

## EXHIBIT C

### ESTATE ACCOUNT CHECKLIST

#### Account Summary Form

- \_\_\_\_\_ Completed with original signature(s) and one copy. Please sign in blue ink.
- \_\_\_\_\_ **Beginning Assets** match the Inventory value (if First Account) or Last Account Assets on Hand figure (if 2<sup>nd</sup> or subsequent account).
- \_\_\_\_\_ Lines 5 and 10 balance to the penny without any forced adjustments.
- \_\_\_\_\_ Itemized list provided for each figure on Account Summary Form.
- \_\_\_\_\_ **Receipts** listed by date, in chronological order, with description of credit and amount.
- \_\_\_\_\_ **Gains on Asset Sales** reflects the inventory/carrying value and gross sale price (number of shares & price per share) for each sale. List any fees in **Disbursements**.
- \_\_\_\_\_ **Adjustments** reflect the inventory/carrying value, the corrected/adjusted value together with the reason for the adjustment.
- \_\_\_\_\_ **Disbursements** are listed by date, in chronological order, together with the payee, description of charge, amount paid and check number, if any.
- \_\_\_\_\_ **Losses on Asset Sales** reflect the inventory/carrying value and gross sale price (number of shares & price per share) for each sale. List any fees in **Disbursements**.
- \_\_\_\_\_ **Distributions** are listed by date, in chronological order, and include payee and amount.
- \_\_\_\_\_ **Assets on Hand** reflect the inventory/carrying value and the fair market value for each asset. If it is a final account, there will be zero assets on hand.

#### **ONE (1) set of backup documents to include:**

- \_\_\_\_\_ Cancelled check or check image for each disbursement.
- \_\_\_\_\_ Bank and/or brokerage statements for all accounts listed on the Inventory from the date of death through the end of the accounting period or closing of the account(s).
- \_\_\_\_\_ Bank and/or brokerage statements for the Estate Account(s) for the duration of the accounting period.
- \_\_\_\_\_ Invoice, receipt or similar voucher for each disbursement.
- \_\_\_\_\_ Cancelled check or check image for any cash distribution or original signed receipt for any non-cash distribution.
- \_\_\_\_\_ Date of birth for each beneficiary, if an age of distribution is referenced in the Will.
- \_\_\_\_\_ Settlement Statement, if real estate was sold.
- \_\_\_\_\_ Copy of Revocable Trust document, if any assets distributed to a Revocable Trust, to confirm Trustee(s).
- \_\_\_\_\_ Filing Fee – check made payable to the Commissioner of Accounts. We are unable to accept credit cards.