

INSTRUCTIONS

Closing a Formal Probate Case

Forms you may need to close your Formal Probate case:

- *Inventory* (PRO912);
- *Final Account* (PRO913);
- *Petition to Allow Final Account, Settle and Distribute Estate* (PRO1302);
- *Affidavit of Service for Closing Formal Probate* (PRO1303).

Important Notices and Resources

The Court has forms and instructions, for some types of cases, as a general guide to the court process. These instructions explain the steps in more detail and answer common questions, but are not a full guide to the law. Court employees may be able to give general information on court rules and procedures, but they cannot give legal advice.

Have a question about court forms or instructions?

- Visit www.MNCourts.gov/SelfHelp
- Call the MN Courts Self Help Center at (651) 435-6535

Not sure what to do about a legal issue or need advice?

- Talk with a lawyer
- Visit <http://mncourts.gov/Help-Topics/Find-a-Lawyer.aspx>

Helpful materials may be found at your public county law library. For a directory, see <http://mn.gov/law-library/research-links/county-law-libraries.jsp>. For more information, contact your court administrator or call the Minnesota State Law Library at 651-297-7651.

General Information About Formal Probate

Visit the [Probate, Wills, and Estates Help Topic](#) for more detailed information about probate, the difference between informal and formal probate, and read some Frequently Asked Questions (FAQs) about the process.

As you are administering the estate, make sure you are keeping track of all of the assets and expenses of the estate and categorize them to put into the *Final Account*. Look ahead to the *Final Account* forms to see what categories to keep track of.

If you are not sure how to administer the estate or whether the estate is ready to be closed, you should talk with an attorney. The information in these Instructions is not meant to be legal advice, but is a general guide to explain the legal process and steps for filing a *Petition to Allow Final Account, Settle and Distribute Estate*.

If you do not understand any of these procedures, talk to an attorney. **Court staff cannot give legal advice.**

You can use these forms to close the estate if:

- You are the personal representative.
- The estate is going through formal probate.
- You have finished administering the estate.
- More than four months have passed since the *Notice to Creditors* was published. For formal probate cases with a Will, this notice is called the *Notice and Order for Hearing on Petition for Formal Probate of Will and Appointment of Personal Representative and Notice to Creditors*. For formal probate cases without a Will, this notice is called the *Notice and Order for Hearing on Petition for Formal Adjudication of Intestacy, Determination of Heirs, and Appointment of Personal Representative and Notice to Creditors*.

Step 1

Fill Out the *Inventory* (PRO912)

What is the Name of the Form? *Inventory* (PRO912)

	<p>According to Minn. Stat. § 524.3-706 (https://www.revisor.mn.gov/statutes/cite/524.3-706), an inventory is a detailed list of property the decedent owned at the time of death. It includes what each item is worth and any debt against each item (such as a mortgage or other loan against property).</p>
Who Fills It Out?	<p>You (the Personal Representative)*</p> <p><i>*Unless you are a Special Administrator or are a Successor Personal Representative (after someone before you has been discharged as a personal representative)</i></p>
When?	<p>Within 6 months of being appointed as the Personal Representative</p> <p style="text-align: center;"><i>OR</i></p> <p>Within 9 months of the death of the decedent</p> <p>(whichever is later)</p>
Then What?	<p>You (the Personal Representative) must mail or deliver a copy of the <i>Inventory</i>:</p> <ul style="list-style-type: none"> • To the surviving spouse (if there is one); • To all residuary distributees; and • To interested persons or creditors who ask for the Inventory.
Does It Go to the Court?	<p>Yes, for supervised administrations. For unsupervised administrations, filing the <i>Inventory</i> with the Court is not required, but it is good practice.</p>

The rest of Step 1 describes how to fill out the *Inventory*.

