

ACCOUNT

(Title of Account: "First, First and Final; Second, etc.)

FILED BY: (PR) \_\_\_\_\_

(Your Name)

PERSONAL REPRESENTATIVE OF THE ESTATE OF:

\_\_\_\_\_  
(Decedent's Name)

OF \_\_\_\_\_ New Castle \_\_\_\_\_ COUNTY

DATE OF DEATH \_\_\_\_\_

(Date person passed)

DATE LETTERS WERE GRANTED: \_\_\_\_\_

(Date estate was opened)

ATTORNEY:  PROSE

ADDRESS & PHONE # \_\_\_\_\_

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

• TOTAL PROBATE ASSETS: \$ \_\_\_\_\_ ✓  
(Figure must agree with total solely held personal property listed on LAST PAGE of Inventory)

• **Additional assets** received into the estate or **losses** occurring after filing the Inventory.

Examples include:

- Gains/losses on sale of securities (stocks, bonds) since filing inventory
- Refunds received for cancelling services (i.e. magazine or newspaper subscriptions, insurance, garbage pick-up, etc.)
- Refunds received from nursing home for credit against prepaid care
- Proceeds for sale of the house ONLY if there was a direction to sell in the will or if real estate needs to be sold to pay debts. Settlement sheet must be attached.
- Dividends/interest paid to the estate after filing the inventory
- Litigation proceeds (must submit proof of proceeds, such as letter or check stub)

• **Total Contributed** Assets (if any): \_\_\_\_\_

- Additional funds added to the estate, by the PR, to help offset expenses.

Total Assets: \_\_\_\_\_

**\*\*Save cancelled checks/receipts for all of the items listed below.\*\***

The Personal Representative(s) of the Estate of:

\_\_\_\_\_
  
(Decedent's name)

**asks** allowance for the following amounts:

**ADMINISTRATIVE EXPENSES: Costs incurred in performing one's duties as personal representative. Examples:**

- Fees paid to Register of Wills (opening costs, inventory filing fee cost, additional letters charges)
- Appraisal fees and auction fees/commissions paid for personal property
- Three months of allowable home expenses (meaning utilities, phone, insurance, etc.)
- If real estate must be sold either by direction or to pay debts, all costs incurred to maintain property until sale are deductible. Any settlement monies deducted from sale proceeds may also be deducted IF gross (not net) proceeds are listed on first page as additional assets.
- Moving/packing/storage expenses for sending personal property to beneficiaries
- Personal representative's expenses (gas, tolls, airfare, hotel, meals, etc.)
- Professional consulting fees

Subtotal \_\_\_\_\_

**DEBTS OF THE ESTATE: Costs incurred by decedent but paid after death. Examples:**

- Medical bills (ambulance, co-pays, hospital bills, etc.)
- Prescription bills, credit card balances at date of death, utility bills through date of death
- Estate taxes if applicable
- Claims filed against the estate must show as paid here.

Subtotal \_\_\_\_\_

**FUNERAL EXPENSES: Costs incurred for the interment & burial of the decedent. Examples:**

- |                                                                                                                                                                                                                |                                                                                                                                                                                      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>• Funeral home fees</li> <li>• Honorariums for religious personnel</li> <li>• Grave markers/stone and related inscription costs</li> <li>• Costs of the wake</li> </ul> | <ul style="list-style-type: none"> <li>• Food/catering and room rental</li> <li>• Flowers</li> <li>• Burial plot if not already purchased</li> <li>• Cremation fees, etc.</li> </ul> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**EXCEPTION: If funeral was paid by directive in insurance contract, then not deductible.**

Subtotal \_\_\_\_\_

**\*\*NOTE: For all of the above items, if you need additional space, write "See Attached" and attach an itemized schedule of payers and amounts. List total amount under each category.**

Attorney's fees: \_\_\_\_\_

**(Only if there is one representing the estate. Attorney must initial)**

Commissions allowed: \_\_\_\_\_  
**("Reasonable fee" you are charging the estate to be the Personal Representative (See Rule 192). Must claim as income on taxes.)**

Total Expenses: \_\_\_\_\_

**Accounting Summary:**

+ Total Assets (From Page 1): \_\_\_\_\_

- Total Expenses (From above): \_\_\_\_\_

= Net Personal Estate (Total Assets – Total Expenses): \_\_\_\_\_

**Closing costs:**

1.75% (net personal x .0175): \_\_\_\_\_

**1.75% of Total of page 1 less total of all expenses  
(Total Assets – Total Expenses = ? X 1.75%)**

0.25% (net personal x .0025): \_\_\_\_\_

(Technology fee for date of death occurring on or after 7/1/2018 ) **0.25% of Total of page 1 less total of all expenses  
(Total Assets – Total Expenses = ? X 0.0025%)**

Recording and indexing: \_\_\_\_\_  
**(If not prepaid at opening =\$20.)  
(If prepaid at opening = \$0.0)**

Releases (See handout sample): \_\_\_\_\_

Rule 190 (if attorney): \_\_\_\_\_  
**(If attorney is appearing on your behalf)**

Late Fee(s): \_\_\_\_\_  
**(Filing of documents after allotted deadline)**

**Total closing costs: \_\_\_\_\_  
(Total of above five items to be paid to Register of Wills)**

**Total amount disbursed (Total Expense + Total Closing Cost): \_\_\_\_\_  
(Total of all expenses including (closing costs)**

**Balance remaining in the Estate (Total Assets – Disbursed): \_\_\_\_\_  
(Page 1 less Total Amount Disbursed)**

Is the filing of a Delaware Estate Tax Return necessary in this estate? YES \_\_\_\_\_ NO \_\_\_\_\_

If the answer is "yes", have you already filed with the Division of Revenue? YES \_\_\_\_\_ NO \_\_\_\_\_

*If applicable, an "Affidavit That No Delaware Estate Tax Return is Required" must be filed with the Register of Wills, for persons dying between January 1, 1999 and December 31, 2004, and for persons dying between July 1, 2009 and December 31, 2017.*

*Is the filing of a Federal Estate Tax Return necessary?*

YES \_\_\_\_\_ NO \_\_\_\_\_