

Filing Fee Paid \$ \_\_\_\_\_

Receipt No: \_\_\_\_\_

DO NOT LEAVE ANY ITEMS BLANK

SURROGATE'S COURT OF THE STATE OF NEW YORK  
COUNTY OF \_\_\_\_\_

-----X  
ACCOUNTING BY \_\_\_\_\_

as the \_\_\_\_\_

of the ESTATE OF \_\_\_\_\_

a/k/a \_\_\_\_\_  
Deceased.

-----X

PETITION FOR JUDICIAL  
SETTLEMENT OF ACCOUNT OF

- Executor
- Administrator
- Trustee
- Other [specify] \_\_\_\_\_

File No. \_\_\_\_\_

TO THE SURROGATE'S COURT, COUNTY OF \_\_\_\_\_

It is respectfully alleged:

1. The name(s), and address(es) of the petitioner(s), the type and date of letters issued, and the amount and surety of petitioner's (s') bond, if any, are as follows:

Name: \_\_\_\_\_

Address: \_\_\_\_\_  
(Street Address) (City/Town/Village)

\_\_\_\_\_  
(County) (State) (Zip) (Telephone Number)

Mailing address: \_\_\_\_\_  
(if different from above)

Type of letters issued: \_\_\_\_\_ Date letters issued: \_\_\_\_\_

Amount of bond: \$ \_\_\_\_\_ Name of surety: \_\_\_\_\_

Name: \_\_\_\_\_

Address: \_\_\_\_\_  
(Street Address) (City/Town/Village)

\_\_\_\_\_  
(County) (State) (Zip) (Telephone Number)

Mailing address: \_\_\_\_\_  
(if different from above)

Type of letters issued: \_\_\_\_\_ Date letters issued: \_\_\_\_\_

2. The decedent's name, date of death and domicile are as follows:

Name: \_\_\_\_\_ Date of death: \_\_\_\_\_

Domicile: \_\_\_\_\_  
(Street Address) (City/Town/Village)

\_\_\_\_\_  
(State) (Zip Code)

Township of: \_\_\_\_\_ County of: \_\_\_\_\_

3. The petitioner(s) present (s) and render (s) herewith, a verified account of petitioner's (s') proceedings in this estate or trust, for the period from \_\_\_\_\_ to \_\_\_\_\_, showing the gross value of assets, including principal and income, to be the sum of \$ \_\_\_\_\_.

4.  (a) An order was entered in this Court on \_\_\_\_\_, 20\_\_.
- Exempting the estate from tax
- Fixing and assessing the tax due

[Attach a copy of the tax order and receipt]

- (b) The following return (s) (was) (were) filed:
- ET-90 [For decedent's dying on or after May 25, 1990].  
A copy was filed with the Surrogate's Court  Yes  No
- TT-385 [For decedent's dying before May 25, 1990]
- 706 or 706NA

The estate taxes with respect to this estate were paid in full.

[Attach a copy of letter of discharge.]

- (c.) No tax proceeding or return was required for this estate.

5. The rendering of such account at this time is proper because  
check appropriate reason]

- seven months have elapsed since letters were issued to petitioner(s);
- letters issued to the petitioner(s) have been revoked,
- more than one year has elapsed since the preceding account of the petitioner(s)  
was settled;
- other reason [specify]:

6. The names and post-office addresses of all persons and parties interested in this proceeding who are required to be cited under the provisions of Surrogate's Court Procedure Act §2210, or otherwise, or concerning whom or which the Court is required to have information, are set forth in subdivision (a) or (b):

- (a) All persons and parties so interested herein who are of full age and sound mind, or which are corporations or associations, are as follows:

| Name  | Nature of Interest | P.O. Address |
|-------|--------------------|--------------|
| _____ | _____              | _____        |
| _____ | _____              | _____        |
| _____ | _____              | _____        |
| _____ | _____              | _____        |
| _____ | _____              | _____        |

(b) All persons so interested herein who are infants or incompetents or persons believed to be mentally incapable to adequately protect their rights, or persons whose existence, identity, or whereabouts are unknown (including persons who are virtually represented under SCPA §315) are as follows:

