



## WHAT HAPPENS UPON THE DEATH OF THE GRANTOR?

Upon the death of the Grantor, the trust becomes irrevocable. If the Grantor was the Trustee, the person appointed to be the successor Trustee must formally accept the position. The Trustee will generally work closely with the Executor or Personal Representative of the Grantor's estate during the estate administration process. The Trustee is responsible for paying claims and taxes of the Grantor's estate, and then distributing the assets to the beneficiaries as described in the trust agreement. The Trustee will generally have a duty to inform and disclose certain information regarding the trust to all of the qualified beneficiaries, except as otherwise provided for in the trust agreement or state law.