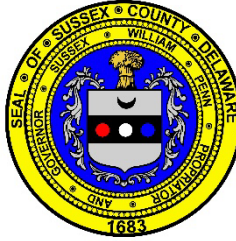


5 East Pine Street
P.O. Box 743
Georgetown, DE 19947



Phone: (302) 855-7875
Fax: (302) 853-5871
willsinfo@sussexcountype.gov

Probate Timeline & Directions

Estate Of: _____

Case Number: _____ Date Of Letters: _____

A **Personal Representative**, also referred to as an Executor or Administrator, is the fiduciary put in charge of settling a deceased person's estate. There is a host of duties and responsibilities imposed by the law upon the Personal Representative. It is the Personal Representative's duty/responsibility to ensure that all documents have been filed, fees are paid, and deadlines are met. Failure to do so can and may result in penalties, which may include fees, court appearance, and/or removal of Personal Representative.

Step 1 – Inventory

Due By: _____

Within three months after the granting of letters (the date the estate is opened), an Inventory Form 600 RW is to be filed with this office. The Inventory is to be completed by the Personal Representative and should reflect all assets owned by the Decedent as of the date they passed away. This document also serves to pass real property in Sussex County, so you should make a copy of the Inventory prior to submitting, as this document also acts as your deed. You'll also need the figures from the last page to complete the Accounting.

The Inventory form should be submitted and approved by the Register of Wills no later than the above date, overdue documents may be charged a late fee. The Inventory must be completed in its entirety before being submitted to the office by 3:30PM of the date listed above and does require you to sign before a Notary. You may **mail the Inventory in** or **drop it off at the front desk in the Register of Wills office**. Documents may not be faxed or e-mailed in for filing. Questions regarding the Inventory can be directed to our Clerk, Lindsay Behney by calling into the office or sending in an e-mail to **lindsay.behney@sussexcountype.gov**. Extensions for the Inventory may be granted with the appropriate form, see the following page for instructions.

You may have Beneficiary Waivers signed at any time throughout the Estate process, but we ask that you **do not submit them to the office until you have the appointment with the Chief Deputy to close the Estate**. They are a part of the closing process and cannot be filed until the Accounting has been recorded. **Accounting paperwork cannot be mailed into the office with the Inventory**. Please see Step 2 for Accounting Instructions.

Step 2 – Accounting **Earliest Date To Call:** _____ **Deadline:** _____

The next filing requirement with the Register of Wills is the Accounting. An Accounting / Form SC30 begins with the total value of the Decedent's solely owned personal assets as stated on the Inventory (Total of Probate Assets, Sum of C, D & E) and any additional assets which may have come into the estate since the Inventory was filed. The earliest date to call for an appointment would be 8 months from the date of passing, but you have up to a year from the date the estate was opened. All Claims must be addressed before scheduling an appointment with the Chief Deputy. When you're ready to file the Accounting, please call the office and ask for the Chief Deputy, Kris Vavala, to schedule your appointment. When you **call for this appointment**, please have the Accounting forms that we've provided to you, in front of you. The Chief Deputy is required to review everything with you that you'll need to have for the appointment. Should you have any questions about the Accounting, you may e-mail her at kristine.vavala@sussexcountysde.gov.

Register of Wills E-mail

If at any time throughout this process you have general questions not specific to an Inventory or the Accounting regarding an Estate on file, you have the option of e-mailing those questions to willsinfo@sussexcountysde.gov, or for quicker assistance, calling the office. Questions regarding legal advice cannot be answered by the Clerks or Deputies, please consult with a licensed Delaware Attorney.

Short Certificates

If you require additional or updated Short Certificates at any time throughout the probate process and after the closing of the estate, you may have them issued if the Estate is in good standing and current on filings. They're available by stopping into the office to pick them up, or by mail with a completed request form (See **Additional Forms** below) and a self-addressed stamped envelope. The Short Certificates are \$3 per document, and they are valid for 60 days from the time of issuance.

Extension Request

If you require an extension on the due date for the Inventory or Accounting, you may be granted up to an additional 6 months of time from the original due date at the discretion of the Chief Deputy. The form can be found on the website under "Additional Forms".

Additional Forms

Any forms given to you at your Estate Opening meeting or provided by the Register of Wills can be found on the County's website. If you require a new Inventory, Accounting, request forms, or Waivers can be printed from: <https://sussexcountysde.gov/register-will-forms>

EIN Number

If your bank requires you to open an Estate Account with an EIN number, please visit: IRS.gov

Claims

If a claim is forwarded on to you from our office, it would need to be addressed by you to close the Estate. If the claim is satisfied, please make sure the claimant sends a satisfaction to our office or if sent directly to you, you forward it on to be office to be filed. If you reject the claim, rejections would need to be received at least 90 days prior to your expected closing date.