The Caption

<p>State of Minnesota A</p> <p>County <input style="width: 90%;" type="text"/></p>	<p style="text-align: right;">District Court B</p> <p>Judicial District: <input style="width: 90%;" type="text"/></p> <p>Court File Num <input style="width: 90%;" type="text"/></p> <p>Case Type: <input style="width: 90%;" type="text" value="Probate / Mental Health"/></p>
<p>In Re the Estate of</p> <p style="text-align: center;">C</p> <p><input style="width: 90%;" type="text"/></p> <p>Decedent (Deceased Person)</p>	<p>Inventory</p>

The caption is at the top of page 1. Print or type the following information:

- A. The **county** where the Probate case was filed.
- B. The **judicial district** number (each county is located in one of ten judicial districts: <http://www.mncourts.gov/Find-Courts.aspx>), and the **court file number** (this usually

starts with a two-digit number, followed by letters and numbers. For example, *15-PR -17-0001*).

C. The full name of the decedent (person who died).

After the caption, write your print or type your name as the Personal Representative.



Before you can fill in the information on page 1 (the “Summary” section), you need to fill out all of the Attachments (A through E). **For now, skip to Attachment A: Real Estate (on approximately page 3 of the Inventory).**

When completing Attachments A-E below, all values should be reported as of the date of Decedent’s death.

Do not list any *non-probate* property. Non-probate property is any assets of the Decedent that can be transferred to a new owner *without going through the probate process*. For example:

- Real property held as joint tenants with right of survivorship;
- Bank or brokerage accounts that are held jointly or with a payable-on-death beneficiary designation to a surviving person;
- Investment or retirement accounts or insurance policies that have a designated beneficiary other than the person who died, provided that beneficiary survived the person who died;
- Property held in a trust.

If you are not sure whether an asset would be considered a probate or non-probate asset, it is a good idea to talk to an attorney.

Attachment A: Real Estate

You must fill out “Attachment A” *even if the Decedent did not own any real estate in Minnesota*. Do not list real estate that is located outside Minnesota in Attachment A.

Estate of _____

At the top of Attachment A, print or type the name of the Decedent.

Attachment A: Real Estate

Fill out "Attachment A" even if the Decedent did not own any real estate in Minnesota.

There are 1 pieces of real estate in Minnesota that are part of the Estate. For each piece of real estate in Decedent's Estate, I am providing the following information:

	Description of Property	County Assessor's Market Value	Fair Market Value
2	Homestead in _____ County Legal Description: a	\$ b	\$ c

- State how many pieces of Minnesota real estate were owned by the person who died at the time of their death.
- Start by listing information about the **homestead** property (if there is one) of the person who died.

- In the **Description of Property** column, include the county, **formal legal description**, AND the street address of the homestead property. If the property is *rural*, include the acreage as well.
- List the **County Assessor's market value** for the homestead property. You can get this information from the County Assessor's Office in the county where the property is located.
- List the **fair market value** for the homestead property. Fair market value is the amount that the property would sell for on the open market, and it may or may not be the same as the County Assessor's market value. Another method for trying to figure out the fair market value would be to get an appraisal done for the property. If you are not sure how to calculate the fair market value, it is a good idea to talk to an attorney.

Be sure to copy the full **formal legal description** exactly as it appears on the Deed, Contract for Deed, or Certificate of Title on file with the office of the County Recorder or Registrar of Titles in the county where the property is located. An online description or a tax statement may not contain the full legal description.

	Description of Property	County Assessor's Market Value	Fair Market Value
3	Other real estate in _____ County Legal Description:	\$	\$

- Repeat for all other real estate in Minnesota. If the person who died owned more than three pieces of Minnesota real estate when they died, you can attach extra sheets of paper.

Contracts for Deed: If the person who died owned a Vendor/Seller’s interest, describe the property on Attachment A, value it at zero, and show the remaining contract balance on Attachment C. If the person who died owned a Vendee/Buyer’s interest, describe the property on Attachment A valuing it at its fair market value.

Attachment A: Real Estate	Total: \$ 4
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4. Add up the fair market value for all of the real estate listed (including those listed on extra sheets of paper if there are more than 3 properties) and write in the total value.