[Furnish all information specified in **NOTE** at bottom of page]

| Name  | Nature of Interest | P.O. Address |
|-------|--------------------|--------------|
| _____ | _____              | _____        |
| _____ | _____              | _____        |
| _____ | _____              | _____        |
| _____ | _____              | _____        |
| _____ | _____              | _____        |

**[NOTE: In the case of each infant, state (a) name, birth date, age, nature of interest, domicile, residence address, and the person with whom he/she resides; (b) whether or not he/she has a guardian or testamentary guardian, and whether or not his/her father, or if he/she be dead, his/her mother is living; and (c) the name and post office address of any guardian and any living parent. In the case of each incompetent or person incapable of adequately protecting his/her rights, state (a) name, nature of interest, and post office address; (b) facts regarding his/her incompetency, including whether or not a committee has been appointed and whether or not he/she has been committed at any institution; (c) the names and post office addresses of any committee, conservator, guardian, and person or institution having care and custody of him/her, and any relative or friend having an interest in his/her welfare. In the case of unknowns, describe in identical language to be used in citation for publication. In the case of a person confined as a prisoner, state place of incarceration. With respect to virtual representation see Uniform Court Rule, §207.18.]**

7. There are no persons interested in this proceeding other than those herein about mentioned.

8. No prior application has been made to this or any other court for the relief requested in this petition.

WHEREFORE the petitioner(s) pray (s) that the account of proceedings be judicially settled

[specify any other relief requested.]

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and that process be issued to all necessary parties who have not appeared to show cause why the relief requested should not be granted; and that an order be granted directing the service of process pursuant to the provisions of SCPA Article 3 upon such persons named in Paragraph (6) whose names or whereabouts are unknown and cannot be ascertained or who may be persons on whom service by personal delivery cannot be made.

Dated: \_\_\_\_\_

1. \_\_\_\_\_  
(Signature of Petitioner)

\_\_\_\_\_  
(Print Name)

2. \_\_\_\_\_  
(Signature of Petitioner)

\_\_\_\_\_  
(Print Name)

3. \_\_\_\_\_  
(Name of Corporate Petitioner)

\_\_\_\_\_  
(Signature of Officer)

\_\_\_\_\_  
(Print Name and Title of Officer)

VERIFICATION

[For use when petitioner is an individual]

STATE OF NEW YORK )  
COUNTY OF \_\_\_\_\_ ) ss.:

The undersigned, the petitioner (s), named in the foregoing petition, being duly sworn, say (s): (I) (We) have read the foregoing petition subscribed by me (us) and know the contents thereof, and the same is true of (my) (our) own knowledge, except as to the matters therein stated to be alleged upon information and belief, and as to those matters (I) (we) believe it to be true.

\_\_\_\_\_  
(Signature of Petitioner)

\_\_\_\_\_  
(Signature of Petitioner)

\_\_\_\_\_  
(Print Name)

\_\_\_\_\_  
(Print Name)

Sworn to before me on \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
Notary Public  
Commission Expires:  
(Affix Notary Stamp or Seal)

Signature of Attorney: \_\_\_\_\_

Print Name: \_\_\_\_\_

Name of Attorney: \_\_\_\_\_

Tel. No.: \_\_\_\_\_

Address of Attorney: \_\_\_\_\_

**VERIFICATION**

[For use when petitioner is a bank or trust company]

STATE OF NEW YORK )  
COUNTY OF \_\_\_\_\_ ) ss.:

I, the undersigned, a \_\_\_\_\_ of  
(Title)

\_\_\_\_\_  
(Name of Bank or Trust Company)

being duly sworn, say (s),

I have read the foregoing petition subscribed by me and know the contents thereof, and the same is true of my own knowledge, except as to the matters stated to be alleged upon information and belief, and as to those matters I believe it to be true.

(Name of Bank or Trust)

BY \_\_\_\_\_  
(Signature of Officer)

\_\_\_\_\_  
(Print Name and Title)

Sworn to before me on  
\_\_\_\_\_, 20 \_\_\_\_

Notary Public  
Commission Expires:  
(Affix Notary Stamp or Seal)

Signature of Attorney: \_\_\_\_\_

Print Name: \_\_\_\_\_

Name of Attorney: \_\_\_\_\_

Tel. No.: \_\_\_\_\_

Address of Attorney: \_\_\_\_\_

-----X

ACCOUNTING BY \_\_\_\_\_

RECEIPT AND RELEASE

File No. \_\_\_\_\_

as the \_\_\_\_\_

of the ESTATE OF \_\_\_\_\_

a/k/a \_\_\_\_\_

Deceased.

