

## Oakland County Probate Court – Important Notice for Personal Representatives

Estate of: \_\_\_\_\_ File No: \_\_\_\_\_

Letters of Authority Expiration: \_\_\_\_\_

<b>TIMELINES/FILING DEADLINES</b>	
<b>Specific SCAO form names and numbers have been provided for your convenience for ease of locating on the internet. Please refer to our website <a href="http://www.oakgov.com/courts/probate/case-types/estates-wills-trusts">www.oakgov.com/courts/probate/case-types/estates-wills-trusts</a> for additional brochures, FAQ’S, and information to assist you with handling estate administration.</b>	
Notice to Creditors <b>PC574</b> : Notice to Known Creditors <b>PC578</b> :	If applicable, publish as soon as you ascertain estate assets as publication for unknown creditors requires 4 months. Publication for creditors should be made, in a newspaper, as defined by MCR 2.106(F), in a county in which a resident decedent was domiciled or in which the proceeding as to a nonresident was initiated. See “Publishing Notice to Creditors” handout to review court rule, statutes, and other obligations you have as personal representative to known creditors.
Inventory <b>PC577</b> :  Due _____	Prepare an inventory of the estate assets (real estate and personal property) owned by the decedent <b>at the time of death</b> within 91 days of your appointment. You must serve a copy on all presumptive devisees and all other interested persons who request it. For real property provide the full legal description. You may use double the state equalized value (S.E.V. x 2) to determine the fair market value, or a valuation determined by an appraiser. For dates of death on or after March 28, 2013 you may deduct the value of any lien on real property for purposes of calculating the inventory fee that you must pay to the court. Provide the name and address (corporate or branch) for each financial institution listed. Inventory may be presented or filed on unsupervised estates, unless ordered by the court. Supervised estates require the inventory to be filed.
Notice of Appointment <b>PC573</b> :	Serve notice of appointment by personal service or by first-class mail not later than 14 days after appointment. Attach required documentation to the notice as directed.
Notice to Spouse; Election <b>PC581</b> :	In the estate of a decedent who was domiciled in the state of Michigan at the time of death, the personal representative, except a special personal representative, must serve notice of the rights of election, including the time for making the election and the rights to exempt property and allowances, on the surviving spouse of the decedent within 28 days after the personal representative's appointment. An election may be filed in lieu of the notice. No notice need be given if the surviving spouse is the personal representative or one of several personal representatives or if there is a waiver.
Inventory Fee:	The inventory fee must be paid no later than at the time of the filing of the petition for an order of complete estate settlement, the petition for settlement order, or the sworn statement, or one year after appointment, whichever is earlier. Contact the court to determine amount owed.
Notice of Continued Administration <b>PC587</b> :	If you are unable to complete the administration of the estate within one year of the original personal representative’s appointment, you must file with the court and all interested persons a notice that the estate remains under administration, specifying the reason for the continuation of the administration. You must give this notice within 28 days of the first anniversary of the original appointment and all subsequent anniversaries during which the administration remains uncompleted. <b>Successor personal representative(s) shall adhere to original anniversary date of the first personal representative(s).</b>
Address of Personal Representative:	Keep the court and the interested persons informed in writing within 7 days of any change in the personal representative’s address.

Tax Information:	Determine if a, b, or c is applicable: a. Date of death before October 1, 1993, and no Michigan inheritance tax is due. A certificate of no inheritance tax liability from the Michigan Department of Treasury must be filed. b. Date of death is on or after October 1, 1993 and no Michigan estate tax is due. c. Michigan estate or inheritance tax has been paid in full. Evidence of full payment from the Michigan Department of Treasury must be filed. Contact Michigan Department of Treasury for further questions, information at 517-636-4486.
Duty to Complete Administration:	Complete the administration and file appropriate closing papers with the court. Failure to do so may result in personal assessment of costs. <b>In the event a file is administratively closed due to that fiduciary's failure to properly administer the estate, the matter may be reopened upon filing a petition to reopen. Pursuant to MCR 5.206 an additional fee of \$100 will be assessed to the fiduciary as reimbursement of court costs, in addition to the mandatory estate filing fee for the Petition to Reopen.</b>

### Closing a Decedent's Estate

Items with PC form numbers require the filing of actual document if v is indicated. *Note: Unsupervised administration requires the personal representative to utilize the forms listed as instructed on page 1 of this handout (if applicable) but are not required filings when closing by Sworn Statement. <b>If you need additional assistance, please seek legal advice from an attorney. Court staff are strictly prohibited from giving legal advice, nor can they assist with the preparation of forms.</b>	Summary Proceedings "Small Estate" (DE)	Unsupervised (DE)	Supervised (DA) *Note: Unsupervised may choose to close Supervised
Estate has been open for at least 5 months		√	√
Inventory fee paid	√	√	√
Publication > 4 months (if applicable)		√	√
Affidavit of any required publication			√
Notice of Appointment & Duties of Personal Rep <a href="#">PC573</a>			√
Notice Regarding Attorney Fees <a href="#">PC576</a>			√
Proof of Service <a href="#">PC564</a> re: required Notices			√
Notice to Spouse of Rights of Election <a href="#">PC581</a>			√
Inventory <a href="#">PC577</a>			√
Annual/Final Account(s) <a href="#">PC583</a> or <a href="#">PC584</a>			√
Sworn Statement to Close Unsupervised Administration <a href="#">PC591</a>		√	
Sworn Closing Statement, Summary Proceeding <a href="#">PC590</a>	√		
Satisfaction of Claims			√
Tax information/clearance (if applicable)			√
Petition for Complete Estate Settlement <a href="#">PC593</a>			√
Schedule of Distributions & Payment of Claims <a href="#">PC596</a>			√
Order Allowing Account(s) <a href="#">PC585b</a>			√
Order for Complete Estate Settlement <a href="#">PC595</a>			√
Receipt of Distributive Share <a href="#">PC588</a>			√
Order of Discharge <a href="#">PC597</a> (if discharge sought on estate settlement)			√