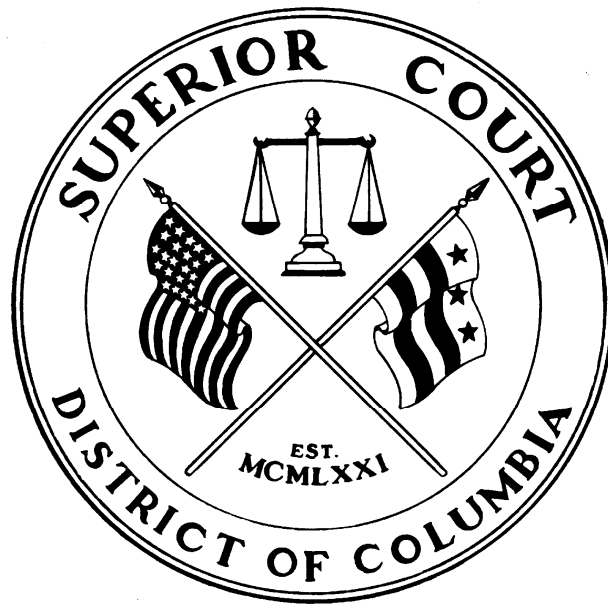


***D.C. SUPERIOR COURT  
WASHINGTON, D.C.***

***PROBATE DIVISION***



***INVENTORY AND ACCOUNTING GUIDE***

# Superior Court of the District of Columbia Probate Division

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## **I. Recordkeeping and Filing Duties in the Superior Court of the District of Columbia (Overview)**

As a conservator, guardian or personal representative in a supervised estate, you will be required to file inventories and accounts with the Court. Good recordkeeping will enable you to complete the required forms quickly and easily.

### **FORMS**

The forms you will need as a conservator or guardian and/or personal representative are available online at [www.dccourts.gov](http://www.dccourts.gov).

### **INVENTORIES**

An Inventory is a complete listing of the assets that will come under your control. It is your job to identify the assets, place a value upon them, and report those assets and values on the form. The inventory form is composed of schedules, and each type of asset is reported on a different schedule. If there is tangible personal property, such as household furnishings, jewelry, vehicles, etc., valued at more than \$1,000.00, you will need to contact the appraisers office in the Probate Division of the Court to have an official appraisal made. The Standing Appraiser in the Probate Division can be reached at (202) 879-9445 for scheduling an appointment. After you have determined the value of all assets, the original inventory is to be filed with the Duty Auditor in the Probate Division, who can be reached at (202) 879-9447.

### **MARSHALLING ASSETS**

"Marshalling" assets is the term used to describe your taking control of all of the assets of the estate. This involves registering assets, such as bank accounts, real estate, automobiles, etc., in your name as guardian, conservator, or personal representative. You must keep the estate assets totally separate and apart from your own. Do not intermingle estate assets with your personal assets, or use them for your own purpose. To ensure the safety of the assets, be sure that cash is deposited in accounts insured by the FDIC or FSLIC, or invested in government-backed securities such as treasury bills, treasury bonds or treasury notes.

### **KEEPING ACCURATE RECORDS**

Make all payments by check and note the date and purpose of any payments. Cash payments or checks written to cash can make recordkeeping difficult. Keeping a notebook can also be very helpful. For example, when you receive checks from Social Security or other sources, you should record in the notebook when you received and deposited them. Keep an envelope with the notebook, and store receipts for purchases and services in it. Another good method for keeping accurate records would include establishing the estate account with "direct deposit" so payments from Social Security or other annuity benefits are electronically deposited, thereby avoiding problems with mail delivery and/or deposit. If you intend to request payment for your services from the estate assets, you must record the amount of time that you spend managing the estate and what

you do during the time expended. Please refer to instructions in this Guide for Court approval of compensation.

### **ACCOUNTING**

Approximately one year after your appointment you will need to file an accounting with the Court. The accounting is a listing of all assets that you have collected, including income, and all of the payments that you have made.

### **ACCOUNTING FORMS**

The accounting forms consist of individual schedules to report different kinds of receipts and disbursements. Completing the accounting forms can be simple if you have kept good records. After you have completed each of the accounting schedules you will carry the individual subtotals to the summary page of the accounting. The totals (Columns) of the summary page must agree with one another.

### **THE COMPLETED ACCOUNT**

When the accounting is complete, the original, and all supporting documentation is filed with the Duty Auditor (telephone number (202) 879-9447). Generally, supporting documentation consists of copies of all bank statements, cancelled checks or other documentation in support of the assets and disbursements shown. Depending upon whether you are conservator, guardian or personal representative, you may be required to serve a copy of the accounting on interested parties.

### **AUDIT OF THE ACCOUNT**

When the accounting is filed in the Probate Division, it will be assigned to an auditor for the requisite audit. For information as to the particular auditor assigned to the case, please call (202) 879-9434. If you mismanage the assets, or fail to file an account, you may be subject to removal, be personally liable to replace funds, or be subject to other court action.

### **SUMMARY**

Good recordkeeping will help you with your accounting responsibilities. As time passes, you will find that the process of record keeping becomes easier. If you utilized the services of an attorney early in the process, you may find that you can take over many of the accounting responsibilities yourself and save time and money.

For further questions, you may contact the Probate Division's Duty Auditor at (202) 879-9447.

## II. Frequently Asked Questions

**Q: Is there a checklist of items to ensure that the account will be accepted for filing?**

*A: Yes. A checklist is available and can be found on pages 6-11 of this publication or on the Probate Division's website at:*

*<http://www.dccourts.gov/dccourts/superior/probate/faq.fsp>*

**Q: Once an accounting is filed how do I find out which auditor has been assigned to the account?**

*A: You may telephone the Duty Auditor at (202) 879-9447, or call (202) 879-9434 for the assigned auditor's name and telephone number in about two (2) days after the account is filed.*

**Q: What is your audit timeframe once an account is filed?**

*A: Generally, the account is audited within 30 to 60 days from the file date. If no initial audit notice has been received after 60 days, you may contact the Auditing Branch Manager to inquire on the status of the audit.*

**Q: Why do audit inquiries from auditors sometimes differ on similar situations?**

*A: Audit inquiries may or will differ depending upon the circumstances of the case. Compliance audits are conducted which could vary on a case-by-case basis. If matters are not resolved with the auditor to your satisfaction, you may write either P. Allen Butler, III, Auditing Branch Manager or Anne Meister, Esq., Register of Wills, and request an administrative review. However a request for administrative review will not stay the response period.*

**Q: If I cannot fully comply with the audit requirements within the time prescribed what is my recourse?**

*A: File a motion for an extension of time to comply with the audit requirements, along with a proposed order, providing the reason why an extension is requested.*

**Q: If a summary hearing for failure to satisfy audit requirements has been set and compliance is met prior to the scheduled summary hearing date, will the hearing be vacated and appearance at the hearing not required?**

*A: No. The summary hearing can only be vacated by the court either at the hearing, or by an order pursuant to a motion filed by the fiduciary. The motion shall be filed at least 13 days prior*

to the date of the hearing, or by consent motion if filed less than 13 days from the date of the hearing.

**Q: Once audit requirements to the account are submitted how long does it take for the auditor to review the requirements?**

*A: Generally, requirements are reviewed within 2 weeks of submission. However, on complex matters or accounts with extensive audit requirements, the process may take longer.*

### **III. Auditing Branch Filing Checklist**

Inventories, Accounts, Conservator's Reports, and Requests for Compensation (or Motions to Late File Requests for Compensation) in matters under the jurisdiction of the Probate Division may be filed with the Duty Auditor in person or by mail. **Please assemble the accounts, pleadings, reports and other documentation using binder clips rather than staples to facilitate the imaging of the documents.** Upon receipt, each item will be reviewed for compliance with applicable statutes and rules. Please ensure that the following minimum requirements are met:

#### **INVENTORY - DECEDENT ESTATES: D.C. Code §§ 20-102-103, 20-711, 712, 713, 20-715; SCR-PD 2, 3, 101, 109 and 409.**

- Prescribed inventory form is used
- Prescribed Form 27 is used
- Original Affidavits of Publication are attached (unless previously filed)
  
- Bears original signature of personal representative
- Certificate reflects proper service on all interested persons or their counsel

#### **INVENTORY - ESTATES OF MINORS AND FORMER LAW CONSERVATORSHIPS: D.C. Code §§21-142; SCR-PD 2, 3 and 204.**

- Prescribed inventory form is used
- Prescribed Form 27 is used
- Inventory bears the original signature of guardian/fiduciary
- Inventory is signed under oath

**INVENTORY - INTERVENTION ESTATES: D.C. Code §§ 21-2064; SCR- PD 2, 3 and 329.**

- Prescribed inventory form is used
- Inventory is filed in conjunction with Conservator Plan
- Inventory bears the original signature of fiduciary
- Inventory is signed under oath
- Prescribed Form 27 is used
- Certificate reflects proper service upon the ward, all involved parties and their counsel, and those granted permission to participate

**ACCOUNT - DECEDENT ESTATES: D.C. Code §§ 20-102, 20-721-724, 20-732, 20-734; SCR-PD 2, 3, 19, 20, 24, 101, 114, 116, 117, 118, 119, 125 and 414.**

- Prescribed accounting form is used
- Prescribed Form 27 is used
- If the estate is unsupervised, the account references an order of the Court authorizing its filing
- Account is typed or machine printed
- Account indicates proper reporting period
- Beginning balance is consistent with the inventory in an initial account or with the ending balance of the previous account
- Account is balanced
- Account bears the original signature of fiduciary
- Certificate reflects proper service on all interested persons or their counsel and the notice requirement has been met
- Audit documentation for each line item is submitted or exhibited logically and in an orderly manner (including financial statements from date of death to closing the decedent's accounts and the establishment of the estate accounts)
- Cursory Review filing requirements are met (if cursory audit is requested)
- Court costs are paid

- An addressed envelope with court return address or a mailing label for each person to receive notice is provided

**ACCOUNT - ESTATES OF MINORS AND FORMER LAW CONSERVATORSHIPS:**

**D.C. Code §§21-143; SCR-PD 3, 204 and 206.**

- Prescribed accounting form is used
- Prescribed Form 27 is used
- Account is typed or machine printed
- Account is balanced
- Account indicates proper reporting period
- The beginning balance is consistent with the inventory in an initial account or with the ending balance of the previous account
- Account bears the original signature of fiduciary
- Account is signed under oath
- Certificate reflects proper service on all parties and affected persons (or their counsel) and the notice requirement has been met
- Audit documentation for each line item is submitted or exhibited logically and in an orderly manner (including financial statements to support the beginning balance in the initial account from date of appointment)
- Court costs are paid
- An addressed envelope with court return address or a mailing label for each person to receive notice is provided

**ACCOUNT - INTERVENTION ESTATES: D.C. Code §§ 21-2065; SCR-PD 3, 330, 331, and 334.**

- Prescribed accounting form is used
- Prescribed Form 27 is used
- Account is typed or machine printed
- Account is balanced
- Account indicates proper reporting period
- The beginning balance is consistent with the inventory in an initial account or with the ending balance of the previous account



- Account bears the original signature of fiduciary
- Account is signed under oath
- Certificate reflects proper service on all interested persons or involved parties and the notice requirement has been met
- Audit documentation for each line item is submitted or exhibited logically and in an orderly manner (including financial statements to support the beginning balance in the initial account)
- Court costs are paid
- Conservator's Report is filed with each account
- Petition to Terminate for final accounts when ward dies on or after September 4, 2007
- Certificate of unsettled liabilities is filed with the final account
- An addressed envelope with court return address or a mailing label for each person to receive notice is provided

**REQUEST FOR COMPENSATION - DECEDENT ESTATE'S PRIOR TO JULY 1, 1995: D.C. Code §§ 20-102, 20-751, 21-143; SCR-PD 2, 3, 22, 101 and 124; Administrative Orders of the Chief Judge 04-06 & 04-07.**

- Petition bears original signature of petitioner
- Petition is served upon all interested persons
- Certificate of service date is completed
- A proposed order is presented together with an addressed envelope with court return address or a mailing label for each person to receive notice
- Compliance with Administrative Order 04-06 or 04-07

**PETITION FOR COMPENSATION - DECEDENT ESTATE'S AFTER JULY 1, 1995: D.C. Code §§ 20-102, 20-742, 20-751-753; and SCR-PD 412 and 424.**

**NOTE: A petition for compensation is not required. However, any interested person may file a petition for court review of the compensation.**

- Petition bears original signature of petitioner
- Petition is served upon all interested persons (or their counsel)
- Certificate of service date is completed

Is accompanied by a proposed order scheduling a hearing date together with an addressed envelope with court return address or a mailing label for each person to receive notice

**PETITION FOR COMPENSATION - ESTATES OF MINORS AND FORMER LAW CONSERVATORSHIPS: SCR-PD 2, 3, and 225; Administrative Orders of the Chief Judge 04-06 & 04-07.**

- Petition bears original signature of petitioner
- Petition is signed under oath
- Petition is served upon all parties and affected persons
- Certificate of service date is completed
- A proposed order is presented together with envelope with court return address or a mailing label for each person to receive notice
  
- Compliance with Administrative Order 04-06 or 04-07

**PETITION FOR COMPENSATION - INTERVENTION ESTATES: D.C. Code §§ 21- 2060; SCR-PD 2, 3, 22 and 308; Administrative Orders of the Chief Judge 04-06 & 04-07.**

- Petition is timely filed
- Petition bears original signature of petitioner
- Petition is signed under oath
- Certificate reflects proper service upon the ward, all involved parties (or their Counsel) and those granted permission to participate
  
- Certificate of service date is completed
- Petition is properly served at least twenty (20) calendar days prior to the filing of the petition
  
- A proposed order is presented together with an addressed envelope with court return address or a mailing label for each person to receive notice
  
- Compliance with Administrative Order 04-06 or 04-07 (as applicable)

Please note that this checklist is also available at:

<http://www.dccourts.gov/dccourts/superior/probate/faq.jsp>

#### **IV. Rule 5.1 Privacy Requirements**

Rule 5.1 States, in part, that:

(1) All parties shall exclude the following personal identification from all filed documents except as provided below.

