

SURROGATE'S COURT OF THE STATE OF NEW YORK  
COUNTY OF \_\_\_\_\_

\_\_\_\_\_  
X

PROBATE PROCEEDING,  
WILL OF \_\_\_\_\_

AFFIDAVIT OF NO DEBT  
(For use with Letters of  
Administration c.t.a.)

a/k/a \_\_\_\_\_

File No. \_\_\_\_\_

Deceased.

\_\_\_\_\_  
X

STATE OF NEW YORK                    )  
  ) ss.:  
COUNTY OF \_\_\_\_\_ )

\_\_\_\_\_, being duly sworn, deposes and says that  
he/she resides at \_\_\_\_\_, County of \_\_\_\_\_,

State of \_\_\_\_\_; that he/she is the person seeking appointment as administrator c.t.a. in the

above entitled proceeding; that the value of all personal property receivable by the fiduciary of the estate of the above-named

decedent plus estimated gross rents receivable by said fiduciary for 18 months will not exceed the sum of

\$ \_\_\_\_\_; that deponent has made a diligent search to ascertain whether or nor there are any debts or claims

against the estate of said decedent and that there are no claims, including unpaid funeral and medical bills, except as follows:

[If "none", write "NONE"] \_\_\_\_\_

<u>NAME</u>	<u>ADDRESS</u>	<u>NATURE OF CLAIM</u>	<u>AMOUNT</u>

Sworn to be fore me this \_\_\_\_\_

\_\_\_\_\_  
Signature

day of \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Notary Public  
Commission Expires:  
(Affix Notary Stamp or Seal)

Name of Attorney \_\_\_\_\_ Tel. No.: \_\_\_\_\_

Address of Attorney \_\_\_\_\_

**SURROGATE'S COURT OF THE STATE OF NEW YORK** \_\_\_\_\_ **COUNTY**  
 In The Matter of the Estate of \_\_\_\_\_ **LIST OF ASSETS/INVENTORY**  
 (Rule §207.20(a))

\_\_\_\_\_  
 Deceased. **FILE NUMBER** \_\_\_\_\_

The undersigned, a fiduciary or an attorney for the above estate, certifies that the following recapitulation constitutes the gross estate (for tax purposes) of the above decedent. The following documents are attached: [ ] a detailed list of assets; or a copy of one of the following: [ ] Form ET-90; [ ] Form TT-385; [ ] Form 706 or Form 706NA.

IF FORM ET-90 IS ATTACHED, ALL RIGHTS TO SECRECY UNDER TAX LAW §994 ARE WAIVED

Date of Death: \_\_\_\_\_ Date of Letters: \_\_\_\_\_ Type of Letters: \_\_\_\_\_

Name of Each Fiduciary: \_\_\_\_\_

(Address, if changed): \_\_\_\_\_

RECAPITULATION OF ATTACHED SCHEDULES:	Non-Probate, Joint or Trust Property	Individually Owned By Decedent or Payable to Estate
A. Real Estate	\$ _____	\$ _____
B. Stocks and Bonds	_____	_____
C. Mortgages, Notes, Cash, etc.	_____	_____
D. Insurance on Decedent's Life	_____	_____
E. Jointly Owned Property	_____	_____
F. Miscellaneous & Trust Property	_____	_____
G. Transfers During Decedent's Life	_____	_____
H. Powers of Appointment	_____	_____
I. Annuities	_____	_____
<b>TOTALS</b>	<b>\$ _____</b>	<b>\$ _____</b>

Cause of Action Pending for Wrongful Death or Conscious Pain and Suffering:  
 Amount Claimed \$ \_\_\_\_\_

Filing Fee Under §2402(7) \_\_\_\_\_  
 Filing Fee Initially Paid \_\_\_\_\_  
 Balance (Refund) Due \_\_\_\_\_

Certified to be true on \_\_\_\_\_, 20\_\_\_\_

**ATTORNEY**

**Name:** \_\_\_\_\_  
**Address:** \_\_\_\_\_  
 \_\_\_\_\_  
**Phone:** \_\_\_\_\_

\_\_\_\_\_  
**Signature**  
 \_\_\_\_\_  
**Print Name**

**GROSS ASSETS**

(Attach Additional Page If Necessary)

**A. REAL ESTATE** (Individually owned property)

Description

Date of Death Value

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**B. STOCKS AND BONDS** (Individually Owned)

Description, Including Face Amount of Bonds  
and Number of Shares

Date of Death Value

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**C. MORTGAGES, NOTES AND CASH** (Including Bank Deposits)  
(Jointly owned property should be reported at E and trust property at F)

Description

Date of Death Value

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**D. INSURANCE ON DECEDENT'S LIFE**

(1) Payable to Estate

<u>Description</u>	<u>Date of Death Value</u>
_____	_____
_____	_____

(2) Payable to Named Beneficiary

<u>Description</u>	<u>Date of Death Value</u>
_____	_____
_____	_____

**E. JOINTLY OWNED PROPERTY (Real and Personal Property)**

(1) Real Estate

<u>Description</u>	<u>Joint Tenant</u>	<u>Date of Death Value</u>
_____	_____	_____
_____	_____	_____

(2) Stocks and Bonds

<u>Description</u>	<u>Joint Tenant</u>	<u>Date of Death Value</u>
_____	_____	_____
_____	_____	_____

(3) Mortgages, Notes and Cash

<u>Description</u>	<u>Joint Tenant</u>	<u>Date of Death Value</u>
_____	_____	_____
_____	_____	_____

**F. OTHER MISCELLANEOUS PROPERTY**

(1) Individually Owned

<u>Description</u>	<u>Date of Death Value</u>
_____	_____
_____	_____

(2) Firearms (Check appropriate box)

Yes, see attached Firearms Inventory Form

None

Date of Death Value

\_\_\_\_\_

(3) Assets Passing to the Estate from Employment

Description

Date of Death Value

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

(4) Trust Property

Description

Date of Death Value

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

**G. TRANSFERS DURING DECEDENT’S LIFE**

Description

Date of Death Value

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

**H. POWERS OF APPOINTMENT**

Description

Date of Death Value

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

**I. ANNUITIES**

Description

Date of Death Value

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
\_\_\_\_\_

**CAUSE OF ACTION** for decedent’s wrongful death and for conscious pain and suffering, as well as any other type of action.

<u>Description</u>	<u>Court in which Action Pending</u>	<u>Index Number</u>	<u>Amount Demanded</u>
_____	_____	_____	_____
_____	_____	_____	_____

**SURROGATE'S COURT OF THE STATE OF NEW YORK** \_\_\_\_\_ **COUNTY**

In The Matter of the Estate of \_\_\_\_\_

**FIREARMS INVENTORY**  
(SCPA §2509)

\_\_\_\_\_ **Deceased.**

**FILE NUMBER** \_\_\_\_\_

The undersigned, [ ] a fiduciary, or [ ] an attorney of record certifies that the following firearms, as defined by Section 265.00 of the Penal Law, make up part of the decedent's estate.

Name of Fiduciary or Attorney: \_\_\_\_\_  
(Address, if changed): \_\_\_\_\_

	<b>Make:</b>	<b>Model:</b>	<b>Caliber or Gauge:</b>	<b>Serial #:</b>	<b>Valuation:</b>
1					\$
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
			<b>TOTAL:</b> (as indicated in section F2 of Inventory of Assets)		

(mark box if more entries are necessary - and attach extra pages)

ATTORNEY

Certified to be true on \_\_\_\_\_, 20\_\_\_\_

**Name:** \_\_\_\_\_

\_\_\_\_\_ **Signature**

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

\_\_\_\_\_ **Print Name**

**Telephone:** \_\_\_\_\_

A copy of this Inventory must also be filed with DCJS at:

*Division of Criminal Justice Services  
Alfred E. Smith Building  
80 South Swan Street  
Albany, NY 12210*

Firearms Inventories filed with the Surrogate's Court will be kept in a secure location separate from the estate file and will be made available for inspection only to persons interested in the proceeding and their counsel, unless otherwise ordered by the Court.



# Release of Lien of Estate Tax

Real property or cooperative apartment

# ET-117

(1/12)

A completed Form ET-117 must be mailed with one of the following forms to the address shown on *that* form: Form ET-706, Form ET-90, Form ET-85, Form ET-30, Form TT-385, or Form TT-102. There is no fee for a release of lien.

Name
Address
City, state, ZIP code

Type or print the name and mailing address of the person to whom this form should be returned.

Estate of	
Date of death	County of residence at time of death*

\* If the decedent was not a resident of New York State at the time of death, enter *nonresident*.

Complete this section for real property. You may list up to two parcels in the same county; use a separate Form ET-117 for each county. File the validated release of lien with the county clerk or commissioner of deeds.

The book of deeds or liber number, page number, and map number are shown on the recorded deed. The section, block, and lot numbers are shown on the property tax bills.

Book of deeds or liber number	At page number	Map number	
Section number	Block number	Lot number	
Property address	Street or road	City, town, or village	County
Book of deeds or liber number	At page number	Map number	
Section number	Block number	Lot number	
Property address	Street or road	City, town, or village	County

Complete this section for cooperative apartments. If you entered real property above, do not complete this section; use a separate Form ET-117.

Also, you must use a separate Form ET-117 for each cooperative corporation and purchaser. Give the validated release of lien to the purchaser.

Name of cooperative corporation			
Address of cooperative apartment	Apartment number(s)	Street or road	
City, town, or village	State	County	ZIP code
Number of shares associated with proprietary lease for apartment(s) listed above			

Pursuant to the provisions of section 249-bb or section 982(c) of the Tax Law, the lien (if any) of the estate tax imposed by Article 10-C or Article 26 of the Tax Law is hereby released with respect to the property described above.

Date	Deputy commissioner
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**This release is not valid unless the state seal is affixed by the Tax Department to the right of the property description. Each completed description requires a separate seal.**

**Note:** The executor may be held personally liable for unpaid estate tax up to the value of the assets that were distributed before the NYS estate tax was paid in full. The surviving spouse, all beneficiaries, and any other person in possession of property included in the NY gross estate may be held personally liable for unpaid estate tax up to the value of property received from the estate (NYS Tax Law section 975).

# Application for Employer Identification Number

OMB No. 1545-0003

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

EIN

▶ See separate instructions for each line. ▶ Keep a copy for your records.

Type or print clearly.

1 Legal name of entity (or individual) for whom the EIN is being requested		
2 Trade name of business (if different from name on line 1)	3 Executor, administrator, trustee, "care of" name	
4a Mailing address (room, apt., suite no. and street, or P.O. box)	5a Street address (if different) (Do not enter a P.O. box.)	
4b City, state, and ZIP code (if foreign, see instructions)	5b City, state, and ZIP code (if foreign, see instructions)	
6 County and state where principal business is located		
7a Name of responsible party	7b SSN, ITIN, or EIN	
8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input type="checkbox"/> No		8b If 8a is "Yes," enter the number of LLC members ▶
8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No		
9a <b>Type of entity</b> (check only one box). <b>Caution.</b> If 8a is "Yes," see the instructions for the correct box to check.		
<input type="checkbox"/> Sole proprietor (SSN) _____ <input type="checkbox"/> Estate (SSN of decedent) _____ <input type="checkbox"/> Partnership <input type="checkbox"/> Plan administrator (TIN) _____ <input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____ <input type="checkbox"/> Trust (TIN of grantor) _____ <input type="checkbox"/> Personal service corporation <input type="checkbox"/> National Guard <input type="checkbox"/> State/local government <input type="checkbox"/> Church or church-controlled organization <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military <input type="checkbox"/> Other nonprofit organization (specify) ▶ _____ <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises <input type="checkbox"/> Other (specify) ▶ _____ Group Exemption Number (GEN) if any ▶ _____		
9b If a corporation, name the state or foreign country (if applicable) where incorporated	State	Foreign country
10 <b>Reason for applying</b> (check only one box)		
<input type="checkbox"/> Started new business (specify type) ▶ _____ <input type="checkbox"/> Banking purpose (specify purpose) ▶ _____ <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Changed type of organization (specify new type) ▶ _____ <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Purchased going business <input type="checkbox"/> Other (specify) ▶ _____ <input type="checkbox"/> Created a trust (specify type) ▶ _____ <input type="checkbox"/> _____ <input type="checkbox"/> Created a pension plan (specify type) ▶ _____		
11 Date business started or acquired (month, day, year). See instructions.		12 Closing month of accounting year
13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.		14 If you expect your employment tax liability to be \$1,000 or less in a full calendar year <b>and</b> want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input type="checkbox"/>
Agricultural	Household	
15 First date wages or annuities were paid (month, day, year). <b>Note.</b> If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) ▶		
16 Check <b>one</b> box that best describes the principal activity of your business.		
<input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail <input type="checkbox"/> _____ <input type="checkbox"/> Other (specify) _____		
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.		
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," write previous EIN here ▶ _____		

<b>Third Party Designee</b>	Complete this section <b>only</b> if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.	
	Designee's name	Designee's telephone number (include area code) ( )
	Address and ZIP code	Designee's fax number (include area code) ( )
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		Applicant's telephone number (include area code) ( )
Name and title (type or print clearly) ▶		Applicant's fax number (include area code) ( )
Signature ▶		Date ▶



# Life Insurance Statement

April 2006)  
ment of the Treasury  
nal Revenue Service

**Part I** Decedent-Insured (To Be Filed by the executor with Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return, or Form 706-NA, United States Estate (and Generation-Skipping Transfer) Tax Return, Estate of nonresident not a citizen of the United States.)

