

Rule 19. Accounts of administrators, executors and collectors.

(a) Notice of filing.

No account shall be approved by the Court, in the absence of a consent or waiver of notice, until the personal representative or the personal representative's attorney shall have furnished notice to each person whose interest may be affected by the attorneys' fees and personal representatives' commissions claimed in said account. Such notice shall state the amounts of such fees and commissions so claimed and the date said account will be presented for approval to the Court. Said notice shall be given after the filing of said account. It shall be served upon each such person or shall be sent by certified mail to each such person's last known address. Said notice shall be served upon residents of the District of Columbia at least 5 days prior to the date said account is to be presented to the Court for approval and upon nonresidents at least 20 days prior to such date; 3 additional days shall be required in the event of mailing said notice.

(b) Proof of notice.

Proof of such service shall be by an affidavit which shall set forth the name and address of each person to whom notice was given, and, if mailed, the date of said mailing. Said affidavit shall be supported by a specimen copy of the notice prescribed by section (a) of this Rule and, in the case of mailing, the certified letter receipt.

(c) Tax certificate.

Except in cases in which a return is not required to be filed by the personal representative, no final account shall be approved by the Court until there shall have been filed with the Register of Wills a certificate of the District of Columbia Department of Finance and Revenue certifying that the District of Columbia inheritance and estate tax liability of the estate has been satisfied or fully provided for.

(d) Account; approval without formal audit.

An account of a personal representative may be approved without formal audit if all persons whose interests will be diminished by the disbursements shown (distributees, legatees or creditors) are under no legal disability, acknowledge receipt of a copy of the account, and consent to and approve such account in all respects, as stated, and further consent to and approve the attorneys' fees and commissions of the personal representative as claimed in such account. The form of such consent may be as follows:

CONSENT

I, the undersigned distributee, legatee or creditor affected by the disbursements shown in the personal representative's account filed herein, hereby,

- (1) Acknowledge receipt of a copy of said account.
- (2) Consent to and approve said account in all respects as stated.
- (3) Consent to and approve the personal representative's commission claimed in said account.
- (4) Consent to and approve the attorneys' fees claimed in said account.
- (5) Request approval at the earliest possible date of said account.

IN TESTIMONY WHEREOF, I have hereunto signed my name and affixed my seal this day of, 20....

WITNESS:

..... (SEAL)

.....

In addition, the attorney for the estate must submit a certificate to the Court showing that the funeral bill has been paid, and that all approved claims and all known debts of decedent have been paid. There must also be filed the usual certificate of payment of taxes from the District of Columbia Department of Finance and Revenue and vouchers evidencing payment of all disbursements claimed in the account.

Upon compliance with the foregoing requirements, the Register of Wills may, in the exercise of his discretion, submit the account to the Court for approval without formal audit. After approval by the Court, receipts acknowledging final distribution shall be filed promptly.

(e) Ancillary accounts.

The provisions of section (d) of this Rule shall also apply to approval of accounts in ancillary proceedings, without formal audit, except that the consent therein required shall be executed by the domiciliary personal representative only, provided that the domiciliary personal representative is not one and the same as the ancillary personal representative. In absence of such consent, or if the 2 personal representatives are one and the same, notice of presentation of the ancillary personal representative's account and commission and attorney's fees shall be given in accordance with section (b) of this Rule.

(f) Fees and commissions.

Prior to the Court approval of a 1st or subsequent account, wherein a total attorney's fee or commission of the personal representative exceeds the sum of \$ 7,500 in the 1st account or combined accounts, the party or parties whose fee or commission exceeds the sum of \$ 7,500 shall file a complete statement of services rendered to the estate. In cases where fees or commissions of less than \$ 7,500 are requested, a statement of services may be required in the discretion of the Court.

(g) Reopening.

If an account is approved by the Court without notice to interested parties required by section (a) of this Rule, such account may be reopened upon objections thereto filed by any interested party within 3 months after it is so approved.