

Closing Procedures – Decedent Estates

These instructions have been prepared by the Leelanau County Probate Court staff to assist you in correctly completing the closing process. **The Probate Court staff will assist you if you have further questions about procedures; however, staff is prohibited from giving legal advice.** If you do not understand these instructions or are not able to fill out the petition and other forms by yourself, consider contacting an attorney for assistance.

UNSUPERVISED ADMINISTRATION (DE case type)

An estate in unsupervised administration can be closed by filing a Sworn Statement to Close Unsupervised Administration ([PC 591](#)), or a “Petition for Adjudication of Testacy and Complete Estate Settlement” ([PC 594](#)), or a “Petition for Complete Estate Settlement, Testacy Previously Adjudicated” ([PC 593](#)).

1. Sworn Statement to Close Unsupervised Administration

Form Needed: ([PC 591](#)), Sworn Statement to Close Unsupervised Administration

Filing Fee - None

Any estate that is not in supervised administration (DA case type) may be closed by filing a Sworn Statement to Close Unsupervised Administration ([PC 591](#)). If no objections are filed within 28 days of submission of the Sworn Statement to the Court, a Certificate of Completion ([PC 592](#)) will be issued to close the estate.

The Sworn Statement to Close Unsupervised Administration ([PC 591](#)) cannot be filed until at least 5 months after the personal representative has been appointed after all the following has been done:

- Notice was published and the time for presentation of creditors' claims has expired.
- The decedent's estate has been fully administered by making payments, settlement, or other disposition of all claims that were presented, of administration and estate expenses, and of estate, inheritance, and other death taxes, except as specified in the statement, including distribution of the estate property to the persons entitled.

Note: If a claim remains undischarged, the sworn statement must note whether the personal representative distributed the estate subject to possible liability with the distributee's agreement or detail other arrangements that have been made to accommodate outstanding liabilities.

- A copy of the statement has been sent to all estate distributees and to all creditors or other claimants of whom the personal representative is aware whose claims are neither paid nor barred.
- A full accounting has been given in writing of the personal representative's administration to the distributees whose interests are affected by the administration. The account must clearly state the amount paid out of the estate in fiduciary fees, attorney fees and other professional fees.

Note: The accounting does not have to be filed with the court, and no particular form is required. However, a personal representative can use the Account of Fiduciary, Short Form ([PC 583](#)) or Account of Fiduciary, Long Form ([PC 584](#)).

Note: An Inventory ([PC 577](#)) must be presented to the court and the inventory fee calculated and paid before the Sworn Statement to Close Administration ([PC 591](#)) can be filed.

2. Petition for Adjudication of Testacy and Complete Estate Settlement

Forms Needed:

([PC 594](#)), Petition for Adjudication of Testacy and Complete Estate Settlement
([PC 596](#)), Schedule of Distribution and Payment of Claims

Note: A final Account of Fiduciary (Short Form or Long Form, [PC 583](#) or [PC 584](#)) and Inventory ([PC 577](#)) are not required to be filed with the court as long as the estate is in unsupervised administration (DE case type).

Note: An Inventory ([PC 577](#)) must be presented to the court and the inventory fee calculated and paid before the Petition for Adjudication of Testacy and Complete Estate Settlement ([PC 594](#)) can be granted.

Filing Fee - \$20.00

A "Petition for Adjudication of Testacy and Complete Estate Settlement" ([PC 594](#)) is a formal proceeding to settle all issues in closing an estate. It can be used:

- In all estates that are in unsupervised administration (DE case type), whether started by informal application or formal petition **and**
- If formal testacy has not been determined, (i.e., whether the decedent died with or without a will).

Note: This petition cannot be filed until after the estate's claims period has passed.

If you also want an Order of Discharge ([PC 597](#)), the following additional forms (and Proof of Service ([PC 564](#)) that they were given to all interested persons) must also be filed:

- ([PC 577](#)), Inventory
- ([PC 583](#)), Account of Fiduciary, Short Form **or**
- ([PC 584](#)), Account of Fiduciary, Long Form
- ([PC 573](#)), Notice of Appointment and Duties of Personal Representative
- ([PC 576](#)), Notice Regarding Attorney Fees (if applicable)
- ([PC 581](#)), Notice to Spouse of Rights of Election and Allowances, Proof of Service, and Election
- ([PC 587](#)), Notice of Continued Administration (if estate opened more than one year)
- Affidavit of any required publications (i.e., claims, etc.)
- Tax information concerning inheritance or estate tax
- Other papers which the court may require

After either a court hearing with proper notice to all interested persons or upon filing Waiver and Consents ([PC 561](#)) from all interested persons, the probate court may enter an order determining the persons entitled to distribution of the estate under the will, and/or approving settlement, directing or

approving estate distribution, and discharging the personal representative. After the personal representative pays the claims and makes the distributions as listed on the Schedule of Distribution and Payment of Claims ([PC 596](#)), the court will issue an Order of Discharge ([PC 597](#)) and close the estate if it is satisfied that the administration is complete.

3. Petition for Complete Estate Settlement, Testacy Previously Adjudicated

Forms Needed:

Same as #2 above (Petition for Adjudication of Testacy and Complete Estate Settlement), **except** use ([PC 593](#)) Petition for Complete Estate Settlement, Testacy Previously Adjudicated instead of ([PC 594](#)).

A “Petition for Complete Estate Settlement, Testacy Previously Adjudicated” ([PC 593](#)) is a formal proceeding to settle all issues in closing an estate. It can be used in all estate proceedings, whether they were started by informal application or formal petition, as long as there has been a formal determination of testacy (i.e., whether the decedent died with or without a will) at some point during the estate administration.

Note: This petition cannot be filed until after the estate’s claims period has passed.

See item #2 above for discharge requirements.

SUPERVISED ADMINISTRATION (DA case type)

An estate in supervised administration must be closed by filing a “Petition and Order for Complete Estate Settlement, Testacy Previously Adjudicated” ([PC 593](#)). Follow the instructions in #3 above.

Note: An Inventory ([PC 577](#)) and Final Account of Fiduciary (Short or Long Form, [PC 583](#) or [PC 584](#)) must be filed for all estates in supervised administration (DA case type) as part of the closing process.

See item #2 above for discharge requirements.

Filing Fee - \$20.00