

Insert title of Account: First, First & Final, Second, etc. _____ ACCOUNT

FILED BY: *Name of Personal Representative* _____

PERSONAL REPRESENTATIVE(S) OF THE ESTATE OF:

Decedent's name _____

OF: KENT _____ COUNTY

DATE OF DEATH: _____

DATE LETTERS WERE GRANTED: Date of estate opening appointment _____

ATTORNEY: NONE _____

TOTAL PROBATE ASSETS:

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

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

Examples:

- *Gains/losses on sale of stocks/bonds after filing the Inventory.*
- *Refunds received for canceling services (i.e. insurance, garbage pick-up, newspaper subscription, etc.*
- *Refunds from nursing home for pre-paid care*
- *Proceeds for sale of house ONLY IF there was a direction to sell in the will or if it needed 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 (letter or check)*
- *Personal property listed on Inventory sold for less than estimated value (e.g. car listed for \$1,000 actually only sold for \$800)*

Total Additional Assets: _____

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

TOTAL ASSETS: _____

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

**** 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:*

- *Fees paid to Register of Wills (opening costs, additional letters charges, certified or exemplified copy fees)*
- *Appraisal fees and auction fees/commissions paid for personal property*
- *3 months of allowable household expenses (utilities, phone, insurance, mowing, 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 1st 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*

Total Administrative Expenses: _____

DEBTS OF THE ESTATE:

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

Total Debts of the Estate: _____

FUNERAL EXPENSES: *Costs incurred in performing one's duties as personal representative:*

- *Funeral home fees*
 - *Honorariums for religious personnel*
 - *Grave markers/stone and related inscription costs*
 - *Costs of the wake*
 - *Food/catering and room rental*
 - *Flowers*
 - *Burial plot if not previously purchased*
 - *Cremation fees, etc.*
- Exception: If funeral was paid for by directive in insurance contract, then costs/fees not deductible.****

Total Funeral Expenses: _____

****If additional space is needed, please write "See Attached" and attach an itemized schedule of payers and amounts. List the 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. Must claim as taxable income"* _____

Total Expenses: _____

ACCOUNTING SUMMARY

+Total Assets (from page 1): _____

- Less Total Expenses (from above): _____

= Net Estate: _____

Total Assets - Total Expenses

CLOSING COSTS

1.75% net personal estate (Net estate x 0.0175) _____

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

Releases (\$5.00 each): _____

Waivers (\$1.00 each): _____

Rule 190 (if attorney, \$5.00 for each PR): _____

Delaware estate tax required (\$10.00) if required _____

Late fee(s) *(for filing documents after deadline)* _____

Total Closing Costs: _____

Total Amount Disbursed (Total Expenses + Total Closing Costs): _____

Balance Remaining in the Hands of the
Personal Representative(s) of the Estate: (Total Assets - Total Disbursed) _____

(Balance not held at or by the Register of Wills)

Overpayment: _____

Is the filing of a tax return with the Division of Revenue necessary in this estate?

Yes _____ No _____

If the answer is "yes," have you already filed with the Division of Revenue?

Yes _____ No _____

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

Is the filing of a federal estate tax return necessary?

Yes _____ No _____

Personal Representative

Register of Wills

Date Filed: _____