



## STATE OF MARYLAND REGISTER OF WILLS

# **SAMPLE GUIDE** **FOR FILING ACCOUNTS**

**Within nine months of the date of appointment, an initial account must be filed.**

The following sample of a First & Final Account should be used as a guide and checklist only. Each account must include the original signatures of all personal representatives and the attorney for the estate, if applicable. Addresses and telephone numbers are also required.

### **Account overview**

The purpose of an account is to report all financial activity involving probate assets from the date of death of the decedent to the end of the current accounting period. The initial account is due nine months after the date of appointment of the personal representative.

There are two types of accounts, an interim account and a final account. With an interim account, not all estate assets are distributed. After filing an interim account, the estate will stay open and a subsequent account will be due six months from the approval of the account or nine months from the date the last account was filed, whichever occurs first. With a final account, all estate assets will be accounted for and upon the approval of the account, if no exceptions are timely filed, the estate will close. No additional documents will be required by this office after the order approving the final account has become final.

You may prepay probate fees and taxes due to this office; however, probate fees will not be assessed until after the filing of the first account and Inheritance tax will be assessed when distribution is shown in an account. A bill will be sent to you from this office. This does not apply to non-probate tax which is billed separately. (See page 18 – Exhibit D – for calculation of probate fee)

## **Account checklist**

Before submitting your account, make sure the following items are completed and included:

- Verification of the account and certificate of service attesting to the fact that notice of the account has been sent to all interested persons. This page must be signed by all personal representatives and attorney (if applicable). **Form attached (page 11).**
- Account includes a summary page, schedule pages one through seven, and any supporting documentation.
- The CLAIMS DOCKET at the Register of Wills Office has been reviewed prior to the estate closing to verify all claims against the estate have been paid in full, settled, or formally disallowed (see page 18 – Exhibit D - for overview on claims)
- Ensure that all figures balance. The sum of the beginning balance, principal receipts, change in assets, and income should equal the sum of the disbursements, distribution, and if applicable balance retained for future accountings.

Contact the Register of Wills for any additional questions you have regarding the proper completion of your account.

**NOTE: INHERITANCE TAX RATES ARE DETERMINED BY DATE OF DEATH OF THE DECEDENT AND RELATIONSHIP OF HEIR / LEGATEE TO THE DECEDENT. THIS AFFECTS SCHEDULE 6 ONLY**

The following pages show a completed First and Final Account Sample with explanation. You may choose to follow this layout when filing your account.

The **Summary Page** provides an overview of the entire account. A supporting schedule for each figure reported on the summary page must be included.

IN THE ORPHANS' COURT FOR (\_\_\_\_\_) COUNTY, MARYLAND

ESTATE OF (Decedent's Name)

ESTATE NO. W20000

Date of Death: January 1, 2008

**FIRST AND FINAL ACCOUNT**  
of (Name), Personal Representative  
(or Special Administrator for First or Interim Account)  
for the period beginning January 1, 2008 and ending September 1, 2008

<u>SUMMARY OF TRANSACTIONS</u>	<u>RECEIPTS</u>	<u>DISBURSEMENTS</u>
Total Beginning Balance from SCHEDULE 1	\$ 393,906.59	
Total Miscellaneous Principal Receipts from SCHEDULE 2	9,652.86	
Total Changes In Assets from SCHEDULE 3	16,966.06	
Total Income from SCHEDULE 4	7,801.61	
Total Disbursements from SCHEDULE 5		\$ 37,813.40
Total Distributions & Inheritance Tax from SCHEDULE 6		390,513.72
Total Balance Retained For Future Accounting from SCHEDULE 7		-0-
<b>TOTALS</b>	<b>\$ 428,327.12</b>	<b>428,327.12</b>

**Schedule 1** of a First Account reflects the date of death value of the assets solely owned by the decedent as reported on all Inventories filed with this office. Subsequent accounts will reflect the balance retained from the previous account as itemized by Schedule 7 on said previous account.

### SCHEDULE 1 - Beginning Balance

ASSETS PER INVENTORY (or assets carried forward from prior accounts)

Schedule

A	Real Property 405 Main St., Rockville, MD 5764 Frederick Rd., Gaithersburg, MD	\$125,000.00 75,000.00
B	Leasehold	-0-
C	Tangible Personal Property	2,500.00
D	Corporate Stocks	59,812.00
E	Bonds, Notes, Mortgages, Debts	98,283.44
F	Bank Accounts, Savings & Loan Accounts, Cash	22,311.15
G	All Other Interests	<u>11,000.00</u>
TOTAL		\$393,906.59

SAMPLE

**Schedule 2** includes all miscellaneous collections not otherwise reported by Schedule 1 (beginning balance), Schedule 3 (gains and losses) or Schedule 4 (income).

