

**PERSONAL REPRESENTATIVE'S**  
**HANDBOOK**

**INTESTATE ESTATE**  
**ADMINISTRATION**



**TAMMY BROWN**  
**PROBATE JUDGE**  
**CULLMAN COUNTY, ALABAMA**

**IN THE PROBATE COURT OF  
CULLMAN COUNTY, ALABAMA**

IN RE: THE ESTATE OF

\_\_\_\_\_,  
Deceased

Case Number \_\_\_\_\_

**CERTIFICATE**

I, the Petitioner, seeking to be appointed as the personal representative in the above-styled case, do hereby attest and certify to the Probate Court that I have read and reviewed the foregoing Personal Representative's Handbook and discussed said handbook with my attorney and understand all of the provisions contained therein.

Signed this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
\*Proposed Personal Representative  
Address: \_\_\_\_\_

\_\_\_\_\_  
Attorney of Record

\_\_\_\_\_  
Phone No: \_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

Subscribed and sworn before me, this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

(Seal)

\_\_\_\_\_  
**Notary Public**

**Instructions:** The petitioner is **required** to review the *Personal Representative's Handbook* with his/her attorney prior to the filing of the petition to appoint a personal representative, so that said petitioner will have a basic understanding of the duties and responsibilities of becoming a personal representative. This certificate, after being properly executed, should be filed with the Probate Court along with the Petition for Letters of Administration.

\*Note: If more than one petitioner please fill out one certificate for each petitioner.

## PERSONAL REPRESENTATIVE'S HANDBOOK

TO THE PROPOSED PERSONAL REPRESENTATIVE FROM THE PROBATE COURT OF  
CULLMAN COUNTY, ALABAMA:

### I. INTRODUCTION

Naming the wrong person to administer an estate can be disastrous. The person who administers the estate must, but with great personal financial risk and without conflict of interest, complete the following:

1. Collect all assets.
2. Pay all obligations.
3. Distribute the remaining assets to beneficiaries.

Discovering this three-step process seems simple, in reality these tasks can be highly complex, time consuming and in some cases technically demanding.

This booklet briefly discusses some of your duties and the standards of performance expected of you as the personal representative as you undertake the different steps and responsibilities involved in the administration of this estate.

Estates vary in size, make-up and complexity. These differences make it almost impossible to address your duties and responsibilities in a few paragraphs; therefore, you need to discuss these specific details with your attorney.

While a fair return is to be expected from investment of estate funds and property, the protection and preservation of the estate's principal should at all times be given high importance.

You, as personal representative, act for others' benefit. Your duty is to the decedent's creditors and beneficiaries.

You need to be certain that you understand your duties and responsibilities that you have assumed in agreeing to administer this estate. You should not hesitate to contact your attorney for assistance as needed as you work towards closing the estate at the earliest time after the six-months claim period has expired.

Some may dismiss as incidental the role trustworthiness plays in the administration of an estate. Nonetheless, the leadership role of the personal representative requires more than commitment and dedication; the position also tests the individual's capacity for honesty. Being honest and trustworthy are essential and compelling ingredients in serving as a fiduciary.

You, as a fiduciary, must not personally profit by virtue of your position. WITHOUT PRIOR APPROVAL BY THE PROBATE COURT ("Court") there should not be any financial transaction between you as personal representative and you as an individual. You must be cautious and discreet in and about the handling of the decedent's estate, and you may not speculate. You are bound by that

standard of care exercised by a prudent person handling the property of another.

In some estates there may be legitimate and fundamental causes that may temporarily interrupt the normal administrative process. On the other hand, the lack of discipline, procrastination and failure by the personal representative to promptly marshal estate assets and complete the required inventory frequently create unnecessary problems and delays in the proper closing of the estate.

Failure to maintain contact with your attorney and keep heirs and next of kin generally informed and reasonably aware of the estate's progress invites suspicion and needless controversy. This can disrupt the regular course of administration, prolong the estate's administration and increase costs.

