

Idaho Estate Planning Series - Volume 1

**IDAHO
PROBATE
AND
ESTATE
ADMINISTRATION
FORMS
THIRD EDITION**

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ACKNOWLEDGMENTS

The idea of preparing the Idaho Probate Estate and Administration Forms Manual arose in 1990 when Diane Minnich telephoned me and requested that the Idaho State Bar Section of Taxation, Probate and Trust Law ("Section") revise and update the 1977 Edition of the Idaho Probate System. For those of you who do not have a copy, the Idaho Probate System was authored by Terry L. Crapo, H. Reese Hansen, and Stanley D. Neeleman, and published by the Idaho Law Foundation, Inc., in 1977. Diane indicated that the 1977 edition was still in demand, although no additional copies were available. As a result of Diane's suggestion, an ad hoc committee of the Section was formed to prepare an updated version, which was completed in 1992. For your convenience, the forms and letters were made available on computer disk.

Due to the sellout of the 1992 and 1997 Editions, an updated 2004 edition was prepared, which reflects the changes required due to modifications in Idaho law. We have also included additional procedures, including many pleadings involving trusts.

The members of the ad hoc committee who devoted substantial time and technical expertise in preparing this publication are: Robert L. Aldridge of Robert L. Aldridge, Chartered, Boise, Idaho; Steven E. Alkire of Alkire & Co., PLLC, Boise, Idaho; Melville W. Fisher, II, of Batt & Fisher, LLP, Boise, Idaho; James P. Kaufman of Ringert Clark, Chartered, and Honorable John F. Dutcher (retired), Probate Magistrate for Ada County, Idaho. I sincerely appreciate the generous gift of time and talent by the members of the ad hoc committee in completing this project.

Comments and suggestions are welcome and should be addressed to Chair, Ad Hoc Committee on Probate and Estate Administration Forms, Section of Taxation, Probate and Trust Law, c/o Idaho State Bar, P. O. Box 895, Boise, Idaho 83701-0895.

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INTRODUCTION

This publication consists of various documents which can be used by an attorney or paralegal in a probate practice. The principal components of the publication are described below.

1. Probate Checklists (PCL). The probate checklists discuss the mechanics of the various types of probate openings and closings, as well as the typical administrative tasks which must be completed in a probate proceeding. PCL-1 through PCL-4 cover the informal and formal opening of a probate proceeding, with PCL-5 discussing the administrative matters of a probate proceeding. PCL-6 through PCL-8 cover the various manners of closing an estate, with PCL-9 and PCL-10 discussing situations where a surviving spouse may use certain summary administrative proceedings.

2. Significant Dates and Deadline Lists (DLL). These lists provide a method whereby tax administrative deadlines, and other significant dates, can be tracked during probate proceedings. Of course, many of the items may not be relevant during a particular proceeding, and therefore should be disregarded in that particular proceeding. As a probate proceeds, the significant dates should be inserted where appropriate.

3. Table of Consanguinity. The Table of Consanguinity is taken from the Uniform Probate Code Practice Manual and modified for Idaho law. The table is of particular usefulness in showing the degrees of relationship for intestacy under Idaho Code Section 15-2-103.

4. Idaho Uniform Probate Code Forms. This portion of the publication consists of the probate forms which are commonly used in a probate practice. The forms provide for the various alternatives which are allowed under the Idaho Uniform Probate Code. The particular alternatives should be selected by the attorney or paralegal.

5. Miscellaneous Forms. These forms include commonly used forms not available elsewhere, including personal representative deeds and receipts.

6. Letters. The letters are examples of letters commonly used in a probate practice. The letters can be easily customized for the particular probate proceeding, or the writing style of the attorney.

7. Standard Disclaimer. Every effort has been made to prepare accurate and up-to-date materials. However, the Section, authors, and publisher of these materials do not intend, by this publication, to give legal advice to any person or group. Due to the restraints of time and space, many forms, letters, or explanations were generalized and simplified, and not all exceptions to the general rules have been explained. The Section authors and publisher make no express or implied warranties in regard to the use of the materials and/or forms since the proper use of the forms will depend upon the facts and circumstances in each individual situation. The forms are provided as examples only, and each form should be prepared for a particular situation by competent legal counsel.