CEB®

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Petitions for Final Distribution in California Probate Estates

"And the estate is in a condition to be closed"

Speakers: **Hon. Glen Reiser (Ret.)**
James P. Lamping, Esq.

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James P. Lamping



JAMES P. LAMPING is an attorney specializing in estate planning, trust and probate administration, and litigation related to these areas. His practice is located in the Bay Area. He served for six years on the Executive Committee for the Trusts and Estates Section of the State Bar of California. His writings include chapters in CEB's California Trust Administration, California Trusts and Estates Litigation, and several articles in California Trusts and Estates Quarterly. Mr. Lamping is certified as a specialist in estate planning, trust, and probate law by the State Bar of California Board of Legal Specialization. He graduated cum laude from the University of San Diego School of Law, where he also earned an LL.M in Taxation.

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Judge Glen Reiser (retired)



Beginning in 2002 and ending in 2018, Judge Glen Reiser (Ret.) was responsible for managing trust, probate and conservatorship hearings and trials in Ventura County. Judge Reiser recently concluded a decade of providing judicial education at beginning, intermediate and advanced levels to California judges, legal research attorneys and examiners assigned by their courts to those disciplines. Currently, Judge Reiser works as a neutral, exclusively in the negotiated resolution of trust, probate and conservatorship disputes across California. He is a frequent speaker on trust-related practice issues statewide and nationally.

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Learning Objectives

- Learn who can file and when to file a Petition for Final Distribution
- Know the applicable code and rules of court for preparing Petitions for Final Distribution
- Recognize and meet the Court's expectations for Petitions for Final Distribution
- Understand how to account for financial transactions
- Explore the distinction among Status Report, Petition for Preliminary Distribution and Petition for Final Distribution
- Identify the most effective way to use checklists to ensure all steps have been followed
- Navigate successfully through problems with Petitions for Final Distribution
- Know the procedures after an order is granted

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Attachments to the PowerPoint

- ✓ **Checklist for preparing a Petition for Final Distribution (from CEB Practitioner)**

- ✓ **Detailed form with notes and instructions for creation of a Final Account, Report and Petition for Distribution (from CEB's *California Probate Workflow Manual-revised*)**

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Agenda

1. What is a “Petition for Final Distribution” and what is its function?
2. Accounting for Financial Transactions
3. Narrative Report on Non-Self-Explanatory Matters
4. Compensation for Personal Representative and Attorneys
5. Approval of Representative’s Acts and Distribution of the Estate
6. Status Report
7. Contents of Petition for Final Distribution
8. Notice of Hearings on Petitions for Final Distribution
9. Order for Final Distribution
10. Final Discharge
11. Special Issues and Problems in Petitions for Final Distribution
12. Resources

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What is a “Petition for Final Distribution”?

Verified pleading with specific allegations, findings, and prayer for court authority to pay attorneys and personal representative’s fees, costs, and distribute assets to beneficiaries

- California Probate Code (PC) Sections 1060-1064 and 10800-12206
- California Rules of Court (CRC) Title 7
- Applicable Local Rules of Court
- Check Local Court for “Form” Petitions for Final Distribution (e.g., Santa Barbara, San Diego)

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Basic Functions of Petition for Final Distribution

- Review estate administration (frequently from commencement of probate to-date)
- Account for financial transactions during administration
- Report by the personal representative of key events during administration
- Request for approval acts, compensation, reimbursement, distribution, and any applicable relief
- Confirm assets on hand to distribute according to plan

The Court's Perspective

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Account for Financial Transactions

"Financial statement" for the estate during the personal representative's term (PC 10900)

- Summary of financial transactions required even if a full court accounting is waived:
  - Assets on hand at date of death [as inventoried]
  - Receipts
  - Gains (or Losses)
  - Liabilities
  - Administration expenses and taxes paid
  - Assets on hand for distribution

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Narrative Report on Non-Self-Explanatory Matters

(PC 10400-10592; 10954(c)(1);(CRC 7.550)

- Describe personal representative's actions
- Includes required allegations by personal representative:
  - Notifications required under PC 9200 et seq.
  - Creditor notifications and claims
  - Actions taken without court authorization
  - Payment of taxes

The Court's Perspective

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Compensation for Personal Representative and Attorneys

PC 10800; CRC 7.702; Provisions in will (if applicable)

- Ordinary [statutory] and/or extraordinary fees – calculate, identify and document
- Dual roles as attorney and personal representative
- Fee split-2 attorneys
- Fee waivers
- Expense reimbursement

The Court's perspective

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Approval of Representative's Acts and Distribution of the Estate

- Ratification of actions taken by personal representative
- Propose plan of distribution
- Under the terms of the will (if applicable) or
- Application of intestate succession rules (PC 240, 6400-6414)

The Court's Perspective

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Who Can File Petition for Final Distribution

- Personal Representative (i.e., executor, administrator)
- Any interested person (e.g., beneficiary, creditor)

When to File Petition for Final Distribution

- One year after letters issued (eighteen months if estate tax return is required) (otherwise file status report)
- At 10-11 months, counsel and personal representative should review entire administration for status (including review of estate administration checklists) and determine whether estate is ready to close

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File Status Report, Petition for Preliminary Distribution, or Petition for Final Distribution?

- PC 10951 and 11640
- All debts and taxes paid or provided for?
- All estate assets marshalled inventoried, appraised, and on file with court?
- Sales of assets completed?
- If estate is insolvent, all assets reduced to cash to pay creditors?

The Court's Perspective

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Status Report (PC 12200-12205)

- Must be filed when the estate is not ready to be closed (one year after letters issue or eighteen months if estate tax return is required)
- May be combined with interim account and/or petition for preliminary distribution [request for compensation]

Required contents of the status report are:

- Condition of the estate
- Reasons why the estate cannot be distributed and closed
- Estimated time needed to close the estate
- **Required statement on notice of hearing per PC 12201(b)**

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Petition for Final Distribution Contents

- About the decedent (date of death, testacy, domicile)
- Appointment of Personal Representative
- Notice to FTB (and other agencies; creditor claim notices)
  - Include date of mailing = best practice
- Assets Inventoried and Appraised
  - Character of property (e.g., community, separate, both)
- Estate Management Actions
- Independent Administration of Estates Actions
- Compensation of Personal Representative and Attorney
- Account (or Waivers)
- Payment of Debts; Taxes; Solvent or Insolvent

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Petition for Final Distribution Contents (cont'd.)

- Compensation for personal representative (or waiver)
- Compensation for attorneys – statutory compensation
  - Extraordinary compensation for personal representative and attorneys requires special allegations and additional information
- Assets on hand
- Names, addresses, and ages of beneficiaries (heirs)
- Proposed distribution plan
- Reserve request
- "omnibus" clause for after-discovered property

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Required Contents of Petition for Final Distribution

The Court's Perspectives

- Compliance with State AND Local Court Rules
- Sample of key items often overlooked
  - Caption petition for final distribution with applicable statutory citations
  - Describe assets on hand for final distribution including real property legal descriptions
  - Clear computation of statutory fees
  - Completely, fully allege and describe services rendered for extraordinary fees.

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Requirements for Summary Information when Accounting is Waived

- Consents required to be filed *before* hearing
- If accounting is waived, a report by the personal representative is still required
- Summary account information is required
  - Inventoried and appraised assets
  - Receipts
  - Gains & Losses
  - Expenses Paid
  - Assets on hand to distribute
  - Plan of distribution

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Requirements for Petitions for Final Distribution on Waiver of Account

The Court's Perspective

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Use Checklists in Preparing and Reviewing Petitions for Final Distribution

Review entire administration prior to preparing Petitions for Final Distribution

- Identify any open issues and resolve
- Consider and clarify plan of distribution (particularly if dispositions are made to minors, non-US resident beneficiaries, etc.)
- Confirm all notices sent as required
- Ensure all inventories and appraisals are correct and filed before completing Petition for Final Distribution

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Notice of Hearing for Petitions for Final Distribution

Judicial Council Form DE-120/121

- Not the same form as Notices of Petitions to Administer Estate
- Confirm all notice recipients identified in Petition are identified on Notice
- Confirm and identify each recipient and his or her address (no c/o addresses, etc.)
- Follow service requirements under PC1200-1220

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Order for Final Distribution

Prepare simultaneously with Petition for Final Distribution

- Complete court findings
- Completely identify real property (including legal description and APN) [anticipate recording of court order]
- Identify bank and brokerage accounts using truncated account numbers.
- Include “omnibus” clause for after-discovered property if any
- If reserve held, provide for its ultimate distribution per plan of distribution

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Orders for Final Distribution

The Court's Perspective

- Ensure findings and orders are equally and fully identified in the Petition for final distribution
- Court's order is conclusive
- No items to follow the judge's signature—order should provide complete terms of any continuing trust, with all trust provisions set forth in full; for real property, provide complete legal descriptions
- Judge's signature must appear following the last item and without any further attachment pages

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Final Distribution following Issuance of Order

Obtain certified court orders in sufficient quantity to supply to financial institutions and for recording in each county where real property is located