(1) (C) **Financial Account Numbers**, Except in the case of a testamentary writing and as provided in Probate Rules 20(a), 109(e), 114(b), 204(a), 329(a), (330(b), 409(f) and 414(b), financial account numbers are to be excluded from public filings, Probate Form 27, as provided for in the foregoing rules, shall be maintained under seal. Upon motion and for good cause shown, the court may order the form unsealed. Except for Probate Form 27, any document filed that contains a financial account number shall include only the last four digits of that number.

Sample Form 27. Financial Account Information

**PROBATE DIVISION**  
**FORM 27. Financial Account Information**

Estate of \_\_\_\_\_  
decendent/minor/adult ward/custodian

Case No. \_\_\_\_\_

Name on Account	Name and Address of Bank/Financial Institution	Account Number

This report will be maintained under seal pursuant to SCR-PD 5.1, recorded in a secure Court database, and available only to authorized Court personnel, unless otherwise included in the public record.

## V. Inventories, Accounts and Reports - When Due (At-A-Glance)

	Administration	Guardian, Former Law Conservators	Intervention Proceedings
Inventories, Cons. Plans & Inventories	Within 3 months of appointment.	Within 3 months of executing bond or within 90 days after the order bringing the fiduciary under its authority, supervision or direction.	Within 60 days after appointment
Successor Fiduciaries Inventories	Same as above	Same as above	Same as above
First Accounts	Within 1 year and 1 day of first publication of notice.	Within 30 days after the anniversary date of qualification (final accounts to be filed within 60 days).	Within 30 days after the anniversary date of appointment.
Subsequent Accounts	Every 9 months thereafter.	Annually, within 30 days after the anniversary date of qualification.	Annually, within 30 days after the anniversary date of appointment; within 60 days of the resignation or removal of the conservator; within 60 days of death of the ward, and for termination other than death within 60 days of the preliminary order of termination.
Successor Appointments	1 <sup>st</sup> account 9 months from date of appointment, every 9 months thereafter.	Within 30 days of the anniversary date of qualification, subsequent accounts annually.	Within 30 days of the anniversary date of appointment, subsequent accounts annually.
Conservator and Guardian Reports	N/A	N/A	Conservator's Report is to be filed with the annual account. The first Guardianship Report is due six months from the date of appointment of the guardian with each succeeding report due at six months intervals. The Final Guardianship Report is due within 60 days of the termination of the guardianship.

## **VI. General Instructions for Stating Inventories, Applicable Law, Probate Rules and Sample Form**

SCR-Rule109and409

In all estates the personal representative must prepare an inventory of property owned by the decedent at the time of death reflecting the fair market value of the property as of the date of death. Copies must be provided to all interested person within three months after appointment of the personal representative. For supervised estates the inventory is filed in the Probate Division within 90 days of the date of appointment. For unsupervised estates the filing of the inventory is discretionary, unless otherwise directed by the Court (for decedent's dying on or after July 1, 1995).

### **A. Decedent's Estates**

- **Time to render Inventory in estates of decedent's dying on or after January 1,1981 but prior to July 1,1995 (SCR-PD 109 and D.C. Code 20-711 and 20-715):**

An Inventory of the property owned by the decedent at the time of death is due within three months of the date of appointment.

Except as provided in section 20-731, the personal representative shall file with the Court the verified inventory with a certificate that there has been mailed or delivered to all interested persons, within the previous 15 days, a copy of the inventory or a notice that the inventory will be filed on or before a stated date.

- **Time to render Inventory in estates of decedent's dying on of after July 1, 1995 in Supervised and Unsupervised Administration (SCR-PD 409 and D.C. Code 20-711 and 20-715):**

An Inventory of the property owned by the decedent at the time of death in a Supervised Administration is due within three months of the date of appointment.

The verified original of the Inventory in an Unsupervised Administration is discretionary unless otherwise directed by the Court, A Verification and Certificate, pursuant to D.C. Code 20-704(b-1) is, however, required to be filed along with the proofs of publication within three months of the date of appointment.

- **Inventory, Schedules**

### **Schedule "A" Real Property in the District of Columbia**

#### Rule 409(c)

Valuation of Real estate. For purposes of the requirements of D.C. Code 20-711 and 712, both supervised and unsupervised personal representatives may inventory real property at the value placed thereon by the District of Columbia Department of Finance and Revenue for purposes of assessment and taxation for the fiscal year in which the decedent died. If the personal representative determines that any real property should be independently appraised, the fair market value shall be determined by an appraiser selected by the personal representative. Such appraiser shall be licensed or certified and approved by the District of Columbia Board of Appraisers pursuant to D.C. Code 45-3201 et seq. Real property includes condominiums but not cooperative units or timeshares.

### **Schedule "B" Tangible Personalty**

#### Rule 409(b)

Use of appraisers. The supervised personal representative shall either make an appointment with the standing appraisers through the Register of Wills Office, or arrange for the use of special appraisers (as defined below), in preparation for the filing of an inventory pursuant to D.C. Code 20-711, and/or 712. The unsupervised personal representative also may use the Court's standing appraisers or any qualified special appraiser in determining fair market value as of the decedent's death.

#### Rule 409(e)

Special appraisers. Special appraisers are defined as appraisers qualified to determine the fair market value of D.C. real and personal property who are not employed by the Court as standing appraisers. Qualified special appraisers shall be used by the supervised personal representative to appraise a decedent's interest in joint ventures, partnerships, business enterprises, cooperative apartments, coins and stamps and any other assets which the Register of Wills has determined that the standing appraisers do not ordinarily appraise.

### **Schedule "C", Corporate Stocks; "D", Bonds, notes, mortgages, debts due to the decedent; "F", Debts owed to the decedent by the personal representative and "G", All other interests.**

#### Rule 409(d)

Valuation of securities. Valuation of securities shall be made as of the date of decedent's death and, other than as provided in D.C. Code 20-712(a)(2), shall be made in accordance with principles set forth in federal estate tax regulations governing the valuation of securities for federal estate tax purposes.

In general, the value of stocks and bonds is the fair market value per share or bond on the applicable valuation date.

#### Valuation of Notes

The fair market value of notes, secured or unsecured, is presumed to be the amount of unpaid principal, plus interest accrued to the date of death, unless the personal representative establishes that the value is lower or that the note is uncollectible, either in whole or in part (by reason of the insolvency of the party or parties liable, or for other cause), and that any property pledged or mortgaged as security is insufficient to satisfy the obligation.

#### Rule 409(e)

Special appraisers. Special appraisers are defined as appraisers qualified to determine the fair market value of D.C. real and personal property who are not employed by the Court as standing appraisers. Qualified special appraisers shall be used by the supervised personal representative to appraise a decedent's interest in joint ventures, partnerships, business enterprises, cooperative apartments, coins and stamps and any other assets which the Register of Wills has determined that the standing appraisers do not ordinarily appraise.

#### **Schedule "E" Bank accounts, building association shares, savings and loan accounts, cash**

##### Valuation of Cash on Deposit

The amount of cash belonging to the decedent at the date of death, whether in his/her possession or in the possession of another, or deposited with a bank, is included in the decedent's gross estate.

#### **Sample Inventory Form**



# Superior Court of the District of Columbia

PROBATE DIVISION  
Washington, D.C. 20001-2131

Estate of

Administration No. XXXX-XXJohn Doe,

Deceased

Date of Death June 28, 2004

Date of Appointment of

Personal Representative August 1, 2004 Supervised estate       Unsupervised estate

NOTICE is hereby given that the supervised personal representative of the above estate will file the enclosed Inventory with the Court on or before October 30, 2004

(Fill in date within 3 months from date of appointment)

## INVENTORY Summary

Schedule	Type of Property	Appraised Value
A	Real property in the District of Columbia	\$ <u>205,000.00</u>
B	Tangible personal	<u>5,000.00</u>
C	Corporate Stocks	<u>20,400.00</u>
D	Bonds, notes, mortgages, debts due to the decedent	<u>50,000.00</u>
E	Bank accounts, building association shares, savings and loan accounts, cash	<u>25,000.00</u>
F	Debts owed to the decedent by the personal representative	<u>10,000.00</u>
G	All other interests	<u>140,000.00</u>
TOTAL \$		<u>455,400.00</u>

**Instructions: Complete all pertinent schedules and summary. See D.C. Code §§20-711 and 712.**

### VERIFICATION

I do solemnly declare and affirm under penalty of law that the contents of this inventory are true and correct to the best of my knowledge, information, and belief, that it has been prepared by me or under my direction, and is to the best of my knowledge a complete inventory of all of the estate of the above named decedent, made in good faith pursuant to District of Columbia law.

\_\_\_\_\_  
MUST BE SIGNED BY THE P.R.

Personal Representative(s)

**CERTIFICATE**

There has been mailed or delivered to all interested persons, within the 15 days previous to the filing of this inventory, a copy of the inventory and the appended notice that it would be filed on or before the date stated in said notice.

Date: October 10, 2004

\_\_\_\_\_  
**MUST BE SIGNED BY THE P.R.**  
Personal Representative(s)  
or Attorney(s)

**VERIFICATION AND CERTIFICATE  
PURSUANT TO SCR-PD 403 (b) (4)**

I do solemnly declare and affirm that I have mailed or caused to be mailed a copy of the notice of appointment and general information statement as required in D.C. Code §20-704 (a) and (b) on the Tenth day of October, 2004, to the following persons:

List of names and addresses of all heirs, legatees, and creditors referred to in D.C. Code §20-704(b)  
(Attach additional sheets if necessary)

I do further solemnly declare and affirm that I have previously filed or file herewith proofs of publication as required by SCR-PD 403 (b) (4), and that to the best of my knowledge and belief the value of the probate estate (remains the same as) (increased/decreased in the following amount from) that set forth in the petition for probate previously filed with the Court. ( \$ \_\_\_\_\_ ); and that I have paid court costs or tender herewith court costs pursuant to SCR-PD 425(a)(1) through (4) and in accordance with D.C. Code §15-707(a).

Dated: October 30, 2004

\_\_\_\_\_  
**MUST BE SIGNED BY THE P.R.**

Attorney: \_\_\_\_\_

Personal Representative(s)

# Superior Court of the District of Columbia

PROBATE DIVISION  
Washington, D.C. 20001-2131

Estate of

Administration No. XXXX-XX

John Doe,  
Deceased

## INVENTORY SCHEDULE ( A )

### USE A SEPARATE SHEET FOR EACH SCHEDULE

Include a description of the type and amount of any enumbrance but do not deduct it from value column.

Item No.	Description	Value
	Improved real property located at 500 Indiana Ave., S.E., described as Lot 118 in Square 2000. Value as assessed by the D.C. Department of Finance & Revenue during the fiscal year in which decedent died, or attach an appraisal report by qualified special appraiser.	\$205,000.00

TOTAL \$ 205,000.00

### Appraiser's Verification

The property described above has been impartially appraised by me to the best of my skill and judgment and constitutes all of the property of the named decedent of the type encompassed by this schedule of which I have knowledge and with the appraisal of which I have been charged.

Appraiser \_\_\_\_\_  
(Print name)

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

\_\_\_\_\_  
(Address)

# Superior Court of the District of Columbia

PROBATE DIVISION  
Washington, D.C. 20001-2131

Estate of

Administration No. XXXX-XX

John Doe,

Deceased

## INVENTORY SCHEDULE ( B )

### USE A SEPARATE SHEET FOR EACH SCHEDULE

Include a description of the type and amount of any enumbrance but do not deduct it from value column.

Item No.	Description	Value
	Appraisal location: 500 Indiana Ave., S.E.	
	Dinning Room: William Knabe & Co. Grand Piano with Bench:	\$2,000.00
	Living Room: Two (2) Wool Bokhara Rugs, as is:	\$ 500.00
	Automobile: 2000 Toyota Pick Up, as is:	\$2,500.00

Note: Appraisal may be by the standing Court appraiser or any qualified special appraiser.

TOTAL \$ \$5,000.00

### Appraiser's Verification

The property described above has been impartially appraised by me to the best of my skill and judgment and constitutes all of the property of the named decedent of the type encompassed by this schedule of which I have knowledge and with the appraisal of which I have been charged.

Appraiser Vandell Swann, Court Appraiser  
(Print name)

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

\_\_\_\_\_  
(Address)

# Superior Court of the District of Columbia

PROBATE DIVISION  
Washington, D.C. 20001-2131

Estate of

Administration No. XXXX-XX

John Doe,  
Deceased

## INVENTORY SCHEDULE ( C )

### USE A SEPARATE SHEET FOR EACH SCHEDULE

Include a description of the type and amount of any enumbrance but do not deduct it from value column.

Item No.	Description	Value
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	10,000.00 Shares PEPCO, at 2.04 per share:	\$20,400.00
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TOTAL \$ \$20,400.00

### Appraiser's Verification

The property described above has been impartially appraised by me to the best of my skill and judgment and constitutes all of the property of the named decedent of the type encompassed by this schedule of which I have knowledge and with the appraisal of which I have been charged.

Appraiser \_\_\_\_\_  
(Print name)

Appraiser MUST BE SIGNED BY THE P.R.  
(Signature)

\_\_\_\_\_  
(Address)

# Superior Court of the District of Columbia

PROBATE DIVISION  
Washington, D.C. 20001-2131

Estate of

Administration No. XXXX-XX

John Doe,

Deceased

## INVENTORY SCHEDULE ( D )

### USE A SEPARATE SHEET FOR EACH SCHEDULE

Include a description of the type and amount of any enumbrance but do not deduct it from value column.

Item No.	Description	Value
	\$50,000.00 promissory note from Jane Doe dated June 28, 2002 at 6% interest. Interest payments due June and December of each year until December 31, 2006, with principal paid at the discretion of Jane Doe.	\$50,000.00
TOTAL \$		<u>\$50,000.00</u>

### Appraiser's Verification

The property described above has been impartially appraised by me to the best of my skill and judgment and constitutes all of the property of the named decedent of the type encompassed by this schedule of which I have knowledge and with the appraisal of which I have been charged.