**SCHEDULE 2 - Miscellaneous Principal Receipts**

01/31/08	Final payment of accrued salary	\$2,350.00
01/31/08	Accrued vacation pay	1,275.00
2/1/08	Insurance policy payable to estate RMD Insurance Company	5,000.00
2/14/08	Refund - Washington Sun Newspaper	6.20
2/26/08	Reimbursement - Blue Cross/Blue Shield	111.62
5/7/08	Adjustment for pre-paid property tax on sale of 405 Main Street - per settlement statement	<u>910.04</u>
TOTAL		\$9,652.86

All sums deposited in estate money market acct. #0000000000

SAMPLE

**Schedule 3** is a summary of changes in assets including sales, redemptions, transfers, purchases, adjustments to inventoried values, stock splits, changes of corporate names, etc. Any gain or loss realized **from a transaction** is to be reflected. A loss will be reflected as a negative. Documentation of transactions may be required. Examples of documentation are as follows: Broker's statements, settlement statements, bills of sale, etc. A gain or loss due to market fluctuation should not be included in this section unless it has been approved by the court pursuant to Estates and Trusts §7-204. **Effective for decedents dying on or after January 1, 1998: Income received by the estate including gains and losses accrued on probate assets after the date of death is not subject to inheritance tax, BUT IS SUBJECT TO ACCOUNTING by a personal representative.**

**SCHEDULE 3 - Changes in Assets  
Including Gains and Losses**

1/15/08	Bank accounts reported on inventory closed and transferred to estate money market account at Rockville National Bank - acct. #0000000000		
3/8/08	GMAC Note redeemed at	\$100,000.00	
	Inventory value	<u>98,283.44</u>	
	Gain		1,716.56
	Proceeds deposited in estate acct. #0000000000		
5/7/08	405 Main Street sold for	\$138,500.00	
	Inventory value	<u>125,000.00</u>	
	Gain		13,500.00
	Proceeds deposited in estate acct. #0000000000		
6/10/08	Office Building Partnership		
	Inventory value	\$11,000.00	
	Capital distribution received & deposited to estate acct. #0000000000	<u>5,000.00</u>	
	Carrying value	\$ 6,000.00	
	Net Gain or Loss		-0-
7/31/08	ABC Corp. - 1000 shares sold at	\$32,499.00	
	Inventory value	<u>30,125.00</u>	
	Gain		2,374.00
	Proceeds deposited in estate acct. #0000000000		
7/31/08	XYZ Corp. - 500 shares - Inventory value	\$29,687.00	
	Sold at	<u>29,062.50</u>	
	Loss		<u>(624.50)</u>
	Proceeds deposited in estate acct. #0000000000		
TOTAL			\$ 16,966.06

**Schedule 4** is an itemization of all income earned on estate assets. Set forth the source, date and amount of each receipt. **Effective for decedents dying on or after January 1, 1998: Income received by the estate after the date of death is not subject to inheritance tax, BUT IS SUBJECT TO ACCOUNTING by a personal representative.**

**SCHEDULE 4 - Income**

Dividends

ABC Corp.	1/31/08	\$490.00	
	4/30/08	490.00	
	7/31/08	<u>490.00</u>	
			\$ 1,470.00

XYZ Corp.	1/31/08	\$150.00	
	4/30/08	150.00	
	7/31/08	<u>150.00</u>	
			450.00

Interest

2/15/08 - Estate Bank Account			
interest earned through 09/01/07			220.45

3/8/08 - GMAC NOTE			
interest earned from 1/02/07 - 3/8/07			2,698.75

Rockville National Bank - estate money market - acct. #0000000000			
1/31/08	\$	23.20	
2/28/08		75.67	
3/31/08		165.29	
4/30/08		198.16	
5/31/08		210.47	
6/30/08		257.62	
7/31/08		272.50	
8/31/08		306.50	
9/30/08		<u>326.00</u>	
Total			1,835.41

Other Income

5/31/07 - Income distribution (profit earned) on Office Bldg. Partnership			
from 1/2/08 – 9/1/08			<u>1,127.00</u>

TOTAL			\$ 7,801.61
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**Schedule 5** includes all disbursements made by the personal representative during administration of the estate or during the accounting period if the account is not a First and Final Account. Allowable expenses include the following: reasonable funeral expenses (**see Exhibit D – page 18**); family allowance (**see Exhibit D – page 18**); debts due by the decedent which had not been paid as of date of death; unpaid expenses of last illness; bond premium; publication costs; bank service charge; Federal and Maryland Estate Taxes (**see Exhibit F – page 21**); fiduciary income taxes; expenses incurred from the sale, transfer or redemption of an asset; court costs and probate fee (**see Exhibit D – page 18**); fees to the attorney for the estate and personal representative’s commission (CAUTION - payment cannot be made until approved by Court Order OR CONSENTS ARE FILED AS EXPLAINED IN **Exhibit E – page 19**).

Maintenance expenses, including utilities, generated by non-income producing real property, are generally not allowed beyond the time for filing claims. When sale of the real property is directed by the will or becomes essential in order to pay claims and expenses, necessary maintenance expenses may be considered. Mortgage payments will be allowed. Credit for any outstanding mortgage balance at the time of distribution will be allowed to offset inheritance tax. If the property produces a reasonable amount of rental income, maintenance expenses may be allowed.

**Settlement sheets for real property sales must be submitted.**

Vouchers (copies of cancelled checks, invoices, or bank statements) to support disbursements or other transactions may be requested by the auditor. Copies of the estate bank account statements may also be requested by the auditor.