- Prepare receipts and send simultaneously with distributions
- For distributions of securities in-kind, work with personal representative to supply financial institutions and transfer agents with court order and complete information for each distributee (full legal name, address, SSN/ITIN)
- Remind personal representative to notify/work with estate accountant of distributions and supply copy of court order

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Final Discharge and Exoneration of Bond

File signed and dated receipts with court

- Compile copies of all filed receipts
- Send copy of order and filed receipts to bond agent
- Consider time to file final application for ex parte order discharging personal representative
  - *HLC Properties, Ltd. v. Superior Court (2005) 35 Cal. 4th 54*
- *The Court's Perspective*

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Special Issues and Problems in Petitions for Final Distribution

- Non-US resident distributees
- Deceased distributees
- Whereabouts of unknown distributee
- Assignments of distributive share
- Minors (CUTMA)
- Disclaimer
- Donative transfer restrictions
- Insolvent estates

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Guidelines and Support for Preparing and Filing Petitions for Final Distribution

Resources

- California Probate Code and State Court Rules
- Local Court websites including Local Court Rules
- CEB *California Decedent Estate Practice Guide* and *Handling a Probate Action Guide*
- California Judicial Council website (forms)
- E-filing services (e.g., File & Serve Xpress; OneLegal; TylerHost)

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Speaker Contact Info

James P. Lamping

The Law Offices of James P. Lamping

jim@jimlamping.com | (415) 992-3100

Judge Glen Reiser (Ret.)

JAMS

GReiser@jamsadr.com

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History

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Estate Final Distribution and Closing Checklist

Tricia Shindledecker

September 30, 2022

Summary

Use this checklist as a quick reference guide through the procedures of making final distributions and closing an estate. Making final distributions and closing the estate should come only after all the outstanding issues of the estate, including knowing the full scope of the estate, have been settled.

Carefully research and adapt the following material to the facts and circumstances of your case or matter and verify the currency of the legal authorities. Check the California Rules of Court and the local rules of court to verify the most recent rules applicable to this proceeding.

For further discussion of final distribution and closing an estate, see California Decedent Estate Practice chapter 31 and California Probate Workflow Manual Revised chapter 18.

I. Overall Review of Final Distribution and Closing Procedures

- 1. Prepare and file final account, report, and petition for distribution.
- 2. Set for hearing and note the date, time, and assigned department for the hearing.
- 3. Mail notice of hearing at least 15 days before hearing.
- 4. File proof of mailing of notice of hearing with the clerk.
- 5. File receipts on preliminary distribution by person interested in estate or by court; include receipts for, *e.g.*, claims, taxes.
- 6. File supplemental account.
- 7. Collect Order settling accounts and for distribution signed by judge and filed with court.
- 8. Distribute beneficiary payments, collect receipts on distribution.
- 9. Record certified copy of order recorded in each county where real property is located and real property which is security for deed of trust securing a note receivable.
- 10. Prepare and submit Application for final discharge with receipts of distribution.
- 11. Obtain Order for final discharge signed by judge and filed with court.
- 12. Notify bonding company, if any, of discharge; notify tax authorities, if necessary.

The closing date may be determined when the estate is in proper condition to be closed and there are sufficient funds to pay all debts and expenses. The checklist below may be used as a guide for final distribution.

II. Final Review Checklist

After the draft final account, report, and petition for final distribution is prepared and before the document is submitted to the representative for review and signature, carefully review your draft for internal consistency and logical omissions. It is advisable to draft the order at this stage to help identify any potential issues with the petition.

A. Caption and Notice

- 1. Caption the petition to give complete notice and full information regarding its contents, *e.g.*, the caption and notice of hearing must include references to extraordinary fees when requested and must include the request for proration of the estate tax. Specify whether the personal representative is submitting an account for approval or whether the account is waived.
- 2. Identify all persons required by law to receive notice, including persons requesting special notice, and file proof of service.
- 3. Comply with the requirements for notice to public entities.

PUBLIC ENTITY	**NOTICE GIVEN OR EXPLAIN WHY NOT REQUIRED**
Director of Health Care Services (Prob. Code, § 9202, subd. (a))	
Director of California Victim Compensation Board (Prob. Code, § 9202, subd. (b))	
Franchise Tax Board (Prob. Code, § 9202, subd. (c))	

B. Ensure the Account Is in Proper Form, if an Account Is Included

- 1. Put the Summary of Account in correct format.
- 2. Make sure the starting balance matches the total of the Inventory and Appraisal or with the ending carry value of the prior account.
- 3. Itemize any income received and show the source of income.
- 4. Itemize disbursements and show the date of payment, to whom paid, and for what purpose.
- 5. Explain any unusual items in the Account. (Prob. Code, § 1064, subd. (a)(2).)
- 6. Do not claim improper credits, *e.g.*, payments of fees to representative or attorney without court authorization.
- 7. Include fair market value of assets on hand at the end of the period.
- 8. Include separate income and disbursement schedule for specifically devised property, as required by Probate Code section 1063, subdivision (d).
- 9. Include a schedule of liabilities of the estate.
- 10. Disclose any family or affiliate relationship between the personal representative and any agent hired by the representative during the accounting

period. (Prob. Code, § 1064, subd. (a)(4).) An "affiliate" means "an entity that directly or indirectly through one more intermediaries controls, is controlled by, or is under common control with, the fiduciary." (Prob. Code, § 1064, subd. (c).)

C. If Account Is Waived, Include Allegations for Final Report

- 1. File all waivers of account with the court prior to the hearing. Consider preparing all waivers with the pleading caption, so late-returned waivers can be filed separately.
- 2. Include a description of the creditors' claims filed and their disposition;
- 3. Report changes in the form of assets.
- 4. Prepare detailed schedule of receipts and gains or losses on sale, if the computation of statutory fees is based on an amount other than that of the inventory and appraisal (See California Rules of Court, rule 7.705(b)).

D. Properly List and Describe Assets

- 1. Describe the character of assets on hand for distribution, *i.e.*, separate, community, or quasi-community.
- 2. List and adequately describe all assets on hand for distribution, either in the body of the petition or in an incorporated schedule or attachment, whether or not the account has been waived.

When drafting the list and descriptions of all estate assets, follow these guidelines:

- Include legal descriptions and assessor's parcel numbers for all real property.
- Specifically describe the amount of cash or shares of stock to be distributed to each beneficiary, *e.g.*, "one-fifth of all assets on hand" is inadequate.
- Do not use the references "property described in the will" or "the inventory or appraisal."

D. Manner of Distribution of Estate Assets

- 1. State specifically the manner in which the estate is to be distributed, *i.e.*, justify the proposed distribution by references to the will or by outlining the intestate entitlement.

Include the following:

- Designate intestate heirs and show their relationships;
- Provide complete facts regarding nonobvious heirs, such as identity and genealogy of issue of predeceased children and heirs of predeceased spouses.
- State facts pertaining to any disclaimers and their effect.

- 2. Submit any assignments to the court for review as required by Probate Code section 11604.5.
- 3. Describe preliminary distributions, date of filing of orders, and dates of any receipts on file.
- 4. If the will refers to fractional or percentage shares, show computations and amounts to be distributed to each beneficiary.
- 5. Track terms of the will regarding disposition of assets; explain abatements, exemptions, or other unusual circumstances.

- 6. Set forth the disposition of assets if an heir or beneficiary dies before distribution of the estate.
- 7. Comply with the provisions of Probate Code sections 11900–11904 on escheat or distribution to any "missing" heir or beneficiary.
- 8. Submit a declaration under Probate Code sections 13100–13115 (small estate declaration) for filing before the hearing on the petition if distribution is to be made under such declaration.
- 9. Show the calculation for the statutory interest for general pecuniary bequests not made within 1 year of death and provide for payment of interest in both the petition and order.
- 10. Allocate probate income to specific bequests and distributions to testamentary trusts.
- 11. Allege and explain a plan for distribution if there is insufficient cash and if there are complexities in allocating or prorating estate taxes or in computing distributable percentage of residue.

E. Taxes and Creditors' Claims

- 1. If accurate, specifically state that all taxes and debts have been paid or are adequately provided for (Prob. Code, § 11640).
- 2. Allocate or prorate estate taxes if there is no tax clause.
- 3. Describe creditors' claims activity and list disposition of all claims.
- 4. If the estate is insolvent, itemize all creditors' claims and show the category to which each belongs, the proper proration of remaining assets among creditors, and any payment of debts for which no claim was filed.

F. Compensation and Fee Requests

- 1. Specify the calculation of statutory compensation, whether or not an account is waived.
- 2. Include payments previously allowed by the court on account of compensation.
- 3. Observe local rules and California Rules of Court, rules 7.705(b) and 7.550, regarding determining fee basis if account is waived.
- 4. Observe California Rules of Court, rule 7.704(a) regarding appropriate division of statutory fees and California Rules of Court, rule 7.704(b) regarding notice requirements if multiple representatives or attorneys were involved in estate administration.
- 5. Sufficiently allege and describe services rendered of extraordinary fees requested.

Review local rules regarding

- Allegations for ordinary services.
- Allegations to justify "premium" attorney or paralegal hourly rates.