Appraiser \_\_\_\_\_  
(Print name)

Appraiser MUST BE SIGNED BY THE P.R.  
(Signature)

\_\_\_\_\_  
(Address)

# Superior Court of the District of Columbia

PROBATE DIVISION  
Washington, D.C. 20001-2131

Estate of

Administration No. XXXX-XX

John Doe,  
Deceased

## INVENTORY SCHEDULE ( E ) USE A SEPARATE SHEET FOR EACH SCHEDULE

Include a description of the type and amount of any enumbrance but do not deduct it from value column.

Item No.	Description	Value
	First National Bank of Washington, CD #1234 3.4% due January 1, 2005:	\$25,000.00

TOTAL \$                      \$25,000.00

### Appraiser's Verification

The property described above has been impartially appraised by me to the best of my skill and judgment and constitutes all of the property of the named decedent of the type encompassed by this schedule of which I have knowledge and with the appraisal of which I have been charged.

Appraiser \_\_\_\_\_  
(Print name)

Appraiser MUST BE SIGNED BY THE P.R.  
(Signature)

\_\_\_\_\_  
(Address)

# Superior Court of the District of Columbia

PROBATE DIVISION  
Washington, D.C. 20001-2131

Estate of

Administration No. XXXX-XX

John Doe,  
Deceased

## INVENTORY SCHEDULE ( F )

### USE A SEPARATE SHEET FOR EACH SCHEDULE

Include a description of the type and amount of any enumbrance but do not deduct it from value column.

Item No.	Description	Value
	Non-interest bearing note dated May 1, 1998 in the principal amount of \$10,000.00 payable to decedent on demand: (Note forgiven pursuant to article sixth of the will)	\$10,000.00

TOTAL \$ \$10,000.00

### Appraiser's Verification

The property described above has been impartially appraised by me to the best of my skill and judgment and constitutes all of the property of the named decedent of the type encompassed by this schedule of which I have knowledge and with the appraisal of which I have been charged.

Appraiser \_\_\_\_\_  
(Print name)

Appraiser MUST BE SIGNED BY THE P.R.  
(Signature)

\_\_\_\_\_  
(Address)



# Superior Court of the District of Columbia

PROBATE DIVISION  
Washington, D.C. 20001-2131

Estate of

Administration No. XXXX-XX

John Doe,

Deceased

## INVENTORY SCHEDULE ( G )

### USE A SEPARATE SHEET FOR EACH SCHEDULE

Include a description of the type and amount of any enumbrance but do not deduct it from value column.

Item No.	Description	Value
----------	-------------	-------

	Co-operative apartment known as 1200 10th Street, N.W. : (Appraisal attached hereto)	\$140,000.00
--	---	--------------

TOTAL \$ \$140,000.00

### Appraiser's Verification

The property described above has been impartially appraised by me to the best of my skill and judgment and constitutes all of the property of the named decedent of the type encompassed by this schedule of which I have knowledge and with the appraisal of which I have been charged.

Appraiser \_\_\_\_\_  
(Print name)

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

\_\_\_\_\_  
(Address)

## **B. Guardianship of Minors and Former Law Conservatorship • Time to render Inventory**

**(SCR-PD 204)**

An inventory and appraisal shall be filed by the fiduciary within ninety days after qualification or within ninety days after the order bringing the fiduciary under its authority, supervision or direction. If the fiduciary has no assets to collect, the fiduciary shall file an affidavit in lieu of the inventory to that effect.

Promptly upon qualification, a fiduciary shall engage the services of a qualified appraiser to appraise all tangible personal property in the ward's estate provided the value of said property, in the judgment of the fiduciary, exceeds the value of \$1,000.00. Without the payment of additional court fees and subject to their availability, the standing court appraisers may be engaged for this purpose. If said property, in the judgment of the fiduciary, is valued at \$1,000.00 or less, the fiduciary shall submit with the inventory an affidavit setting forth the description and the value of the tangible personal property.

### **Sample Inventory Form**

**Superior Court of the District of Columbia**  
**PROBATE DIVISION**

In Re: \_\_\_\_\_  
Jack Doe, minor  
 \_\_\_\_\_

Fiduciary No. \_\_\_\_\_  
 Civil Action No. \_\_\_\_\_  
 Mental Health No. \_\_\_\_\_  
 Guardian No. XXX-XX

**INVENTORY REPORT**

The report of Jane Doe,  
 Guardian, Conservator, Committee, Trustee, Receiver (strike all except one) who qualified as such on the  
1st day of August, 2004, 19    , respectfully shows that the estate consists of  
 the following:

**REAL ESTATE**

LOCATION AND DESCRIPTION	Assessed Value	Encumbrances (Mortgages etc.)	Market Value (If known)
Improved real property located at 500 Indiana Ave., S.E.	\$205,000.00	none	\$225,000.00
<b>COLUMN TOTALS</b>	\$205,000.00		\$225,000.00

**BANK DEPOSITS AND OTHER MONEY**

Account No.	Amount	Deposited In (Name of Depository)	In Name of (Registration on Account)
000-1234	\$ 16,000.00	Second National Bank	Jane Doe, Guardian of Jack Doe, minor
<b>TOTAL</b>	\$ 16,000.00		

**NOTES SECURED BY MORTGAGE OR DEED OF TRUST ON REAL ESTATE**  
 (Do Not Include Encumbrances Listed Under Real Estate Above)

Location and Description of Property	Amount (Balance Due)	Interest Rate	Maker's Name and Name of Present Payor	Maturity (Month, day and Year)	Terms of Repayment
<b>TOTAL</b>	\$				

**STOCKS**  
 (LIST EACH CERTIFICATE SEPARATELY)

Class (common, preferred)	Shares	Name of Company	Certificate Nos.	Issued Date	Carrying Value	Fair Market Value
					\$	\$
<b>TOTALS</b>					\$	\$

**BONDS**

Issued by (Name of Company or Agency)	Certificate Nos.	Issue Purchase or Maturity Date	Int. Rate	Face Value	Carrying Value	Fair Market Value
				\$	\$	\$
<b>TOTALS</b>				\$	\$	\$

**OTHER SECURITIES**  
(LIST EACH SEPARATELY AND IN DETAIL)

The foregoing securities are kept or deposited at \_\_\_\_\_  
(Explain fully)

in the name of \_\_\_\_\_

**AUTOMOBILES, JEWELRY, HOUSEHOLD EFFECTS, AND ALL OTHER PERSONAL ASSETS**

---

William Knabe & Co. Grand Piano with Bench:	\$2,000.00
Two (2) Wool Bokhara Rugs, as is:	\$ 500.00
Automobile: 2000 Toyota Pick Up, as is:	\$2,500.00
	-----
	\$5,000.00

Guardian's note: All personal property received as legacies from the estate of John Doe, dec., Admin. XXXX-XX

Attach additional pages(s) if necessary

---

The penalty of my undertaking is \$ 25,000.00

It was filed on the 1st day of August, 2004, 19    

The surety is O and A Surety Co.

When the undertaking was filed, the value of the estate was \$                     

---

I/We Jane Doe,  
(Type of Print Plainly)

---

do swear that I/we have read the foregoing report signed by me/us and know the contents thereof, and that the facts therein stated are true.

MUST BE SIGNED BY THE GUARDIAN, CONSERVATOR, ETC.  
(Signature)

Full address: {  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_

DEPUTY REGISTER OF WILLS/NOTARY PUBLIC

## C. Conservatorship Plan and Inventories of Intervention Proceedings

- **Time to render Conservatorship Plan and Inventory in Intervention Proceedings established on or after September 30, 1989 (SCR-PD 329 and D.C. Code 21-2064/21-2065):**

(a) **Filing.** Within 60 days from date of appointment the limited conservator or conservator shall file with the Court, pursuant to D.C. Code 21-2065(b) and (c), an individual Conservatorship plan, together with a complete inventory of the estate designated by the order of the Court, unless the person appointed as temporary conservator pursuant to D.C. Code 21-2055(a) is appointed as permanent conservator, in which case the filing of a second inventory shall not be required. The plan and inventory shall be substantially in the format prescribed by Form II-N. The inventory shall be verified by oath or affirmation of the limited conservator or conservator.

(b) **Service.** The limited conservator or conservator shall serve a copy of the plan and inventory upon the following individuals by first class mail within five days before or after the filing of the plan and inventory:

- (1) The protected individual;
  - (2) All parties and their attorney of record;
  - (3) The individual most closely related to the subject of the intervention proceeding by blood or marriage unless that individual's whereabouts is unknown and cannot be reasonably ascertained;
  - (4) The individual or facility, if any, having custody of the subject of the intervention proceeding;
  - (5) The individual, if any, proposed for appointment by a will as a guardian;
  - (6) The individual, if any, appointed or proposed for appointment as a guardian *ad litem*;
  - (7) The duly appointed guardian, if any;
  - (8) If no persons listed above exist, notice should be sent to any previously appointed visitor;
  - (9) Any person who has filed an effective request for notice pursuant to SCR-PD 304;
- and
- (10) The Veterans Administration, if veterans benefits are being received by the protected individual.

(c) **Response to Conservatorship plan.** Any interested person may file a petition for modification of the Conservatorship plan or request other appropriate relief in accordance with SCR-PD 322. If no petition to modify the Conservatorship plan is filed, the plan will be placed in the file without court review or other action.

### **Sample Plan and Inventory Form**

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

IN RE: John Doe,  
An Adult

Intervention Proceeding  
No. XX-XX

**CONSERVATORSHIP PLAN**

I, Jane Doe, appointed conservator in the above-captioned proceeding on May 1, 1999, hereby submit the following conservatorship plan and attached inventory.

THE FOLLOWING SERVICES ARE NECESSARY TO MANAGE THE FINANCIAL RESOURCES DESIGNATED BY THE ORDER OF THE COURT: (Collecting assets; depositing and investing same; continuing or participating in the operations of businesses or other enterprises, etc).

THE MEANS BY WHICH THESE SERVICES WILL BE PROVIDED ARE:  
(Employment of persons such as investment advisors to advise or assist with conservator's duties.)

THE MANNER IN WHICH THE INCAPACITATED INDIVIDUAL, GUARDIAN, CONSERVATOR, OR ANY OTHER INDIVIDUAL WHO HAS BEEN APPOINTED TO SERVE IN THAT CAPACITY WILL EXERCISE AND SHARE THEIR DECISION-MAKING AUTHORITY IS: (Report agreements regarding how decision-making authority will be shared.)



THE POLICIES AND PROCEDURES GOVERNING THE EXPENDITURE OF FUNDS ARE: (Report agreements reached regarding expenditures of funds.)

OTHER ITEMS THAT WILL ASSIST IN THE MANAGEMENT OF THE DESIGNATED FINANCIAL RESOURCES AND IN FULFILLING THE NEEDS OF THE INCAPACITATED INDIVIDUAL, THE TERMS OF THE COURT'S ORDER. AND THE DUTIES OF THE CONSERVATOR ARE: (Report the need, if any, for the Court to assign to conservator any duties or powers which the disabled person lacks the capacity to perform.)

Attach a complete inventory of financial resources designated by the order of the Court.

A COPY OF THIS INDIVIDUAL CONSERVATORSHIP PLAN AND INVENTORY HAS BEEN SENT TO (insert names):

The incapacitated individual: \_\_\_\_\_

Each party and their attorney of record: [anyone given party status by Court order pursuant to SCR-PD 303 (c) (f)]

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

The individual most closely related to the subject by blood or marriage unless that individual's name or whereabouts is unknown and cannot be reasonably ascertained:

\_\_\_\_\_

The individual or facility, if any, having custody of the subject:

\_\_\_\_\_

The individual, if any, proposed for appointment by *will* as a guardian:

\_\_\_\_\_

The individual, if any, appointed or proposed for appointment as guardian *ad litem*:

\_\_\_\_\_

The duly appointed guardian, if any:

\_\_\_\_\_

If no persons listed above exist, notice should be sent to the previously appointed visitor:

\_\_\_\_\_

Persons who have filed an effective request for notice pursuant to SCR-PD 304:

\_\_\_\_\_

The Veterans Administration, if veterans benefits are being received:

\_\_\_\_\_

I, the undersigned \_\_\_\_\_ do solemnly swear or affirm that the foregoing report is, to the best of my knowledge and belief, complete and accurate.

Sworn to and subscribed before me this 1st day of August, 1999, 20    .

District of Columbia, S.S.

Or

State of \_\_\_\_\_, Country of \_\_\_\_\_

\_\_\_\_\_  
Notary Public  
Deputy/Register of Wills  
Deputy Clerk

Certificate of Service

I hereby certify that on the 4th day of August, 1999, 20    , a copy of the foregoing Conservatorship Plan and Inventory \_\_\_\_\_ was served by first class mail, postage prepaid, upon the following parties to the above-captioned case and persons granted permission to participate pursuant to SCR-PD 303 and person who requested notice pursuant to SCR-PD 304.