## II. DEFINITIONS

Some of the terminology used in the administration of an estate of a decedent may be unfamiliar to you. Therefore, some frequently used terms are set forth below and discussed briefly. Do not hesitate to discuss any of these with your attorney if you have any further questions.

1. Probate Court of Cullman County. This is the "Court" which has primary jurisdiction over the administration of your decedent's estate, unless you as personal representative or another interested party removes the administration to the Circuit Court of Cullman County.

2. Estate. Refers to the property of the decedent whose affairs are to be administered in this proceeding.

3. Heirs. These are the individuals, including a surviving spouse, who are entitled under Alabama Law to a part of the property of the decedent who died without a will.

4. Minor. A person under the age of 19 years is a minor, unless his/her disabilities of non-age have been removed by a "Court" of appropriate jurisdiction. Any time a minor is involved in the estate, that minor is entitled to separate representation. You will need advice from your attorney as to when to request the "Court" to appoint an attorney to protect the interest of that minor. This attorney appointment is Guardian Ad Litem ("GAL").

5. Property. This includes both Real and Personal Property, or any interest therein, which the decedent owned at the time of his/her death and did not, by contract, pass to some other person or organization. To the extent that the decedent contracted otherwise, you may not be involved with (a) assets held by the decedent during his or her lifetime with right of survivorship and (b) collection of life insurance policies, except in unusual situations. Your attorney will be in a position to give you specific details on those assets covered and not covered by your administration.

6. Personal Representative. This is the individual (you) appointed by the "Court" and charged with the responsibility of collecting the assets of the decedent, paying all proper obligations and distributing the remaining assets to the heirs.

7. Letters of Administration. This is the document you will receive from the "Court" certifying that you have been duly appointed as the personal representative of the decedent's estate.

You will be asked to provide a copy &/or a certified copy of this document from time to time during administration, so it is important that you keep on hand at least one or more certified copies at all times.

8. Settlement. After the administration of an estate has been commenced, you must at some point partially &/or finally conclude administration of the estate by a proceeding in the “Court” whereby you account to the “Court” for all assets received, payment of all obligations and distribution of assets to the heirs. It is at this point that you will then become entitled to a “Court” adjudication that you have properly performed your duties as personal representative and receive a discharge as such personal representative.

9. Claims and Debts. There is an important difference between a debt incurred by the decedent prior to his/her death referred to as a Claim Against The Estate and an expense incurred after the decedent’s death by you or someone else for the benefit of the estate, referred to as an “Expense”. These will be discussed later in more detail.

10. Exempt Property. In Alabama, certain property of a decedent is exempt from payment of debts and obligations where the decedent leaves either a surviving spouse or children in some cases only if at least one child is still a minor at the time of the death of the decedent. You should be careful to review with your attorney those assets which may fall within the category of exempt property, homestead allowance and family allowance.

### III. INSTRUCTIONS

1. Your Attorney. In the course of administering the estate, there is frequently a sense of uncertainty or vagueness as to “who is actually responsible for what.” While the responsibility for carrying out certain prescribed duties and responsibilities may appear blurred, the obligation for performance rests by statute “squarely” on you as personal representative. The role of your attorney is to instruct, advise, counsel with and direct you as personal representative regarding your duties. Your attorney also prepares all pleadings, legal papers, reports, annual partial settlements, the final settlement and final report for the estate. If the estate should become involved in litigation, your attorney would, likewise, represent you.

2. Medicaid. The Alabama Medicaid Agency (“Medicaid”) must receive Notice of Probate (“Notice”) of all post-death estates. As the personal representative, you or your attorney is responsible for sending the “Notice” to “Medicaid”. You or your attorney must mail the notice by United States Postal Service/Certified Mail, Return Receipt Requested, and file an Affidavit of Certified Mailing of Notice of Probate with the “Court”. See Attached Form 1 and Form 2.