G. If Distribution Is to Be Made to a Testamentary Trust

- 1. Incorporate the terms of the trust in the order and state pertinent provisions in the present tense and in the third person instead of quoting the will.
- 2. Before the hearing, file written consent of the trustee to act.

- 3. Justify by appropriate allegation (*e.g.*, consent of beneficiary or provisions of will) any change to the usual method of charging fees one-half to income and one-half to principal.

H. Observe Rules Regarding Distribution to Minors

- 1. File Probate Code section 3401 or 3413 declarations before the hearing (parents' written assurance).
- 2. If a guardianship of the estate is required, state the name of the guardian.
- 3. If funds are to be placed in a blocked account by a custodian, state the name and relationship of the custodian, and the name and location of the depository. Submit Judicial Council Form MC-355 (Order to Deposit Money into Blocked Account) along with your proposed order.

I. Final Checks

- 1. Allege whether the representative was acting under the Independent Administration of Estates Act (IAEA), and state specifically the actions taken under the IAEA.
- 2. Request an appropriate closing reserve for unpaid or contingent tax liability, disputed claims, or closing costs (*e.g.*, certification and recordation of final order) or explain why no reserve is needed.
- 3. Include an omnibus clause for after-discovered property or unforeseen contingencies. (Ensure omnibus clauses distinguish distribution of community and separate property.)
- 4. Include verification of petitioner.
- 5. Submit proposed order(s) sufficiently in advance of hearing.
- 6. Do not attach "exhibits" to proposed order(s).

Related Documents

Standard Documents

- Estate Representatives Final Report and Accounting and Request for Its Settlement, Request for Final Distribution, and Payment of Ordinary and Extraordinary Fees
- Proposed Order Approving Estate Representative's Final Report and Accounting

Referenced Authorities

Statutes

- Cal. Prob. Code, § 1063
- Cal. Prob. Code, § 1064
- Cal. Prob. Code, § 11604.5
- Cal. Prob. Code, § 11640
- Cal. Prob. Code, § 11900
- Cal. Prob. Code, § 11904
- Cal. Prob. Code, § 13100
- Cal. Prob. Code, § 13115
- Cal. Prob. Code, § 3401
- Cal. Prob. Code, § 3413

- Cal. Prob. Code, § 9202

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§18.29 C. Form: Final Account, Report, and Petition for Distribution

Copies: Original for filing; copy for representative; office copies.

18.29-1 Caption

[*Title of court*]

Estate of _ _[*name*]_ _, Decedent _____	)No. _ _ _ _ _ _)_ _[*FIRST/SECOND/(ETC.)*]_ _ _ _[*AND*]_)_)FINAL ACCOUNT AND REPORT OF _)_[*EXECUTOR/*)*ADMINISTRATOR/(ETC.)*]_ _ AND)PETITION FOR ITS SETTLEMENT,)AND PETITION FOR FINAL)DISTRIBUTION, FOR ALLOWANCE OF)COMPENSATION TO _)_[*EXECUTOR/ADMINISTRATOR/(ETC.)*]_)_ _ _[*AND*]_ _ ATTORNEYS FOR)ORDINARY _ _[*AND*)*EXTRAORDINARY*]_ _ SERVICES _ _[,)AND *FOR (specify, e.g., ALLOCATION OF*)*ESTATE TAXES; DISTRIBUTION TO*)*TESTAMENTARY TRUST*]_ _)Hearing date:)Time: Department:

18.29-2 Introduction

Petitioner, _ _[*name*]_ _, the _ _[*executor/administrator/etc.*]_ _ of the _ _[*will/estate*]_ _ of _ _[*name*]_ _, deceased, alleges:

18.29-3 Date of death and domicile

Date of Death and Domicile. _ _[*Name*]_ _ died _ _[*testate/intestate/partially intestate*]_ _ on _ _[*date*]_ _, in _ _ _ _ _ _ County, _ _[*state*]_ _, and was domiciled in _ _[*that county/county of decedent's domicile if other than where decedent died*]_ _.

18.29-4 Ancillary administration

[If applicable, add one or more of the following options]

[Option 1: Ancillary administration]

Ancillary Administration. This is an ancillary administration of the estate. The domiciliary administration is in _ _[*state or foreign country*]_ _.

[Option 2: Ancillary administration in another state or country]

Ancillary Administration. There _ _[*is/was*]_ _ an ancillary administration of the decedent's estate in _ _[*state or foreign country*]_ _. _ _[*This ancillary administration has been completed/This ancillary administration has not been completed but its completion is fully provided for and final distribution of this estate should not be further delayed*]_ _.
[Continue]
18.29-5 Appointment of executor or administrator
[Add one of the following alternatives]
[Alternative 1: Appointment of executor or administrator with will annexed]
Will Admitted to Probate; Letters Issued. The decedent's will dated _ _[*date*]_ _, _ _[*and codicil(s) dated* _ _[*date*]_ _]_ _, _ _[*was/were*]_ _ admitted to probate by order of this court on _ _[*date*]_ _.
Petitioner qualified as _ _[*executor of the will/administrator with the will annexed)*]_ _ and letters _ _[*testamentary/of administration with the will annexed)*]_ _ were issued to petitioner on _ _[*date*]_ _. At all times since then petitioner has been and is now the duly qualified _ _[*executor/administrator with the will annexed*]_ _ of the decedent's _ _[*will*]_ _.
[Alternative 2: Appointment of administrator, no will]
Appointment of Administrator; Letters Issued. Despite search and inquiry, no will of decedent has been found. Petitioner qualified and was appointed as administrator of the estate, and _ _[*on filing of bond in the amount of $*_ _[*amount*]_ _]_ _, letters of administration were issued to petitioner on _ _[*date*]_ _. At all times since then _ _[*he/she/they*]_ _ has/have been and now is/are the administrator of the estate.
[Continue]
[If applicable, add the following option]
[Option: Authority granted under IAEA]
18.29-6 Authority granted under Independent Administration of Estates Act (IAEA)
Authority Granted Under Independent Administration of Estates Act (IAEA). On _ _[*date*]_ _, petitioner was granted _ _[*full/limited*]_ _ authority by order of this court to administer the estate without court supervision under the IAEA. This authority has not been revoked.
18.29-7 Petition to administer estate published
Notice of Petition to Administer Estate. Notice of the petition to administer estate has been published for the period and in the manner prescribed by law, the first publication having been made on _ _[*date*]_ _.
18.29-8 Notice to public entities
[Add one of the following alternatives]
[Alternative 1: Notice to public entities required]
Notice to Public Entities Served. The notice required by Probate Code §9201 was served on _ _[*specify public entity*]_ _ on _ _[*date*]_ _, _ _[*in the form specified by the agency, a copy of which is attached to this petition as Exhibit _ _[letter]_ _/by mailing a copy of a completed Notice to Creditors to the agency*]_ _. Other than taxes otherwise addressed in this petition, Petitioner has no reason to believe that any other public entities have any

basis for making a claim against this estate _ _[*except* _ _[*name of entity*]_ _, *which filed a claim in this proceeding on* _ _[*date*]_ _]_ _.
Comment: If the agency does not have a form, use the second bracketed alternative ("by mailing …") above.
[Alternative 2: Notice to public entities not required]
Notice to Public Entities Not Required. The estate is not required to give notice to any "public entity" described in Probate Code §9201.
[Continue]
18.29-9 Notice to Director of Health Care Services (Prob C §9202(a))
[Add one of the following alternatives]
[Alternative 1: Notice to Director of Health Care Services required]
Notice to Director of Health Care Services Mailed. Notice of this proceeding with a copy of decedent's death certificate was mailed to the Director of Health Care Services on _ _[*date*]_ _as required by Probate Code §9202(a). _ _[*A response from the Director of Health Care Services that the department will not file a claim in this proceeding was received and is attached to this petition as Exhibit* _ _[*letter*]_ _.]_ _
[Alternative 2: Notice to Director of Health Care Services not required]
Notice to Director of Health Care Services Not Required. Notice to the Director of Health Care Services under Probate Code §9202(a) is not required, because the decedent did not receive and was not the surviving spouse or registered domestic partner of a person who received any Medi-Cal benefits.
[Continue]
18.29-10 Notice to Director of California Victim Compensation Board
[Add one of the following alternatives]
[Alternative 1: Notice to Director of California Victim Compensation Board required; see §12.11B]
Notice to Director of California Victim Compensation Board Mailed. Notice of this proceeding with a copy of decedent's death certificate was mailed to the Director of the California Victim Compensation Board on _ _[*date*]_ _, as required by Probate Code §§216, 9202(b). _ _[*A response from the Director of the California Victim Compensation Board that the department will not file a claim in this proceeding was received and is attached to this petition as Exhibit* _ _[*letter*]_ _.]_ _
[Alternative 2: Notice to Director of California Victim Compensation Board not required]
Notice to Director of California Victim Compensation Board Not Required. Notice to the Director of the California Victim Compensation Board under Probate Code §§216, 9202(b) is not required, because neither the petitioner nor petitioner's attorney has any knowledge of an heir or beneficiary being held or previously confined in a prison or facility under the jurisdiction of the Department of Corrections and Rehabilitation or confined in any county or city jail, road camp, industrial farm, or other local correctional facility.
[Continue]
18.29-10A Notice to Franchise Tax Board

Notice to Franchise Tax Board Mailed. The notice required by Probate Code §9202(c) was served on the Franchise Tax Board on _ _[*date*]_ _, _ _[*by mailing a copy of a completed Notice to Creditors to the Franchise Tax Board/in the form specified by the Franchise Tax Board, a copy of which is attached to this petition as Exhibit* _ _[*letter*]_ _]_ _.