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

MUST BE SIGNED BY THE CONSERVATOR

\_\_\_\_\_  
Signature

**Superior Court of the District of Columbia**  
**PROBATE DIVISION**

In Re: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Fiduciary No. INTVP. XX-XX  
 Civil Action No. \_\_\_\_\_  
 Mental Health No. \_\_\_\_\_  
 Guardian No. \_\_\_\_\_

**INVENTORY REPORT**

The report of Jane Doe,  
~~Guardian, Conservator, Committee, Trustee, Receiver~~ (strike all except one) who qualified as such on the  
1st day of May, \_\_\_\_\_, 19\_\_\_\_, respectfully shows that the estate consists of  
 the following:

**REAL ESTATE**

LOCATION AND DESCRIPTION	Assessed Value	Encumbrances (Mortgages etc.)	Market Value (If known)
	\$	\$	\$
<b>COLUMN TOTALS</b>			

**BANK DEPOSITS AND OTHER MONEY**

Account No.	Amount	Deposited In (Name of Depository)	In Name of (Registration on Account)
000-2345	\$ 89,000.00	First Mortgage Bank, N.A.	Jane Doe, Conservator of John Doe, adult ward
<b>TOTAL</b>	<b>\$ 89,000.00</b>		

**NOTES SECURED BY MORTGAGE OR DEED OF TRUST ON REAL ESTATE**

(Do Not Include Encumbrances Listed Under Real Estate Above)

Location and Description of Property	Amount (Balance Due)	In-terest Rate	Maker's Name and Name of Present Payor	Maturity (Month, day and Year)	Terms of Repayment
<b>TOTAL</b>	\$				

**STOCKS**

(LIST EACH CERTIFICATE SEPARATELY)

Class (common, preferred)	Shares	Name of Company	Certificate Nos.	Issued Date	Carrying Value	Fair Market Value
					\$	\$
<b>TOTALS</b>					\$	\$

**BONDS**

Issued by (Name of Company or Agency)	Certificate Nos.	Issue Purchase or Maturity Date	Int. Rate	Face Value	Carrying Value	Fair Market Value
				\$	\$	\$
<b>TOTALS</b>				\$	\$	\$

**OTHER SECURITIES**  
(LIST EACH SEPARATELY AND IN DETAIL)

The foregoing securities are kept or deposited at \_\_\_\_\_  
(Explain fully)

in the name of \_\_\_\_\_



## **VII. General Instructions for Stating Accountings, Applicable Law, Probate Rules and Sample Forms**

### **A. Decedent's Estates**

- **Time to render First Account or First and Final Account in estates of decedent's dying on or after January 1,1981 but prior to July 1,1995 (SCR-PD 114 and D.C. Code 20-721 through D.C. Code 20-724):**

The First Account or First and Final Account is due one year and one day of the date of first publication of notice of appointment. Subsequent accounts are due every nine months thereafter until the filing of the final account or the termination of the personal representative's appointment and at such other times as may be ordered by the Court.

- **Time to render First Account or First and Final Account in estates of decedent's dying on or after July 1,1995 (SCR-PD 414 and D.C. Code 20-721 through D.C. Code 20-724) Supervised and/or Unsupervised Administration:**

The First Account or First and Final Account in a Supervised Administration is due one year and one day of the date of first publication of notice of appointment. Subsequent accounts are due every nine months thereafter until the filing of the final account or the termination of the personal representative's appointment and at such other times as may be ordered by the Court.

No Accounts are required to be filed in Unsupervised Administration. However, a notice accompanying the final account of an unsupervised probate must be sent to each interested person and may be sent to each creditor informing them that they have a right to object to the account within sixty days from the date it was sent out (SCR-PD 416). If no objection is made within the prescribed time, all claims (other than fraud) against the personal representative(s) or any distributee shall be barred.

### **Accounting Schedules Schedule "A"**

#### **Beginning Balance**

Schedule "A" is used to report assets held at the beginning of the accounting period. The first accounting period begins at the date of death. The accounting covers a one-year period except when a personal representative's tenure expires in less than one year. The first account is due to be filed within one year and one day of the date of first publication of the notice of appointment. In the First Account, report the total value of assets as shown in the inventories and appraisals made prior to the date of the account (in an interim account, report the carrying value of assets listed in the prior account from Schedule K). Subsequent accounts cover 9 month periods and are due to be filed within 9 months of filing the previous account.

### **Schedule "B" Other Collections**

Schedule "B" is used to report assets collected by the personal representative (other than income) which were not inventoried previously and do not require appraisal. This includes cash advances, insurance, reimbursements, refunds, settlements of civil actions, etc. Assets due the estate but not yet received should be identified as assets receivable, but are not carried out to the Receipts column.

### **Schedule "C" Increases and/or Decreases in Assets**

Schedule "C" is used as an information schedule to report changes affecting the estate's assets. Include purchases, sales, leases, transfers, borrowings adjustments to inventories, stock splits, changes of corporate names, divestment distributions, etc. If the change resulted in a gain or loss, the amount of the gain or loss is extended to the appropriate column.

### **Schedule "D" Dividend and Interest Income**

Schedule "D" is used to report dividend and interest income received during the accounting period.

### **Schedule "E" Miscellaneous Income**

Schedule "E" is used to report all miscellaneous income such as rents and royalties. If rental income is received, it is necessary to describe the parcel of real estate or rental unit, the period covered, and the gross rent collections. Deductions from rents, such as property management fees, will be shown on Schedule "F". If the property is not rented or was only partially rented during the accounting period, the personal representative should explain the reasons.

### **Schedule "F" Principal Administration Expenses**

Schedule "F" is used to report the payment of administration expenses attributable to principal. In cases in which the will creates a residuary trust, it is necessary to allocate administration expenses to either principal, using this schedule, or to income, using Schedule "I". Generally, administration expenses are defined as expenses which arose after the death of the decedent in connection with the settlement of the estate, and can include attorneys fees, personal representatives' compensation, bond premiums, bank services charges, court costs, fiduciary income taxes, publication costs, investment advisor fees, attorney's and personal representative's out-of-pocket expenses.

### **Schedule "G" Principal Disbursements**



Schedule "G" is used to report the payment of funeral expenses, family allowance, homestead allowance, exempt property (as applicable) and debts of the decedent.

#### **Schedule "H" Income Administration Expenses**

Schedule "H" is used to report the payment of administration expenses that are attributable to income. This schedule must be used only in cases when the will creates a trust. Included on this schedule are: personal representative's compensation allocable to income, expenses of safeguarding the principal, interest collection charges, interest on debts of decedent, interest on estate obligations, interest payable to general legatees, and fiduciary income taxes allocable to ordinary income.

#### **Schedule "I" Distribution of Principal**

Schedule "I" is used to report all distribution of principal, whether proposed or actual, to beneficiaries of the estate. Distribution is itemized as to the name of the beneficiary, the date of distribution, the items described (cash, stocks, bonds, real property, personal property, etc.), and the value of each of the items.

#### **Schedule "J" Distribution of Income**

Schedule "J" is used to report all distribution of income, whether proposed or actual. This schedule need only be used in cases where the will creates a trust.

#### **Schedule "K" Undistributed Assets**

Schedule "K" is used to list all assets that are held at the end of the accounting period (this schedule is used only in accounts that are **not** final). Each asset must be listed separately and described fully. Proposed disbursements and distributions shown on prior schedules are treated as actual ones for purposes of this schedule (to properly reconcile or balance the account).

#### **Tax Certification and Finding (For decedents dying after March 31,1987)**

All final accounts in supervised estates shall contain a certification in a form prescribed by the Court that the supervised personal representative is or is not required to file a federal estate tax return and, if a federal estate tax return is required, a further certification that the District of Columbia estate transfer tax, including applicable interest, has been paid in full or that no such tax is due. This will enable the Court to make the required finding. The Tax Certification and Finding page is included in the account for this purpose, and must be completed by the personal representative.

#### **Certification and Order Page**

The Certification and Order page is used by a personal representative to provide certain certifications required of the personal representative by various statutes, including mailing or delivering to interested persons; payments of claims and compensation; to request termination of appointment (although a personal representative who opts to request termination must file a separate petition for same after approval of the final account, SCR-PD 423 sets forth the form) to attest to the account; and to notify interested persons of their right to file written exceptions or objections to the account.

### **Decedent's Estate Sample Account Form**

# Superior Court of the District of Columbia

PROBATE DIVISION  
Washington, D.C. 20001-2131

## Statement of Account

Estate of

Administration No. XXXX-XX

John Doe,

Deceased

Docket \_\_\_\_\_

Date of death June 28, 2004

Date of Appointment of  
Personal Representative August 1, 2004

supervised administration       unsupervised administration

First and Final ACCOUNT OF Jane Doe,  
First and Final, Second, etc.

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

For period beginning June 28, 2004, \_\_\_\_\_ and ending July 1, 2005.

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

CURSORY REVIEW      Yes       Waivers of formal court audit filed pursuant to D.C. Code §20-732      No

Purpose of Account: The personal representative offers this account to comply with the provisions of D.C. Code 20-721 through 20-725, D.C. Code 20-734, Court Rule 114, 119, 414 or 419 as applicable; and to acquaint interested persons with the transactions that have occurred during his or her administration. It is important that the account be carefully examined.  
**SEE NOTICE TO INTERESTED PERSONS ON SHEET 15 HEREIN.**

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

Counsel: \_\_\_\_\_

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

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

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

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

See Instructions For Computing Court Costs On Reverse

**INSTRUCTIONS FOR COMPUTING COURT COSTS**

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

**DECEDENTS DYING BEFORE JULY 1, 1995  
PURSUANT TO SCR-PD-125**

Value of Probate Estate	Court Costs
\$ 10,000.01 but less than \$ 25,000	\$ 75
\$ 25,000.01 but less than \$ 50,000	\$ 125
\$ 50,000.01 but less than \$ 75,000	\$ 200
\$ 75,000.01 but less than \$ 100,000	\$ 300
\$ 100,000.01 but less than \$ 500,000	\$ 500
\$500,000.01 but less than \$ 750,000	\$ 750
\$750,000.01 but less than \$1,000,000	\$1,200
\$1,000,000.01 but less than \$2,500,000	\$2,700
\$2,500,000.01 but less than \$5,000,000	\$2,200
\$5,000,000.01 and over	\$2,200
	plus 0.02% of excess over \$5,000,000

**DECEDENTS DYING ON OR AFTER JULY 1, 1998  
PURSUANT TO SCR-PD-425**

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

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

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

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

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

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

Please complete the following:

Decedent's final income taxes are:

- paid
- not paid, because

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

- paid
- not paid, because

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

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

SUMMARY OF TRANSACTIONS

SUMMARY OF TRANSACTIONS	Debit(s) (Receipts)	Credit(s) (Disbursements)
<b>Receipts:</b>		
Total from Schedule "A"		
Beginning Balance-Principal (for interim accounts only) Income .....	\$ 455,400.00	
Total from Schedule "B"		
Other collections-Principal .....	\$ 525.00	
Total from Schedule "C" (Column 1)		
Increases in assets; Changes in form .....	\$ 5,600.00	
Total from Schedule "D"		
Dividend and Interest Income .....	\$ 2,270.00	
Total from Schedule "E"		
Miscellaneous Income .....		
<b>Disbursements:</b>		
Total from Schedule "C" (Column 2)		
Decreases in assets; Losses .....		\$
Total from Schedule "F"		
Administration-Principal .....		\$ 25,230.00
Total from Schedule "G"		
Disbursements-Principal .....		\$ 27,700.00
Total from Schedule "H"		
Administration Expenses-Income .....		
Total from Schedule "I"		
Distribution of Principal .....		\$ 410,865.00
Total from Schedule "J"		
Distributions of Income .....		
Total from Schedule "K"		
Undistributed Assets .....		
<b>Totals (Columns must agree)</b>	<b>\$ 463,795.00</b>	<b>\$ 463,795.00</b>

SCHEDULE "A"—BEGINNING BALANCE

SCHEDULE "A"  
**BEGINNING BALANCE**

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

Example:

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

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

PRINCIPAL	Appraised or Carrying Value
	\$
Assets per inventory filed October 30, 2004	\$455,400.00
Sub-total, Principal	\$
INCOME (for interim accounts only — balance forward from last account)	
If continuation sheet(s) are used, enter total of same here	\$
Total (carry forward to summary)	<u>\$ 455,400.00</u>



SCHEDULE "C" - INCREASES &/OR DECREASES IN ASSETS

SCHEDULE "C"

COLUMN 1

INCREASES IN ASSETS,  
CHANGES IN FORM

COLUMN 2

DECREASES IN ASSETS,  
LOSSES

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

Example:

19\_\_\_\_  
 9/30 100 shares XYZ Co., common sold for \$ 3,000.00  
 100 shares XYZ Co., common carried  
 at 2,500.00  
 Net Gain \$ 500.00

COLUMN 1 COLUMN 2

	Gains	Losses
Sale of 10,000.00 shares of PEPCO Fiduciary acquisition value: \$20,400.00 Net sales proceeds: \$25,500.00 (August 3, 2004)	\$ 5,100.00	\$
\$50,000.00 promissory note from Jane Doe dated June 28, 2002 Acquisition value: \$50,000.00 Paid in full April 2005: \$50,000.00 *Interest reported on Schedule "D" of the account for the period June 2004 through December 2004	-0-	-0-
Non-interest bearing note dated May 1, 1998 in the amount of \$10,000.00 Adjustment to Acquisition value: \$500.00 increase in prior note amount as evidenced by copy of note dated May 1, 1998 (Note forgiven pursuant to article sixth of the will)	\$ 500.00	
If continuation sheet(s) are used, enter total of same here	\$	\$
Total (carry forward to summary sheet as follows: Gains - Schedule C, Column 1 Losses - Schedule C, Column 2)	\$ 5,600.00	\$



SCHEDULE "D"  
DIVIDEND AND INTEREST INCOME

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

Example:

ABC Bank;		
March 31, 19 ____	\$ 30.00	
June 30, 19 ____	30.00	
Sept. 30, 19 ____	30.00	
Dec. 31, 19 ____	40.00	\$ 130.00

	Receipts
	\$
Interest on \$50,000.00 promissory note for period June, 2004 and December, 2004: \$800.00 & \$720.00 (Note paid in full on April, 2005)	\$1,520.00
First National Bank of Washington, CD #1234 Interest due Jan. 1, 2005: (CD matured and closed to estate account on Jan. 1, 2005)	\$ 150.00
Estate account at First National Bank of Washington, a/c #xyz	
June, 2004:           \$    1.97	
July, 2004:           \$    3.15	
August, 2004:        \$  15.23	
September, 2004:    \$  16.25	
October, 2004:       \$  14.31	
November, 2004:     \$  15.25	
December, 2004:     \$  23.33	
January, 2005:       \$  41.15	
February, 2005:      \$  43.28	
March, 2005:         \$  47.50	
April, 2005:         \$ 128.80	
May, 2005:           \$ 131.10	
June, 2005:          \$ 118.68	
-----	
\$ 600.00	\$ 600.00
If continuation sheet(s) are used, enter total of same here	\$
Total (carry forward to summary)	\$ 2,270.00