-----X

The undersigned, being of full age, sound mind and under no disability, and entitled to share in the estate of the above named decedent as a [check one]  legatee under a will,  distributee of an intestate share,  trust beneficiary,  creditor of the estate,  other [specify]

- (a) Acknowledges that each fiduciary named above has fully and satisfactorily accounted for all assets of the estate;
- (b) Approves the written account verified on \_\_\_\_\_, 20 \_\_\_\_ as submitted to the undersigned; [Delete paragraphs (a) and (b) if the undersigned is not interested in or affected by the amount of the residuary estate or trust, or if being made pursuant to a decree of the court.]
- (c) Acknowledges receipt of money paid or property transferred or delivered as follows:

money (cash or check): \$ \_\_\_\_\_

the following property: valued at \$ \_\_\_\_\_

The following payment and/or transfer is in full payment or distribution of :

- a legacy under Paragraph/Article \_\_\_\_\_ of the will or trust;
- a claim against the estate;
- the amount directed to be paid by a decree of this court dated:
- other [specify]:

- (d) Releases and discharges each fiduciary named above from all liability to the undersigned for any and all matters relating to or derived from the administration of the estate; waives the issuance and service of a citation to attend any and all proceedings for the judicial settlement of the account; and authorizes the Surrogate to make and enter a decree settling the account and fully releasing and discharging each fiduciary named above as to all matters embraced therein.

Dated: \_\_\_\_\_

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Corporate Name)

\_\_\_\_\_  
(Print Name)

\_\_\_\_\_  
(Signature of Officer)

STATE OF NEW YORK )  
COUNTY OF \_\_\_\_\_ ) ss.:

On \_\_\_\_\_, 20\_\_\_\_\_, before me personally appeared

[INDIVIDUAL]

[ ] \_\_\_\_\_ to me known and known to me to be the person

described in and who executed the foregoing receipt and release and duly acknowledged the execution thereof.

[CORPORATION]

[ ] \_\_\_\_\_ to me known, who duly swore to the foregoing instrument and who did say that he/she resides at \_\_\_\_\_ and that he/she is a \_\_\_\_\_ of \_\_\_\_\_ the corporation/national banking association described in and which executed such instrument; and that he/she signed his/her name thereto by order of the Board of Directors of the corporation.

\_\_\_\_\_  
Notary Public  
Commission Expires:  
(Affix Notary Stamp or Seal)

Name of Attorney: \_\_\_\_\_  
Address of Attorney: \_\_\_\_\_

Tel. No.: \_\_\_\_\_



SURROGATE'S COURT OF THE STATE OF NEW YORK  
COUNTY OF \_\_\_\_\_

-----X

ACCOUNTING BY \_\_\_\_\_

WAIVER OF CITATION AND CONSENT  
IN ACCOUNTING

as the \_\_\_\_\_

File No. \_\_\_\_\_

of the ESTATE OF \_\_\_\_\_

a/k/a \_\_\_\_\_

Deceased.

-----X

The undersigned, being of full age, and sound mind, residing at the address written below, having an interest in this proceeding, waives the issuance and service of citation in this proceeding, and consents to the submission of a decree settling the account as filed and adjusted without further notice. I acknowledge receipt of a copy of the summary statement of account.

| Date | Signature  | Street Address    | Interest  |
|------|------------|-------------------|-----------|
|      | Print Name | City/Town/Village | State/Zip |

STATE OF NEW YORK )

COUNTY OF \_\_\_\_\_ ) ss.:

On \_\_\_\_\_, 20\_\_\_\_, before me personally appeared

[INDIVIDUAL]

\_\_\_\_\_ to me known and known to me to be the person described in and who executed the foregoing waiver and consent and duly acknowledged the execution thereof.

[CORPORATION]

\_\_\_\_\_ to me known, who duly swore to the foregoing instrument and who did say that he/she resides at \_\_\_\_\_ and that he/she is a \_\_\_\_\_ of \_\_\_\_\_ the corporation/national banking association described in and which executed such instrument; and that he/she signed his/her name by order of the Board of Directors of the corporation.