18.29-11 Notice to persons requesting special notice

[Add one of the following alternatives]

[Alternative 1: Special notice not requested]

Request for Special Notice. No one has filed a request for special notice in this proceeding.

[Alternative 2: Special notice requested]

Request for Special Notice. The following have filed request(s) for special notice in this proceeding: _ _[*List names*]_ _.

[Alternative 3: Special notice waived]

Waiver of Special Notice. Waiver(s) of request for special notice by _ _[*names of all persons who filed a request*]_ _ _ _[*is/are*]_ _ _ _[*being filed simultaneously herewith (list)/attached as Exhibits* _ _-_ _]_ _.

[Continue]

18.29-12 Inventory and appraisal

Inventory and Appraisal. A _ _[*partial/final*]_ _ inventory and appraisal of the estate was filed on _ _[*date*]_ _, showing assets having a total appraised value of $_ _[*amount*]_ _.

[If applicable, add the following option]

A supplemental inventory and appraisal was returned and filed on _ _[*date*]_ _, showing estate assets with a value of $_ _[*amount*]_ _.

[Continue]

Petitioner alleges that such inventor(y/ies) totaling $_ _[*amount*]_ _ contain(s) all the assets of the estate that have come to petitioner's knowledge or into _ _[*his/her/their*]_ _ possession.

18.29-13 Character of estate property

[Add one of the following alternatives]

[Alternative 1: Separate property or community property only]

Character of Estate Property. The estate consists entirely of the _ _[*community/separate*]_ _ property of the decedent.

[Alternative 2: Separate and community property]

Character of Estate Property. The estate consists of the separate property of the decedent, _ _[*which is described in Attachment* _ _[*letter*]_ _ *as set forth in the Inventory and Appraisal*],_ _ and _ _[*the decedent's one-half interest in*]_ _ the community property _ _[*and quasi-community property*]_ _ of the decedent and _ _[*name*]_ _, the surviving _ _[*spouse/registered domestic partner*]_ _, _ _[*which is described in Attachment* _ _[*letter*]_ _ *as set forth in the Inventory and Appraisal*]_ _.

[Alternative 3: Separate and community property with Prob C §13502 election by spouse or registered domestic partner]

Character of Estate Property. The estate consists of the separate property of the decedent, which is described in Attachment _ _[*letter*]_ _, and the entire interest of the decedent and _ _[*name*]_ _, the decedent's surviving _ _[*spouse/registered domestic partner*]_ _, in their community property, which is described in Attachment _ _[*letter*]_ _.

[Continue]

18.29-14 Election by surviving spouse/registered domestic partner to subject property to administration

[If applicable, add one or both of the following options]

[Option 1: Prob C §13502(a)(2) election to probate surviving spouse's or registered domestic partner's interest in community or quasi-community property, or in both]

Election by Surviving _ _[*Spouse/Registered Domestic Partner*]_ _. By document filed herein on _ _[*date*]_ _, the surviving _ _[*spouse/registered domestic partner*]_ _ elected and agreed to subject _ _[*his/her/their*]_ _ interest in the _ _[*community/quasi-community/community and quasi-community property*]_ _ to this administration.

[Option 2: Prob C §13502(a)(1) election to probate decedent's separate property or decedent's interest in community or quasi-community property, to probate all three types of interest in property, or to probate both separate and community or quasi-community property]

Election by Surviving _ _[*Spouse/Registered Domestic Partner*]_ _. By document filed herein on _ _[*date*]_ _, the surviving _ _[*spouse/registered domestic partner*]_ _ elected to subject the decedent's _ _[*separate property and the decedent's*]_ _ interest in the _ _[*community/quasi-community/community and quasi-community*]_ _ property that under the _ _[*will/laws of intestate succession*]_ _ passes to the surviving _ _[*spouse/registered domestic partner*]_ _ to this administration.

[Continue]

18.29-15 Summary of account

Summary of Account. Petitioner's account covers the period beginning _ _[*date*]_ _ and continuing through _ _[*date*]_ _. Petitioner should be charged and credited as shown in the following summary of account, which is supported by the schedules attached as _ _[*e.g., Exhibit A*]_ _ and incorporated here by reference:

CHARGES

[Add one of the following alternatives]

[Alternative 1: First, or first and final account]

Amount of inventory and appraisal:	$_ _ _ _ _ _
Amount of supplemental inventories:	$_ _ _ _ _ _

[Alternative 2: Subsequent account]

Property on hand at beginning of account:	$_ _ _ _ _ _
Additional property received:	$_ _ _ _ _ _

[Continue]

Receipts (Schedule ____):	$_ _ _ _ _ _
Gains on sale or other disposition (Schedule ____):	$_ _ _ _ _ _
Net income from trade or business (Schedule ____):	$_ _ _ _ _ _

Total Charges:	$_ _ _ _ _ _
CREDITS	
Disbursements during account period (Schedule ____):	$_ _ _ _ _ _
Principal (Schedule _____)	$_ _ _ _ _ _
Income (Schedule _____)	$_ _ _ _ _ _
Losses on sale or other disposition (Schedule ____):	$_ _ _ _ _ _
Net loss from trade or business (Schedule ____):	$_ _ _ _ _ _
Distributions (Schedule ____):	$_ _ _ _ _ _
Property on hand at close of account (Schedule ____):	$_ _ _ _ _ _
Total Credits:	$_ _ _ _ _ _

[Continue]

18.29-16 Transaction not readily understandable

[Add one of the following alternatives]

[Alternative 1: No transactions during account period not readily understandable]

Transactions During Account Period. There were no transactions during the account period that are not readily understandable from the Schedules (Probate Code §1064(a)(1)).

[Alternative 2: Transactions during account period not readily understandable]

Transactions During Account Period. During the period of this account and report, petitioner _ _[*describe all sales, purchases, changes in the form of assets, or other transactions not readily understandable from any schedule*]_ _.

18.29-17 Unusual expenditures

[Add one of the following alternatives]

[Alternative 1: No unusual expenditures]

Unusual Expenditures. There are no unusual expenditures (Probate Code §1064(a)(2)).

[Alternative 2: Explanation of unusual expenditures]

Unusual Expenditures: The following unusual expenditures are explained as follows: _ _[*Describe*]_ _.

[Continue]

18.29-18 Compensation paid during account period

Compensation Paid During Account Period. No compensation has been paid to the petitioner or to the petitioner's attorney during the account period other than pursuant to a prior court order (Probate Code §1064(a)(3)).

[Add one of the following alternatives]

18.29-19 Family or affiliate relationship

[Alternative 1: No person hired with family or affiliate relationship]

Family or Affiliate Relationship. During the accounting period, petitioner has not hired any agent who has a relationship with petitioner or with petitioner's attorney (Probate Code §1064(a)(4)).

[Alternative 2: Disclosure of family or affiliate relationship]

Family or Affiliate Relationship. During the accounting period petitioner hired the following agent(s) who _ _[*has/have*]_ _ a family or affiliate relationship with petitioner: _ _[*name, title, and relationship of agent*]_ _.
Comment: Probate Code §1064(a)(4) requires a statement disclosing any family or affiliate relationship between the representative and any agent hired by the representative during the accounting period. Some courts have interpreted Prob C §1064(a)(4) to require a statement not only when there is a family or affiliate relationship between the fiduciary and any agent hired by the fiduciary, but also when there is no relationship, to affirmatively state that there is *no* relationship.
[Continue]
18.29-20 Investment of cash on hand
Investment of Cash. _ _[*All investments shown in the account were authorized and proper investments under _ _[the provisions of the will and*]_ _ *the laws of California and were made, retained, and changed as set forth in this account for the best interests of the estate and all persons interested therein.*]_ _ Petitioner has kept all cash in the estate in interest-bearing accounts or other investments authorized by law except amounts needed to administer the estate (Probate Code §1064(a)(5)). A list of the assets on hand is attached as _ _[*e.g., Exhibit A*]_ _.
18.29-21 Sale of assets; Purchase, exchange, or change in form of assets
[If applicable, add one or more of the following options]
[Option 1: If any sales will not be reported as an action taken under IAEA powers]
Sale of Assets. The _ _[*assets listed in Exhibit _ _ _/following assets*]_ _ were sold during administration of the estate: _ _[*List; if the request for statutory commissions or fees includes any amounts other than the amount of the inventory and appraisal in the fee basis, attach detailed schedule of gains or losses (based on inventory and appraisal values) on sale of assets*]_ _.
[Option 2: If any purchase, exchange, or change in form of assets will not be reported as an action taken under IAEA powers]
Purchase, Exchange, or Change in Form of Assets. The _ _[*assets listed in Exhibit _ _ _/following assets were purchased/were exchanged/changed form*]_ _ during administration of the estate: _ _[*List assets, specifying how form changed if applicable*]_ _.
[Continue]
18.29-22 Actions Taken Under Independent Administration of Estates Act (IAEA)
[If applicable, add one or more of the following options]
[Option 1: Independent actions taken with notice of proposed action]
Independent Actions Taken With Notice of Proposed Action. Petitioner took the following actions without court supervision after having sent a notice of proposed action to all persons entitled to receive one. _ _[*List and describe actions; see §18.5 for required elements under Cal Rules of Ct 7.250*]_ _. Petitioner did not receive any objections to the notice(s) of proposed action.
[Option 2: Independent actions taken without notice of proposed action]