SCHEDULE "I"—DISTRIBUTION OF PRINCIPAL

SCHEDULE "I"  
DISTRIBUTION OF PRINCIPAL

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

For example:

	To: Suzanne M. Doe		
	(per item FIRST of Will)		
	1/5/80 1 garnet and diamond ring	\$ 1,900.00	
	(per item SIXTH of Will)		
	5/8/80 Cash	<u>\$ 2,000.00</u>	\$ 3,900.00
	To: David A. Doe		
	(Balance of the estate per item NINTH of Will)		
	25 shs. Fabulous Mutual Fund	\$ 950.00	
(to be paid	10 shs. Burns Boilers. . ., Inc., common	\$ 1,000.00	
upon approval	\$20,000.00 U.S. Treasury Notes, due 2/19/2000	\$19,850.00	
of the account)	½ undivided interest in Rose/Egan joint venture	\$ 6,000.00	
	Cash	<u>\$ 1,114.16</u>	\$28,914.16

		Disbursements
		\$
*To Jack Doe, minor, Jane Doe, Guardian, Gdn. No. XXX-XX		
*Real property located at 500 Indiana Ave., S.E.:		\$205,000.00
*Tangible personal property:		
*Pursuant to article fifth of will		\$ 5,000.00
To Jane Doe, Co-operative apartment known as 1200 10th St., N.W.: per article fifth of will		\$140,000.00
To Jane Doe, Forgiveness of non-interest bearing note dated May 1, 1998: per article sixth of will		\$ 10,500.00
To Bob Doe, rest and residue, pursuant to article eighth of will: cash:		\$ 50,365.00
If continuation sheet(s) are used, enter total of same here		\$
Total (carry forward to summary)		<u>\$ 410,865.00</u>

SCHEDULE "J"  
DISTRIBUTION OF INCOME

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

For example:

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

\$427.68

	Disbursements
	\$
	\$
	\$

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

Total (carry forward to summary)

SCHEDULE "K"—UNDISTRIBUTED ASSETS

SCHEDULE "K"

**UNDISTRIBUTED ASSETS**

(use only in accounts that are not final)

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

Example:

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

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

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

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

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



**TAX CERTIFICATION AND FINDING**

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

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

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

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

\_\_\_\_\_ Date \_\_\_\_\_ MUST BE SIGNED BY THE P.R.  
Personal Representative(s)

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

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

Estate of John Doe, Administration No. XXXX-XX  
Deceased

D.C. Code 47-3716 finding:

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

\_\_\_\_\_  
JUDGE

### CERTIFICATE

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

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

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

Name	Relationship	Address
------	--------------	---------

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

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

- been approved by a Court order, dated \_\_\_\_\_
- been requested in a petition which is now pending before the Court
- been requested in a petition filed with this account
- been provided for in the will

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

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
**MUST BE SIGNED BY THE P.R.**  
Personal Representative(s)

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

NOTICE TO INTERESTED PERSONS (Pursuant to D.C. Code §20-726, 735(b) and Probate Rules 116 and 416 as applicable)

An interested person is entitled to file written exceptions or objections to this account within 30 days of the date the account is filed with the Court [60 days if unsupervised]. Such exceptions or objections may be filed with the Office of the Register of Wills, 500 Indiana Ave., N.W., Washington, D.C. 20001. A copy of the exceptions or objections must be mailed to the personal representative.

**Superior Court of the District of Columbia  
PROBATE DIVISION**

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

Estate of \_\_\_\_\_ Administration No. \_\_\_\_\_

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

\_\_\_\_\_  
JUDGE

cc: (list all interested parties)

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

## **B. Guardianship of Minors, Former Law Conservatorships and Intervention Proceedings**

An account, verified by the fiduciary's oath, shall be filed annually with the Register of Wills within thirty days after the anniversary date of the fiduciary's qualification or order bringing the fiduciary under the authority, supervision or direction of the Court. The account shall contain an itemized statement of all receipts and disbursements for the accounting period. The account, to be made on a form substantially in the format approved by the Register of Wills, shall list with detailed particularity (i) all real and personal assets of the estate and the value of each, (ii) all receipts and disbursements, (iii) sales, transfer or other disposition of assets, (iv) any investment or change in form of assets, (v) the amount of the fiduciary's undertaking, and (vi) the name of the surety.

Final accounts are required to be filed within sixty days from the date of the event causing the filing of a final account, except that the account shall not be due earlier than the date specified for the filing of the inventory

### **• Notice of Filing an Account (SCR-PD204(c)):**

Within five (5) days before or after filing of an account, the fiduciary shall give notice by first class mail of that filing to all parties and affected persons as determined by the Court. However, in guardianships of minors, only notice of the filing of the final account shall be given to the ward. Persons to whom notice is given shall have thirty (30) days within which to file any objections with the Register of Wills and the fiduciary. The fiduciary shall attach to the account a certification that a notice of its filing has been provided in accordance with this rule.

### **• Accounts and reports of conservators (SCR-PD 330):**

#### **(a) Filing.**

(1) A temporary conservator shall submit an account and a report to the court for administration of the estate within 60 days of termination of the appointment of the temporary conservator, except that if the temporary conservator is appointed permanent conservator, an account of the temporary conservator shall not be required.

(2) A limited or general permanent conservator shall submit an account and a report to the Court for administration of the estate:

(A) annually, within 30 days of the anniversary date of appointment as permanent conservator; and

(B)(i) within 60 days of the resignation or removal of the conservator;

(ii) as provided in SCR-PD 334; and

(iii) at such other times as the Court may direct.

(3) A report shall also be filed when there is a significant change in the capacity of the ward to manage his or her financial resources.

**(b) Form of account.**

- (1) The first accounting period shall begin at the date of appointment of the conservator.
- (2) A final account shall contain a certification that there remain no unsettled liabilities.
- (3) Accounts shall be typewritten or machine printed on a form prescribed by the Register of Wills in a format substantially similar to the prescribed form.

**(c) Report.** Each account shall have attached a conservator's report [Form II-R], that outlines the following:

- (1) Significant changes in the capacity of the protected individual to manage his or her financial resources;
- (2) The services being provided to the protected individual and the relationship of those services to the individual's conservatorship plan;
- (3) Significant problems relating to the conservatorship which have arisen during the reporting period; and
- (4) The reasons, if any, why the conservatorship should not be terminated, or why no less restrictive alternative would permit the protected individual to manage his or her financial resources.

**(d) Service.**

- (1) A conservator shall serve a copy of an account and report within five days before or after filing the account, along with a notice of filing, on the ward or the ward's known successor(s) in interest, the guardian of the ward (if any), any party, any person who has filed an effective request for notice pursuant to SCR-PD 304, and any other person as directed by the Court. Service shall be personal service or by first class mail.
- (2) A certificate of service, as provided in this rule, shall be attached to the account.

**(e) Form of notice.** Notice shall be in substantially the following format: Notice is hereby given that my account as Conservator together with the Conservator's report has been or will be filed on or before \_\_\_\_\_. You have the right to file exceptions or objections to the account or report within 10 days of the receipt of notice from the Register of Wills of a hearing on the account.

**(f) Special Conservator or person granted authority under a protective arrangement.**

- (1) A special conservator or a person granted authority under a protective arrangement ordered pursuant to D.C. Code 21-2056 shall file a report setting forth all matters done pursuant to the order of appointment.
  - (A) within 30 days after completion of the task(s) for which the special conservator was appointed or the action provided for in the order for a protective arrangement; and

(B) (i) not later than 6 months after order of appointment or for a protective arrangement; and

(ii) at such other times as may be ordered by the Court.

(2) If a special conservator was required to furnish a bond, the conservator shall file an account with the report.

(3) If appropriate, the report should include a request for termination of the special conservator's appointment.

(4) The report, and account if required, shall be served as provided in subsection (d),

(5) The special conservator's appointment shall terminate upon an order of the Court.

### **Accounting Schedules Schedule "A"**

#### **Beginning Balance**

Schedule "A" is used to list the assets held at the beginning of the accounting. In the First Accounting, these would be the assets held or in existence on the date of Appointment or

Qualification. Each asset must be listed separately and described fully. In Guardianship of minors. Former Law Conservatorship and Intervention Proceeding cases, include all personal property. Real property should, however, be reported on the Real Estate Schedule located on the final page of the Account.

#### **Schedule "B" Dividend Income**

Schedule "B" is used to list the source of each dividend received, the amount of same and the date of payment.

#### **Schedule "C" Interest Income**

Schedule "C" is used to list the source of each interest payment received, the amount of same and the date of payment.

#### **Schedule "D" Annuity Income**

Schedule "D" is used to list each annuity pension, such as Social Security, OPM, etc., identifying each as to source, period or months covered and the amount of same.

#### **Schedule "E" Rental Income**

Schedule "E" is used to list each parcel of real estate, or rental unit, the period covered, the gross rent collections and the amount of same. If the property is not rented or was only partially rented, an explanation is required.

#### **Schedule "F" Other Collections**

Schedule "F" is used to list, in detail, the source(s) and amount(s) of all other collections not appropriate for inclusion in Schedules "B", "C", "D", "E", or "G". This would include insurance, reimbursements, refunds, additional assets, proceeds from the sale of real estate, etc.

#### **Schedule "G" Gains and Losses**

Schedule "G" is used to list, in detail, all security or other transaction(s). If same resulted in a gain or loss, the amount of such gain or loss should be extended to the appropriate column.

#### **Schedule "H" Administrative Expenses**

Schedule "H" is used to list, in detail, each expenditure of an administrative nature. This would include attorney's fees, audit fees, bond premium, bank service charges, court costs, fiduciary commissions (applicable to Guardianship of minor and Former Law Conservatorship cases only), etc.



### **Schedule "I" Rental Property Expenses**

Schedule "I" is used to list, in detail, all expenditures related to rental property(ies). If the expenses relate to more than one property, the expenses should be grouped as to each property.

### **Schedule "J" Other Disbursements**

Schedule "J" is used to list, in detail, all other disbursements or credits which cannot properly be included in Schedules "G", "H", "I", or "K".

### **Schedule "K" Maintenance and Care Expenses-Distributions**

Schedule "K" is used to list, in detail, all expenditures related to the maintenance and care of Wards in Guardianship of minor. Former Law Conservatorship and Intervention Proceeding cases.

### **Schedule "L" Ending Balance**

Schedule "L" is used to list the assets held at the end of the accounting period. Each asset must be listed separately and described fully.

### **Certification and Order Page/Real Estate Schedule (if not included in Schedule "L")**

The Certification and Order page is used by a fiduciary to verify or swear that the accounting is just and true (the account must be notarized). It is also used to provide information regarding any real estate owned by the ward, the amount of the fiduciary's undertaking (surety bond) and the name of the surety company and for the Probate Judge to sign (approve) the account.

### **Sample of Account of Guardianship of Minors, Former Law Conservatorship and Intervention Proceedings**

Accounting

**Superior Court of the District of Columbia  
PROBATE DIVISION**

Estate of Jack Doe, minor

No. Gdn. XXX-XX

First  
(First, Second, etc.)

Accounting of Jane Doe, guardian  
(Name of Fiduciary) (Fiduciary Capacity)

For period beginning August 1, 2004 19    , and ending July 31, 2005 19    

NOTE: The following "Summary of Transactions" should be used for all Guardianships, Conservatorships, Committeeships and the Income portion of trusts. Transactions affecting trust principal (corpus) should be recorded in the "Summary of Transactions" on Page 2.

SUMMARY OF TRANSACTIONS	Debit(s) (Receipts)	Credit(s) (Disbursements)
<b>Receipts:</b>		
Total from Schedule "A"		
Beginning Balance .....	\$ 21,000.00	
Total from Schedule "B"		
Dividend Income .....		
Total from Schedule "C"		
Interest Income .....	\$ 237.23	
Total from Schedule "D"		
Annuity Income .....		
Total from Schedule "E"		
Rental Income .....	\$ 3,000.00	
Total from Schedule "F"		
Other collections .....		
Total from Schedule "G"		
Gain .....		
<b>Disbursements:</b>		
Total from Schedule "G"		
Losses .....		\$
Total from Schedule "H"		
Administrative Expenses .....		\$ 225.00
Total from Schedule "I"		
Rental Property Expenses .....		\$ 2,500.00
Total from Schedule "J"		
Other Disbursements .....		
Total from Schedule "K"		
Maintenance and care Expense—Distributions .....		
Total from Schedule "L"		
Ending Balance .....		\$21,512.23
<b>Totals (Columns must agree) .....</b>	<b>\$ 24,237.23</b>	<b>\$ 24,237.23</b>

NOTE: Use the the following "Summary of Transactions" for Principal (Corpus) in trust cases only.

SUMMARY OF TRANSACTIONS	Debit(s)	Credit(s)
<b>Receipts:</b>		
Total from Schedule "A" Beginning Balance .....	\$ N/A	
Total from Schedule "F" Other Collections .....		
Total from Schedule "G" Gains .....		
<b>Disbursements:</b>		
Total from Schedule "G" Losses .....		\$
Total from Schedule "H" Administrative Expenses .....		
Total from Schedule "J" Other Disbursements .....		
Total from Schedule "L" Ending Balance .....		N/A
<b>Totals</b> .....		\$

**SCHEDULE "A"**  
**BEGINNING BALANCE**

List below the assets held at the beginning of the accounting. In the First Accounting, these would be the assets held or in existence on the date of Appointment or Qualification. Each asset must be listed separately and described fully. In Guardianship, Conservatorship and Committeeship cases, include all personal property. In Trusteeship cases, include personal and real property.

Example:

600 shares XYZ Co., common stock	Carrying value \$8,000.00
----------------------------------	------------------------------

NOTE: In Trust cases if both Principal and Income items are included they should be stated separately and carried forward to the proper summary.