5 East Pine Street
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Georgetown, DE 19947



Phone: (302) 855-7875
Fax: (302) 853-5871
sussexcountyde.gov

Register of Wills

To All Personal Representatives of Probated Estates

As Personal Representative of a probated Estate, it is your responsibility to file the paperwork involved in clearing an Estate, which is listed below:

- 1) Inventory Form – An Inventory of all the decedent's assets (Personal & Real Property), along with any Jointly owned property, is to be filed with the Register of Wills office within three (3) months from the date you were appointed as Personal Representative.
- 2) If the decedent passed away before January 1, 1999, you must file an Inventory (Form 600) with the Division of Revenue due nine (9) months from the date of death. This form would consist of all assets and debts of the decedent, along with a list of heirs to the Estate, which would determine if any Inheritance Tax were due.
- 3) Accounting Form – An Accounting form is due to be filed with the Register of Wills office one (1) year after your appointment as Personal Representative. If at that time the Estate matters have been completed, you may file a First and Final Account. If matters are still pending and debts are still owed, you must file a First Account only. Each year after that, you would be required to file an Account (even if the Account has remained the same) until you are ready to close the Estate.

Part 2

5 East Pine Street
P.O. Box 743
Georgetown, DE 19947



Phone: (302) 855-7875
Fax: (302) 853-5871
www.sussexcountyde.gov

Register of Wills

CLOSING OF THE ESTATE CHECKLIST

After the Accounting earliest date to call (as noted on the document titled "Probate Timeline and Directions,") has passed, you may call the number above to speak to the Chief Deputy. At that time, you will review your case and schedule an appointment to file the Accounting. Please have your completed documents in front of you when you call to speak to the Chief Deputy. Prior to calling, make sure you have the below checklist of items completed and ready for review:

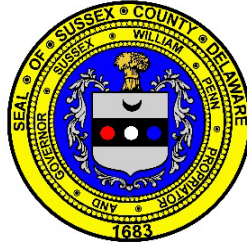
- ___ Completed Form 30 (Pages 1 and 2. Page 3 will be completed at the time of filing.)
- ___ Proof of each expense* listed on Form 30 (Invoices/Bills)
- ___ Proof of payment for each expense* listed on Form 30 (receipts, cancelled checks, bank/credit card statements)
- ___ All Claims filed against the Estate have been addressed. Either a Claim Satisfaction for those Claims that have been paid/satisfied, or your Claim Rejection Letter mailed both to the Claimant and our office. Please note that Estates can not be scheduled for closing if your Claim Rejection has not been on file for more than 3 months, as Claimants have 90 days from the date of rejection to file a rebuttal.
- ___ Completed Beneficiary List
- ___ Original signed Beneficiary Waiver(s) from each Beneficiary listed (or signed Notice, see below)
- ___ Notice for each Beneficiary who **did not** sign a Waiver.
- ___ Self-addressed, stamped envelope(s) for each Beneficiary Notice

The Beneficiary Waiver cannot be filed prior to the Accounting appointment. At the Accounting appointment you must file the original signed Waiver(s) for each Beneficiary. Please note we will not accept faxed/e-mailed copies of the Waiver(s). For additional form Waivers and Notices, please visit our website noted below to print out additional documents.

www.sussexcountyde.gov/register-will-forms

*For examples of expenses, please refer to your sample Form 30.

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Georgetown, DE 19947



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willsinfo@sussexcountype.gov

Part 1

Register of Wills

INVENTORY INSTRUCTIONS

No appointment is necessary for filing the Inventory, you may mail in this document or hand deliver it. This packet is due three (3) months from the date the Estate was opened. **Pages cannot be left blank**, if there are no assets to list, write in "None" or "N/A" and zero out the bottom. This cannot be presented as a double-sided document, please make sure to print and prepare as a one-sided packet. Should an extension for time to complete the Inventory be necessary, the form can be found on the County's website. **Please make a copy of this prior to sending into the office**, as you'll need some of this information for the Accounting portion of the probate packet. If there is Real Property involved in the Estate, you would need to keep a copy for your records to show ownership of the property if you're an entitled beneficiary to the Estate.

