO THEM on a moment's notice**.

b) Keep all statements from the date of death to the date that the account is closed. For accounts that you open after the date of death, keep all of the statements.

This letter and the Probate Questionnaire that I gave you provide space for you to make insertions and notations.

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INITIAL ACTIVITIES FOR EACH ASSET

1. **Real Property:** Sign and record an Affidavit re Death of Joint Tenant (ADJT) for each parcel of real property, if necessary (I will prepare the ADJT for each property, as necessary).

- Change the locks to all doors. Use a locksmith.
- Contact an alarm company to install and alarm with motion sensors in the house.

2. **Accounts with Financial Institutions:** Close all accounts that existed as of the date-of-death.

- Then, open a new account, or accounts, in your name as Administrator, using the EIN, and deposit or transfer the assets from the date-of-death account(s) to the new account(s).

- If there are more than \$250,000.00 in cash assets, you will need to open multiple new accounts at multiple banks. You do NOT want more than \$250,000.00 on deposit in any one bank.

- For each financial institution that existed as of the date-of-death: Provide me with copies of account statements that covered the date-of-death.

- Keep all other bank statements from each financial institution. I will need them to prepare the final accounting. Keep the statements until I ask you to send them.

3. **Motor Vehicles:** Get all “pink slips” or other original registrations. If necessary, order duplicates from the DMV.

4. **Home Furnishings, Etc..** Secure all high value items (e.g. jewelry, cash, coin collections, etc.), firearms, and the Decedent's personal papers (e.g. Will, Trust, stock certificates, contracts, birth-death-marriage records, etc.).

- Depending on the terms of the Will (if any), arrange for an estate sale, or arrange for distribution of items that are specific gifts. **Call me to discuss this first.**

5. **Other.** For all other types of assets, call me to discuss them.

As executor, you must NOT do any of the following without consulting me first or getting a Court Order first:

1. **DO NOT USE ESTATE FUNDS FOR YOUR OWN PERSONAL EXPENSES. IT IS NOT YOUR MONEY!**
2. DO NOT: Carry on the decedent's business.
3. DO NOT: Perform the decedent's contracts.
4. DO NOT: Make any contracts binding on the estate.
5. DO NOT: Borrow money; sign notes; execute a mortgage, deed, or other lien agreement on estate property. (*i.e. do not sell any real property... there are requirements and procedures that must be met and performed first*)
6. DO NOT: Give away, sell, or lease any estate property or buy any property for the estate.
7. DO NOT: Distribute estate property to any beneficiary, heir, legatee, or devisee. **NOTE: A Court Order is required before estate property can be distributed to a beneficiary. Period. DO NOT DISTRIBUTE ANYTHING TO ANY BENEFICIARY WITHOUT A COURT ORDER THAT PERMITS YOU TO DO SO!!!**
8. DO NOT: Deposit estate funds in your personal account.
9. DO NOT: Act without authority of your coexecutor or co-administrator.
10. DO NOT: Pay or compromise any debts or claims (i.e. creditors) against the estate. Claims arising before the date of death and funeral expenses require presentation of a verified claim to you; expenses of estate administration arising after the date of death do not. Neither claims nor expenses of estate administration should be paid, however, if there is any question about the estate's ability to pay *all of them*.
11. DO NOT: Sell estate stocks or bonds, exercise subscription rights, or buy stocks or bonds for the estate. State of California bonds can be bought only after obtaining a court order. United States obligations maturing in 1 year or less after the date of purchase can be purchased without a court order. **Keep in mind:** It may be advisable to liquidate (i.e. sell) stocks and bonds unless you have a good reason to keep the stocks; this will be your decision to make, and you may wish to obtain advice from an investment professional, such as a stock broker, to advise you in this respect.

In your petition I will ask the court to grant you authority to administer the estate under the Independent Administration of Estates Act. The authority, if granted, will enable you to take certain actions in administrating the estate without court approval by simply giving notice of your proposed actions to persons having an interest in the estate. I will provide you with further guidance on this "notice of proposed action" as the administration of the estate progresses. I recommend, however,

that no actions be taken without conferring with me.