\_\_\_\_\_  
Notary Public  
Commission Expires:  
(Affix Notary Stamp or Seal)

Name of Attorney: \_\_\_\_\_ Tel. No.: \_\_\_\_\_

Address of Attorney: \_\_\_\_\_

[Note: You may request a copy of the full account from the petitioner or petitioner's attorney.]

SURROGATE'S COURT OF THE STATE OF NEW YORK  
COUNTY OF \_\_\_\_\_

-----X

ACCOUNTING BY \_\_\_\_\_

as the \_\_\_\_\_

of the ESTATE OF \_\_\_\_\_

a/k/a \_\_\_\_\_

Deceased.

-----X

TO THE SURROGATE'S COURT OF THE COUNTY OF \_\_\_\_\_

The undersigned does hereby render the account of proceedings as follows:

Period of account from \_\_\_\_\_ to \_\_\_\_\_. This is a  
[ ] (final) [ ] (intermediate) account.

ACCOUNTING BY:

[ ] Executor with Trust

[ ] Trustee

[ ] Other [Specify] \_\_\_\_\_

File No. \_\_\_\_\_

[The instructions concerning the schedules need not be stated at the head of each schedule. It will be sufficient to set forth only the schedule letter and heading. For convenience of reference, the schedule letter and page number of the schedule should be shown at the bottom of each sheet of the account.]

**PRINCIPAL**

- Schedule A - Principal Received, page \_\_\_\_\_
- Schedule A - 1 - Realized Increases, page \_\_\_\_\_
- Schedule B - Realized Decreases, page \_\_\_\_\_
- Schedule C - Funeral and Administration Expenses and Taxes, page \_\_\_\_\_
- Schedule C - 1 - Unpaid Administration Expenses, page \_\_\_\_\_
- Schedule D - Creditor's Claims, page \_\_\_\_\_ **[Does not apply in a trustee's account]**
- Schedule E - Distributions of Principal, page \_\_\_\_\_
- Schedule F - New Investments, Exchanges and Stock Distribution, page \_\_\_\_\_
- Schedule G - Principal remaining on Hand, page \_\_\_\_\_

**INCOME**

- Schedule A-2 - Income Collected, page \_\_\_\_\_
- Schedule C-2 - Administration, Expenses Chargeable to Income, page \_\_\_\_\_
- Schedule E-1 - Distributions of Income, page \_\_\_\_\_
- Schedule G-1 - Income Remaining on Hand, page \_\_\_\_\_
- Schedule H - Interested Parties, page \_\_\_\_\_
- Schedule I - Computation of Commissions, page \_\_\_\_\_
- Schedule J - Other Pertinent Facts and Cash Reconciliation, page \_\_\_\_\_
- Schedule K - Estate Taxes Paid and Allocation of Estate Taxes, page \_\_\_\_\_

SUMMARY

PRINCIPAL ACCOUNT

CHARGES:

|                         |   |                                   |          |
|-------------------------|---|-----------------------------------|----------|
| Schedule "A"            | - | (Principal received)              | \$ _____ |
| Schedule "A - 1"        | - | (Realized increases in principal) | \$ _____ |
| Total principal charges |   |                                   | \$ _____ |

CREDITS:

|                         |   |   |          |
|-------------------------|---|---|----------|
| Schedule "B"            | - | (Realized decreases in principal)   | \$ _____ |
| Schedule "C"            | - | (Funeral and administration expenses)   | \$ _____ |
| Schedule "D"            | - | (Creditor's claims actually paid)<br><b>[Does not apply in trustee's account]</b> | \$ _____ |
| Schedule "E"            | - | (Distributions of principal)  | \$ _____ |
| Total principal credits |   |   | \$ _____ |

Principal balance on hand shown by Schedule "G" \$ \_\_\_\_\_

INCOME ACCOUNT

CHARGES:

|                      |   |                    |          |
|----------------------|---|--------------------|----------|
| Schedule "A-2"       | - | (Income collected) | \$ _____ |
| Total income charges |   |                    | \$ _____ |