FRONT PAGE

1. **DECEDENT'S FULL NAME:** Person who passed away and name of the Estate.
2. **RESIDENCE AT TIME OF DEATH:** Address of Decedent – per Death Certificate.
3. **DATE OF DEATH:** Month, Day, and Year.
4. **TESTATE:** Died with a Will. **INTESTATE:** Died without a will. Please specify which one applies.
5. **DATE LETTERS GRANTED:** Day, month, and year estate was probated. This can be found on the "Probate Timeline and Directions, along with the case number for the top of the document.
6. **COUNTY:** Sussex
7. **NAME OF PERSONAL REPRESENTATIVE:** Full name of person probating the estate.
8. **ADDRESS OF PERSONAL REPRESENTATIVE:** Complete address of person probating the estate. The next lines for Name of Personal Representative and Address of Personal Representative are used only if there is more than one Personal Representative. If not, leave it blank.
9. **NAME AND ADDRESS OF ATTORNEY, IF ANY:** Name and address of the Attorney filing on your behalf. If you've opened the Estate yourself, write in "Pro Se". This does not apply to Attorney's representing you in Real Estate matters or Litigation.

SCHEDULE A – SOLELY HELD REAL ESTATE

Complete this section only if real estate was **solely held** in the Decedent's name. If there was none, enter "none" in the Description column, enter Decedent's full name at the bottom of the page and proceed to the next page. This will be used to update the County's Assessment records to show who's entitled to receive the property, so please write clearly and cleanly. If additional schedule A's are needed to list multiple pieces of property or a multitude of entitled beneficiaries, please let the office know, we will provide them to you with additional instructions.

1. **ITEM NO:** List property by Item number, starting with Tax Map and Parcel Number as provided to you by the Deputy at your opening appointment.
2. **DESCRIPTION:**
 - a. Provide identifying information to the property such as an address.
 - b. Enter person(s) full name/relationship to deceased, complete address(es) of those who are entitled to receive the property and their share. If there is a Will, you'll be listing entitled beneficiaries at the direction of a Will. If there is no Will, you'll reference Delaware's laws on Intestate Succession on how property passes to next of kin.
 - c. Enter the fair market value of the real estate. (Obtain an appraisal or realtor comparable.)
3. **VALUE AT DATE OF DEATH:** A value as close as possible to the date of passing that represents a fair market value for the property.
4. **TOTAL:** Sum of all items listed.
5. **BOX:** Enter name, complete address and phone number for the person to receive the County's Tax bill.
6. **ESTATE:** Decedent's full name to be written at bottom of page.

Example of property passing with a Will. Decedent had two children entitled to the property.

ITEM NO.	DESCRIPTION	VALUE AT DATE OF DEATH
1	236-10.26-19.00 - 22789 West Ivy Street, Milton DE 19968	275,549.00
	Per Will, Property Passes To:	
	Bill Hodges - Son / 50%	
	123 Chestnut St.	
	Milton, DE 19968	
	Amanda West - Daughter / 50%	
	862 Pear Tree Court	
	Lewes, DE 19958	

Example of property passing with no Will and property subject to Intestate Succession. Decedent had a spouse entitled to a life estate, with a child entitled to the future interest of the property.

ITEM NO.	DESCRIPTION	VALUE AT DATE OF DEATH
1	246-21.45-15.01 - 201 Pinetown Road, Lewes DE 19958	300,999.00
	Jack Murphy - Spouse - Life Estate	
	201 Pinetown Road	
	Lewes, DE 19958	
	Alicia P. Murphy - Daughter - Future Interest at 100%	
	170 E. Herman St.	
	Philadelphia, PA 19144	

Example of property passing to next of kin without a Will. Property would pass to next of kin in equal shares.

ITEM NO.	DESCRIPTION	VALUE AT DATE OF DEATH
1	246-19.00-21.19 - 419 West Hampton Street, Seaford DE 19973	273,000.00
	Saundra Willey - Daughter / 25%	
	23915 Sanctuary Street	
	Laurel, DE 19956	
	Mary Ellen Lynch - Daughter / 25%	
	620 Marigold Lane	
	Hockessin, DE 19736	
	Joseph R. Lynch - Son / 25%	
	30546 5th Ave S.	
	Cudjoe Key, FL 33042	
	Jerome Lynch - Son / 25%	
	17254 Cedar Tree Lane	
	Seaford, DE 19973	

Example of property that was directed to be sold in the Will. Also applies if the property was for sale prior to passing. You would not list individuals to be entitled to property, just that the property is directed to be sold.

