

**Supplemental Checklist**  
**Accounts, Waivers of Partial Account and Certificates of Termination**  
**Full Administration**

Filing Fees

**Accounts: \$25.00**

**Waiver of Partial Account: \$5.00 (not charged per Waiver; collective filing fee)**

**Certificate of Termination: \$18.00**

Requirements

A Fiduciary's Account is filed in full administration estates to provide beneficiaries and the Court with detailed information about the management of assets, payment of debts and final distributions made within an estate administration. Please be thorough and accurate when preparing a Fiduciary's Account.

The Fiduciary's Account Form (13.0) breaks accounts into 5 separate categories:

- Partial Account
- Final Account
- Distributive Account
- Final and Distributive Account
- Supplemental Final Account

This checklist serves as a guideline for what forms are required to be filed for each type of Fiduciary's Account. Every situation is different and the Fiduciary shall proceed in a manner that is appropriate for the particular case.

The Court reserves the right to request additional documentation after review of all filings, in any situation.

**Partial Account**

A Partial Account is filed by the 13-month mark of the estate administration if the estate cannot be finalized by that date.

A Partial Account WILL NOT be accepted by this Court if the Fiduciary has not previously filed an Application to Extend Administration or Notice to Extend Administration. Partial Accounts may be filed up to 90 days before the due date. A Partial Account filed earlier than 90 days will not be counted as a current filing, and will not change the due date for a future accounting.

**Partial Account Required Forms**

- Fiduciary's Account (Form 13.0)
  - If real estate is sold: a Settlement Statement (HUD) must accompany account
- Receipts and Disbursements (Form 13.1)
- Assets Remaining in Fiduciary's Hands (Form 13.2)
- Certificate of Service of Account to Heirs or Beneficiaries (Form 13.9)
- Affidavit Evidencing Service of Fiduciary's Account (GC Form 64.2-D)  
(Note: certified mail receipts (green cards) or Acknowledgments of Receipts of Copy of Account (GC Form 100.2-A) may be filed in lieu of the Affidavit.)
- Status Report (GC Form 64.2-B)
  - Verification of insurance of all real estate and tangible personal property must be attached
  - A bank statement showing the ending balance of the fiduciary's account must be attached
- Attorney Fees (see Attorney Fee and Fiduciary Fee Checklist for more information)
  - Application (GC Form 71.2-A)
    - Only partial fees can be taken on a partial account. The percentage of completion must be filled on this form.
  - Entry (GC Form 71.2-B)
  - Guideline (GC Form 71.2-C)
- Fiduciary Fees (see Attorney Fee and Fiduciary Fee Checklist for more information)
  - Statutory Fiduciary Fee Computation (GC Form 72.1-C)
  - A full fiduciary fee cannot be taken on a partial account.

### **Final Account**

The Court will permit a Final Account to be filed by the 6-month mark of the estate administration or at the 13-month mark. This is a unique type of account in which the estate is ready to be finalized, but final distributions have not been made to the beneficiaries. An Account of Distribution will be required to be filed within 30 days after approval of the Final Account. The Court will issue a Judgment Entry following the filing of a Final Account setting forth this filing requirement.

#### **Final Account Required Forms**

- Fiduciary's Account (Form 13.0)
  - o If real estate is sold: a Settlement Statement (HUD) must accompany account
- Receipts and Disbursements (Form 13.1)
- Assets Remaining in Fiduciary's Hands (Form 13.2)
  - o This should evidence the specific final distributions that are intended to be made to the beneficiaries
  - o If attorney fees are not being paid until the distributive account, the fee intended to be paid should be evidenced.
- Certificate of Service of Account to Heirs or Beneficiaries (Form 13.9)
- Affidavit Evidencing Service of Fiduciary's Account (GC Form 64.2-D)  
(Note: certified mail receipts (green cards) or Acknowledgments of Receipts of Copy of Account (GC Form 100.2-A) may be filed in lieu of the Affidavit.)
- Status Report (GC Form 64.2-B)
  - o Verification of insurance of all real estate and tangible personal property must be attached
  - o A bank statement showing the ending balance of the fiduciary's account must be attached
- Attorney Fees (see Attorney Fee and Fiduciary Fee Checklist for more information)
  - o Application (GC Form 71.2-A)
    - o Only partial fees can be taken on a partial account. The percentage of completion must be filled on this form.
  - o Entry (GC Form 71.2-B)
  - o Guideline (GC Form 71.2-C)
- Fiduciary Fees (see Attorney Fee and Fiduciary Fee Checklist for more information)
  - o Statutory Fiduciary Fee Computation (GC Form 72.1-C)

### **Distributive Account**

A Distributive Account evidences the distribution made to the beneficiaries following approval of a Final Account.

#### **Distributive Account Required Forms**

- Fiduciary's Account (Form 13.0)
- Receipts and Disbursements (Form 13.1)
- Certificate of Service of Account to Heirs or Beneficiaries (Form 13.9)
- Affidavit Evidencing Service of Fiduciary's Account (GC Form 64.2-D)  
(Note: certified mail receipts (green cards) or Acknowledgments of Receipts of Copy of Account (GC Form 100.2-A) may be filed in lieu of the Affidavit.)

