Instructions for completing

Executor's/Administrator's Accounting

(NHJB-2117-P)

Form use. This form, along with the required attachments, is a report of all 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 an estate have been managed. The Accounting will summarize the money the estate had or received, and the money spent out of the estate. Please note: You may be eligible to file a Motion for Summary Administration instead of this Executor's/Administrator's Accounting. (See NHJB-2149-P and related form instructions.)

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: Estate of John Q. Adams or Estate 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** box to indicate if this is the first accounting filed 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 1st, 2nd, 10th, 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 1st accounts, the **beginning date** will be the date of the executor's/administrator'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. **Executor/administrator name** is the name of the person that has been appointed by the court to manage the assets of the estate. Enter that person's name, telephone number and complete mailing address with zip code.

   Co-executor/administrator name, if applicable, is the name of the second person that has been appointed by the court to manage the assets of the 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 executor/administrator has hired an **attorney** for this case. Enter the attorney's name, telephone number, law firm, NH Bar Identification Number and complete mailing address with zip code.

4. Enter the dollar amounts for **Total Receipts, Total Disbursements** and **Balance Held By Executor/Administrator** from the totals in numbers 6, 7, and 8 of the accounting form. These amounts will fill in automatically if you are completing this form online.

5. **Total Value of Estate from the Accounting Worksheet** is calculated using the worksheet on the final page of the form. This amount is used by court staff to determine any court fees. On page 1, line #5, enter the amount from line 4 of the worksheet. It 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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6. **RECEIPTS.** The receipts section is intended to show the assets of the 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 #6 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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7. DISBURSEMENTS The disbursements section is intended to show the expenses that have been paid by the 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 7. 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 #7 under the correct categories. Attach all schedules to the accounting form to be filed with the court.

   TOTAL DISBURSEMENTS (Schedules 1 – 8) 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 #7 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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8. **SCHEDULE 9. BALANCE HELD BY EXECUTOR/ADMINISTRTOR** is calculated by subtracting the **TOTAL DISBURSEMENTS** from the **TOTAL RECEIPTS.** You must also show the court what specific assets make up the balance. Follow the instructions on the form to know what to include in the Schedule 9 attachment. Note that if this is a final account and there is no will, you must also file a Motion for Order of Distribution (2131-P).

9. Check off one box – yes or no – to indicate if an **Information Schedule,** as explained in **Probate Rule 108(E)** is attached to the accounting you are filing with the court.

10. Check off one box – yes or no – to indicate whether all of the **decedent's income tax returns** ending with his/her date of death have been filed and taxes paid. If no, attach an explanation in the Information Schedule.

11. Check off one box – yes or no – to indicate whether the **Estate Federal and State income tax returns** have been filed and taxes paid. If no, attach an explanation in the Information Schedule.

12. Check off one box – yes or no – to indicate whether the beneficiaries of the 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.

13. **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 **Executor/Administrator** line, and date it in the appropriate space to the left. If there are two executors/administrators, both executors/administrators must sign and date the form. By signing this form, the executor/administrator 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.

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WORKSHEET
To Calculate Total Value of Estate (Page 1, Item #5)

1. **Total Value of Entire Estate** is the amount listed on your previously approved Inventory form, Page 1.

2. **Personal estate not inventoried and other receipts** is the amount on this Accounting form in Section 6, Schedule F.

3. **Personal estate not inventoried and other receipts** is the total of the amounts on all prior Accounting forms in Section 6, Schedule F.

4. **TOTAL Value of Estate** is the sum of adding lines 1 thru 3. Enter this total on the appropriate line to the right and also on page 1, item #5 of the Accounting form.

   Do not file Page 5 of the accounting form with the court.

PROBATE COURT RULE 108 (E)

Please READ this section. This section includes Probate Court Rule 108(E), which may require additional information to be filed.

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.