

STATE OF MINNESOTA

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

JUDICIAL DISTRICT  
DISTRICT COURT  
PROBATE DIVISION

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

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

Decedent

**ORDER APPORTIONING ESTATE TAXES**

The Petition for Order Apportioning Estate Taxes, signed by \_\_\_\_\_, came before this Court on \_\_\_\_\_. The Court, having heard and considered the Petition, determines the following:

1. The Petition is complete.
2. The Petitioner is an interested person as defined by Minnesota law.
3. ☐ The Decedent died intestate.  
or  
☐ The Will of the Decedent fails to make adequate provision for the apportionment of the estate taxes.
4. It is necessary to apportion the estate taxes among persons having an interest in Decedent's estate as determined for federal estate tax purposes in the proportion that the value of the interest of each person bears to the total value of all interests.
5. Interest and penalties have ☐ not been assessed ☐ been assessed as follows: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_.
6. The following are all of the persons or entities having an interest in Decedent's gross estate as determined for federal estate tax purposes:

Name

Taxes to be  
Apportioned

**IT IS ORDERED:**

1. The Petition is granted.
2. Estate taxes due on Decedent's Estate shall be apportioned among the following persons or entities as follows:

Name and  
Mailing Address

Taxes to be  
Apportioned

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

**BY THE COURT**

\_\_\_\_\_  
Judge of District Court