

CHECKLIST FOR THE FIDUCIARY OF A SOLE PRACTITIONER

If you have been appointed as the Executor or Administrator of the estate of an attorney who is practicing as a sole practitioner at the time of his or her death, it is important to quickly address many issues that are unique to the deceased practitioner's practice. This is especially true if the death of the solo practitioner was sudden and unexpected.

If a solo practitioner has died, his or her clients for whom services were being performed at the time of death must be advised immediately. In addition, steps must be taken to insure that those clients are properly advised as to the status of their matter and how they may retain substitute counsel. This must be done in a manner that will preserve the attorney-client privilege. The checklist is intended to address those matters that are unique to being the executor of an estate. The estate's legal counsel should be consulted to ensure that your duties are properly carried out during the administration of the estate.

As stated below, all of these issues should be addressed while the attorney is alive and well. Many matters involving an attorney's practice are time sensitive and, if not handled properly in the event of death, the estate may find itself faced with unnecessary liability. Hopefully, this checklist can act as a planning tool as well as a tool to be used in a time of crisis upon an attorney's death.

1. **Retain legal counsel immediately.** Legal counsel should be retained immediately to review the open matters that were being handled by the deceased attorney. If the attorney has designated an attorney to handle the closing of his or her office that attorney should be contacted immediately. The attorney's will and other estate planning documents including trusts or written instructions should be received.
2. **The Advisory Team.** There will, of course, be many matters that must be handled during the administration of an estate. The items listed above are only a few of the many matters that must be addressed. However, a solo practitioner's practice is unique in that it cannot continue to operate during the administration of an estate without a licensed and qualified attorney in place to take over clients' matters. Because it may not be possible for someone to immediately step in and take over a practice, it is extremely important that a team of qualified advisors be quickly assembled to ensure that the practice and its clients are protected.
3. **Work with staff.** If the attorney had a secretary or assistants working with him or her at the time of death, contact them and determine what emergencies must be attended to and what needs to be done to begin the closing process.

If possible, retain and compensate staff during the closing phase of the practice. In many cases, staff members have a relationship with the clients of the practice and a great deal of knowledge that will be helpful to you as executor and to the advisors for the estate.

4. **Preservation of the practice.** It may be important to the attorney's estate to ensure that the value of the practice is maintained in order to allow the estate to sell the practice to another attorney or law firm. If an Assisting Attorney has been designated as described above, he or she may be the intended transferee. Consult with legal counsel for the estate to be certain that the proper steps are being taken to maintain the value of the practice within the estate.
5. **Contact accountant.** Contact the deceased attorney's bookkeeper and accountant immediately to ensure that work in process is properly billed, that receivables are collected and that all financial matters involving the practice are properly taken care of as soon as possible. All trust accounts should be carefully reviewed by estate counsel and the accountant for the firm to ensure that funds are properly handled during the administration of the estate.
6. **Office matters.** Contact the landlord and, if necessary, desirable and appropriate, arrange for the assignment of the lease to the Assisting Attorney, the termination of the lease or the subletting of the lease to another party.

Contact all vendors and stop services as soon as possible. Cancel all subscriptions and electronic or online legal research services.

Contact equipment leasing companies (including vehicle leasing companies) as soon as possible. In some cases, vehicle lease agreements will provide for a termination of the lease in the event of death. This should be investigated. If leases cannot be terminated without penalty, subleasing should be considered. Otherwise, it will be necessary to set aside enough funds in order to pay the leasing fees for the duration of the lease terms.

Notify utility companies of the change in the customer. During the administration of the estate, it may be necessary to have the estate as the customer.

Contact all associations with which the attorney had memberships and terminate the memberships. This would include the State Bar of Georgia, American and any local or specialty bar associations. Office staff should be helpful in determining what memberships are in effect.

7. **Plan Ahead.** A practice and its value can quickly disappear without proper administration at the time of death. In addition there can be significant liability for the estate if the practice is not properly taken care of in such a time of crisis. If a solo practitioner has requested that you act as the executor or trustee for his or her estate, you should address all of these items with the attorney during the estate planning stages. None of these matters should be left until the time of death to address.