

IN THE CHANCERY (PROBATE) COURT FOR SUMNER COUNTY, TENNESSEE
AT GALLATIN

IN RE: _____

Docket No: _____

ESTATE ACCOUNTING
INSTRUCTION SHEET AND CHECKLIST

Unless waived by Court Order, the first Accounting is **due within 15 months** from the date of Personal Representative is appointed. All other Accountings thereafter should be **filed annually** [per T.C.A. §30-2-601].

The items required for a complete Accounting are listed below. ~~INCOMPLETE ACCOUNTINGS WILL NOT BE ACCEPTED IN THE CLERK'S OFFICE.~~

If you have any questions, please contact our office (615) 451-6036.

- **Detailed Annual Accounting** - Estate form must be completed and included [T.C.A. §30-2-601(a)]:
 - Signed.
 - Acknowledged.
 - Verify that Totals provided are correct.
- **A List of Financial Accounts**
- **A Financial Information Form(s)** must be completed for **EACH** financial account
- **Detailed Accounting Register must be included** [per T.C.A. §30-2-601(a)]:
 - Various software programs are acceptable (if the Probate Clerk's Office form is not used).
 - The **Detailed Accounting Register** must contain:
 - Date
 - Payee
 - Check or Debit
 - Amounts and Balances
 - **Separate Registers** should be used for **EACH** financial account.
- **Financial Statements** must be included as follows [per T.C.A. §30-2-601(e)]:
 - All financial accounts must be provided, i.e. checking, savings, Certificates of Deposit, annuities, stock accounts, mutual funds, brokerage accounts, etc. (Copies are acceptable)
 - Statements provided must pertain to the accounting period for which they are filed.
 - Images of cancelled checks or the actual cancelled checks ARE REQUIRED.
- **Estate Status Report** must be included [pursuant to Order of the Probate Court].
- **Certificate of Service** must be completed and included
 - The **Certificate of Service** certifies that copies of the *Accounting* and supporting documents have been mailed to all interested parties.
- **Corporate Surety Statement** must be included if Bond has not been waived [per T.C.A. §30-1-201, et seq.]:
 - This will state that the Bond set is still in effect.

IN THE CHANCERY (PROBATE) COURT FOR SUMNER COUNTY, TENNESSEE
AT GALLATIN

No: _____

Estate of _____

DETAILED ACCOUNTING – ESTATE

COMES NOW the Personal Representative in this matter and respectfully submits the attached Accounting to the Court for the period of _____, 20____ to _____, 20_____.

The **combined** totals of **all accounts** required for the Accounting are as follows:

Beginning Balance for **all accounts combined**.....\$ _____
Total Receipts (+) for **all accounts combined**.....\$ _____
Total Disbursements (-) for **all accounts combined**.....\$ _____
Ending Balance for **all accounts combined**.....\$ _____

I, _____, Personal Representative, swear or affirm that this settlement of the accounts exhibit a full, true, and just statement of each and every asset which should be charged, and the credits to which are entitled, to the best of the my knowledge and belief.

Personal Representative

Sworn to and subscribed before me, this _____ day of _____, 20_____.

Commission Expiration Date

Notary Public / Deputy Clerk

EXAMINED this _____ day of _____, 20_____.

Mark T. Smith, Clerk and Master

APPROVED FOR RECORDING this _____ day of _____, 20_____.

Louis W. Oliver, III, Chancellor

LIST OF FINANCIAL ACCOUNTS

A separate *Financial Information Form* must be completed for EACH financial account.

	FINANCIAL INSTITUTION	TYPE OF ACCOUNT	ACCOUNT NUMBER (LAST 4 DIGITS <u>ONLY</u>)
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			

[ADDITIONAL PAGE(S) MAY BE ATTACHED, IF NECESSARY]

FINANCIAL INFORMATION FORM

This form should be attached to ALL the depository accounts you are in control of as Personal Representative or Fiduciary such as checking, savings, money market, Certificate of Deposit, brokerage, stock, investment, IRA, Annuity, etc., and any other account(s) you report to the Court annually. A separate form **MUST** be included for EACH account.

For example, if the asset is a Certificate of Deposit which is maturing and you have purchased (or renewed) another C.D., you should list the status of the maturing C.D. as "closed" and the status of the new C.D. as "active" – providing the new maturity date, financial institution, and amount.

ASSET (*Money Market, Certificate of Deposit, checking account, savings account, etc.*):

ACCOUNT NO (last 4 digits only): _____

FINANCIAL INSTITUTION:

Beginning Balance	\$	_____
Total Receipts (+)	\$	_____
Total Disbursements (-)	\$	_____
Ending Balance as of	\$	_____
Maturity Date (if applicable)		_____

ACCOUNT STATUS: Active
 Closed / Date Closed: _____

Is the Asset covered by your *Surety Bond* or by a *Freeze/Restricted Account Agreement*?
 A copy of the *Agreement* **MUST** be attached if it is a *Freeze/Restricted Account*.

Be sure that **ALL** account statements and imaged copies of the front and back of **ALL** cancelled checks (*if any*) are attached to this Summary, as well as the *Accounting Register*. **EACH** depository account should be itemized on separate *Accounting Register(s)*.

IN THE CHANCERY (PROBATE) COURT FOR SUMNER COUNTY, TENNESSEE
AT GALLATIN

IN THE ESTATE OF:

Decedent

DOCKET NO: _____

Estate Status Report

The status of this Estate:

The reason the Estate remains open:

A detailed listing of all that remains to be done to complete the administration of the Estate:

The amount of time reasonably necessary to complete the administration:

Name and Address of the Personal Representative(s): _____

E-Mail Address: _____

Submitted By:

(Signature)

Date

IN THE CHANCERY (PROBATE) COURT FOR SUMNER COUNTY, TENNESSEE
AT GALLATIN

CORPORATE SURETY STATEMENT
(ESTATE)

IN THE MATTER OF:

_____ Decedent

DOCKET NO: _____

We, _____, acting as Corporate Surety in the above referenced matter, pursuant to Tennessee Code Annotated, §30-1-201, hereby submit the following statement to the Court:

We are Surety on the Bond set by the Court in the above referenced matter and by the execution of this Statement to the Court, hereby acknowledge that we are Surety in this matter and that the Bond amount is \$ _____.

We further state that said Bond is in force for the next annual period and will remain in effect until the Surety is discharged by further orders of the Court.

The Bond's current expiration date is _____.

This _____ day of _____, 20_____.

SIGNATURE OF SURETY: _____

NAME OF CORPORATE SURETY: _____

ADDRESS: _____

CERTIFICATE OF SERVICE

[YOU MUST MAIL A COPY OF THIS ENTIRE DOCUMENT TO ALL INTERESTED
PARTIES AND COMPLETE THIS CERTIFICATE VERIFYING THE DATE MAILED.]

I hereby certify that a true and exact copy of the foregoing *Accounting* and supporting documents has been served by U.S. Mail, postage prepaid, upon the interested parties listed below.

(SIGNATURE)

DATE: _____

NAME: _____

ADDRESS: _____

NAME: _____

ADDRESS: _____

NAME: _____

ADDRESS: _____

NAME: _____

ADDRESS: _____

NAME: _____

ADDRESS: _____

NAME: _____

ADDRESS: _____

NAME: _____

ADDRESS: _____

NAME: _____

ADDRESS: _____

[ADD ADDITIONAL PAGE(S) FOR LISTING OF INTERESTED PARTIES, IF NECESSARY]