SUPERIOR COURT OF CALIFORNIA, COUNTY OF RIVERSIDE

☐ **INDIO** 46-200 Oasis St., Indio, CA 92201 ☐ **TEMECULA** 41002 County Center Dr., Ste. 100, Temecula, CA 92591

☐ **RIVERSIDE** 4050 Main St., Riverside, CA 92501

RI-PR006

ATTORNEY OR PARTY WITHOUT ATTORNEY (Name, State Bar Number and Address)		*FOR COURT USE ONLY*
TELEPHONE NO.: FAX NO. *(Optional)*: E-MAIL ADDRESS *(Optional)*: ATTORNEY FOR *(Name)*:		
IN THE MATTER OF THE ESTATE OF:		CASE NUMBER:
Hearing Date:	Time:	Department:

FIRST AND FINAL REPORT OF PERSONAL REPRESENTATIVE; PETITION FOR FINAL DISTRIBUTION ON ☐ WAIVER OF ACCOUNT OR ☐ ACCOUNT ☐ AND FOR PAYMENT OF COMPENSATION TO PERSONAL REPRESENTATIVE ☐ AND ATTORNEY FOR ORDINARY ☐ AND EXTRAORDINARY SERVICES (Probate Code Sections 10831, 10951, 10954,11640, et. seq)

Petitioner(s) alleges:
(*name(s)*: _____

1. Decedent (name): _____ died ☐ testate ☐ intestate on date: _____ at (place): _____ being at the time of death a resident of ☐ the County of Riverside, State of California ☐ (identify state and country of residence): _____ .

2. ☐ Will dated _____ ☐ and codicil dated _____ was/were admitted to probate by order of this court on _____ .

3. a. ☐ Petitioner qualified as special administrator and Letters were issued to petitioner on (date): _____ .

   b. ☐ Petitioner qualified as ☐ Executor ☐ Administrator ☐ Administrator w/Will Annexed and letters were issued to petitioner on (date): _____ .

   c. ☐ At all times since issuance of letters, petitioner has been and now is duly qualified as the personal representative of decedent's estate; or
   ☐ Petitioner's authority as personal representative of the decedent's estate was terminated by court order on (date): _____ .

4. ☐ On _____ by order of this court, petitioner was authorized to administer the estate with ☐ full ☐ limited authority and without court supervision under the Independent Administration of Estates Act. This authority has not been revoked.

5. Notice of Petition to Administer Estate has been published for the period and in the manner as prescribed by law, and within thirty (30) days after completion of the publication there was filed with the Clerk of this Court an affidavit showing the publication in the manner and form required by law.

6. More than four (4) months have elapsed since the issuance of letters. Reasonable efforts were made to identify creditors of the estate and Notice of Administration ☐ has ☐ has not been sent to all known creditors of the estate. The time for filing and presenting creditor's claims has expired.

7. ☐ Other than taxes or creditor claims otherwise addressed in this petition, petitioner has no reason to believe that any public entity listed in Probate Code §9201 has any basis for making a claim against the estate; or
☐ Notice was sent as follows:

Date Mailed

☐ Employment Development Department: _____
☐ State Board of Equalization: _____
☐ Department of State Hospitals: _____

8. a. ☐ The notice required by Probate Code §9202(a) was mailed to the Director of the California Department of Health Care Services on (date): _____ with a copy of Decedent's death certificate ☐ and with a copy of the death certificate of the decedent's pre-deceased spouse or registered domestic partner (name): _____ ; or
☐ The decedent did not receive and was not the surviving spouse or registered domestic partner of a person who received Medi-Cal benefits. Therefore, no notice to the California Department of Health Care Services is required.

b. ☐ The notice required by Probate Code §9202(b) was mailed to the Director of the California Victim Compensation and Government Claims Board on (date): _____ ; or
☐ Petitioner knows of no heir or beneficiary that is or has previously been confined in a prison or facility under the jurisdiction of the California Department of Corrections or the California Department of Youth Authority or confined in any county jail, road camp, industrial farm or other local correctional facility. Therefore, no notice to the California Victim Compensation and Government Claims Board is required.

c. The notice required by Probate Code §9202(c) was mailed to the California Franchise Tax Board on (date): _____ .

9. ☐ No requests for special notice have been filed in this proceeding; or
☐ The following requests for special notice have been filed in this proceeding:

Name	Date Filed	Relationship

☐ Information regarding additional Requests for Special Notice attached as Attachment 9.

10. a. ☐ Petitioner has performed all required duties as personal representative of the estate. All costs of administration incurred to date, including costs of publication and the probate referee's fees, have been paid and the estate is now in a condition to be closed.

b. ☐ Petitioner does not request reimbursement from the estate for any filing fee, publication fee, or other costs advanced to the estate, or has already been reimbursed from the estate; or

c. ☐ Petitioner requests an order authorizing reimbursement from the estate for the following costs advanced from petitioner's personal funds:

Date Incurred	Payee	Purpose	Amount
		Total	

☐ Continued on Attachment 10c.

d. ☐ Petitioner requests an order authorizing reimbursement from the estate for the following costs advanced by petitioner's attorney:

Date Incurred	Payee	Purpose	Amount
		Total	

☐ Continued on Attachment 10d.