**Vouchers must be submitted as evidence of payment of claims filed in this office.**

**SCHEDULE 5 - Disbursements**

<u>Check No.</u>	<u>Date Paid</u>	<u>Payee and nature of expense</u>	<u>Amount</u>
101	2/15/08	Rockville Funeral Home	\$ 4,223.16
102	2/15/08	Rockville Cemetery	995.00
103	2/15/08	Mary Doe, reimburse for funeral expense paid to Rev. Jones	100.00
n/a	2/28/08	Money Market check printing charges - charged to estate account #0000000000	18.00
104	2/28/08	PEPCO - Main Street property - administration expense	119.00
105	2/28/08	Local Paper - Notice to Creditors	60.00
106	2/28/08	Bond Company, Inc. – Estate Bond	100.00
107	2/28/08	Dr. Smith - expense of last illness	145.00
108	2/28/08	Rockville Hospital – expense of last illness	795.00
109	3/15/08	X-Ray Techs. - expense of last illness	23.00
110	3/15/08	Visa Credit Card - debt of decedent	<u>253.00</u>
		Balance Forward	\$ 6,831.16

**SCHEDULE 5 - Disbursements (continued)**

<u>Check No.</u>	<u>Date Paid</u>	<u>Payee and Nature of Expense</u>	<u>Amount</u>
		Balance Forward	\$ 6,831.16
111	3/30/08	Local Store Credit Card - debt of decedent	52.00
112	3/30/08	PEPCO - Main Street property - administration expense	55.00
113	3/30/08	Rockville Fuel Oil - Main St. property - admin. expense	115.00
114	4/15/08	WSSC - Main Street property - administration expense	23.00
115	4/15/08	Appraiser's Inc. – appraisal of real property	600.00
116	4/15/08	Bill's Appraisal Service – appraisal of personal property	75.00
117	4/15/08	Mary Doe - family allowance	5,000.00
118	4/30/08	PEPCO - Main Street property - administration expense	42.00
119	4/30/08	Rockville Fuel Oil - Main St. property - admin. expense	127.00
120	5/7/08	PEPCO - Main St. property - admin. expense (final bill)	4.00
n/a	5/7/08	Expenses of sale of Main Street property - per attached settlement statement	
		Commission	\$ 8,319.00
		Loan origination fee	1,246.50
		Title search	95.00
		Document preparation	75.00
		Courier fee	35.00
		Payoff of mortgage loan	<u>12,782.47</u>
			22,552.97
n/a	7/3/08	Local stockbroker's fee for sale of stock - per broker's statement	316.27
121	8/15/08	IRS - Fiduciary Income Tax - administration expense	505.00
122	8/15/08	Clerk of the Court – recording deed - Frederick Rd. real property	15.00
123	9/15/08	Register of Wills for ( _____ ) - Probate fee (paid herewith)	500.00
n/a	to be paid	Attorney's Fee - subject to Court approval (Petition and Order filed <b>or consents filed</b> )	<u>1,000.00</u>
		<b>TOTAL DISBURSEMENTS</b>	<b>\$ 37,813.40</b>

**Schedule 6** includes all distributions to the beneficiaries of the estate, which were made during the accounting period. Also include all proposed distributions (distributions that will be made within 30 days after the order approving the account becomes final). Itemize the assets distributed or proposed to be distributed pursuant to the terms of the Last Will and Testament. If the decedent died without a Will, distribution must be in accordance with the laws of intestate succession established by the Estates and Trusts Article of the Annotated Code of Maryland, Title 3, Subtitle 1.

**Authority for Maryland Inheritance Tax is established by  
Title 7 of the Tax General Article, Annotated Code of Maryland**

Inheritance tax will not apply if a charitable organization is exempt under Section 501(c)(3) of the Internal Revenue Code, or on certain transfers which are deductible under § 2055 of the Internal Revenue Code. The inheritance tax does not apply to the receipt of the family allowance to the surviving spouse and minor children of a decedent under Estates and Trusts §3-201. For date of death after January 1, 1998, distribution of income including gains and losses accrued on probate assets after the decedent's date of death must be shown, but is not subject to inheritance tax.

**FOR DATE OF DEATH ON OR AFTER 7-1-2000, THE FOLLOWING PERSONS OR ORGANIZATIONS ARE EXEMPT FROM PAYING MARYLAND INHERITANCE TAX (TAX GENERAL §7-203):**

- (1) A GRANDPARENT OF THE DECEDENT;**
- (2) A PARENT OF THE DECEDENT (“PARENT” INCLUDES: STEPPARENT OR FORMER STEPPARENT);**
- (3) A SPOUSE OF THE DECEDENT;**
- (4) A CHILD OR OTHER LINEAL DESCENDANT OF THE DECEDENT (“CHILD” INCLUDES: LEGITIMATE, ADOPTED, ILLEGITIMATE, STEPCHILD, AND FORMER STEPCHILD);**
- (5) A SPOUSE OF A CHILD OR OTHER LINEAL DESCENDANT OF THE DECEDENT;**
- (6) A BROTHER OR SISTER OF THE DECEDENT; OR**
- (7) A CORPORATION, PARTNERSHIP, OR LIMITED LIABILITY CORPORATION, IF ALL OF ITS STOCKHOLDERS CONSIST OF THE INDIVIDUALS SPECIFIED IN THE ABOVE ITEMS 1-6.**

EXCEPT AS PROVIDED ABOVE, THE INHERITANCE TAX RATE IS **10%** OF THE CLEAR VALUE OF THE PROPERTY THAT PASSES FROM A DECEDENT.

