

# Rule 5.400. Distribution and Discharge

**(a) Petition for Discharge; Final Accounting.** A personal representative who has completed administration except for distribution shall file a final accounting and a petition for discharge including a plan of distribution.

**(b) Contents.**

The petition for discharge shall contain a statement:

- (1)** That the personal representative has fully administered the estate;
- (2)** That all claims which were presented have been paid, settled, or otherwise disposed of;
- (3)** That the personal representative has paid or made provision for taxes and expenses of administration;
- (4)** Showing the amount of compensation paid or to be paid to the personal representative, attorneys, accountants, appraisers, or other agents employed by the personal representative and the manner of determining that compensation;
- (5)** Showing a plan of distribution which shall include:
  - (A)** A schedule of all prior distributions;
  - (B)** The property remaining in the hands of the personal representative for distribution;
  - (C)** A schedule describing the proposed distribution of the remaining assets; and
  - (D)** The amount of funds retained by the personal representative to pay expenses that are incurred in the distribution of the remaining assets and termination of the estate administration;
- (6)** That any objections to the accounting, the compensation paid or proposed to be paid, or the proposed distribution of assets must be filed within 30 days from the date of service of the last of the petition for discharge or final accounting; and also that within 90 days after filing of the objection, a notice of hearing thereon must be served or the objection is abandoned; and
- (7)** That objections, if any, shall be in writing and shall state with particularity the item or items

to which the objection is directed and the grounds on which the objection is based.

**(c) Closing Estate; Extension.** The final accounting and petition for discharge shall be filed and served on interested persons within 12 months after issuance of letters for an estate not filing a federal estate tax return, otherwise within 12 months from the date the return is due, unless the time is extended by the court for cause shown after notice to interested persons. The petition to extend time shall state the status of the estate and the reason for the extension.

**(d) Distribution.** The personal representative shall promptly distribute the estate property in accordance with the plan of distribution, unless objections are filed as provided in these rules.

**(e) Discharge.** On receipt of evidence that the estate has been fully administered and properly distributed, the court shall enter an order discharging the personal representative and releasing the surety on any bond.