1 Decedent's first name and middle initial <b>Charles</b>	2 Decedent's last name [REDACTED]	3 Decedent's social security number (if known) [REDACTED]	4 Date of death 09/03/2009
5 Name and address of insurance company <b>AXA EQUITABLE PO BOX 1047, CHARLOTTE, NC 28201-1047</b>			
6 Type of Policy <b>Executive Life</b>		7 Policy number <b>64 289 353</b>	
8 Owner's name. If decedent is not owner, attach copy of application. [REDACTED] <b>Electrical Supply Corp</b>	9 Date issued 06/04/1964	10 Assignor's name. Attach copy of assignment. n/a	11 Date assigned n/a
12 Value of the policy at the time of assignment	13 Amount of premium (see instructions) Paid up	14 Name of beneficiaries [REDACTED] <b>Electrical Supply Corp and Estate of Charles</b> [REDACTED]	

15 Face amount of policy	\$100,000.00
16 Indemnity benefits	0.00
17 Additional insurance	\$20,202.00
18 Other benefits	\$38,573.00
19 Principal of any indebtedness to the company that is deductible in determining net proceeds	\$30,105.67
20 Interest on indebtedness (line 19) accrued to date of death	\$368.43
21 Amount of accumulated dividends	0.00
22 Amount of post-mortem dividends	\$911.42
23 Amount of returned premium	0.00
24 Amount of proceeds if payable in one sum	\$129,212.32
25 Value of proceeds as of date of death (if not payable in one sum)	
26 Policy provisions concerning deferred payments or installments. <i>Note: If other than lump-sum settlement is authorized for a surviving spouse, attach a copy of the insurance policy.</i>	
27 Amount of installments	
28 Date of birth, sex, and name of any person the duration of whose life may measure the number of payments.	
29 Amount applied by the insurance company as a single premium representing the purchase of installment benefits	

30 Basis (mortality table and rate of interest) used by insurer in valuing installment benefits:

31 Were there any transfers of the policy within the three years prior to the death of the decedent?  Yes  No

32 Date of assignment or transfer: Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

33 Was the insured the annuitant or beneficiary of any annuity contract issued by the company?  Yes  No

34 Did the decedent have any incidents of ownership on any policies on his/hier life, but not owned by him/hier at the date of death?  Yes  No

35 Names of companies with which decedent carried other policies and amount of such policies if this information is disclosed by your records.

The undersigned officer of the above-named insurance company hereby certifies that this statement sets forth true and correct information. (LH)

Signature \_\_\_\_\_ Title **Assistant Vice President** Date of Certification **October 5, 2010**

### Instructions

**Statement of insurer** - This statement must be made, on behalf of the insurance company that issued the policy, by an officer of the company having access to the records of the company. For purposes of this statement, a facsimile signature may be used in lieu of a manual signature and if used, shall be binding as a manual signature. **Separate statements** - File a separate Form 712 for each policy.

**Line 13 - Report on line 13 the annual premium, not the cumulative premium to date of death.** If death occurred after the end of the premium period, report the last annual premium.

**Paperwork Reduction Act Notice** - We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 18 hours, 11 minutes; **Learning about the form**, 6 minutes; **Preparing the form**, 23 minutes.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed. **DO NOT** send the tax form to that office. Instead, return it to the executor or representative who requested it.

152A  
[Signature]

# Judicial Settlement of Account Proceeding Checklist

(see Surrogate's Court Form JA-1, rev. 12/96)

*This Checklist is provided for your convenience while completing the petition and the checklist should not be returned to the Court.*

**Fill in All Areas On All Pages - Also Mark When Not Applicable When Necessary**  
**Strike Any Paragraphs/Sections Which Do Not Apply**  
**Check All Forms To Make Sure Venue Is Correct - Appropriate County Is Listed**

PET #	DESCRIPTION	YES	NO
	Does this Surrogate's Court have jurisdiction over the proceeding?		
<b>NOTE: If an action has been commenced in Supreme Court - proof of disposition of the matter must be provided: withdrawal, discontinuance, Supreme Court order transferring action/part of action, etc.</b>			
	Does the caption mirror the estate file name and appointee?		
	Is the correct type of account checked? [and has the correct account form been used?]		
1.	<p>Is the petitioner a proper party? [see SCPA §2208]</p> <p>Is the petitioner ...    the appointed fiduciary</p> <p style="padding-left: 100px;">the appointed guardian</p> <p style="padding-left: 100px;">the appointed trustee</p> <p style="padding-left: 100px;">a fiduciary of a deceased fiduciary [see SCPA §2207]</p> <p>Is the petitioner's name, residence and mailing address listed?</p> <p>Is the type of letters and date of issuance listed?</p> <p>Is the amount of bond and name of surety listed, if applicable?</p> <p>Are additional petitioner's information listed, if applicable?</p>		
2.	Is the decedent's name, date of death and domicile listed?		
3.	Are the dates which cover the account and gross sum of account listed?		
4a.	Has all tax information been listed?		
4b.	Has a tax return been filed?		
4b.	Was there no tax proceeding requirement for this estate?		
<b>NOTE: Some courts may require a notice of appearance/waiver/consent form from the tax department (as an interested party) if a tax discharge letter is not on file.</b>			
5.	<p>Has seven months passed since letters were issued?</p> <p>Were letters issued to the petitioner(s) revoked?</p> <p>Has more than one year passed since a preceding account was filed?</p>		

PET #	DESCRIPTION	YES	NO
6a.	Are the names and mailing addresses of all interested parties listed?		
6b.	Are the names of any interested persons under a disability listed?  <i>NOTE: Interested parties may include but are not limited to the following: unpaid creditors or persons claiming to be creditors, surety of the bond, co-fiduciaries not joining in petition, successor fiduciary of petitioner removed or suspended, state attorney general [see EPTL §8-1.4], distributees, beneficiaries, legatees, devisees, trustees, trust beneficiaries, guardians, infants over the age of fourteen, fiduciaries of deceased beneficiaries or all distributees of deceased beneficiaries if fiduciary has not been appointed, guardian ad litem, chief fiscal officers/county treasurers.</i>  <i>NOTE: A guardian ad litem may be appointed for any person listed in the petition as a person under disability. If the person under disability appears by a guardian of the property, committee, conservator or guardian of the property pursuant to Article 81 of the Mental Hygiene Law whom the Court finds has no adverse interest, no guardian ad litem is necessary.</i>		
7.	This paragraph states that there are no additional interested parties.		
8.	This paragraph states that there are no prior applications made in any court for the relief requested in this petition.		
	Under WHEREFORE Clause: has all relief requested been checked and completed?  Has any relief not applicable been struck out?  Is petition dated, signed, verified, properly notarized (including proper jurat and expiration date of notary's commission)?  Is attorney's name, address and phone number listed?		
	Has Part 130 Certification been completed?  if <u>NOT</u> , has a separate attorney certification as to Part 130 signing requirements been included?		
<b>If forms are computer generated, has a certification pursuant to Court Rules §207.4 been attached?</b>			

ACCOUNT FORMS - SCHEDULE REQUIREMENTS			
	USE THE CORRECT ACCOUNT FORM [JA-4 or JA-7] AND MATCHING SUMMARY STATEMENT - Certain Accounts may not use all of the following schedules.		
	List proper title of matter, correct accounting type, dates for period of account; page number where each schedule starts must be listed		
<b>A</b>	<b>PRINCIPAL RECEIVED</b>		
	Itemized statement of all moneys and personal property constituting principal assets with their date of receipt or acquisition		

	Proceeds of sale of real property including a copy of the closing statement		
	Do not include total amount of principal assets exchanged which would incorrectly inflate gross account total (such as stocks sold to buy other stocks, bank accounts transferred to other banks or alternate types of accounts, etc. - these are reported under Schedule B (if no loss/gain) or Schedule F		
<b>A-1</b>	<b>REALIZED INCREASES</b>		
	Actual increases due to sales, liquidation or distribution of principal assets		
	Realized increases on new investments or exchanges		
	Detail date increase was realized and identify property from which increase was derived		
<b>A-2</b>	<b>INCOME COLLECTED</b>		
	Report all Interest		
	Report all Dividends		
	Report all Rents		
	Report any other income		
	Each receipt must be separately accounted for and identified except where a security has been held for an entire year, then interest or ordinary dividends may be reported on a calendar year basis		
<b>B</b>	<b>REALIZED DECREASES</b>		
	Full and complete statement of all realized decreases on principal assets whether due to sale, liquidation, collection or distribution, or any other reason		
	Show decreases on new investments or exchanges and also sales, liquidations or distributions that result in neither gain nor loss		
	Show date of realization of each decrease and identify property from which decrease was incurred		
	Report any asset which the fiduciary intends to abandon as worthless accompanied by a full statement of the reasons for abandoning it		
<b>C</b>	<b>FUNERAL AND ADMINISTRATION EXPENSES AND TAXES; FUNERAL AND ADMINISTRATION EXPENSES AND TAXES CHARGED TO PRINCIPAL</b>		
	Itemized statement of all moneys chargeable (to principal) and paid for funeral, administration and other necessary expenses, together with date and reason for each expenditure		
	Consolidate similar expenditures (funeral expenses, taxes, accountant fees, legal fees, filing fees, commissions, other)		
	Where will directs all inheritance and death taxes are to be paid out of the estate, credit for payment of the same should be taken in this schedule		

<b>C-1</b>	<b>UNPAID ADMINISTRATION EXPENSES</b>		
	Itemized statement of all unpaid claims for administration and other necessary expenses		
	Include a statement as to the basis of each claim		
<b>C-2</b>	<b>ADMINISTRATION EXPENSES CHARGEABLE TO INCOME</b>		
	Itemized statement of all moneys chargeable to income and paid for administration, maintenance and other expenses, together with date and reason for each such expenditure		
<b>D</b>	<b>CREDITOR'S CLAIMS - <i>does not apply in trustee's account</i></b>		
	List claims presented, allowed, paid and credited and appearing in the summary statement together with the date of payment		
	List claims presented and allowed but not paid		
	List claims presented but rejected and the date of and reason for such rejection		
	List contingent and possible claims		
	List personal claims requiring approval by the court pursuant to SCPA §1805		
	If estate is insolvent - preference of claims should be stated with the order of their priority		
<b>E</b>	<b>DISTRIBUTIONS OF PRINCIPAL; DISTRIBUTIONS MADE</b>		
	Itemized statement of all moneys paid and all property delivered (from principal) to beneficiaries, legatees, trustees, surviving spouse or distributees of the deceased, date of payment or delivery and name of the person to whom payment or delivery was actually made		
	If estate taxes were required to be apportioned and payments have been made on account of the taxes, the amounts apportioned in Schedule K against beneficiaries of the estate shall be charged against the respective individuals share		
<b>E-1</b>	<b>DISTRIBUTIONS OF INCOME</b>		
	Itemized statement of all moneys paid and of property delivered out of income to the beneficiaries, the date of payment or delivery and the name of the person to whom payment or delivery was made		
	Distributions of income to any one beneficiary may be reported by the calendar year		
<b>F</b>	<b>NEW INVESTMENTS, EXCHANGES AND STOCK DISTRIBUTIONS</b>		
	Itemized statement of all new investments with date of acquisition and cost of all property purchased		
	Itemized statement of all exchanges made, specifying dates and items received and items surrendered		

	Itemized statement of all stock dividends, stock splits, rights and warrants received, showing securities to which each relates and their allocation as between principal and income		
<b>G</b>	<b>PRINCIPAL REMAINING ON HAND; PERSONAL PROPERTY REMAINING ON HAND</b>		
	Itemized statement showing all property constituting principal remaining on hand		
	Statement of all uncollected receivables and property rights due the estate		
	Show date and cost of all such property acquired by purchase, exchange or transfers made or received, together with date of acquisition and cost - indicate such sums in appropriate lines of the summary schedule		
	Show all unrealized increases and decreases relating to assets on hand and report the same in the appropriate places in the summary schedule		
<b>G-1</b>	<b>INCOME REMAINING ON HAND</b>		
	Statement showing all undistributed income		
<b>H</b>	<b>INTERESTED PARTIES AND PROPOSED DISTRIBUTION</b>		
	List names of all persons/parties entitled as beneficiary, legatee, devisee, trustee, surviving spouse, distributee, unpaid creditor or otherwise to a share of the estate or fund with their post office addresses and the degree of relationship if any of each to the deceased and a statement showing the nature of the value or approximate value of the interest of each person/party		
	Enclose statement that court records have been searched for powers of attorney and assignments and encumbrances made and executed by any of the persons interested in or entitled to a share of the estate		
	Enclose a list detailing each power of attorney, assignment and incumbrance, disclosed by such search, with the date of its recording and the name and address of each attorney in fact of each assignee and of each person beneficially interested under the encumbrance referred to in the respective instruments		
	Enclose statement as to whether accounting party has any knowledge of the execution of any such power of attorney or assignment not so filed and recorded		
<b>I</b>	<b>COMPUTATION OF COMMISSIONS</b>		
	Compute the amount of commissions due upon this account pursuant to SCPA §2307		
	Specifically bequeathed property or very specific legacies can not be included in commission computations		

<b>J</b>	<b>OTHER PERTINENT FACTS AND CASH RECONCILIATION</b>		
	State all other pertinent facts affecting the administration of the estate and the rights of those interested therein		
	Include statement of any real property left by the decedent that it is not necessary to include as an estate asset to be accounted for, a brief description thereof, its gross value, and the amount of mortgages or liens thereon at the date of death of the deceased		
	Include a cash reconciliation in this schedule so that verification with bank statements and cash on hand may be readily made		
<b>K</b>	<b>ESTATE TAXES PAID AND ALLOCATION OF ESTATE TAXES</b>		
	State all estate taxes assessed and paid with respect to any property required to be included in the gross estate under the provisions of the Tax Law or under the laws of the United States		
	Include a computation setting forth the proposed allocation of taxes paid and to be paid and the amounts due the estate from each person in whose behalf a tax payment has been made, and also the proportionate amount of the tax paid by each of the named persons interested in this estate or charged against their respective interest, as provided in EPTL §2-1.8		
	Where an allocation of taxes is required, the method of computing the allocation of said taxes must be shown in this schedule		

