

SUMMARY OF TRANSACTIONS	Debit(s) (Receipts)	Credit(s) (Disbursements)
Receipts:		
Total from Schedule "A"		
Beginning Balance-Principal		
(for interim accounts only) Income	\$	
Total from Schedule "B"		
Other collections-Principal		
Total from Schedule "C" (Column 1)		
Increases in assets; Changes in form		
Total from Schedule "D"		
Dividend and Interest Income		
Total from Schedule "E"		
Miscellaneous Income		
Disbursements:		
Total from Schedule "C" (Column 2)		
Decreases in assets; Losses		\$
Total from Schedule "F"		
Administration-Principal		
Total from Schedule "G"		
Disbursements-Principal		
Total from Schedule "H"		
Administration Expenses-Income		
Total from Schedule "I"		
Distribution of Principal		
Total from Schedule "J"		
Distributions of Income		
Total from Schedule "K"		
Undistributed Assets		
Totals (Columns must agree)	\$	\$

SCHEDULE "A"
BEGINNING BALANCE

List below the assets held at the beginning of the accounting. In the First Account, report the total value of assets as shown in the inventories and appraisals made prior to the date of the account (in an interim account, report the carrying value of assets listed in the prior account from Schedule K).

Example:

	Appraised or Carrying Value
Assets per inventories filed	\$146,938.23

NOTE: APPRAISALS AND INVENTORIES ARE ON FILE WITH THE OFFICE OF THE REGISTER OF WILLS, WHERE THEY ARE OPEN TO PUBLIC INSPECTION

	Appraised or Carrying Value
PRINCIPAL	\$
Sub-total, Principal	\$
INCOME (for interim accounts only — balance forward from last account)	
If continuation sheet(s) are used, enter total of same here	\$
Total (carry forward to summary)	\$

SCHEDULE "C"

COLUMN 1

COLUMN 2

**INCREASES IN ASSETS,
 CHANGES IN FORM**

**DECREASES IN ASSETS,
 LOSSES**

Report all purchases, sales, leases, transfers, borrowings, adjustments to inventories, stock splits, changes of corporate names, divestment distributions, stock dividends, etc. If same resulted in a gain or loss, the amount of such gain or loss should be extended to the appropriate column.

Example:

19____
 9/30 100 shares XYZ Co., common sold for \$ 3,000.00
 100 shares XYZ Co., common carried
 at 2,500.00
 Net Gain

\$ 500.00

COLUMN 1

COLUMN 2

	Gains	Losses
	\$	\$
	\$	\$
	\$	\$

If continuation sheet(s) are used, enter total of same here

Total (carry forward to summary sheet as follows:
 Gains—Schedule C, Column 1
 Losses—Schedule C, Column 2)

SCHEDULE "D"
DIVIDEND AND INTEREST INCOME

List below the source of each dividend or interest payment received, the amount of same, and the date of payment or receipt.

Example:

ABC Bank;

March 31, 19 ____	\$ 30.00	
June 30, 19 ____	30.00	
Sept. 30, 19 ____	30.00	
Dec. 31, 19 ____	40.00	\$ 130.00

	Receipts
	\$
If continuation sheet(s) are used, enter total of same here	\$
Total (carry forward to summary)	\$

SCHEDULE "E"
MISCELLANEOUS INCOME
 (including rents and royalties)

List below each parcel of real estate, or rental unit, the period covered, the gross rent collections and the amount of same. If the property is not rented or was only partially rented, please indicate and explain the reason(s) therefor. Also report all royalty income received.

Example:

1111-99th Street, for the months of
 June 19 ____ through May 19 ____, 12 months at \$300.00

\$3,600.00

	Receipts
	\$
If continuation sheet(s) are used, enter total of same here	\$
Total (carry forward to summary)	\$

SCHEDULE "F"

PRINCIPAL ADMINISTRATION EXPENSES

(Use Schedule "H" for administration expenses allocable to
Income in those cases in which the Will creates a trust.)

List below all expenses which arose after the death of the decedent in connection with the settlement of the estate. These include: attorney's fees; personal representative's compensation, bond premiums, bank service charges, court costs, fiduciary income taxes, federal estate taxes and inheritance taxes (if authorized by the Will), publication costs, investment advisor fees, attorney's and personal representative's out-of-pocket expenses, etc.

	Disbursements
	\$
If continuation sheet(s) are used, enter total of same here	\$
Total (carry forward to summary)	\$

SCHEDULE "G"
PRINCIPAL DISBURSEMENTS

List below all disbursements which are not previously reported on Schedules F or H including a brief description as to the nature of payment. Report all funeral expenses, family allowance, debts of decedent, etc.

