

CLOSING OF THE ESTATE:

The earliest the Accounting can be filed is _____ (8 months from the date of death) and the latest is _____ (one year from the date the estate was opened). **ALL bills ALL estate bank statements are required.** (if no estate checking account was opened you will submit this paperwork with **NO BILLS PRINTED AT THAT TOP OF THIS PAGE**).

Submit the attached Accounting form along with all bills, bank statements and any other paperwork you wish to provide to the office. Once the office has audited the Accounting we will contact you at the email you provided to schedule an appointment to finalize the Accounting. The fee due will be provided to you at this time.

Requirements for the final accounting:

Examples: THESE CAN ONLY BE SUBMITTED IF THEY WERE PAID FROM THE ESTATE CHECKING ACCOUNT.

1. Receipt given for opening the estate and any additional receipts thereafter, such as short certificates;
2. Any medical expenses paid from date of death for Decedent (bill and receipt);
3. Funeral expenses, flowers, headstone, gravesite (bill and receipt);
4. Utility bills for three (3) months from date of death, only (bills and receipts);
5. Complete name(s) and address(es) for all beneficiaries named in will;
6. Any additional assets since turning in the Inventory (examples: dividends, interest, refunds, mortgage payments received);
7. Any bills paid for Decedent from date of death (examples: credit cards, mortgage)(bill and receipt);
8. If will states real estate is to be sold, any expenses involved in the sale of real estate as well as all of the above;
9. Expenses or commission are only allowable for the personal representative for the administration of the estate.

Expenses Not Allowable:

1. Real estate taxes;
2. Homeowners and auto insurance.

FIRST & FINAL ACCOUNT

FILED BY: JOHN DOE

PERSONAL REPRESENTATIVE(S) OF THE ESTATE OF:

JAMES DOE

OF: KENT COUNTY

DATE OF DEATH: 01/01/2019

DATE LETTERS WERE GRANTED: 2/1/2019

ATTORNEY: NONE

TOTAL PROBATE ASSETS:

(Figure must agree with total *solely* held personal property listed on Recapitulation Page of Inventory.) \$ 21,340.57

Additional assets received into the estate or losses occurring after filing of the Inventory:

Auto insurance refund	500.00
Homeowners ins. Refund	175.00
Car sold for 800 on inventory for 1,000.00	-200.00

Total Additional Assets: 475.00

TOTAL: \$ 21,815.57

Attachments: Form No. 5 (List of Beneficiaries)
Form No. 2 (Waiver of Notice) or Form No. 1 (Notice)
Form No. 3 (Waiver/Incapacity)

The Personal Representative(s) of the Estate of: JOHN DOE
asks allowance for the following amounts:

ADMINISTRATIVE EXPENSES:

DELAWARE ELECTRIC (3 MONTHS)	453.18
REGISTER OF WILLS OPENING FEES	125.00

Total Administrative Expenses: \$ 578.18

DEBTS OF THE ESTATE:

CHASE CREDIT CARD	1,500.00
BAYHEALTH	2,225.00

Total Debts of the Estate: \$ 4,303.18

FUNERAL EXPENSES:

MELVIN FUNERAL HOME	12,000.00
LUNCHEON AFTER FUNERAL	850.00
MINISTER (CASH)	50.00

Total Funeral Expenses: \$ 12,900.00

Attorney's Fees: \$ NONE

Commissions Allowed: \$ 1,000.00

Total Expenses: \$ 18,781.36

Closing Costs: total assets – total expenses (21,815.57-18,781.36 = 3,034.21)

1.75% net personal estate \$ 53.10

Recording and indexing (\$20.00) if not pre-paid 0.00

Releases (\$5.00 each):

Waivers (\$1.00 each): 3.00

Rule 190 (\$5.00 for each Personal Representative):

No Delaware estate tax required (\$10.00) if required 0.00

Total Closing Costs: \$ 556.10

Total Amount Disbursed: 18,837.46

Balance Remaining in the Hands of the
Personal Representative(s) of the Estate: \$ 2,978.11

Overpayment: \$

Is the filing of a tax return with the Division of Revenue
necessary in this estate? Yes X No

If the answer is "yes," have you already filed with the
Division of Revenue? Yes X No

If applicable, an "Affidavit That No Delaware Estate Tax Return Is Required" must be filed with
the Register of Wills for persons dying on or after January 1, 1999 through December 31, 2004 or
on or after July-1, 2009 through December 31, 2017.

Is the filing of a federal estate tax return necessary? Yes No X

Personal Representative

Register of Wills

Date Filed: _____

_____ACCOUNT

FILED BY: _____

PERSONAL REPRESENTATIVE(S) OF THE ESTATE OF:

OF: KENT _____COUNTY

DATE OF DEATH: _____

DATE LETTERS WERE GRANTED: _____

ATTORNEY: _____

TOTAL PROBATE ASSETS:

(Figure must agree with total *solely* held personal property listed on Recapitulation Page of Inventory.)

\$ _____

Additional assets received into the estate or losses occurring after filing of the Inventory:

Total Additional Assets: _____

TOTAL: \$ _____

Attachments: Form No. 5 (List of Beneficiaries)
Form No. 2 (Waiver of Notice) or Form No. 1 (Notice)
Form No. 3 (Waiver/Incapacity)

The Personal Representative(s) of the Estate of: _____
asks allowance for the following amounts:

ADMINISTRATIVE EXPENSES:

Total Administrative Expenses: \$ _____

DEBTS OF THE ESTATE:

Total Debts of the Estate: \$ _____

FUNERAL EXPENSES:

Total Funeral Expenses: \$ _____

Attorney's Fees: \$ _____
 Commissions Allowed: \$ _____
 Total Expenses: \$ _____

Closing Costs: total assets – total expenses

1.75% net personal estate \$ _____
 Recording and indexing (\$20.00) if not pre-paid _____
 Releases (\$5.00 each): _____
 Waivers (\$1.00 each): _____
 Rule 190 (\$5.00 for each Personal Representative): _____
 No Delaware estate tax required (\$10.00) if required _____

Total Closing Costs: \$ _____
 Total Amount Disbursed: \$ _____
 Balance Remaining in the Hands of the
 Personal Representative(s) of the Estate: \$ _____
 Overpayment: \$ _____

Is the filing of a tax return with the Division of Revenue
 necessary in this estate? Yes _____ No _____

If the answer is "yes," have you already filed with the
 Division of Revenue? Yes _____ No _____

If applicable, an "Affidavit That No Delaware Estate Tax Return Is Required" must be filed with
 the Register of Wills for persons dying on or after January 1, 1999 through December 31, 2004 or
 on or after July 1, 2009 through December 31, 2017.

Is the filing of a federal estate tax return necessary? Yes _____ No _____

 Personal Representative

 Register of Wills

Date Filed: _____