

STATE OF MINNESOTA

COUNTY OF \_\_\_\_\_

JUDICIAL DISTRICT  
DISTRICT COURT  
PROBATE DIVISION

Court File No. \_\_\_\_\_

Estate of \_\_\_\_\_,  
Decedent

FINAL ACCOUNT  
☐ Original  
☐ Amended  
☐ Supplemental

READ INSTRUCTIONS AT END OF FORM

		DEBITS	CREDITS
<b>DEBITS</b>			
Estate described in Inventory			
Schedule A: Real Estate	\$		
Schedule B: Securities	\$		
Schedule C: Bank Accounts/Cash	\$		
Schedule D: Other Personal Property	\$		
SUBTOTAL	\$		
Less Schedule E: Mortgages/Liens	(\$ )		
TOTAL		\$	
Increases:			
Assets Omitted from Inventory	\$		
Interest	\$		
Dividends	\$		
Dividend Reinvestment	\$		
Refunds	\$		
Gain on sale of property	\$		
Other	\$		
Other	\$		
Other	\$		
TOTAL		\$	

**ASSET ADJUSTMENT** (see Instruction A and attach schedule)

\$

\$

**CREDIT-DISBURSEMENTS**

Decreases in Estate:			
Loss on sale of property	\$		
Other	\$		
Other	\$		
<b>TOTAL Decrease</b>			\$

**DEBITS**

**CREDITS**

<b>MAINTENANCE AND SELECTION</b>			
Family maintenance	\$		
Statutory selection	\$		
	\$		
	\$		
<b>TOTAL Maintenance and Selection</b>			\$
<b>EXPENSES OF ADMINISTRATION</b>			
Probate Court Filing Fees	\$		
Publication Fee	\$		
Bond Premium	\$		
Copy Fees	\$		
Appraiser Fees	\$		
Compensation of Personal Representative	\$		
Expenses of Personal Representative (attach schedule)	\$		
Attorney's Fees to Date	\$		
Estimated Future Fees to be Charged	\$		
Repayment of Advances to Estate	\$		
Accountant Fees	\$		

Other	\$		
TOTAL Expenses of Administration			\$
<b>FUNERAL EXPENSES</b>			
	\$		
	\$		
	\$		
	\$		
	\$		
	\$		
	\$		
TOTAL Funeral Expenses			\$
<b>EXPENSES OF LAST ILLNESS</b>			
	\$		
	\$		
	\$		
	\$		
	\$		
	\$		
	\$		
TOTAL Expenses of Last Illness			\$
<b>TAXES</b>			
Real Estate Taxes:			
Homestead	\$		
Other Real Estate Taxes	\$		
Income Taxes of Decedent			
Minnesota & Other State Income Taxes	\$		
Federal Income Taxes	\$		
Fiduciary Taxes			

Minnesota & Other State	\$		
Federal	\$		
Estate Taxes			
Minnesota & Other State	\$		
Federal	\$		
Other Miscellaneous Taxes			
	\$		
	\$		
TOTAL Taxes			\$
<b>PAYMENT MADE ON MORTGAGE, CONTRACT FOR DEED AND OTHER LEINS</b>			
Principal		\$	\$
Interest	\$		
Other	\$		
TOTAL Interest/Other Payments Made			\$
<b>OTHER CLAIMS ALLOWED AND PAID</b>			
	\$		
	\$		
	\$		
	\$		
	\$		
	\$		
	\$		
	\$		
	\$		
	\$		
TOTAL Claims Paid			\$
<b>CLAIMS ALLOWED AND NOT PAID (See Instruction E)</b>			
	\$		

	\$		
	\$		
	\$		
	\$		
	\$		
	\$		
	\$		
	\$		
	\$		
TOTAL Claims Allowed and Not Paid			\$
<b>INTERIM DISTRIBUTIONS TO DEVISEES AND HEIRS (See Instruction F)</b>			
	\$		
	\$		
	\$		
	\$		
	\$		
	\$		
	\$		
	\$		
	\$		
TOTAL Devisees Paid and Distributed			\$
<b>SUBTOTAL DEBITS AND CREDITS</b>		\$	\$
<b>PULS:</b> Total Property on Hand for Distribution (From last page)			\$
<b>TOTAL</b> (Debits should EQUAL Credits)		\$	\$

#### PERSONAL PROPERTY ON HAND FOR DISTRIBUTION

Stocks, Bonds and other Securities	\$
Mortgages, Contract for Deed, Notes, Etc.	\$
Cash on Hand	\$
All Other Personal Property (Describe):	
	\$

	\$
	\$
	\$
	\$
LESS: Amounts reserved for future payments	\$
LESS: Liens on Personal Property (See Instruction H)	
TOTAL Personal Property	\$
<b>REAL ESTATE ON HAND FOR DISTRIBUTION</b> (Include legal description. Attach schedule if necessary. Use Inventory Values)	
Homestead	\$
Other Real Estate	\$
LESS: Mortgages, Contract for Deed & Liens Unpaid (See Instruction H)	(\$ )
TOTAL Real Estate	\$
<b>TOTAL PROPERTY ON HAND FOR DISTRIBUTION</b>	\$

Under penalties for perjury, I declare or affirm that I have read this Final Account and I know or believe its representations are true and complete.

Dated: \_\_\_\_\_

\_\_\_\_\_  
Personal Representative

Attorney for Personal Representative

Name \_\_\_\_\_

Firm \_\_\_\_\_

Street \_\_\_\_\_

City, State, ZIP \_\_\_\_\_

Attorney License No: \_\_\_\_\_

Telephone: \_\_\_\_\_

FAX: \_\_\_\_\_

Email: \_\_\_\_\_

### **INSTRUCTIONS—Please Read Carefully**

- A. Asset Adjustments entries should be used to report changes in the composition of assets, e.g. use of estate cash to purchase an investment, exchanges of assets, such as stock splits or swaps. Note that debits should equal credits. Principal payment on mortgages or contracts for deed are shown later in the Final Account (see Instruction H, below). Attach schedule showing full details of transactions.
- B. Attach additional explanation as needed, for example, payments on mortgages or contracts for deed; omissions in inventory, rent increases, decreases, etc.
- C. The Court may require vouchers for all amounts paid and distributed. In an informal administration check with the Court.
- D. The property on hand for distribution must be adequately described and any variance from the Inventory should be explained.
- E. For insolvent estates, check with the Court for its preferred format of accounting for claims allowed but unpaid.
- F. In a supervised administration, interim distributions to residuary distributees must have prior approval of the Court. Distribution of specific devises in testate estates may be made without prior Court order in solvent estates.
- G. A vendor's/seller's interest in a contract for deed is personal property. All contracts for deed must be fully described, including terms, parties, and legal descriptions of the real estate. Balances on all contracts as of the Final Account date should be used to value the personal property show on hand for distribution.
- H. When describing liens, mortgages, etc. show the date for which the amount was calculated. To calculate the remaining unpaid balances on real estate on hand for distribution, reduce the total lien/mortgage by the amount of principal paid on the lien/mortgage.