THE STATE OF NEW HAMPSHIRE
JUDICIAL BRANCH
http://www.courts.state.nh.us

Court Name: ______________________________

Case Name: Estate of ______________________________

Case Number: ______________________________
(if known)

EXECUTOR'S/ADMINISTRATOR'S ACCOUNTING
☐ **Original** ☐ **Amended**

1. The ______________________ account for the period beginning ______________________
   and ending ______________________ ☐ Check if final account

2. Executor/administrator name ______________________ Telephone ____________
   Mailing address ______________________________
   Co-executor/administrator name ______________________ Telephone ____________
   Mailing address ______________________________

3. Attorney name ______________________ Telephone ____________
   Firm name ______________________ Bar ID # ____________
   Mailing Address ______________________________

4. Account Summary (totals taken from the following page)

   TOTAL RECEIPTS $ ____________
   TOTAL DISBURSEMENTS (expenses) $ ____________
   BALANCE HELD BY EXECUTOR / ADMINISTRATOR $ ____________

5. Total Value of Estate from the Accounting Worksheet $ ____________

ORDER

☐ Account allowed.

☐ Account allowed pending filing of ______________________________

☐ Account disallowed for the following reasons ______________________________

If this is a final account, receipts for the balance must be filed within 30 days.

______________________ ______________________
Date Judge

6. RECEIPTS

Schedule A – Inventory Total of Personal Estate or Balance held at Prior Accounting .... $ ____________________

On a separate sheet of paper, list all the personal estate (but not real estate) that was listed on the Inventory form. For accounts other than the first account, list each item included in Schedule 9 of the prior accounting.

Schedule B – Net Gains (or losses) on Sales/Other Dispositions $ ____________________

On a separate sheet of paper, list the Inventory value and sale price for any asset sold (other than real estate), and show the difference between the two amounts. Also list the date of the sale.

Schedule C – Income on all personal property, including dividends, during accounting period .... $ ____________________

On a separate sheet of paper, list all income including dividends and interest received during this accounting period. List the individual amounts and date each was received.

Schedule D – Cash received from sale of real estate .... $ ____________________

If real estate was listed on the Inventory, and has been sold during this accounting period, on a separate sheet of paper list the address of the real estate, sale price, amounts deducted from sale price, amount received by the estate, and the date of sale. (May also attach a copy of the HUD settlement statement.)

Schedule E – Cash collected on rents of real estate .... $ ____________________

If real estate was listed on the Inventory, and was not sold but rent was collected during this account period, on a separate sheet of paper, list the amount collected and the months for which the rent was collected.

Schedule F – Personal estate not listed on the Inventory .... $ ____________________

On a separate sheet of paper, list each asset that was not listed on the Inventory with an explanation as to why it was not listed. Also list the description and value for each asset.

Schedule G – Money advanced or contributed to estate .... $ ____________________

On a separate sheet of paper, list the name of the person who gave money to the estate, the amount and date given.

TOTAL RECEIPTS (Schedules A - G) $ ______________________

Add the amounts in Schedules A through G. Also enter this amount on Page 1, #4.

7. DISBURSEMENTS (expenses)

Schedule 1 – Administrative expenses including taxes............... $ ____________
Administrative expenses are all expenses incurred in administering the estate, such as filing fees, publication fees, bond premiums, etc. On a separate sheet of paper, list the date paid, each expense and the amount.

Schedule 2– Attorney and Fiduciary Fees
Total Fees (show breakdown below) .... $ ____________

Attorney fees $ ____________ Exec / Admin fees $ ____________
Prior fees allowed to date:
Attorney fees $ ____________ Exec / Admin fees $ ____________
Probate rules require fees to be shown in summary form.
This summary is sufficient unless the Court requires further detail.

Schedule 3– Funeral and burial expenses.................................. $ ____________
List all funeral and burial expenses, the amount and the date paid.

Schedule 4– Paid spouse's allowance out of personal estate ..... $ ____________
If a Motion for Spousal Allowance has been filed and granted by the court, on a separate sheet of paper, list the name of the spouse, amount disbursed and the date Motion was granted by the court. If Receipt (Form NHJB-2139-P) was not filed, you must file it at this time.

Schedule 5– Debts, including expenses of last sickness .... $ ____________
On a separate sheet of paper, list all debts and/or claims paid during this accounting period that existed prior to death. List the last sickness expenses individually. List the amount paid, the date of payment and to whom the payment was made.

Schedule 6 – Distribution to legatees, not residuary legatees .... $ ____________
On a separate sheet of paper, list each person who received specific bequests under the will. List name, amount received or item received and its value. If Receipts (Form NHJB-2139-P) were not filed for each person, you must file them at this time.

Schedule 7 – Interim distributions made with prior court approval $ ____________
If a Motion for Distribution was filed and granted by the court during this accounting period, you must list the names that were on the Motion, the amounts distributed, and date the Motion was granted by the court. If Receipts (Form NHJB-2139-P) were not filed for each person, you must file them at this time.

Schedule 8 – Other Disbursements .... $ ____________
On a separate sheet of paper, list any other disbursements not listed in Schedules 1 through 7 above. List the amount disbursed, date it was disbursed and the name of the person receiving the disbursement.