II. COLLECTION AND MANAGEMENT OF ASSETS

After you have been appointed executor of the estate, you are to take possession of all the decedent's property. I will help you do this and will advise you on managing estate assets.

A. Valuables

Securities, jewelry, and other valuable items should be kept in a safe deposit box in the name of the estate. You should not put any estate assets in your own safe deposit box. Please let me know of any such items that you think should remain, or be placed, in the possession of another person.

B. Bank and Savings and Loan Accounts

The bank and savings and loan accounts in which the decedent had an interest should receive our early attention.

1. The date-of-death balance of joint tenancy accounts should be transferred to the surviving tenant. The executor has no authority to terminate a joint tenancy account unless he or she is the surviving joint tenant. Only the surviving joint tenant, with proof of death, may transfer the account. A joint tenancy asset is not a probate asset unless it is later determined to be a community property asset and subject to administration of the decedent's community interest.

2. The balance of each account that stood in the decedent's name alone should be transferred to an estate account.

3. All of decedent's outstanding checks should be listed on the attached estate information checklist.

4. You will want to open a market rate checking account for the estate to maintain cash on an interest-earning basis.

5. Because estate funds may be used only for certain limited purposes, I recommend that you draw no checks on the estate account without consulting me. You must keep an accurate and complete record of all deposits and withdrawals on the estate account. The record should show the amount and source of each deposit and the amount and purpose of each check. From this record I will prepare any necessary accounting to submit to the court when estate property is distributed.

C. Record of Decedent's Property; Insurance Considerations

So that I can prepare the inventory and appraisal of the estate's assets, you should prepare a complete list of all the decedent's property. Keep an accurate record of all amounts the estate receives as payment on medical insurance, debts due the decedent, and refunds, rebates, or similar items. As soon as I have collected this information, I will prepare the inventory for your signature. After you have signed it, I will send it to the probate referee whom the court has appointed to appraise the estate's assets. For gift and estate tax purposes, I will need lists of all property that was held in joint tenancy and each gift valued at more than \$10,000 (\$3000 for gifts made before 1982) that the decedent made while living.

1. Insurance Policies. Prepare a list of all the decedent's life insurance policies. I should also know about any beneficial interest that the decedent had in anyone else's life insurance policies. After I have examined those policies, I will be available to help you or any beneficiary complete and file the forms.

2. Insurance Riders. Riders should be issued on insurance policies on the decedent's property, adding your name, as executor, as an insured. After the estate assets have been appraised, I will review the policies to be sure that the coverage is adequate. Full insurance protection is extremely important to you, because your personal funds may be at stake.

3. Liability Policy. For your protection, I recommend that you take out a public liability insurance policy, the details of which I will be glad to discuss with you or your agent. It is prudent to call an insurance company to learn the availability of public liability insurance for yourself as the estate's representative for the estate property. You should locate all insurance policies or contact the decedent's insurance broker, who may have all the necessary information. Notify all insurance companies of the decedent's death and of the change of address for future premium notification. The coverage under the policies will continue after the decedent's death for the benefit of the estate as long as the premiums are paid. The executor has the right to exercise all incidents of ownership over the policies.

D. Management and Sale of Estate Property

It may become necessary to sell some of the estate's property, either because an item should be disposed of to avoid needless expense or loss through depreciation in value, or to raise cash to pay expenses, taxes, or general pecuniary gifts. Certain assets can be sold only with court authorization. Because probate sales are subject to many technical rules, you should not make any arrangements for the sale of any assets without consulting me.

After consulting with us, you may retain auditors, accountants, attorneys, or other tax experts for any action that they may lawfully perform in computation, reporting, or preparing tax returns, in payment of taxes, or in any negotiation or litigation that may be necessary.

Both the federal and the California estate tax returns, as well as the federal and state income tax returns will need to be filed. You may prefer to have your or the decedent's accountant prepare some or all of these returns if the accountant is familiar with the decedent's assets and the preparation of these somewhat specialized tax returns. It is crucial to assign the responsibility for these returns to assure timely filing.

