



The Soto Law Group Publishes Trust Administration Guidance for California Successor Trustees

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The Soto Law Group, an estate planning attorney in Newport Beach, California, has published an article and companion podcast episode examining the responsibilities that fall to a successor trustee after the death of a trust's creator. The material appears in the firm's Legacy Protected series under the title "Trust Administration in California: A Step-by-Step Guide for Trustees." It is directed at individuals who have been named to serve as trustee, whether they have had years to prepare or have learned of the role only after a death in the family.

The central point of the material is that the trustee role carries a legal duty that many people do not anticipate when they accept it. While the person who created the trust was alive, that person typically served as both owner and manager of the assets. When a successor trustee steps in, the character of the role changes. The successor manages property on behalf of the beneficiaries rather than for personal benefit, and owes duties of loyalty and impartiality to every beneficiary, including those the trustee may not know well. Personal funds cannot be mixed with trust funds. The article notes that this distinction becomes particularly important when the trustee is also a beneficiary, because the two roles are governed by different obligations and cannot be treated as interchangeable.

The guidance walks through the sequence of an administration in the order it generally unfolds. A trustee begins by reading the trust document and taking inventory of what the trust holds, which can include real property, bank and brokerage accounts, retirement accounts, life insurance, personal property, and in some matters intangible assets such as copyrights. Where property was intended for the trust but never formally transferred into it, California provides a court petition that can bring those assets in based on the evidence of intent, though the article observes that the outcome depends heavily on how the trust was drafted. California law also requires the trustee to send formal written notice to beneficiaries and to heirs at law within a period set by statute, and that notice starts the limited window during which the trust can be challenged in court. Heirs who are not named in the trust must still receive notice.

The practical steps that follow include obtaining certified copies of the death certificate, preparing a certificate of trust for presentation to financial institutions, obtaining a new employer identification number from the Internal Revenue Service because the decedent's Social Security number can no longer be used, retitling accounts and real property in the name of the successor trustee, and filing the decedent's final personal income tax return along with the annual income tax returns of the trust. The article identifies appraisal of real property as of the date of death as a step that is frequently skipped and difficult to correct afterward, because the valuation established at that point carries forward into the tax treatment of any later sale. It also cautions against distributing assets before debts and taxes have been resolved, since a trustee who distributes early may be left without funds to satisfy obligations that surface later. The trust administration practice at The Soto Law Group advises trustees on this sequence for families in Orange County.

Romelia DeDe Soto, Esq., attorney and owner of The Soto Law Group, addressed the liability that attaches to the role.

"A trustee is in control of the assets, but that control comes with accountability, and trustees can be held personally liable for how they carry out the role," Soto said. "That exposure is not limited to deliberate misconduct. A trustee who commingles funds, favors one beneficiary over another, or makes a decision without understanding the duty behind it can face a claim, and in California those claims can reach the trustee individually."

Soto was admitted to the State Bar of California in 1999 and founded The Soto Law Group in 2008. Her practice prior to founding the firm included family law, business litigation, and real estate law. She holds a Juris Doctor from Western State University College of Law and a Bachelor of Arts in psychology from California State University, Fullerton.

The material identifies circumstances in which trustees are advised to obtain counsel, including a disputing beneficiary, contradictory language in the trust document, assets that cannot be located or were never titled

in the trust, blended families, and administrations at the first death of a married couple, where the surviving spouse may manage several separate trust shares with different sets of beneficiaries. Trust administrations commonly take a year and sometimes longer.

The article and episode present general information about California trust administration and are not legal advice regarding any particular set of circumstances. Additional information about estate planning, probate, and trust administration at The Soto Law Group in Newport Beach is available at thesotolawgroup.com and on the firm's Google Business Profile.

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The Soto Law Group

The Soto Law Group serve the needs of our clients in Estate Planning, Special Needs, Conservatorships, Trust Administration, Probate or Trust and Wills disputes in Newport Beach and surrounding California communities.

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