- If the Will contains a sufficient tax clause, inheritance tax on specific bequests is not subtracted from the bequest and is computed on the total amount of the bequest at 11.11111%. Absent a tax clause, the bequest must be reduced by the inheritance tax at the appropriate rate of 10%. If a partial distribution of the residue is reflected in an interim account and inheritance tax was not withheld from the partial distribution, the higher rate may be applied to the actual amount received by the beneficiary.
- **See the following exhibits for inheritance tax for date of death occurring:**

**\*PRIOR TO 1-1-98  
see exhibit A – pages 12 & 13**

**\*FROM 1-1-98 THROUGH 6-30-99  
see exhibit B – pages 14 & 15**

**\*FROM 7-1-99 THROUGH 6-30-2000  
see exhibit C – pages 16 & 17**

**NOTE: Pursuant to the Estates and Trusts Article, Section 7-101(b) and 9-104, assets shall be distributed in kind to the extent possible and within the time for filing the first account. See Schedule 7 if final distribution is not possible.**

**SCHEDULE 6 – Distribution and Inheritance Tax (continued)**  
**Date of Death on or After 7-1-2000**

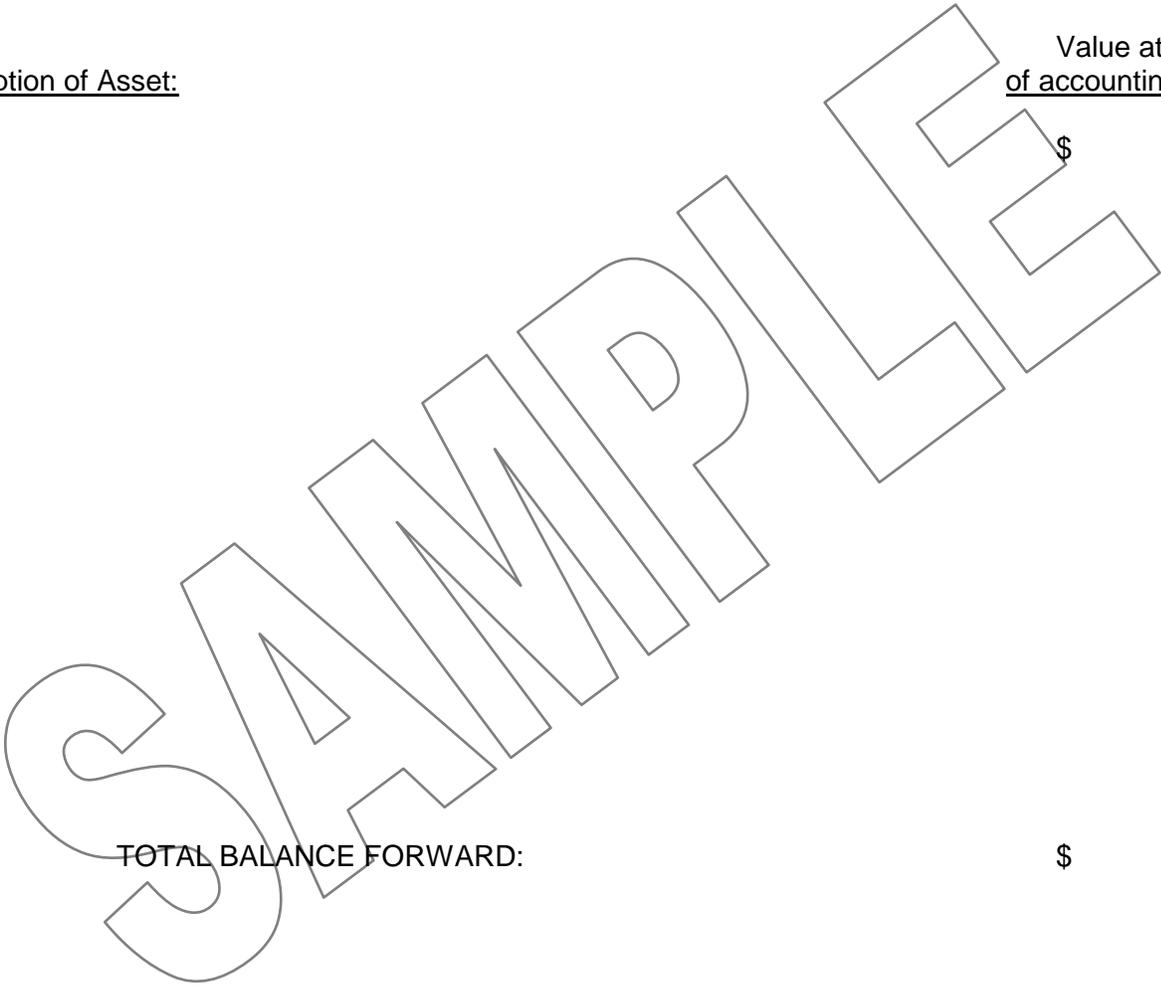
Available balance for distribution:		
Sum of schedules 1,2,3 & 4, minus		\$390,513.72
Schedule 5		
St. Joe's Church – per Item III of Will		
Tax exempt under IRS Code 501 (c)(3)		\$1,000.00
Paid by check #124 on 9/15/08		
John Doe, Jr., Son – per Item IV of Will	\$5,000.00	
Exempt from Inheritance Tax		
Paid by check #125 on 9/15/08		\$5,000.00
Susan Doe, Daughter-in-law – per Item V of Will	\$2,000.00	
Exempt from Inheritance Tax		
Paid by check #126 on 9/15/08		\$2,000.00
George Doe, Brother – per Item VI of Will	\$2,000.00	
Exempt from Inheritance Tax		
Paid by check #127 on 9/15/08		\$2,000.00
Mabel Doe, mother – per Item VII of Will	\$1,000.00	
Exempt from Inheritance Tax		
Paid by check #128 on 9/15/08		\$1,000.00
Thomas Smith, friend – per Item VIII of Will		\$5,000.00
11.111111% Inheritance Tax (if will contains specific tax clause)		555.55
Paid by check #129 on 9/15/08		
<i>If no tax clause is present, inheritance tax is calculated at 10% and reduces the bequest by the tax due (ex. For a \$5,000 bequest, there would be \$500 tax, \$4,500 distribution)</i>		
Mary Doe, spouse – per Item IX of Will		
Real Property – 5674 Frederick Rd		
Exempt from Inheritance Tax		\$75,000.00
Deed Recorded 9/15/08		
Mary Doe, spouse – per Item X of Will		
Exempt from Inheritance Tax		
Rest and Residue of Estate consisting of		
Personal property – distributed 7/4/08	\$2,500.00	\$2,500.00
Partnership – distributed 7/30/08	\$5,000.00	\$5,000.00
Cash balance to be distributed		
upon approval of this account	\$291,458.17	\$291,458.17
<b>TOTAL DISTRIBUTIONS AND INHERITANCE TAX</b>		<b>\$390,513.72</b>