3. Bond. As personal representative, you will be required to file a bond with the “Court” through an insurance company. Your attorney will assist you. The bond premium must be paid when the bond is executed, and there may be a premium due each year thereafter until the estate is closed. It is possible that new or additional items or funds belonging to the estate may be found, or the security upon which the present bond is based is discovered to be insufficient. In that event, you should notify your attorney and thereafter increase the amount of bond as required by the “Court” to reflect the new or enhanced value of the estate.

## NOTICE OF PROBATE

INFORMATION ABOUT THE DECEASED PERSON		
Full Legal Name		
Date of Birth	Date of Death	Social Security Number
Marital Status <input type="checkbox"/> Married <input type="checkbox"/> Divorced <input type="checkbox"/> Widow/Widower <input type="checkbox"/> Single		
INFORMATION ABOUT THE SPOUSE OF THE DECEASED PERSON (complete even if marital status is "Divorced" or "Widow/Widower")		
Spouse's (former spouse's) Full Legal Name		
Spouse's (former spouse's) Address		Spouse's (former spouse's) Phone Number
INFORMATION ABOUT THE PROBATE COURT CASE		
County Where the Case was Filed	Probate Case Number	
<b>Cullman</b>		
Type of Probate Case	Date Petition Filed or Letters Granted	
INFORMATION ABOUT THE PERSON COMPLETING THIS FORM		
Full Legal Name	Phone Number	
Address		

IN THE PROBATE COURT OF CULLMAN COUNTY, ALABAMA

IN RE: THE ESTATE OF \_\_\_\_\_ )  
 \_\_\_\_\_ )  
 (name of the deceased) )  
 DECEASED, )  
 CASE NO.: \_\_\_\_\_ )

AFFIDAVIT OF CERTIFIED MAILING OF NOTICE OF PROBATE

I, \_\_\_\_\_, do say and verify that on \_\_\_\_\_ I personally  
 (name) (date)  
 mailed the attached Notice of Probate by United States Postal Service Certified Mail, return  
 receipt requested. The Notice of Probate was mailed to the following address:

Alabama Medicaid Agency  
 ATTN: Estate Notice Office  
 P.O. Box 5624  
 Montgomery, AL 36103-5624

The certified mail tracking number is: \_\_\_\_\_. I have  
 attached a copy of the Notice of Probate to this affidavit.

\_\_\_\_\_  
 (signature)

\_\_\_\_\_  
 (printed name)

STATE OF ALABAMA )  
 \_\_\_\_\_ )  
 \_\_\_\_\_ COUNTY )

I, \_\_\_\_\_, a notary, hereby certify that \_\_\_\_\_,  
 whose name is signed to the foregoing Affidavit of Certified Mailing of Notice of Probate, and  
 who is known to me, acknowledged before me on this day that he/she affirms that the statements  
 above are true and correct.

Given under my hand on this the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

(seal)

\_\_\_\_\_  
 Notary Public

4. Social Security. You need to determine whether or not the decedent had a Social Security account and whether or not he/she, or members of his/her family, may be entitled to any Social Security benefits. In addition, there may be death benefits, and if the decedent was a veteran, he/she may be entitled to Veteran Affairs benefits. The local Social Security Office should be advised of the decedent's death. You may be required to return one or more of the last monthly payments, depending upon when you are appointed.

5. Investigate Heirs. A full and accurate disclosure of the heirs at law is of critical importance. There are serious consequences to omitting heirs. The personal representative should investigate who the heirs are of the decedent. In this regard, the personal representative should ascertain the following:

- (1) Name, age, address and condition of mind of the decedent's surviving spouse;
- (2) Name, age, address and condition of mind of ALL of the decedent's children (including illegitimate children or children born outside of a marriage);
- (3) Whether the decedent's child or children are also children of the decedent's surviving spouse and if a child is not the child of the surviving spouse and the child is a minor, the name and address of the child's custodian;
- (4) If there are heirs who died before the decedent, the name, age, address and mental condition of the predeceased heir's heirs and whether there is an active estate administration for the predeceased heir;
- (5) Whether the decedent adopted any child during the decedent's lifetime and if so, the name, age, address and condition of mind of such child;
- (6) Whether any of the decedent's children were adopted by others; and
- (7) If there is no surviving spouse and no children, the name, age, address and condition of mind of the decedent's other relatives, starting with the decedent's parents, the decedent's brothers and sisters, the decedent's nieces and nephews, noting if any predeceased the decedent.