<b>FEE SCHEDULE</b>		<b>SCPA/EPTL§ or Rule #</b>
<b>Has the proper fee been included with the petition?</b>		2402
Filing fee is according to the following schedule based upon the gross value of the principal (and income) - see SCPA §2402(5)		
0 but under 10,000	\$ 45.00	
10,000 but under 20,000	75.00	
20,000 but under 50,000	215.00	
50,000 but under 100,000	280.00	
100,000 but under 250,000	420.00	
250,000 but under 500,000	625.00	
500,000 and over	1,250.00	

<b>COMMENTS AND COURT NOTES</b>		<b>Form Number</b>	<b>SCPA/EPTL§ or Rule #</b>
When Permitted	Whenever the interests of an estate require judicial approval of an account of the estate proceeding.		2208

COMMENTS AND COURT NOTES		Form Number	SCPA/EPTL§ or Rule #
Forms Always Required	<ul style="list-style-type: none"> <li>•Petition for Judicial Settlement of Account</li> <li>•Trust Accounting or               <ul style="list-style-type: none"> <li>•Non-trust Accounting</li> </ul> </li> <li>•Proposed Decree</li> </ul>		
Forms or Documents Sometimes Required	<ul style="list-style-type: none"> <li>•Copies of Will, Codicils, Trust Agreements</li> <li>•Receipt and Release</li> <li>•Waiver of Citation and Consent in Accounting</li> <li>•Citation</li> <li>•Waiver and Consent from State Attorney General</li> <li>•Waiver and Consent from State Tax Department</li> <li>•Copy of Supreme Court Orders</li> <li>•Affidavit of Service (Personal/Mail/Publication)</li> <li>•Tax Discharge of Liability Letter</li> </ul>		
<p>Account forms must include a summary statement and an affidavit of the accounting party.</p> <p>Waivers and consents must recite fact that party received a summary statement of the account. Any party is entitled to request a complete copy of the account from the petitioner.</p> <p>Make sure all waivers and consents from interested parties are on the official form including all necessary wherefore clauses from petition.</p> <p>Proposed Citation must include all relief requested in petition wherefore clauses.</p> <p>Proofs of Service of Citation must be filed with the Court at least two (2) working days before the return date.</p> <p>Guardian Ad Litem will be appointed for interested parties under a disability. Guardian ad litem will be appointed on or before the return day of process for all unknowns and persons under disability (SCPA §403).</p> <p>Documents signed by Power of Attorney - provide certified copy of POA and comply with Section 13-2.3 EPTL and 207.48 Uniform Rules.</p> <p>Check to be certain all documents are properly acknowledged.</p>			

**THIS MATERIAL IS PROVIDED FOR INFORMATIONAL/TRAINING PURPOSES ONLY.** – It is intended for use in conjunction with review of the applicable statutes and rules of the Surrogate’s Court and the Surrogate’s Court Operations Manual.



Filing Fee Paid \$ \_\_\_\_\_

Receipt No: \_\_\_\_\_

DO NOT LEAVE ANY ITEMS BLANK

SURROGATE'S COURT OF THE STATE OF NEW YORK  
COUNTY OF \_\_\_\_\_

ACCOUNTING BY \_\_\_\_\_

as the \_\_\_\_\_

of the ESTATE OF \_\_\_\_\_

a/k/a \_\_\_\_\_

Deceased.

PETITION FOR JUDICIAL  
SETTLEMENT OF ACCOUNT OF

- Executor
- Administrator
- Trustee
- Other [specify] \_\_\_\_\_

File No. \_\_\_\_\_

TO THE SURROGATE'S COURT, COUNTY OF \_\_\_\_\_

It is respectfully alleged:

1. The name(s), and address(es) of the petitioner(s), the type and date of letters issued, and the amount and surety of petitioner's (s') bond, if any, are as follows:

Name: \_\_\_\_\_

Address: \_\_\_\_\_  
(Street Address) (City/Town/Village)

\_\_\_\_\_  
(County) (State) (Zip) (Telephone Number)

Mailing address: \_\_\_\_\_  
(if different from above)

Type of letters issued: \_\_\_\_\_ Date letters issued: \_\_\_\_\_

Amount of bond: \$ \_\_\_\_\_ Name of surety: \_\_\_\_\_

Name: \_\_\_\_\_

Address: \_\_\_\_\_  
(Street Address) (City/Town/Village)

\_\_\_\_\_  
(County) (State) (Zip) (Telephone Number)

Mailing address: \_\_\_\_\_  
(if different from above)

Type of letters issued: \_\_\_\_\_ Date letters issued: \_\_\_\_\_

2. The decedent's name, date of death and domicile are as follows:

Name: \_\_\_\_\_ Date of death: \_\_\_\_\_  
Domicile: \_\_\_\_\_  
(Street Address) (City/Town/Village)  
\_\_\_\_\_  
(State) (Zip Code)

Township of: \_\_\_\_\_ County of: \_\_\_\_\_

3. The petitioner(s) present (s) and render (s) herewith, a verified account of petitioner's (s') proceedings in this estate or trust, for the period from \_\_\_\_\_ to \_\_\_\_\_, showing the gross value of assets, including principal and income, to be the sum of \$ \_\_\_\_\_.

4.  (a) An order was entered in this Court on \_\_\_\_\_, 20\_\_\_\_.  
 Exempting the estate from tax  
 Fixing and assessing the tax due

[Attach a copy of the tax order and receipt]

(b) The following return (s) (was) (were) filed:  
 ET-90 [For decedent's dying on or after May 25, 1990].  Yes  No  
A copy was filed with the Surrogate's Court  
 TT-385 [For decedent's dying before May 25, 1990]  
 706 or 706NA

The estate taxes with respect to this estate were paid in full.  
[Attach a copy of letter of discharge.]

(c.) No tax proceeding or return was required for this estate.

5. The rendering of such account at this time is proper because  
check appropriate reason]

seven months have elapsed since letters were issued to petitioner(s);  
 letters issued to the petitioner(s) have been revoked,  
 more than one year has elapsed since the preceding account of the petitioner(s)  
was settled;  
 other reason [specify]:

6. The names and post-office addresses of all persons and parties interested in this proceeding who are required to be cited under the provisions of Surrogate's Court Procedure Act §2210, or otherwise, or concerning whom or which the Court is required to have information, are set forth in subdivision (a) or (b):

(a) All persons and parties so interested herein who are of full age and sound mind, or which are corporations or associations, are as follows:

Name	Nature of Interest	P.O. Address
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

(b) All persons so interested herein who are infants or incompetents or persons believed to be mentally incapable to adequately protect their rights, or persons whose existence, identity, or whereabouts are unknown (including persons who are virtually represented under SCPA §315) are as follows:

[Furnish all information specified in **NOTE** at bottom of page]

Name	Nature of Interest	P.O. Address
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

**[NOTE: In the case of each infant, state (a) name, birth date, age, nature of interest, domicile, residence address, and the person with whom he/she resides; (b) whether or not he/she has a guardian or testamentary guardian, and whether or not his/her father, or if he/she be dead, his/her mother is living; and (c) the name and post office address of any guardian and any living parent. In the case of each incompetent or person incapable of adequately protecting his/her rights, state (a) name, nature of interest, and post office address; (b) facts regarding his/her incompetency, including whether or not a committee has been appointed and whether or not he/she has been committed at any institution; (c) the names and post office addresses of any committee, conservator, guardian, and person or institution having care and custody of him/her, and any relative or friend having an interest in his/her welfare. In the case of unknowns, describe in identical language to be used in citation for publication. In the case of a person confined as a prisoner, state place of incarceration. With respect to virtual representation see Uniform Court Rule, §207.18.]**

7. There are no persons interested in this proceeding other than those herein about mentioned.
8. No prior application has been made to this or any other court for the relief requested in this petition.

WHEREFORE the petitioner(s) pray (s) that the account of proceedings be judicially settled

[specify any other relief requested.]

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and that process be issued to all necessary parties who have not appeared to show cause why the relief requested should not be granted; and that an order be granted directing the service of process pursuant to the provisions of SCPA Article 3 upon such persons named in Paragraph (6) whose names or whereabouts are unknown and cannot be ascertained or who may be persons on whom service by personal delivery cannot be made.

Dated: \_\_\_\_\_

1. \_\_\_\_\_  
(Signature of Petitioner)

\_\_\_\_\_  
(Print Name)

2. \_\_\_\_\_  
(Signature of Petitioner)

\_\_\_\_\_  
(Print Name)

3. \_\_\_\_\_  
(Name of Corporate Petitioner)

\_\_\_\_\_  
(Signature of Officer)

\_\_\_\_\_  
(Print Name and Title of Officer)

VERIFICATION

[For use when petitioner is an individual]

STATE OF NEW YORK )  
COUNTY OF \_\_\_\_\_ ) ss.:

The undersigned, the petitioner (s), named in the foregoing petition, being duly sworn, say (s): (I) (We) have read the foregoing petition subscribed by me (us) and know the contents thereof, and the same is true of (my) (our) own knowledge, except as to the matters therein stated to be alleged upon information and belief, and as to those matters (I) (we) believe it to be true.

\_\_\_\_\_  
(Signature of Petitioner)

\_\_\_\_\_  
(Signature of Petitioner)

\_\_\_\_\_  
(Print Name)

\_\_\_\_\_  
(Print Name)

Sworn to before me on \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
Notary Public  
Commission Expires:  
(Affix Notary Stamp or Seal)

Signature of Attorney: \_\_\_\_\_

Print Name: \_\_\_\_\_

Name of Attorney: \_\_\_\_\_

Tel. No.: \_\_\_\_\_

Address of Attorney: \_\_\_\_\_

VERIFICATION

[For use when petitioner is a bank or trust company]

STATE OF NEW YORK )  
COUNTY OF \_\_\_\_\_ ) ss.:

I, the undersigned, a \_\_\_\_\_ of  
(Title)

\_\_\_\_\_  
(Name of Bank or Trust Company)

being duly sworn, say (s),

I have read the foregoing petition subscribed by me and know the contents thereof, and the same is true of my own knowledge, except as to the matters stated to be alleged upon information and belief, and as to those matters I believe it to be true.

\_\_\_\_\_  
(Name of Bank or Trust)

BY \_\_\_\_\_  
(Signature of Officer)

\_\_\_\_\_  
(Print Name and Title)

Sworn to before me on \_\_\_\_\_, 20\_\_\_\_

Notary Public  
Commission Expires:  
(Affix Notary Stamp or Seal)

Signature of Attorney: \_\_\_\_\_

Print Name: \_\_\_\_\_

Name of Attorney: \_\_\_\_\_

Tel. No.: \_\_\_\_\_

Address of Attorney: \_\_\_\_\_

SURROGATE'S COURT OF THE STATE OF NEW YORK  
COUNTY OF \_\_\_\_\_

-----X  
ACCOUNTING BY \_\_\_\_\_

RECEIPT AND RELEASE

File No. \_\_\_\_\_

as the \_\_\_\_\_

of the ESTATE OF \_\_\_\_\_

a/k/a \_\_\_\_\_  
Deceased.

-----X

The undersigned, being of full age, sound mind and under no disability, and entitled to share in the estate of the above named decedent as a [check one]  legatee under a will,  distributee of an intestate share,  trust beneficiary,  creditor of the estate,  other [specify]

- (a) Acknowledges that each fiduciary named above has fully and satisfactorily accounted for all assets of the estate;
- (b) Approves the written account verified on \_\_\_\_\_, 20\_\_ as submitted to the undersigned;  
[Delete paragraphs (a) and (b) if the undersigned is not interested in or affected by the amount of the residuary estate or trust, or if being made pursuant to a decree of the court.]
- (c) Acknowledges receipt of money paid or property transferred or delivered as follows:

money (cash or check): \$ \_\_\_\_\_

the following property: valued at \$ \_\_\_\_\_

The following payment and/or transfer is in full payment or distribution of :

- a legacy under Paragraph/Article \_\_\_\_\_ of the will or trust;
- a claim against the estate;
- the amount directed to be paid by a decree of this court dated:
- other [specify]:

- (d) Releases and discharges each fiduciary named above from all liability to the undersigned for any and all matters relating to or derived from the administration of the estate; waives the issuance and service of a citation to attend any and all proceedings for the judicial settlement of the account; and authorizes the Surrogate to make and enter a decree settling the account and fully releasing and discharging each fiduciary named above as to all matters embraced therein.

Dated: \_\_\_\_\_

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Corporate Name)

\_\_\_\_\_  
(Print Name)

\_\_\_\_\_  
(Signature of Officer)

STATE OF NEW YORK )  
COUNTY OF \_\_\_\_\_ ) ss.:

On \_\_\_\_\_, 20\_\_\_\_, before me personally appeared

[INDIVIDUAL]

\_\_\_\_\_ to me known and known to me to be the person

described in and who executed the foregoing receipt and release and duly acknowledged the execution thereof.

[CORPORATION]

\_\_\_\_\_ to me known, who duly swore to the foregoing instrument and who did say that he/she resides at \_\_\_\_\_ and that he/she is a \_\_\_\_\_ of \_\_\_\_\_ the corporation/national banking association described in and which executed such instrument; and that he/she signed his/her name thereto by order of the Board of Directors of the corporation.

\_\_\_\_\_  
Notary Public  
Commission Expires:  
(Affix Notary Stamp or Seal)

Name of Attorney: \_\_\_\_\_

Tel. No.: \_\_\_\_\_

Address of Attorney: \_\_\_\_\_



SURROGATE'S COURT OF THE STATE OF NEW YORK  
COUNTY OF \_\_\_\_\_  
-----X  
ACCOUNTING BY \_\_\_\_\_

WAIVER OF CITATION AND CONSENT  
IN ACCOUNTING

as the \_\_\_\_\_  
of the ESTATE OF \_\_\_\_\_  
a/k/a \_\_\_\_\_  
Deceased.  
-----X

File No. \_\_\_\_\_

The undersigned, being of full age, and sound mind, residing at the address written below, having an interest in this proceeding, waives the issuance and service of citation in this proceeding, and consents to the submission of a decree settling the account as filed and adjusted without further notice. I acknowledge receipt of a copy of the summary statement of account.