Computation of total fees and inheritance tax due to Register of Wills and paid herewith by check #130

Probate Fees per Schedule 5	\$ 500.00
Collateral Inheritance Tax at 10% or 11.111% per Schedule 6	<u>\$ 555.55</u>
<b>TOTAL PAID HEREWITH BY CHECK #130</b>	<b>\$1,055.55</b>
<b>PAYABLE TO REGISTER OF WILLS</b>	

**Schedule 7** is an itemization of the assets retained by the personal representative and is required with any account which is **not** a Final Account. A sufficient explanation of why assets must be retained is required. Include the explanation at the end of Schedule 7. SUBSEQUENT ACCOUNTS ARE REQUIRED TO BE FILED SIX MONTH FROM THE APPROVAL OF THE PREVIOUS ACCOUNT OR NINE MONTHS FROM THE DATE THE LAST ACCOUNT WAS DUE, WHICHEVER OCCURS FIRST, UNTIL THE ESTATE IS CLOSED. (See Maryland Rule 6-417)

**SCHEDULE 7 - Assets Retained for Future Accounting**

<u>Description of Asset:</u>	<u>Value at end of accounting period:</u>
	\$
	\$

EXPLAIN WHY IT IS NECESSARY TO RETAIN ASSETS AND KEEP THE ESTATE OPEN.  
NOTE: Section 7-101 of the Estates and Trusts Article requires, in part, that a personal representative settle and distribute an estate as expeditiously and with as little sacrifice of value as is reasonable. Unless good cause is shown, a personal representative is required to distribute all assets within the time for rendering the First Account (within 9 months from date of appointment as personal representative).

Estate of \_\_\_\_\_

Estate No: \_\_\_\_\_

VERIFICATION OF ACCOUNT  
MD RULE 6-417 (b)(9)

I DO SOLEMNLY AFFIRM UNDER THE PENALTIES OF PERJURY THAT THE CONTENTS OF THE FOREGOING DOCUMENT (ACCOUNT OF PERSONAL REPRESENTATIVE) ARE TRUE TO THE BEST OF MY KNOWLEDGE, INFORMATION AND BELIEF.

\_\_\_\_\_  
Attorney for the Estate  
(Signature required if applicable)

\_\_\_\_\_  
Personal Representative  
(Signature required)

CERTIFICATE OF SERVICE  
MD RULE 6-417 (d)

I HEREBY CERTIFY that on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ I delivered or mailed, postage prepaid, a notice to all interested persons listed below or listed by attachment, a notice stating: (1) that an account or affidavit in lieu of account has been filed; (2) that the recipient may file exceptions with the Court within 20 days from the Court's Order approving the account; (3) that further information can be obtained by reviewing the estate file in the office of the Register of Wills or by contacting the personal representative or the attorney; (4) that upon request the personal representative shall furnish a copy of the account or affidavit to any interested person who was given notice; and (5) that distribution under the account as approved by the Court will be made within 30 days after the Order of Court approving the account becomes final.

Interested persons names and addresses:

\_\_\_\_\_  
Attorney for the Estate  
(Signature required if applicable)

\_\_\_\_\_  
Personal Representative  
(Signature required)

\_\_\_\_\_  
Address

\_\_\_\_\_  
Address

\_\_\_\_\_  
Telephone number

\_\_\_\_\_  
Telephone number

**Schedule 6** must include all distributions to the beneficiaries of the estate which were made during the accounting period. If this is a Final Account, include all proposed final distributions. Itemize the assets distributed or proposed to be distributed pursuant to the terms of the Last Will and Testament. If the decedent died without a Will, distribution must be in accordance with the laws of intestate succession established by the Estates and Trusts Article of the Annotated Code of Maryland, Title 3, Subtitle 1.