Attachment B: Stocks, Bonds, and Other Securities

Estate of 5 _____

Attachment B: Stocks, Bonds, and Other Securities

		A	B	
	Description of Property	Number of Units	Fair Market of Value of Each Unit	Total Fair Market Value
1	6	a	\$ b	\$ c <small>(A x B)</small>

5. Print or type the name of the Decedent.
6. **Description of Property.** Separately list and number any bonds, stocks, or other securities owned by the person who died. Describe each item, including the face value of bonds, the number of shares of stock, stock certificate numbers, and CUSIP numbers (a unique nine-character identification number assigned to all stocks and registered bonds in the U.S. and Canada), if they are available.
 - a. **Number of Units.** Include the number of units (shares of stock).
 - b. **Fair Market Value of Each Unit.** Include the value of each unit (for example, how much an individual stock is worth) as of the date of death.
 - c. **Total Fair Market Value.** Calculate the total fair market value for each (number of units owned X the value of each unit).

Attachment B: Stocks, Bonds, and Other Securities	Total: \$ 7
<i>Use another sheet of paper if you need more room to write.</i>	

7. Add up the fair market value for all of the stock, bonds, and securities you listed and write in the total value.

Attachment C: Bank Accounts, Cash, and Money Owed to the Estate

Estate of 8 _____							
Attachment C: Bank Accounts, Cash, and Money Owed to the Estate							
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 5%;"></th> <th style="width: 80%;">Description of Property</th> <th style="width: 15%;">Fair Market Value</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td style="text-align: center;">9</td> <td style="text-align: center;">\$ 10</td> </tr> </tbody> </table>		Description of Property	Fair Market Value	1	9	\$ 10
	Description of Property	Fair Market Value					
1	9	\$ 10					

8. Print or type the Decedent’s name at the top of the page.
9. Separately list and number all of the bank accounts, mortgages **owed** to the person who died, Contracts for Deed that the person who died had a Vendor/Seller’s interest in, notes (money owed to the person who died in writing), and cash held by the person who died. Describe each item, including the name of the bank. **Do not include account numbers—use Form CON111 (Form 11.1) to list the bank name, account holder name, and account number.** CON111 is available online at <http://mncourts.gov/GetForms.aspx?c=11&f=30>.

Mortgages: Only list mortgages that were owned as assets (mortgages that were owed to the person who died). Do not list mortgages that the person who died owed to someone else or mortgages secured by property in the estate (these are debts that will instead be listed on Attachment E).

Contracts for Deed: List any Vendor/Seller’s interest that the person who died had in a Contract for Deed. Also include the date of the contract, the name of the Vendee/Buyer, the interest rate and unpaid balance at the time of death), and the accrued interest, if there was any. Do not list any Contracts for Deed where the person who died was the Vendee/Buyer.

10. Write in the total fair market value for each piece of property listed.

Attachment C: Bank Accounts, Cash, and Money Owed to the Estate	Total: \$ 11
<i>Use another sheet of paper if you need more room to write.</i>	

11. Add up the fair market value for all bank accounts, mortgages, Contracts for Deed, notes, and cash you listed and write in the total value.

Attachment D: Other Personal Property

Estate of _____ **12**

Attachment D: Other Personal Property

	Description of Property	Fair Market Value
1	13	\$ 14

12. Print or type the Decedent's name at the top of the page.
13. Separately list and number any other personal property owned by the person who died that was not reported on Attachments A-C. Examples of personal property include, but are not limited to: refunds, clothing, household goods, automobiles, furniture, business interests, and insurance payable to the estate. Where appropriate, include the location of the property. **Write the value of each unit in the description section.**
14. Include the total fair market value for each (the unit value X how many units were owned). If the asset has no monetary value, write that instead.

Attachment D: Other Personal Property	Total: \$ 15
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Use another sheet of paper if you need more room to write.

15. Add up the fair market value for all of the personal property you listed and include the total value.

Attachment E: Mortgages, Liens, and Money the Estate Owes to Others

Estate of _____ **16**

Attachment E: Mortgages, Liens, and Money the Estate Owes to Others

	Description	Amount Owed
1	17	\$ 18

16. Print or type the Decedent's name at the top of the page.
17. Separately list any mortgages and/or liens secured by property in the Estate (debts that were owed by the person who died to someone else). Include details such:
- a. The names of the parties (the person who died and the party they owed money);
 - b. The payment terms; and
 - c. Any other relevant information.

Secured Property Listed In Other Attachments. Include the *Attachment* and *Item Number* of the secured property from the other attachment where you listed it earlier. For example, if the Decedent owed a mortgage on their homestead property, the homestead should have been listed on *Attachment A, Item Number 1*.