A review of the death certificate and the obituary are good points of reference; however, they are starting points only. The attorney for the estate shall assist the personal representative in ascertaining the identity of the decedent's heirs and the personal representative should consult with the estate's attorney on any issue relating to the decedent's heirs.

6. Notice to Creditors. The law requires that you give notice to all creditors of the decedent's death. In Alabama there are two types of notice. The first is one which must be published in a local newspaper of general circulation. Currently, this is mailed by the "Court" but you are responsible for payment of the publication fee. The second is one which you are also required to send written notice by first class mail addressed to the last known address of any person, firm or corporation that you know of that may have a claim against the decedent. If you have reason to believe that a person might be a creditor, but are uncertain, send the notice. Your attorney can assist you in the language that you must use.

7. Bank Account(s). A separate bank account must be established in your name as personal representative of the decedent's estate to hold the decedent's funds. The account should be interest bearing. An estate tax identification number must be obtained from the Internal Revenue Service in order to open this account. Be sure that the bank you choose will return to you the original cancelled checks each month or provide statements with "thumbnail" images of canceled checks as this



documentation may be needed for a partial or final settlement.

8. Decedent's Telephone. You should discontinue phone service and, in some circumstances, other utility services as well. If others are using that service, they should bear the cost. The estate should no longer pay for such services.

9. Post Office Box or Street Address. You should notify the U. S. Postal Service of the decedent's death. All mail should be forwarded to you. As a matter of courtesy, you should notify any spouse or other person living at the residence of the fact such action is being taken.

10. Gathering Assets. You have a duty to search for assets of the decedent and bring them into the estate. After obtaining letters of administration, you must collect and take possession of the decedent's property both Real and Personal. However, under limited circumstances, you may be entitled to leave real estate and tangible Personal Property in the possession of someone else, but your attorney needs to assist you in making this decision. Consult with your attorney about any assets that are claimed by others or may be the subject of specific exemptions. See Attached Exhibit "A".

11. Assets in Possession of Lawyers and Other Parties. Generally, lawyers should not hold funds belonging to the estate in the lawyers' trust or bank accounts without prior "Court" approval. Such practice may be appropriate with regard to small amounts of money. However, you are responsible for all of the estate's funds including those held by your lawyer or other third parties.

12. Insurance of Assets. The law requires you to take every reasonable precaution to safeguard, maintain and protect the assets of the estate. This often includes maintaining or obtaining adequate insurance on the assets of value.

13. Inventory of Assets. Within 60 days of being appointed, you must file a signed, notarized initial inventory with the "Court" listing all known assets along with their fair market value at the time of the decedent's death. If additional assets are discovered, an amended inventory listing then must be filed. Your attorney will be able to advise you regarding the need for any formal appraisals. See Attached Exhibit "B".

14. Ledger. You are required to keep accurate records of all estate receipts and expenditures by maintaining a ledger, a book or group of papers where all financial transactions are recorded. All cancelled checks and deposits should be in accordance with the ledger. See Attached Exhibit "C".

15. Wrongful Death Action Claims. Alabama law provides how the proceeds, whether through litigation or settlement, of wrongful death action claims are to be distributed. Generally speaking, such proceeds are not subject to the claims of creditors, including funeral expenses. A personal representative is not entitled to be compensated from said proceeds unless all of the interest holders' consent to the same. If you are going to maintain a wrongful death action claim and want to be compensated for your efforts, you are strongly encouraged to reach an agreement with the interest holders before the commencement of the wrongful death action and the agreement should be in writing and signed by the interest holders.

