

[COURT, IF THE ACCOUNT IS FILED]

[Name of trust or estate]

[First / No. ___ / Final] account of [Name of trustee or personal representative]
For the period [Start date] through [End date]

Matter	[Name of trust or estate]
Type	Decedent's estate
Fiduciary	[Name of trustee or personal representative]
Account period	[Start date] through [End date]
Account	[First / No. ___ / Final] account
Court	[Court, if the account is filed]
Case no.	[Case number, if any]
Date of death	[Date of death]
Format	Estate accounting template (charges and credits)

The purpose of this accounting is to show all transactions during the period it covers and the assets on hand at its close. It consists of a summary and the schedules that support each summary line. Please read it carefully. Questions should go to the fiduciary named above.

Blank template. Not a court form. Fill in every schedule, carry each schedule total to the summary, and check that the summary balances before you rely on it. Some courts require their own forms; check your court's rules.

Format. A summary of charges (inventory, receipts after death, gains) and credits (losses, creditor claims paid, funeral and administration expenses, executor and attorney fees, distributions, assets on hand), with a schedule for each line, a proposed final distribution and a cash reconciliation.

Sources. General model, not a state form. Check your state's statute, court rules and forms: <https://summafolio.com/states/>

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Verification

ESTATE ACCOUNTING: SUMMARY

	Amount	Sched.
CHARGES		
Inventory: property on hand at date of death		A
Receipts after death		B
Gains on sale		C
Total charges		
CREDITS		
Losses on sale		C
Creditor claims paid		D
Funeral and administration expenses		E
Executor or administrator and attorney fees		F
Distributions to heirs and beneficiaries		G
Assets on hand at close of account		H
Total credits		

Notes

- This is a blank template generated from the Summafolio engine's layout. It is not a court form and has not been approved by any court. Some courts require their own forms; check the court's rules before filing.
- General information, not legal advice.

SCHEDULE A: INVENTORY: PROPERTY ON HAND AT DATE OF DEATH

Description	Where held	Inventory value
Total		

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SCHEDULE B: RECEIPTS AFTER DEATH

Date	Source	Description	Amount
Total			

TEMPLATE: NOT A COURT FORM

SCHEDULE C: GAINS AND LOSSES ON SALE OF ESTATE ASSETS

Date	Asset sold	Net proceeds	Inventory value	Gain	Loss
Total					

SCHEDULE D: CREDITOR CLAIMS

Date presented	Creditor	Amount claimed	Allowed, rejected or pending	Date paid	Amount paid
Total					

List every claim presented, including rejected and unpaid ones. Keep proof of any notice to creditors you gave.

TEMPLATE: NOT A COURT FORM

SCHEDULE E: FUNERAL AND ADMINISTRATION EXPENSES

Date	Payee	Description	Amount
Total			

SCHEDULE F: EXECUTOR OR ADMINISTRATOR AND ATTORNEY FEES

Date	Payee	Basis (statutory schedule, court order or will)	Amount
Total			

Where the state sets a statutory fee schedule, show the base and the tiers used.

SCHEDULE G: DISTRIBUTIONS TO HEIRS AND BENEFICIARIES

Date	Beneficiary	Cash or property distributed	Value
Total			

SCHEDULE H: ASSETS ON HAND AT CLOSE OF ACCOUNT

Description	Where held	Carry value	Current value
Total			

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SCHEDULE I: CLOSING: PROPOSED FINAL DISTRIBUTION

Beneficiary	Share under will or intestacy	Cash	Property (value)	Total
Total				

TEMPLATE: NOT A COURT FORM

SCHEDULE J: CASH RECONCILIATION TO STATEMENTS

Account	Statement ending balance	Outstanding items	Reconciled balance
Total			

TEMPLATE: NOT A COURT FORM

VERIFICATION

I, [name of fiduciary], have read and examined this accounting, and the facts and figures in the summary and the attached schedules are true and complete to the best of my knowledge and belief. It is a complete report of all cash and property transactions, receipts and disbursements for the period [start date] through [end date]. [Add the verification or jurat wording your court requires.]

Signature of fiduciary

Date

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