11. The following Inventory and Appraisal(s) have been filed with the court:

Date Filed	Type								Total
	☐	Partial No.		☐	Final	☐	Supplemental	☐	Corrected/Amended	$
	☐	Partial No.		☐	Final	☐	Supplemental	☐	Corrected/Amended	$
	☐	Partial No.		☐	Final	☐	Supplemental	☐	Corrected/Amended	$

☐ Information regarding additional Inventories filed attached as Attachment 11.

12. The estate consists ☐ entirely of ☐ a combination of decedents ☐ separate ☐ community ☐ quasi-community property.

13. ☐ Petitioner alleges that no family or affiliate relationship exists between petitioner and any agent hired by petitioner during the period of administration; or
☐ The following family or affiliates were hired:

Name	Capacity Retained	Relationship

☐ Information on additional family/affiliate relationships attached as Attachment 13.

14. ☐ There was no cash to invest in interest bearing accounts; or
☐ At all times during the period of administration, petitioner has kept all surplus cash invested in interest bearing accounts.

15. ☐ Petitioner did not take any action without prior court approval under the Independent Administration of Estates Act for which notice of proposed action was required; or
☐ Petitioner took the following action without prior court approval under the Independent Administration of Estates Act for which notice of proposed action was required:

a. Nature of action: _____
Date action was taken: _____
When and to whom notice was given (name & date): _____
When notice was waived and if so, by whom: _____
Objections received: _____

b. Nature of action: _____
Date action was taken: _____
When and to whom notice was given (name & date): _____
When notice was waived and if so, by whom: _____
Objections received: _____

☐ Information regarding additional actions taken attached as Attachment 15.

16. ☐ No claim has been filed with the court; or

☐ The following claims were filed with the court:

a. Allowed Claims That Have Been Paid

Name of Claimant	Date Claim Was Filed	Amount of Claim	Amount Allowed	Date Claim Was Paid
		$	$	
		$	$	
		$	$	

☐ Continued on Attachment 16(a)

b. Allowed Claims That Have Not Been Paid

Petitioner requests an order to pay the following claims plus ten percent interest from the date of the order as required by Probate Code §§11422-11423:

Name of Claimant	Date Claim Was Filed	Amount of Claim	Amount Allowed
		$	$
		$	$
		$	$
		Total	$

☐ Continued on Attachment 16(b)

c. Rejected Claims

(For claims rejected in part and accepted in part, the claim should be listed twice. The rejected portion should be listed in this subsection, and the accepted portion should be listed in the appropriate subsection above.)

Name of Claimant	Date Claim Was Filed	Amount of Claim	Amount Rejected	Date Rejection Was Served on Claimant	Case Number and Status of Civil Action (If filed)
		$	$		
		$	$		
		$	$		
		Total	$		

☐ Continued on Attachment 16(c)

17. ☐ The following written demands for payment were received within four months after letters were first issued, and were treated as filed claims and paid before the expiration of 30 days after the four month period, and (1) the debts were justly due; (2) the debts were paid in good faith; (3) the amounts paid were the true amounts of the indebtedness over and above all payments and offsets; and (4) the estate is solvent.

Date Paid	Payee	Description	Amount

☐ Information regarding additional written demands attached as Attachment 17.

18. The estate is ☐ solvent ☐ insolvent and petitioner has ☐ paid ☐ not paid all debts of the decedent and the estate and all expenses of administration except closing expenses and statutory fees.

19. ☐ No federal or state estate tax return has been filed because the estate was not of sufficient size to require such a return and no estate taxes are due; or

☐ A ☐ federal ☐ state estate tax return has been filed, taxes owing, if any, have been paid, and ☐ the estate has been released from further liability or ☐ no clearance letter for estate taxes has yet been received.

20. ☐ No California or federal income taxes are due or payable by the estate; or
☐ Income taxes are due and payable by the estate as follows (amount): $ _____ .

21. ☐ No real or personal property taxes are due or payable by the estate; or
☐ Real or personal property taxes are due or payable by the estate as follows :

Date Payment was Due	Name of Taxing Entity	Description of Property being Taxed	Amount Due
			$
			$
		Total	$

☐ Continued on Attachment 21.

22. ☐ Petitioner requests $ _____ to be reserved for ☐ taxes and tax preparation fees ☐ closing expenses
☐ County Recorder fees
☐ Other: _____
(An accounting of the reserve may be required to be attached to the Ex Parte Petition for Discharge); or
☐ No reserve is requested.