EXHIBIT "A"  
**#10-Gathering Assets**

**ASSETS TO LOOK FOR IN PREPARING INVENTORY**

- Antiques
- Artwork
- Bonds
- Cash on hand in the estate
- Chinaware
- Deposit(s) in bank(s), savings and loan association(s), brokerage firm(s), credit union(s), etc.:

(XYZ Bank, Checking Account No. 12-345-67)

(ABC Credit Union, Certificate of Deposit #777-7777)

- Furniture
- Group life insurance payable to estate
- Jewelry
- Life insurance policies – payable to estate
- Other business interests
- Partnership interest
- Promissory notes
- Real estate – location and property description (metes and bounds or by map book and page reference)
- Safe Deposit Box &/or Boxes – location and property description (list items having special value)
- Silverware
- Stocks
- Uncashed checks and refunds
- Valuable collections (paintings, oriental rugs, coins, stamps, books, manuscripts, etc.)
- Vehicles (automobiles, trucks, vans, etc.) Include description, Vehicle Identification Number and current tag number

**LIABILITIES TO LOOK FOR**

- Accounts payable
- Notes payable to banks
- Notes payable to others
- Other liabilities
- Real estate mortgages payable
- Unpaid income taxes: federal, state
- Unpaid property taxes

EXHIBIT "B"  
**#13-INVENTORY OF ASSETS**

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STATE OF ALABAMA  
CULLMAN COUNTY

PROBATE COURT  
CASE NO. \_\_\_\_\_

In the Matter of the Estate of \_\_\_\_\_, Deceased.

To the Honorable Probate Judge, Cullman County:

The following is a full and complete Inventory, listed with reasonable detail, of the property owned by decedent at death, also indicating the fair market value of each item at the date of death, along with the type and amount of any attached encumbrance or liability. **(Attach a separate sheet if needed)**

**REAL PROPERTY:** (List any mortgage companies, bank loans, etc. on page 2 for all Real and Personal Property.)

<u>Address or Legal Description</u>	<u>Value</u>
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
<b><u>Total Real Property</u></b>	\$ _____
<b><u>Amount of Yearly Rental Income (if applicable)</u></b>	\$ _____

**PERSONAL ESTATE:**

**(Itemize with value)**

_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
<b><u>Total Personal Estate</u></b>	\$ _____

**MORTGAGE COMPANIES, BANK LOANS, ETC. FOR REAL AND PERSONAL PROPERTY:**

(Itemize with value)

_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
_____	\$ _____
<b><u>Total</u></b>	\$ _____

**STATE OF ALABAMA  
CULLMAN COUNTY**

\_\_\_\_\_, as Personal Representative(s) of the estate of \_\_\_\_\_, deceased, being duly sworn, makes oath that the foregoing inventory, made by him/her is full and complete, so far as the same has come to his/her knowledge or possession.

Subscribed and sworn before me this \_\_\_\_\_ day of \_\_\_\_\_ A. D., 20\_\_\_\_\_.

\_\_\_\_\_  
**Notary Public, Cullman County**  
**Commission Expires:** \_\_\_\_\_

(NOTARY SEAL)

\_\_\_\_\_  
**Personal Representative(s) Signature**

\_\_\_\_\_  
**Address**

\_\_\_\_\_  
**Phone No.** \_\_\_\_\_

**Attorney:** \_\_\_\_\_  
(Please Print)

**Phone No.** \_\_\_\_\_

## EXHIBIT "C"

### #14- Ledger

The personal representative should maintain a ledger that records by specific entry each and every receipt and disbursement of estate funds. Proof and verification of individual entries are supported by retention of records such as follows:

1. All cash receipts, refunds, dividends, interest, etc. (Such deposits should be posted or listed as an income entry in the ledger.)
2. All original checks or thumbnail copies of the front side of all checks drawn against the estate's bank account including voided checks. (The respective check should be posted or listed as an expense entry in the ledger.) In lieu of original checks, "thumbnail" images provided by banks are acceptable.
3. All original bank statements issued indicating the individual checks drawn against the estate's bank account during the statement cycle. (The income and expense entries on the statement should correspond to the respective entries in the ledger.)
4. All invoices, billing statements, vouchers and receipts for services rendered or items purchased should be preserved and held as proof in support of checks drawn in payment of any such bills.