Independent Actions Taken Without Notice of Proposed Action. Petitioner took the following actions without court supervision and without sending a notice of proposed action: _ _[*List and describe*]_ _.
Comment: The IAEA allegation should always state that the personal representative (i) received consents from all beneficiaries, (ii) received consents from all and no objections from the others, or (iii) received no objections.
[Continue]
18.29-23 Notice to creditors
Notice to Creditors. Petitioner has made all reasonable efforts to ascertain creditors of the decedent. Notice of administration has been sent to all known and reasonably ascertainable creditors. More than 4 months have elapsed since the date letters first issued. The time for filing creditors' claims expired on _ _[*date*]_ _. _ _[*The time for filing late-discovered creditor's claims expired on* _ _[*date*]_ _]_ _.
[Continue]
18.29-24 Debts paid without creditor claim
[Add one of the following alternatives]
[Alternative 1: No debts paid without creditor claim]
No Debts Paid Without Creditor Claim. No creditors have been paid except those creditors who have properly filed and served formal claims.
[Alternative 2: Some debts paid without creditor claim]
Debts Paid Without Creditor Claim. Within four months after the date letters were first issued to a general personal representative, some written demands for payment were made. Petitioner has waived formal defects and elected to treat the demands as properly filed claims by paying the amounts demanded within 4 months and 30 days after letters first issued. All payments satisfied the following conditions: (a) the debt was justly due; (b) the debt was paid in good faith; (c) the amount paid was the true amount of the indebtedness over and above all payments and offsets; and (d) the estate is solvent.
[Continue]
18.29-25 Creditors' claims filed and allowed
[Add one of the following alternatives]
[Alternative 1: No creditors' claims filed; solvent estate]
Creditors' Claims. No claims have been filed with the court. The estate is solvent.
[Alternative 2: Creditors' claims filed and allowed, solvent estate]
Creditors' Claims. The following claims have been properly filed with the court, served on the estate, fully allowed, and paid.

Claimant	Date Claim Filed	Amount Claimed	Nature of Claim	Date Paid
_ _ _ _ _ _ _	_ _ _ _ _ _	$_ _ _ _ _	_ _ _ _ _ _ _ _ _	_ _ _ _ _
_ _ _ _ _ _ _	_ _ _ _ _ _	$_ _ _ _ _	_ _ _ _ _ _ _ _ _	_ _ _ _ _

[Add one of the following alternatives to Alternative 2]
[Alternative 2a: No rejected claims]
Rejected Claims. There are no rejected claims.

[Alternative 2b: Some claims not fully allowed]
Rejected Claims. The following claims have been filed with the court and served on the estate but have not been fully allowed: _ _[*For each claimant, list name, date claim filed, amount claimed, whether claim due and due date, action taken, whether action filed, and whether there is security for the claim*]_ _.
[Continue with Alternative 2]
The estate is solvent.
[Alternative 3: If appropriate, list creditors' claims in separate schedule]
[Alternative 3a: Creditors' claims listed in attached schedule; solvent estate]
Creditors' Claims. _ _[*Attachment/Schedule/Exhibit* _ _ _]_ _ attached to this petition lists all creditors' claims, and the amount and disposition of each claim. The estate is solvent.
[Alternative 3b: Creditors' claims listed in attached schedule by classes; insolvent estate]
Creditors' Claims. _ _[*Attachment/Schedule/Exhibit* _ _ _]_ _ to this petition lists all claims filed and served on the estate and allowed _ _[*or rejected*]_ _, the amount now due, and the class to which it belongs. The estate is insolvent. The amount to be paid to each creditor and the basis for the calculation are also set forth.
[Continue with Alternative 3]
18.29-26 Report of contested, litigated, or compromised claims
Contested Claims. The _ _[*following claims/claims shown on Attachment* _ _ _]_ _ against the estate have been contested, disputed, compromised, or litigated _ _[*and the action taken and the present status of the claims is shown on the attachment*]_ _.
18.29-27 Payment of claims with interest
Interest. Interest in the amounts indicated below was paid on the following claims: _ _[*List claims, interest amount, and dates claims paid*]_ _.
Interest was incurred because these claims, which are debts on which interest is payable under Probate Code §11423, were not paid until the date shown above. The decedent's cash assets at the date of death consisted of $_ _[*amount*]_ _. The remaining assets consisted of _ _[*specify, e.g., real property, partnership interests*]_ _, which could not be liquidated promptly because _ _[*specify*]_ _. Petitioner was able to sell _ _[*identify assets sold*]_ _ on _ _[*date*]_ _, for $_ _[*amount*]_ _, at which time the claim was promptly paid. Petitioner alleges that the interest charges were unavoidable under the circumstances and that payment of interest constitutes a proper credit on the accounts.
[Continue]
18.29-28 Claim by surviving spouse or registered domestic partner
[Add one of the following alternatives]
[Alternative 1: Claim filed by surviving spouse/registered domestic partner]
Claim by Surviving _ _[*Spouse/Registered Domestic Partner*]_ _. The decedent's surviving _ _[*spouse/registered domestic partner*]_ _ has filed a creditor's claim under _ _[*e.g., Probate Code §§11440-11442*]_ _ before the filing of this petition for final distribution. The claim has been allowed by petitioner, approved by this court, and paid.
[Alternative 2: No claim filed by surviving spouse/registered domestic partner]

No Claim by Surviving _ _[*Spouse/Registered Domestic Partner*]_ _. The decedent's surviving _ _[*spouse/registered domestic partner*]_ _ has not filed a creditor's claim against the estate under _ _[*e.g., Probate Code §§11440-11442*]_ _ before the filing of this petition.

[Continue]

18.29-29 No other claims

Other Claims. No other claims have been filed with the court except for those listed above.

18.29-30 Estate taxes

[Add one of the following alternatives]

[Alternative 1: No estate tax return required]

Estate Taxes. No federal _ _[*or name of state*]_ _ estate tax return has been filed because the estate was not sufficient to require such a return, and no estate taxes are due.

[Alternative 2: Return filed; no estate tax due]

Estate Taxes. A federal estate tax return was filed on _ _[*date*]_ _ in _ _[*name of state*]_ _. No federal _ _[*or state*]_ _ estate taxes are due.

[Alternative 3: Return filed; estate taxes paid]

Estate Taxes. A federal estate tax return was filed on _ _[*date*]_ _ _ _[*, and a name of state*]_ _ *estate tax return was filed on* _ _[*date*]_ _]_ _. The federal estate taxes due in the amount of $_ _[*amount*]_ _ _ _[*and name of state*]_ _ *taxes due in the amount of* $_ _[*amount*]_ _]_ _ have been paid by _ _[*the persons charged with it under Article _ _ of the will/petitioner from estate assets*]_ _.

Petitioner has _ _[*not*]_ _ been released from personal liability for the federal estate tax under Internal Revenue Code §2204. The return has _ _[*not*]_ _ been audited, _ _[*and*]_ _ a closing letter has _ _[*not*]_ _ been issued by the Internal Revenue Service.

[If applicable, add one or more of the following options]

[Option 1: Reserve requested]

Petitioner has requested a sufficient reserve from this distribution to pay additional estate tax and interest that may be found to be due.

[Option 2: Trustees directed to pay from trust corpus]

Petitioner requests that the trustee(s) named below in paragraph _ _[*number*]_ _, be authorized and directed to pay out of the trust corpus in any and all estate tax deficiencies, interest, and penalties that may be assessed against the estate.

[Continue]

18.29-31 Income taxes

[Add one of the following alternatives]

[Alternative 1: No income tax payable]

Income Taxes. No California or federal income taxes are due or payable by the estate.

[Alternative 2: Income taxes paid]

Income Taxes. All California and federal income taxes due and payable by the estate have been paid or are adequately secured.