The decedent's final individual income tax returns (federal and state) are due on the normal due dates; i.e., the 15th day of the 4th month following the close of the decedent's tax year. This is usually April 15. This date remains the same as if death had not occurred.

As executor, you are required to invest all cash not needed to administer the estate in interest-producing investments. There are limitations, however, on the kinds of investments you may make. An executor may deposit estate funds in accounts at banks or insured savings and loan associations in this state or invest in United States obligations maturing in 1 year or less or in certain common trust funds or mutual funds without court approval. With court approval, other investments may be made. Securities, mutual funds, etc. should be sold and the proceeds placed in money market or other safe accounts. Remember, the goal of handling estate assets is "preservation," not "growth."

The law allows considerable leeway for the executor's independent action unless the will expressly precludes administration of the estate under the Independent Administration of Estates Act. Actions under this law require minimal court supervision in selling estate assets, paying debts, and converting investment assets to another form.

III. HANDLING DEBTS AND TAXES

A. Creditors' Claims

When the petition to admit the will is submitted to the court, a concurrent notice to creditors is published as required by law. The notice must be published even if there are no known creditors. All creditors who are known or reasonably ascertainable with reasonably diligent efforts must be given notice by mail or personal delivery.

Creditors must present their claims within the later of 4 months after the issuance of letters testamentary appointing you to serve as executor or 60 days after notice is mailed or personally delivered. (This issuance of letters occurs after the notice is published, so there is a date certain for this 4-month period.) Any claims not presented are forever barred from collection. This includes claims you yourself may have, e.g., sums you may have advanced to pay last-illness or funeral expenses. Claims should be made on special forms and must be approved by both you and the court before you can make payment. Accordingly, all claims should pass through my hands. For your own protection, you should not pay any claims without consulting me. I can supply blank forms to you or any creditors who need them.

You must provide me with a complete list of all creditors. You have a duty to actively look for information about creditors.

Creditors are any person or entity that the Decedent owed money to as of the date of death. Additionally, a creditor is any person or entity who paid for or provided funeral services after the date of death.

B. Estate Taxes and Income Taxes

1. California. California has no inheritance tax for any resident who dies after June 8, 1982, except for the "pick-up" tax associated with the statutory allowable credit for state estate taxes under Internal Revenue Code §2011.

2. Federal Estate Tax Return. Depending on the gross value of the estate, it may be necessary to file a federal estate tax return. The federal estate tax return and the tax are due 9 months after the date of death. The estate has the option to value assets as of the date of death, or in certain circumstances, as of 6 months after death.

3. Income Tax Returns. It will be necessary to prepare and file federal and state income tax returns for the decedent for the period ending with the date of death. You may also be required to file income tax returns for the estate for each year until the final distribution.

The estate is a separate entity for federal and California income tax purposes. It may elect the calendar year or any fiscal year ending at the end of any calendar month within 12 months after

death.

You must also file final federal and California income tax returns for the decedent for the period of January 1, in the year of death, through the date of death. These returns are due nine months after the date of death.

IV. DISTRIBUTING THE ESTATE

DO NOT DISTRIBUTE ANY ASSETS TO ANY BENEFICIARY- YOU NEED A COURT ORDER TO DISTRIBUTE ASSETS!

A. Preliminary Distribution

At any time 2 months or more after the first issuance of letters testamentary, it is possible to petition the court for a partial distribution of estate assets. If the beneficiaries' and creditors' interests are adequately protected, the court usually grants such a petition. A preliminary distribution can cause adverse estate tax results if a distribution occurs within the first 6 months after death and we desire to value the assets on the alternate valuation date (discussed above).

Distributing any portion of the residuary estate (but not specific gifts) has income tax consequences because such a distribution shifts taxable income from the estate to the distributees. Before the expiration of the 2-month period, we should confer about the desirability of making such a distribution.