### **Final and Distributive Account**

A Final and Distributive Account is filed by the 6-month mark of the estate administration, or upon completion of the estate administration after extending the administration. In a Final and Distributive Account, the estate administration has been fully completed, and all distributions to the beneficiaries have already been made.

#### **Final and Distributive Account Required Forms**

- Fiduciary's Account (Form 13.0)
  - o If real estate is sold: a Settlement Statement (HUD) must accompany account
- Receipts and Disbursements (Form 13.1)
- Certificate of Service of Account to Heirs or Beneficiaries (Form 13.9)
- Affidavit Evidencing Service of Fiduciary's Account (GC Form 64.2-D)  
(Note: certified mail receipts (green cards) or Acknowledgments of Receipts of Copy of Account (GC Form 100.2-A) may be filed in lieu of the Affidavit.)
- Attorney Fees (see Attorney Fee and Fiduciary Fee Checklist for more information)
  - o Fiduciary's Consent (GC Form 71.2-D) \* Continued on next page

- Heir or Beneficiary Consents (GC Form 71.2-E)
  - OR, in lieu of consents
- Application (GC Form 71.2-A)
- Entry (GC Form 71.2-B)
- Guideline (GC Form 71.2-C)
- Fiduciary Fees (see Attorney Fee and Fiduciary Fee Checklist for more information)
- Statutory Fiduciary Fee Computation (GC Form 72.1-C)

**Supplemental Final Account**

A Supplemental Final Account is filed in a case when a Final and Distributive Account has already been filed in an estate administration and newly discovered assets were found after approval of the account. This is also filed when an estate is reopened to administer newly discovered assets. A Supplemental Final Account should only include the newly discovered assets, not any assets that were previously reported on the Final and Distributive Account.

- | <b>Supplemental Account Required Forms</b>  |
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| <ul style="list-style-type: none"> <li><input type="checkbox"/> Fiduciary's Account (Form 13.0)               <ul style="list-style-type: none"> <li>○ If real estate is sold: a Settlement Statement (HUD) must accompany account</li> </ul> </li> <li><input type="checkbox"/> Receipts and Disbursements (Form 13.1)</li> <li><input type="checkbox"/> Certificate of Service of Account to Heirs or Beneficiaries (Form 13.9)</li> <li><input type="checkbox"/> Affidavit Evidencing Service of Fiduciary's Account (GC Form 64.2-D)               <p style="margin-left: 20px;"><small>(Note: certified mail receipts (green cards) or Acknowledgments of Receipts of Copy of Account (GC Form 100.2-A) may be filed <u>in lieu of</u> the Affidavit.)</small></p> </li> <li><input type="checkbox"/> Attorney Fees (see Attorney Fee and Fiduciary Fee Checklist for more information)               <ul style="list-style-type: none"> <li>○ Fiduciary's Consent (GC Form 71.2-D)</li> <li>○ Heir or Beneficiary Consents (GC Form 71.2-E)                   <ul style="list-style-type: none"> <li>○ OR, <u>in lieu of consents</u></li> </ul> </li> <li>○ Application (GC Form 71.2-A)</li> <li>○ Entry (GC Form 71.2-B)</li> <li>○ Guideline (GC Form 71.2-C)</li> </ul> </li> <li><input type="checkbox"/> Fiduciary Fees (see Attorney Fee and Fiduciary Fee Checklist for more information)               <ul style="list-style-type: none"> <li>○ Statutory Fiduciary Fee Computation (GC Form 72.1-C)</li> </ul> </li> </ul> |

**Waivers of Partial Account**

Waivers of Partial Account cannot be filed in lieu of a first Partial Account, except in a sole heir/fiduciary case as provided in Local Rule 64.2(C). Waivers of Partial Account may be filed in lieu of second or subsequent Partial Accounts on any case.

- | <b>Waiver of Partial Account Required Forms</b>   |
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| <ul style="list-style-type: none"> <li><input type="checkbox"/> Waiver of Partial Account (Form 13.4)               <ul style="list-style-type: none"> <li>○ Signed by all of the beneficiaries listed on page 2 of the Form 1.0 if there is a Will in the estate, or page 1 of the Form 1.0 if there is no Will in the estate.</li> </ul> </li> <li><input type="checkbox"/> Status Report (GC Form 64.2-B)</li> </ul> |

**Certificate of Termination**

A Certificate of Termination may be filed by the 6-month mark of the estate administration, or at the 13-month mark after extending the administration. A Certificate of Termination may be filed in lieu of a Fiduciary's Account in cases in which the fiduciary is:

- the sole beneficiary to the estate or co-fiduciaries who are sole beneficiaries
- is the Trustee of a trust, and the trust is the sole beneficiary to the estate or co-trustees of a trust that is the sole beneficiary

A Certificate of Termination immediately closes the estate case. Be sure everything in the estate is complete before filing a Certificate of Termination.

- | <b>Certificate of Termination Required Forms</b>   |
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| <ul style="list-style-type: none"> <li><input type="checkbox"/> Certificate of Termination (Form 13.6)</li> </ul> <p>Note: No attorney fee or fiduciary fee forms are required to be filed, nor will be accepted, with a Certificate of Termination.</p> |