

Have you considered Summary Administration? RSA 553:33

What is Summary Administration?

Summary administration is a procedure available to speed up the closing of an estate when further court supervision of the administration of the estate is no longer necessary. It may be used for estates with a will (testate) or without a will (intestate). The administration of the estate will be completed without further court supervision in accordance with the deceased's will and applicable law. RSA 553:33 sets forth the requirements for Summary Administration.

When may a Summary Administration be filed?

A person administering an estate may file a motion for summary administration to close an estate not less than 6 months after his or her appointment as administrator or executor of the estate. The estate of the deceased must have been open for at least 6 months.

How does the administrator or executor complete a Summary Administration?

After starting the estate with a Petition for Estate Administration (NHJB -2145-Pe) and all other documents required by statute, and then filing the Inventory (NHJB-2125-Pe), the administrator or executor may file a Motion for Summary Administration form (NHJB-2149-Pe) to eliminate the requirement of filing a final account and receipts for the balance of the estate. Either receipts or assents from all specific legatees, and assents from all other persons beneficially interested, as defined in RSA 550:12, must be filed with the motion. The assents shall state that the beneficially interested person:

- (1) Agrees that further court supervision of the administration of the estate is no longer necessary; and
- (2) Does not request a final accounting. The court has a specific Assent for Summary Administration form (NHJB-2122-Pe) for this purpose. The court also has a Receipt form (NHJB-2139-Pe).

Are there other general requirements for Summary Administration?

There can be no outstanding debts, obligations, or unpaid or unresolved claims attributable to the deceased's estate in order to qualify for Summary Administration. (See RSA 553:33)

How does Summary Administration affect tax requirements?

In those estates in which there is federal estate tax liability, the court will not require the administrator or executor to file a closing letter from the Internal Revenue Service. However, the federal estate tax return must have been filed and all taxes for that return paid. No New Hampshire estate taxes can be due, or all applicable New Hampshire estate taxes must have been paid, and a certificate from the NH Department of Revenue Administration filed with the court.

Under what circumstances will the court approve a Motion for Summary Administration?

The court may grant a Motion for Summary Administration if all provisions of RSA 553:33 have been met. Upon the granting of a Motion for Summary Administration, the court will close the estate and release the bond, if a bond was required. The administrator or executor will then be obligated to complete the administration of the estate without further court supervision in accordance with the deceased's will and applicable law.