B. Final Distribution

Final distribution of an estate can probably be made soon after the federal estate tax return is filed (usually 9 months after the date of death). When all debts and taxes have been paid and the estate is ready for final distribution, I will prepare for your signature a final account and report based on your record of receipts and disbursements. The account and report will ask the court to order distribution of the remaining estate assets to the beneficiaries. About 4 – 6 weeks after the account and report are filed, the court will hear the account and report. At that time the court will probably enter a judgment settling the account and report and ordering distribution of the balance of the estate assets. I will then help you distribute the assets and obtain the necessary receipts. Ordinarily, assets should be distributed only on court order. If you feel an exception should be made, please consult me.

There are special requirements for distributing assets to beneficiaries. Among other things, the Court will require that each beneficiary sign an Acknowledgment of Receipt, which must be filed with the Court. Without the Acknowledgments of Receipt, the Court will not discharge you. (Note: If you are the sole beneficiary, a easier method is used.)

The Court will also likely set a date for all distributions to be completed by. If the distributions have not been completed, a hearing will be held at which time the Court will require an explanation about why the distributions were not completed. Therefore, it is important to complete the distribution of the assets to each beneficiary who signs a Acknowledgment of Receipt. If a beneficiary does not sign an Acknowledgment of Receipt, no distributions should be made to that beneficiary.

C. Final Discharge

You will not be discharged as the Personal Representative until after the estate assets have been distributed in conformance with the Court's final order regarding distribution. We will need Acknowledgments of Receipt from each distributee which will be filed with the Court, after which we will file a Petition for Final Discharge. If that Petition is granted, the Court will issue a Order formally discharging you as the Personal Representative. At that point, the probate will be formally concluded.

V. COMMISSIONS AND FEES

A. Executor's Commissions

1. Compensation for Ordinary Services. Under California Probate Code §10810, you may receive commissions on the amount of the estate accounted for by you. You may either accept or waive the commissions for your services as executor. If you accept your commissions, the estate will be entitled to deduct them in computing the taxable estate for estate taxes or, alternatively, in determining the taxable income of the estate. You are required to report these commissions as income. If you waive your entitlement to commissions, however, they will neither be paid and taxed to you nor deductible by the estate. Later I will give you an estimate of the amount of your fees and commissions for ordinary services.

2. Compensation for Extraordinary Services. You are entitled to further allowances as the court may consider just and reasonable for extraordinary services, such as sales or mortgages of real or personal property; contested or litigated claims against the estate; preparation of the estate, income, sales, or other tax returns, or adjustment, litigation, or payment of any of those taxes; litigation concerning estate property; carrying on the decedent's business under court order; and other litigation or special services as necessary.

B. Attorney Fees

Some of my services are covered by the fee for ordinary services and some by an additional fee for extraordinary services. For my ordinary services, I as your attorney am entitled to compensation at the same rate as your ordinary compensation. For extraordinary services, the Probate Code provides that the court may set whatever fee it considers proper. You will be interested in knowing which of my services are extraordinary and which are ordinary. The following information may be of some help.

Examples of extraordinary service include preparing the estate's estate tax and income tax returns, defending the estate in lawsuits, negotiating valuation of assets for estate tax purposes to establish the fair market value, handling unusual sales transactions, and the like. In addition, if a decedent owned property in another state, this usually requires extensive correspondence on my part. If there is an ancillary (second) administration in that state, I must render services not contemplated by the fee schedule to assist and coordinate probate proceedings.

I hope that this general outline of your duties and the major events that occur during administration of the estate will be useful. Although matters may arise that we have not covered, I want to assure you that I will try to minimize any inconvenience to you. Conversely, many of the matters mentioned above may not arise in this administration.

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PROBATE TIMELINE

Here is a very rough approximation of the timeline for Probate:

1. 0 months- Filing the Petition for Probate.
2. 2 months- Hearing of Petition for Probate.
3. 2 ½ months- Court signs Order for Probate, and issues Letters of Administration.
4. 6 ½ months- Expiration of 4-month creditor's claim period (starting from date Letters were first issued by the Court.)
5. Re-starting timing:
 1. 0 months- Filing Final Report and Account (*The Final Report will be prepared after the expiration of the 4-month creditor's claim period- If and when the Administration of the Estate is in a condition to be closed, which could be some time after the expiration of the 4-month creditor claim period.*)
 2. 2 months- Hearing of Final Report and Account
 3. 2 ½ months- Court signs the Order regarding payment of fees, and distribution of the assets.