Date	Signature	Street Address	Interest
	Print Name	City/Town/Village	State/Zip

STATE OF NEW YORK )  
COUNTY OF \_\_\_\_\_ ) ss.:

On \_\_\_\_\_, 20\_\_\_\_, before me personally appeared

[INDIVIDUAL]

\_\_\_\_\_ to me known and known to me to be the person described in and who executed the foregoing waiver and consent and duly acknowledged the execution thereof.

[CORPORATION]

\_\_\_\_\_ to me known, who duly swore to the foregoing instrument and who did say that he/she resides at \_\_\_\_\_ and that he/she is a \_\_\_\_\_ of \_\_\_\_\_ the corporation/national banking association described in and which executed such instrument; and that he/she signed his/her name by order of the Board of Directors of the corporation.

\_\_\_\_\_  
Notary Public  
Commission Expires:  
(Affix Notary Stamp or Seal)

Name of Attorney: \_\_\_\_\_ Tel. No.: \_\_\_\_\_

Address of Attorney: \_\_\_\_\_

[Note: You may request a copy of the full account from the petitioner or petitioner's attorney.]

SURROGATE'S COURT - \_\_\_\_\_ COUNTY  
CITATION

THE PEOPLE OF THE STATE OF NEW YORK,  
By the Grace of God Free and Independent

TO

A petition and an account having been duly filed by \_\_\_\_\_, whose address is

\_\_\_\_\_

YOU ARE HEREBY CITED TO SHOW CAUSE before the Surrogate's Court, \_\_\_\_\_ County,

at \_\_\_\_\_, New York, on \_\_\_\_\_ 20\_\_\_\_, at \_\_\_\_\_ o'clock in the \_\_\_\_\_

noon of that day, why the account of \_\_\_\_\_, a summary of which has been served herewith,

as \_\_\_\_\_, of the estate of \_\_\_\_\_ should not be judicially settled.

[State any further relief requested]

Dated, Attested and Sealed,

\_\_\_\_\_, 20\_\_\_\_

(Seal)

HON. \_\_\_\_\_  
Surrogate

\_\_\_\_\_  
Chief Clerk

Name of Attorney: \_\_\_\_\_

Tel. No.: \_\_\_\_\_

Address of Attorney: \_\_\_\_\_

[Note: This citation is served upon you as required by law. You are not required to appear; however, if you fail to appear it will be assumed you do not object to the relief requested. You have a right to have an attorney appear for you, and you or your attorney may request a copy of the full account from the petitioner or petitioner's attorney.]

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SURROGATE'S COURT OF THE STATE OF NEW YORK  
COUNTY OF \_\_\_\_\_

-----X  
ACCOUNTING BY \_\_\_\_\_

as the \_\_\_\_\_

of the ESTATE OF \_\_\_\_\_

a/k/a \_\_\_\_\_

Deceased.

-----X

ACCOUNTING BY:

- Executor
- Administrator
- Other [specify]

File No. \_\_\_\_\_

TO THE SURROGATE'S COURT OF THE COUNTY OF \_\_\_\_\_

The undersigned does hereby render the account of proceedings as follows:

Period of account from \_\_\_\_\_ to \_\_\_\_\_.

This is a  (final)  (intermediate) account.

[The instructions concerning the schedules need not be stated at the head of each schedule. It will be sufficient to set forth only the schedule letter and heading. For convenience of reference, the schedule letter and page number of the schedule should be shown at the bottom of each sheet of the account.]

- Schedule A - Principal Received, page \_\_\_\_\_
- Schedule A - 1 - Realized Increases, page \_\_\_\_\_
- Schedule A - 2 - Income Collected, page \_\_\_\_\_
- Schedule B - Realized Decreases, page \_\_\_\_\_
- Schedule C - Funeral and Administration Expenses and Taxes, page \_\_\_\_\_
- Schedule C - 1 - Unpaid Administration Expenses, page \_\_\_\_\_
- Schedule D - Creditor's Claims, page \_\_\_\_\_
- Schedule E - Distributions Made, page \_\_\_\_\_
- Schedule F - New Investments, Exchanges and Stock Distribution, page \_\_\_\_\_
- Schedule G - Personal Property Remaining on Hand, page \_\_\_\_\_
- Schedule H - Interested Parties and Proposed Distribution, page \_\_\_\_\_
- Schedule I - Computation of Commissions, page \_\_\_\_\_
- Schedule J - Other Pertinent Facts and Cash Reconciliation, page \_\_\_\_\_
- Schedule K - Estate Taxes Paid and Allocation of Estate Taxes, page \_\_\_\_\_

SUMMARY

CHARGES:

Schedule "A"	-	(Principal received)	\$ _____
Schedule "A - 1"	-	(Realized increases in principal)	\$ _____
Schedule "A - 2"	-	(Income Collected)	\$ _____
Total Charges			\$ _____

CREDITS:

Schedule "B"	-	(Realized decreases in principal)	\$ _____
Schedule "C"	-	(Funeral and administration expenses)	\$ _____
Schedule "D"	-	(Creditor's claims actually paid)	\$ _____
Schedule "E"	-	(Distributions of principal)	\$ _____
Total Charges			\$ _____
Balance on hand shown by Schedule "G"			\$ _____

The foregoing balance of \$ \_\_\_\_\_ consists of \$ \_\_\_\_\_ in cash and \$ \_\_\_\_\_ in other property on hand as of the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_. It is subject to deduction of estimated principal commissions amounting to \$ \_\_\_\_\_ as shown in Schedule I and to the proper charge to principal of expenses of this accounting.

The attached schedules are part of this account.

\_\_\_\_\_  
(Name of Corporate Fiduciary)

\_\_\_\_\_  
(Signature of Fiduciary)

\_\_\_\_\_  
(Signature of Officer)

\_\_\_\_\_  
(Signature of Fiduciary)

AFFIDAVIT OF ACCOUNTING PARTY

STATE OF NEW YORK )  
COUNTY OF \_\_\_\_\_ ) ss.:

\_\_\_\_\_ being duly sworn, says: that the schedules of assets of the estate reported herein are true and complete and include all money and property of any kind, and all increment thereon, which have come into the hands of any of the accounting parties or have been received by any other persons for the use of any accounting party by order of authority of such accounting party, and include all indebtedness due by any accounting party to the estate whether discharged or not; that the moneys stated in the account as collected were all that could be collected; that all claims for credit for losses or decreases of value of assets are correctly reported; that the reported payments out of estate assets for funeral and administration expenses were actually made and made in the amounts scheduled; that the reported payments to creditors and beneficiaries were actually made at the dates and in the amounts scheduled; that no payments have been made by any accounting party on any fiduciary's claims against the estate except after prior approval and allowance by the Surrogate; that all receipts and disbursements are correctly and fully reported and scheduled; that the accounting parties do not know of any error in the account or in any schedule thereof or of any matter or thing relating to the estate omitted therefrom to the prejudice of rights of any creditor or of any person interested in the estate; and that the schedule of commissions has been computed in conformity with the statute regulating commissions and the Rules of the Surrogate's Court applicable thereto.

Sworn to before me on \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Notary Public  
Commission Expires:  
(Affix Notary Stamp or Seal)

\_\_\_\_\_  
Print Name

Name of Attorney: \_\_\_\_\_

Tel. No.: \_\_\_\_\_

Address of Attorney: \_\_\_\_\_

## **INSTRUCTIONS**

### **PRINCIPAL**

#### **Schedule A**

##### Statement of Principal Received

This schedule must contain an itemized statement of all the moneys and other personal property constituting principal for which each accounting party is charged, together with the date of receipt or acquisition of such money or property. If real property has been sold by the fiduciary, this schedule must set forth the proceeds of sale of such property, including a copy of the closing statement.

#### **Schedule A-1**

##### Statement of Increases on Sales, Liquidation or Distribution

This schedule must contain a full and complete statement of all realized increases derived from principal assets whether due to sale, liquidation, or distribution or any other reason. It should also show realized increases on new investments or exchanges. In each instance, the date of realization of the increase must be shown and the property from which the increase was derived must be identified.

#### **Schedule A-2**

##### Statement of All Income Collected

This schedule must contain a full and complete statement of all interest, dividends, rents and other income received, and the date of each receipt. Each receipt must be separately accounted for and identified, except that where a security had been held for an entire year, the interest or ordinary dividends may be reported on a calendar year basis.

#### **Schedule B**

##### Statement of Decreases Due to Sales, Liquidation, Collection, Distribution or Uncollectibility

This schedule must contain a full and complete statement of all realized decreases on principal assets whether due to sale, liquidation, collection or distribution, or any other reason. It should show decreases on new investments or exchanges and also sales, liquidations or distributions that result in neither gain nor loss. In each instance, the date of realization of the decrease must be shown and the property from which the decrease was incurred must be identified. It should also report any asset which the fiduciary intends to abandon as worthless, together with a full statement of the reasons for abandoning it.

#### **Schedule C**

##### Statement of Funeral and Administration Expenses and Taxes Actually Paid

This schedule must contain an itemized statement of all moneys chargeable and paid for funeral, administration and other necessary expenses, together with the date and the reason for each expenditure. Consolidate all similar expenditures; i.e. funeral expenses, taxes, accountant fees, legal fees, filing fees, commissions, other. Where the will directs that all inheritance and death taxes are to be paid out of the estate, credit for payment of the same should be taken in this schedule.

#### **Schedule C-1**

##### Statement of Unpaid Administration Expenses

This schedule must contain an itemized statement of all unpaid claims for administration and other necessary expenses, together with a statement of the basis for each such claim.

#### **Schedule D**

##### Statement of All Creditor's Claims

This schedule must contain an itemized statement of all creditor's claims subdivided to show:

1. Claims presented, allowed, paid and credited and appearing in the Summary Statement together

- with the date of payment.
2. Claims presented and allowed but not paid.
  3. Claims presented but rejected, and the date of and the reason for such rejection.
  4. Contingent and possible claims.
  5. Personal claims requiring approval by the court pursuant to SCPA §1805.

In the event of insolvency, preference of various claims should be stated, with the order of their priority.

#### **Schedule E**

##### Statement of Distributions Made

This schedule must contain an itemized statement of all moneys paid and all property delivered to the beneficiaries, legatees, trustees, surviving spouse or distributees of the deceased, the date of payment or delivery thereof, and the name of the person to whom payment or delivery was actually made.

Where estate taxes are required to be apportioned and payments have been made on account of the taxes, the amounts apportioned in Schedule K against beneficiaries of the estate shall be charged against the respective individuals share.

#### **Schedule F**

##### Statement of New Investments, Exchanges and Stock Distributions

This schedule must contain an itemized statement of (a) all new investments made by the fiduciary with the date of acquisition and cost of all property purchases, (b) all exchanges made by the fiduciary, specifying dates and items received and items surrendered, and (c) all stock dividends, stock splits, right and warrants received by the fiduciary, showing the securities to which each relates and their allocation as between principal and income.

#### **Schedule G**

##### Statement of Personal Property Remaining on Hand

This schedule must contain an itemized statement showing all property constituting principal remaining on hand including a statement of all uncollected receivables and property rights due to the estate. Show the date and cost of all such property that was acquired by purchase, exchange or transfers made or received, together with the date of acquisition and the cost thereof and indicate such sums in the appropriate lines of the summary schedule. Show all unrealized increases and decreases relating to assets on hand, and report the same in the appropriate places in the summary schedule.

#### **Schedule H**

##### Statement of Interested Parties

This schedule must contain the names of all persons entitled as beneficiary, legatee, devisee, trustee, surviving spouse, distributee, unpaid creditor or otherwise to a share of the estate or fund, with their post office addresses and the degree of relationship, if any, of each to the deceased, and a statement showing the nature of and the value or approximate value of the interest of each such person.

This schedule also must contain a statement that the records of this court have been searched for powers of attorney and assignments and encumbrances made and executed by any of the persons interested in or entitled to a share of the estate and a list detailing each power of attorney, assignment and encumbrance, disclosed by such search, with the date of its recording and the name and address of each attorney in fact and of each assignee and of each person beneficially interested under the encumbrance to in the respective instruments, and also whether the accounting party had any knowledge of the execution of any such power of attorney or assignment not so filed and recorded.

**Schedule I**

**Statement of Computation of Commissions**

This schedule must contain a computation of the amount of commissions due upon this accounting. See Uniform Court Rule, §207.40 (d).

**Schedule J**

**Statement of Other Pertinent Facts, Cash Reconciliation and Proposed Distribution**

This schedule must contain a statement of all other pertinent facts affecting the administration of the estate and the rights of those interested therein. It must also contain a statement of any real property left by the decedent that it is not necessary to include as an estate asset to be accounted for, a brief description thereof, its gross value, and the amount of mortgages or liens thereon at the date of death of the deceased. A cash reconciliation must also be set forth in this schedule so that verification with bank statements and cash on hand may be readily made.

**Schedule K**

**Statement of Estate Taxes Paid and Allocation Thereof**

This schedule must contain a statement showing all estate taxes assessed and paid with respect to any property required to be included in the gross estate of the decedent under the provisions of the Tax Law or under the laws of the United States. This schedule must also contain a computation setting forth the proposed allocation of taxes paid and to be paid and the amounts due the estate from each person in whose behalf a tax payment has been made and also the proportionate amount of the tax paid by each of the named persons interested in this estate or charged against their respective interest, as provided in §2-1.8 of the Estates, Powers and Trusts Law.

