

## **CLOSING OF THE ESTATE:**

The earliest the Accounting can be filed is \_\_\_\_\_ (8 months from the date of death) and the latest is \_\_\_\_\_ (one year from the date the estate was opened). **ALL bills and ALL cancelled checks or receipts and ALL estate bank statements are required.** (if no estate checking account was opened, copies of the bank account from which the bills were paid must be provided from the date of death).

Submit the attached Accounting form along with all bills, receipts, cancelled checks, bank statements and any other paperwork you wish to provide to the office. Once the office has audited the Accounting we will contact you at the number your provided to schedule an appointment to finalize the Accounting. The fee due will be provided to you at this time.

### **Requirements for the final accounting:**

#### **Examples:**

1. Receipt given for opening the estate and any additional receipts thereafter, such as short certificates;
2. Any medical expenses paid from date of death for Decedent (bill and receipt);
3. Funeral expenses, flowers, headstone, gravesite (bill and receipt);
4. Utility bills for three (3) months from date of death, only (bills and receipts);
5. Complete name(s) and address(es) for all beneficiaries named in will;
6. Any additional assets since turning in the Inventory (examples: dividends, interest, refunds, mortgage payments received);
7. Any bills paid for Decedent from date of death (examples: credit cards, mortgage)(bill and receipt);
8. If will states real estate is to be sold, any expenses involved in the sale of real estate as well as all of the above;
9. Expenses or commission are only allowable for the personal representative for the administration of the estate.

### **Expenses Not Allowable:**

1. Real estate taxes;
2. Homeowners and auto insurance.

FIRST & FINAL ACCOUNT

FILED BY: JOHN DOE

PERSONAL REPRESENTATIVE(S) OF THE ESTATE OF:

JAMES DOE

OF: KENT COUNTY

DATE OF DEATH: 01/01/2019

DATE LETTERS WERE GRANTED: 2/1/2019

ATTORNEY: NONE

TOTAL PROBATE ASSETS:

(Figure must agree with total *solely* held personal property listed on Recapitulation Page of Inventory.) \$ 50,000.00

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

Auto insurance refund	500.00
Homeowners ins. Refund	175.00
Car sold for 800 on inventory for 1,000.00	-200.00

Total Additional Assets: 475.00

TOTAL: \$ 50,475.00

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

The Personal Representative(s) of the Estate of: JOHN DOE  
asks allowance for the following amounts:

ADMINISTRATIVE EXPENSES:

DELAWARE ELECTRIC (3 MONTHS)	453.18
REGISTER OF WILLS OPENING FEES	125.00

Total Administrative Expenses: \$ 578.18

DEBTS OF THE ESTATE:

CHASE CREDIT CARD	1,500.00
BAYHEALTH	2,225.00

Total Debts of the Estate: \$ 4,303.18

FUNERAL EXPENSES:

MELVIN FUNERAL HOME	12,000.00
LUNCHEON AFTER FUNERAL	850.00
MINISTER (CASH)	50.00

Total Funeral Expenses: \$ 12,900.00

Attorney's Fees: \$ NONE

Commissions Allowed: \$ 1,000.00

Total Expenses: \$ 18,781.36

Closing Costs: total assets – total expenses (50,475.00-18,781.36= 31,693.64)

1.75% net personal estate \$ 554.64

Recording and indexing (\$20.00) if not pre-paid 0.00

Releases (\$5.00 each):           

Waivers (\$1.00 each): 3.00

Rule 190 (\$5.00 for each Personal Representative):           

No Delaware estate tax required (\$10.00) if required 0.00

Total Closing Costs: \$ 557.64

Total Amount Disbursed: \$ 19,339.00

Balance Remaining in the Hands of the  
Personal Representative(s) of the Estate: \$ 31,136.00

Overpayment: \$           

Is the filing of a tax return with the Division of Revenue  
necessary in this estate? Yes X No       

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

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

\_\_\_\_\_  
Register of Wills

Date Filed: \_\_\_\_\_