

**Instructions for completing Annual Return of  
Temporary Administrator or Personal Representative (also called a Fiduciary)**

The annual returns of temporary administrators and/or personal representatives (also called fiduciaries) required to file accountings with the Probate Court must be full, complete and accurate. Estimations or rounding is NOT permitted. The return is a record of every receipt and expenditure of estate funds and should look like a check register on a personal bank account.

It is the responsibility of the temporary administrator or personal representative to fully and accurately complete the returns required. **It is not the responsibility of court staff to prepare or correct returns.** Incorrect, incomplete, or unbalanced returns will be returned to the fiduciary for completion or correction. Failure to do so may result in this court issuing a citation to appear in court. All returns must be legible.

Page 1

1. Enter the Estate Name in on the top line under "In Re:."
2. Enter the docket number or case number on the line to the right of the Estate name.
3. Enter the name of the fiduciary on the second line.
4. Circle Annual or Final to indicate the type of return.
5. Enter the dates covered by the return. If this is the first return, the beginning date will be the date of the court order appointing the fiduciary. If this is a second or later, the date will be the ending date from the last return filed.
6. Complete the Summary of Accounting AFTER you do the itemized transactions.
  - a. Enter the ending balance from the last return. If this is the first return, the beginning balance is zero. Everything received is reported under receipts.
  - b. Enter the Total Receipts for the period covered by the return. Include ALL funds and accounts initially transferred and/or deposited into estate accounts and all additional funds received, including all income received from all sources and all interest paid on any accounts or deposits. Note: an itemized statement of receipts or a transaction report is also required, including cash receipts.
  - c. Add the beginning balance and the receipts, then enter the subtotal
  - d. Enter the Total Expenditures for the period covered by the return. Include every amount disbursed, spent or paid out, including any automatic drafts from accounts and any bank charges, check printing charges, service charges or other fees. Including any funds paid out in cash – though the court discourages cash transactions. Note: an itemized statement of expenditures or a transaction report is also required, including any cash disbursements.
  - e. Subtract the expenditures from the Subtotal, and enter the ending balance on the line titled "Cash Balance in Estate at End of Reporting Period."
  - f. Enter the value of all other assets from the schedule on Page 3. Add that amount to the ending cash balance and enter the Total Value of the Estate at the End of Period.

- g. Complete and sign the verification at the bottom of the page. Your signature must be notarized or be witnessed by a Probate Court Clerk. Include the full information on how you may be contacted if there are any questions about your return.

7. Verification by Fiduciary should be signed, swearing that this document contains truth.

Page 2

Transaction Register – Include date, check number, description, deposit or debit, and the balance. Make additional copies as necessary.

Page 3

Assets that are stocks/bonds or property such as land or a vehicle not in a checking or money market account and their value should be listed on this page.

Page 4

1. Bank Account Verifications: The balances in ALL accounts must be verified. **A certificate signed by a bank employee for EACH account is required unless you provide the court a copy of the bank statement for the accounting showing the accounting balance on the ending date of the return.**
2. Affidavit in Estates of Decedents: A copy of the return must be provided to each heir or beneficiary and the fiduciary must sign the Affidavit on Page 2. The signature must be notarized or witnessed by a Probate Court Clerk.
3. Verification of assets. All investments held by a broker or financial institution must be verified. **A certificate signed by an employee of each brokerage firm or institution is required unless you provide the court a copy of a statement of holdings showing the investments held on the ending date of the return.**

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Completed by Court staff

Receipts

You must attach an itemization of the receipts shown in the Summary Accounting. Include all funds and accounts initially transferred to and/or deposited into the estate accounts and all additional funds received, including all income received from all sources and all interest paid on any accounts or deposits. Include any funds received in cash but not deposited. **If you received it, you must report it.**

Expenditures

You must attach an itemization of the expenditures shown in the Summary Accounting. Each transaction must be separately itemized by date, check number, payee, purpose and exact amount. Include every amount disbursed, spent, or paid out, including any automatic drafts from accounts and any bank charges, check printing charges, service charges, penalties, or other fees. Include any funds paid out in cash. **If you spent it, you must report it.**

A printed transaction report from accounting or bookkeeping software may be attached in lieu of the Receipts and Expenditures pages.