	Carrying Value
Assets per Inventory filed:	\$
Cash on deposit at Second National Bank a/c 000-1234:	\$ 16,000.00
Tangible personalty received from the estate of John Doe, dec., Admin. XXXX-XX:	\$ 5,000.00
If continuation sheet(s) are used, enter total of same here .....	\$
<b>Total (carry forward to summary) .....</b>	<b>\$ 21,000.00</b>

**SCHEDULE "B"**  
**DIVIDEND INCOME**

List below the source of each dividend received, the amount of same, and the date of payment.

Example:

100 shares common stock of

XYZ Co.

March 30, 19__	\$30.00	
June 30, 19__	30.00	
Sept. 30, 19__	35.00	
Dec. 31, 19__	35.00	130.00

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

**SCHEDULE "C"**  
**INTEREST INCOME**

List below the source of each interest payment received, the amount of same, and the date of payment.

Example:

ABC Bank;

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

	Receipts
Interest received from Second National Bank a/c 000-1234	\$
August, 2004: \$10.68      June, 2005: \$23.07	
September, 2004: \$ 9.84      July, 2005: \$22.19	
October, 2004: \$11.34	
November, 2004: \$12.39	
December, 2004: \$22.11	
January, 2005: \$23.49	
February, 2005: \$22.05	
March, 2005: \$30.91	\$237.23
April, 2005: \$28.07	
May, 2005: \$21.09	
If continuation sheet(s) are used, enter total of same here .....	\$
Total (carry forward to summary) .....	\$ 237.23

**SCHEDULE "D"**  
**ANNUITY INCOME**

List below each annuity pension, etc., identifying each as to source, period or months covered and the rate of same.

Example:

Social Security benefits for the  
Calendar months of June 19\_\_ through May 19\_\_  
12 months as follows:

5 at	\$130.00 (136.70 Less 6.70 Insurance Premium)	\$650.00	
7 at	140.00 (146.70 Less 6.70 Insurance Premium)	980.00	\$1,630.00

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

**SCHEDULE "E"**  
**RENTAL INCOME**

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

Example:

1111 - 99th Street, for the months of  
June 19\_\_through May 19\_\_, at \$300.00 \$3,600.00

		Receipts
		\$
Rental income on real property located at 500 Indiana Ave., SE, for the period October 2004 through July 2005 (10 months at \$300.00 per month):		\$3,000.00
If continuation sheet(s) are used, enter total of same here .....		\$
<b>Total (carry forward to summary) .....</b>		<b>\$ 3,000.00</b>

**SCHEDULE "F"**  
**OTHER COLLECTIONS**

List in detail below, the source(s) and amount(s) of all other collections not appropriate for inclusion in Schedules "B", "C", "D", "E", or "G". This would include insurance, reimbursements, refunds, additional assets, proceeds from sale of real estate, etc.

NOTE: In Trust cases if both Principal and Income items are included they should be stated separately and carried forward to the proper summary.

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





**SCHEDULE "H"**  
**ADMINISTRATIVE EXPENSES**

List in detail below each expenditure of an administrative nature. This would include attorney's fees, audit fees, bond premium, bank service charges, court costs, etc.:

NOTE: In Trust cases if both Principal and Income items are included they should be stated separately and carried forward to proper summary.

	Disbursements
	\$
Court costs: ck 102 paid 6-30-05	\$125.00
Bond premium to Q and A Surety Co. ck 101 paid 9-1-05	\$100.00
If continuation sheet(s) are used, enter total of same here .....	\$
<b>Total (carry forward to summary) .....</b>	<b>\$ 225.00</b>

**SCHEDULE "I"**  
**RENTAL PROPERTY EXPENSES**

List in detail below, all expenditures related to rental property(ies). If the expenses relate to more than one property, the expenses should be grouped as to each property.

NOTE: In Trust cases if both Principal and Income items are included they should be stated separately and carried forward to proper summary.

	Disbursements
	\$
Rental property expenses on real property located at 500 Indiana Ave., SE (Authorized pursuant to Court order dated September 5, 2005)	\$2,500.00
If continuation sheet(s) are used, enter total of same here .....	\$
<b>Total (carry forward to summary) .....</b>	<b>\$ 2,500.00</b>





Lot 4008, Square 42, improved  
by premises 722 Easy Lane,  
Washington, D. C. Rented  
for \$250.00 per month.

**REAL ESTATE**  
(IF NOT INCLUDED IN SCHEDULE "L")

\$10,000      None      Unknown

COMPLETE LOCATION AND DESCRIPTION	Assessed Value	Encumbrance (Mortgage Lien, Etc.)	Market Value If Known
Real property located at 500 Indiana Ave., SE	\$ 205,000.00	\$ n/a	\$ 225,000.00
<b>COLUMN TOTALS</b> .....	\$205,000.00	\$ n/a	\$225,000.00

The foregoing securities are kept or deposited at \_\_\_\_\_  
in the name of \_\_\_\_\_

The penalty of my undertaking is \$ 25,000.00  
The original undertaking was filed on the 1st day of August, 2004, 19\_\_\_\_  
The surety is O and A Surety Co.

**District of Columbia. to wit:**

I/we the undersigned, Jane Doe  
(Type or Print Plainly)

do solemnly swear that the foregoing accounting is just and true, and that \_\_\_\_\_  
have bona fide paid, or secured to be paid, the several sums for which \_\_\_\_\_ claim credit  
and allowance.

MUST BE SIGNED BY THE GUARDIAN \_\_\_\_\_  
(Signature) \_\_\_\_\_  
(Address)

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, A.D. 19\_\_\_\_

\_\_\_\_\_  
Notary Public/Register of Wills/Clerk

**Superior Court of the District of Columbia**  
**PROBATE DIVISION**

On this \_\_\_\_\_ day of \_\_\_\_\_, A.D. 19\_\_\_\_  
the foregoing account, being now presented for approval, the same is, after examination by the Court, approved  
and passed.

## **VIII. Reports Due in Intervention Proceedings, Applicable Law and Probate Rules**

### **A. Report of Conservator (SCR-PD330(c))**

**Report.** Each account shall have attached a conservator's report [Form II-R], that outlines the following:

- (1) Significant changes in the capacity of the protected individual to manage his or her financial resources;
- (2) The services being provided to the protected individual and the relationship of those services to the individual conservatorship plan;
- (3) Significant problems relating to the conservatorship which have arisen during the reporting period; and
- (4) The reasons, if any, why the conservatorship should not be terminated, or why no less restrictive alternative would permit the protected individual to manage his or her financial resources.

### **Sample of Report of Conservator**

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

IN RE:

Intervention Proceeding  
No. XX-XX

John Doe,  
An Adult

\_\_\_\_\_  
(Address)  
\_\_\_\_\_

**CONSERVATOR'S REPORT**

Name of conservator Jane Doe, Conservator

Address \_\_\_\_\_  
\_\_\_\_\_

Describe significant changes, if any, in the capacity of the  
subject of this proceeding to meet the essential requirements for  
his or her physical health or safety:

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

The services being provided to the subject of this proceeding  
are: \_\_\_\_\_  
\_\_\_\_\_

The significant actions taken by the conservator during this  
reporting period are: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

2.

The significant problems relating to the conservatorship which have arisen during the reporting period are: \_\_\_\_\_

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---

---

The reasonable and necessary expenses incurred by the conservator are as follows: \_\_\_\_\_

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---

The reason, if any, why the appointment should not be terminated or why no less restrictive alternative will permit the subject of this proceeding to meet the essential requirements for his or her physical health or safety are:

---

---

---

Attached is an accounting of the financial resources under the control and/or of the conservator for the period indicated.

I certify that notice of the filing of this report and account has been sent to the following persons (name):

The subject of this proceeding:

The attorney of record :

The guardian :

The individuals most closely related to the subject of the intervention proceeding by blood or marriage :

The guardian ad litem, if any :

3.

The individual (s) , if any, appointed or proposed by appointment as guardian ad litem:

The individual or facility, if any, having custody of the subject of the intervention proceeding :

The Veterans' Administration (Veterans' Affairs Officer) :

I further certify that this report has been explained to the subject of this intervention proceeding.

MUST BE SIGNED BY THE CONSERVATOR  
(Signature of Conservator)



## **B. Report of Guardian (SCR-PD 328)**

(a) **Filing.** A limited or general guardian shall submit a written report to the Court at least semi-annually on the condition of the ward and the ward's estate that has been subject to the guardian's possession or control. The first report shall be due six months from the date of appointment of the guardian with each succeeding report due at six month intervals thereafter. The guardian shall also submit a report upon order of the Court on petition of any person interested in the ward's welfare and at such times at the Court may direct. Within 60 days of the termination of the guardianship, the guardian shall file a final report if assets were administered. If no assets were administered by the guardian, an affidavit in lieu of final report shall be filed. Guardianship reports shall be prepared on Form II-M and signed under oath.

(b) **Service.** Guardianship reports shall be served upon all parties; upon any person who has filed an effective request for notice as provided in SCR-PD 304, and upon such other persons as the Court may direct.

The reports shall be served by first class mail within five days before or after the filing of the report. Proof of service shall be by certificate of service.

(c) **Exceptions or objections to guardianship report; petition to modify.** Any exceptions, objections, or petitions to modify a guardianship report shall be filed pursuant to SCR-PD 322. In the event no response to the report is filed by any interested person the report will be placed in the file without Court review or other action.

(d) **Suggestion of death.** Upon the death of an individual for whom a guardian is appointed, the guardian shall file a suggestion of death forthwith, and shall file a report when required by subsection (a) of this rule.

## **Sample of Report of Guardian**

**Superior Court of the District of Columbia**  
**PROBATE DIVISION**

In re:

John Doe,  
 \_\_\_\_\_  
 An Adult

Intervention Proceeding  
 No. XX-XX

REPORT OF GUARDIAN ( 3rd)

I, the undersigned, represent that I am the guardian of the above named ward, and that my report to the Court is as follows:

1. Present age of ward: \_\_\_\_\_ Date of birth: \_\_\_\_\_

2. Current address of ward:

3. Ward's residence is:

- |  |   |
|--|---|
| <input type="checkbox"/> own home                | <input type="checkbox"/> guardian's home              |
| <input type="checkbox"/> nursing home            | <input type="checkbox"/> hospital or medical facility |
| <input type="checkbox"/> foster or boarding home | <input type="checkbox"/> relative's home              |

\_\_\_\_\_  
 (relationship)

other: \_\_\_\_\_

4. Ward has been in present residence since \_\_\_\_\_  
 (date)

State reasons for any change of residence within the past reporting period: \_\_\_\_\_  
 \_\_\_\_\_

5. During the past reporting period, I visited the ward \_\_\_\_\_ times. The date of the last visit was \_\_\_\_\_.  
 (date)

6. During the past reporting period the ward's mental health has:

remained about the same.

improved. (Describe:) \_\_\_\_\_  
\_\_\_\_\_

deteriorated. (Describe:) \_\_\_\_\_  
\_\_\_\_\_

7. During the past reporting period the ward's physical health has:

remained the same.

improved. (Describe:) \_\_\_\_\_  
\_\_\_\_\_

deteriorated. (Describe:) \_\_\_\_\_  
\_\_\_\_\_

8. During the past reporting period the ward has been treated or evaluated by the following:

Physician. Name: \_\_\_\_\_

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

Psychiatrist. Name: \_\_\_\_\_

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

Social or other Case

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

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

Other. Name: \_\_\_\_\_

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

9. Is the ward under a regular physician's care?  Yes  No  
If yes, doctor's name and address: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

10. Describe activities in which the ward has participated during the past reporting period:

Recreational: \_\_\_\_\_  
Educational: \_\_\_\_\_  
Social: \_\_\_\_\_  
Occupational: \_\_\_\_\_  
Other: \_\_\_\_\_

- None available
- Refuses or unable to participate.

11. As guardian, I rate the ward's living arrangements as:

- Excellent
- Average
- Below Average. (Explain:)

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

12. As guardian, I believe the ward is:

- Content with living situation.
- Unhappy with living situation.

13. As guardian, I believe the ward has the following unmet needs:

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

14. In my opinion, this guardianship  should be continued

- should not be continued. (If not, explain:)

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

15. If I have been appointed limited guardian, my powers should be

- increased  decreased. (Explain:)

16. I [ ] did [ ] did not have possession or control of any of the ward's estate during the reporting period. If in possession or control of any of the estate, please indicate as follows:

a. Total Amount Received and Source: \_\_\_\_\_

b. Total Amount Expended and for what purposes: \_\_\_\_\_

c. Balance currently in my possession or control and location. \_\_\_\_\_

The undersigned swears that the answers set forth above are true and correct to the best of my knowledge and belief, subject to the penalties of making a false affidavit or declaration.

\_\_\_\_\_  
DATE

\_\_\_\_\_  
MUST BE SIGNED BY THE GUARDIAN  
Signature of Guardian

\_\_\_\_\_  
Address of Guardian

\_\_\_\_\_  
City, State, Zip Code

\_\_\_\_\_  
Telephone Number of Guardian

**VERIFICATION**

I \_\_\_\_\_, being first duly sworn, on oath,  
(name of guardian)

depose and say that I have read the foregoing pleadings by me subscribed and that the facts therein stated are true to the best of my knowledge, information and belief.

\_\_\_\_\_  
MUST BE SIGNED BY THE GUARDIAN  
(Signature of Guardian)

Subscribed and sworn to before me this \_\_\_\_\_ day \_\_\_\_\_, 20\_\_

\_\_\_\_\_  
(Notary Public)

**CERTIFICATE OF SERVICE**

I hereby certify that on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, a copy of the foregoing Guardianship Report was served by first class mail, postage prepaid, upon the following parties to the above captioned case and persons granted permission to participate pursuant to SCR-PD 303 and persons who requested notice pursuant to SCR-PD 304.

