

## **INSTRUCTIONS FOR SUCCESSOR TRUSTEE AT DEATH**

- Inform the family of your position and assist them as needed; (funeral arrangements, flowers, notify friends, relatives, employer, etc.);
- Provide copies of the Trust document to all beneficiaries; (Only the beneficiaries are entitled to a copy or disclosure of Trust) (Be certain that any amendments to the Trust are included);
- Keep all Successor Trustees fully informed throughout the process;
- Order at least 12 certified copies of the death certificate. These can usually be ordered or obtained from the funeral home;
- Notify the attorneys who prepared the trust (TUOHY LAW OFFICES 312-559-8400, e-mail: [info@tuohylawoffices.com](mailto:info@tuohylawoffices.com), [www.tuohylawoffices.com](http://www.tuohylawoffices.com)) so they can be prepared to answer any questions for the family or provide assistance in the administration of the trust;
- Notify all banks so you can start writing checks as the Successor Trustee. Each bank will require a death certificate, copy of the Certificate of Trust or complete Trust document, and personal identification from the Successor Trustee.
- Notify Social Security Administration, life insurance companies, retirement plans, union and/or employer representatives, and any other organization that will provide death benefits (see inventory at the end of the Estate Planning documents and review all relevant papers in the home);
- Inventory and secure any personal property;
- Collect any bills and start a ledger of accounts payable and income received;
- Contact an accountant for preparation of final income tax return, and estate tax and inheritance tax returns (if applicable);
- Pay all bills and taxes and keep receipts of all expenses paid;
- Make a final accounting record of all assets received and bills paid and give a copy to each beneficiary when the property is distributed;
- Distribute property in the order that it appears in the Trust;
  1. Property on special lists, (if any),
  2. Remaining personal property (hold estate sale if necessary);
  3. If there is a Children's or Special Needs Trust, separate Trust accounts for each child and/or establish Special Needs Trust;

4. If there is no Children's Trust, divide cash and transfer titles of property according to trust instructions or establish a Children's Trust.

\* Obtain receipts from each beneficiary for all property distributed.

### **AT PHYSICAL OR MENTAL INCAPACITY**

- Check the provisions of the Trust for specific instructions;
- Have attending or family physician write a letter documenting the person's condition/incapacity;
- Notify the attorneys who prepared the Trust (TUOHY LAW OFFICES 312-559-8400, email: [info@tuohylawoffices.com](mailto:info@tuohylawoffices.com), [www.tuohylawoffices.com](http://www.tuohylawoffices.com)) so they can be prepared to answer any questions for the family or provide assistance;
- Inventory and secure any personal property;
- Arrange for the maintenance of any real estate;
- Transact any necessary business for the incapacitated person;
- Apply for disability benefits;
- Receive and deposit funds;
- Pay all bills on time and keep receipts for all expenses paid;
- Keep a ledger of bills paid and any income received;
- Keep all Successor Trustees fully informed at all times.