23. a. ☐ The statutory commission and statutory attorney's fee should be calculated as follows:

Inventory Value:	$	_____	
Plus Receipts	$	_____	(Receipts schedule must be attached)
Plus Gains on Sales	$	_____	(Gains schedule must be attached)
Less Losses on Sales	$	_____	(Losses schedule must be attached)
Total of Estate for Calculation	$	_____	
4% of the first $100,000.00	$	_____	
3% of the next $100,00.00	$	_____	
2% of the next $800,000.00	$	_____	
1% of the next $9,000,000.00	$	_____	
½ of 1% of the next $15,000,000.00	$	_____	
Total statutory compensation:	$	_____	

b. ☐ Petitioner ☐requests payment of statutory compensation ☐ waives all rights to statutory compensation as personal representative.

c. ☐ Petitioner's attorney ☐ requests payment of statutory fees ☐ waives all rights to statutory fees.

d. ☐ No other party was appointed personal representative of the decedent in this state, and therefore no division of statutory compensation is necessary; or
☐ Attachment 23(d) provides a list of all parties appointed as personal representative of the decedent in this state, including petitioner. (For each personal representative, indicate (1) the date letters issued, (2) the date letters were revoked, stricken, or superseded, (3) the portion of the statutory compensation that personal representative should receive, and (4) whether apportionment is made based on agreement or services rendered and the facts to support the apportionment.)

e. ☐ No other party has served as attorney of record for a personal representative of the decedent in this state, and therefore no division of statutory fees is necessary; or
☐ Attachment 23(e) provides a list of all attorneys who have served as attorney of record for a personal representative of the decedent in this state, including petitioner's counsel. (For each attorney, indicate (1) the date representation began, (2) the date representation ended, (3) the portion of the statutory fees the attorney should receive, and (4) whether apportionment is made based on agreement or services rendered and the facts to support the apportionment.

24. a. ☐ Petitioner requests compensation for extraordinary services to the estate as described in attachment 24a in the amount of $ _____ which has not been paid.

    b. ☐ Petitioner requests compensation to attorney (name): _____ for extraordinary services to the estate as described in attachment 24b in the amount of $ _____ of which has not been paid.

25. Petitioner's report covers the period of (date of death): _____ through _____ .
    ☐ All beneficiaries and/or heirs waive an accounting by petitioner and required waivers of accounting are on file in this proceeding (Use Local Form RI-PR056).
    ☐ A summary of accounting and accounting schedules are attached hereto. *(You may use Judicial Council Forms GC-SUM, GC-405(A), GC-405(C), and other forms in the GC-405 series as appropriate).*

26. ☐ No preliminary distribution has been made; or
    ☐ The following preliminary distributions have been made:

Date of Order Authorizing Distribution	To Whom Made	Amount/Asset Distributed
	Total	

    ☐ Information regarding additional beneficiaries contained on Attachment 26.

27. Assets on hand available for distribution are as follows: *(If real property, include address, legal description, and Assessors parcel number):*

    ☐ Information regarding additional assets on hand for distribution attached as Attachment 27.

28. (Check one of the following:)
    a. ☐ No will was admitted to probate.
    b. ☐ The decedent's will did not make any gift of cash or specific property.
    c. ☐ The decedent's will made gift(s) of cash or specific property, but the decedent died less than one year ago.
    d. ☐ The decedent's will made gift(s) of cash or specific property, and the decedent died at least one year ago. Attachment 28 shows the information required by Probate Code §§1063(d) to (f) and 12002-12006.

29. The remaining property in the estate should distributed ☐ as indicated in Attachment 29 ☐ as follows:

Name and Relationship to Decedent	Age	Share of Estate

30. ☐ Other allegations attached as Attachment 30.

THEREFORE, Petitioner prays that:

31. The report and ☐ account ☐ waiver of account of the personal representative be approved.

32. All acts of the petitioner as personal representative be confirmed and approved.

33. An order be made authorizing the ☐ waiver of or ☐ payment to petitioner of the sum of $ _____ representing statutory commission for services rendered to the estate ☐ and $ _____ representing commissions for extraordinary services.

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34. ☐ An order be made authorizing the ☐ waiver of or ☐ payment to petitioner's attorney _____ in the sum of $ _____ representing statutory fees for services rendered to the Estate
☐ and $ _____ representing fees for extraordinary services

35. ☐ An order be made allowing a reserve for closing costs in the amount of $ _____ .

36. An order be made authorizing the distribution of the estate ☐ as indicated in Attachment 29 ☐ as follows:

Name and Relationship to Decedent	Age	Share of Estate

37. An order be made authorizing distribution of any property of the estate acquired or discovered after the court order for final distribution is made, including any unused portion of the reserve for closing costs, ☐ as indicated in Attachment 29 ☐ as follows:

Name and Relationship to Decedent	Age	Share of Estate

☐ Continued in Attachment 37.

38. ☐ Other orders as attached on Attachment 38.

_____ (DATE)

_____ (SIGNATURE OF ATTORNEY)

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

_____ (DATE)

_____ (TYPE OR PRINT NAME OF PETITIONER)

_____ (SIGNATURE OF PEITIONER)

_____ (TYPE OR PRINT NAME OF PETITIONER)

_____ (SIGNATURE OF PETITIONER)