

# SUPERIOR COURT OF THE DISTRICT OF COLUMBIA PROBATE DIVISION

## STATEMENT OF ACCOUNT

Estate of \_\_\_\_\_ ADM \_\_\_\_\_

\_\_\_\_\_ Deceased

Date of death \_\_\_\_\_ Date of Appointment of  
Personal Representative \_\_\_\_\_

supervised administration       unsupervised administration

\_\_\_\_\_ ACCOUNT OF \_\_\_\_\_  
First and Final, Second, etc.

\_\_\_\_\_, Personal Representative(s)

for period beginning \_\_\_\_\_, 20\_\_\_\_ and ending \_\_\_\_\_, 20\_\_\_\_

(The first accounting period begins at the date of death of the decedent.)

CURSORY REVIEW	Yes <input type="checkbox"/>	Waivers of formal court audit filed pursuant to D.C. Code, sec. 20-732	No <input type="checkbox"/>
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Purpose of Account: The personal representative offers this account to comply with the provisions of D.C. Code, sec. 20-721 through sec. 20-725, Court Rule 114, 119, 414 or 419 as applicable; and to acquaint interested persons with the transactions that have occurred during his or her administration. It is important that the account be carefully examined. **SEE NOTICE TO INTERESTED PERSONS ON SHEET 15 HEREIN.**

Personal Representative: \_\_\_\_\_ Counsel: \_\_\_\_\_

Address: \_\_\_\_\_ Address: \_\_\_\_\_

\_\_\_\_\_

Telephone No.: \_\_\_\_\_ Telephone No.: \_\_\_\_\_

**See Instructions For Computing Court Costs On Reverse**

## INSTRUCTIONS FOR COMPUTING COURT COSTS

Court costs are based on the value of all personal assets reported in Schedule A through E. The court costs are assessed at the following rates:

### Pursuant to SCR-PD 425

Value of Probate Estate	Court Costs
Less than \$500	No Cost
\$500.01 to \$2,500	\$15
\$2,500.01 up to \$15,000	\$50
\$15,000.01 up to \$25,000	\$100
\$25,000.01 but less than \$50,000	\$150
\$50,000 but less than \$75,000	\$250
\$75,000 but less than \$100,000	\$350
\$100,000 but less than \$500,000	\$575
\$500,000 but less than \$750,000	\$825
\$750,000 but less than \$1,000,000	\$1,275
\$1,000,000 but less than \$2,500,000	\$1,800
\$2,500,000 but less than \$5,000,000	\$2,300
\$5,000,000 and over	\$2,300 plus 0.02% of excess over \$5,000,000

Additional court costs totaling \$25.00 are assessed when real property, of whatever value, irrespective of the number of parcels, is carried as a probate asset. Example:

Total value of all assets reported on Schedules A-E	\$145,343.00
Less inventoried value of real property	<u>- 65,000.00</u>
	80,343.00
Court costs on personal assets of \$80,343.00	\$300.00
Court costs on real assets of \$65,000	<u>+25.00</u>
Total court costs	\$325.00

If the real estate is sold by the personal representative, the \$25.00 assessment is eliminated, and court costs are assessed against the proceeds of sale, as personalty, as follows:

Total value of all assets reported on Schedules A-E	
(includes proceeds of sale of real estate)	\$145,343.00
Total court costs on assets of \$145,343	\$500.00

Court costs are to be paid at the time of filing the first account; in later accounts, it is necessary to pay additional costs resulting from additional assets and increases reported therein. Costs paid are not refunded for later reductions in value of assets. Checks should be made payable to Register of Wills, D.C., and should be dated within 30 days of presentation. Costs should be reported on Schedule "G".

Please complete the following:

Decedent's final income taxes are:

- paid  
 not paid, because \_\_\_\_\_

Fiduciary income taxes with respect to income received by the estate are:

- paid  
 not paid, because \_\_\_\_\_

Unless otherwise shown in the account, list the name of any beneficiary who:

- is not an adult, or is under any other legal disability;  
 died after the decedent;  
 predeceased decedent;

SUMMARY OF TRANSACTIONS

SUMMARY OF TRANSACTIONS	Debit(s) Receipts	Credit(s) (Disbursements)
<b>Receipts:</b>		
Total from Schedule "A"		
Beginning Balance – Principal		
(for interim account only) Income.....	\$	
Total from Schedule "B"		
Other collections – Principal.....		
Total from Schedule "C" (Column 1)		
Increases in assets; Changes in form.....		
Total from Schedule "D"		
Dividend and Interest Income.....		
Total from Schedule "E"		
Miscellaneous Income.....		
<b>Disbursements:</b>		
Total from Schedule "C" (Column 2)		
Decreases in assets; Losses.....		\$
Total from Schedule "F"		
Administration – Principal.....		
Total from Schedule "G"		
Disbursements – Principal.....		
Total from Schedule "H"		
Administration Expenses – Income.....		
Total from Schedule "I"		
Distribution of Principal.....		
Total from Schedule "J"		
Distributions of Income.....		
Total from Schedule "K"		
Undistributed Assets.....		
<b>Totals</b> (Columns must agree) .....	\$	\$

