

**524.3-1003 CLOSING ESTATES; BY SWORN STATEMENT OF PERSONAL REPRESENTATIVE.**

(a) Unless prohibited by order of the court and except for estates being administered in supervised administration proceedings, a personal representative may close an estate by filing with the court no earlier than four months after the date of original appointment of a general personal representative for the estate, a statement stating that the filer, or a prior personal representative whom the filer has succeeded, has or have:

(1) published notice to creditors and that the first publication occurred more than four months prior to the date of filing of the statement;

(2) fully administered the estate of the decedent by making payment, settlement or other disposition of all claims which were presented, expenses of administration and estate and other taxes, except as specified in the statement, and that the assets of the estate have been inventoried and distributed to the persons entitled. If any claims, expenses or taxes remain undischarged, the statement shall state in detail other arrangements which have been made to accommodate outstanding liabilities; and

(3) prior to filing the statement, sent a copy thereof to all distributees of the estate and to all creditors or other known claimants whose claims are neither paid nor barred and has furnished a full account in writing of the personal representative's administration to the distributees whose interests are affected thereby.

(b) If no proceedings involving the personal representative are pending in the court one year after the closing statement is filed, the appointment of the personal representative terminates. Letters of appointment remain in full force until one year after the filing of the closing statement at which time the authority of the personal representative shall terminate.

**History:** 1974 c 442 art 3 s 524.3-1003; 1976 c 161 s 11; 1978 c 525 s 16; 1980 c 439 s 32; 1984 c 438 s 1; 1986 c 444