

**75-3-1204 Small estates -- Closing by sworn statement of personal representative.**

- (1) Unless prohibited by order of the court and except for estates being administered by supervised personal representatives, a personal representative may close an estate administered under the summary procedures of Section 75-3-1203 by filing with the court, at any time after disbursement and distribution of the estate, a verified statement stating:
  - (a) the nature and value of the estate's assets at the time of distribution;
  - (b) that to the best knowledge of the personal representative, the value of the entire estate, less liens and encumbrances, did not exceed homestead allowance, exempt property, family allowance, costs and expenses of administration, reasonable funeral expenses, and reasonable, necessary medical and hospital expenses of the last illness of the decedent;
  - (c) that the personal representative has fully administered the estate by disbursing and distributing it to the persons entitled thereto; and
  - (d) that the personal representative has sent a copy of the closing statement to all distributees of the estate and to all creditors or other claimants of whom the personal representative is aware whose claims are neither paid nor barred and has furnished a full account in writing of administration to the distributees whose interests are affected.
- (2) If no actions or proceedings involving the personal representative are pending in the court one year after the closing statement is filed, the appointment of the personal representative terminates.
- (3) A closing statement filed under this section has the same effect as one filed under Section 75-3-1003.

Amended by Chapter 110, 1988 General Session