**SCHEDULE "A"**

**BEGINNING BALANCE**

List below the assets held at the beginning of the accounting. In the First Account, report the total value of assets as shown in the inventories and appraisals made prior to the date of the account (in an interim account, report the carrying value of assets listed in the prior account from Schedule K).

Example:

	Appraised or Carrying value
Assets per inventories filed	\$146,938.23

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NOTE: APPRAISALS AND INVENTORIES ARE ON FILE WITH THE OFFICE OF THE REGISTER OF WILLS, WHERE THEY ARE OPEN TO PUBLIC INSPECTION

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	Appraised or Carrying value
PRINCIPAL	\$
Sub-total, Principal	\$
INCOME (for interim accounts only – balance forward from last account)	
If continuation sheet(s) are used, enter total of same here.....	\$
<b>Total</b> (carry forward to summary) .....	\$

**SCHEDULE "B"**

**OTHER COLLECTIONS**

List in detail below the source(s) and amount(s) of all other collections not appropriate for inclusion in Schedules A, C, D or E. This would include cash advances, insurance, reimbursements, refunds, additional assets such as settlements of civil actions, etc. Assets due but not received should be identified as assets receivable.

	<b>Receipts</b>
	\$
If continuation sheet(s) are used, enter total of same here.....	\$
<b>Total</b> (carry forward to summary) .....	\$

## SCHEDULE "C"

**Column 1**

**INCREASES IN ASSETS,  
CHANGES IN FORM**

**Column 2**

**DECREASES IN ASSETS,  
LOSSES**

Report all purchases, sales, leases, transfers, borrowings, adjustments to inventories, stock splits, changes of corporate names, divestment distributions, stock dividends, etc. If same resulted in a gain or loss, the amount of such gain or loss should be extended to the appropriate column.

Example:

19____	
9/30	100 shares XYZ Co., common sold for \$3,000.00
	100 shares XYZ Co., common carried
	at <span style="float: right; border-bottom: 1px solid black; padding-right: 20px;">2,500.00</span>
	Net Gain <span style="float: right;">\$500.00</span>

	COLUMN 1	COLUMN 2
	<b>Gains</b>	<b>Losses</b>
	\$	\$
If continuation sheet(s) are used, enter total of same here.....	\$	\$
<b>Total</b> (carry forward to summary sheet as follows: Gains-Schedule C, Column 1 Losses-Schedule C, Column 2) .....	\$	\$

**SCHEDULE "D"**

**DIVIDEND AND INTEREST INCOME**

List below the course of each dividend or interest payment received, the amount of same, and the date of payment or receipt.

Example:

ABC Bank:

March 31, 19__	\$30.00	
June 30, 19__	30.00	
Sept. 30, 19__	30.00	
Dec. 31, 19__	40.00	\$130.00

		<b>Receipts</b>
		\$
If continuation sheet(s) are used, enter total of same here.....		\$
<b>Total</b> (carry forward to summary) .....		\$

**SCHEDULE "E"**

**MISCELLANEOUS INCOME**

(Including rents and royalties)

List below each parcel of real estate, or rental unit, the period covered, the gross rent collections and the amount of same. If the property is not rented or was only partially rented, please indicate and explain the reason(s) therefore. Also report all royalty income received.

Example:

1111 – 99<sup>th</sup> Street, for the months of  
 June 19\_\_\_\_ through May 19\_\_\_\_, 12 months at \$300.00 \$3,600.00

	<b>Receipts</b>
	\$
If continuation sheet(s) are used, enter total of same here.....	\$
<b>Total</b> (carry forward to summary) .....	\$



**SCHEDULE "F"**

**PRINCIPAL ADMINISTRATION EXPENSES**  
 (Use Schedule "H" for administration expenses allocable to  
 Income in those cases in which the Will creates a trust.)

List below all expenses which arose after the death of the decedent in connection with the settlement of the estate. These include: attorney's fees; personal representative's compensation, bond premiums, bank service charges, court costs, fiduciary income taxes, federal estate taxes and inheritance taxes (if authorized by the Will), publication costs, investment advisor fees, attorney's and personal representative's out-of-pocket expenses, etc.