CREDITS

|                      |   |                           |          |
|----------------------|---|---------------------------|----------|
| Schedule "C-2"       | - | (Administration expenses) | \$ _____ |
| Schedule "E-1"       | - | (Distributions of Income) | \$ _____ |
| Total income credits |   |                           | \$ _____ |

Balance of undistributed income remaining on hand as shown in Schedule "G-1" \$ \_\_\_\_\_

**COMBINED ACCOUNTS**

|                                   |                |          |
|-----------------------------------|----------------|----------|
| Principal on hand                 | Cash           | \$ _____ |
|                                   | Other Property | \$ _____ |
|                                   | Total          | \$ _____ |
| Income on hand:                   | Cash           | \$ _____ |
|                                   | Other Property | \$ _____ |
|                                   | Total          | \$ _____ |
| Total on hand as of _____, 20____ |                | \$ _____ |

The foregoing principal balance of \$ \_\_\_\_\_ consists of \$ \_\_\_\_\_ in cash and \$ \_\_\_\_\_ in other property on hand as of the \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_. It is subject to deduction of estimated principal commissions amounting to \$ \_\_\_\_\_ as shown in Schedule I, and to the proper charge to principal of expenses of this accounting.

The foregoing income balance of \$ \_\_\_\_\_ consists of \$ \_\_\_\_\_ in cash and \$ \_\_\_\_\_ in other property on hand as of the \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_. It is subject to deduction of estimated income commissions amounting to \$ \_\_\_\_\_ as shown in Schedule I, and to the proper charge to income expenses of this accounting.

The attached schedules are part of this account.

\_\_\_\_\_  
(Name of Corporate Fiduciary)

\_\_\_\_\_  
(Signature of Fiduciary)

\_\_\_\_\_  
(Signature of Officer)

\_\_\_\_\_  
(Signature of Fiduciary)

**AFFIDAVIT OF ACCOUNTING PARTY**

STATE OF NEW YORK )  
COUNTY OF \_\_\_\_\_ ) ss.:

\_\_\_\_\_ being duly sworn, says: that the schedules of assets of the estate reported herein are true and complete and include all money and property of any kind, and all increment thereon, which have come into the hands of any of the accounting parties or have been received by any other persons for the use of any accounting party by order of authority of such accounting party, and include all indebtedness due by any accounting party to the estate whether discharged or not; that the moneys stated in the account as collected were all that could be collected; that all claims for credit for losses or decreases of value of assets are correctly reported; that the reported payments out of estate assets for funeral and administration expenses were actually made and made in the amounts scheduled; that the reported payments to creditors and beneficiaries were actually made at the dates and in the amounts scheduled; that no payments have been made by any accounting party on any fiduciary's claims against the estate except after prior approval and allowance by the Surrogate; that all receipts and disbursements are correctly and fully reported and scheduled; that the accounting parties do not know of any error in the account or in any schedule thereof or of any matter or thing relating to the estate omitted therefrom to the prejudice of rights of any creditor or of any person interested in the estate; and that the schedule of commissions has been computed in conformity with the statute regulating commissions and the Rules of the Surrogate's Court applicable thereto.

Sworn to before me on  
\_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Notary Public  
Commission Expires:  
(Affix Notary Stamp or Seal)

\_\_\_\_\_  
Print Name

Signature of Attorney: \_\_\_\_\_

Tel. No.: \_\_\_\_\_

Address of Attorney: \_\_\_\_\_

## **INSTRUCTIONS**

### **PRINCIPAL**

#### **Schedule A**

##### Statement of Principal Received

This schedule must contain an itemized statement of all the moneys and other personal property constituting principal for which each accounting party is charged, together with the date of receipt or acquisition of such money or property. If real property has been sold by the fiduciary, this schedule must set forth the proceeds of sale of such property, including a copy of the closing statement.

#### **Schedule A-1**

##### Statement of Increases on Sales, Liquidation or Distribution

This schedule must contain a full and complete statement of all realized increases derived from principal assets whether due to sale, liquidation, or distribution or any other reason. It should also show realized increases on new investments or exchanges. In each instance, the date of realization of the increase must be shown and the property from which the increase was derived must be identified.

