

Probate & Estate Administration

Estate Administration is the legal process by which a person's debts are paid and assets distributed upon death. Estate administration includes the probate process as well as the administration of trusts and other non-probate transfers to ensure the estate is distributed appropriately and with a minimum of tax impact.

Services may include:

- » Probate of wills, collection of decedent's assets, payment of debts, calculation and payment of estate taxes, trust funding and asset distribution;
- » Advice to minimize estate and income taxes for the estate and its beneficiaries;
- » Advice regarding timing and structure of sale or disposition of estate assets, to include business interests; and
- » Preparation of Federal and State "Estate Tax" returns, which are required for all estates over a certain exemption amount (see [Estate Tax](#)), which is \$1.5 million in 2005 (generally including life insurance).

[Post Mortem List](#)