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

\_\_\_\_\_  
MUST BE SIGNED BY THE GUARDIAN

## **IX. Audit of Accounts, Applicable Law and Probate Rules A.**

### **Decedent's Estates**

#### **• Audit of Accounts in Supervised Estates (SCR-PD 118/418)**

(a) **Complete court audit.** Unless waivers (of formal audit of account pursuant to SCR-PD H7(a)/417(a) or receipts under SCR-PD 117(d)/417(d)) have been filed with the account pursuant to D.C. Code 20-732, the Personal Representative, at the time of filing the account shall:

(1) Exhibit all checking account bank statements and cancelled checks or vouchers evidencing cash transactions during the accounting period.

(2) Exhibit all passbooks, ledger sheets, statements or similar documents issued by a bank, trust company, savings and loan association, brokerage firm or similar institution, reflecting the assets of the estate on deposit or on account therein, and evidencing the transactions in such assets during the accounting period.

(3) Where not otherwise ascertained in accordance with subparagraphs (1) and (2) above, and (4) below, file a written statement by each depository of cash balances on deposit therein and of all other assets (except tangibles) carried in the account as of closing date of the accounting period.

(4) Exhibit certificates or other statement of account of a custodian other than the personal representative evidencing ownership of all securities held for future accounting. In those fiduciary cases in which a bank is acting as fiduciary, in lieu of exhibiting certificates, the bank may submit an affidavit executed by an officer of the bank, other than the officer signing the account, verifying the correctness of the securities and cash accounts held for future accounting and the bank's custody thereof.

(5) **(Rule SCR-PD 118 only)** If the account is a final account in the estate of a decedent dying before April 1, 1987, file a certificate of satisfaction of payment of District of Columbia inheritance and/or estate taxes.

(6) **(Rule SCR-PD 118 only)** If the pending account reflects a proposed disbursement of estate funds for compensation to the Personal Representative or the attorney for the Personal Representative, comply with the requirements of SCR-PD 124 and D.C. Code 20-751/20-752 as applicable.

(7) **(Rule SCR-PD 118)** Submit a check in payment of outstanding court costs in accordance with SCR-PD 125.

(b) **Cursory review of account.** If the account is to be reviewed pursuant to D.C. Code 20-732, the supervised personal representative shall at the time of filing the account:

(1) Note on the face of the account a request for cursory review.

(2) File with the account waivers required by D.C. Code 20-732 and SCR-PD 117(a)/417(a) or receipts under SCR-PD 117(d)/417(d).

(3) File vouchers or cancelled checks for all funeral expenses and each other disbursement in excess of \$1,000.00 claimed in the account.

- (4) If the account is final, file a statement that all claims filed with the Court or otherwise presented to the personal representative have been paid or rejected.
- (5) Submit a check in payment of outstanding court costs in accordance with SCR-PD 425.

- **Accounts of Special Administrator (SCR-PD 119/419):**

Special administrators shall account to the Court in the same manner as personal representatives, and such accounts shall be subject to a formal and complete audit pursuant to SCR-PD 118(a) and 418(a).

## **B. Guardianship of Minors and Former Law Conservatorship Proceedings**

- **Audit of Accounts in Guardianship of Minors and Former Law Conservatorship proceedings (SCR-PD 204(d)(1) through (4)):**

**Audit of accounts.** Except as provided in subsection 204 (e), the Court shall conduct an audit of the account. Upon the filing of an account, the fiduciary shall:

- (1) Exhibit all checking account bank statements and canceled checks or vouchers evidencing cash transactions during the accounting period.
- (2) Exhibit all passbooks, ledger sheets, statements or similar documents issued by a bank, trust company, savings and loan association, brokerage firm, mutual fund, or similar institution, or the U.S. Treasury reflecting the assets of the estate on deposit or on account therein, evidencing the transactions in such assets during the accounting period.
- (3) Where not otherwise ascertained in accordance with paragraphs (1) and (2) above, and (4) below, file a written statement by each depository of cash balances on deposit therein and of all other assets (except tangibles) carried in the account as of closing date of the accounting period.
- (4) Exhibit certificates or other statement of account of custodian other than the fiduciary (e.g., bank, broker, mutual fund, U.S. Treasury) evidencing ownership of all securities held for future accounting. In those fiduciary cases in which a corporation is acting as fiduciary or the services of a depository have been authorized, in lieu of exhibiting certificates, the corporation or other depository may submit an affidavit executed by an officer of the corporation or depository, other than the officer signing the account, verifying the correctness of the securities and cash accounts held for future accounting and the corporation's or depository's custody thereof.

## **C. Intervention Proceedings**

- **Audit of Accounts in Intervention Proceedings (SCR-PD 331):**

**(a) Audit.** The Register of Wills shall audit all accounts. At the time of filing an account a fiduciary shall:

(1) Exhibit all check account bank statements, cancelled checks, vouchers and any other documents evidencing cash transactions during the accounting period.

(2) Exhibit all passbooks, ledger sheets, statements or similar documents issued by a bank, trust company, savings and loan association brokerage firm or similar institution, reflecting the assets of the estate on deposit or on account therein and evidencing any transactions in such assets during the accounting period; and reconciliation of all cash balances.

(3) Where otherwise not ascertained in accordance with subparagraph (a)(1) above, file a written statement by each depository of cash balances on deposit therein and of all other assets (except tangibles) carried in the account as of the closing date of the accounting period.

(4) Exhibit certification or other statements of account of a custodian other than the conservator evidencing ownership of all securities carried in the account as of the closing date of the accounting period. In those cases in which a bank is acting as conservator, in lieu of exhibiting certificates, the bank may submit an affidavit executed by an officer of the bank, other than the officer signing the account, verifying the correctness of the securities and cash accounts held as of the closing date of the accounting period.

**(b) Retention of Documentation.** A conservator shall retain all documentation of financial transactions until approval of the final account and disposition of any timely appeal from the approval of the final account.

**(c) Hearing; Objections to account.** Upon the completion of the audit of an account the Register of Wills shall schedule a hearing on said account and mail a notice of hearing to all parties and persons entitled to receive a copy of the account.

Objections to the account, if any, shall be filed and served on all persons entitled to a copy of notice of hearing on the account within 10 days after receipt of notice of the hearing.

**(d) Liability of Conservator to Third Parties.** Matters pertaining to the personal liability of a conservator, pursuant to D.C. Code 21-2074, shall be determined in a separate proceeding for accounting, surcharge, or indemnification or other appropriate proceeding or action. All such proceedings may be commenced by any party in interest by filing a complaint. Except as otherwise provided in these Rules, the procedure in such action shall be governed by the Superior Court Rules of Civil Procedure.



## X. Miscellaneous

### A. Court Costs, Applicable Law and Probate Rules

- Court costs in estates of decedent's dying on or after January 1, 1980, but before July 1,

#### 1995 (SCR-PD 125):

(a) *Administration of decedents' estates (testate and intestate)*. The Court costs to be assessed and collected by the Register of Wills in the administration of decedents' estates shall be assessed on the basis of the value of the probate estate, excluding real estate, at the following rates:

(1) Court costs in Standard and Abbreviated Probate Proceedings:

VALUE OF PROBATE ESTATE Under		COURT COSTS
\$500.00	\$500.01 to \$2,500.00	No cost
\$10,000.00	\$10,000.01 but less than	15.00
\$25,000.00	\$25,000.00 but less than	50.00
\$50,000.00	\$50,000.00 but less than	100.00
\$75,000.00	\$75,000.00 but less than	150.00
\$100,000.00	\$100,000.00 but less than	250.00
\$500,000.00	\$500,000.00 but less than	350.00
\$750,000.00	\$750,000.00 but less than	575.00
\$1,000,000.00	\$1,000,000.00 but less than	825.00
\$2,500,000.00	\$2,500,000.00 but less than	\$1,275.00
\$5,000,000.00	\$5,000,000.00 and over	\$1,800.00
		\$2,300.00
		\$2,300.00 plus 0.02% of excess over
		\$5,000,000.00

- Court costs attributable to real estate in the District of Columbia for decedents dying on January 1, 1980 (SCR-PD 125/425):

Additional Court costs in the amount of \$25.00 shall be assessed in all standard and abbreviated probate proceedings and special administration proceedings wherein real property or properties in the District of Columbia of whatever value, are carried as a probate asset. If proceeds of the sale of real property are included, or real estate is sold during the estate administration either subsequent to the filing of waiver of inventories and accounts under Rule 115/415, or subsequent to the filing of the petition for probate in

unsupervised estates. Court costs shall be assessed in accordance with SCR-PD 125/425 as applicable.

**• Court costs in estates of decedent's dying on or after July 1, 1995 in supervised and unsupervised estates (SCR-PD 425):**

(a) *Administration of decedents' estates (testate and intestate).* The Court costs to be assessed and collected by the Register of Wills in the administration of decedents' estates shall be assessed on the basis of the value of the probate estate, excluding real estate, at the following rates:

(1) Court costs in Probate Estate:

VALUE OF PROBATE ESTATE Under	COURT COSTS
\$500.00 \$500.00 up to \$2,500.00 \$2,500.01	No cost 15.00 50.00
up to \$15,000.00 \$15,000.01 up to \$25,000.00	
\$25,000.01 but less than \$50,000.00	100.00
\$50,000.00 but less than \$75,000.00	150.00
\$75,000.00 but less than \$100,000.00	250.00
\$100,000.00 but less than \$500,000.00	350.00
\$500,000.00 but less than \$750,000.00	575.00
\$750,000.00 but less than \$1,000,000.00	825.00
\$1,000,000.00 but less than \$2,500,000.00	\$1,275.00
\$2,500,000.00 but less than \$5,000,000.00	\$1,800.00
\$5,000,000.00 and over	\$2,300.00
	\$2,300.00 plus 0.02% of excess over
	\$5,000,000.00

**• Court Costs for Accounts of Minors, Former Law Conservatorships and Intervention Proceedings (SCR-PD 206 and SCR-PD 310):**

The Register of Wills shall be paid a fee for all audits and examinations made pursuant to this rule according to the fee schedules hereinafter set forth, and in every such case the fee prescribed herein shall be deemed a reasonable fee for the services rendered by the Register of Wills.

(a) Audits and examinations under Probate Rule 204. The fee to be collected by the Register of Wills for audit and examination of an account pursuant to subsection (d) of Probate Rule 204 shall be assessed on the basis of the value of the following rates:

VALUE OF ASSETS	COSTS
Less than \$2,500.00	None

\$2,500.00 but less than \$ 10,000.00	\$50.00
\$10,000.00 but less than \$25,000.00	\$100.00
\$25,000.00 but less than \$50,000.00	\$150.00
\$50,000.00 but less than \$75,000.00	\$250.00
\$75,000.00 but less than \$100,000.00	\$350.00
\$100,000.00 but less than \$500,000.00	\$575.00
\$500,000.00 but less than \$700,000.00	\$825.00
\$700,000.00 but less than \$1,000,000.00	\$1,275.00
\$1,000,000.00 but less than \$2,500,000.00	\$1,800.00
\$2,500,000.00 but less than \$5,000,000.00	\$2,300.00
\$5,000,000.00 and over	\$2,300.00 plus 0.02% of excess over \$5,000,000.00

**Court costs attributable to real estate in the District of Columbia.**

Additional court costs in the amount of \$25.00 shall be assessed in all accounts wherein real property or properties in the District of Columbia, of whatever value, are carried as an asset for the entire period of the account.

**Computation of court costs**

For the purpose of determining costs under subsection (a) of these rules, the value of the assets shall include:

- (1) The initial gross principal value of the assets; and
- (2) The gross value of an increase in the principal value of any asset realized upon disposition of that asset (other than upon final distribution to a ward who has been restored to competency or distribution to a successor fiduciary)

**Time of Payment**

The costs shall be collected by the Register of Wills at the filing of the first account by the first appointed fiduciary. The fee for costs shall be a one-time charge based on the assets, excluding real estate, but if there are subsequently acquired assets that increase the value of the estate into a higher bracket, at that time there will be an additional charge on the difference between the fee previously paid and the fee at the higher bracket, and providing that if there is real estate that is excluded, there will be an additional \$25.00 fee.

**B. Requests for Compensation, Applicable Law and Probate Rules**

- **Request for Compensation for Services of Personal Representative and Attorney for Personal Representative (SCR-PD 124 and D. C. Code 20-751/752) in estates of decedent's dying on or after January 1, 1980 but prior to July 1,1995:**

A request for compensation as required by D.C. Code 20-751 shall be by typewritten verified documentation, executed by the personal representative and the attorney for the

personal representative, and set forth in accordance with the format as prescribed in SCR-PD 124.

• **Review of Compensation in estates of decedent's dying on or after July 1, 1995 (SCR-PD 424):**

Whether administration is supervised or unsupervised, reasonable compensation may be paid to personal representatives, attorneys and other providers of services to or contractors with the estate without prior Court approval. The need for any such employment and the reasonableness of the compensation paid therefore will not be reviewed by the Court except on petition of any interested person who has not consented after fair disclosure and after notice to all interested persons and hearing.

• **Compensation of Guardianship of Minors and Former Law Conservatorship Proceedings (SCR-PD 225):**

(a) *Compensation to a conservator or guardian/or ordinary services.* Compensation to a conservator or guardian for ordinary services shall be by commission which shall not exceed 5% of amounts disbursed from the estate. Ordinary services shall be those normally performed by a fiduciary in administering such an estate and shall include, but not be limited to, the following:

- (1) Qualification as the fiduciary;
- (2) Collection of the ward's assets and income;
- (3) Payment of the ward's debts and cost of maintenance, as authorized or ratified by the Court;
- (4) General supervision of the ward's investments and policy relating thereto, including safekeeping; and
- (5) Preparation and filing of all inventories, accounts, and reports to the Court.

(b) *Time and method for claiming compensation for ordinary services.* A claim for commission for ordinary services may only be made in an annual account and , except as otherwise provided in these rules, no statement of services is required. The amount or percentage of commission claimed need only be reflected in the account itself.

