

Responsibilities of Personal Representatives

The Personal Representative (PR) is personally responsible for probating the Estate completely and correctly according to Minnesota law. Most estates are expected to be completed within an 18-month period. If more time is needed, the PR must petition the court for an extension.

Definitions and other information about probate are available online at <http://mncourts.gov/Help-Topics/Probate-Wills-and-Estates.aspx>.

The PR is entitled to reasonable compensation and reimbursement of expenses, including attorneys' fees. See Minn. Stat. § 524.3-719 (<https://www.revisor.mn.gov/statutes/cite/524.3-719>).


The PR's **responsibilities** include, but are not limited to, the following **duties and tasks**, which may or may not be done in order listed below:

- Follow all applicable deadlines and filing requirements.
- Determine who the interested parties are in the Estate.
- Serve interested parties notice of the probate case.
- Inventory the assets:
 - The PR is responsible for taking inventory of the assets and getting a valuation of the assets. Real property and personal property are included in the inventory.
- Collect and protect the decedent's assets:
 - The PR assumes all responsibility over the decedent's assets. While it is not required for the PR to take physical control, it may be necessary to be sure that the possessions are secure.
- Get a tax ID number for the Estate, if needed.
- Open a bank account in the name of the Estate, if needed.
- Ensure any and all necessary individual tax returns regarding the decedent's income during his/her life are timely filed, if required.
- Ensure any and all tax returns required from the Estate are timely filed, such as:
 - Estate tax returns for estate tax owed by the Estate, or
 - Estate income tax returns for income tax owed by the Estate on income earned by the Estate during estate administration.
- Pay Estate debts **in order of statutory priority**.
This includes paying the following:
 - Creditors,
 - Funeral expenses,
 - Taxes,

A PR who distributes assets to a beneficiary before paying creditors risks personal liability.



- Attorney's fees, and
- Other costs associated with the individual's death, among other things.
- Distribute assets to beneficiaries:
 - The PR distributes the assets in according to statutory requirements and the decedent's wishes as stated in the Will.
- Transfer title to real property through PR's deed or Decree (if formally requested).
- Notify interested persons that the PR believes the administration of the Estate is complete.
- Close any bank account opened in the name of the Estate.
- Account for all activity in a **Final Accounting**:
 - The PR is required to account for all activity, including noting all income received and all expenses paid by the Estate. The PR shares this information with the beneficiaries of the Estate to show the balance for final distribution. The PR is not required to file a final accounting, but it is a good practice to do so.
 - There is a *Final Account and Proposal for Distribution* form (PRO913) online at <http://mncourts.gov/GetForms.aspx?c=31#subcat99>.



A PR who distributes assets with disregard for the decedent's wishes as stated in the Will risks personal liability to those who did not receive their proper share.