ITEM NO.	DESCRIPTION	VALUE AT DATE OF DEATH
1	235-24.00-38.09 - 220 Dogwood Branch Lane, Milton, DE 19968	365,000.00
	Property Directed To Be Sold	

SCHEDULE B – JOINTLY OWNED ASSETS

1. If there are jointly held items, check Yes. If no, check "No" and write in "None" and zero out the bottom". To list the jointly held items, proceed with completing the following:
2. **A, B, & C:** List name, relationship, and address of individuals who have joint ownership with the Decedent.
3. **ITEM NO:** List number of items individually.
4. **DESCRIPTION:** Examples: bank accounts (**do not list account numbers**), auto, mobile home, boat, trailer, land and home. If there is real property to be listed, please list by Tax Map and Parcel Number and an address. With each item, write "Joint With A, B or C" according to with whom the item is jointly held with.
5. **FAIR MARKET VALUE:** Value of items at time of death.
6. **TOTAL:** Sum of both subtotals. Total will be transferred to the Recapitulation page on the corresponding line.
7. **ESTATE:** Decedent's full name to be written at bottom of page.

Example of Decedent passing with multiple Jointly Held Items, including Real Property.

Did the decedent, at the time of death, own any assets with (a) another person with right of survivorship; or (b) with his/her wife/husband? ☒ Yes ☐ No. If "Yes", state the name, relationship, and address of each surviving co-tenant. Do not list bank account numbers or attach statements.

NAME	RELATIONSHIP	ADDRESS (Number and Street, City, State and Zip Code)
A. Mary A. Larson	Spouse	304 Tarpon Drive, Bethany Beach, DE 19930
B. Katherine M. Larson	Daughter	304 Tarpon Drive, Bethany Beach, DE 19930
C.		

ITEM NO.	DESCRIPTION Identify co-tenant by using appropriate letter, above. If the item listed is Real Property, please list provided Tax Map and Parcel number with address.	FAIR MARKET VALUE AT DATE OF DEATH
1	134-21.19-20.00 - 304 Tarpon Drive Bethany Beach, DE 19930 - Joint w/ A	412,000.00
2	M&T Bank Checking Account - Joint w/ A	12,544.21
3	M&T Bank Money Market Account - Joint w/ A	25,365.32
4	2016 Jeep Cherokee - Joint w/ A	16,999.00
5	2018 Toyota 4-Runner - Joint w/ B	26,965.00
6	Fulton Bank Checking Account - Joint w/ B	3,546.00

SCHEDULE C - BANK ACCOUNTS AND CASH

Bank Accounts & Cash – Includes cash on hand, monies in the following accounts at date of death (include name of bank, type of account; but **do not** include account numbers):

- a) Checking
- b) Savings
- c) Money Market
- d) Certificates

1. **ITEM NO:** List number of items individually.
2. **DESCRIPTION:** Banks, credit unions, etc. **Do not** list account numbers. This document is public record and you would not want account numbers to be listed publicly.
3. **FAIR MARKET VALUE:** Balance at time of death.
4. **TOTAL:** Sum of both subtotals. Total will be transferred to the Recapitulation page on the corresponding line.
5. **ESTATE:** Decedent's full name to be written at bottom of page.

SCHEDULE D – STOCKS AND BONDS

Complete only if stocks and bonds are **solely held** in the Decedent's name. You do not need to list anything if there is a Beneficiary attached to the item (an individual's name is attached to the item). If there were none, enter "none" in the Description area and proceed to next page.

1. **ITEM NO:** List number of items individually.
2. **DESCRIPTION:** Enter all stocks and bonds.
3. **FAIR MARKET VALUE:** Balance at time of death.
4. **TOTAL:** Sum of both subtotals. Total will be transferred to the Recapitulation page on the corresponding line.
5. **ESTATE:** Decedent's full name to be written at bottom of page.

SCHEDULE E – MISCELLANEOUS PROPERTY

Include any item(s) not listed on previous pages that are solely owned or payable to the Estate. Example: automobile(s), mobile home(s), refunds or rebates, life insurance (list only if in Decedent's name), auto insurance refunds, household goods and contents. You may group items, unless they are of great value, such as antiques, etc., in which case they should be listed individually. You do not need to list any assets that have a beneficiary attached to the item or are payable or transferrable upon death.

1. **ITEM NO:** List number of items individually when they are of great value.
2. **DESCRIPTION:** Automobile(s) and mobile home(s) include make/model/year, refunds include name of company, household goods may be listed as one-line item. Antiques, coin collections, anything of great value must be listed individually.
3. **FAIR MARKET VALUE:** Value of items at time of death.
4. **TOTAL:** Sum of both subtotals. Total to be transferred to the Recapitulation page on the corresponding line.
5. **ESTATE:** Decedent's full name to be written at bottom of page.

