

# PROBATE COURT OF BRYAN COUNTY

## Instructions for Completing Annual Return of Temporary Administrator Or Personal Representative

The annual returns of temporary administrators and/or personal representatives required to file accountings with the Probate Court must be full, complete and accurate. Estimations and rounding of figures are **not** permitted. The return is, in essence, a transaction report of every receipt and every expenditure and is similar to a simple check register on a personal bank account. If all funds are deposited into the estate account(s) and all payments are made by check or drafts from the estate account(s), completing the return should be no more difficult than transferring the information from the bank records to these forms. It is the responsibility of the temporary administrator personal representative to fully and properly complete the returns required; **it is not the responsibility of court staff to prepare or correct returns.** Incorrect, incomplete or unbalanced returns will simply be returned to the fiduciary for completion or correction. **Please NOTE: all returns must be typed or legibly printed in black ink. Illegible returns will NOT be accepted for filing.**

### Page 1

1. Enter the **Estate Name** (Decedent) in the box at the top right.
2. Enter the name of the Temp. Administrator or Personal Representative on the line in the next box.
3. Enter the Docket No. (the case number) on the line indicated.
4. Enter the **Estate Name** again on the line indicated.
5. Circle "Final" or "Annual" to indicate the type of return.
6. Enter the dates covered by the return. If this is the *first* return, the beginning date will be the date of your appointment. If this is not the first return, the beginning date will be the ending date from the last return.
7. Complete the Summary Accounting.
  - A. Enter the balance from the last accounting. If this is the *first* return, the beginning balance is zero; everything received will be reported under Receipts.
  - B. Enter the Total Receipts for the period covered by the return. Include all funds and accounts initially transferred to and/or deposited into the estate account(s) and all additional funds received, including all income received from all sources and all interest paid on any accounts or deposits. "If you received it, you must report it." **Note: an itemized statement of receipts or a transaction report is required. This will be a report of all cash receipts and will report all transactions in all cash or cash equivalent accounts, as well as any transactions made in cash.**
  - C. Add the beginning balance and the receipt, and enter the Subtotal.
  - D. Enter the Total Expenditures for the period covered by the return. Include every amount disbursed, spent or paid out, including any automatic drafts from accounts and any bank charges, check printing charges, service charges or other fees. Include also any funds paid out in cash (a practice discouraged by the court). "If you spent it, you must report it." **Note: an itemized statement of expenditures or a transaction report is required. This will be a report of all cash expenditures and will report all transactions in all cash or cash equivalent accounts, as well as any transactions made in cash.**
  - E. Subtract the expenditures from the Subtotal, and enter the ending balance on the next line.
  - F. Enter the value of all other assets from the schedule on Page 3; add that amount to the ending cash balance, and enter the Total Value of the Estate.

8. Complete and sign the Verification. Your signature must be notarized or be witnessed by a Probate Court Clerk. Include the full information on how you may be contacted if there are any questions about your return.

#### **Page 2**

1. **Bank Account Verifications:** The balances in all accounts must be verified. A certificate signed by a bank employee for each account is required unless you provide the court a copy of the bank statement for the account showing the account balance on the ending date of the return.
2. **Affidavit in Estates of Decedents:** A copy of the return must be provided to each heir or beneficiary, and the Temporary Administrator or Personal Representative must sign the Affidavit on Page 2. The signature must be notarized or witnessed by a Probate Court Clerk.

#### **Page 3**

1. **Investments:** If there are stocks, bonds or other investments in the estate, these must be itemized and disclosed on Page 3. Cash management accounts, money market accounts and any other accounts which are handled essentially the same as checking or savings accounts should be included in the reporting of cash receipts and expenditures and should not be listed here. Investments should be shown at their original cost, if known, or at the value at the time of receipt into the estate. Gains or losses will be reported only when sales or other transfers occur.
2. **Other Assets:** All other property in an estate must be itemized and valued. Unless required by the court, a formal appraisal is not necessary. The value should be the approximate fair market value. Tax values and “blue book” values may be used.
3. **Verification of Investments:** All investments held by a broker or financial institution must be verified. A certificate signed by an employee of each brokerage firm or institution is required unless you provide the court a copy of a statement of holdings showing the investments held on the ending date of the return.

#### **Receipts**

You must attach an itemization of the **Cash Receipts** shown in the Summary Accounting. Include all funds and accounts initially transferred to and/or deposited into the estate account(s) and all additional funds received, including all income received from all sources and all interest paid on any accounts or deposits. Include also any funds received in cash but not deposited (a practice discouraged by the court). “If you received it, you must report it.” A printed transaction report from an accounting or bookkeeping software program may be attached in lieu of the Receipts page, if preferred.

#### **Expenditures**

You must attach an itemization of the **Cash Expenditures** shown in the Summary Accounting. Each transaction must be separately itemized by date, check number, payee, purpose and exact amount. Include every amount disbursed, spent or paid out, including any automatic drafts from accounts and any bank charges, check printing charges, service charges, penalties, or other fees. Include also any funds paid out in cash (a practice discouraged by the court). “If you spent it, you must report it.” A printed, itemized transaction report from an accounting or bookkeeping software program may be attached in lieu of the Expenditures page, if preferred.



**NOTE: Use the certificates on this page to verify balances  
in each account held OR attach copies of bank statements  
for each account showing balances on ending date.**

**AFFIDAVIT OF TEMPORARY ADMINISTRATOR  
OR PERSONAL REPRESENTATIVE**

The undersigned Temporary Administrator/Personal Representative does hereby certify to the Court that:

- all bond premiums due for the surety bond of the fiduciary have been paid
- that all income tax returns required to be filed to date have been filed
- that all income and estate taxes, if any, have been paid to date
- that all ad valorem taxes, if any, due on property of the Estate have been paid

\_\_\_\_\_  
*(Signature of Temporary Administrator/Personal Representative)*

Sworn to before:

\_\_\_\_\_  
CLERK of Probate Court/Notary Public

**CERTIFICATE OF BALANCES ON DEPOSIT**

\_\_\_\_\_  
*(Name and Address of Institution)*

I do certify that on \_\_\_\_\_, 20\_\_\_\_, there was on deposit in this institution to the credit of the estate managed by this Fiduciary the following:

Checking Account Balance: \$ \_\_\_\_\_ Savings Account Balance: \$ \_\_\_\_\_

Certificate(s) of Deposit at Face Value: \$ \_\_\_\_\_

Interest paid and credited to the above accounts during period of this Statement of Account totaled \$ \_\_\_\_\_  
[Do NOT include accrued but unpaid interest.]

\_\_\_\_\_  
*(Signature and Title of Certifying Official)*

[NOTE: Please copy this page if additional certificates are needed.]

**NOTE: The following affidavit must be completed by the administrator or executor (or the attorney for the administrator or executor) of the estate of a decedent who is required by law or court order to file returns:**

**Affidavit of Service of Copies for Decedent's Estate**

I (we) certify that I (we) have this date delivered in person or by first-class mail a true and correct copy of the attached Annual/Final Return filed for the Estate of \_\_\_\_\_ decedent, to each [beneficiary of the testate estate] [heir of the intestate estate] as required by law, except to each of the following who have delivered to me (us) a written waiver of the right to receive such copy, which waiver has not been revoked: \_

Sworn to and subscribed before me  
on \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
ADMINISTRATOR/EXECUTOR/ATTORNEY

\_\_\_\_\_  
CLERK of Probate Court/Notary Public

\_\_\_\_\_  
ADMINISTRATOR/EXECUTOR/ATTORNEY