	<b>Disbursements</b>
	\$
If continuation sheet(s) are used, enter total of same here.....	\$
<b>Total</b> (carry forward to summary) .....	\$

**SCHEDULE "G"**

**PRINCIPAL DISBURSEMENTS**

List below all disbursements which are not previously reported on Schedules F or H including a brief description as to the nature of payment. Report all funeral expenses, family allowance, debts of decedent, etc.

	<b>Disbursements</b>
	\$
If continuation sheet(s) are used, enter total of same here.....	\$
<b>Total</b> (carry forward to summary) .....	\$

**SCHEDULE "H"**

**INCOME\* ADMINISTRATION EXPENSES**

These may include personal representative's compensation allocable to income, expenses of safeguarding the principal, interest collection charges, interest on debts of the decedent, interest on estate obligations, interest payable to general legatees and fiduciary income taxes allocable to ordinary income.

\* Schedule H must be used only in cases where the Will creates a trust.

	<b>Disbursements</b>
	\$
If continuation sheet(s) are used, enter total of same here.....	\$
<b>Total</b> (carry forward to summary) .....	\$

**SCHEDULE "T"**

**DISTRIBUTION OF PRINCIPAL**

List below all distributions to beneficiaries of the estate, identifying by date and beneficiary all distributions made during the accounting period. All distributions should be itemized.

For example:

To: Suzanne M. Doe			
(per item FIRST of Will)			
1/5/80 1 garnet and diamond ring	\$ 1,900.00		
(per item SIXTH of Will)			
5/8/80 Cash	<u>\$ 2,000.00</u>	\$3,900.00	

	To: David A. Doe			
	(Balance of the estate per item NINTH of Will)			
(to be paid	25 shs. Fabulous Mutual Fund	\$ 950.00		
upon approval	10 shs. Burns Boilers. . ., Inc., common	\$ 1,000.00		
of the account)	\$20,000.00 U.S. Treasury Notes, due 2/19/2000	\$19,850.00		
	½ undivided interest in Rose/Egan joint venture	\$ 6,000.00		
	Cash	<u>\$ 1,114.16</u>	\$28,914.16	

**Disbursements**

\$

If continuation sheet(s) are used, enter total of same here..... \$

**Total** (carry forward to summary) ..... \$

**SCHEDULE "J"**  
**DISTRIBUTION OF INCOME**

List below all distributions of income, identifying by date all distributions made during the accounting period.

For example:

TO: Christopher T. Doe, Trustee under Article FOURTH for Nancy Doe  
2/13/80 Cash

\$427.68

	<b>Disbursements</b>
	\$
If continuation sheet(s) are used, enter total of same here.....	\$
<b>Total</b> (carry forward to summary) .....	\$

**SCHEDULE "K"**

**UNDISTRIBUTED ASSETS**

**(use only in accounts that are not final)**

List below all assets held at the end of the accounting period. Each asset must be listed separately and described fully.

Example:

500 shares Thomas Enterprises, Inc. common stock	\$10,000.00
Upstanding Trust Company savings account no. 01-23-5	5,825.63

In trust cases, it is necessary to provide a breakdown as to principal and income.

<u>To determine principal</u>		<u>To determine income</u>	
Totals from Schedules A, B and C	\$ _____	Totals Schedule D and E	\$ _____
Adjustments per Schedules C(2)	\$ _____	Disb. Schedules H and J	\$ _____ \$ _____
Disb. Per Schedules F, G and I	\$ _____ \$ _____		

		<b>Disbursements</b>
		\$
If continuation sheet(s) are used, enter total of same here.....		\$
<b>Total</b> (carry forward to summary) .....		\$

Provide in the space below a detailed explanation as to why the estate is held open.

Provide a detailed explanation as to why the estate is held open (See Schedule K1).

**SCHEDULE “K1”**  
**WHY ESTATE REMAINS OPEN**  
**(use only in accounts that are not final)**

For each of the assets held at the end of the accounting period in schedule K, explain fully the efforts underway to complete administration. Each asset must be listed separately.

1. For Real Property located in the District of Columbia that is being transferred to heirs or legatees a complete explanation of why the transfer has not taken place and the estimated date of the distribution.
2. For Real Property located in the District of Columbia that is being sold, the date placed on the market, copy of the appraisal or other basis for sales price and copy of the MSL listing.
3. For Real Property located outside of the District of Columbia, a file stamped copy of petition or certificate from other jurisdiction where the real property is located and an explanation of the steps taken to administer that property, including date triple seal was ordered and estimated date of distribution.
4. For Unclaimed Property a copy of the unclaimed property filing or a copy of the determination of claim letter from the District of Columbia Unclaimed Property Division.
5. For Litigation and/or Cases on Appeal copy of docket and affidavit from counsel in civil action reflecting activity
6. For all other undistributed property, proof that the asset has been marshaled by the estate and an estimate date of distribution and a detailed explanation of any other reason why the estate remains open.

