

In the Iowa Supreme Court

**In the Matter of Amending Rule
7.4—Form 1: *Report of Referee***

Order

The Iowa Supreme Court adopts amendments to Rule 7.4—Form 1: *Report of Referee*. The form is updated to streamline the form language and make a few nonsubstantive modifications and replaces the form adopted by the court in its December 17, 2021 order.

The amended form is provided with this order and is temporarily adopted effective immediately. The form will take permanent effect subject to Legislative Council review as provided by Iowa Code section 602.4202.

Dated this 24th day of February, 2022.

The Iowa Supreme Court

By: 

Susan Larson Christensen, Chief Justice

In the Iowa District Court for _____ County	
In the Matter of the Estate of: _____ <i>Full name: first, middle, last</i> Deceased.	Probate no. _____ <p style="text-align: center;">Report of Referee</p>

The undersigned Referee verifies that the Final Report has been filed in this estate and that the Referee has examined the Final Report and reports to the court as follows:

*All questions must be answered. If **Yes** or **No** is not appropriate, check **N/A**.*

	Yes	No	N/A
1. Proof of publication filed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Affidavit of Mailing Notice filed as required by:			
A. Iowa Code sections 633.230 and 633.304?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. Iowa Code sections 633.231 and 633.304A (medical assistance claims)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Fiduciaries fees ordered or waived and affidavit of compensation filed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Attorney fees ordered and affidavit of compensation filed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
A. Itemization requested and provided?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. If not, statement required by Iowa Code section 633.477(11) made?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Income tax acquittance filed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Inheritance tax clearance filed or certification required by Iowa Code section 450.58 made? <i>Note: This is no longer required for decedents dying on or after January 1, 2025 (Iowa Code § 450.98).</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Federal estate tax transcript or federal estate tax closing letter filed or certification required by Iowa Code section 633.477(10) made?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. List of distributees shown?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Description of real estate shown?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. Certificates of change of title to real estate filed or reference to the transfer of property by Court Officer Deed made, as required?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. All claims filed have been paid, disallowed, or released, or a classification of debts and charges has been made pursuant to Iowa Code section 633.425 and approved by the Court?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. Notice of hearings on the Final Report waived?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If not waived, proper proof of service of notice on file and period for filing objection(s) expired?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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- | | Yes | No | N/A |
|---|--------------------------|--------------------------|--------------------------|
| 13. Accounting waived? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| If not waived, has accounting been provided? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 14. Court costs paid, including cost for final order(s)? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 15. Election filed by or for surviving spouse under Iowa Code section 633.236 or notice filed and time period for filing election under Iowa Code section 633.237 expired? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 16. Receipts for all specific bequests filed? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| 17. Is there a statement regarding whether decedent left genetic material? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

*If you checked **No**, check **N/A** for the remaining questions in section 17.*

A. Decedent:

- | | | | |
|--|--------------------------|--------------------------|--------------------------|
| (1) Was unmarried. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| (2) Left no genetic material. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| (3) Left no signed writing authorizing spouse to use the genetic material. | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

*If you checked **Yes** to any question in section 17(A), check **N/A** for the remaining questions in section 17.*

- | | | | |
|---|--------------------------|--------------------------|--------------------------|
| B. Have sufficient estate assets been reserved to fund distribution to posthumous heirs? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|---|--------------------------|--------------------------|--------------------------|

*If you checked **No**, check **N/A** for the remaining questions in section 17.*

- | | | | |
|---|--------------------------|--------------------------|--------------------------|
| C. Does the Final Report state that final distributions will not be made until two years after the decedent's date of death? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|---|--------------------------|--------------------------|--------------------------|

*If you checked **No**, check **N/A** for the remaining questions in section 17.*

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|--|--------------------------|--------------------------|--------------------------|
| D. Does the Final Report state that a supplemental report will be submitted after final distributions of the reserved assets? | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
|--|--------------------------|--------------------------|--------------------------|

18. Remarks:

Check this box if you have attached a sheet with additional information.

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19. Filer's information:

_____, 20____
Month Day Year
Date signed

Printed name

/s/ _____
Referee in probate signature

Law firm, if applicable

Mailing address

_____, _____, _____
City State ZIP code

(_____) _____
Phone number

Email address

Additional email address, if applicable