

(APPENDIX A)

VIGO SUPERIOR COURT – PROBATE DIVISION

SUPERVISED ESTATE OF _____

CAUSE NUMBER _____

**COURT’S INSTRUCTIONS TO
PERSONAL REPRESENTATIVE OF SUPERVISED ESTATE**

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 interests 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. 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 if you are not timely performing or improperly performing your fiduciary duties to the estate’s beneficiaries and creditors. 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 if 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 following instructions 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 for seeing 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, Vigo Superior Court
Probate Division**

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. No later than two (2) months after your appointment, have your attorney file in this Court an inventory describing all property belonging to the estate, with date of death values, and immediately serve a copy of the inventory on all known heirs, beneficiaries, or distributees of the estate.
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 I.D. number for the checking account. Do not use your Social Security number or decedent's Social Security number. In appropriate circumstances, a lawyer's IOLTA trust account may serve the estate.
 - B. **DO NOT** put your or anyone else's funds in this account.
 - C. Always pay for estate expenses by checks from this account. Do not pay any expenses with cash.
 - D. Ensure the bank is willing to return canceled or electronic versions of the checks to you.
 - E. Keep records of all deposits, including the identity of the person or entity paying the money into the estate.
6. Determine all debts that the decedent owed. Look through decedent's tax returns and other papers. Talk to anyone who knew decedent's business. Consult your attorney on payment of debts, administration costs, 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. If the decedent owned a business or was involved in contracts that were not yet fully performed, have your attorney obtain directions from the Court regarding those matters.
9. **DO NOT MAKE** any personal property or real estate distributions to an heir or devisee without prior Court order.
10. **NEVER** borrow estate property or put it to your own personal use.

11. 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 or fiduciary tax returns for the estate (which is an income taxpayer) and pay taxes as they come due.
12. **Accounting.** Indiana law requires the estate to be closed within one (1) year of your appointment as personal representative. Before the estate can be closed, you must file a final accounting of your actions as personal representative with the Court.
 - A. Have your attorney file your final accounting, consisting of three (3) schedules, after the administration of the estate has been completed.
 - B. The first schedule must include all assets listed on the inventory, any income and additional assets obtained during administration, and any adjustments to the inventory.
 - C. The second schedule must be an itemized list of expenditures. Documentation for each expense shall include: (a) the payee; (b) check number or other identifying number on the instrument; (c) the amount disbursed; and (d) if the reason for disbursement is not apparent from the description of the payee, a description of the reason for the disbursement sufficient to substantiate the reason for the disbursement as part of the administration of the estate. Canceled checks or copies of paid checks for each expenditure must be available and may be required to be attached as evidence of payment.
 - D. The third schedule must be a recapitulation indicating the remaining estate property after subtracting expenditures. A proposed distribution must be furnished to all interested parties, including heirs.
13. After the Court approves your final account, make distribution to the proper people and file a supplemental report with the Court, attaching receipts.
14. Notify the Court and your attorney of any change in your address or telephone number.
15. NEVER pay yourself or your attorney any fees from assets of the estate without a prior Court Order unless your attorney confirms that the law or local court rules allow you to reimburse yourself from estate assets for necessary expenses that you previously paid with your personal funds.
16. 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.
17. Always contact your attorney for advice if you are unsure about any act as personal representative. Have your attorney counsel you about the estate and explain anything you do not fully understand.
18. Do not sell an estate asset without prior Court Order unless the Will, in very specific terms, authorizes sale without court order. Consult your attorney about this.

Dated this _____ day of _____, 20 .

Signature, Personal Representative

Signature, Personal
Representative

Print, Personal Representative

Print, Personal Representative

I acknowledge that I have carefully and completely discussed the above instructions with my client before this form was signed and believe that they are fully aware of and capable of performing the duties required of a personal representative of a supervised estate.

Signature, Estate Lawyer

Signature, Estate Lawyer

Print, Estate Lawyer

Print, Estate Lawyer