Where an allocation of taxes is required, the method of computing the allocation of said taxes must be shown in this schedule.



SURROGATE'S COURT OF THE STATE OF NEW YORK  
COUNTY OF \_\_\_\_\_

ACCOUNTING BY \_\_\_\_\_ X

as the \_\_\_\_\_

of the ESTATE OF \_\_\_\_\_

a/k/a \_\_\_\_\_

Deceased.

-----X

FINAL/INTERMEDIATE  
DECREE OF JUDICIAL SETTLEMENT  
FOR EXECUTOR-ADMINISTRATOR

File No. \_\_\_\_\_

A petition praying for a decree judicially settling the final/intermediate account having been presented and filed in this court and the time to present claims against the estate having expired, and a citation having been issued directed to all persons interested in this proceeding requiring them to show cause why a decree should not be granted judicially settling the account prayed for in the petition, and the citation having been returned with proof of due service thereof on the following:

\_\_\_\_\_

and duly executed waivers of the service of citation or receipts and releases having been filed for the following:

\_\_\_\_\_

and the following parties having appeared in answer to the citation:

\_\_\_\_\_

and \_\_\_\_\_, attorneys, having appeared for the petitioner, and there being no other appearances; and the Surrogate having appointed \_\_\_\_\_ as guardian ad litem for the following persons under a disability:

\_\_\_\_\_

and each guardian ad litem having filed a report recommending that the account be judicially settled and no objection having been filed to the account;

and it appearing that all tax returns required by law have been filed and all New York State estate taxes have been fully paid, provision made therefore, or the estate is exempt from tax; and the Surrogate having examined the account and having found that each petitioner has fully accounted for all of the monies and property of the estate that have come into the petitioner's hands for the period of the account, as adjusted, it is

ORDERED, ADJUDGED AND DECREED, that the final/intermediate account be and the same hereby is judicially settled and allowed as filed (and adjusted), and that the following is a summary thereof as settled:

**SUMMARY**

**PRINCIPAL ACCOUNT**

**CHARGES:**

Schedule "A"	-	(Principal received)	\$ _____
Schedule "A - 1"	-	(Realized increases in principal)	\$ _____
Schedule "A - 2"	-	(Income Collected)	\$ _____
Total Charges			\$ _____

**CREDITS:**

Schedule "B"	-	(Realized decreases in principal)	\$ _____
Schedule "C"	-	(Funeral and administration expenses)	\$ _____
Schedule "D"	-	(Creditor's claims actually paid)	\$ _____
Schedule "E"	-	(Distributions of principal)	\$ _____
Total Charges			\$ _____
Balance on hand shown by Schedule G			\$ _____

and it is further

ORDERED, ADJUDGED AND DECREED, that petitioner(s) pay the remaining cash and transfer, assign and deliver the other remaining assets as shown in the account as follows:

To the petitioner:  
as and for commissions the sum of \$ \_\_\_\_\_

To the petitioner:  
as and for commissions the sum of \$ \_\_\_\_\_

To the attorney:  
for legal services rendered for the benefit of the estate the sum of

\$ \_\_\_\_\_

and for costs and disbursements  
(which sums are in addition to any payments  
made on account and allowed by the court)

\$ \_\_\_\_\_

To the guardian ad litem:  
for services as guardian ad litem

\$ \_\_\_\_\_

and it is further

ORDERED, ADJUDGED AND DECREED, that the balance remaining on hand in the amount  
of \$ \_\_\_\_\_ be paid as follows:

To: \_\_\_\_\_

\$ \_\_\_\_\_

To: \_\_\_\_\_

\$ \_\_\_\_\_

To: \_\_\_\_\_

\$ \_\_\_\_\_

ORDERED, ADJUDGED AND DECREED, that upon complying with the directions of this decree and the filing of  
the receipts for the payments herein directed, the petitioner (s) hereby shall be discharged as to all matters and things  
contained in this accounting and decree.

Dated: \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
Judge of the Surrogate's Court

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SURROGATE'S COURT OF THE STATE OF NEW YORK  
COUNTY OF \_\_\_\_\_

-----X  
ACCOUNTING BY \_\_\_\_\_

as the \_\_\_\_\_

of the ESTATE OF \_\_\_\_\_

a/k/a \_\_\_\_\_  
Deceased.

-----X  
TO THE SURROGATE'S COURT OF THE COUNTY OF \_\_\_\_\_

The undersigned does hereby render the account of proceedings as follows:

Period of account from \_\_\_\_\_ to \_\_\_\_\_. This is a  
[ ] (final) [ ] (intermediate) account.

ACCOUNTING BY:

- [ ] Executor with Trust
- [ ] Trustee
- [ ] Other [Specify] \_\_\_\_\_

File No. \_\_\_\_\_

[The instructions concerning the schedules need not be stated at the head of each schedule. It will be sufficient to set forth only the schedule letter and heading. For convenience of reference, the schedule letter and page number of the schedule should be shown at the bottom of each sheet of the account.]

**PRINCIPAL**

- Schedule A - Principal Received, page \_\_\_\_\_
- Schedule B - Realized Increases, page \_\_\_\_\_
- Schedule B - Realized Decreases, page \_\_\_\_\_
- Schedule C - Funeral and Administration Expenses and Taxes, page \_\_\_\_\_
- Schedule D - Unpaid Administration Expenses, page \_\_\_\_\_
- Schedule D - Creditor's Claims, page \_\_\_\_\_ **[Does not apply in a trustee's account]**
- Schedule E - Distributions of Principal, page \_\_\_\_\_
- Schedule F - New Investments, Exchanges and Stock Distribution, page \_\_\_\_\_
- Schedule G - Principal remaining on Hand, page \_\_\_\_\_

**INCOME**

- Schedule A-2 - Income Collected, page \_\_\_\_\_
- Schedule C-2 - Administration, Expenses Chargeable to Income, page \_\_\_\_\_
- Schedule E-1 - Distributions of Income, page \_\_\_\_\_
- Schedule G-1 - Income Remaining on Hand, page \_\_\_\_\_
- Schedule H - Interested Parties, page \_\_\_\_\_
- Schedule I - Computation of Commissions, page \_\_\_\_\_
- Schedule J - Other Pertinent Facts and Cash Reconciliation, page \_\_\_\_\_
- Schedule K - Estate Taxes Paid and Allocation of Estate Taxes, page \_\_\_\_\_

SUMMARY

PRINCIPAL ACCOUNT

CHARGES:

Schedule "A"	-	(Principal received)	\$ _____
Schedule "A - 1"	-	(Realized increases in principal)	\$ _____
Total principal charges			\$ _____

CREDITS:

Schedule "B"	-	(Realized decreases in principal)	\$ _____
Schedule "C"	-	(Funeral and administration expenses)	\$ _____
Schedule "D"	-	(Creditor's claims actually paid) <b>[Does not apply in trustee's account]</b>	\$ _____
Schedule "E"	-	(Distributions of principal)	\$ _____
Total principal credits			\$ _____
Principal balance on hand shown by Schedule "G"			\$ _____

INCOME ACCOUNT

CHARGES:

Schedule "A-2"	-	(Income collected)	\$ _____
Total income charges			\$ _____

CREDITS

Schedule "C-2"	-	(Administration expenses)	\$ _____
Schedule "E-1"	-	(Distributions of Income)	\$ _____
Total income credits			\$ _____
Balance of undistributed income remaining on hand as shown in Schedule "G-1"			\$ _____

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**COMBINED ACCOUNTS**

Principal on hand	Cash	\$ _____
	Other Property	\$ _____
	Total	\$ _____

Income on hand:	Cash	\$ _____
	Other Property	\$ _____
	Total	\$ _____

Total on hand as of \_\_\_\_\_, 20\_\_\_\_ \$ \_\_\_\_\_

The foregoing principal balance of \$ \_\_\_\_\_ consists of \$ \_\_\_\_\_ in cash and \$ \_\_\_\_\_ in other property on hand as of the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_. It is subject to deduction of estimated principal commissions amounting to \$ \_\_\_\_\_ as shown in Schedule I, and to the proper charge to principal of expenses of this accounting.

The foregoing income balance of \$ \_\_\_\_\_ consists of \$ \_\_\_\_\_ in cash and \$ \_\_\_\_\_ in other property on hand as of the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_. It is subject to deduction of estimated income commissions amounting to \$ \_\_\_\_\_ as shown in Schedule I, and to the proper charge to income expenses of this accounting.

The attached schedules are part of this account.

\_\_\_\_\_  
(Name of Corporate Fiduciary)

\_\_\_\_\_  
(Signature of Fiduciary)

\_\_\_\_\_  
(Signature of Officer)

\_\_\_\_\_  
(Signature of Fiduciary)

AFFIDAVIT OF ACCOUNTING PARTY

STATE OF NEW YORK )  
COUNTY OF \_\_\_\_\_ ) ss.:

\_\_\_\_\_ being duly sworn, says: that the schedules of assets of the estate reported herein are true and complete and include all money and property of any kind, and all increment thereon, which have come into the hands of any of the accounting parties or have been received by any other persons for the use of any accounting party by order of authority of such accounting party, and include all indebtedness due by any accounting party to the estate whether discharged or not; that the moneys stated in the account as collected were all that could be collected; that all claims for credit for losses or decreases of value of assets are correctly reported; that the reported payments out of estate assets for funeral and administration expenses were actually made and made in the amounts scheduled; that the reported payments to creditors and beneficiaries were actually made at the dates and in the amounts scheduled; that no payments have been made by any accounting party on any fiduciary's claims against the estate except after prior approval and allowance by the Surrogate; that all receipts and disbursements are correctly and fully reported and scheduled; that the accounting parties do not know of any error in the account or in any schedule thereof or of any matter or thing relating to the estate omitted therefrom to the prejudice of rights of any creditor or of any person interested in the estate; and that the schedule of commissions has been computed in conformity with the statute regulating commissions and the Rules of the Surrogate's Court applicable thereto.

Sworn to before me on \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Notary Public  
Commission Expires:  
(Affix Notary Stamp or Seal)

\_\_\_\_\_  
Print Name

Signature of Attorney: \_\_\_\_\_

Tel. No.: \_\_\_\_\_

Address of Attorney: \_\_\_\_\_

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## **INSTRUCTIONS**

### **PRINCIPAL**

#### **Schedule A**

##### **Statement of Principal Received**

This schedule must contain an itemized statement of all the moneys and other personal property constituting principal for which each accounting party is charged, together with the date of receipt or acquisition of such money or property. If real property has been sold by the fiduciary, this schedule must set forth the proceeds of sale of such property, including a copy of the closing statement.

#### **Schedule A-1**

##### **Statement of Increases on Sales, Liquidation or Distribution**

This schedule must contain a full and complete statement of all realized increases derived from principal assets whether due to sale, liquidation, or distribution or any other reason. It should also show realized increases on new investments or exchanges. In each instance, the date of realization of the increase must be shown and the property from which the increase was derived must be identified.

#### **Schedule B**

##### **Statement of Decreases Due to Sales, Liquidation, Collection, Distribution or Uncollectibility**

This schedule must contain a full and complete statement of all realized decreases on principal assets whether due to sale, liquidation, collection or distribution, or any other reason. It should show decreases on new investments or exchanges and also sales, liquidations or distributions that result in neither gain nor loss. In each instance, the date of realization of the decrease must be shown and the property from which the decrease was incurred must be identified. It should also report any asset which the fiduciary intends to abandon as worthless, together with a full statement of the reasons for abandoning it.

#### **Schedule C**

##### **Statement of Funeral and Administration Expenses and Taxes Charged to Principal**

This schedule must contain an itemized statement of all moneys chargeable and paid for funeral, administration and other necessary expenses, together with the date and the reason for each expenditure. Consolidate all similar expenditures; i.e. funeral expenses, taxes, accountant fees, legal fees, filing fees, commissions, other. Where the will directs that all inheritance and death taxes are to be paid out of the estate, credit for payment of the same should be taken in this schedule.

#### **Schedule C-1**

##### **Statement of Unpaid Administration Expenses**

This schedule must contain an itemized statement of all unpaid claims for administration and other necessary expenses, together with a statement of the basis for each such claim.

#### **Schedule D**

##### **Statement of All Creditor's Claims**

This schedule must contain an itemized statement of all creditor's claims subdivided to show:

1. Claims presented, allowed, paid and credited and appearing in the Summary Statement together with the date of payment.
2. Claims presented and allowed but not paid.
3. Claims presented but rejected, and the date of and the reason for such rejection.
4. Contingent and possible claims.
5. Personal claims requiring approval by the court pursuant to SCPA §1805.

In the event of insolvency, preference of various claims should be stated, with the order of their priority.



**Schedule E**

**Statement of Distributions of Principal**

This schedule must contain an itemized statement of all moneys paid and all property delivered from principal to the beneficiaries, legatees, trustees, surviving spouse or distributees of the deceased, the date of payment or delivery thereof, and the name of the person to whom payment or delivery was actually made.

Where estate taxes are required to be apportioned and payments have been made on account of the taxes, the amounts apportioned in Schedule K against beneficiaries of the estate shall be charged against the respective individuals share.

**Schedule F**

**Statement of New Investments, Exchanges and Stock Distributions**

This schedule must contain an itemized statement of (a) all new investments made by the fiduciary with the date of acquisition and cost of all property purchased, (b) all exchanges made by the fiduciary, specifying dates and items received and items surrendered, and (c) all stock dividends, stock splits, right and warrants received by the fiduciary, showing the securities to which each relates and their allocation as between principal and income.

