

# Trinity's latest 'Christmas Carol' fast-paced and fun

Trinity Rep's annual production of "A Christmas Carol" kicked off well before Thanksgiving, and as loathsome as many people find attempts to rush the seasons (mostly retail driven), this Trinity tradition is definitely a notable exception.

In its 38th season at Trinity, you can imagine that putting an original spin on this production would be a challenge worthy of one of Dickens' ghosts. But this incarnation is not a case of seen-one-you've-seen-them-all.

Berenson's Scrooge is exceptionally dour in the early scenes, making his transformation all the more dramatic and giddy. A clever set of shrouded trunks and textiles serve as a canvas for projected images, and a trap door at center stage is used to good effect.

Music sets the tone, shifting from moody and melancholy to festive as the scenes transition, memorably from a sad young Scrooge singing a sweet but haunting song while spending Christmas alone at his boarding school to, moments later, a rollicking party at the Fezziwig home, kicked off by Fred Sullivan, Jr., who always knows how to enter a room.

Most notably, the direction and pacing of this particular production is excellent, keeping this oft-told tale humming along with fresh energy and excitement. It's not easy to deliver a version of this classic tale year after year, to an audience familiar enough with the story to recite the script, but this production does just that.

"A Christmas Carol" at Trinity Rep, playing through Dec. 31. See listings for details.



MARK TUREK

Stephen Berenson as Ebenezer Scrooge in Charles Dickens' A Christmas Carol at Trinity Rep, directed by Curt Columbus. Set design by Deb O, costume design by Toni Spadafora, lighting design by Josh Epstein.

## AGING WISELY

# Estate administration 101

Estate administration is the process of managing and distributing a person's property (the "estate") after death. If the person had a will, the will



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goes through probate, the process overseen by a probate court, through which a deceased person's property is passed to his or her heirs and beneficiaries.

The entire process usually takes about a year.

In this article, I will briefly describe the estate administration process. These responsibilities ultimately fall on whomever was appointed executor in the deceased family member's will. Matters can be more complicated in the absence of a will, because it may not be clear who has the responsibility for the work that needs to be done.

As a first step, the executor should secure the tangible property, i.e., anything that can be touched, such as silverware, dishes, furniture, or artwork. The executor will need to determine accurate values for each piece of property, which may require appraisals. If property is passed around or distributed to family members before the Executor can get control over the property, it will be difficult, if not impossible, to locate and value the property. Family members often argue over personal property, which may have sentimental value. To avoid problems, an executor is well advised to change the locks on homes until an inventory of the personal property can be completed.

Next, Social Security should be notified within a month of the individual's death, which often is a service provided by the funeral home. The remaining steps are not quite as urgent as securing the estate assets and notifying Social Security. While bills need to be paid, they can wait a month or two without adverse repercussions. It's more important that people have time to grieve.

When a person is ready, the next step would be to meet with an attorney to review the steps necessary to administer the deceased's estate. The family members should bring as much

information as possible about finances, taxes and debts. Don't worry about putting the papers in order first; the lawyer will have experience in organizing and understanding financial statements.

In general, estate administration involves the following steps:

1. Filing the will and a petition to open a probate and appoint the executor with the probate court. In the absence of a will, heirs must petition the court to be appointed "administrator" of the estate.

2. Marshaling, or collecting, the assets. The executor must determine what assets the individual owned on his date of death and file an inventory with the probate court. It's generally best to consolidate the estate funds to the extent possible. Bills and bequests should be paid from a single checking account, to permit the executor to keep track of receipts and expenditures. The account should be opened in the name of the estate with a separate tax identification number assigned to the estate since, as described below, the estate may need to file an income tax return.

3. Paying bills and estate taxes. If a state or federal estate tax return is needed—in Rhode Island, when the estate exceeds \$1.5 million in value—it must be filed within nine months of the date of death. If the executor misses the deadline and the estate is taxable, penalties and interest will apply. If all necessary

information is not available in time, the Executor can file for an extension and pay an estimate of the tax due. Typically, a six month extension will be granted.

