

CLOSING YOUR PROBATE ESTATE

NOTE: These instructions provide the basic information you need to close out a general probate case. These instructions do not provide legal advice or take the place of consulting with a lawyer. The underlined forms can be found at www.courts.ca.gov or as indicated.

Below is information you may need to complete and close the Probate Estate:

- 1) Complete and file Allowance or Rejection of Creditor's Claim -DE 174 for each claim filed.
 - a. Creditors have 60 days to file a Creditor's Claim after the date of a Notice of Administration is mailed, or 4 months after letters were issued, whichever is later. Once a Creditor's Claim has been filed you have 30 days to pay, allow, reject or contest the claim.
 - b. Allowable claims are those that are: a) signed and dated; b) the debt was incurred prior to the date of death; c) verified as debt of the decedent; d) the claim was filed within 4 months after letters were issued or 60 days after written notice was given to the creditor.

Priority of Claims

- (a) All debts owed to the United States or to the State of California
 - (i) Examples: IRS or Franchise Tax Board
 - (b) Administrative Expenses
 - (c) Secured Creditors
 - (d) Funeral and Last Illness Expenses
 - (e) Family Allowance
 - (f) Wage Claims
 - (g) General Debts
- 2) If there is no money in the estate, you may need to sell the real property. If a year has passed since the decedent's death you will first need to complete and file an Inventory
 - 3) and Re-Appraisal –DE 160. Then list the property for sale with a licensed realtor. Once you have an offer that you would like to accept, file a Report of Sale and Petition to Confirm Sale of Real Property –DE 260.
 - a. You do not need to file a Report of Sale and Petition to Confirm Sale of Real Property if you have *Full Authority*. Check your Order for Probate and Letters to determine the type of authority you have.

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Superior Court of California County of Los Angeles

Stanley Mosk Courthouse, 111 North Hill Street, Los Angeles, CA 90012

- b. If you have *Full Authority*, you may sell real property (and other personal property) by giving Notice of Proposed Action – DE 165, to all heirs and to those requesting Special Notice.
- 4) File a Petitioner for Final Distribution – Pleading Paper (No Court Form) or Report of Administrator – (Local Form PRO-039), Form can be found on www.lasuperiorcourt.org

*****You may NOT distribute real property, or other assets, (e.g. change title, give out money) until you have a court order!*****

A court hearing will be set when you file the Petition for Final Distribution. If the Court grants your Petition for Final Distribution, you must prepare and file an Order for Final Distribution.

- 5) After the judge signs the Order for Distribution - Pleading Paper (No Court Form) and distribute the remaining funds according to the order.
- 6) All heirs or beneficiaries must sign a Receipt of Distribution - Pleading Paper (No Court Form) listing they receive.
- 7) When all property of the estate has been distributed according to the Order for Distribution, you may file an Ex Parte for Final Discharge and Order – DE 295 along with the Receipts showing distribution.

This final step is needed to close the estate. This will discharge you from your duties and liabilities as the personal representative!

All filed Probate Court documents are available to view at public computer terminals located in Los Angeles County courthouses. Copies are available for a fee in Room 112.

You may contact the Los Angeles County Bar Association at (213) 243-1525 for attorney referrals.