**Authority for Maryland Inheritance Tax is established by  
Title 7 of the Tax General Article, Annotated Code of Maryland**

Inheritance tax on each distribution is to be reflected at the appropriate rate. Direct inheritance tax at 1% is applicable for distributions to a spouse (see exemptions), grandparent, parent, children, grandchildren, great-grandchildren, step-parent and step-child. All others are subject to a collateral tax at 10%.

**EXEMPTIONS FROM INHERITANCE TAX:** Provided the decedent died on or after July 1, 1985, all real property and the first \$100,000.00 of personal property is exempt when passing to a spouse. Inheritance tax will not apply if a charitable organization is exempt under Internal Revenue Code Section 501(c)(3).

If the Will contains a sufficient tax clause, inheritance tax on specific bequests is not subtracted from the bequest and is computed as follows: Direct tax at 1.010101% and collateral tax at 11.11111%. Absent a tax clause, the bequest must be reduced by the inheritance tax at the appropriate rate of 1% or 10%. If a partial distribution of the residue is reflected in an interim account and inheritance tax was not withheld from the partial distribution, the higher rate may be applied to the actual amount received by the beneficiary.

**PLEASE NOTE:** Inheritance tax on non-probate assets will be billed promptly upon reporting these assets and the tax becomes due immediately.

**SCHEDULE 6 - Distributions and Inheritance Tax**

Available balance for distribution:		
Sum of Schedules 1, 2, 3 & 4, minus		\$390,513.72
Schedule 5		
St. Joe's Church - per Item III of Will		
Tax exempt under IRS Code 501(c)(3)		
Paid by check # 124 on 9/15/08		\$ 1,000.00
John Doe, Jr., Son - per Item IV of Will	\$5,000.00	
Less 1% inheritance tax	<u>(50.00)</u>	50.00
Paid by check # 125 on 9/15/08		4,950.00
George Doe, Brother - per Item V of Will	2,000.00	
Less 10% inheritance tax	<u>(200.00)</u>	200.00
Paid by check #126 on 10/15/08		1,800.00
Mary Doe, Spouse - per Item VI of Will		
Real property - 5674 Frederick Road EXEMPT		
Deed recorded 9/15/08		75,000.00
Balance Forward		\$390,513.72      \$83,000.00

**SCHEDULE 6 - Distributions and Inheritance Tax (continued)**

Balance Forward	\$ 390,513.72	\$ 83,000.00
Mary Doe, Spouse - per Item VII of Will		
Rest and Residue of Estate consisting of:		
Personal property distributed on 4/10/08	\$ 2,500.00	2,500.00
Partnership distributed on 6/30/08	5,000.00	5,000.00
Cash balance to be distributed upon approval of this account	<u>300,013.72</u>	
	\$307,513.72	
Inheritance tax at 1% computed below	(2,075.14)	2,075.14
<u>Net distribution upon approval of this account</u>		<u>\$297,938.58</u>
<b><u>TOTAL DISTRIBUTIONS AND INHERITANCE TAX</u></b>	<b>\$ 390,513.72</b>	<b>\$390,513.72</b>

Computation of inheritance tax on rest and residue to surviving spouse:

Total rest and residue consisting of personal property	\$307,513.72
Less exemption	(100,000.00)
	<u>x .01</u>
Direct Inheritance Tax Due	2,075.14

Computation of total fees and inheritance tax due to Register of Wills and paid herewith by checks 123 & 127

Probate Fees per Schedule 5	500.00
Collateral Inheritance Tax at 10% per Schedule 6	200.00
Direct Inheritance Tax at 1% per Schedule 6	50.00
	<u>2,075.14</u>
	<u>2,125.14</u>

**TOTAL PAID HEREWITH BY CHECKS # 123 & 127 PAYABLE TO REGISTER OF WILLS:** \$ 2,825.14

**NOTE: Pursuant to the Estates and Trusts Article, Section 7-101(b) and 9-104, assets shall be distributed in kind to the extent possible and within the time for filing the first account. See Schedule 7 if final distribution is not possible.**

**Schedule 6** must include all distributions to the beneficiaries of the estate which were made during the accounting period. If this is a Final Account, include all proposed final distributions. Itemize the assets distributed or proposed to be distributed pursuant to the terms of the Last Will and Testament. If the decedent died without a Will, distribution must be in accordance with the laws of intestate succession established by the Estates and Trusts Article of the Annotated Code of Maryland, Title 3, Subtitle 1.

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Inheritance tax on each distribution is to be reflected at the appropriate rate. Direct inheritance tax at 1% is applicable for distributions to a spouse (see exemptions), grandparent, parent, children, grandchildren, great-grandchildren, step-parent and stepchild. All others are subject to a collateral tax at 10%.

**EXEMPTIONS FROM INHERITANCE TAX:** Provided the decedent died on or after July 1, 1985, all real property and the first \$100,000.00 of personal property is exempt when passing to a spouse. For decedent's dying on or after January 1, 1998 the Inheritance tax does not apply to the receipt of property that passes from a decedent to any 1 person if the total value of the property does not exceed \$1,000.00. Inheritance tax will not apply for organizations exempt under Section 501(c)(3) of the Internal Revenue Code.

Effective 10/1/98 – Certain transfers deductible under §2055 of the Internal Revenue Code are exempt from inheritance tax.