#### **Schedule B**

##### Statement of Decreases Due to Sales, Liquidation, Collection, Distribution or Uncollectibility

This schedule must contain a full and complete statement of all realized decreases on principal assets whether due to sale, liquidation, collection or distribution, or any other reason. It should show decreases on new investments or exchanges and also sales, liquidations or distributions that result in neither gain nor loss. In each instance, the date of realization of the decrease must be shown and the property from which the decrease was incurred must be identified. It should also report any asset which the fiduciary intends to abandon as worthless, together with a full statement of the reasons for abandoning it.

#### **Schedule C**

##### Statement of Funeral and Administration Expenses and Taxes Charged to Principal

This schedule must contain an itemized statement of all moneys chargeable and paid for funeral, administration and other necessary expenses, together with the date and the reason for each expenditure. Consolidate all similar expenditures; i.e. funeral expenses, taxes, accountant fees, legal fees, filing fees, commissions, other. Where the will directs that all inheritance and death taxes are to be paid out of the estate, credit for payment of the same should be taken in this schedule.

#### **Schedule C-1**

##### Statement of Unpaid Administration Expenses

This schedule must contain an itemized statement of all unpaid claims for administration and other necessary expenses, together with a statement of the basis for each such claim.

#### **Schedule D**

##### Statement of All Creditor's Claims

This schedule must contain an itemized statement of all creditor's claims subdivided to show:

1. Claims presented, allowed, paid and credited and appearing in the Summary Statement together with the date of payment.
2. Claims presented and allowed but not paid.
3. Claims presented but rejected, and the date of and the reason for such rejection.
4. Contingent and possible claims.
5. Personal claims requiring approval by the court pursuant to SCPA §1805.

In the event of insolvency, preference of various claims should be stated, with the order of their priority.

## **Schedule E**

### Statement of Distributions of Principal

This schedule must contain an itemized statement of all moneys paid and all property delivered from principal to the beneficiaries, legatees, trustees, surviving spouse or distributees of the deceased, the date of payment or delivery thereof, and the name of the person to whom payment or delivery was actually made.

Where estate taxes are required to be apportioned and payments have been made on account of the taxes, the amounts apportioned in Schedule K against beneficiaries of the estate shall be charged against the respective individuals share.

## **Schedule F**

### Statement of New Investments, Exchanges and Stock Distributions

This schedule must contain an itemized statement of (a) all new investments made by the fiduciary with the date of acquisition and cost of all property purchased, (b) all exchanges made by the fiduciary, specifying dates and items received and items surrendered, and (c) all stock dividends, stock splits, right and warrants received by the fiduciary, showing the securities to which each relates and their allocation as between principal and income.

## **Schedule G**

### Statement of Principal Remaining on Hand

This schedule must contain an itemized statement showing all property constituting principal remaining on hand including a statement of all uncollected receivables and property rights due to the estate. Show the date and cost of all such property that was acquired by purchase, exchange or transfers made or received, together with the date of acquisition and the cost thereof and indicate such sums in the appropriate lines of the summary schedule. Show all unrealized increases and decreases relating to assets on hand, and report the same in the appropriate places in the summary schedule.

## **INCOME**

### **Schedule A-2**

#### Statement of All Income Collected

This schedule must contain a full and complete statement of all interest, dividends, rents and other income received, and the date of each receipt. Each receipt must be separately accounted for and identified, except that where a security had been held for an entire year, the interest or ordinary dividends may be reported on a calendar year basis.

### **Schedule C-2**

#### Statement of Administration Expenses Charged to Income

This schedule must contain an itemized statement of all moneys chargeable to income and paid for administration, maintenance and other expenses, together with the date and reason for each such expenditure.

### **Schedule E-1**

#### Statement of Distribution of Income

This schedule must contain an itemized statement of all moneys paid and of property delivered out of income to the beneficiaries, the date of payment or delivery thereof and the name of the person to whom payment or delivery was actually made. If convenient, distributions of income to any one beneficiary may be reported by the calendar year.

## **Schedule G-1**

### Statement of Income on Hand

This schedule must contain a statement showing all undistributed income.

## **Schedule H**

### Statement of Interested Parties

This schedule must contain the names of all persons entitled as beneficiary, legatee, devisee, trustee, surviving spouse, distributee, unpaid creditor or otherwise to a share of the estate or fund, with their post office addresses and the degree of relationship, if any, of each to the deceased, and a statement showing the nature of and the value or approximate value of the interest of each such person.