18. For each item listed in the first column, include the amount owed in the second column.

Mortgages. Include the remaining balance of any mortgages where the Decedent was the mortgage debtor.

Contracts for Deed. Include the remaining balance of any Contracts for Deed in which the person who died was the Vendee/Buyer.

Interest and Taxes. Include any interest and taxes that were due at the date of death.

Attachment E: Mortgages, Liens, and Money the Estate Owes to Others	Total: \$ 19
<i>Use another sheet of paper if you need more room to write.</i>	

19. Add up the amounts for all of the mortgages, liens, and money the Estate owes to others and include that amount in the “total” section at the bottom of Attachment E.

Summary (Page 1 of the *Inventory*)

Now that you have filled out Attachments A – E, you can fill out the “Summary” section, which starts on page 1.

20	Summary of Assets	Value
Attachment A: Real Estate	\$	a _____
Attachment B: Stocks, Bonds, and Other Securities	\$	b _____
Attachment C: Bank Accounts, Cash, and Money Owed to the Estate	\$	c _____
Attachment D: Other Personal Property	\$	d _____
SUBTOTAL (A+B+C+D):	\$	e _____
Attachment E: Mortgages and Liens, and Money the Estate Owes to Others	(\$	f _____)
TOTAL (Subtotal – E):	\$	g _____

20. Use the Attachments to fill out the Summary of Assets/Value section.

a. Fill in the total from the bottom of Attachment A.

- b. Fill in the total from the bottom of Attachment B.
- c. Fill in the total from the bottom of Attachment C.
- d. Fill in the total from the bottom of Attachment D.
- e. **Add these 4 amounts together; this is the SUBTOTAL.**
- f. Fill in the total from the bottom of Attachment E.
- g. **Subtract** the total from Attachment E from the SUBTOTAL amount. **This is the TOTAL** value of the Estate’s assets.

Mailing

21 I understand that I must mail a copy of this Inventory and all attachments (A-E) to the following:

- Surviving spouse, if any;
- All persons who have received or will receive distributions from the Estate *other than* creditors or purchasers; and
- Interested persons and creditors who have asked for a copy of the Inventory.

I declare under penalty of perjury that everything I have stated in this document is true and correct. Minn. Stat. § 358.116.

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_____ Dated _____ Personal Representative _____

- 21. Step 2 of these instructions describe mailing in more detail.
- 22. Date and sign the *Inventory* form. When you sign the *Inventory*, you are signing under *penalty of perjury*. This means you are saying that everything in the form is true and correct; if you know something in the form is not true when you sign it, you could be found guilty of the crime of perjury (see Minn. Stat. § 609.48, <https://www.revisor.mn.gov/statutes/?id=609.48>).
- 23. If you are not represented by an attorney, check the box for “Self-Represented.” Print your name, address, email, and phone number.

Attorney for Personal Representative: **23**
OR
 Self-Represented:
 Name: _____
 Firm: _____
 Address: _____
 Attorney License No.: _____
 Email: _____
 Telephone: _____

Step 2

Make Copies of the *Inventory* (PRO912)

Deliver Copies to Interested Persons

Make enough copies of the completed *Inventory* and all attachments for your records and for each of the following:

- Surviving spouse (if any) of the Decedent;
- All residuary distributees; and
- Interested persons and creditors that have asked for a copy of the *Inventory*;
- The court (mandatory for supervised administrations, optional for unsupervised administrations).

You do not need to have someone else deliver these forms—you can be the one to deliver them. After they have been delivered, fill out an *Affidavit of Service* (PRO1303).

While you are not required to file the *Affidavit of Service* (your proof of service) with the court, you may need to prove later that the interested parties each got copies if it becomes an issue. Because of this, it is good to have a completed *Affidavit of Service*.

Step 3

Administer the Estate

Complete the steps to administer the estate of the Decedent. For more information about these duties, see *Responsibilities of Personal Representative* (PRO908). If you have questions about how to administer the estate, it is a good idea to talk to an attorney.

If there is not enough money to pay all of the creditors in full, do not pay anything until you receive court approval of the payment plan.