If the Will contains a sufficient tax clause, inheritance tax on specific bequests is not subtracted from the bequest and is computed as follows: Direct tax at 1.010101% and collateral tax at 11.111111%. Absent a tax clause, the bequest must be reduced by the inheritance tax at the appropriate rate of 1% or 10%. If a partial distribution of the residue is reflected in an interim account and inheritance tax was not withheld from the partial distribution, the higher rate may be applied to the actual amount received by the beneficiary.

**PLEASE NOTE:** Inheritance tax on non-probate assets will be billed promptly upon reporting these assets and the tax becomes due immediately.

**SCHEDULE 6 - Distributions and Inheritance Tax**

Available balance for distribution:			
Sum of Schedules 1, 2, 3 & 4, minus		\$390,513.72	
Schedule 5			
St. Joe's Church - per Item III of Will			
Tax exempt under IRS Code 501(c)(3)			
Paid by check # 124 on 9/15/08			\$ 1,000.00
John Doe, Jr., Son - per Item IV of Will	\$5,000.00		
Less 1% inheritance tax	(50.00)		50.00
Paid by check # 125 on 9/15/08			4,950.00
George Doe, Brother - per Item V of Will	1,000.00		
Less 10% inheritance tax	<u>EXEMPT</u>		
			1,000.00
Sarah Doe, Sister Per Item VI of Will	\$4,000.00		
Less 10% Inheritance Tax	<u>(400.00)</u>		400.00
Paid by check # 126 on 9/15/08			<u>3,600.00</u>
Balance Forward		\$390,513.72	\$11,000.00

## SCHEDULE 6 - Distributions and Inheritance Tax (continued)

Balance Forward	\$ 390,513.72	\$ 11,000.00
Mary Doe, Spouse - per Item VII of Will		
Real property - 5674 Frederick Road EXEMPT		
Deed recorded 9/15/08		75,000.00
Mary Doe, Spouse - per Item VIII of Will		
Rest and Residue of Estate consisting of:		
Personal property distributed on 4/10/08	\$ 2,500.00	2,500.00
Partnership distributed on 6/30/08	5,000.00	5,000.00
Cash balance to be distributed upon approval	297,013.72	297,013.72
of this account		
Inheritance tax at 1% computed below		1,797.46
<u>Net distribution upon approval of this account</u>		<u>302,716.26</u>
<b>TOTAL DISTRIBUTIONS AND INHERITANCE TAX</b>	<b>\$ 390,513.72</b>	<b>\$390,513.72</b>

## Computation of inheritance tax on rest and residue to surviving spouse:

Total rest and residue consisting of		
personal property	\$307,513.72	
Less exemption	(100,000.00)	
Less Gains per Schedule 3	(16,966.06)	
Less Income per Schedule 4	(7,801.61)	
Balance subject to 1% tax	<u>179,746.05</u>	
	x .01	
Direct Inheritance Tax Due		<u>1,797.46</u>

## Computation of total fees and inheritance tax due to Register of Wills and paid herewith by checks 123 &amp; 127

Probate Fees per Schedule 5	500.00
Collateral Inheritance Tax at 10%	
per Schedule 6	400.00
Direct Inheritance Tax at 1% \$50.00	
per Schedule 6 \$1,797.46	<u>1847.46</u>

TOTAL PAID HEREWITH BY CHECKS # 123 &amp; 127

**PAYABLE TO REGISTER OF WILLS: \$ 2,747.46**

**NOTE: Pursuant to the Estates and Trusts Article, Section 7-101(b) and 9-104, assets shall be distributed in kind to the extent possible and within the time for filing the first account. See Schedule 7 if final distribution is not possible.**

Schedule 6 must include all distributions to the beneficiaries of the estate, which were made during the accounting period. If this is a Final Account, include all proposed final distributions. Itemize the assets distributed or proposed to be distributed pursuant to the terms of the Last Will and Testament. If the decedent died without a Will, distribution must be in accordance with the laws of intestate succession established by the Estates and Trusts Article of the Annotated Code of Maryland, Title 3, Subtitle 1.

Authority for Maryland Inheritance Tax is established by Title 7 of the Tax General Article, Annotated Code of Maryland

**Inheritance tax on each distribution is to be reflected at the appropriate rate, listed as follows:**

- Direct inheritance tax - .9% **applicable for distributions to a spouse (see exemptions), grandparent, parent, children, grandchildren, stepparent and stepchild.**
- Collateral Inheritance tax - 8% **applicable for distributions being made to a brother or sister of the decedent.**
- Collateral Inheritance tax - 10% **applicable for distributions being made to all others.**

**EXEMPTIONS FROM INHERITANCE TAX:** Provided the decedent died on or after July 1, 1985, all real property and the first \$100,000.00 of personal property is exempt when passing to a spouse. For decedent's dying on or after January 1, 1998 the Inheritance tax does not apply to the receipt of property that passes from a decedent to any 1 person if the total value of the property does not exceed \$1,000.00. Inheritance tax will not apply to charitable organizations under 501(c)(3), and certain transfers deductible under §2055 of the Internal Revenue Code.