18.29-32 Certificate of the California Franchise Tax Board **[Deleted]**

18.29-33 Personal property taxes

[Add one of the following alternatives]
[Alternative 1: No personal property tax due]
Personal Property Taxes. No personal property taxes are due or payable by the estate.
[Alternative 2: Personal property taxes due and paid]
Personal Property Taxes. All personal property taxes due and payable by the estate have been paid _ _[*and receipt for them has been filed*]_ _.
[Continue]
[Add one of the following alternatives]
18.29-34 Representative's ordinary compensation waived
[Alternative 1: Compensation waived in separate document]
Representative's Ordinary Compensation Waived. Petitioner has waived all rights to ordinary compensation as _ _[*executor/administrator/(etc.)*]_ _ under the waiver filed in the proceeding on _ _[*date*]_ _.
[Alternative 2: Compensation waived in petition]
Waiver of Representative's Ordinary Compensation. Petitioner hereby waives all rights to ordinary compensation as _ _[*executor/administrator/(etc.)*]_ _.
[Alternative 3: Ordinary compensation for representative and attorney requested]
Representative's Ordinary Compensation. The _ _[*executor/administrator*]_ _ has rendered valuable services to the estate, and ordinary compensation should be allowed. The _ _[*executor's/administrator's*]_ _ compensation for ordinary services is $_ _[*amount*]_ _, computed on a fee base of $_ _[*amount*]_ _, arrived at as _ _[*shown in the attached Exhibit _ _/follows:*]_ _.
Attorney's Ordinary Compensation. The attorney for the _ _[*executor/administrator*]_ _ has rendered valuable services to the estate, and ordinary compensation should be allowed. The attorney's compensation for ordinary services is $_ _[*amount*]_ _, computed on a fee base of $_ _[*amount*]_ _, arrived at as _ _[*shown in the attached Exhibit _ _/follows:*]_ _.
[If not attached as Exhibit, add the following]
FEE BASE

Inventory and Appraisal:	$_ _ _ _ _
Receipts, Excluding Principal:	$_ _ _ _ _
Gains on Sales:	$_ _ _ _ _
Less Losses on Sales:	$(_ _ _ _)
Fee Base:	$_ _ _ _ _

FEE COMPUTATION

4% of first $100,000:	$_ _ _ _ _
3% of next $100,000:	$_ _ _ _ _
2% of next $800,000:	$_ _ _ _ _
1% of next $9 million:	$_ _ _ _ _
0.5% of next $15 million:	$_ _ _ _ _
Compensation requested for the estate in excess of $25 million:	$_ _ _ _ _
Total Fee:	$_ _ _ _ _

[If applicable, add the following option]
[Option: Estate in excess of $25 million]
Petitioner believes that the amount of $_ _[*amount*]_ _ stated above is reasonable compensation for administration of the estate in excess of $25 million because of the additional responsibility and complexity resulting from the size of the estate.
[Continue]
18.29-35 Compensation already paid
[If applicable, add the following option]
[Option: Allowance of compensation already made under prior court order]
By court order of _ _[*date*]_ _, $_ _[*amount*]_ _ has been paid to the _ _[*executor/administrator/(etc.)*]_ _ as compensation, and $_ _[*amount*]_ _ has been paid to _ _[*name of attorney(s)*]_ _ as compensation. A balance of $_ _[*amount*]_ _ is due to the _ _[*executor/administrator/(etc.)*]_ _, and a balance of $_ _[*amount*]_ _ is due to the attorney(s).
[Continue]
18.29-36 Nonparticipation in compensation if attorney also serving as representative
[If applicable, add one or both of the following options]
[Option 1: Nonparticipation in fees if attorney also serving as personal representative]
Nonparticipation in Fees. _ _[*Name*]_ _, _ _[*one of the petitioners*]_ _, is a member of _ _[*firm name*]_ _, attorneys for the _ _[*executor/administrator/(etc.)*]_ _. _ _[*He/She/They*]_ _ will not participate in any compensation allowed by the court for legal services and rendered by such firm to the estate or to _ _[*name of firm member who is also representative*]_ _ as representative of the estate. _ _[*His/Her/Their*]_ _ affidavit to that effect is on file.
[Option 2: Order Allowing Dual Compensation]
Court Approval for Dual Compensation. This Court approved the right to compensation of _ _[*name*]_ _, as _ _[*executor/administrator/(etc.)*]_ _ and for services as the attorney for the _ _[*executor/administrator/(etc.)*]_ _ by order dated _ _[*date*]_ _.
[Continue]
18.29-37 Allocation of fees between attorneys if more than one attorney provided services
[Option 2: Allocation of fees between attorneys
if more than one attorney provided services]
Allocation of Statutory Fee Between Attorneys. Petitioner's former attorney, _ _[*name*]_ _, provided services to the petitioner from _ _[*date*]_ _, through _ _[*date*]_ _. Petitioner substituted the firm of _ _[*name of firm*]_ _ and filed a Substitution of Attorney in this proceeding on _ _[*date*]_ _. _ _[*Name of former attorney*]_ _ is entitled to a portion of the statutory fees.
[Add one of the following alternatives]
[Alternative 1: Attorneys have agreed to divide fees]
_ _[*Name of current attorney*]_ _ and _ _[*name of former attorney*]_ _ have agreed that $_ _[*amount*]_ _ of the statutory fee should be paid to _ _[*name of former attorney*]_ _ and the balance of the statutory fee should be paid to _ _[*name of current attorney*]_

. Petitioner requests that the statutory fee of $ _[*amount*]_ _ be allocated and paid as follows: (i) $_ _[*amount*]_ _ to _ _[*name of former attorney*]_ _, and (ii) $_ _[*amount*]_ _ to _ _[*name of current attorney*]_ _.

[Alternative 2: No agreement between attorneys]

At the time of the filing of this petition, _ _[*name of attorney*]_ _ and _ _[*name of former attorney*]_ _ have not been able to agree to the division of the statutory fees. _ _[*Name of attorney*]_ _ proposes that a reasonable division of ordinary fees is _ _[*proposed percentage*]_ _ to petitioner's current attorneys and _ _[*proposed percentage*]_ _ to petitioner's former attorney, which is based on the percentage of ordinary services petitioner's current attorneys believe were provided by each of the attorneys.

[Continue]

18.29-38 Compensation for extraordinary services

[Add one or both of the following options if applicable]

[Option 1: Extraordinary services by representative]

Compensation for Extraordinary Services by Representative. Petitioner has rendered extraordinary services to the estate, which are described in the Declaration in Support of Compensation for Extraordinary Services, attached as Attachment _ _[*letter*]_ _. Petitioner should be allowed reasonable compensation for these services, and a reasonable sum is $_ _[*amount*]_ _, which has not been paid.

[Option 2: Extraordinary services by attorney]

Compensation for Extraordinary Services by Attorney. _ _[*Name(s)*]_ _, attorney(s) for petitioner, rendered extraordinary services to the estate, which are described in the Declaration in Support of Attorneys' Compensation for Extraordinary Services, attached as Attachment _ _[*letter*]_ _. The attorney(s) should be allowed reasonable compensation for these services, and a reasonable sum is $_ _[*amount*]_ _, which has not been paid.

[Continue]

18.29-39 Status of estate

Estate in Condition to Be Closed. More than 4 months have elapsed since the issuance of letters. Notice of administration has been given to creditors as required by law. The time for filing and serving creditors' claims has expired. Petitioner has performed all required duties as _ _[*executor/administrator/(etc.)*]_ _ of the decedent's _ _[*will/estate*]_ _. The estate is _ _[*solvent/insolvent*]_ _. All expenses of administration _ _[*except (specify, e.g., estate taxes, closing expenses, compensation of petitioner as executor or administrator of the estate, and attorney fees)*]_ _ have been paid. The estate is in a condition to be closed.

18.29-40 Assets on hand

[Add one of the following alternatives]

[Alternative 1: Schedule is attached]

A list of the assets of the estate on hand on _ _[*date*]_ _, is attached as Exhibit _ _[*e.g., A*]_ _ and incorporated here by reference.

[Alternative 2: If assets are few, list]

The assets of the estate on hand on _ _[*date*]_ _, are as follows: _ _[*List and describe in detail*]_ _.

