

Instructions for completing  
Guardian's/Conservator's Accounting  
(NHJB-2160-P)

Form use. This form, along with the required attachments, is a report of all the transactions that have taken place during the accounting period specified on the form. It is used to show the court the details of how the assets of a ward's estate have been managed. The Accounting will summarize the money the guardianship estate had or received, and the money spent out of the guardianship estate.

Page 1 Top part of form

- COURT NAME:** Enter the name of the county probate court where the document will be filed. (example: Belknap County Probate Court; Rockingham County Probate Court).
- CASE NAME:** Enter the name of the case (example: Guardianship of John Adams; Guardianship of Susan Jones).
- CASE NUMBER:** Leave blank if not yet assigned by court OR fill in case number if it is known.
- Check off either **Original** or **Amended** to indicate if this is the first filing for this reporting period or a correction to a previous accounting filed.

Numbered part of form

1. On the first blank line, enter the **number of the account** being filed, such as the 1<sup>st</sup>, 2<sup>nd</sup>, 10<sup>th</sup>, etc. On the next blank lines, enter the period of time covered by this account using the following guidelines to determine the **beginning and ending dates**:

For first accounts, the **beginning date** will be the date of the guardian's appointment. The **ending date** will be the last day of the month, which precedes the anniversary month of appointment. . (Example: If the appointment were 6/15/07, the accounting period would be from 6/15/07 to 5/31/08.)

For accounts other than the first account, the **beginning date** will be the day after the ending date of the last accounting period. The **ending date** will be the last day of the month, which precedes the anniversary month of appointment. (Example: If the appointment was 6/15/07 and the last accounting period ended 5/31/08, the accounting period will be from 6/1/08 to 5/31/09.)

If you are filing a **final account**, check off the box.

2. **Guardian/conservator name** is the name of the person that has been appointed by the court to manage the assets of the ward's estate. Enter that person's name, telephone number and complete mailing address with zip code.  
**Co-guardian/conservator name**, if applicable, is the name of the second person that has been appointed by the court to manage the assets of the ward's estate along with the first person appointed. Enter that person's name, telephone number and complete mailing address with zip code.
3. Complete this section **ONLY** if the guardian/conservator has hired an **attorney** for this case. Enter the attorney's name, telephone number, name of his or her law firm, Bar ID# and the complete mailing address with zip code.
4. Enter the dollar amounts for **Total Receipts**, **Total Disbursements** and **Balance Held by Guardian/Conservator** from the totals in numbers 5, 6 and 7 of the accounting form. These numbers will fill in automatically if you are completing this form online.

## ORDER

This section will be completed by the judge once the document is filed with the court and reviewed in detail by the judge.

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5. **RECEIPTS** The receipts section is intended to show the assets of the ward's estate. Under each schedule name are directions about the information needed in each schedule. A schedule is simply a separate sheet of paper showing the detail of the amounts shown in question 6. You may put each schedule on a separate sheet of paper or put multiple schedules on one sheet of paper. Once the correct information has been listed on each schedule, the corresponding totals should be entered into #6 under the correct categories. Attach all schedules to the accounting form to be filed with the court.

**TOTAL RECEIPTS (Schedules A – G).** Add the amounts shown on each line in the **RECEIPTS** section of this form. Enter the total sum of the receipts on the line provided in question #5 and also enter the amount on Page 1, #4. These totals will fill in automatically if you are completing this form online.

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6. **DISBURSEMENTS** The disbursements section is intended to show the expenses that have been paid by the ward's estate. Under each schedule name are directions about the information needed in each schedule. A schedule is simply a separate sheet of paper showing the detail of the amounts shown in question 6. You may put each schedule on a separate sheet of paper or put multiple schedules on one sheet of paper. Once the correct information has been listed on each schedule, the corresponding totals should be entered into #6 under the correct categories. Attach all schedules to the accounting form to be filed with the court.

**TOTAL DISBURSEMENTS (Schedules 1 – 5)** Add the amounts shown on each line in the **DISBURSEMENTS** section of this form. Enter the total sum of the disbursements (expenses) on the line provided in question #6 and also enter the amount on Page 1, #4. These totals will fill in automatically if you are completing this form online.

7. **Schedule 6 - BALANCE HELD BY GUARDIAN/CONSERVATOR\*** is the result of the amount of TOTAL RECEIPTS less the amount of TOTAL DISBURSEMENTS. Attach itemized back-up documentation of the assets, including copies of bank/investment statements, in the estate showing their inventory value and market value and the total ending balance.

\* These schedules must list each asset at both book value/cost and current market value at the beginning (Schedule A) and end (Schedule 6) of the accounting period.

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For each of the **Questions 8 through 10**, check off one box – yes or no – and provide additional details as required.

8. Check off one box – yes or no – to indicate if an **Information Schedule, Probate Rule 108 (E)** is attached to this accounting.
9. Check off one box – yes or no – to indicate whether the **ward's income tax returns** have been filed and taxes paid for the period ending in this accounting. If no, attach an explanation.
10. Check off one box – yes or no – to indicate whether any beneficiaries of the guardianship estate have changed or if any of their addresses have changed. If the answer is yes, the new information should be included in the Information Schedule. If a beneficiary has died, a death certificate for that person must be filed with the court.

Signature Section

**This form must be signed in the presence of a Notary Public or Justice of the Peace.** They will complete the section immediately following your signature. You will sign the form on the **Guardian/Conservator** line, and date it in the appropriate space to the left. If there are two guardians/conservators, both must sign and date the form. By signing this form, the guardian/conservator certifies that the accounting is true and accurate, and that a copy of the accounting has been sent to all beneficially interested parties and parties who have filed appearance forms for this case.

**IMPORTANT NOTICE TO BENEFICIALLY INTERESTED PARTIES**

Please READ this section. This section discusses the right to file a written objection to this account.

**ASSENT and WAIVER OF NOTICE**

All interested parties that have examined this account, agree it is correct and request that it be allowed without further notice to them, should complete the 'Assent' form (NHJB-2121-P) and file it with this account. To assent to this account, each interested party must sign their name on the line provided, print their name underneath and enter their complete mailing address including zip code.

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**PROBATE COURT RULE 108 (E)**

Please READ this section. This section states Probate Court Rule 108(E), which may require additional information to be filed. This page is not filed with the court.

**Review the completed form for accuracy prior to filing it with the court. If completing this form on-line, some fields may be filled in automatically based on entries in other fields. If more space is needed for any question, please attach additional sheets of paper.**