



# Estate Administration for Personal Representatives Part 3: Filing Responsibilities for Regular Estates

The video series, “Estate Administration for Personal Representatives,” and the accompanying tip sheets cover the role of the personal representative, filing requirements while the estate is open, tips on managing the estate, how to prepare an Account, claims against the estate, distributing estate assets, and closing the estate. This tip sheet covers the forms and documents the personal representative will file after a regular estate is opened. For information on how to open an estate, view the video series “Preparing to Open an Estate” and tip sheet 87, “Opening the Estate.”



## Step One: Notice of Publication

- You already filed a form called [Notice of Appointment, Notice to Creditors, and Notice to Unknown Heirs, RW 1114](#). On that form you listed a newspaper.
- The Register of Wills will have the notice published in that paper.
- The notice lets anyone who may have a claim on the estate know about the person’s death.
- The newspaper will mail you a copy of the notice. Give the copy to the Register of Wills.

## Step Two: List of Interested Persons

- If not already filed, your [List of Interested Persons, form RW 1104](#), must be filed **within 20 days** of your appointment as personal representative.
- If there is a Will, list each legatee and heir.
  - A **legatee** is someone entitled to inherit the decedent’s property as written in the Will.
  - An **heir** is someone entitled to inherit the decedent’s property when there is no Will.
- If there is no Will, list only the **heirs**.
  - Remember to include heirs who died before the decedent.
  - For heirs who died before the decedent, list the heir’s children, if any.



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- Heirs include the decedent's:
  - Spouse or registered domestic partner
  - Children
  - Parents
  - Siblings
  - Grandparents
  - Aunts and Uncles
  - Stepchildren
- Remember to list yourself as the personal representative.
- List each person's name, address, and relationship to the decedent.
- You must make an effort to locate each interested person – that is heirs and legatees.
  - If you are unable to provide an address for an interested person, you must file a sworn statement, called an affidavit, that states what you did to try to find the person.
  - For the affidavit, use form [Affidavit of Attempts to Contact, Locate, and Identify All Interested Persons, RW 1151](#).

### Step Three: Information Report

- Within **three months** of your appointment as personal representative, file an [Information Report using form RW 1124](#).
- The Information Report provides the Register of Wills with information on the decedent's non-probate property.
  - Remember, non-probate property does not go through probate and is not part of the estate. This can include property with a named beneficiary and some real property. Real property refers to real estate, like land or a home.
- In the Information Report, provide information on:
  - Any property owned jointly with right of survivorship. Right of survivorship means when one owner dies, the other owner or owners will receive that person's share of the property automatically. Do not include property owned jointly with a spouse, child, grandchild, parent, grandparent, sibling, or domestic partner.
  - Any house, land, or leased property located outside of Maryland and owned by the decedent by themselves, or as a tenant in common. When property is owned as tenants in common, when one owner dies, the other owner or owner does not receive that person's share. Instead, it goes through probate.
  - Any property that was owned by the decedent by themselves up until 2 years before their death and that at the time the decedent passed had been gifted or was jointly owned. Do not include property jointly owned with or gifted to a spouse, child, grandchild, parent, grandparent, sibling, or registered domestic partner.
  - Any property the decedent had that passed to anyone other than a spouse, child, grandchild, parent, grandparent, sibling, or registered domestic partner, that was:

- An annuity or pension.
  - A payable on death or transfer on death account.
  - A life estate.
  - Property with a beneficiary.
  - In a trust.
- The Register of Wills will use the information you provide on non-probate assets to calculate inheritance tax.

#### Step Four: The Inventory

- **Within 3 months** of your appointment as personal representative, prepare and file an inventory of the decedent's probate property.
  - Remember, probate property is part of the estate. This includes property the decedent owned by themselves or as a tenant in common. Tenants in common is a type of joint ownership. In that type of ownership, when one owner dies, the other owner or owners do not get that person's share.
  - If you are unsure if the decedent owned land or a house by themselves, as tenants in common, or through another type of joint ownership, look at the deed to the house. Visit the [People's Law Library of Maryland](#) for more information on the types of joint ownership.
  - Use forms [RW 1122 and 1123, Inventory Summary and Supporting Schedule](#).
- In the Inventory Summary, list the total value for each type of asset.
  - For example, two common types of assets are real property and personal property. Real property refers to real estate, such as a home or land. Personal property may include jewelry, household furnishings, and vehicles. On the form, list the total value of all real property next to "Real" and personal property next to "Tangible personal".
- In the Inventory Supporting Schedule, list each asset with its value on the date of the decedent's death.
- Attach proof of the value of each asset. Consider the type of proof carefully.
  - For example, if the asset is a car, you might attach an appraisal from a car dealership, or information from Kelly Blue Book or the National Automobile Dealers Association.
  - If the asset is stock, the proof of value should show the value of the stock on the date of death.
  - If you are unsure of the value of an asset or what to provide, talk to a lawyer.

#### Step Five: The Account

- **Within nine months** after your appointment as personal representative, you will need to file your first Account.
- An Account is a written record of the estate's finances.
- While there is no form to use to prepare an Account, there is a [sample Account](#) on the Register of Wills website.
- View Tip Sheet 92 or watch Part 5 of this video series for more information on what to do to prepare an Account.

## What Happens If You Do Not Fulfill Your Responsibilities as Personal Representative: Show Cause and Contempt Hearings

- If you do not file the required documents with the Register of Wills, you will receive a **Show Cause Order**. This comes from the Orphans' Court.
- A Show Cause Order requires you to appear before the court for a hearing. The hearing is called a **show cause hearing**.
- At a show cause hearing, you will be asked to explain to the Court why you have not yet filed the required documents.
- If you file the required documents before the hearing date, the hearing may be canceled. Check with the Register of Wills to find out if the hearing was canceled. If it was not canceled, be sure to attend.
- If you do not file the missing required documents and do not appear in court on the date of the show cause hearing, the court may issue a **Contempt for Removal** and require you to appear for a **contempt hearing**.
- If you do not appear on the date of a contempt hearing, the court may remove you as personal representative. The court may also issue a bench warrant to have the sheriff's office bring you to court or issue other sanctions.

## Step Six: Distribute Assets

- Before distributing assets, make sure you have:
  - Filed all required documents.
  - Paid all debts and claims.
  - Received an order approving your Final Account.
  - Waited 20 days after the order approving the Final Account was issued.
- After the above steps are complete, you can distribute the decedent's assets.
- If there is a Will, distribute the assets to the people named in the Will to inherit.
- If there is no will, distribute the assets to the heirs according to Maryland law. Read the law at [Estate and Trusts Article](#) Sections [3-102](#), [3-103](#), and [3-104](#).
- View Tip Sheet 94 or watch Part 7 of this video series for more information on distributing assets.

## Your Responsibility as a Fiduciary

- Remember that you are acting as a fiduciary and are responsible for the estate. A fiduciary acts for another person and is entrusted with their property.
- Remember to:
  - Keep your address current with the Register of Wills. If you move, let the Register know.
  - Check your mail for any estate paperwork.
  - Seek the help of a lawyer for any legal questions.
  - Perform your duties responsibly.