RECAPITULATION

1. Transfer the totals from the bottom of each page to the corresponding line. Lines may not be left blank, they must either contain the value from that schedule, or a zero if there are no assets listed in that schedule.
2. Total of Non-Probate Assets - Sum of A & B.
3. Total of Probate Assets – Sum of C, D and E.
4. **Retain a copy of this Inventory for your records, as you will need these figures for the Accounting.**

OATH OR AFFIRMATION OF PERSONAL REPRESENTATIVE

On the first line, print the **Personal Representative's name**. On the second line, print the **Decedent's name**. In the presence of a Notary, you'll sign the line above "Personal Representative". If there are multiple Personal Representatives, both will be required to be present to sign before the Notary, or two recapitulations will be required to be completed. This document can not be recorded without this page being signed before a Notary.

Resources

Delaware's Code on Intestate Succession:

<https://delcode.delaware.gov/title12/c005/index.html>

Sussex County's Forms – Additional Inventory Forms or Extension Requests

<https://sussexcountyde.gov/register-will-forms>

Part 1

5 East Pine Street
P.O. Box 743
Georgetown, DE 19947



Case # _____

Phone: (302) 855-7875
Fax: (302) 853-5871
sussexcountyde.gov

INVENTORY Sussex County Register of Wills

Date Filed: _____
Date Stamped Upon Receiving

Decedent's Name:

Residence at Time of Death:

Number and Street, City, State, Zip

Date of Death:

Date Letters Granted:

Testate:

Intestate:

County: New Castle

Kent

Sussex

Name of Personal Representative:

Address of Personal Representative:

Phone Number:

Email Address:

Name of Personal Representative:

Address of Personal Representative:

Phone Number:

Email Address:

Name and Address of Attorney, if any:

Have you previously filed an Inventory for this Estate? Yes No

GENERAL INSTRUCTIONS

Everyone required to file this Inventory form shall do so within three (3) months after the estate is opened, or within three (3) months of the date of death when an estate is not opened. Extensions may be granted for good cause at the discretion of the Register. **Any Personal Representative may be subject, personally and individually, to a fine under 12 Del. C. § 1906 if the Inventory is not filed on time.** The Inventory shall be filed in the Office of the Register of Wills of the county in which the estate has been opened or, when no estate is opened, in the county where the Decedent lived at the date of death. The Inventory shall list all **personal property** the Decedent owned at the date of death. It must also list all **real estate** the Decedent owned at the date of death and must provide the parcel/lot number of each piece of real estate, the names/address(es) of the new owner(s) of the real estate, and his/her/their relationship to the Decedent (for example, son). The Inventory must also be filed in every county of the state in which the Decedent owned real estate at the date of death. The person who is responsible for preparing and filing the Inventory must swear or affirm that the information in it is true and correct before the Inventory will be treated as legally filed.

If more space is needed on any of the following schedules, additional sheets of paper of the same size may be inserted following the appropriate schedule, provided the added sheet refers to the schedule it supplements.

The value to be used for any property listed on this Inventory is the fair market value as of the date of death of the Decedent.

If the Decedent owned no property of the kind described in any of the following schedules, the word "None" should be written on the page. Pages left blank will result in the Inventory being rejected. Only blue or black ink pens may be used. Double sided documents will not be accepted, please print single sided.

Please refer to the Inventory instructions, as well as the inventory sample to assist you in completing this form. They can both be found on our website: www.sussexcountyde.gov/register-will-forms

SCHEDULE A

SOLELY OWNED REAL ESTATE

Include tax parcel number, deed record number and an adequate description and/or address to identify all real estate located in Delaware only and complete the names and addresses and relationship of persons entitled to each parcel and share of each person. Be sure to list who will receive the tax bill for each parcel, otherwise the inventory will be rejected and returned for corrections. Enter the fair market value at the date of death, do not subtract mortgages or loans from the value. Jointly owned property must be disclosed on Schedule B.

ITEM NO.	DESCRIPTION	VALUE AT DATE OF DEATH
	Please specify the name, address and phone number to whom the tax bill should be mailed:	
TOTAL of Schedule A - Also list on corresponding line of Recapitulation.		

ESTATE OF:

SCHEDULE B JOINTLY OWNED ASSETS

Did the decedent, at the time of death, own any assets with (a) another person with right of survivorship; or (b) with his/her wife/husband? Yes No. If "Yes", state the name, relationship, and address of each surviving co-tenant. Do not list bank account numbers or attach statements.

NAME	RELATIONSHIP	ADDRESS (Number and Street, City, State and Zip Code)
A.		
B.		
C.		

