

Texas Executor's Checklist

A step-by-step guide to administering a Texas estate under the Texas Estates Code

Overview

Your Fiduciary Duty as Executor

Your duties begin the moment the court issues Letters Testamentary. Under Tex. Est. Code § 351.101, you must manage estate property as a prudent person would manage their own. You owe three core duties:

Breach of Fiduciary Duty

An executor may be personally liable for: mismanaging or hiding assets, failing to notify beneficiaries, using estate funds for personal benefit, unnecessarily delaying distributions, paying excessive fees, or ignoring court deadlines.

PHASE 1 GETTING STARTED

- Obtain Letters Testamentary** from the probate court. Your authority to act begins here.
- Hire a Texas probate attorney** to guide the administration and ensure all deadlines are met.
- Open a dedicated estate checking account** to receive assets, pay debts, and track all transactions.
- Obtain an EIN (Tax ID)** by filing IRS Form SS-4. Required for estate accounts and tax filings. Your attorney can request this.
- Set up mail forwarding** from the decedent's address to the executor.
- Secure the decedent's home and property.** Change locks if needed; arrange for ongoing maintenance.

Asset Checklist

PHASE 2 LOCATE & INVENTORY ASSETS

- Locate the original Will, any Trust agreements,** and all related estate documents.
- File Inventory, Appraisal, & List of Claims** within 90 days of appointment (Tex. Est. Code § 309.051), or file an Affidavit in Lieu of Inventory if eligible.
- Collect life insurance proceeds.** Work with your attorney before submitting claims.
- Locate all bank, brokerage, and retirement accounts.** Obtain date-of-death valuations from each institution.
- Search all safe deposit boxes.** Inventory and photograph personal property.
- Review and inventory all real estate.** Confirm title, survey, and mortgage status.
- Locate vehicle titles** (cars, boats, RVs, trailers).
- Identify debts owed to the estate** (wages, loans, insurance benefits, promissory notes).
- Search Texas Unclaimed Property** at claimtexas.org for any funds in the decedent's name.
- Check for employer death benefits,** pension plans, and group life insurance with current and former employers.
- Have valuable assets appraised** by a qualified appraiser if needed.

A Note on This Guide

This checklist provides a general overview of executor duties under Texas law and does not constitute legal advice. Not every item applies in every estate. Once appointed, your attorney will advise you on the specific obligations, deadlines, and filings required for your matter.

Texas Executor's Checklist

— Continued

Administration, Tax Obligations, and Distribution

Notifications & Administration

PHASE 3 NOTIFY & COMMUNICATE

- Publish notice to creditors** in a local newspaper of general circulation. The four-month creditor claims period begins on the date of first publication (Tex. Est. Code § 308.051).
- Send written notice to all known secured creditors** within 30 days of appointment (Tex. Est. Code § 308.054).
- Notify all beneficiaries named in the Will** in writing (Tex. Est. Code § 308.002). Include a copy of the Will or a summary of their interest.
- Notify the Social Security Administration** at (800) 772-1213. Do not cash or deposit any SSA check for the month of death — return it immediately.
- Notify all financial institutions**, banks, and investment accounts. Request date-of-death statements.
- Notify the post office, utilities**, credit card companies, and subscription services.
- Contact the VA at (800) 827-1000** if the decedent was an active duty, reserve, or veteran member of the U.S. military.
- Notify the decedent's employer**, former employers, and pension or benefit plan administrators.

PHASE 4 MANAGE THE ESTATE

- Repair and maintain all estate property** in good repair throughout administration, as required by Tex. Est. Code § 351.101.
- Review all creditor claims.** Pay valid claims from estate funds. Contest improper claims with your attorney.
- Determine liquidity needs.** Identify which assets may need to be sold to satisfy debts and expenses.
- Retain advisors as needed:** attorney, CPA, financial advisor, and real property appraiser.
- Consult beneficiaries** before making major decisions, such as selling assets or changing investments (Tex. Est. Code § 351.051).
- Manage any business interests** held by the estate. Notify co-owners and review any buy-sell agreements.

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Texas Executor's Checklist — Continued

Administration, Tax Obligations, and Distribution

Taxes, Distribution & Closing

PHASE 5 TAX OBLIGATIONS

- File the decedent's final Form 1040** (individual income tax return) for the year of death.
- File Form 1041** (Fiduciary Income Tax Return) for any tax year in which the estate earns income.
- File Form 706** (Federal Estate Tax Return) if the gross estate exceeds the applicable federal exemption amount. Consult your attorney and CPA. Due 9 months from date of death; 6-month extension available.
- File any outstanding Texas franchise, state, or local tax returns** on behalf of the decedent or estate.
- Ensure all taxes are paid in full** before distributing assets to beneficiaries.

PHASE 6 DISTRIBUTE & CLOSE

- Confirm all debts, taxes, and expenses are paid** before making any distributions.
- Obtain beneficiary consent or court approval before** selling major assets or making significant estate decisions.
- Prepare a final accounting** of all assets received, income earned, expenses paid, debts settled, and distributions made.
- Transfer real property by deed.** Record all deeds with the appropriate county clerk's office.
- Distribute remaining assets to beneficiaries** in accordance with the Will or Texas intestacy laws if there is no Will (Tex. Est. Code Title 2).
- Obtain signed receipts from all beneficiaries** upon distribution. Keep originals.
- File any required closing documents** with the probate court. In an independent administration, formal court closure is generally not required.
- Retain all estate records** for a minimum of four years.
- Handle pending litigation.** Complete any legal action the decedent was involved in. Bring wrongful death claims if appropriate and if family members have not done so.
- Collect all money owed to the estate.**

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Key Reminders for Every Executor

Important principles to carry with you throughout the administration

Independent Administration

Texas gives executors broad authority to act without ongoing court supervision after the initial hearing. Most steps in this checklist happen outside the courthouse — no judge required.

Attorney Fees Are an Estate Expense

Reasonable legal fees are paid from estate funds, not out of your personal pocket. Hiring an attorney is not a cost to you — it is a service to the estate.

Do Not Commingle Funds

Open a dedicated estate checking account immediately. Never mix estate funds with your personal accounts. Commingling is one of the most common grounds for a breach of fiduciary duty claim.

Document Every Decision

Keep records of every payment, asset transfer, and communication. Courts expect executors to account for all estate activity, and beneficiaries can ask for a full accounting at any time.

Creditors Come Before Beneficiaries

You cannot distribute assets to heirs until all valid debts, expenses, and taxes are paid. Distributing assets early and leaving creditors unpaid can result in personal liability.

When in Doubt, Ask Your Attorney

A single misstep as executor can result in personal liability — even with good intentions. Call your attorney before taking any action you are uncertain about.

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