

Rule 114. Accounts of personal representative.

(a) Requirement to account.

(1) Preparation. *D.C. Code § 20-721* requires a personal representative to prepare verified written accounts of the administration of the estate.

(2) Filing. Unless excused pursuant to *D.C. Code § 20-731*, all personal representatives shall file accounts in accordance with the provisions of *D.C. Code §§ 20-721 through 20-724*.

(b) Form of account. The first accounting period of the estate shall begin at the date of death of the decedent. All accounts shall be typewritten or machine printed. The accounts and certificate under *D.C. Code § 20-721* shall be on forms prescribed by the Register of Wills or formats consistent with the forms. If financial accounts are reported therein, a separate Probate Form 27 must be filed with the account including complete account numbers.

(c) Tax certification. All final accounts in estates of decedents dying after March 31, 1987 shall contain a certification in a form prescribed by the Court that the personal representative is or is not required to file a federal estate tax return and, if a federal estate tax return is required, a further certification that the District of Columbia estate transfer tax, including applicable interest, has been paid in full or that no such tax is due.

**COMMENT:**

The Uniform Fiduciary Accounting Principles and accompanying commentaries and illustrations recommended by the Committee on National Fiduciary Accounting Standards in collaboration with the National Center for State Courts are approved as an elaboration of the requirements of this rule. Reference may be made to them for determination of the adequacy of a particular account. The Model Account Formats attached thereto together with the certification applicable to final accounts of estates of decedents dying after March 31, 1987 are deemed consistent with the prescribed forms.