

Estate Planning and Administration During the COVID-19 Pandemic

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Signing legal and estate planning and administration documents in-person has become quite the chore during this COVID-19 pandemic, leading Pennsylvania and its counties to relax some standards.

But some of the standards remain in place.

Barley Snyder attorneys continue to work remotely and are available to talk with you by phone or participate in an online meeting to review and evaluate existing documents or discuss the preparation of new documents. If you wish to sign documents without leaving your home, we can, as a temporary measure, email or mail the documents to you so that you may print and sign them. Wills and health care powers of attorney, for example, do not require notarization, and could be signed this way; however, we would then meet at a later time to re-sign the wills in the presence of witnesses and a notary, as these formalities alleviate additional steps that would be required at probate in the future.

Unfortunately, financial powers of attorney do require execution before a notary. If you have a more urgent need for a financial power of attorney or other notarized estate planning documents, we can make arrangements to meet with you at an outdoor or other safe location to sign these documents.

Pennsylvania lawmakers have realized the inconvenience - and danger - this could cause. It led the state to recently pass a bill allowing notaries to comply with their personal appearance requirement by using audio-visual communication technology - also known as remote notarization - during this COVID-19 emergency.

Unfortunately, other legal and logistical barriers continue to render remote notarization essentially moot with respect to estate planning documents. Nevertheless, we continue to monitor these advances and are fully prepared to utilize this new tool when these hurdles are lifted and we are confident that remote notarization can be used effectively for our clients.

In addition to estate planning matters, there are a few notable developments on the estate administration front. Families may have a need to probate a will or continue estate administration matters during these times. Our attorneys and staff are able to assist you and advise you on the particular arrangements that Register of Wills offices have made in our counties to handle these matters.

The Pennsylvania Department of Revenue has also extended filing deadlines for fiduciary income tax returns (Form PA-41). Returns originally due April 15 are now due July 15. Pennsylvania has also provided guidance to county offices with respect to the filing of Pennsylvania Inheritance Tax Returns. If those returns or payments are due during a time when the county Register of Wills office is closed, county offices have been asked to mark the date received as March 12. In addition, the Department of Revenue is making system modifications so that penalties will not be applied for late payments. The requirements vary by county.

The [Pennsylvania Department of Revenue has created a web page](#) to electronically submit questions or to review answers to frequently asked questions.

If you have any questions on these new regulations, please contact any members of the [Barley Snyder Trusts & Estates Practice Group](#).

DISCLAIMER: As we face an unprecedented time of legal and business uncertainty, we are working to provide updates on the status of important legal news related to COVID-19. It is important to note that the situation is changing rapidly and the information provided in our alerts is not intended to create an attorney-client relationship. The information contained in our alerts is for general informational purposes only and should not be construed as legal advice or a substitute for legal counsel. If you have questions about your legal situation or about how to apply information contained in this alert to your situation or about how any other information found on our website may affect your business, you should reach out to one of our attorneys. We assume no responsibility for the accuracy or timeliness of any information provided herein or by any linked site. As information changes rapidly, users are strongly advised to verify any information before relying upon it.

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