	Disbursements
	\$
If continuation sheet(s) are used, enter total of same here	\$
Total (carry forward to summary)	\$

SCHEDULE "H"
INCOME * ADMINISTRATION EXPENSES

These may include personal representative's compensation allocable to income, expenses of safeguarding the principal, interest collection charges, interest on debts of the decedent, interest on estate obligations, interest payable to general legatees and fiduciary income taxes allocable to ordinary income.

* Schedule H must be used only in cases where the Will creates a trust.

	Disbursements
	\$
If continuation sheet(s) are used, enter total of same here	\$
Total (carry forward to summary)	\$

SCHEDULE "I"
DISTRIBUTION OF PRINCIPAL

List below all distributions to beneficiaries of the estate, identifying by date and beneficiary all distributions made during the accounting period. All distributions should be itemized.

For example:

	To: Suzanne M. Doe		
	(per item FIRST of Will)		
1/5/80	1 garnet and diamond ring	\$ 1,900.00	
	(per item SIXTH of Will)		
5/8/80	Cash	<u>\$ 2,000.00</u>	\$ 3,900.00
	To: David A. Doe		
	(Balance of the estate per item NINTH of Will)		
	25 shs. Fabulous Mutual Fund	\$ 950.00	
	10 shs. Burns Boilers. . . , Inc., common	\$ 1,000.00	
	\$20,000.00 U.S. Treasury Notes, due 2/19/2000	\$19,850.00	
	½ undivided interest in Rose/Egan joint venture	\$ 6,000.00	
	Cash	<u>\$ 1,114.16</u>	\$28,914.16

	Disbursements
	\$
If continuation sheet(s) are used, enter total of same here	\$
Total (carry forward to summary)	\$

SCHEDULE "J"
DISTRIBUTION OF INCOME

List below all distributions of income, identifying by date all distributions made during the accounting period.

For example:

TO: Christopher T. Doe, Trustee under Article FOURTH for Nancy Doe
2/13/80 Cash

\$427.68

	Disbursements
	\$
If continuation sheet(s) are used, enter total of same here	\$
Total (carry forward to summary)	\$

SCHEDULE "K"
UNDISTRIBUTED ASSETS
 (use only in accounts that are not final)

List below all assets held at the end of the accounting period. Each asset must be listed separately and described fully.

Example:

500 shares Thomas Enterprises, Inc. common stock	\$10,000.00
Upstanding Trust Company savings account no. 01-23-5	5,825.63

In trust cases, it is necessary to provide a breakdown as to principal and income.

<u>To determine principal</u>		<u>To determine income</u>	
Totals from Schedules A, B and C	\$ _____	Totals Schedules D and E	\$ _____
Adjustments per Schedules C (2)	\$ _____	Disb. Schedules H and J	\$ _____ \$ _____
Disb. per Schedules F, G and I	\$ _____ \$ _____		

	Disbursements
	\$
If continuation sheet(s) are used, enter total of same here	\$
Total (carry forward to summary)	\$

Provide in the space below a detailed explanation as to why the estate is held open.

TAX CERTIFICATION AND FINDING

(Applicable to final accounts of estates of decedents dying after March 31, 1987)

Explanatory Note: Pursuant to Section 17 of the D.C. Inheritance and Estate Tax Revision Act (D.C. Code 47-3716)1987 Supp)) the Court, prior to approving a final account of a personal representative who is required to file a federal estate tax return, must make a finding that the estate transfer tax provided in the Act has been paid in full or that no tax is due. SCR-PD 114 and SCR-PD 414 require the Personal Representative to include in the final account a certification which will enable the Court to make the required finding.

As required by SCR-PD 114 or SCR-PD 414, as applicable,

- 1. a federal estate tax return is not required to be filed,
- or
- 2. a federal estate tax return is required and the District of Columbia estate transfer tax, including applicable interest
 - has been paid in full
 - or
 - no such tax is due

_____ Date _____ Personal Representative(s)

[Note: If box 2, above is checked, SCR-PD 116 or SCR-PD 414, as applicable, requires the filing of an applicable certificate of the District of Columbia Department of Finance and Revenue in order for the Court to make a finding, pursuant to D.C. Code 47-3716, of satisfaction of taxes.]

**SUPERIOR COURT OF THE DISTRICT OF COLUMBIA
PROBATE DIVISION**

Estate of _____ Administration No. _____
Deceased

D.C. Code 47-3716 finding:

On this _____ day of _____, _____, the Court finds that there is no liability for the estate transfer tax as provided in the District of Columbia Inheritance and Estate Tax Revision Act of 1986, the Personal Representative having filed a certificate of the District of Columbia Department of Finance and Revenue that the tax has been discharged or is not due (or) filed a certification that the personal representative is not required to file a federal estate tax return.

JUDGE