(c) *Compensation to fiduciary for extraordinary services.* At the time of filing an annual account or at any other time upon the showing of good cause, a conservator or guardian may petition the Court for compensation for extraordinary services rendered. Extraordinary services shall be in addition to those services set forth in subsection (a). The petition shall include the following:

- (1) Statement of jurisdiction and controlling Court rule;
- (2) Statement of services rendered sufficiently complete on its face to establish that the requested payment is reasonable and, as appropriate, that the services are in fact extraordinary;
- (3) The time devoted thereto, and the normal hourly rate of the fiduciary, if any;
- (4) Evidence of the necessity or purpose of the services;
- (5) Results achieved, including the benefit to the estate or ward, if any;
- (6) Statement of all prior allowances from the estate to the claimant or other fiduciary or counsel, to the extent known;

(7) The ability of the estate to meet future needs of the ward and to compensate fairly the fiduciary, and;

(8) Statement that notice in accordance with Probate Rule 225(f) has been given and to whom given.

(d) *Turnover commission.* A turnover commission may be claimed in a fiduciary's final account not exceeding five percent of the net assets to be turned over to the successor fiduciary or to the former ward, as the case may be. A turnover commission is in addition to the commission for ordinary services based on disbursements actually made during the accounting period. As a general rule, no statement of services is required in support of a claim for a turnover commission. The amount and percentage claimed need only be reflected in the final account. The exceptions to this general rule are as follows:

(1) The fiduciary's death, resignation or incapacity. If services by the fiduciary are terminated by the fiduciary's death, resignation, or incapacity, a statement of services shall be filed in support of the turnover commission claimed. That statement shall indicate what has been done by the fiduciary, what remains to be done by the successor fiduciary and such other information as would justify the commission claimed.

(2) The ward's death, restoration to competency or attainment of majority. If within three

(3) years of the fiduciary's appointment, a conservatorship or guardianship terminates because of the ward's death, restoration to competency or attainment of majority, and if the net assets to be turned over exceed \$100,000.00, the fiduciary shall either file a statement of services in support of the turnover commission claimed or apply for a waiver of the requirement for a statement of services by filing a written request with the Court.

(e) *Compensation to attorneys.* (1) Attorney fees. At the time of the filing of an annual account or at any other time upon the showing of good cause, an attorney may petition for allowance of reasonable attorney's fees for preparing pleadings filed with the Court and for other necessary legal services rendered to the fiduciary in the administration of the estate, including, but not limited to, instructing and advising the fiduciary in regard to applicable laws so that the fiduciary may properly administer the estate for which he or she is responsible and reviewing and advising with respect to inventories, accounts and other reports to the Court to assure that they comply with the requirements of the law. A petition for fees for legal services in connection with the qualification of the fiduciary may be submitted at any time, however. The petition for fees shall be accompanied by a statement of services which shall include those matters set forth in subsection (c) above with respect to a petition for compensation for extraordinary services.

(f) *Notice of and consents to petitions for compensation for extraordinary services or for attorney fees.* Notice of the filing of a petition for compensation for extraordinary services by the fiduciary or for attorney's fees (other than for ordinary commissions) and a copy of the petition shall be given to the fiduciary (if appropriate) and to all other parties and affected persons as determined by the Court by first class mail within five (5) days before or after the filing. The petition shall have attached to it a certification that copies and a notice of its filing have been provided in accordance with this rule.

**• Compensation of Guardians, Conservators, Attorneys, Guardian Ad Litem, Examiners and Visitors in Intervention Proceedings (SCR-PD 308):**

(a) *Compensation by order of the Court.* Any visitor, attorney, examiner, conservator, special conservator, guardian *ad litem*, or guardian is entitled to reasonable compensation for services rendered in an intervention proceeding. Compensation paid from the assets of the subject of the proceeding, protected individual or ward, or from the Guardianship Fund (D.C. Code 21-2060 (b) ), must be approved by Order of Court before being paid.

(b) *Petition for compensation.* (1) A guardian, conservator, guardian *ad litem* or attorney shall file a verified petition for compensation which shall set forth the following in reasonable detail:

- (A) The character and summary of the services rendered;
- (B) The amount of time spent;
- (C) The basis of any hourly rate(s) of compensation;
- (D) The size of the estate administered;
- (E) The benefits that accrued to the estate or the subject of the proceeding as a result of the services.
- (F) The nature, extent and cost of services performed by others that are in the nature of fiduciary obligations, such as accounting and tax preparation services.
- (G) The amount and source of compensation previously allowed to all persons.
- (H) Service of petition. A certificate of service, attesting that the petition and the Notice required by subsection (f) of this Rule were served at least twenty (20) calendar days prior to the filing of the petition; and
- (I) Whether the petitioner has an agreement to be compensated from a source other than the estate or the Guardianship Fund.

A conservator may include in a petition for compensation filed after the death of the ward an estimate of the number of hours that will be required to complete the administration of the ward's estate.

(2) *Requests for Payment from the Guardianship Fund.* In addition to the requirements set forth in subsection (b) (1) above, when payment is sought from the Guardianship Fund, a guardian, conservator, guardian *ad litem* or attorney shall set for the following information in the petition:

- (A) The nature and extent of the subject's assets, including contingent assets and noting assets are liquid;
- (B) The nature and extent of the subject's income;
- (C) The character and extent of the subject's debts;
- (D) Whether the subject owns a residence, and if so, whether the subject or the subject's dependent(s) reside therein, but if not, whether the subject or the subject's dependent(s) expect to return to that residence;
- (E) Whether the subject has a burial fund or has prepaid funeral or burial expenses, and if so, the value of such fund or amount of prepayment; and
- (F) A description of the subject's expenditures. Where any information called for herein is not supplied, the petitioner shall state what efforts have been made to obtain the same.

(3) An examiner or visitor shall file a verified petition for compensation which shall set forth the following in reasonable detail:

- (A) the character and summary of the services rendered;
- (B) the amount of time spent;
- (C) the basis of any hourly rate(s) of compensation.

(4) A Petition which does not conform to the requirements of this subparagraph 2 or 3 shall be

deemed incomplete (as defined in the D.C. Court Standards for Submission of Petitions for Compensation Under the Guardianship Fund) and, within seven calendar days from the submission of the petition, shall be returned to the petitioner without being filed.

(c) Petitions: when filed.

(1) Guardian's Petition for Compensation

A guardian's petition for compensation shall be filed no later than 30 days from the anniversary date of the guardian's appointment, except that a guardian's final petition for compensation shall be filed no later than 60 days after termination of the guardianship.

(2) Conservator's Petition for Compensation

A conservator's petition for compensation shall be filed either with the annual accounting or at the any time prior to the approval of the annual accounting, except that a conservator's final petition for compensation shall be filed no later than 30 days after the filing of the final account.

(3) Interim Petition for Compensation

An Interim petition for compensation for establishing a guardianship, conservatorship, or entry of a protective order shall be filed promptly upon conclusion of the hearing establishing the guardianship, conservatorship or protective arrangement but not later than 90 days after conclusion of the hearing.

(4) Service and Filing of the Petition

A petition for compensation may not be filed unless it has been served at least twenty (20) calendar days prior to the filing of the petition. The certificate of service shall include a provision showing compliance with this requirement.

**(d) Service of Petition.** The petition for compensation, accompanied by the Notice of Petition for Compensation set forth in subsection (f) of this Rule, shall be served on:

- (A) the subject, ward or protected individual,
- (B) the parties to the proceeding and persons granted permission to participate in the proceeding, as provided in Probate Rule 303.
- (C) Any person who has filed an effective request for notice, and
- (D) Any other person as directed by the court or the Register of Wills.

**(e) Exceptions or Objections.** Within twenty calendar days from the mailing of the Petition and Notice of Petition for Compensation, those individuals entitled to service of the petition and notice may file exceptions or objections to the petition. The court may rule on exceptions or objections with or without a hearing.

**(f) Form of Notice of Petition for Compensation.**

The Notice shall be in the following forms:

NOTICE OF PETITION FOR COMPENSATION





### **C. Irregularities, Delinquencies, Defaults, Applicable Law and Probate Rules**

- **Delinquent personal representatives, special administrators or guardians in estates of decedent's dying on or after January 1, 1980 but prior to July 1, 1995 (SCR-PD 121):**

Whenever it comes to the attention of the Register of Wills that there is an apparent irregularity or default in the administration of a proceeding under these Rules, including but not limited to the failure to file within a prescribed time a proper inventory or account, or that there is an insufficiency in the amount or security of an undertaking, the Register of Wills shall immediately notify the personal representative, special administrator or guardian (hereinafter "person") that unless the irregularity or default is corrected forthwith, the person so notified shall be subject to removal. If the irregularity is not remedied, the Register of Wills shall report said irregularity to the Court. Following such notification, the Court shall set a summary hearing, direct notice of the hearing to the person who has not remedied the irregularity and, at the hearing, remove the person and appoint a successor, unless, for good cause shown, failure to correct the irregularity or default is deemed excusable.

- **Delinquent personal representatives or special administrators in estates of decedent's dying on or after July 1, 1995 (SCR-PD 421):**

Whenever it comes to the attention of the Register of Wills that there is an apparent irregularity or default in a supervised or unsupervised administration under these Rules, including but not limited to the failure to file, if required, within a prescribed time a proper inventory, account, or the Certificate required by D.C. Code 20-704(b-1), or that there is an insufficiency in the amount or security of an undertaking, the Register of Wills shall immediately notify the personal representative, or special administrator (hereinafter "person") that unless the irregularity or default is corrected forthwith, the person so notified shall be subject to removal. If the irregularity is not remedied, the Register of Wills shall report said irregularity to the Court. Following such notification, the Court shall set a summary hearing, direct notice of the hearing to the person who has not remedied the irregularity and, at the hearing, remove the person and appoint a successor, unless, for good cause shown, failure to correct the irregularity or default is deemed excusable.

**• Irregularity or default; sanctions; Rules Applicable to Guardianship of Minors and Former Law Conservatorship Proceedings (SCR-PD 207):**

(a) *Irregularity.* Failure of a fiduciary to obtain prior Court authority for expenditures, other than those provided by statute and court costs, shall constitute an irregularity in the administration of the estate and such expenditures shall be disallowed as a charge to the estate upon any accounting except for good cause shown.

(b) *Failure to account.* If an appraisal, inventory or account is not filed within the prescribed time or authorized extension of time, such failure shall constitute a default by the fiduciary.

(c) *Action by the Court.* Whenever the Register of Wills finds an irregularity or default in the administration of a proceeding under these rules, including but not limited to the matters specified in subsections (a) and (b) above, or that there is an insufficiency in the amount or security of an undertaking, the Register of Wills shall promptly notify the fiduciary responsible that unless the irregularity or default is corrected forthwith, the fiduciary so notified may be removed from office. If the irregularity or default is not remedied, the Register of Wills shall report it to the Court which, after notice to the person and a hearing, shall either remove the fiduciary and appoint a successor or excuse the irregularity or default or take other appropriate action.

(1) In extraordinary cases, the Court, either *sua sponte* or at the request of the Register of Wills, may order a summary hearing without giving the fiduciary prior notice to correct an irregularity or default. After such a hearing, the Court may take any appropriate action including excusing the irregularity or default.

(2) Whenever an irregularity or default in the administration of an estate exists, but no party or affected person appears to be materially and adversely affected, the Register of Wills may request the Court to close the case unless a party or affected person shows cause why the Court should take further action.

(3) Notice of any hearing held hereunder shall be sent by first class mail to the affected person and each creditor with a docketed claim.

**• Irregularities, Delinquencies, Insufficiencies Defaults and Orders to Show Cause in Intervention Proceedings (SCR-PD 309):**

(a) *Removal after warning.* Whenever the Register of Wills finds an irregularity or default in the administration of an intervention proceeding, the Register of Wills shall promptly notify the fiduciary responsible that unless the irregularity or default is corrected forthwith, the fiduciary may be removed from office. If the irregularity or default is not remedied, the Register of Wills shall report it to the Court which, after notice to the fiduciary and a hearing, may either remove the fiduciary and appoint a successor pursuant to D.C. Code 21-2049(c) and/or 221-2061 or excuse the irregularity or default or take other appropriate action.

(b) *Removal without warning.* In extraordinary cases, the Court, either *sua sponte* or at the request of the Register of Wills, may order a summary hearing without giving the fiduciary prior notice or opportunity to correct an irregularity or default. After such hearing, the Court may take any appropriate action including excusing the irregularity or default.

(c) *Show Cause.* The Court, *sua sponte* or upon motion of the Register of Wills, may issue an order to show cause why any action should not be taken in proceedings subsequent to the appointment of a guardian or conservator, including proceedings to limit powers or remove or modify limitations on the powers of a guardian or conservator;

to accept resignation of or remove a guardian or conservator; to object to or modify a guardianship report or conservatorship plan; and proceedings with respect to the administration of a conservatorship or guardianship.

(d) *Notice.* Notice of any hearing held pursuant to this Rule shall be sent by first class mail to the address of record of the fiduciary, counsel of record, all parties, those entitled to participate and those who filed an effective request for notice.

**Miscellaneous:**

**• Expenditures and sales in Guardianship of Minors and Former Law Conservatorship Proceedings (SRC-PD223(a) through (d)):**

(a) Expenditures. All expenditures from an estate by a conservator, committee or guardian, except court costs and those provided by statute, shall be made only upon prior authorization of the Court.

(b) Sale of property. A conservator, committee or guardian shall not sell or otherwise dispose of estate property or encumber it without prior order of Court.

(c) Expenditures and sale for investment. A fiduciary who is subject to the supervision of this Court shall obtain a Court order for all expenditures and sales for investment; however, such a fiduciary may apply for approval by the Court of an investment plan or program in accordance with Probate Rule 5 which, if approved by the Court, may be carried out without the necessity of Court approval of specific transactions; provided the same comply with the approved plan or program, and Probate Rule 203 (f) shall not apply.

(d) Failure to comply. Failure to comply with the provisions of this rule constitutes an irregularity or default. Such failure may result in personal liability and/or removal from office.

