A reference for other sources of information

The State of New Jersey Inheritance Tax Bureau 1-609-292-5033 or on the web at:
http:www.state.nj.us/treasury/taxation

The Federal Government Internal Revenue: http://www.irs.gov

The Atlantic County Bar Association, Lawyer Referral (609) 345-3444

Social Security 1-800-772-1213

Death Certificates can be obtained by contacting the municipality in which the decedent died or the funeral home.

Refunding bonds and releases should be executed and filed with the Surrogate when distribution is made.

Surety Bonds may have to be obtained when there is no Will. This will require that the Administrator get insurance on the entire amount of the estate to protect all beneficiaries.

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Evening Hours by Appointment

For the convenience of residents who wish to complete probate matters after working hours the Surrogate offers evening hours. The evening hours are for business before the court by appointment only. For more information please call our office and speak to a probate clerk.

The following is a list of documents and papers that could be essential for settling the estate. Make sure as the Executor you have knowledge of where these documents are kept.

Checking/Savings account numbers and the names of the banks, Credit Unions (if Administration we will need to know the balance).

Motor vehicle titles

Real estate deeds

Installment loans

Safe deposit box locations, number & key

Birth certificate

Social Security card or numbers

Stocks & bonds

Marriage/divorce records

Pension and annuity records

Veterans records, including discharge papers

Insurance policies

Union/company life insurance papers

Recent federal and state income tax returns

Information of health benefits and insurance

DO NOT... Write on your original Will for any reason.

DO NOT...Give your personal information to anyone but your named executor.

Make Sure

Your executor knows where your original Will is located and has access to the document. Make sure it is the original and not a copy.

Surrogate Carney would like to thank Union County Surrogate, James S. LaCorte for his assistance, input and cooperation in the preparation of this pamphlet.

The Atlantic County Surrogate Court

Duties of the Executor/Administrator

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James A. Carney
Surrogate/Judge

MAYS LANDING LOCATION:
Mary Lou Latorre,
Special Deputy Surrogate

Patricia McDougall, *Senior Probate Clerk*
Susan Dittess, *Special Probate Clerk*

County Government Complex
5911 Main Street • Mays Landing, NJ 08330
609/645-5800 • Fax: 609/645-5805

ATLANTIC CITY LOCATION:
Maureen S. Krause,
Deputy Surrogate

Sharon Sutor, *Special Probate Clerk*
Andrea Dickinson, *Special Probate Clerk*

Civil Courthouse
1201 Bacharach Blvd. • Atlantic City, NJ 08401
609/343-2341 • Fax: 609/343-2197

www.aclink.org/surrogate

Duties of the Executor or Administrator of an Estate

What you will need to probate the Will or apply for letters of Administration:

1. The Original Will
2. Certified Death Certificate with raised seal
3. Names and addresses of the Next of Kin including children of deceased children
4. Check, cash or money order for the probate fees.

Some questions you should be able to answer when you apply.

1. *How many Surrogate Certificates will you need for the estate?*
   Try to determine the number of assets that must be gathered, and how many agencies will require the certificates.
2. *Does the estate have debts?*
   If so, creditors must be notified of probate.
3. *Is this an Administration?*
   We will need a list of assets for the estate including the market value of the home, the vehicle identification number for any automobiles along with the current market value.
4. *Is a surety bond necessary?*
   It may be necessary for Administrators to secure a surety bond, the amount will be determined by the Surrogate.

Probating the Will

The Executor of the Estate must apply for Letters Testamentary. Once the judgment is signed and you have the Surrogate's certificates allowing you to act on behalf of the Estate, the following duties may be required of you. These are meant only to be used as a guide for the Executor.

Duties of the Executor/Administrator

1. Take possession of personal property. Open estate account if necessary.
2. Take such immediate steps as are necessary for temporary protection of the estate, for example, make sure that fire insurance coverage on any real estate properties has not lapsed.
3. Identify all possible creditors.
4. Investigate all claims against the estate.
5. Pay all claims that are valid.
6. Determine the value of all real and personal property for tax purposes.
7. Have safety deposit box audited.
8. Collect any indebtedness due the estate.
9. Decide which assets, if any, should be sold to raise cash needed to pay claims, taxes and administration and other expenses.
10. Check all real estate for delinquencies in rents and taxes.
11. Compute accrued interest on bonds, notes and mortgages as of the date of death.
12. Gather and compile information for estate and inheritance taxes, including any taxes due in other States in which the descendent owned property.
13. File Notice of Probate/Proof of Mailings with Surrogate.
14. Prepare and file any State/Federal Estates Tax returns required from the executor.
15. Pay estate taxes within time prescribed by law to avoid penalties.
16. Prepare and file any Federal/State Income Tax returns for current year, one set of returns covering the period prior to death and another set covering the period after death.
17. Prepare informal accounting to be presented to heirs.
18. Obtain release and refunding bonds, file with Surrogate's Court.
19. Conduct a Child Support Judgment Search on beneficiaries receiving more than $2,000.00.
20. Distribute estate according to terms of the Will.
21. All of the foregoing must be attended to either by the executor in person or attorney.

James A. Carney, Surrogate
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E-mail: carney_james@aclink.org