

Closing Decedents' Estates

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In 2000 and the beginning of 2001, I wrote several articles on the opening of decedents' estates under EPIC. Now that we are finally starting to close some estates, Oakland County Probate Court has developed an information sheet for use in closing estates. Below please find a summary of those proceedings:

For unsupervised administration (suffix "DE"), the estate may be closed by filing a *Sworn Statement* or a *Petition for Complete Estate Settlement*, regardless of whether it was opened informally (by "Application") or formally (by "Petition"). If an estate is being administered as a supervised estate (suffix "DA"), it must be closed by one of the two *Petitions for Complete Estate Settlement*.

The court reviews the following before any estate file may be closed:

- Has the estate been opened for at least five months? (does not apply for summary proceedings).
- Has the inventory fee been filed? (MCR 5.307(A)).
- Are there any estate/inheritance taxes owing? Is there proof of payment?
- Was *Notice to Creditors* published more than four months ago, if required? (MCR 5.306)

For supervised estates, the court must also check that the following has been filed:

- *Inventory* (PC-577).
- *Annual Accounts* (PC-583 or 584) filed and allowed.
- *Notice of Appointment and Duties* (PC-573) with Proof of Service.
- *Notice Regarding Attorney Fees* (PC-576) with Proof of Service.
- *Notice to Spouse of Rights* (if applicable) (PC-581).
- *Affidavit* of any required publication (MCR 5.310).

You must then close the file either "informally" by *Sworn Statement* or "formally" by *Petition for Complete Estate Settlement*, according to the criteria described below.

For unsupervised estates only, you must present either a *Sworn Statement to Close Unsupervised Administration* (PC-

591) or *Sworn Closing Statement, Summary Proceedings – Small Estate* (PC-590), PLUS you must present a *Certificate of Completion* (PC-592).

You may also choose to close an unsupervised estate formally via *Petition for Complete Estate Settlement*. A *Petition for Complete Estate Settlement* must also be used when closing supervised estates. You must present one of the following petitions, depending on the facts:

- *Petition for Adjudication of Testacy and Complete Estate Settlement* (PC-594) if the Personal Representative wants a "formal closing" following an "informal opening." **OR** *Petition for Complete Estate Settlement, Testacy Previously Adjudicated* (PC-593) if testacy was previously adjudicated through a formal opening or a testacy proceeding.

With your petition, you must also present:

- *Schedule of Distributions and Payment of Claims* (PC-596).
- *Order for Complete Estate Settlement* (PC-595).

An *Order of Discharge* is not required. It will only be issued if the Personal Representative requests a discharge in the *Petition for Complete Estate Settlement*, AND if the following has been done:

- All documents required for supervised estates and proof of service filed.
- All accounts allowed.
- All *Receipts of Distributed Shares* filed (PC-588).
- *Satisfaction of Claim* filed (if any)(MCR 5.311(B)(3)).

As I am sure you are aware, the Oakland County Court staff is prohibited from giving legal advice on any of the above proceedings other than to answer your specific questions regarding filing requirements.

As always, if you have questions or concerns, please call! The above procedure was developed by Chief of the Estates and Mental Health Division, Jill Koney Daly. Stay tuned.