**Schedule G**

**Statement of Principal Remaining on Hand**

This schedule must contain an itemized statement showing all property constituting principal remaining on hand including a statement of all uncollected receivables and property rights due to the estate. Show the date and cost of all such property that was acquired by purchase, exchange or transfers made or received, together with the date of acquisition and the cost thereof and indicate such sums in the appropriate lines of the summary schedule. Show all unrealized increases and decreases relating to assets on hand, and report the same in the appropriate places in the summary schedule.

**INCOME**

**Schedule A-2**

**Statement of All Income Collected**

This schedule must contain a full and complete statement of all interest, dividends, rents and other income received, and the date of each receipt. Each receipt must be separately accounted for and identified, except that where a security had been held for an entire year, the interest or ordinary dividends may be reported on a calendar year basis.

**Schedule C-2**

**Statement of Administration Expenses Charged to Income**

This schedule must contain an itemized statement of all moneys chargeable to income and paid for administration, maintenance and other expenses, together with the date and reason for each such expenditure.

**Schedule E-1**

**Statement of Distribution of Income**

This schedule must contain an itemized statement of all moneys paid and of property delivered out of income to the beneficiaries, the date of payment or delivery thereof and the name of the person to whom payment or delivery was actually made. If convenient, distributions of income to any one beneficiary may be reported by the calendar year.

**Schedule G-1**

Statement of Income on Hand

This schedule must contain a statement showing all undistributed income.

**Schedule H**

Statement of Interested Parties

This schedule must contain the names of all persons entitled as beneficiary, legatee, devisee, trustee, surviving spouse, distributee, unpaid creditor or otherwise to a share of the estate or fund, with their post office addresses and the degree of relationship, if any, of each to the deceased, and a statement showing the nature of and the value or approximate value of the interest of each such person.

This schedule also must contain a statement that the records of this court have been searched for powers of attorney and assignments and encumbrances made and executed by any of the persons interested in or entitled to a share of the estate and a list detailing each power of attorney, assignment and encumbrance, disclosed by such search, with the date of its recording and the name and address of each attorney in fact and of each assignee and of each person beneficially interested under the encumbrance to in the respective instruments, and also whether the accounting party had any knowledge of the execution of any such power of attorney or assignment not so filed and recorded.

**Schedule I**

Statement of Computation of Commissions

This schedule must contain a computation of the amount of commissions due upon this accounting. See Uniform Court Rule, §207.40 (d).

**Schedule J**

Statement of Other Pertinent Facts, and Cash Reconciliation

This schedule must contain a statement of all other pertinent facts affecting the administration of the estate and the rights of those interested therein. It must also contain a statement of any real property left by the decedent that it is not necessary to include as an estate asset to be accounted for, a brief description thereof, its gross value, and the amount of mortgages or liens thereon at the date of death of the deceased. A cash reconciliation must also be set forth in this schedule so that verification with bank statements and cash on hand may be readily made.

**Schedule K**

Statement of Estate Taxes Paid and Allocation Thereof

This schedule must contain a statement showing all estate taxes assessed and paid with respect to any property required to be included in the gross estate of the decedent under the provisions of the Tax Law or under the laws of the United States. This schedule must also contain a computation setting forth the proposed allocation of taxes paid and to be paid and the amounts due the estate from each person in whose behalf a tax payment has been made and also the proportionate amount of the tax paid by each of the named persons interested in this estate or charged against their respective interest, as provided in §2-1.8 of the Estates, Powers and Trusts Law.

Where an allocation of taxes is required, the method of computing the allocation of said taxes must be shown in this schedule.

SURROGATE'S COURT OF THE STATE OF NEW YORK  
COUNTY OF \_\_\_\_\_

-----X  
ACCOUNTING BY \_\_\_\_\_

as the \_\_\_\_\_

of the ESTATE OF \_\_\_\_\_

a/k/a \_\_\_\_\_

Deceased.

-----X

FINAL/INTERMEDIATE  
DECREE OF JUDICIAL SETTLEMENT  
EXECUTOR WITH TRUST OR TRUSTEE

File No. \_\_\_\_\_

A petition praying for a decree judicially settling the final/intermediate account having been presented and filed in this court and the time to present claims against the estate having expired, and a citation having been issued directed to all persons interested in this proceeding requiring them to show cause why a decree should not be granted judicially settling the account prayed for in the petition, and the citation having been returned with proof of due service thereof on the following:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

and duly executed waivers of the service of citation or receipts and releases having been filed for the following:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

and the following parties having appeared in answer to the citation:

\_\_\_\_\_

and \_\_\_\_\_ attorneys, having appeared for the petitioner, and there being no other appearances; and the Surrogate having appointed as guardian ad litem for the following persons under a disability:

\_\_\_\_\_  
\_\_\_\_\_

and each guardian ad litem having filed a report recommending that the account be judicially settled and no objection having been filed to the account;

and it appearing that all tax returns required by law have been filed and all New York State estate taxes have been fully paid, provision made therefore, or the estate is exempt from tax; and the Surrogate having examined the account and having found that each petitioner has fully accounted for all of the monies and property of the estate that have come into the petitioner's hands for the period of the account, as adjusted, it is

ORDERED, ADJUDGED AND DECREED, that the final/intermediate account be and the same hereby is judicially settled and allowed as filed (and adjusted), and that the following is a summary thereof as settled:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

SUMMARY

PRINCIPAL ACCOUNT

**CHARGES:**

Schedule "A"	-	(Principal received)	\$ _____
Schedule "A - 1"	-	(Realized increases in principal)	\$ _____
Total Principal Charges			\$ _____

**CREDITS:**

Schedule "B"	-	(Realized decreases in principal)	\$ _____
Schedule "C"	-	(Funeral and administration expenses)	\$ _____
Schedule "D"	-	(Creditor's claims actually paid) <b>[Does not apply in a trustee's account]</b>	\$ _____
Schedule "E"	-	(Distributions of principal)	\$ _____
Total Principal Credits			\$ _____
Principal balance on hand shown by Schedule "G"			\$ _____

INCOME ACCOUNT

**CHARGES:**

Schedule "A-2"	-	(Income collected)	\$ _____
Total income charges			\$ _____

**CREDITS**

Schedule "C-2"	-	(Administration expenses)	\$ _____
Schedule "E-1"	-	(Distributions of Income)	\$ _____
Total income credits			\$ _____
Balance of undistributed income remaining on hand as shown in Schedule "G-1"			\$ _____

COMBINED ACCOUNTS

Principal on hand	Cash	\$ _____
	Other Property	\$ _____
	Total	\$ _____

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Income on hand:	Cash	\$ _____
	Other Property	\$ _____
	Total	\$ _____

Total on hand as of \_\_\_\_\_, 20\_\_\_\_ \$ \_\_\_\_\_

and it is further

ORDERED, ADJUDGED AND DECREED, that petitioner(s) pay the remaining cash and transfer, assign and deliver the other remaining assets as shown in the account as follows:

To the petitioner:  
as and for commissions the sum of \$ \_\_\_\_\_

To the petitioner:  
as and for commissions the sum of \$ \_\_\_\_\_

To the attorney:  
for legal services rendered for  
the benefit of the estate the sum of \$ \_\_\_\_\_

and for costs and disbursements  
(which sums are in addition to any payments  
made on account and allowed by the court) \$ \_\_\_\_\_

To the guardian ad litem:  
for services as guardian ad litem \$ \_\_\_\_\_

and it is further

ORDERED, ADJUDGED AND DECREED, that the balance remaining on hand in the amount of \$ \_\_\_\_\_ be paid as follows:

To _____	\$ _____
To _____	\$ _____
To _____	\$ _____

ORDERED, ADJUDGED AND DECREED, that upon complying with the directions of this decree and the filing of the receipts for the payments herein directed, the petitioner (s) hereby shall be discharged as to all matters and things contained in this accounting and decree.

Dated: \_\_\_\_\_

\_\_\_\_\_  
Judge of the Surrogate's Court

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SURROGATE'S COURT - \_\_\_\_\_ COUNTY  
CITATION

THE PEOPLE OF THE STATE OF NEW YORK,  
By the Grace of God Free and Independent

TO \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

A petition and an account having been duly filed by \_\_\_\_\_, whose address is

\_\_\_\_\_

YOU ARE HEREBY CITED TO SHOW CAUSE before the Surrogate's Court, \_\_\_\_\_ County,

at \_\_\_\_\_, New York, on \_\_\_\_\_ 20\_\_\_\_, at \_\_\_\_\_ o'clock in the \_\_\_\_\_

noon of that day, why the account of \_\_\_\_\_, a summary of which has been served herewith,

as \_\_\_\_\_, of the estate of \_\_\_\_\_ should not be judicially settled.

[State any further relief requested]

\_\_\_\_\_

Dated, Attested and Sealed,

\_\_\_\_\_, 20\_\_\_\_  
(Seal)

HON. \_\_\_\_\_  
Surrogate

\_\_\_\_\_  
Chief Clerk

Name of Attorney: \_\_\_\_\_

Tel. No.: \_\_\_\_\_

Address of Attorney: \_\_\_\_\_

[Note: This citation is served upon you as required by law. You are not required to appear; however, if you fail to appear it will be assumed you do not object to the relief requested. You have a right to have an attorney appear for you, and you or your attorney may request a copy of the full account from the petitioner or petitioner's attorney.]

Informal Accounting of Estate  
of Harold \_\_\_\_\_

By: Helen \_\_\_\_\_,  
Administrator

Brooklyn, New York  
Dated: June 7, 2010

## Schedule A--Statement of Principal Received

08/31/08	<u>Fidelity IRA Acct. No. xxx-xxxxx (Estate Acct. xxx-xxxxx)</u>	
	54.676 shares of Fidelity Nordic	\$1,972.16
	16.816 shares of Spartan 500 Idx Invest Cl	1,500.32
	344.030 shares of Fidelity Capital & Income	2,769.44
	145.201 shares of Fidelity Contrafund	9,181.06
	39.269 shares of Fidelity Real Estate Invest.	1,040.24
	8.187 shares of Fidelity Magellan	629.25
	564.479 shares of Fidelity Puritan	9,635.66
	446.897 shares of Fidelity Value	30,237.05
	2.54 shares of Fidelity Cash Reserves	2.54
		\$56,967.72
	 <u>Fidelity Brokerage Acct. No. xxx-xxxxx (Estate Acct. xxx-xxxxx)</u>	
	148.975 shares of UBS Ag Shares	\$3,261.06
	153.790 shares of ATT	4,919.74
	1000 shares of Consolidated Capital NA	0.00
	46.951 shares of Duke Energy Corp.	818.82
	15 shares of Enron	0.00
	104.54 shares of Exelon	7,940.85
	16.875 shares of Exxon Mobil	1,350.16
	1.209 shares of Halliburton	53.12
	32.828 shares of NSTAR	1,110.89
	100 shares of Penson Worldwide Inc.	1,685.00
	77.797 shares of Pinnacle West Cap	2,737.67
	10 shares of Progress Energy Inc.	0.00
	80.268 shares of Southern Co.	3,010.85
	85.651 shares of Verizon	3,008.06
	MARGIN BALANCE	(17,437.77)
		12,458.45
	Citibank Checking Acct. No. 5658xxx	10,265.02
	Fidelity Annuity No. 41012xxxx	11,828.09
03/16/09	Staten Island Care Balance of Commissary Account	366.98
11/23/09	2008 IRS Tax Refund	35.00
	Cash Coins	72.70
07/07/09	2008 NYS Tax Refund	145.04



Miscellaneous Stocks

3,494.53

The decedent maintained small accounts in Dividend Reinvestment Programs (DRIPs) holding fractional shares of over 20 stocks. This represents proceeds received by the estate when fractional shares were sold.

TOTAL SCHEDULE A

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\$95,633.53

## Schedule B--Statement of Income Received

### Banco Popular Estate Account

02/17/09	Interest	\$1.80
03/20/09	Interest	0.85
04/20/09	Interest	0.90
05/20/09	Interest	0.85
06/20/09	Interest	0.79
07/20/09	Interest	0.77
08/20/09	Interest	0.73
09/20/09	Interest	0.69
10/20/09	Interest	0.76
11/20/09	Interest	0.94
12/20/09	Interest	8.10
01/20/10	Interest	13.70
02/20/10	Interest	11.40
03/19/10	Interest	10.61
04/20/10	Interest	12.13
05/20/10	Interest	<u>11.37</u>

\$76.39

### Miscellaneous Stocks

The decedent maintained small accounts in Dividend Reinvestment Programs (DRIPs) holding fractional shares of over 20 stocks. This represents dividends received by the estate until such time shares were sold as set forth on Schedule B-1

287.22

### Fidelity IRA Acct. No. xxx-xxxxx

09/05/09	Fidelity Real Estate Investment	\$8.44
09/05/09	Fidelity Capital & Income	15.29
09/05/09	Fidelity Cash Reserves	0.01
10/03/08	Fidelity Puritan	74.51
10/31/08	Fidelity Capital & Income	17.43
10/31/08	Fidelity Cash Reserves	0.01
11/28/08	Fidelity Capital & Income	17.71
11/28/08	Fidelity Cash Reserves	0.01
12/03/08	Fidelity Value	105.02
12/05/08	Fidelity Nordic	57.96
12/05/08	Fidelity Magellan	0.85
12/19/08	Spartan 500 Index Investor Class	21.52
12/19/08	Fidelity Real Estate Investment	9.50
12/19/08	Fidelity Puritan	65.49
12/26/08	Fidelity Contrafund	30.49
12/30/08	Fidelity Real Estate Investment	0.80