If the Court requires additional information or clarification at a hearing, the Court will continue the hearing by about 2-3 months or so.

Another area of delay involves getting me the information that I need to prepare the Final Report and the Accounting. For the Accounting, I will need copies of all bank statements in the Decedent's name from the last statement before the date of death, through the date I begin working on the Final Report, and for all bank accounts opened by you after the Decedent's date of death, I will need copies of all bank statements from the opening statement, through the date I begin working on the Final Report. If there are additional transactions that are not reflected in the bank statements, I will need an itemized list from you of each individual transaction, including date, payee, description of the transaction, and the dollar amount.

During the course of the probate proceeding, you will need to sign **and date** various documents.

The Courts are now requiring efilng (a.k.a. electronic or digital filing) for many documents, so we can use a digital copy of your signature for filing. However, for some documents, the original paper document must be filed with the Court; we will let you know when we need the paper, wet signature page of a document that you sign (always sign with a permanent blue ink).

The following are general guidelines for making digital copies of documents.

DIGITAL COPIES:

SCANNER

- Black and white only
 - Do NOT use color settings unless:
 - You are scanning a photograph.
 - Colors are necessary to be able to read the text on the document.

- Scan to PDF (do NOT scan to jpg, gif, tif, png, tiff, or any other format other than PDF).
- Set the DPI to 300 or 400 dpi (300 dpi should be fine).
- Set the PDF quality setting to the highest setting.
- If there is a background to text it may scan as black, making the text unreadable in the scanned image.
 - If this occurs, try scanning to "grayscale" with the same settings used for black and white.
- If you have a document scanning app in your smartphone, use the settings set forth above.

PHONE OR OTHER CAMERA

- This is NOT the preferred way to make a copy of a document.
- Make sure the camera lens is centered above the document.
 - DO NOT hold the phone or camera at an angle to the document.
- Make sure that the entirety of the document is visible in the image.
- Make sure there is a bright light on the document.
- After you take a picture, make sure the document is readable (i.e. in focus, not over-exposed, not under-exposed, etc.).

FAX (FACSIMILE)

- Most times, this will be fine.

SIGNING DOCUMENTS

- DO NOT use a service like Docusign.
- You **MUST** physically sign and date documents.- **DO NOT FORGET the date.**
- When you sign a document, sign it exactly the way your name is written under or beside the signature line.
- Use a blue ink pen (this makes it easier to distinguish the original from a copy).
 - Don't scan it in color (see notes above)
- DO NOT destroy or damage the original page that you signed and dated- keep it secure.

**ASSETS
- INVENTORY AND FINANCES -**

EXAMPLES:

Income- Salary or wages (gross- before tax), Commissions or bonuses, Public assistance not listed elsewhere, Spousal/Partner Support, Pension/retirement other than SSI, SSI, SDI, Private Disability Insurance, Unemployment compensation, Worker's Compensation, Other (Military BAQ, royalties, etc.: Specify.), Dividends/Interest, Rental Property Income

Other Income

Cash in decedent's possession on date of death

Checks or other credits (e.g. Income tax refund) payable to decedent but uncashed as of date of death

Outstanding Personal Checks (payable to other persons)

Bank and Savings Accounts (Acct. nos. and date of death values)

Brokerage Accounts (Acct. nos. and date of death values)

Certificates of Deposit

Real Estate (State, address, APN/ATN, provide copies of deeds)

Stocks Not in Brokerage Accounts (Company name, symbol, number of shares, and location of share certificates)

Bonds (Acct. nos. and date of death values)

U.S. Savings Bonds (Type, amount, owners)

Insurance- Life Insurance on Decedent's Life (Company, policy number(s), amounts, whole/term/accidental, beneficiaries)

Employee Benefits

Social Security Benefits

Automobiles (Make, model, year, license no., VIN; owners)

Refunds or Rebates Due Decedent

Promissory notes, deeds of trust, etc.