Step 4

Fill Out the *Final Account* Form (PRO913)

The *Final Account* must be completed and mailed within one year after the appointment of the personal representative (unless there are extraordinary circumstances). Filing the completed *Final Account* with the court is not required, but is a good practice.

If an expense has been paid for using non-probate assets and no one is asking for reimbursement, do not include specific numbers for this expense. Instead, note that it was paid out of non-probate assets.

The Caption

<p>State of Minnesota</p> <p>County of: _____</p> <p style="text-align: center;">A</p> <p>Estate of:</p> <p>_____ Decedent (Deceased person)</p> <p>My name is _____, and I am the Personal Representative of the Estate.</p> <p style="text-align: center;">C</p>	<p style="text-align: right;">District Court</p> <p>Judicial District: _____</p> <p>Court File Number: _____</p> <p>Case Type: _____ Probate/Mental Health</p> <p>Final Account</p> <p><input type="checkbox"/> Original</p> <p><input type="checkbox"/> Amended</p> <p><input type="checkbox"/> Supplemental</p> <p style="text-align: center;">B</p>
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- A. Fill out the caption the same way as you did in the *Inventory*.
- B. Check a box to say whether the Final Account you are completing is the original (the first Final Account), an Amended Final Account, or a Supplemental Final Account.
- C. Write in your name as the personal representative.

Complete the rest of the *Final Account* form:

1. Fill in the total amounts you calculated from Attachments A-E in the *Inventory*. Attachments A-D should be listed in the Incoming column, and Attachment E should be listed in the Outgoing column. Add up the values of Attachments A-D (assets), subtract Attachment E (debts) from that amount, and write in the total.
2. To fill out the information in this section, Attachment A: Increases needs to be completed first. The numbers from the attachment are what are used to fill in the boxes in this section. This can include:
 - any assets that were not entered on the *Inventory*;
 - advances to the estate;
 - interest;
 - dividends;
 - dividend reinvestment;
 - refunds;
 - any gain on the sale of property; and
 - any change in value since the *Inventory*.

On Attachment A: Increases, list an item number, description, and value for each type of increase. Add the values for each type of increase and write the totals in the separate boxes.

3. Your totals from Attachment A: Increases need to be included in the Summary of Increases to the Estate box.
4. Add the total net assets at the date of death from the *Inventory* to the total increases to the estate and write in the new total.
5. Skip down to Attachment B and write in a description and the value of any decreases that may apply. This can include:

- loss on the sale of property;
- closing costs from the sale of property;
- family maintenance and statutory selections made under Minn. Stat. § 524.2-403 and Minn. Stat. § 524.2-404;
- attorney’s fees and expenses;
- personal representative’s fees and expenses;
- funeral expenses;
- expenses of last illness;
- taxes (for example, real estate taxes, federal and state income taxes of the person who died, fiduciary income taxes, and estate taxes);
- payments made on mortgages, contracts for deed, or other liens;
- other claims allowed and paid;
- interim distributions to devisees (people named in a Will to receive property) and heirs (people who are entitled under MN law to a share of the property of someone who died without a Will);
- repayment of advances (for example, estate expenses that were personally paid by an individual);
- expenses of maintaining real estate;
- expenses of administration of the estate (for example, filing fees for opening the probate case, fees for publishing the notice to creditors, bond premiums, or appraisal fees); and
- any other miscellaneous decreases.

Add the values for each type of decrease and write the totals in the separate boxes.

6. Write the totals for each individual type of decrease from Attachment B into the box, then add them up and write in the total amount of all the decreases to the estate.
7. Skip down to Attachment C and write in a description and the value of any assets on hand for distribution that may apply. This can include:
 - personal property such as stocks, bonds, mortgages or Contracts for Deed owed to the person who died, notes, or cash on hand; and
 - real estate, including any homestead and other real estate.

Write the totals for each individual type of decrease from Attachment C into the box, then add them up and write in the total amount of all the assets on hand for distribution.

8. Add the total decreases to the estate to the total assets on hand for distribution and write in the new total.
9. Add the totals for each category from the previous section into the summary box. The totals from each column must match (balance). If it does not balance, review the earlier sections of the form and attachments for errors.

