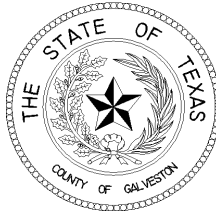


RHETA D. COX  
Court Administrator  
409 766 2482

CHRISTINE WELSH  
Court Coordinator  
409 766 2251  
FAX 409 765 3221

WENDY L. BROWN  
Court Auditor  
409 770 5140



CLARA COOLEY  
Guardianship Investigator  
409 770 5188

DALE W. LEE  
Court Reporter  
409 765 2654

**GLADYS B. BURWELL**  
**PROBATE COURT JUDGE**  
Galveston County  
600 59<sup>th</sup> Street, Suite 2305  
Galveston, Texas 77551-4180

**COURT INSTRUCTIONS TO THE DEPENDENT EXECUTOR (TRIX)/ADMINISTRATOR (TRIX)  
OF AN ESTATE AND/OR ADMINISTRATOR WITH WILL ANNEXED  
(Both Temporary and Permanent)**

Please consult your Attorney on matters regarding the administration of this estate.  
Please do not seek counsel from the Probate Court on these matters.

You are the duly appointed **Administrator (trix)** or **Administrator with Will Annexed** of this estate, and you **must** do the following:

1. As Administrator (trix) or Administrator (trix) with Will Annexed you must qualify by filing your Oath and Bond at any time before the expiration of 20 days after the date of the order granting administration, TPC § 192. A different oath is required of an Administrator than of an Administrator with Will Annexed. TPC § 190(a) and. TPC § 190(b).
2. Collect all assets of the estate, claims, debts due, personal property, records, books, title papers, and business papers of the estate and hold then for delivery to the persons entitled when the estate is closed. TPC § 232 & 233. Preserve, protect and insure, if insurable, all non-cash assets of the estate.
3. Place all estate funds in federally insured accounts, in institutions located in the State of Texas, in the name of the estate. Retain in a checking account only such funds as are reasonably necessary to pay the debts and the expenses of administering this estate. Place all additional funds in interest-bearing accounts at the highest interest rate, giving reasonable consideration to current and long term market conditions. Your attorney's address should be listed on the account and all statements should be mailed to his/her address.
4. **NO WILL OR WILL DOES NOT DISPOSE OF PROPERTY**  
File an Application to Determine Heirship within 60 days of qualification. Obtain a hearing in Probate Court within 90 days of filing the Application to Determine Heirship.
5. **NOTICE TO STATE, GOVERNMENTAL AGENCY, OR CHARITABLE ORGANIZATION**  
Give written notice to the State, a governmental agency of the State, or a charitable organization named by the will as a devisee, within 30 days of the probate of the will, by registered or certified mail, return receipt requested. The written notice must include the name of the county in which the will was admitted to probate, a copy of the application and the order admitting the will to probate. If the application is for probate of a written will, a copy of the written will must be attached to the notice. File a copy of the written notice with the Court by delivery to the County Clerk's Office. TPC § 128A. Failure to give the required notice under TPC § 128A constitutes grounds for removal. TPC § 149C(a)(4) .
6. **NOTICE BY PUBLICATION**  
Give notice of the issuance of letters by publication in a local newspaper to the creditors of the estate within one month after receiving letters. The notice must state the date of issuance of letters, the address to which claims may be presented, and an instruction regarding how claims shall be addressed. Then file the publisher's affidavit and a copy of the notice as printed with the Probate Court by delivery to the County Clerk's Office. TPC §§ 146(a) (1), 294(a), 294(b).
7. **NOTICE TO CREDITORS**  
A. Give written notice of the issuance of letters to each holder of a secured lien within two months after receiving letters, by registered or certified mail, return receipt requested, to each and every person known to you to have a claim for money against the

estate that is secured by real or personal property of the estate. TPC §295. A copy of the notice and return receipt, together with an affidavit of the Administrator, must be filed with the Probate Court by delivering to the County Clerk's Office. TPC § 295

B. Give written notice of the issuance of letters, at any time before the estate administration is closed, by certified mail, return receipt requested, to all unsecured creditors having a claim for money against the estate, that they must present a claim within four months after receipt of the notice or the creditor's claim against the estate is barred. TPC §§ 146(a) (2), 294(d). If a claim is presented, either approve or disapprove the claim within **30** days. Do **not** pay any claims which are barred. (i.e. any claim not presented within four months after receipt of notice).

8. **NOTICE TO OTHERS**

A. Give written notice of issuance of letters to the Texas Comptroller of Public Accounts (unemployment taxes and sales taxes) within one month after receiving letters, by certified mail, return receipt requested, if the decedent remitted or should have remitted taxes administered by the Comptroller of Public Accounts. (Texas Comptroller, P.O. Box 13528, Capitol Station, Austin, Texas 78711-3528 or [www.window.state.tx.us](http://www.window.state.tx.us) ).

B. Give written notice of issuance of letters to the District Director of the Internal Revenue Service, as required by Treasury Regulation §301.6903-1 under Internal Revenue Code Section 6903. Internal Revenue Service form 56, *Notice Concerning Fiduciary Relationship*, should be completed and filed with the service.

9. **CHANGE OF ADDRESS**

If your address changes during the pendency of this estate, you **must** notify the Clerk of the Court in writing of your new address within ten days of the change. Failure to provide that notification could result in your being fined \$50.00 by the Court. (Civil Practice & Remedies Code Section 30.015)

10. **INVENTORY, APPRAISEMENT AND LIST OF CLAIMS**

File your Inventory, Appraisal and List of Claims within 90 days after qualification. Please review TPC § 250 for the requirements under the statute. **Do not include debts owed by the estate or non-probate assets on the inventory.**

11. **RECORD KEEPING**

A. Maintain an accurate record of all expenditures and receipts of estate funds. It is vital that all copies of canceled checks, invoices and receipts be retained to verify expenses in the event any beneficiary requests an accounting.

B. Obtain signed receipts and releases from each heir and/or creditor showing distribution of assets of estate.

12. **PROBATE COURT AUTHORIZATION REQUIRED**

A. A written order from the Probate Court is required before any expenditure of estate funds.

B. A written order from the Probate Court is required before attempting to sell, lease, transfer or otherwise dispose of any non-cash assets of estate funds.

C. A written order from the Probate Court is required to retain an attorney to represent the estate in a lawsuit.

D. A written order from the Probate Court is required to obtain authority to settle any lawsuit of the estate.

E. A written order from the Probate Court is required to obtain authority to transfer estate assets to an heir.

13. **ACCOUNTING**

A. File a sworn written **Annual Accounting** with the Probate Court by delivering to the County Clerk's Office within 12 months from the date of qualification and at the end of each 12-month period thereafter until the estate is closed. Retain bank statements, canceled checks, invoices and receipts to substantiate the receipts and disbursements of the estate. TPC § 399

B. File a **Final Account** of the estate with the Probate Court by delivering to the County Clerk's Office once the estate has been fully administered and assets remain in the estate. Provide a copy to each heir. Obtain a waiver of service from each heir.

C. Once the Probate Court grants approval of the Final Accounting, distribute the remaining assets as per the Order approving the Final Accounting. Obtain signed receipts and releases from each heir and/or creditor verifying distribution of assets.

D. File application to close estate, discharge Administrator (trix) and Surety with the Probate Court by delivering to the County Clerk's Office. Attach receipts and releases addressed in C. above.

14. **NOTIFY BONDING AGENCY**

Send copy of Order closing estate, discharging Administrator (trix) and surety to bonding agency.