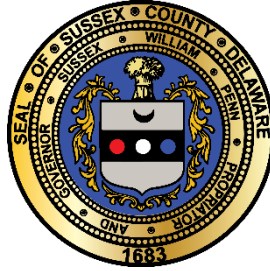


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FORM NO. 30-ACCOUNTING FORM

Title of Account: "First and Final" ACCOUNT

FILED BY: Your Name

PERSONAL REPRESENTATIVE OF THE ESTATE OF:

Decedent's Name

OF: Sussex COUNTY

DATE OF DEATH: Date Person Passed

DATE LETTERS WERE GRANTED: Date estate was opened

ATTORNEY: Name of Attorney. If none, "Pro Se"

Total Probate Assets:

This comes from the last page of the inventory, under the line "Total of Probate Assets". It includes only the totals of Schedules B, C & E from the Inventory.

(Figure must agree with total solely held personal property listed on Recapitulation Page of Inventory.)

\$ _____

Any change in assets since filing the inventory, including additional assets received into the estate or losses. Examples include:

- Gains/losses on sale of securities (stocks, bonds) since filing inventory
- Refunds received for canceling services (i.e. magazine or newspaper subscriptions, insurance, garbage pick-up, etc.
- Refunds received from nursing home for credit against prepaid care
- Proceeds for sale of the house ONLY if there was a direction to sell in the will or if real estate needs to be sold to pay debts. Settlement sheet must be attached.
- Dividends/interest paid to the estate after filing the inventory
- Litigation proceeds (must submit proof of proceeds, such as letter or check stub)

Total Additional Assets: \$ _____

TOTAL: \$ _____ 0.00

Attachments: Form No. SC5 (List of Beneficiaries) S.
Form No. SC2 (Waiver of Notice) or SC1 (Notice)
Form No. SC3 (Waiver / Incapacity)

****Save canceled checks/receipts for all of the items listed below.****

The Personal Representative(s) of the Estate of:

Decedent's Name _____

asks allowance for the following amounts:

Administrative Expenses:

Costs incurred in performing one's duties as personal representative.

Examples:

- Fees paid to Register of Wills (opening costs, inventory filing fee cost, additional letters charges)
- Appraisal fees and auction fees/commissions paid for personal property
- Three months of allowable home expenses (meaning utilities, phone, insurance, etc.)
- If real estate must be sold either by direction or to pay debts, all costs incurred to maintain property until sale are deductible. Any settlement monies deducted from sale proceeds may also be deducted IF gross (not net) proceeds are listed on first page as additional assets.
- Moving/packing/storage expenses for sending personal property to beneficiaries
- Personal representative's expenses (gas, tolls, airfare, hotel, meals, etc.)
- Professional consulting fees

Subtotal: \$ _____

Debts of the Estate:

Costs incurred by decedent but paid after death.

Examples:

- Medical bills (ambulance, co-pays, hospital bills, etc.)
- Prescription bills, credit card balances at date of death, utility bills through date of death
- Estate taxes if applicable
- Claims filed against the estate must show as paid here.

Subtotal: \$ _____

Funeral Expenses:

Costs incurred for the interment & burial of the decedent.

Examples:

- Funeral home fees
- Honorariums for religious personnel
- Grave markers/stone and related inscription costs
- Costs of the wake
- Food/catering and room rental
- Flowers
- Burial plot if not already purchased
- Cremation fees, etc.

EXCEPTION: If funeral was paid by directive in insurance contract, then not deductible.

Subtotal: \$ _____

****NOTE:** For all of the above items, if you need additional space, write "See Attached" and attach an itemized schedule of payers and amounts. List total amount under each category.

Attorney's Fees: \$ _____
Only if representing the estate. Attorney must initial.

Commissions Allowed: \$ _____
"Reasonable fee" you are charging the estate to be the Personal Representative (See Rule 192). Must claim as income on taxes.

Total Expenses: \$ _____

Closing Costs:
1.25% net personal estate \$ _____
1.25% of Total of page 1 less total of all expenses
(Total Assets – Total Expenses = ? X 1.25%)

Recording and indexing: _____
If not prepaid at opening = \$20.00
If prepaid at opening = \$0.00

Releases (\$5.00, each): _____
Receipt for goods bequeathed in the will; not mandatory (Not S.C. 2 Waivers)

Rule 190 (\$5.00 for each Personal Representative): _____
If attorney is appearing on your behalf

Total Closing Costs: \$ _____
Total of above 4 items to be paid to Register of Wills

Total Amount Disbursed: \$ _____
Total of all expenses (including closing costs)

Balance Remaining in the Hands of the Personal Representative(s) of the Estate: \$ _____
Page 1 less Total Amount Disbursed

Overpayment: \$ _____

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

If the answer is "yes," have you already filed with the Division of Revenue? Yes No

If applicable, an "Affidavit That No Delaware Estate Tax Return is Required" must be filed with the Register of Wills for persons dying between January 1, 1999 and December 31, 2004, **and** for persons dying on or after July 1, 2009.

Is the filing of a federal estate tax return necessary Yes No

Date Filed: _____

Register of Wills