10. Skip down to Attachment D and write in a description and the amount of any claims made by creditors that were allowed by the personal representative but were **not** paid out of the estate. Add these values and write in the total.
11. Sign the *Final Account* form, and print your phone number, date of birth, and e-mail address in the blanks next to the signature line. When you sign the *Final Account*, you are signing under *penalty of perjury*.

Step 5

Make Copies of the *Final Account* Form (PRO913)

Deliver to Interested Persons

Make enough copies of the completed *Final Account* and all attachments for your records and for each of the following:

- Surviving spouse (if any) of the Decedent;
- All residuary distributees; and
- Interested persons and creditors that have asked for a copy of the Inventory;
- The court (mandatory for supervised administrations, optional for unsupervised administrations).

You do not need to have someone else deliver these forms—you can be the one to deliver them. After they have been delivered, fill out an *Affidavit of Service* (PRO1303).

While you are not required to file the *Affidavit of Service* (your proof of service) with the court, you may need to prove later that the interested parties each got copies if it becomes an issue. Because of this, it is good to have a completed *Affidavit of Service* and to file it with the court.

Step 6 (If required)

Fill Out *Petition to Allow Final Account, Settle and Distribute Estate* (PRO1302)

The *Petition to Allow Final Account, Settle, and Distribute Estate* is required for supervised and/or insolvent estates (not enough money in the estate to pay all of the creditors in full). While it is not required for unsupervised administrations, you may choose to file the petition if you want an order or decree from the court. If you are not sure whether to file this petition, it is a good idea to speak with an attorney. If you choose not to file this petition, skip to Step 7.

The Caption

Fill out the caption like you have done in other probate forms.

The Statement

1. Write in your name as the personal representative.
2. List out any claims made by creditors, other expenses, or taxes owed by the estate that were not paid and have not been discharged (for example, forgiven by or settled with the creditor). If nothing is currently still owed by the estate, **you must check the box for no outstanding debts**. If there are debts, list them and describe any arrangements that have been made to pay or otherwise take care of them.

Section 4C: The Signature

Sign the *Petition to Allow Final Account, Settle, and Distribute Estate* form, and print your phone number, date of birth, and e-mail address in the blanks next to the signature line. When you sign the *Petition*, you are signing under *penalty of perjury*.

Make copies of the completed *Petition to Allow Final Account, Settle, and Distribute Estate* and mail one to all of the demandants, unpaid creditors, and distributees in the case. Keep a copy of each of these forms for your records.

You do not need to have someone else mail these forms—you can be the one to mail them. After they have been mailed, complete an *Affidavit of Service* (PRO1303). While you are not required to file your proof of service with the court, you may need to prove that the interested parties each got copies at a later time if it becomes an issue. Because of this, it is good to have a completed *Affidavit of Service* and to file it with the court.

Step 7

Distribute Assets and fill out *Receipt for Assets by Distributee* (PRO916)

Once the Final Account is complete and you have identified the amount each distributee should get, you must distribute assets.

A *Receipt for Assets by Distributee* (PRO916) should be filled out for each distributee.

1. Fill out caption of PRO916.
2. Fill out description of distributed assets in 1.
3. Mail or hand-deliver PRO916 to each distributee with instructions to return after signing and dating the form.
4. Keep for your records, or if you wish, you may file with the court.

For supervised administrations, do not distribute any of the assets of the estate until you have a court order allowing the distribution.

Step 8: Closing the Estate

If you received an order allowing the *Final Account* and all *Receipt for Assets by Distributee* forms, you may be required to file a *Petition for Discharge of Personal Representative*. If the petition is approved, the judge will issue an order discharging the Personal Representative and their bond, if any.

While it is not required, if you did not already receive an order or decree allowing the final account, you are encouraged to file the *Unsupervised Personal Representative's Statement to Close Estate, Inventory, and Final Account* forms into the case. The document(s) can be filed in person, by mail, or electronically. There is no filing fee for filing these forms.

Your appointment as personal representative will automatically terminate one year after the *Unsupervised Personal Representative's Statement to Close Estate* is filed with the court, as long as no issues have arisen with the court at that time.

If you find additional assets after your appointment has been terminated, you will need to petition to be appointed as a successor personal representative.