18.29-41 Reserve for closing expenses
[Add one of the following alternatives]
[Alternative 1: Reserve for closing expenses]
Reserve for Closing Expenses. Petitioner anticipates additional expenses including _ _[*describe expenses such as accountant's fees for preparation of the final fiduciary income tax returns for the estate, expenses for transferring assets*]_ _ and miscellaneous closing expenses. Petitioner requests authorization to withhold $_ _[*amount*]_ _ for such closing expenses _ _[*and as a reserve for any liabilities that may hereafter be determined to be due from the estate*]_ _. Petitioner further requests authorization to distribute the balance of the reserve account _ _[*in equal shares*]_ _ to _ _[*name*]_ _ without further court order.
[If applicable, add the following option]
[Option: Testamentary trustee will receive distribution of residue and will assume payment of tax deficiencies]
The trustee(s) named below should be authorized and directed to pay out of trust corpus in _ _[*his/her/their*]_ _ hands any and all tax deficiencies that may be assessed against the estate: _ _[*List trustee(s)*]_ _.
[Alternative 2: No reserve if entire estate is paid to trust]
No Reserve. The trustee(s) named below should be authorized and directed to pay out of trust corpus in _ _[*his/her/their*]_ _ hands any and all expenses including all tax deficiencies that may be assessed against the estate. _ _[*List trustee(s)*]_ _. Accordingly, petitioner does not request authorization to withhold a reserve from distribution.
18.29-42 Intestate heirs
Names and Residences of Intestate Heirs. Petitioner is informed and believes and therefore alleges that the following are the decedent's heirs under the California laws of intestate succession: _ _[*For each heir, list name, age (if under 18 or "adult" if older), relationship to decedent, and residence address*]_ _.
18.29-43 Testate beneficiaries and heirs
Names and Residences of Testate Beneficiaries. The following are the beneficiaries named in the will _ _[*and codicil(s)*]_ _, admitted to probate by this court on _ _[*date*]_ _: _ _[*For each beneficiary, list name, age (over or under 18), relationship to decedent, and residence address*]_ _.
18.29-44 Proposed distribution
[If applicable, add one or both of the following options]
[Option 1: Disclaimer filed]
Disclaimers. By written disclaimer of _ _[*date*]_ _, filed _ _[*in this proceeding/with the personal representative*]_ _ on _ _[*date*]_ _, _ _[*name*]_ _ disclaimed all interest given _ _[*him/her/them*]_ _ in the following described property: _ _[*List*]_ _.
As a result of the disclaimer, the disclaimed interest should be distributed as follows: _ _[*Specify*]_ _.
[Option 2: Waiver of right to disclaim filed]
Waiver of Right to Disclaim. By written waiver of right to disclaim on _ _[*date*]_ _, filed _ _[*in this proceeding/with the personal representative*]_ _ on _ _[*date*]_ _, _

[*name*] _ waived all rights to disclaim any interest given _ _[*him/her/them*]_ _ in the following described property: _ _[*List*]_ _.
Comment: If the estate will be closed before the disclaimer period has run, a waiver may be useful if disclaimer provisions are expressly set forth in the will but no disclaimer is to be filed. See Prob C §284.
[Continue]
[Add one of the following alternatives]
[Alternative 1: No advance distributions made]
Advance Distributions. No advance distributions have been made.
[Alternative 2: Advance distributions made]
Advance Distributions. By court order of _ _[*date*]_ _, petitioner has made advance distributions as follows: _ _[*Specify*]_ _.
The distributions are shown on Schedule _ _ of the attached account, and the receipt(s) of the distributee(s) _ _[*is/are*]_ _ on file.
[Continue]
[If applicable, add the following option]
[Option: Survivor's community property administered in estate]
Distribution of Surviving _ _[Spouse/Registered Domestic Partner]_ _'s Community Property Administered in Estate. The following property should be distributed to _ _[*name*]_ _, decedent's surviving _ _[*spouse/registered domestic partner*]_ _, as _ _[*his/her/their*]_ _ community property administered in the estate, consisting of the following: _ _[*List/As shown in Attachment _ _ incorporated here by reference*]_ _.
[Continue]
[Add one of the following alternatives]
[Alternative 1: Intestate or partial intestacy]
Proposed Distribution. The decedent died _ _[*intestate/partially intestate*]_ _.
[If partial intestacy, add]
The will _ _[*and codicil(s) does/do*]_ _ not dispose of the property described _ _[*below/in Attachment _ _*]_ _.
[Continue]
The property of the estate _ _[*not disposed of by will*]_ _, together with any other property of the decedent not now known or discovered, should be distributed as follows: _ _[*List specific property to be distributed to each heir/As shown in Attachment _ _ and incorporated here by reference*]_ _.
[Alternative 2: Testate distribution]
Proposed Distribution. By the terms of the will _ _[*and codicil(s) and the order determining interests*]_ _, the estate in the possession of the _ _[*executor/administrator/(etc.)*]_ _ remaining for distribution should be distributed to each beneficiary as follows: _ _[*List specific property to be distributed to each distributee/As shown in Attachment _ _* and incorporated here by reference./,]_ _
[Continue]
[If applicable, add the following option]

[Option: When estate taxes to be charged to distributees, include amount charged to each distributee]
less, however, the federal and _ _[*name of state*]_ _ estate taxes in the sum of $_ _[*amount*]_ _, which is _ _[*his/her/their*]_ _ prorata share of the federal and _ _[*name of state*]_ _ estate taxes paid by the _ _[*executor/administrator/(etc.)*]_ _ and chargeable to _ _[*him/her/them*]_ _.
[Continue]
[If applicable, add the following option: Interest to be paid on general pecuniary devises]
Interest at the rate of _ _ percent per year on the unpaid balance of the general pecuniary devise(s) to _ _[*name(s)*]_ _ should be added to such devise(s), commencing on _ _[*date*]_ _, which is 1 year after the date of the decedent's death, to end on the date of final distribution.
Comment: In the absence of other provisions in the will, general pecuniary devises (*i.e.,* for a specific amount of money), including those in trust, that are not distributed within 1 year after the testator's death bear interest thereafter. Prob C §12003. The interest rate is 3 percentage points less than the legal rate of interest on judgments (10 percent per annum; CCP §685.010). Prob C §12001.
Comment: For an alternative paragraph relating to the calculation of interest, see California Decedent Estate Practice §31.76 (2d ed Cal CEB).
18.29-45 Testamentary trustee
Distribution to Trustee of Testamentary Trust. The _ _[*residue/property*]_ _ of the estate described _ _[*below/in Attachment _ _*]_ _ should be distributed to _ _[*name of trustee(s)*]_ _ in trust as provided in Article _ _[*number/letter*]_ _ of the will _ _[*and Article _ _[number/letter]_ _ of the (e.g., first codicil)*]_ _ admitted to probate by this court on _ _[*date*]_ _, for the following use and purpose: _ _[*State pertinent provisions of will (including every will provision relating to the trust or trustee) in present tense and in the third person/As set forth in Exhibit _ _*]_ _.
[If applicable, add the following option]
[Option: Income during probate to be distributed to trust beneficiaries]
Income During Probate Distributed to Trust Beneficiaries. The trustee(s) should pay, from the trust property and free of trust, $_ _[*amount*]_ _ to _ _[*name of income beneficiary*]_ _, which represents the residue of net income received by the _ _[*executor/administrator/(etc.)*]_ _ on the property ordered distributed to the trustee(s).
[Continue]
Consent to Serve and /Acceptance of Trust. _ _[*Name of trustee*]_ _, named under Article _ _[*number/letter*]_ _ of the decedent's will, has consented to serve as trustee of the trust(s) under the will of _ _[*name of decedent*]_ _, and _ _[*his/her/its*]_ _ written _ _[*Consent to Serve and /Acceptance of Trust*]_ _ is attached as Exhibit _ _.
18.29-46 Whereabouts of distributee unknown
[Option 1: Distribution to county treasurer]
The property that is to be distributed to _ _[*name of distributee*]_ _, whose whereabouts are unknown, should be distributed in the name of the distributee to the county treasurer

in this county, and if _ _[*name*]_ _ does not claim _ _[*his/her/their*]_ _ share within 5 years after the date of the order of distribution, _ _[*name of distributee*]_ _'s share, if the requirements of Probate Code §11854 are met, should be distributed to the following alternate distributees, who are the persons who would be entitled to distribution under _ _[*decedent's will/the laws of intestate succession*]_ _ if _ _[*name of distributee*]_ _ had predeceased the decedent: _ _[*List alternate distributees and the share to which each is entitled*]_ _.

[Option 2: Personal representative holds share]

If _ _[*name of distributee*]_ _, whose whereabouts are presently unknown, does not claim _ _[*his/her/their*]_ _ share within 5 years after the date of this order, _ _[*his/her/their*]_ _ share should be distributed to the alternate distributees listed below, who are the persons who would be entitled to the distribution under the _ _[*decedent's will/laws of intestate succession*]_ _ if _ _[*name of distributee*]_ _ had predeceased the decedent: _ _[*List alternate distributes and the share to which each is entitled*]_ _.

18.29-47 Gift to minor not exceeding $5,000

Gift to Minor Distributee. Property to be distributed to _ _[*name*]_ _, a minor, does not exceed $5,000. Petitioner is informed and believes and on that basis alleges that the minor has no guardian of _ _[*his/her/their*]_ _ estate. Petitioner has received written assurance under oath from the minor's parents that the total estate of the minor, including the distribution to be made, does not exceed $5,000 _ _[*attached as Exhibit __,/filed separately in this matter*]_ _. The following property distributable to the minor _ _[*name*]_ _ should be distributed without bond to _ _[*name*]_ _, the minor's parent, to hold in trust for the minor until the minor is 18 years of age.

18.29-48 Gift to custodian for minor

[Add one of the following alternatives]

[Alternative 1: Custodian named in will]

Gift to Minor Distributee (Custodian). The will provides that the following property should be distributed to _ _[*name*]_ _, as custodian for _ _[*name*]_ _, _ _[*until, e.g., age 18*]_ _ under the California Uniform Transfers to Minors Act: _ _[*Specify*]_ _. _ _[*Name*]_ _'s consent to act as custodian for _ _[*name*]_ _ is attached as Exhibit ___.