ITEM NO.	DESCRIPTION Identify co-tenant by using appropriate letter, above. If the item listed is Real Property, please list provided Tax Map and Parcel number with address.	FAIR MARKET VALUE AT DATE OF DEATH
TOTAL of Schedule B – Also list on corresponding line of Recapitulation.		

ESTATE OF: _____

SCHEDULE C

BANK ACCOUNTS AND CASH

Include solely held money in banks and/or moneys **owed** to Decedent at time of death. Do not list bank account numbers or attach statements. Jointly owned property should be disclosed on Schedule B.

ITEM NO.	DESCRIPTION	FAIR MARKET VALUE AT DATE OF DEATH
TOTAL of Schedule C – Also list on corresponding line of Recapitulation.		

ESTATE OF: _____

SCHEDULE D

STOCKS AND BONDS

List stocks, bonds and securities in a decedent's name, solely without a pre-designated beneficiary. Jointly owned property must be disclosed on Schedule B.

[illegible]

ESTATE OF: _____

SCHEDULE E

VEHICLES & MISCELLANEOUS PROPERTY

List all other personal property not listed on another schedule, including, if owned by or made payable to the decedent or the decedent's estate. Be sure to list anything with a title, such as a car, manufactured home or boat. Be sure to also list any personal items of genuine value such as jewelry, collectible, or digital assets. Generally, life insurance proceeds, employee death benefits, or IRA's are directly payable to a third party and would not be listed. If the Estate is the beneficiary of any such policies, all beneficiaries have deceased, no alternative beneficiaries, they would need to be listed. Jointly owned property must be disclosed on Schedule B.

[illegible]

ESTATE OF: _____

RECAPITULATION

The total at the bottom from each schedule should be listed with the corresponding line below.

Non Probate Assets:

Schedule A - Solely Owned Real Estate

Schedule B - Jointly Owned Assets

Total of Schedule A & Schedule B:

Probate Assets:

Schedule C - Bank Accounts and Cash

Schedule D - Stocks and Bonds

Schedule E - Vehicles & Miscellaneous Property

Total of Schedule C, Schedule D & Schedule E:



OATH OR AFFIRMATION OF PERSONAL REPRESENTATIVE

_____ make(s) solemn oath (or affirmation) that I/We made due inquiry concerning the goods, chattels, money and credits due and belonging to _____, "the deceased person," and that this Inventory contains all the goods, chattels, money and credits due or belonging to the deceased person that has come to the knowledge of the deponent (or affiant) and that the information contained in the Schedule of Real Estate and the information pertaining to Entireties and Jointly Owned Real and Personal Property is true to the best of his/her/their knowledge and belief.

Personal Representative - Sign in the presence of a Notary.

Personal Representative - Sign in the presence of a notary.

Signed and sworn (or affirmed), before me, on this _____ day of _____ 20 _____.

Notary Public or Other Qualified Person
(State your title)

Part 2

5 East Pine Street
P.O. Box 743
Georgetown, DE 19947



Case # [Found on Probate Timeline](#)

Phone: (302) 855-7875
Fax: (302) 853-5871
www.sussexcountyde.gov

FORM NO. 30 - ACCOUNTING SAMPLE & INSTRUCTIONS

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. (See Probate Timeline & Directions"

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 C, D & 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: \$ _____

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 and proof of payment 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
- Burial plot if not already purchased
- Cremation fees, etc.
- Costs of the wake
- Food/catering and room rental
- Flowers

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

Subtotal: \$ _____

****NOTE:** For all 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. Documents printed double sided will not be accepted, please print single sided.

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.

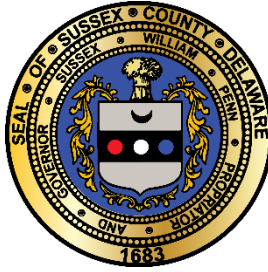
Is the filing of a federal estate tax return necessary

Yes ☐ No ☐

Date Filed: _____

Register of Wills

5 East Pine Street
P.O. Box 743
Georgetown, DE 19947



Phone: (302) 855-7875
Fax: (302) 853-5871
www.sussexcountyde.gov

ACCOUNT

FILED BY: _____

PERSONAL REPRESENTATIVE OF THE ESTATE OF:

OF: _____ COUNTY

DATE OF DEATH:

DATE LETTERS WERE GRANTED:

ATTORNEY:

Total Probate Assets:

(Figure must agree with total of Probate Assets listed on the Recapitulation Page of the Inventory.)

