

Successor Trustee Duties Checklist — California

A Month-by-Month Guide from Trust Advisor

You have been named successor trustee of a California trust. This guide maps the typical administration month by month. Every trust is different — treat this as the standard route, not legal advice for your specific situation.

Month 1 — Stabilize and Notify

- Order at least 10 certified copies of the death certificate
- Locate the original trust document, all amendments, and any restatement
- Send the statutory notice under Probate Code § 16061.7 to all heirs and beneficiaries — due within 60 days of death; it starts the 120-day contest period
- Notify banks and financial institutions of the settlor's death; establish your authority with a certification of trust
- **Do not distribute anything to anyone yet**
- **Do not commingle trust funds with your own — ever**

Months 2–3 — Inventory and Organize

- Inventory all trust assets with date-of-death values (accounts, real property, business interests)
- Open a dedicated trust bank account for administration
- Address immediate obligations: mortgage, insurance, property taxes, utilities
- Identify creditors and handle claims with guidance — not every claim is valid

Months 4–6 — Taxes and the Creditor Window

- Allow the creditor claim period to close (four months from notice) before major distributions
- File the decedent's final personal income tax return
- Address the trust's income tax obligations (fiduciary returns)
- File property tax forms on time — reassessment exclusions have hard deadlines

Months 6–12 — Account, Distribute, Close

- Prepare a written accounting for beneficiaries (assets, receipts, disbursements)
- Distribute assets per the trust terms — after debts, taxes, and expenses are resolved

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- Transfer real property by deed; record with the county
- Close trust accounts and document everything

KEY DEADLINES

120 days — contest period after the § 16061.7 notice is served

4 months — creditor claim window from notice

60 days — deadline to serve the § 16061.7 notice after death

Tax deadlines — final personal return; fiduciary returns; property tax exclusion filings

When You Need an Attorney

Get guidance immediately if any of these apply: a beneficiary disputes the trust or your role; the trust holds a business or commercial real estate; the documents are ambiguous or amended multiple times; the estate may owe estate tax; you are also a beneficiary (built-in conflict); or anyone has threatened to contest. Reasonable attorney's fees for administration are ordinarily paid from the trust — not from your pocket.