

**A Maryland Judiciary Production**  
***My Laws, My Courts, My Maryland***  
**Series: Estate Administration for Personal Representatives**  
**Title: Part 2: Filing Responsibilities for Small Estates**

**Chapter Headings:**

**Step One: Notice of Publication**  
**Step Two: Schedule B**  
**Step Three: Information Report**  
**Show Cause Hearings and Contempt**  
**Step Four: Distribute Assets**  
**Be Responsible**

Hello. This video series is for personal representatives administering an estate. This video will discuss small estates. We will cover:

- Steps you need to take in managing a small estate
- Consequences for failing to file required documents, and
- A few tips to remember about your responsibilities as a personal representative

If you filed a Petition for Administration of a Small Estate and received Letters of Administration, this video is for you. If you are handling a regular estate, you should watch part 3 of this series. For information on the difference between a small estate and a regular estate, watch our video series *Preparing to Open an Estate*.

As you go through the process of administering an estate, the Office of the Register of Wills can help you with forms and resources. When you were appointed as personal representative, the Register shared a packet of information with you. Refer to that packet for filing dates and deadlines. If you have questions, visit the Register of Wills website at [registers.maryland.gov](http://registers.maryland.gov), or talk to a lawyer.

Before we begin, I want to remind you we will refer to the person who passed away as the decedent.

Let's get started with step one: notice of publication.

### **Chapter Heading: Step 1: Notice of Publication**

When you filed your Petition for Administration, you also submitted form RW1109, titled the Notice of Appointment, Notice to Creditors, and Notice to Unknown Heirs. On that form, you listed a local newspaper. The Register of Wills will have a notice published in that paper. This notice lets anyone who may have a claim on the estate know about the person's death.

The newspaper should mail you a copy of the notice. Once you receive that copy, give it to the Register of Wills.

Next, we will talk about step two: Schedule B.

### **Chapter Heading: Step 2: Schedule B**

When you filed your petition, you also included a form called Schedule B that lists the decedent's assets. If you did not know the actual value of an asset when you filed, or if you have since discovered additional assets, file an amended Schedule B. Use form RW 1137. Include the value of each asset. Attach proof of the value of all assets to your amended Schedule B.

For example, if the asset is a car, include a copy of the document you relied on to determine the value of the car. This may be an appraisal from a car dealership, or information from Kelly Blue Book or the National Automobile Dealers Association.

Consider carefully what type of proof to include. For instance, if the asset is stock, make sure the document you provide as proof shows the value of the stock on the date of death. If you are unsure of the value of an asset or what proof to provide, talk to a lawyer.

Let's discuss step 3: the information report.

### **Chapter Heading: Step 3: Information Report**

Within three months of your appointment as personal representative, file an Information Report. Use form RW 1124. The Information Report provides the Register of Wills information on the decedent's non-probate property. This may include jointly held assets, transfer on death or payable on death accounts, and some real property. Real property means any house or land the decedent owned. In your list, include all non-probate property no matter where it is located -- in Maryland or in another state. Provide information on:

- Any property owned jointly with right of survivorship with someone other than a spouse, child, grandchild, parent, grandparent, sibling, or registered domestic partner. Right of survivorship means when one owner dies, the other owners will receive that person's share of the property.
- Any house, land, or leased property solely owned or owned as a tenant in common located outside of Maryland.
- Any property that was solely owned by the decedent up until 2 years before death and that, at the time the decedent passed, had been gifted or was jointly owned with someone other than a spouse, child, grandchild, parent, grandparent, sibling, or registered domestic partner.

And any property that the decedent had that was:

- An annuity or pension
- A payable on death or transfer on death account
- A life estate
- Property with a beneficiary, or
- In a trust.

You must include these property types if they passed to anyone other than a spouse, child, grandchild, parent, grandparent, sibling, or registered domestic partner. If you have questions, check with a lawyer.

Why do you need to provide information on non-probate assets? The Register of Wills will use this information to calculate any inheritance tax owed on these assets. Keep in mind, there are consequences if you do not file the required documents when managing an estate.

Next, let's go over show cause hearings and contempt.

### **Chapter Heading: Show Cause Hearings and Contempt**

If you do not file the required documents with the Register of Wills, you will receive a Show Cause Order from the Orphans' Court – that is the probate court. That order will require you to appear before the Orphans' Court for a hearing. This is called a show cause hearing. At the hearing, you will be asked to explain to the Court why you have not filed the required documents.

If you file the missing documents prior to the show cause hearing date, then the hearing may be canceled. Contact the Register of Wills to check if they received the required

documents and if the hearing has been canceled. If the hearing is not canceled, make sure to attend. Bring the required documents with you.

If you do not file the necessary documents and do not appear in court on the date of the show cause hearing, the court may issue a Contempt for Removal. You will be summoned to appear for a contempt hearing.

If you do not appear in court on the date of the contempt hearing, then 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.

Your next step is step four: distribute assets.

#### **Chapter Heading: Step Four: Distribute Assets**

After you have met all filing requirements, including publication, and paid all outstanding debts and claims, you will be able to distribute the decedent's assets. Distribute the assets to the people who will inherit according to the decedent's Will. If there is no Will, distribute the assets to the heirs as defined in Maryland law.

Finally, a reminder to be responsible.

#### **Chapter Heading: Be Responsible**

Being a personal representative is an important job. Remember, you are a fiduciary and responsible for the estate. A fiduciary acts for another person and is entrusted with their property.

Remember to:

- Maintain a current address with the Register of Wills. If you move, then let the Register of Wills know.
- Always check your mail carefully for any estate paperwork.
- Seek the help of a lawyer for any legal questions. And,
- Perform your duties responsibly.

We have gone over a lot of information. Being a personal representative is not an easy job. Ask for help and seek legal advice when you have questions.

I hope this information has been helpful. Thanks for watching.