12/31/08	Fidelity Capital & Income	25.43
01/30/09	Fidelity Capital & Income	14.09
02/13/09	Fidelity Contrafund	2.19
02/20/09	Fidelity Capital & Income	11.34
02/27/09	Fidelity Capital & Income	2.97
03/04/09	Fidelity Puritan	55.55
03/07/09	Fidelity Real Estate Investment	4.75
03/30/09	Fidelity Capital & Income	15.25
04/03/09	Fidelity Puritan	56.31
04/30/09	Fidelity Capital & Income	16.64
05/08/09	Fidelity Magellan	0.74
05/29/09	Fidelity Capital & Income	18.25
06/05/09	Fidelity Real Estate Investment	4.06
06/12/09	Spartan 500 Index Investor Class	8.67
06/30/09	Fidelity Capital & Income	13.92
07/10/09	Fidelity Puritan	64.84
07/31/09	Fidelity Capital & Income	16.44
08/31/09	Fidelity Capital & Income	17.49
09/04/09	Fidelity Real Estate Investment	4.50
09/30/09	Fidelity Capital & Income	16.92
10/07/09	Fidelity Puritan	59.54
10/08/09	Fidelity Capital & Income	15.91
11/05/09	Fidelity Capital & Income	8.65
11/30/09	Interest	<u>0.80</u>

Total Income From Above Account

880.29

Note: All income was reinvested in above account with payments to the estate brokerage account (\$11,000 in July 2009) and the balance thereof to the estate checking account (\$35,530.89 in November, 2009)

Fidelity Brokerage Acct. No. xxx-xxxxxxx (Estate Acct. xxx-xxxxxxx)

09/02/08	Dividend Pinnacle West Cap	\$40.84
09/06/08	Dividend Southern Co.	33.71
09/10/08	Dividend Exelon	52.27
09/10/08	Dividend Exxon Mobil	6.75
09/16/08	Dividend Duke Energy	10.80
09/23/08	Dividend Halliburton	0.11
09/30/08	Margin Interest	-129.04
10/31/08	Margin Interest	-109.29
11/01/08	Dividend NSTAR	11.49
11/03/08	Dividend ATT	61.52
11/03/08	Dividend Verizon	39.40
11/30/08	Margin Interest	73.88
12/01/08	Dividend Pinnacle West Cap	41.44
12/06/08	Dividend Southern Co.	34.09

12/10/08	Dividend Exxon Mobil	6.79
12/16/08	Dividend Duke Energy	10.94
12/26/08	Dividend Halliburton	0.11
12/31/08	Margin Interest	-96.17
02/02/09	Dividend ATT	31.18
02/02/09	Dividend NSTAR	12.44
02/02/09	Dividend Verizon	39.98
02/28/09	Margin Interest	0.00
03/02/09	Dividend Pinnacle West Cap	42.18
03/06/09	Dividend Southern Co.	34.49
03/10/09	Dividend Exxon Mobil	6.82
03/12/09	Dividend Adjustments	1.15
03/16/09	Dividend Duke Energy	11.11
03/20/09	Dividend Halliburton	0.11
03/31/09	Margin Interest	9.04
06/16/09	Dividend Duke Energy	11.31
06/19/09	Dividend Halliburton	0.11
06/30/09	Margin Interest	0.02
07/31/09	Margin Interest	0.59
08/03/09	Dividend Verizon	5.25
08/31/09	Margin Interest	0.76
09/16/09	Dividend Duke Energy	11.99
09/22/09	Dividend Halliburton	0.11
09/30/09	Margin Interest	0.74
10/30/09	Margin Interest	0.76
11/02/09	Dividend Verizon	5.50
11/30/09	Margin Interest	0.74
12/16/09	Dividend Duke Energy	12.18
12/31/09	Margin Interest	<u>0.34</u>

Total Income From Above Account 328.54

Note: Balance of account consisting of three checks (\$12,296.38, \$1,920.64 and \$12.52 paid to estate checking account, closing this account in December, 2009)

Total Schedule B \$1,572.44

## Schedule B-1--Statement of Increases and Decreases Due to Sales

<u>Date</u>	<u>Asset</u>	<u>Proceeds</u>	<u>Inventory Value</u>	<u>Gain (Loss)</u>
10/16/08	80 shares of ATT	\$1,912.58	\$2,506.87	(\$594.29)
10/16/08	105.324 shares of Exelon	5,457.32	7,940.85	(2,483.53)
02/02/09	Fidelity Annuity	8,800.00	11,828.09	(3,028.09)
02/26/09	77 shares of Verizon	2,110.21	2,632.06	(521.85)
02/27/09	148.975 UBS Ag Shs	1,187.84	3,261.06	(2,073.22)
02/27/09	77 shares of ATT	1,731.52	2,412.87	(681.35)
02/27/09	17.056 shares of Exxon Mobil	1,182.28	1,350.16	(167.88)
02/27/09	33.551 shares of NSTAR	1,077.77	1,110.89	(33.12)
02/27/09	80.337 shares of Pinnacle West Cap	2,082.61	2,737.67	(655.06)
02/27/09	82.13 shares of Souther Co.	2,441.43	3,010.85	(569.42)
07/10/09	269.410 shares of Fidelity Value	11,000.00	18,304.91	(7,304.91)
11/02/09	1,000 shares of Consolidated Capital	0.10	0.10	0.00
11/16/09	58.126 shares of Fidelity Nordic	1,684.49	1,972.16	(287.67)
11/16/09	17.138 shares of Spartan 500 Idx Inv	1,325.00	1,500.32	(175.32)
11/16/09	382.139 shares of Fidelity Cap & Inc	3,179.40	2,769.44	409.96
11/16/09	145.946 shares of Fidelity Contrafund	8,418.17	9,181.06	(762.89)
11/16/09	41.16 Fidelity Real Estate Investment	797.27	1,040.24	(242.97)
11/16/09	8.221 shares of Fidelity Magellan	523.18	629.25	(106.07)
11/16/09	587.68 shares of Fidelity Puritan	9,455.77	9,635.66	(179.89)
11/16/09	180.342 shares of Fidelity Value	10,144.24	11,932.14	(1,787.90)
11/19/09	50.738 shares of Duke Energy	490.33	818.82	(328.49)
11/19/09	1.234 shares of Halliburton Co.	9.22	53.12	(43.90)
11/19/09	100 shares of Penson Worldwide	848.97	1,685.00	(836.03)
11/19/09	10 shares of Progress Energy	1.49	0.00	1.49
11/19/09	11.765 shares of Verizon	300.63	376.00	(75.37)
	Adjustment for reinvested dividends		1,205.83	-1,205.83
	Total Schedule B-1	\$76,161.82	\$99,895.42	<u>(\$23,733.60)</u>

## Schedule B-2--New Investments

Fidelity IRA Acct. No. xxx-xxxxx

Transferred to Inherited IRA Acct. No. xxx-xxxxx

	<u>Fidelity Real Estate Investment (39.269 shares)</u>	
9/5/2008	0.321 shares	\$8.44
12/19/2008	0.630 shares	9.50
12/30/2008	0.054 shares	0.80
3/5/2009	0.328 shares	5.25
06/05/09	0.282 shares	4.06
9/4/2009	0.276 shares	4.50
11/16/2009	sold 41.16 shares	
	0 share balance	
	<u>Fidelity Capital &amp; Income (344.030 shares)</u>	
9/5/2008	2.089 shares	15.29
10/31/2008	2.848 shares	17.43
11/28/2008	3.274 shares	17.71
12/31/2008	4.658 shares	25.43
1/30/2009	2.525 shares	14.09
02/20/09	2.058 shares	11.34
02/27/09	0.55 shares	2.97
03/05/09	3.144 shares	15.25
04/30/09	2.671 shares	16.64
05/29/09	2.748 shares	18.25
06/30/09	2.020 shares	13.92
07/31/09	2.201 shares	16.44
08/31/09	2.289 shares	17.49
09/30/09	2.068 shares	16.92
10/07/09	1.947 shares	15.91
11/05/09	1.019 shares	8.65
11/16/09	sold 382.139 shares	
	0 share balance	
	<u>Fidelity Puritan (564.479 shares)</u>	
10/3/2008	4.964 shares	74.51
12/19/2008	5.101 shares	65.49
04/03/09	4.399 shares	56.31
07/10/09	4.799 shares	64.84
10/07/09	3.938 shares	59.54
11/16/09	sold 587.68 shares	
	0 share balance	

	<u>Fidelity Value (446.897 shares)</u>	
12/3/2008	2.855 shares	105.02
11/16/2009	sold 180.342 shares	
	0 share balance	
	<u>Fidelity Nordic (54.676 shares)</u>	
12/5/2008	3.45 shares	57.96
11/16/2009	sold 58.126 shares	
	0 share balance	
	<u>Fidelity Magellan (8.187 shares)</u>	
12/5/2008	0.020 shares	0.80
05/08/09	0.014 shares	0.74
11/16/09	sold 8.221	
	0 share balance	
	<u>Spartan 500 Idx Invest Cl (16.816 shares)</u>	
12/19/2008	0.189 shares	11.52
06/12/09	0.133 shares	8.67
11/16/09	sold 17.138	
	0 share balance	
	<u>Fidelity Contrafund (145.201 shares)</u>	
12/26/2008	0.6940	30.49
2/13/2009	0.051 shares	2.19
11/16/09	sold 145.946	
	0 share balance	
	<u>Fidelity Cash Reserves (2.54 shares)</u>	
8/29/2008	0.01 shares	0.01
9/30/2008	0.01 shares	0.01
11/28/2008	0.01 shares	0.01

The above purchased shares were from dividends received and re-invested into each of the funds

The above assets were sold in November, 2009 with the proceeds thereof in the amount of \$35,530.89 paid to the estate checking account.

Fidelity Brokerage Acct. No. xxx-xxxxx  
Transferred to Estate Brokerage xxx-xxxxx

	<u>Pinnacle West Cap (77.797 shares)</u>	
09/02/08	1.142 shares	40.84
12/01/08	1.398 shares	41.44
02/27/09	sold 80.337	
	0- share balance	
	<u>Southern Co. (80.268 shares)</u>	
09/06/08	.904 shares	33.71
12/06/08	.958 shares	34.09
02/27/09	sold 82.13 shares	
	0- share balance	
	<u>Exelon (104.54 shares)</u>	
09/10/08	.784 shares	52.27
10/16/08	sold 105.324	
	0- share balance	
	<u>Exxon Mobil (16.875 shares)</u>	
09/10/08	.089 shares	6.75
12/10/08	0.092 shares	6.79
02/01/09	sold 17.056	
	0- share balance	
	<u>Duke Energy (46.951 shares)</u>	
09/16/08	.606 shares	10.80
12/16/08	.734 shares	10.94
03/16/09	.882 shares	11.11
4/18/2009	0.7870	11.83
8/3/2009	0.7780	11.99
11/16/2009	sold 50.738 shares	
	0- share balance	
	<u>Halliburton (1.209 shares)</u>	
09/23/08	.003 shares	0.11
12/26/2008	0.0060	0.11
03/20/09	.007 shares	0.11
04/18/09	0.01	0.11
09/16/09	0.00	0.11
11/19/09	sold 1.234 shares	
	0- share balance	
	<u>NSTAR (32.828 shares)</u>	
11/1/2008	.356 shares	11.49
2/2/2009	.367 shares	12.44
2/27/2009	sold 33.551	
	0- share balance	



	<u>ATT (73.79 shares)</u>	
11/3/2008	2.256 shares	61.52
2/2/2009	1.2260	31.18
2/27/2009	sold 77 hares	
	0- share balance	

	<u>Verizon (85.651 shares)</u>	
11/3/2008	1.266 shares	39.40
2/2/2009	1.327 shares	39.98
2/27/2009	sold 77 shares	
4/18/2009	0.1700	4.50
8/3/2009	0.167 shares	4.33
11/2/2009	0.1840	5.50
11/19/2009	sold 11.765 shares	
	0- share balance	

Fidelity Cash Account

	Margin Interest/Cash Account	
08/31/08	Beginning Balance--Margin Acct.	17,437.77
09/30/08	Margin Interest	129.04
10/16/08	Partial Payment	(7,369.90)
10/31/08	Margin Interest	109.29
11/30/08	Margin Interest	73.88
12/31/08	Margin Interest	96.17
01/31/09	Margin Interest	50.22
02/28/09	Margin Interest	77.92
02/28/09	Partial Payment	(11,773.07)
03/31/09	Margin Interest	(48.49)
04/30/09	Margin Interest	(75.60)
05/31/09	Margin Interest	(0.02)
06/30/09	Margin Interest	(0.59)
	Proceeds of sale	(11,000.00)
07/30/09	Margin Interest	(0.76)
8/30/2009	Margin Interest	(0.74)
09/30/09	Margin Interest	(0.76)
10/30/2009	Margin Interest	<u>(0.74)</u>

Balance Paid to Estate Checking Acct. (\$12,296.38)

Please note the debt of \$17,437.77 margin interest and all interest charges are positive numbers with interest income and sales proceeds as negative numbers

## Schedule C--Statement of Administration Expenses and Debts Paid

<u>Debts</u>		
01/29/09	Staten Island Care Center Final Bill	\$3,230.00
01/29/09	Specialty Rx Final Bill	1,421.76
01/29/09	Gold Key Credit Final Bill	1,079.00
01/29/09	Immediate Credit Recovery Final Bill	209.58
01/29/09	Richmond Ambulance	49.78
01/29/09	Dr. Jean _____ Final Bill	149.24
02/13/09	Priority Ambulance Final Bill	81.77
11/04/09	Care Medical Providers Final Bill	702.37
02/11/09	Helen _____ Reimbursement for 2006 Income Tax Prep	119.00
02/11/09	Helen _____ Reimbursement for 2006 Federal Tax Payment	75.00
02/24/09	Helen _____ Reimbursement for 2009 Federal Tax Payment	57.00

### Adminstration Expenses

01/26/09	Banco Popular Adminstrative Fee	10.00
02/02/09	Checks Unlimited Fee for check printing	29.85
02/20/09	Banco Popular Adminstrative Fee	10.00