If continuation sheet(s) are used, please attach

**TAX CERTIFICATION AND FINDING**

(Applicable to final accounts of estates of decedents dying after March 31, 1987)

**Explanatory Note:** Pursuant to Section 17 of the D.C. Inheritance and Estate Tax Revision Act (D.C. Code, sec. 47-3716)(1987 Supp)) the Court, prior to approving a final account of a personal representative who is required to file a federal estate tax return, must make a finding that the estate transfer tax provided in the Act has been paid in full or that no tax is due. SCR-PD 114 and SCR-PD 414 require the Personal Representative to include in the final account a certification which will enable the Court to make the required finding.

As required by SCR-PD 114 or SCR-PD 414, as applicable,

- 1.  a federal estate tax return is not required to be filed,
- or
- 2.  a federal estate tax return is required and the District of Columbia estate transfer tax, including applicable interest
  - has been paid in full
  - or
  - no such tax is due

\_\_\_\_\_ Date \_\_\_\_\_ Personal Representative(s)

[Note: If box 2, above is checked, SCR-PD 116 or SCR-PD 414, as applicable, requires the filing of an applicable certificate of the District of Columbia Department of Finance and Revenue in order for the Court to make a finding, pursuant to D.C. Code, sec. 47-3716, of satisfaction of taxes.]

**SUPERIOR COURT OF THE DISTRICT OF COLUMBIA  
PROBATE DIVISION**

Estate of \_\_\_\_\_ ADM \_\_\_\_\_  
Deceased

D.C. Code, sec. 47-3716 finding:

On this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, the Court finds that there is no liability for the estate transfer tax as provided in the District of Columbia Inheritance and Estate Tax Revision Act of 1986, the Personal Representative having  filed a certificate of the District of Columbia Department of Finance and Revenue that the tax has been discharged or is not due (or)  filed a certification that the personal representative is not required to file a federal estate tax return.

\_\_\_\_\_ JUDGE



## CERTIFICATE

Pursuant to D.C. Code, sec. 20-721, I certify that there has been mailed or delivered to all of the following interested persons within the previous 15 days:

a copy of the account

or

a notice that the account was to be filed on or before \_\_\_\_\_

LIST ALL INTERESTED PERSONS (Provide Separate Attachment, If Necessary)

Name	Relationship	Address
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I certify that all claims formally filed at the Office of the Register of Wills of otherwise presented to me have been paid or rejected. (delete in intermediate accounts)

If compensation is claimed in this account pursuant to D.C. Code, sec.20-751 or sec. 20-753 (as applicable), I certify that said compensation has:

been approved by a Court order, dated \_\_\_\_\_

been requested in a petition which is now pending before the Court

been requested in a petition filed with this account

been provided for in the will

I (do) (do not) request termination of my appointment as personal representative pursuant to D.C. Code, sec. 20-1301.

I do solemnly declare and affirm under penalty of law that the contents of the foregoing document are true and correct to the best of my knowledge, information, and belief.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
Date

\_\_\_\_\_  
Personal Representative(s)

**IMPORTANT: See Notice on reverse of this page.**

**NOTICE TO INTERESTED PERSONS**

(Pursuant to D.C. Code, secs. 20-726, 735(b) and Probate Rules 116 and 416 as applicable)

An interested person is entitled to file written exceptions or objections to this account within 30 days of the date the account is filed with the Court [60 days if unsupervised]. Such exceptions or objections may be filed with the Office of the Register of Wills, 515 5<sup>th</sup> Street, N.W., 3<sup>rd</sup> Floor, Washington, D.C. 20001. A copy of the exceptions or objections must be mailed to the personal representative.

**SUPERIOR COURT OF THE DISTRICT OF COLUMBIA  
PROBATE DIVISION**

**ORDER APPROVING ACCOUNT  
SUPERVISED ESTATES ONLY\***

Estate of \_\_\_\_\_ ADM \_\_\_\_\_

On this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ the foregoing account, being presented for approval, is, after examination by the Court (without formal audit), approved and passed. It is further ordered that the matter of termination of the appointment of the personal representative is held in abeyance pending the approval of a petition filed in accordance with Probate Division Rule 123 or 423 (as applicable).

\_\_\_\_\_  
JUDGE

cc: (list all interested parties)

**\*Note: This order is to be used for supervised estates only.**