★ \$

Additional assets received into the estate or losses occurring after filing of the Inventory:

Total Additional Assets: \$ _____

TOTAL: \$ _____

The Personal Representative(s) of the Estate of: _____
asks allowance for the following amounts:

Administrative Expenses:

--

Subtotal: \$ _____

Debts of the Estate:

--

Subtotal: \$ _____

Funeral Expenses:

--

Subtotal: \$ _____

Attorney's Fees: \$ _____
Commissions Allowed: \$ _____
Total Expenses: \$ _____

Closing Costs:

1.25% net personal estate \$ _____

Recording and indexing: _____

Releases (\$5.00, each): _____

Rule 190 (\$5.00 for each Personal Representative): _____

Total Closing Costs: \$ _____

Total Amount Disbursed: \$ _____

Balance Remaining in the Hands of the Personal Representative(s) of the Estate: \$ _____

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

Pro Se: Once the Estate has been signed off on, please e-mail a copy to me. Yes ☐ No ☐

E-mail Address: _____

Part 2

5 East Pine Street
P.O. Box 743
Georgetown, DE 19947



Phone: (302) 855-7875
Fax: (302) 853-5871
sussexcountype.gov

Register of Wills

FOR THE ESTATE OF

BENEFICIARIES ENTITLED TO SHARE IN DISTRIBUTION OF ESTATE

NAME, RELATIONSHIP AND MAILING ADDRESS OF BENEFICIARIES:

NAME AND MAILING ADDRESS OF PARENTS, GUARDIAN OR TRUSTEE FOR BENEFICIARY
UNDER LEGAL INCAPACITY:

NAME AND MAILING ADDRESS OF BENEFICIARIES, PARENT, GUARDIAN OR TRUSTEE WHO HAS
WAIVED NOTICE OF ACCOUNT AND CONSENTED TO COURT APPROVAL:

Part 2

5 East Pine Street
P.O. Box 743
Georgetown, DE 19947



Case # _____

Phone: (302) 855-7875
Fax: (302) 853-5871
www.sussexcountype.gov

Register of Wills

WAIVER OF NOTICE AND CONSENT OF BENEFICIARY TO COURT APPROVAL OF ACCOUNTING PURSUANT TO 12 DEL. C. §2302 (c)

ESTATE OF: _____

I, _____

whose mailing address is _____

do hereby certify as follows:

- (1) I am a beneficiary entitled to share in the distribution of the assets of the above-referenced estate.
- (2) Pursuant to 12 Del. C. §2302 (c), I waive any right that I may have to receive further notice of the filing of this and subsequent accountings and do hereby consent that this accounting may be approved by the Court of Chancery without further notice to me.
- (3) I understand that this waiver is final and in force when it is filed with the Register of Wills and may **NOT** afterwards be taken back.
- (4) Original, signed form must be provided to the Personal Representative or Attorney.

Beneficiary

Dated: _____

Part 2

5 East Pine Street
P.O. Box 743
Georgetown, DE 19947



Case # _____

Phone: (302) 855-7875
Fax: (302) 853-5871
www.sussexcountype.gov

Register of Wills

WAIVER OF NOTICE AND CONSENT BY PARENT, GUARDIAN, OR TRUSTEE OF HEIR SUBJECT TO LEGAL INCAPACITY

ESTATE OF _____

I, _____

whose mailing address is _____

hereby certify as follows:

- (1) I am the ☐ parent, ☐ guardian or ☐ trustee of _____, a legally incapacitated person with the right to share in the distribution of the property of the above-referenced estate.
- (2) I, pursuant to 12 Del. C. §2302 (c), hereby give up any right that I may have or that such legally incapacitated heir may have to receive further notice of the filing of such accounting and all future accountings.
- (3) I consent, on behalf of the legally incapacitated heir, that such account(s) may be approved by the Court of Chancery without further notice to me or to such legally incapacitated heir.
- (4) I understand that this waiver is final and in force when it is filed with the Register of Wills and may **NOT** afterwards be taken back.
- (5) Original, signed form must be provided to the Personal Representative or Attorney.