This schedule also must contain a statement that the records of this court have been searched for powers of attorney and assignments and encumbrances made and executed by any of the persons interested in or entitled to a share of the estate and a list detailing each power of attorney, assignment and encumbrance, disclosed by such search, with the date of its recording and the name and address of each attorney in fact and of each assignee and of each person beneficially interested under the encumbrance to in the respective instruments, and also whether the accounting party had any knowledge of the execution of any such power of attorney or assignment not so filed and recorded.

## **Schedule I**

### Statement of Computation of Commissions

This schedule must contain a computation of the amount of commissions due upon this accounting. See Uniform Court Rule, §207.40 (d).

## **Schedule J**

### Statement of Other Pertinent Facts, and Cash Reconciliation

This schedule must contain a statement of all other pertinent facts affecting the administration of the estate and the rights of those interested therein. It must also contain a statement of any real property left by the decedent that it is not necessary to include as an estate asset to be accounted for, a brief description thereof, its gross value, and the amount of mortgages or liens thereon at the date of death of the deceased. A cash reconciliation must also be set forth in this schedule so that verification with bank statements and cash on hand may be readily made.

## **Schedule K**

### Statement of Estate Taxes Paid and Allocation Thereof

This schedule must contain a statement showing all estate taxes assessed and paid with respect to any property required to be included in the gross estate of the decedent under the provisions of the Tax Law or under the laws of the United States. This schedule must also contain a computation setting forth the proposed allocation of taxes paid and to be paid and the amounts due the estate from each person in whose behalf a tax payment has been made and also the proportionate amount of the tax paid by each of the named persons interested in this estate or charged against their respective interest, as provided in §2-1.8 of the Estates, Powers and Trusts Law.

Where an allocation of taxes is required, the method of computing the allocation of said taxes must be shown in this schedule.



SURROGATE'S COURT OF THE STATE OF NEW YORK  
COUNTY OF \_\_\_\_\_

-----X

ACCOUNTING BY \_\_\_\_\_

as the \_\_\_\_\_

of the ESTATE OF \_\_\_\_\_

a/k/a \_\_\_\_\_

Deceased.

-----X

FINAL/INTERMEDIATE  
DECREE OF JUDICIAL SETTLEMENT  
EXECUTOR WITH TRUST OR TRUSTEE

File No. \_\_\_\_\_

A petition praying for a decree judicially settling the final/intermediate account having been presented and filed in this court and the time to present claims against the estate having expired, and a citation having been issued directed to all persons interested in this proceeding requiring them to show cause why a decree should not be granted judicially settling the account prayed for in the petition, and the citation having been returned with proof of due service thereof on the following:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

and duly executed waivers of the service of citation or receipts and releases having been filed for the following:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

and the following parties having appeared in answer to the citation:

\_\_\_\_\_

and \_\_\_\_\_ attorneys, having appeared for the petitioner, and there being no other appearances; and the Surrogate having appointed as guardian ad litem for the following persons under a disability:

\_\_\_\_\_  
\_\_\_\_\_

and each guardian ad litem having filed a report recommending that the account be judicially settled and no objection having been filed to the account;

and it appearing that all tax returns required by law have been filed and all New York State estate taxes have been fully paid, provision made therefore, or the estate is exempt from tax; and the Surrogate having examined the account and having found that each petitioner has fully accounted for all of the monies and property of the estate that have come into the petitioner's hands for the period of the account, as adjusted, it is

ORDERED, ADJUDGED AND DECREED, that the final/intermediate account be and the same hereby is judicially settled and allowed as filed (and adjusted), and that the following is a summary thereof as settled:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**SUMMARY**

**PRINCIPAL ACCOUNT**

**CHARGES:**

|                         |                                     |          |
|-------------------------|-------------------------------------|----------|
| Schedule "A"            | - (Principal received)              | \$ _____ |
| Schedule "A - 1"        | - (Realized increases in principal) | \$ _____ |
| Total Principal Charges |                                     | \$ _____ |