Online accounts, including, but not limited to:

Email

Facebook

Bank or credit card access

Amazon

iTunes

LinkedIn

PayPal

Any account with auto-payment from a credit card or bank account.

You should get the passwords for these accounts and notify the provider of the decedent's death to prevent the account(s) from being used and to terminate auto-payments.

Anything else you can think of. If in doubt, include it.

ASSETS- REAL PROPERTY

FOR EACH PARCEL OF REAL PROPERTY (LAND- IMPROVED OR VACANT), PROVIDE THE FOLLOWING AS APPLICABLE:

- **STREET ADDRESS**
- **ASSESSOR'S PARCEL NUMBER (APN or ATN)**
- **% OWNED BY DECEDENT, or ESTATE, or TRUST; OTHER OWNERS NAMED ON TITLE**
- **VACANT OR IMPROVED:** If improved, describe condition: e.g. good, fair, poor; upgrades (e.g. granite countertops), problems; provide pictures if any.
- **MOBILE HOMES:** Model, age, size, serial number, decal (license) number, and current owners on title.
- **BOATS, RVs:** VIN, hull number, serial number
- **INCOME PRODUCING?:** Rented, mineral rights, etc. (provide income schedule and expense schedule for prior 3 years)

ASSETS- MOTOR VEHICLES

FOR EACH VEHICLE, PROVIDE THE FOLLOWING AS APPLICABLE:

- **YEAR, MAKE, MODEL**
- **VIN, LICENSE PLATE, MILEAGE**
- **MOBILE HOMES:** Model, age, size
- **BOATS, RVs, TRACTORS:** VIN, hull number, serial number
- **ALL PERSONS LISTED ON TITLE (LIVING & DECEASED)**
- **CONDITION:** e.g. operable or non-operable, interior condition, exterior condition; provide photos if any.

DOCUMENTATION

Please find and secure the originals of all of the following documents:

<i>Will(s) and all codicils (if any)</i>	<input type="checkbox"/> None or <input type="checkbox"/> can't be found
Trust(s) and all amendments (if any)	<input type="checkbox"/> None or <input type="checkbox"/> can't be found
Deeds	<input type="checkbox"/> None or <input type="checkbox"/> can't be found
Leases	<input type="checkbox"/> None or <input type="checkbox"/> can't be found
Contracts	<input type="checkbox"/> None or <input type="checkbox"/> can't be found
Partnership Agreements	<input type="checkbox"/> None or <input type="checkbox"/> can't be found
Annuities and life insurance policies on decedent's live	<input type="checkbox"/> None or <input type="checkbox"/> can't be found
Death or retirement benefits	<input type="checkbox"/> None or <input type="checkbox"/> can't be found
Liability insurance policies (fire, theft, etc.)	<input type="checkbox"/> None or <input type="checkbox"/> can't be found
Motor vehicle ownership certificates (pink slips)	<input type="checkbox"/> None or <input type="checkbox"/> can't be found
Account books (e.g. check register), and statements from financial institutions	<input type="checkbox"/> None or <input type="checkbox"/> can't be found
State and Federal income tax returns for the past 3-5 years	<input type="checkbox"/> None or <input type="checkbox"/> can't be found
All Federal gift tax returns (if any)	<input type="checkbox"/> None or <input type="checkbox"/> can't be found

If any of the foregoing documents exists, or is believed to exist, but it is not in your possession, state the name, address, and phone number of each person that you believe is in possession of a original or a copy of the document, or documents, or who may have knowledge of the whereabouts of an original or a copy of the document, or documents.

Use the following as a guide to completing the SS-4 Form. This Form allows us to apply online for an EIN (a.k.a. TIN) for the Trust or Estate.

