

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

Filed by (PR): _____
(Name of the Executor of Personal Representative)

PERSONAL REPRESENTATIVE(S) OF THE ESTATE OF:

(Decedent's name)

OF _____ COUNTY

Date of Death: _____ Date Letters Were Granted: _____
(Date person passed) (Date estate was opened)

Pro Se Attorney (list name, address, and phone no.) _____

• TOTAL PROBATE ASSETS: _____
(Total probate assets must agree with total probate assets listed on last page of Inventory)

• Additional assets or losses realized after filing of 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)

Subtotal: _____

Total Contributed Assets (if any): _____
(Additional funds added to the estate, by the PR, to help offset expenses)

Total Assets: _____

Folio No. _____

The Personal Representative(s) of the Estate of:

ask(s) allowance for the following amounts:

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

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:

- 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:

- | | |
|---|--|
| • Funeral home fees | • Food/catering and room rental |
| • Honorariums for religious personnel | • Flowers |
| • Grave markers/stone and related inscription costs | • Burial plot if not already purchased |
| • Costs of the wake | • Cremation fees, etc. |

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): _____
- Less Total Expenses (above): _____
= Net Estate: _____
(Total Assets – Total Expenses)

CLOSING COSTS

1.75% (Net Estate x 0.0175): **1.75% of Total of page 1 less total of all expenses**
(Total Assets – Total Expenses = ? X 1.75%)

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

Recording & Indexing: _____ (\$20 if not prepaid)

Releases (\$5 each): _____

Rule 190 (if attorney): _____

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 Expenses + Total Closing Costs): _____
(Total of all expenses including (closing costs))

Balance Remaining in Estate (Total Assets – Total 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 17, 2017.

Is the filing of a Federal Estate Tax Return necessary? YES ___ NO ___