Note: Each of the above proof items should be kept in chronological order.

A separate ledger may be kept and maintained that identifies non-cash assets in the estate with their description, physical address and their value, etc.:

1. All Certificates of Deposit(s) and any other investment account.
2. Any pending lawsuit or litigation.
3. All real property.

Note: Wherever possible, evidence (documentation) in support of the title to such property/item should also be kept, protected and held for safekeeping.

\*See attached.

# #14- LEDGER

## (INCOME AND DISBURSEMENTS) (INCOME RECEIPTS AND EXPENDITURES)

Accounting Sheet - Probate Court of Cullman County

Page \_\_\_\_ of \_\_\_\_

Estate of \_\_\_\_\_, Case No. \_\_\_\_\_

### RECEIPTS/DISBURSEMENTS ALL CANCELLED CHECKS AND DEPOSITS MUST BE LISTED

Date	Check No.	Source (Receipt or Disbursement)	Income	Expense	Balance
xxx	xxx	Page totals----->			

Note: If this form is insufficient to list all information, you may attach additional pages.

# #14- LEDGER

## (ADDITIONAL/OTHER ASSETS)

Accounting Sheet - Probate Court of Cullman County

Page \_\_\_\_ of \_\_\_\_

Estate of \_\_\_\_\_, Case No. \_\_\_\_\_

### **ADDITIONAL/OTHER ASSETS**

(List below all other non-cash assets held, description, physical address and estimated values.)

Asset Description	Physical Address	Value

Note: If this form is insufficient to list all information, you may attach additional pages.

16. Payment of Claims. All of the decedent's property subject to probate administration is subject to the debts of the decedent incurred prior to his/her death, except for those assets exempted by Alabama Law. You are not allowed to pay any debts of the decedent unless a written claim is filed in "Court". Creditors have six months from the date of grant of letters to file a claim with the "Court"; however, if you fail to timely give the "notice" as discussed in #6, this time may be extended. If a claim is not filed within that time period, you are not permitted to pay that claim. There is an order as to the priority of the payment of claims. You should consult with your attorney before any claims are paid.

17. Payment of Estate Expenses Incurred by the Personal Representative. You may pay funeral expenses and administrative expenses you incur, such as bond premiums, attorney's fees or "Court" costs without them being filed as claims. Also, you may pay charges incurred after the date of death on real estate such as taxes, insurance, utilities, or reasonable repairs necessary to protect and preserve the property during the first six (6) months of the administration, even though claims have not been filed for them. As soon as is practicable, you should determine the estate's cash needs and consult with your attorney as to whether or not the "Court" may need to approve the payment of these expenses, either before or after payment.

18. Investment of Assets. Monies needed to pay current expenses should be maintained in readily available federally insured, interest-bearing bank accounts. But you should not keep the estate's excess cash on hand. To the extent funds are not needed to pay debts and current expenses and are not immediately distributable, you must deposit them into a federally insured, interest-bearing account.

PLEASE NOTE THAT GENERALLY SPEAKING YOU CAN NOT INVEST ESTATE ASSETS IN THE STOCK OR BOND MARKETS.

19. Co-mingling Assets. The decedent's estate assets must never be co-mingled with your property or that of others.

20. Attorney's Fees. If your attorney requires a retainer fee when the estate is first opened, you may pay a reasonable amount. The "Court" will take such a retainer fee charge into consideration at the settlement. While you are authorized to pay your attorney during administration, the amount of the attorney's fee may be set or adjusted by the "Court" at a settlement. If the "Court" does not allow at least as much as has already been paid, you are responsible for paying the excess back to the estate.

21. Personal Representative's Commission. You will be allowed a commission for your services as personal representative; you should consult with your attorney on the amount and the appropriate time to receive a commission. In addition, you could be compensated for extraordinary services upon obtaining "Court" approval. If requested, it will be set and approved by the "Court" at any partial or final settlement. Any commissions allowed at partial settlements will be taken into consideration in the commission set at final settlement.