TOTAL DISBURSEMENTS (Schedules 1 - 8) $ ____________
Add the amounts in Schedules 1 through 8. Also enter this amount on Page 1, #4.

8. ***Schedule 9*** *– BALANCE HELD BY EXECUTOR / ADMINISTRATOR*
(Total Receipts minus Total Disbursements) $ ____________________
On a separate sheet of paper, list all the assets, except real estate, Remaining in the estate and the value of each asset. If there is no will, a Motion for Order of Distribution (2131-P) must be filed at the same time as this account, if this is a final account. After the Motion is granted by the court, the assets may be distributed and a Receipt (2139-P) must be filed for each person. Also enter this amount on Page 1, #4.

9. Is an information schedule pursuant to Probate Rule 108(E) attached to this accounting?
☐ Yes ☐ No

10. Have all Federal and State Income Tax Returns of the deceased for the period ending with his/her death been filed and the related taxes paid? ☐ Yes ☐ No

11. Have all Federal and State Income Tax Returns of the Estate, which are due at the time of filing this account, been filed and the related taxes paid? ☐ Yes ☐ No

12. Have there been any changes to the beneficiaries of the estate or have any of the beneficiaries' addresses changed? ☐ Yes ☐ No If yes, on a separate sheet of paper, list those changes. If any beneficiary has died, attach a death certificate for that person.

13. The undersigned hereby represent(s) that the above accounting is true and accurate to the best of his/her/their knowledge and belief, and certifies that the following has been sent to all persons beneficially interested in this account and all parties appearing of record: a copy of the account which includes a notice to beneficially interested parties stating that the account may be approved unless a written objection is filed within 30 days after the date the account is filed in the probate court.

I state that on this date I provided this document(s) to the parties who have filed an appearance for this case or who are otherwise interested parties by: ☐ Hand-delivery OR ☐ US Mail OR ☐ Email (E-mail only by prior agreement of the parties based on Circuit Court Administrative Order).

____________________ ____________________
Date Executor/Adminis. Signature
(must be signed in the presence of a Notarial Officer)

____________________ ____________________
Date Executor/Adminis. Signature
(must be signed in the presence of a Notarial Officer)

State of ____________________, County of ____________

This instrument was acknowledged before me on ______________ by ____________________
Date Executor/Administrator

My Commission Expires ____________ ____________________
Affix Seal, if any Signature of Notarial Officer / Title

IMPORTANT NOTICE

To Beneficially Interested Parties

This Account may be approved by the probate court unless a written objection, containing the specific factual or legal basis for the objection, is filed within 30 days after the date the Account is filed in the probate division. Failure to file an objection may forfeit your right to a hearing concerning the Account or your objection, and the probate division may then act without a hearing or any further notice to you.

ASSENT and WAIVER OF NOTICE

If all the parties interested in the account want to certify that they have examined the account, find it correct and request that it be allowed without further notice to them, please complete an "Assent" form (NHJB-2121-P) and file it with this account.

ACCOUNTING WORKSHEET

To Calculate Total Value of Estate (Page 1, Item #5)
and use for determining any court fees.

1. Total Value of Entire Estate $ ____________

   For this amount, see Inventory or Amended Inventory, page 1, section 6C.

2. Personal estate not inventoried and other receipts (current) $ ____________

   For this amount, see this Accounting form, Section 6, Schedule F.

3. Personal estate not inventoried and other receipts (previous) $ ____________

   To calculate this amount, see all prior Accounting forms, Section 6, Schedule F.

4. **TOTAL Value of Estate** $ ____________

   Add 1+2+3. Enter total on the line to the right and also enter this amount on Page 1, #5 of the Accounting form. Do not file this page with the court.

PROBATE DIVISION RULE 108(E).

The account shall show significant transactions that do not affect the amount for which the executor/administrator is accountable.

1. The schedule listing such transactions shall consist of an information schedule, which shall be set forth at the end of the other schedules required in an account, setting forth each transaction by a separate number.
2. All changes in investments not reflected as gains or losses reported on other schedules of receipts shall be listed. These would include, but not be limited to, stock dividends; stock splits; changes in name; exchanges; or reorganizations.
3. All new investments made within the accounting period, and in hand at the close thereof, shall be noted on the schedules of assets on hand at the close of the accounting period. Totally new investments, and increased or additional investments in the same investment as shown on the schedules of assets on hand at the beginning of the account period of the account, shall be separately designated or annotated.
4. With regard to book accounts, notes or installment obligations (whether secured or not), detail regarding collections or payments shall be provided to permit reconciliation of the balances shown on schedules of assets on hand at the beginning and the close of the accounting period.
5. The executor/administrator shall also report on the information schedule the details of any events causing or resulting in a change in the manner, method or course of the executor/administrator's administration. Such events would include, but not be limited to, death of an interim income beneficiary; shifting enjoyment of the income to another beneficiary; death of a remainderman during the course of administering an estate; or a beneficiary reaching a designated age, after which time the beneficiary has a right to mandate partial withdrawals of principal.

Do not file this page with the court.