	Returned Dividend Check	5.50
02/24/09	Helen _____ Reimbursement for computer recovery fee	238.00
03/30/09	FedEx	20.00
04/30/09	Compushare Administrative fee in connectin with DRIPS	20.00
05/28/09	Optimum Income Tax Preparation Fees to complete 2008 Federal & NYS Income Tax	300.00
02/05/09	Attorney Fees	10,423.20
11/04/09	Compushare Administrative Fees for DRIP stocks	70.00
06/07/10	Helen _____ Reimbursement for Funeral Exepenses	9,628.90
	Helen _____ Reimbursement for Estate Adm. Expense	110.15
06/07/10	Attorney Fees	<u>7,500.00</u>
	Total Schedule C	<u>\$35,540.10</u>

Please note that payments of margin interest and principal regarding the decedent's Fidelity margin account were paid directly from said account and are accounted for in Schedule B

A summary of the margin account is set forth below:

	<u>Margin Interest/Cash Account</u>	
08/31/08	Beginning Balance--Margin Balance	\$17,437.77
09/30/08	Margin Interest	129.04
10/16/08	Partial Payment of Margin Balance	(7,369.90)
10/31/08	Margin Interest	109.29
11/30/08	Margin Interest	73.88
12/31/08	Margin Interest	96.17
01/31/09	Margin Interest	50.22
02/28/09	Margin Interest	77.92

02/28/09	Payment of Margin Balance	(11,773.07)
03/31/09	Interest Income	(48.49)
03/31/09	Interest Income	(75.60)
06/30/09	Interest Income	(0.02)
07/31/09	Interest Income	(0.59)
07/31/09	Distribution from IRA	(11,000.00)
08/31/09	Interest Income	(0.76)
09/30/09	Interest Income	(0.74)
10/30/09	Interest Income	(0.76)
11/30/09	Interest Income	<u>(0.74)</u>

Amount distributed to estate account  
as indicated on Schedule B (\$12,296.38)

Please note margin debt is reflected as a positive number  
and income is reflected as a negative number for  
purposes of this schedule

## Schedule D--Statement of Remaining Assets

Banco Popular Estate Checking  
Account No. xxxxxxxxxxx

\$37,932.27

## Schedule D-1--Statement of Proposed Distributions

Gerard _____ One-quarter share of residuary estate based on one-half to decedent's father's side divided by father's two siblings, Helen _____ and Edward _____, Sr. both predeceased, as successor in interest to Helen _____'s one-quarter share	\$9,483.07
Edward _____, Jr. One-eighth share of residuary estate based on one-half to decedent's father's side divided by father's two siblings, Helen _____ and Edward _____, Sr. both predeceased, as successor in interest to one-half of Edward _____, Sr.'s one-quarter share	4,741.53
Joan _____ One-eighth share of residuary estate based on one-half to decedent's father's side divided by father's two siblings, Helen _____ and Edward _____, Sr. both predeceased, as successor in interest to one-half of Edward _____, Sr.'s one-quarter share	4,741.53
William _____ (Decedent's mother's brother) One-sixth share of residuary estate based on one-half to decedent's mother's side divided by mother's 3 siblings	6,322.05
John _____, Jr. One-twelfth share of residuary estate based on one-half to decedent's mother's side divided by mother's three siblings, William _____, John _____, Sr., and Julia _____, as successor in interest to one-half of predeceased John _____, Sr.'s one-sixth share	3,161.02
Robert _____ One-twelfth share of residuary estate based on one-half to decedent's mother's side divided by mother's three siblings, William _____, John _____, Sr., and Julia _____, as successor in interest to one-half of predeceased John _____, Sr.'s one-sixth share	3,161.02
Helen _____ One-thirtieth share of residuary estate based on one-half to decedent's mother's side divided by mother's three siblings, William _____, John _____, Sr., and Julia _____, as successor in interest to one-fifth of predeceased Julia _____'s one-sixth share	1,264.41

Marie \_\_\_\_\_ 1,264.41

One-thirtieth share of residuary estate based on one-half to decedent's mother's side divided by mother's three siblings, William \_\_\_\_\_, John \_\_\_\_\_, Sr., and Julia \_\_\_\_\_, as successor in interest to one-fifth of predeceased Julia \_\_\_\_\_'s one-sixth share

Elizabeth \_\_\_\_\_ 1,264.41

One-thirtieth share of residuary estate based on one-half to decedent's mother's side divided by mother's three siblings, William \_\_\_\_\_, John \_\_\_\_\_, Sr., and Julia \_\_\_\_\_, as successor in interest to one-fifth of predeceased Julia \_\_\_\_\_'s one-sixth share

Thomas \_\_\_\_\_ 1,264.41

One-thirtieth share of residuary estate based on one-half to decedent's mother's side divided by mother's three siblings, William \_\_\_\_\_, John \_\_\_\_\_, Sr., and Julia \_\_\_\_\_, as successor in interest to one-fifth of predeceased Julia \_\_\_\_\_'s one-sixth share

Henry \_\_\_\_\_ 1,264.41

One-thirtieth share of residuary estate based on one-half to decedent's mother's side divided by mother's three siblings, William \_\_\_\_\_, John \_\_\_\_\_, Sr., and Julia \_\_\_\_\_, as successor in interest to one-fifth of predeceased Julia \_\_\_\_\_'s one-sixth share

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TOTAL DISTRIBUTIONS \$37,932.27

## RECONCILIATION

Schedule A--Statement of Principal Received	\$ 95,667.64
Schedule B--Statement of Income Received	1,538.33
Schedule B-1--Statement of Increases & Decreases Due to Sales	(23,733.60)
Schedule C--Statement of Administration Expenses and Debts Paid	<u>(35,540.10)</u>
Schedule D--Statement of Remaining Assets	\$37,932.27
Schedule D-1--Statement of Distributions to Be Made	<u>37,932.27</u>
Balance Remaining After Distributions	<u>\$0.00</u>
Schedule E--Statement of Pertinent Facts	

Estate of Harold \_\_\_\_\_, Jr.

BY: \_\_\_\_\_  
Helen \_\_\_\_\_, Administrator

Dated: Brooklyn, New York  
June 7, 2010

Reconciliation

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## Schedule E—Statement of Pertinent Facts

The decedent died intestate (without a Last Will and Testament) on August 18, 2008. He was never married, had no children and his parents and grandparents predeceased him. His distributees at law were the siblings of his parents, and in those instances where his aunts and uncles predeceased him, their respective children, the decedent's cousins. Annexed hereto is the Family Tree of Harold F. \_\_\_\_\_, Jr.

The decedent at the time of his death was living in the Staten Island Care Center in Staten Island and he had appointed Helen \_\_\_\_\_ as his Power of Attorney. Following Mr. \_\_\_\_\_'s death, Mrs. \_\_\_\_\_ moved to become Administrator of his estate by filing a Petition for Letters of Administration with the Richmond County Surrogates Court on October 1, 2008 and began the arduous task of reviewing Mr. \_\_\_\_\_'s numerous books, records and financial data. Waivers and Consents were thereafter obtained from all distributees.

Mrs. \_\_\_\_\_ was appointed as Administrator on January 7, 2009, and then continued to identify and marshal Mr. \_\_\_\_\_'s assets and liabilities. Mr. \_\_\_\_\_, a former Wall Street worker, had voluminous records of his investment activities which were reviewed by Mrs. \_\_\_\_\_ and her attorney, \_\_\_\_\_ to identify which ones were current and had value. Further, in addition to the assets identified on Schedule A of this Accounting, Mr. \_\_\_\_\_ had over 20 Dividend Re-Investment Programs (DRIPs) in various stocks consisting of small or fractional shares of stock. The identification and collection of these assets, while individually having little or no value, were extremely burdensome and time-consuming.

Further, it should be noted, that Mr. \_\_\_\_\_ died in August, 2008, right before the precipitous drop to the stock market in September, 2008 which lasted well into the 2009 year. Insofar as Mrs. \_\_\_\_\_ was not appointed as Administrator until January 2009, little could be done to liquidate the stock positions during this time, which helps explain the losses on Schedule B-1 of this Accounting.

Additional complexity arose in regard to the Fidelity brokerage account maintained by Mr. \_\_\_\_\_. Although the date of death value of this account was approximately \$29,000.00, Mr. \_\_\_\_\_ purchased many of the stocks on margin, which is basically borrowing to purchase stocks. At the time of Mr. \_\_\_\_\_'s death, this margin account debt was over \$17,000.00. The resulting decrease in stock values following Mr. \_\_\_\_\_'s death and the repayment of this margin account debt significantly impacted the value of the brokerage account.

The decline of the stock market also adversely affected Mr. \_\_\_\_\_'s investments in the mutual funds held by his IRA, which also led to many of the losses on Schedule B-1, particularly those losses incurred prior to August 2009 since sales were necessary to pay off the margin account debt and interest, the decedent's debts and the estate administration expenses.

The remaining assets of the estate, after payment of the decedent's debts and administration expenses, will be distributed to the decedent's intestate distributees based on the degree of relationship from the decedent to them. Fifty percent passes to his father's siblings and

fifty percent passes to his mother's siblings. In those cases where the siblings predeceased the decedent, his or her share passes to their children. Different beneficiaries will be receiving different amounts based on their relationship to Mr. \_\_\_\_\_. The children of Julia \_\_\_\_ who predeceased Mr. \_\_\_\_\_, will each receive a one-thirtieth ( $1/30$ ) share (one-fifth of their mother's one-sixth share). John and Robert \_\_\_\_\_ will each receive a one-twelfth ( $1/12$ ) share (one-half of their predeceased father's one-sixth share) and William \_\_\_\_\_ will receive a one-sixth ( $1/6$ ) share. This comprises the fifty percent share passing to Mr. \_\_\_\_\_'s mother's side of the family. Gerald \_\_\_\_\_ will receive his predeceased mother's one-fourth ( $1/4$ ) share and Edward \_\_\_\_\_ and Joan \_\_\_\_\_ will each receive a one-eighth ( $1/8$  share) representing their predeceased father's one-quarter share. This comprises the fifty percent share passing to Mr. \_\_\_\_\_'s father's side of the family.

The beneficiaries of the estate should also be aware that the distributions of the residuary estate to them may carry out the estate's distributable net income which retains its character for income tax purposes. For example, dividend and interest income will retain its character will be taxable on the beneficiaries' respective income tax returns as such. More importantly, Mr. \_\_\_\_\_'s IRA account will also retain its character and will also be taxable to the beneficiaries. The estate will file its final Fiduciary income tax returns in 2010 and will issue a Form K-1 indicating taxable amounts to the beneficiaries in 2010.

Lastly, although Mrs. Helen M. \_\_\_\_\_ has done extensive work as Administrator and is entitled to statutory commissions for her performing her functions and duties as Administrator, she is waiving these commissions, thus increasing the amounts paid to all beneficiaries. She also has negotiated discounted attorneys fees for the legal services rendered to the estate, also increasing the net payments to the beneficiaries.

STATE OF NEW YORK  
SURROGATE'S COURT : COUNTY OF RICHMOND

-----X  
In the Matter of the Settlement :  
of the Estate of :  
Harold \_\_\_\_\_, A/K/A :  
Harold Francis \_\_\_\_\_, Jr. , :  
Deceased. :  
-----X

FINAL RECEIPT, RELEASE  
AND ACCOUNTING WAIVER  
  
FILE NO. 2008-000

I, MARIE \_\_\_\_\_, residing \_\_\_\_\_, Brooklyn, New York, do hereby acknowledge and declare that I have received from Helen M. \_\_\_\_\_, as the Administrator of the Estate of Harold \_\_\_\_\_ a/k/a Harold Francis \_\_\_\_\_, Jr., the sum of ONE THOUSAND TWO HUNDRED SIXTY FOUR AND 41/100 (\$1,264.41) DOLLARS, distributed to me as an intestate distributee of one-thirtieth (1/30) of the residuary estate , as set forth in the Informal Accounting of Probate Assets of the Estate of Harold \_\_\_\_\_ a/k/a Harold Francis \_\_\_\_\_, Jr., deceased, dated June 7, 2010, and that,

I have received and reviewed the said form of Informal Account of Helen M. \_\_\_\_\_, as the Administrator of the Estate of Harold \_\_\_\_\_ a/k/a Harold Francis \_\_\_\_\_, Jr., dated June 7, 2010, and hereby ratify, approve and confirm each and every one of the acts and proceedings of the Administrator in connection with the administration of the estate and do approve of said Accounting in all respects as to form and content.

In consideration of such distributions made to me in the sum of ONE THOUSAND TWO HUNDRED SIXTY FOUR AND 41/100 (\$1,264.41) DOLLARS as set forth on Scheduled D-1 of said Informal Accounting, comprising the full and final distribution to me of all my interests

pursuant under the intestacy laws of the State of New York,

I hereby release and discharge the said Helen M. \_\_\_\_\_, as the Administrator of the Estate of Harold \_\_\_\_\_ a/k/a Harold Francis \_\_\_\_\_, Jr., deceased, as such Administrator, of and from every claim and demand whatsoever.

I do hereby waive the issue and service of a citation to me to show cause why the account of proceedings of said Helen M. \_\_\_\_\_, as the Administrator of the Estate of Harold \_\_\_\_\_ a/k/a Harold Francis \_\_\_\_\_, Jr., deceased, should not be judicially settled, and do hereby appear in person in any such proceeding and consent to the entry of a decree settling said account as filed and adjusted without further notice to me.

Signed and sealed this  
day of June, 2010

\_\_\_\_\_  
Marie \_\_\_\_\_

STATE OF NEW YORK    )  
                                  ) SS.:  
COUNTY OF KINGS    )

On the    day of June, in the year 2010, before me the undersigned, MARIE \_\_\_\_\_, personally appeared, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her capacity, and that by her signature on the instrument, the individual, or the person upon behalf of which individual acted, executed this instrument.

\_\_\_\_\_  
NOTARY PUBLIC

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