NOTE: The "Court" will not approve commissions on any wrongful death assets recovered.



22. Tax Returns. You must file any legally required personal income tax returns for the decedent's income prior to his/her death, and fiduciary tax returns for the taxable income of the estate earned during each year of the administration. If the estate is substantial, you may also have to file an estate tax return. You should consult your attorney as to what returns are required. You may need to obtain an estate tax identification number from the Internal Revenue Service in order to make the returns and open the estate's bank account.

23. Sale of Assets. Only **AFTER** receiving the "Court's" approval, you may sell any part of the Personal Property for the payment of debts, to make distribution among the heirs, to prevent waste or prevent it from perishing. With the "Court's" approval, you also may sell Real Property in order to pay debts. Although Personal Property may be sold for the purpose of distribution to the heirs, Real Property cannot be sold for that purpose unless one or more of the heirs' consent to the sale. However, all such sales, mortgages, or leases of Real or Personal Property of the estate requires the "Court's" approval prior to the sale. You should consult with your attorney prior to undertaking any transaction involving the title to any asset of the estate.

24. Solvency and Insolvency. You should not pay any claims or make any distribution of assets until you have fully reviewed the assets and debts to determine the estate's solvency six (6) months. If the estate is solvent, legitimate timely filed claims and administrative expenses may be paid at the appropriate time. Those that are not legally allowable must not be paid. If the estate becomes insolvent, you, through your attorney, must notify the "Court" in writing.

25. Annual Partial Settlements and Accountings. You must file an annual partial settlement and accounting of your administration of the estate within twelve (12) months of your appointment as personal representative, unless you have already filed a final settlement and once every twelve (12) months until the estate is closed. It must include an accounting showing all receipts and disbursements of estate funds and other assets during the year. Entries for the accounting should be made as receipts and disbursements occur; otherwise, mistakes may result. Keep all bills, invoices, statements, vouchers, voided checks, original honored checks, bank statements, receipts, and other supporting documents, as well as copies of your accountings. "Thumbnail" images provided by banks are acceptable in lieu of original checks.

26. Distributions to Heirs. When the personal representative is satisfied that the estate is solvent, he/she may, after six (6) months from the date of grant of letters of administration, make a distribution with or without prior approval by the "Court". PRIOR to distribution, please consult with your attorney on the appropriate time to distribute any part of the property.

27. Final Settlement. Once you have collected all the assets and paid all charges, and the time for the filing of claims has expired, you are required to render a final settlement of your administration of the estate and distribute the remaining assets. If the heirs are satisfied that you have carried out your duties, the estate may be closed by consent &/or waiver. If not, a detailed accounting with supporting evidence must be filed and notice given to the heirs. You should consult with your attorney, who will prepare the proper petition for final settlement.

28. Instructions. These instructions are to be read by you and reviewed with your attorney. Your understanding of them is essential to your proper administration of the estate and make sure to

retain them for ready reference. Consult with your attorney throughout the estate administration process and particularly when you have questions.

*At the beginning of these instructions is a certificate attesting to your reading, review, and understanding of these instructions. It is to be detached, executed by you and your attorney, and filed with the Probate Court Office at the time of filing your Petition for Letters of Administration.*

*It is not the intent of the Probate Court of Cullman County for this Handbook to defer or supersede the Alabama Code and the legal advice of your attorney. It is only to serve as a guide during the administration.*

*The Probate Court cannot provide legal advice therefore, it is recommended that you seek an attorney to guide you through this legal process.*

*The "Court" cannot issue/grant letters without proper documentation as required by Alabama Law, nor provide forms.*

**TAMMY BROWN, PROBATE JUDGE**

Cullman County Probate Court  
500 2<sup>nd</sup> Avenue, S.W./Room 101  
Post Office Box 970  
Cullman, Alabama 35055  
(256) 775-4652