Form SS-4 (Rev. January 2010) Department of the Treasury Internal Revenue Service		Application for Employer Identification Number (For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.) ▶ See separate instructions for each line. ▶ Keep a copy for your records.		OMB No. 1545-0003 EIN	
1 Legal name of entity (or individual) for whom the EIN is being requested		Decedent's full name			
2 Trade name of business (if different from line 1)		3 Executor, administrator, trustee, "care of" name		Your name	
4a Mailing address (room, apt., suite no. and street, or P.O. box)		5a Street address (if different) (Do not enter a P.O. box.)			
4b City, state, and ZIP code (if foreign, see instructions)		5b Your mailing address			
6 County and state where business is located		Your name			
7a Name of responsible party		7b SSN, ITIN, or EIN			
8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		8b If 8a is "Yes," enter the number of LLC members			
8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No					
9a Type of entity (check only one box). Caution. If 8a is "Yes," see the instructions for the correct box to check.					
<input checked="" type="checkbox"/> Estate (for probate) or Trust		<input type="checkbox"/> Estate (SSN of decedent)			
<input type="checkbox"/> Personal service corporation		<input type="checkbox"/> Plan administrator (TIN)			
<input type="checkbox"/> Other (specify) ▶		<input type="checkbox"/> Trust (TIN of grantor)			
This should be the decedent's SSN		<input type="checkbox"/> National Guard			
		<input type="checkbox"/> State/local government			
		<input type="checkbox"/> Farmers' cooperative			
		<input type="checkbox"/> REMIC			
		<input type="checkbox"/> Federal government/military			
		<input type="checkbox"/> Indian tribal governments/enterprises			
		<input type="checkbox"/> Group Exemption Number (GEN) if any ▶			
9b If a corporation, name the state or foreign country (if applicable) where incorporated		State n/a		Foreign country n/a	
10 Reason for applying (check only one box)					
<input type="checkbox"/> Started new business (specify type) ▶		<input type="checkbox"/> Banking purpose (specify purpose) ▶			
<input type="checkbox"/> Hired employees (Check the box and see line 13.)		<input type="checkbox"/> Changed type of organization			
<input type="checkbox"/> Compliance with IRS withholding regulations		<input type="checkbox"/> Purchased going business			
<input checked="" type="checkbox"/> Other (specify) ▶ Death of:		<input type="checkbox"/> Created a trust (specify type) ▶			
		<input type="checkbox"/> Created a pension plan (specify type) ▶			
11 Date business started or acquired (month, day, year). See instructions.		12 Closing month of accounting year		December	
13 Highest number of employees expected in the next 12 months (other than owner, partner, or family member). If no employees expected, skip line 14.		14 Liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter.			
Agricultural <input type="checkbox"/> Household <input type="checkbox"/> Other <input type="checkbox"/>		<input type="checkbox"/>			
15 First date wages or annuities were paid (month, day, year). Note. If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year)		n/a			
16 Check one box that best describes the principal activity of your business.					
<input type="checkbox"/> Construction		<input type="checkbox"/> Health care & social assistance		<input type="checkbox"/> Wholesale-agent/broker	
<input type="checkbox"/> Rental & leasing		<input type="checkbox"/> Transportation & warehousing		<input type="checkbox"/> Accommodation & food service	
<input type="checkbox"/> Real estate		<input type="checkbox"/> Finance & insurance		<input type="checkbox"/> Wholesale-other	
<input type="checkbox"/> Manufacturing		<input checked="" type="checkbox"/> Other (specify) Trust/Probate Administration			
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.					
Trust/Probate Administration					
Your name followed by either "trustee" or "personal representative"					
Third Party Designee		Designee's name JESSICA CLIFFORD, PHILLIP H DARLING		Designee's telephone number (include area code) (661) 822-7300	
		Address and ZIP code 112 EAST F STREET, SUITE E, TEHACHAPI, CA 93561		Designee's fax number (include area code) ()	
		Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.			
		Name and title (type or print clearly) ▶		Applicant's telephone number (include area code) ()	
		Signature ▶		Applicant's fax number (include area code) ()	
		Date ▶			
For Print Your phone numbers		Cat. No. 16055N		Form SS-4 (Rev. 1-2010)	