

MINNESOTA PRACTICE SERIES™

Volume 24

2025-2026 Edition
Issued in November 2025

Minnesota Probate Deskbook

By

MARY ALICE FLEMING
Member, Minnesota Bar
DeWitt LLP
Minneapolis, Minnesota

and

JOHN R. BEDOSKY
Member, Minnesota and New York Bars
Hinman, Howard & Kattell LLP
Binghamton, NY



For Customer Assistance Call 1-800-328-4880

Mat #43276480

© 2025 Thomson Reuters

This publication was created to provide you with accurate and authoritative information concerning the subject matter covered; however, this publication was not necessarily prepared by persons licensed to practice law in a particular jurisdiction. The publisher is not engaged in rendering legal or other professional advice and this publication is not a substitute for the advice of an attorney. If you require legal or other expert advice, you should seek the services of a competent attorney or other professional.

Nothing contained herein is intended or written to be used for the purposes of 1) avoiding penalties imposed under the federal Internal Revenue Code, or 2) promoting, marketing or recommending to another party any transaction or matter addressed herein.

ISBN: 978-1-668-79032-8

INTRODUCTION TO 2025-2026 EDITION

The new 2025-2026 Edition provides coverage of all the changes in Minnesota probate law and Minnesota and federal tax law since publication of the previous edition. Of particular importance are developments in § 7.7. Tax Act and selected changes made by the One Big Beautiful Bill Act (OBBBA)

DEDICATION

Alice

I dedicate this Deskbook to my beautiful daughter, Ahna, who inspires and humbles me every day, and to the memory of my brother, Michael Stephen Cross, whose courageous battle with colon cancer touched all who knew and loved him.

John

I dedicate this Deskbook to my wife, Holly, my daughters, Krista and Lauren, and my parents, John and Dorothy Bedosky.

“The trust-and-estate lawyer has the signal privilege of helping people channel the noblest human aspirations into workable means. You help your fellow man to achieve the highest purposes of life, to fulfill the human condition.” **John H. Langbein**

ABOUT THE AUTHORS

Mary Alice Fleming is a partner in the firm of DeWitt LLP, where she practices in the areas of estate planning, estate and trust administration, disability planning, and business succession planning.

Alice is a member of the American, Minnesota State, and Hennepin County Bar Associations. She most recently served on the Minnesota State Bar Association practicelaw Probate Forms Review and Development Committee. She is past chair of the Hennepin County Bar Association Probate and Trust Law Section and served as an officer from 2005-2008. Alice has lectured on estate planning, estate administration, and related matters at numerous professional conferences, and taught as an adjunct professor at the University of Minnesota and Hamline University. Alice developed training materials on the Minnesota estate administration process for tribal courts and conducted training for the Mille Lacs Band of Ojibwe Tribal Court, and from 2002 through 2008, she co-authored the Will Contests chapter in the Minnesota Estate Administration Manual. Alice is a graduate of University of Wisconsin-Eau Claire (B.A. 1985), the University of Minnesota Graduate School of Education (M.A. 1990), and the University of Minnesota Law School (J.D. 1996). Prior to joining DeWitt in 2017, Alice was the owner of Waybridge Law Group LLC, a boutique estate planning law firm, and previously was a member of the estate planning groups at Lindquist & Vennum P.L.L.P., and Winthrop & Weinstine, P.A. She is a past board member of Sojourner Project, a battered women's shelter serving the Western Twin Cities suburbs, and has served as operations chair for the Children's Tumor Foundation Annual Neurofibromatosis Walk in Minneapolis.

John R. Bedosky is a partner at Hinman, Howard and Kattell, LLP, in its Estates, Trusts, and Wealth Planning Practice Group. Mr. Bedosky has extensive experience representing individual and business clients in a variety of estate planning matters including business succession planning; family wealth accumulation, preservation and transfer planning; estate and trust administration; fiduciary litigation; and related taxation matters.