[Alternative 2: Will fails to name qualified custodian]

Gift to Minor Distributee (Custodian). The will provides that the distribution to _ _[*name*]_ _, a minor, should be given to a custodian under the California Uniform Transfers to Minors Act. The will fails to name a qualified custodian who has agreed to act as custodian. Petitioner designates _ _[*name*]_ _ as custodian under Probate Code §3905(c), _ _[*name*]_ _ has agreed to serve, and _ _[*his/her/their*]_ _ written consent is attached as Exhibit ___. The following property should be distributed to _ _[*name*]_ _, as custodian for _ _[*name*]_ _, _ _[*until, e.g., age 23*]_ _ under the California Uniform Transfers to Minors Act: _ _[*Specify*]_ _.

[Alternative 3: Will does not authorize gift to custodian]

Gift to Minor Distributee (Custodian). The will provides for a gift of property valued at more than $5,000, namely, _ _[*specify*]_ _, to _ _[*name*]_ _, a minor, for whom there is no guardian of the estate. Petitioner requests that the Court order distribution of the gift

to _ _[*name*]_ _ as custodian under Probate Code §3906. _ _[*Name*]_ _'s consent to act as custodian for _ _[*name*]_ _ is attached as Exhibit ___. Petitioner considers the transfer to be in the best interest of the minor and the transfer is not inconsistent with the terms of the will.

18.29-49 Gift to minor exceeding $5,000

[Add one of the following alternatives]

[Alternative 1: Deposit in blocked account]

Gift to Minor Distributee (Blocked Account). The cash distribution to _ _[*name*]_ _, a minor, should be deposited in an account at _ _[*name of institution*]_ _, subject to withdrawal only on order of the court.

[Alternative 2: Distribution to guardian]

Gift to Minor Distributee (Guardian). _ _[*Name*]_ _ was appointed guardian of the estate of _ _[*name*]_ _, a minor, by order of the _ _[*name of court*]_ _ on _ _[*date*]_ _. The _ _[*executor/administrator*]_ _ should distribute the property distributable to _ _[*name*]_ _, a minor, to _ _[*name of guardian*]_ _ as guardian of the estate of _ _[*name of minor*]_ _.

[Continue]

[If appropriate, add court-ordered conditions on distributions]

Gift to Minor Distributee (Special Conditions). _ _[*Set forth reasons for special conditions for transfer to a minor.*]_ _ The _ _[*executor/administrator*]_ _ should therefore distribute _ _[*identify property or cash*]_ _ in accordance with the following conditions: _ _[*Set forth conditions*]_ _.

18.29-50 Gift to predeceased beneficiary

Proposed Distribution of Predeceased Beneficiary's Shares. Paragraph _ _[*number/letter*]_ _ of the decedent's will provides for distribution of _ _[*his/her*]_ _ entire estate to _ _[*name*]_ _, _ _[*his/her/their e.g., spouse/registered domestic partner*]_ _, or if that person predeceases _ _[him/her/them]_ _, then to _ _[*describe alternative beneficiary, e.g., names*]_ _, _ _[*his/her/their 2 adult children, in equal shares*]_ _. The decedent's _ _[*e.g., spouse/registered domestic partner*]_ _ predeceased the decedent on _ _[*date*]_ _. Pursuant to the terms of the will, the estate should be distributed as follows: _ _[*Describe specific assets to be distributed to each alternate beneficiary*]_ _.

18.29-51 Proration of estate taxes

[Add one of the following alternatives]

[Alternative 1: Estate taxes paid before distribution]

Proration of Estate Tax. Petitioner has paid estate taxes of $_ _[*amount*]_ _.

[Add one of the following alternatives]

[Alternative 1a: Will directs payment]

Article _ _[*number/letter*]_ _ of the will directs that estate taxes be prorated and does not exonerate the beneficiaries from payment of estate taxes.

[Alternative 1b: Will is silent]

The will is silent regarding the allocation of estate taxes and therefore those taxes must be prorated.

[Alternative 1c: Intestate decedent]

Because the decedent died intestate, estate taxes must be prorated.
[Continue]
Petitioner believes that the estate taxes should be prorated and charged _ _[*pursuant to Probate Code §§20100-20225/pursuant to Article _ _[number/letter]_ _ of decedent's will*]_ _ as set forth _ _[*below/in Attachment _ _*]_ _.
[Alternative 2: Estate taxes to be paid from residue]
No Proration of Estate Tax Required. Article _ _[*number/letter*]_ _ of the will provides that all federal estate taxes _ _[*attributable to the probate estate/incurred on the decedent's death*]_ _ be paid from the residue of the estate. No allocation or proration of such taxes is required.
[Alternative 3: Proration of tax between probate and nonprobate assets]
Proration of Estate Taxes. Under Article _ _[*number/letter*]_ _ of the decedent's will, the estate taxes attributable to the gifts that are the subject of the petition for final distribution are to be paid from the residue of the estate.
Article _ _[*number/letter*]_ _ directs that estate taxes attributable to property passing outside the decedent's probate estate be charged to and collected from the persons sharing in that property to the extent provided by law. The applicable statutes (Probate Code §§20100-20225) provide that the personal representative has the duty to recover from persons sharing in the taxable estate of the decedent the proportionate amount of such taxes.
Several of the _ _[*beneficiaries/heirs*]_ _ of assets that petitioner seeks to distribute are recipients of property passing outside of probate to which a federal estate tax is attributable. Petitioner submits that _ _[*he/she/they*]_ _ should be authorized to deduct, from the assets to be distributed to those _ _[*beneficiaries/heirs*]_ _, the federal estate tax attributable to the property passing outside of probate to those _ _[*beneficiaries/heirs*]_ __ as follows: _ _[*show appropriate deductions*]_ _.
18.29-52 Omnibus clause
Omnibus Clause. Any other property of the estate not now known or discovered that may belong to the estate or in which the decedent or the estate may have any interest should be distributed as follows without further court order: _ _[*Specify*]_ _.
[If applicable, add the following option]
[Option: After-discovered separate property, community property, or quasi-community property]
Any separate property should be distributed to _ _[*name*]_ _. The decedent's interest in any community _ _[*and quasi-community*]_ _ property should be distributed to _ _[*name*]_ _.
[Continue]
18.29-53 Request for orders
WHEREFORE, petitioner requests this court to order that:
[Include all applicable requests]
1. The administration of this estate be _ _[*closed without an account/brought to a close*]_ _;

2. The _ _[*first/(designate)*]_ _ and final account of petitioner as _ _[*executor/administrator/(etc.)*]_ _ be settled, allowed, and approved as filed;
3. All the acts and proceedings of petitioner as _ _[*executor/administrator/(etc.)*]_ _ as set forth in this petition be confirmed and approved;
[Include all applicable requests]
[4.] Petitioner be authorized and directed to pay _ _[*himself/herself*]_ _ $_ _[*amount*]_ _ as _ _[*the unpaid balance of*]_ _ compensation for ordinary services as _ _[*executor/administrator/(etc.)*]_ _ and that petitioner be allowed $_ _[*amount*]_ _ for extraordinary services as specified;
[5.] Petitioner be authorized and directed to pay to _ _[*name of attorney*]_ _ $_ _[*amount*]_ _ as _ _[*unpaid balance of*]_ _ compensation for ordinary services to petitioner and to the estate, and $_ _[*amount*]_ _ for extraordinary services as specified;
[6.] The federal estate taxes be allocated and made a charge against the interest(s) of the person(s) against whom the tax is allocated as set forth in the petition;
[7.] Petitioner be authorized to retain $_ _[*amount*]_ _ in cash for closing expenses of administration _ _[*and to pay liabilities*]_ _, and to deliver the unused part to the beneficiar(y/ies) of the estate, as set forth in the petition, without further court order, after the closing expenses have been paid;
[8.] The trustee named in the petition be authorized and directed to pay out of trust corpus in _ _[*his/her/its*]_ _ hands any and all tax deficiencies that may be assessed against the estate;
[9.] Distribution of the estate in petitioner's hands and any other property of the decedent or the estate not now known or discovered that may belong to the estate or in which the decedent or the estate may have any interest be made to the persons entitled to it, as set forth in the petition;
[10.] On the filing of receipts, petitioner be discharged and petitioner and _ _[*his/her/their*]_ _sureties be discharged and released from all liability to be incurred hereafter; and that
[Insert requests for special relief in the petition]
[11.] Such further orders be made as the court considers proper.
Date: _ _ _ _ _ _ __[*Signature of representative*]__
_ _[*Typed name*]_ _
Petitioner
_ _[*Name of attorneys or law firm*]_ _

By: __[*Signature*]__
_ _[*Typed name*]_ _
Attorney for representative
[Verification; see §§1.21-1.23]
Comment: The petition and account should be verified. Prob C §1021. See §1.21. Contents of a verification of a civil pleading used in probate proceedings are set forth in CCP §446. The declaration may be executed anywhere (California, sister state, or foreign country) as long as it is made under the laws of

California. The declaration must be dated; otherwise it is defective and worthless for evidence and proof. CCP §2015.5. See also Cal Rules of Ct 7.103.

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