4. Filing income tax returns. The Executor also must file a final income tax return for the decedent and, if the estate holds assets that produce income or dividends over \$600, an income tax return for the estate. The estate is a separate taxpayer from the deceased individual. If the estate earns income during the administration process, it will need to obtain its own tax identification number and report its earnings using that number.

5. Distributing property to the heirs and beneficiaries. Generally, executors do not pay out all of the estate assets until the period runs out for creditors to make claims, which in Rhode Island is six months after the probate estate is opened. Because income and estate taxes can be significant debts of an estate, an executor must be careful about retaining sufficient assets to meet these obligations. Under common law, an executor is personally liable if he or she over-distributes assets and is unable to pay the claims of creditors. For this reason, executors are well advised to limit distributions until taxes and significant debts of the estate are satisfied.

6. Filing a final account. Final accountings of an estate are not required if all persons interested in the estate sign paperwork

acknowledging that the bills and beneficiaries have all been paid. Any beneficiary, however, may request that an accounting of the estate assets be completed. When a person dies without a will, the administrator must file an accounting with the probate court listing the estate's cash receipts, income, expenses and distributions. The court may require more than one accounting when an estate has remained open for a long time. Once the court approves the final account, the executor/administrator can distribute whatever estate assets remain, and finish his or her work.

Generally, I advise executors not to give a beneficiary any distributions unless and until the beneficiary signs a receipt and release document stating he has received estate property, he agrees to repay the property if he

is overpaid and he releases the executor from any liability for the estate administration process.

Some of these steps can be eliminated by avoiding probate through joint ownership of assets or trusts. But whomever is left in charge still has to pay all debts, file tax returns, and distribute the property to the rightful heirs. You can make it easier for your heirs by keeping good records of your assets and liabilities. This should shorten the process and reduce the legal bill.

Attorney Macrina G. Hjerpe is a partner in the Providence law firm Chace Ruttenberg & Freedman. She practices in the areas of Estate Planning, Probate, Estate Administration, Trust Administration, Trust Litigation, Guardianship, Business Succession Planning, Asset Protection Planning, Elder Law and Estate Litigation.



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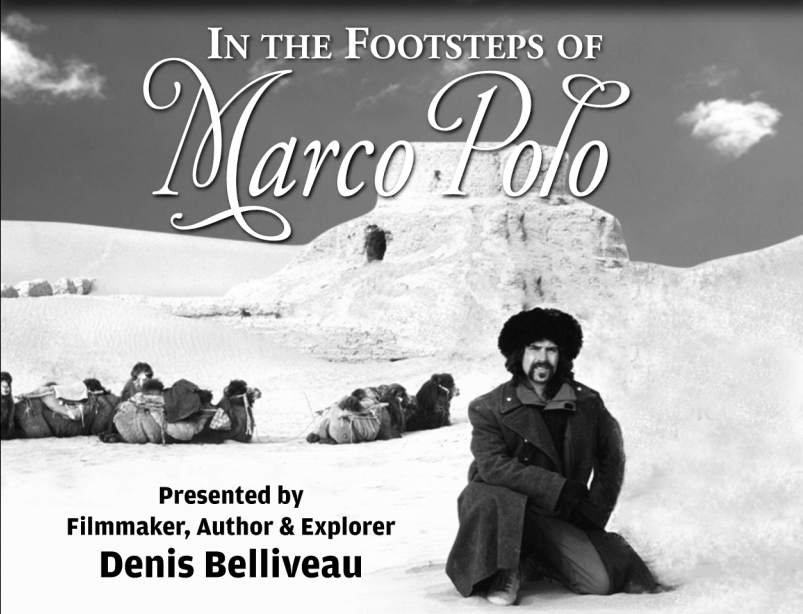
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