A frequent lecturer at professional conferences, John has been a visiting and adjunct professor of law at William Mitchell Col-

lege of Law and an adjunct professor of law at the University of Minnesota Law School where he developed and taught courses in federal wealth transfer tax and advanced estate planning. He is an adjunct professor at both the University of Minnesota's Carlson School of Management (Masters in Business Taxation program) and the University of St. Thomas School of law, teaching courses in fiduciary income tax, federal wealth transfer tax, trust and estate law and advanced estate planning. He obtained his B.S. in Business Administration (Finance Concentration) from Villanova University, his J.D. from Syracuse University College of Law and his LL.M. degree (Master of Laws) in Estate Planning from the University of Miami School of Law. He is a member of the Hennepin County, Minnesota State, Broome County, New York State and American bar associations. He is a former chair of the Probate Council of the Minnesota State Bar Association and a member of the Council's Education Committee.

PREFACE

This Deskbook is designed as a desk reference to provide trust and estate attorneys and paralegals with accurate and accessible answers to many of the questions that arise in the course of the administration of a decedent's estate. In particular, our goal is to provide both new and experienced practitioners with a convenient resource that brings together in one place the relevant statutes, court rules and case authority governing the multifaceted questions and issues that arise in the Minnesota estate administration process. This Deskbook also includes practical commentary and suggestions on how to apply these various authorities in the context of a particular estate administration.

We encourage Minnesota practitioners to contact us with comments and suggestions on the Deskbook and we welcome your input. The American College of Trust and Estate Council should be recognized for allowing continued use of their commentaries to the Model Rules of Professional Conduct.

This edition of the Minnesota Probate Deskbook covers statutory law (Minnesota's version of the Uniform Probate Code and Rules of Probate Procedure), case law, and the 2024 and 2025 legislative sessions. This book is updated annually in an effort to keep practitioners current with new developments affecting estate administration in Minnesota. If you have any suggestions for making this Deskbook more useful, please contact either of us at:

Mary Alice Fleming
DeWitt LLP
Suite 2100
901 Marquette Avenue

Minneapolis, MN 55402
(612) 305-1413

maf@dewittllp.com

John R. Bedosky
Hinman, Howard & Kattell, LLP
700 Security Mutual Building
80 Exchange Street, P.O. Box
5250

Binghamton, NY 13902-5250
(607) 231-6795 (direct); (607)-723-
5341 (general)

jbedosky@hhk.com



THOMSON REUTERS
WESTLAW™

MOST PREFERRED ONLINE LEGAL RESEARCH SERVICE

Thomson Reuters Westlaw has been voted the #1 Best Online Legal Research vendor year-after-year by industry professionals. That's because we continually invest more than any other online legal research provider in our people and technology where it matters most. As a result, you find exactly what you need quickly and confidently.

- Build the strongest argument with the most comprehensive collection of legal content
- Deliver better results confidently with WestSearch®, the only search engine designed specifically for the law
- Rely on the most current version of the law with proprietary editorial enhancements
- Access your legal research anytime, anywhere with the free Westlaw apps

LEARN MORE: legal.thomsonreuters.com

SIGN ON: westlaw.com

24/7 REFERENCE ATTORNEYS: 1-800-REF-ATTY (733-2889)

THOMSON REUTERS PROVIEW™

This title is one of many now available on your tablet as an eBook.

Take your research mobile. Powered by the Thomson Reuters ProView™ app, our eBooks deliver the same trusted content as your print resources, but in a compact, on-the-go format.

ProView eBooks are designed for the way you work. You can add your own notes and highlights to the text, and all of your annotations will transfer electronically to every new edition of your eBook.

You can also instantly verify primary authority with built-in links to WestlawNext® and KeyCite®, so you can be confident that you're accessing the most current and accurate information.

To find out more about ProView eBooks and available discounts, call 1-800-328-9352.

RELATED PRODUCTS

Thomson Reuters thanks you for subscribing to this product. Should you have any questions regarding this product please contact Customer Service at 1-800-328-4880 or by fax at 1-800-340-9378. If you would like to inquire about related publications or place an order, please contact us at 1-800-328-9352.



Thomson Reuters
610 Opperman Drive
Eagan, MN 55123

legal.thomsonreuters.com