**CREDITS:**

|   |  |          |
|---|--|----------|
| Schedule "B"                                    | - (Realized decreases in principal)            | \$ _____ |
| Schedule "C"                                    | - (Funeral and administration expenses)        | \$ _____ |
| Schedule "D"                                    | - (Creditor's claims actually paid)            | \$ _____ |
|   | <b>[Does not apply in a trustee's account]</b> |          |
| Schedule "E"                                    | - (Distributions of principal)                 | \$ _____ |
| Total Principal Credits                         |  | \$ _____ |
| Principal balance on hand shown by Schedule "G" |  | \$ _____ |

**INCOME ACCOUNT**

**CHARGES:**

|                      |                      |          |
|----------------------|----------------------|----------|
| Schedule "A-2"       | - (Income collected) | \$ _____ |
| Total income charges |                      | \$ _____ |

**CREDITS**

|  |                             |          |
|--|-----------------------------|----------|
| Schedule "C-2"   | - (Administration expenses) | \$ _____ |
| Schedule "E-1"   | - (Distributions of Income) | \$ _____ |
| Total income credits   |                             | \$ _____ |
| Balance of undistributed income remaining on hand as shown in Schedule "G-1" |                             | \$ _____ |

**COMBINED ACCOUNTS**

|                   |                |          |
|-------------------|----------------|----------|
| Principal on hand | Cash           | \$ _____ |
|                   | Other Property | \$ _____ |
|                   | Total          | \$ _____ |

|                 |                |          |
|-----------------|----------------|----------|
| Income on hand: | Cash           | \$ _____ |
|                 | Other Property | \$ _____ |
|                 | Total          | \$ _____ |

Total on hand as of \_\_\_\_\_, 20\_\_\_\_ \$ \_\_\_\_\_

and it is further

ORDERED, ADJUDGED AND DECREED, that petitioner(s) pay the remaining cash and transfer, assign and deliver the other remaining assets as shown in the account as follows:

To the petitioner:  
as and for commissions the sum of \$ \_\_\_\_\_

To the petitioner:  
as and for commissions the sum of \$ \_\_\_\_\_

To the attorney:  
for legal services rendered for  
the benefit of the estate the sum of \$ \_\_\_\_\_

and for costs and disbursements  
(which sums are in addition to any payments  
made on account and allowed by the court) \$ \_\_\_\_\_

To the guardian ad litem:  
for services as guardian ad litem \$ \_\_\_\_\_

and it is further

ORDERED, ADJUDGED AND DECREED, that the balance remaining on hand in the amount of \$ \_\_\_\_\_ be paid as follows:

|          |          |
|----------|----------|
| To _____ | \$ _____ |
| To _____ | \$ _____ |
| To _____ | \$ _____ |

ORDERED, ADJUDGED AND DECREED, that upon complying with the directions of this decree and the filing of the receipts for the payments herein directed, the petitioner (s) hereby shall be discharged as to all matters and things contained in this accounting and decree.

Dated: \_\_\_\_\_

\_\_\_\_\_  
Judge of the Surrogate's Court

SURROGATE'S COURT - \_\_\_\_\_ COUNTY

CITATION

THE PEOPLE OF THE STATE OF NEW YORK,  
By the Grace of God Free and Independent

TO \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

A petition and an account having been duly filed by \_\_\_\_\_, whose address is \_\_\_\_\_

YOU ARE HEREBY CITED TO SHOW CAUSE before the Surrogate's Court, \_\_\_\_\_ County,

at \_\_\_\_\_, New York, on \_\_\_\_\_ 20\_\_\_\_, at \_\_\_\_\_ o'clock in the \_\_\_\_\_

noon of that day, why the account of \_\_\_\_\_, a summary of which has been served herewith,

as \_\_\_\_\_, of the estate of \_\_\_\_\_ should not be judicially settled.

[State any further relief requested]

\_\_\_\_\_

Dated, Attested and Sealed,  
\_\_\_\_\_, 20\_\_\_\_  
(Seal)

HON. \_\_\_\_\_  
Surrogate

\_\_\_\_\_  
Chief Clerk

Name of Attorney: \_\_\_\_\_

Tel. No.: \_\_\_\_\_

Address of Attorney: \_\_\_\_\_

[Note: This citation is served upon you as required by law. You are not required to appear; however, if you fail to appear it will be assumed you do not object to the relief requested. You have a right to have an attorney appear for you, and you or your attorney may request a copy of the full account from the petitioner or petitioner's attorney.]