

PROBATE COURT OF DOUGLAS COUNTY

Instructions for Completing Annual/Final Return of Fiduciary

FILING FEES TO BE INCLUDED ARE \$42.00. Include an additional \$2.00 per page for any additional pages added to the original report. Do not include backup when calculating fees.

The annual returns of the fiduciary 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 each 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. Supporting documentation should be included when available, for example, if a home is sold include a copy of the settlement agreement. It is the responsibility of the fiduciary (administrator/executor) 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. In the **Estate Of/Matter Of** area enter the Estate Name.
2. Enter the **Estate No.** (case number) on the line indicated.
3. Circle **“Final” or “Annual”** to indicate the type of return.
4. Enter the dates covered by the return. **If this is the first return**, the beginning date will be the date of your appointment. Each subsequent return will be dated to coincide with the anniversary date of issuance of letters to include one (1) calendar year.
5. Complete the **Summary Accounting**.
 - A. Enter the cash 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 total receipts, and enter that number as 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. Attach

any documentation to support these expenditures when available. Also include 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 4; add that amount to the ending cash balance above, and enter this total as the Total Value of the Estate.

Page 2

1. Complete and sign the Verification by Fiduciary area. 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. Circle appropriate capacity you are serving as; Administrator/Executor.

Page 3

1. **Bank Account Verifications:** The balances in all accounts must be verified. You must 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:** If the return is filed by an Administrator or an Executor of the Estate of a deceased person, a copy of the return must be provided to each heir or beneficiary, and the Administrator or Executor must sign the **Affidavit** on Page 3. The signature must be notarized or witnessed by a Probate Court Clerk. Select the capacity you are serving as; Administrator/Executor.

Page 4

1. **Investments:** If there are stocks, bonds or other investments in the estate, these must be itemized and disclosed on Page 4. 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 or under the control of a guardian 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.

Page 5 - 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/guardianship 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.

Page 6 - 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 as well as property distributed to heirs. 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.

**IN THE PROBATE COURT
COUNTY OF DOUGLAS
STATE OF GEORGIA**

IN RE: ESTATE OF / MATTER OF _____) **ESTATE NO. _____**
_____,) **STATEMENT OF ACCOUNT**
DECEASED _____) **FINAL RETURN/ANNUAL RETURN**
_____,) **FROM: _____ TO: _____**

SUMMARY ACCOUNTING

CASH BALANCE FROM LAST ACCOUNTING	\$	
ADD: TOTAL RECEIPTS*	\$	
SUBTOTAL	\$	
SUBTRACT: TOTAL EXPENDITURES*	\$	
CASH BALANCE IN ESTATE AT END OF REPORTING PERIOD**	\$	
OTHER ASSETS (Cost, Acquisition or Fair Market Value)	\$	
TOTAL VALUE FROM SCHEDULE		
TOTAL VALUE OF ESTATE AT END OF PERIOD	\$	

***NOTE: All receipts and expenditures must be itemized on the sheets attached or by attaching a printed and complete transaction report.**

****NOTE: All balances must be verified by attaching copies of bank statements showing balances on the ending date.**

VERIFICATION BY FIDUCIARY

STATE OF GEORGIA
COUNTY OF DOUGLAS

I/We, _____, being duly sworn, depose and say that
I/We am/are the _____ of the estate of
_____, that I/we now reside at
_____, and that
this is a full and true account of the estate for the period stated, to the best of my/our knowledge and
belief.

For purposes of contacting me/us with regard to this return, my/our cell phone number is
_____, my/our work telephone number is
_____, and my/our email address is
_____.

Sworn to and subscribed before me this
____ day of _____, 20 ____.

Signature of Administrator/Executor

NOTARY/CLERK OF PROBATE COURT
My Commission Expires _____

Printed name of Administrator/Executor

Sworn to and subscribed before me this
____ day of _____, 20 ____.

Signature of Co-Administrator/Executor

NOTARY/CLERK OF PROBATE COURT
My Commission Expires _____

Printed name of Co-Administrator/Executor

Signature of Attorney: _____

Printed Name of Attorney: _____

Address: _____

Telephone Number: _____ State Bar #: _____

[NOTE: Please copy this page if additional space is needed.]

NOTE: All RECEIPTS must be itemized on this page, OR a printed transaction report, showing all RECEIPTS for the period, must be attached to the Return. Attach Supporting Documents when available.

[NOTE: Please copy this page if additional space is needed.]

**In Re:
Estate No.**

NOTE: All EXPENDITURES must be itemized on this page, OR a printed transaction report, showing all EXPENDITURES for the period, must be attached to the Return. Attach supporting documents when available.

[NOTE: Please copy this page if additional space is needed.]

**In Re:
Estate No.**

**IN THE PROBATE COURT
COUNTY OF DOUGLAS
STATE OF GEORGIA**

IN RE: ESTATE OF _____,)
DECEASED)
ESTATE NO. _____

CERTIFICATE OF MAILING OF INVENTORY AND/OR ANNUAL RETURN

This is to certify that I have this date forwarded by first class mail, in a stamped addressed envelope, a copy of the foregoing (inventory) and/or (annual return) to all of the beneficiaries or heirs who are entitled to receive the inventory and/or annual return as shown below:

Please Note: If any of the following addresses are new addresses, please specify.

NAME: _____ ADDRESS: _____

Sworn to and subscribed before me this
____ day of _____, 20____.

Signature of Administrator/Executor

NOTARY/CLERK OF PROBATE COURT
My Commission Expires

Printed name of Administrator/Executor

Sworn to and subscribed before me this
____ day of _____, 20____.

Signature of Co-Administrator/Executor

NOTARY/CLERK OF PROBATE COURT
My Commission Expires _____

Printed name of Co-Administrator/Executor