Parent, Guardian, or Trustee

Dated: _____

08/2023

Part 2

5 East Pine Street
P.O. Box 743
Georgetown, DE 19947



Case # _____

Phone: (302) 855-7875
Fax: (302) 853-5871
www.sussexcountyde.gov

Register of Wills NOTICE TO BENEFICIARY

ESTATE OF: _____

TO: _____

You are hereby notified that the Personal Representative of the above-captioned estate has filed the _____ Account in this office. A copy of the account is enclosed for your inspection. The account will be open for any exceptions for three (3) months from the date of mailing of this notice. The notice in writing of the filing of the account required to be mailed by the Register of Wills pursuant to 12 Del. C. 2302 (b) shall include the following statement:

"Personal Representatives of estates and Attorneys who represent them are entitled to reasonable commissions and fees. In determining what constitutes reasonable commissions and fees, consideration may be given to: the time spent, the risk and responsibility involved, the novelty and difficulty of the questions presented, the skill and experience of the Personal Representative and the Attorney, any provisions of the will regarding compensation, comparable rates for similar services in the locality, the character and value of the estate assets, the character and value of assets which are not part of the probate estate but which must be valued and reported on any federal, state, local, or foreign death tax return, the time constraints imposed upon the Personal Representative and Attorney, the loss of other business necessitated by acceptance of the administration, and the benefits obtained for the estate by the administration. Commissions and fees shall not be considered unreasonable merely because they are based exclusively on hourly rates, exclusively on the value of the probate state, or exclusively on the value of the assets includible in the estate for the purpose of any tax.

Unless you file an exception to the account alleging that the commissions of the Personal Representative(s) or the fees of the Attorney(s) for the Personal Representative(s) as set forth in the account are unreasonable, you shall be deemed to consider such commissions and fees reasonable."

This rule will apply to the administration of estates of decedents dying on or after its effective date of September 1, 1996.

Personal Representative(s)

Mailed _____
By Register of Wills

Part 2

5 East Pine Street
P.O. Box 743
Georgetown, DE 19947



Phone: (302) 855-7875
Fax: (302) 853-5871
www.sussexcountyde.gov

Register of Wills

RULE 194

Rule 194. Accounting filed with Register of Wills; notice to beneficiaries; waiver and consent; duties of Register with respect to accounting.

- (a) Requirement of notice of filing of accounting. Upon the filing of an accounting by a personal representative with the statement of the names and mailing addresses of each beneficiary entitled to share in the distribution of the estate as provided by 12 Del. C. § 2302, and after adjustment and settlement of such accounting by the Register of Wills, the Register of Wills shall mail to such persons written notice that the accounting has been filed and will be open for inspection and exception for 3 months from the date of mailing of the notice in accordance with Article IV, § 32 of the Constitution of 1897. The notice shall be given in the name of the personal representative and the form of notice shall be supplied with stamped addressed envelopes unsealed by the personal representative, in general conformity with a form adopted by the Court of Chancery, at the time of the filing of the accounting. The Court may order publication of the notice of filing of such accounting in cases where the names and addresses of beneficiaries entitled to share in the distribution of the estate are not known or cannot be ascertained. Any beneficiary entitled to share in the distribution of the estate who has not been named in the statement required by 12 Del. C. § 2302 may take exception to the accounting notwithstanding any approval thereof by the Court.
- (b) Beneficiary waiver of notice of filing and consent to Court approval of accounting. The notice required by section (a) of this rule need not be mailed to any person entitled to receive notice who has waived notice and consented in writing to the approval of the accounting by the Court. A copy of any waiver and consent shall be filed with the Register of Wills.
- (c) Duties of Register of Wills with respect to accounting. Upon the filing of an accounting by the personal representative, the Register of Wills shall:
 - (1) Certify that the Register of Wills mailed the notice required by section (a) of this rule and the date of such mailing.
 - (2) Identify any waivers and consents filed under section (b) of this rule.
 - (3) Examine the accounting, compare it with the cancelled checks and receipts evidencing estate disbursements, verify the calculations and certify that the Register of Wills finds the accounting to be correctly adjusted and settled.
- (d) Duty of Register of Wills when an accounting is not timely filed.
 - (1) In every case where an accounting by an Executor or an Administrator is required to be rendered by law and no accounting is timely filed, the Register of Wills may issue a rule to show cause why an accounting was not filed, said rule to be returnable at the next regular convenient session of the Court.

- (2) If, after two or more consecutive years of inactivity on the estate, there has been no filing of an accounting, the Chief Deputy Register of Wills who is appointed pursuant to 12 Del. C. § 2507 may enter an order on behalf of the Court closing the estate administratively, subject to the decision of the Court to reopen the estate or otherwise examine any proceedings in the jurisdiction of the Register of Wills of each county. Before entering an order to close an estate under this sub-section, the Chief Deputy shall cause notice of the proposed closing to be sent by mail to all heirs, beneficiaries, creditors and any other interested parties. If no objections are received in response to that notice, the estate may be closed, but the personal representative shall not be released from her obligations or from liability to the estate, its creditors, or its beneficiaries. No Chief Deputy shall enter an order closing an estate in which he or she or a member of the Chief Deputy's immediate family has an interest until such estate has been submitted to the Chancellor for review.