**If the Will contains a sufficient tax clause, inheritance tax on specific bequests is not subtracted from the bequest and is computed as follows:**

- (.9%) Direct tax at .9081736%
- (8%) Collateral tax at 8.6956522%
- (10%) Collateral tax at 11.1111111%

**Absent a tax clause, the bequest must be reduced by the inheritance tax at the appropriate rate of .9%, 8% or 10%. If a partial distribution of the residue is reflected in an interim account and inheritance tax was not withheld from the partial distribution, the higher rate may be applied to the actual amount received by the beneficiary.**

**PLEASE NOTE: Inheritance tax on non-probate assets will be billed promptly upon reporting these assets and the tax becomes due immediately.**

**Schedule 6 - Distributions and Inheritance Tax**

Available balance for distribution:			
Sum of Schedules 1, 2, 3 & 4, minus		\$390,513.72	
Schedule 5			
St. Joe's Church - per Item III of Will			
Tax exempt under IRS Code 501(c)(3)			
Paid by check # 124 on 9/15/08		\$	1,000.00
John Doe, Jr., Son - per Item IV of Will	\$5,000.00		
Less .9% inheritance tax	<u>(45.00)</u>		45.00
Paid by check # 125 on 9/15/08			4,955.00

## SCHEDULE 6 - Distributions and Inheritance Tax (continued)

Balance Forward		\$390,513.72	\$	6,000.00
George Doe, Brother - per Item V of Will	1,000.00			
Less 8% inheritance tax	<u>EXEMPT</u>			1,000.00
Sarah Doe, Sister Per Item VI of Will	\$4,000.00			
Less 8% Inheritance Tax	<u>(320.00)</u>			320.00
Paid by check # 126 on 9/15/08				3,680.00
Mary Doe, Spouse - per Item VII of Will				
Real property - 5674 Frederick Road	EXEMPT			
Deed recorded 9/15/08				75,000.00
Mary Doe, Spouse - per Item VIII of Will				
Rest and Residue of Estate consisting of:				
Personal property distributed on 4/10/08	\$ 2,500.00			
Partnership distributed on 6/30/08	6,000.00			
Cash balance to be distributed upon approval of this account	296,013.72			\$304,513.70
Inheritance tax at .9% computed below				1,617.71
<u>Net distribution upon approval of this account</u>				<u>302,896.01</u>
<b><u>TOTAL DISTRIBUTIONS AND INHERITANCE TAX</u></b>		<b>\$ 390,513.72</b>		<b>\$390,513.72</b>

## Computation of inheritance tax on rest and residue to surviving spouse:

Total rest and residue consisting of personal property	\$304,513.72
Less exemption	(100,000.00)
Less Gains per Schedule 3	(16,966.06)
Less Income per Schedule 4	<u>(7,801.61)</u>
Balance subject to 1% tax	179,746.05
	<u>x .009</u>
Direct Inheritance Tax Due	1,617.71

## Computation of total fees and inheritance tax due to Register of Wills and paid herewith by checks 123 &amp; 127

Probate Fees per Schedule 5	500.00
Collateral Inheritance Tax at 8% per Schedule 6	320.00
Direct Inheritance Tax at 1% per Schedule 6	\$45.00
	\$1617.71
	<u>1662.71</u>

## TOTAL PAID HEREWITH BY CHECKS # 123 &amp; 127

**PAYABLE TO REGISTER OF WILLS:** \$ 2,482.71

**NOTE: Pursuant to the Estates and Trusts Article, Section 7-101(b) and 9-104, assets shall be distributed in kind to the extent possible and within the time for filing the first account. See Schedule 7 if final distribution is not possible.**

## FUNERAL EXPENSES

**EXHIBIT D**

The attached Petition For Funeral Expenses is required if the following applies:

1. The decedent died without a Will and the total funeral expenses exceed \$10,000 in a regular estate. If the decedent died prior to October 1, 2005, the amount is limited to \$5,000 (\$3,500 if decedent died prior to January 1, 1998).
2. The decedent died with a Will but the Will does not specify payment of unlimited funeral expenses or payment without Order of Court and the expenses exceed \$10,000 (\$5,000 for decedent's dying prior to October 1, 2005; \$3,500 for decedents dying prior to January 1, 1998).

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## FAMILY ALLOWANCE

(Estates and Trusts § 3-201)

A surviving spouse of a decedent is entitled to an allowance of \$10,000.00. Each unmarried child of a decedent under 18 years of age at the time of death of the decedent shall receive an allowance of \$5,000.00. An allowance for a minor child may be paid to a guardian. Absent a guardian, payment may be made to the parent or grandparent with whom the minor resides.

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## PROBATE FEES

(Estates and Trusts § 2-206)

Effective for decedents dying on or after July 1, 1989, the probate fees for regular estates are reflected by the following schedule. Fees are due at the time of filing the First Account and may be altered by the filing of subsequent accounts until the estate is closed. The fees are computed on the gross estate which is the sum of Schedules 1, 2, 3 and 4.

VALUE OF GROSS ESTATE AT LEAST	BUT LESS THAN	FEE
\$ - 0 -	\$ 10,000.00	\$ 50.00
10,000.00	20,000.00	100.00
20,000.00	50,000.00	150.00
50,000.00	75,000.00	200.00
75,000.00	100,000.00	300.00
100,000.00	250,000.00	400.00
250,000.00	500,000.00	500.00
500,000.00	750,000.00	750.00
750,000.00	1,000,000.00	1,000.00
1,000,000.00	2,000,000.00	1,500.00
2,000,000.00	5,000,000.00	2,500.00
5,000,000.00	-----	2,500.00 plus .02% of excess over \$5,000,000.00

For a date of death prior to July 1, 1989, contact the Register of Wills office for a calculation of court costs and tax on commission.

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## CLAIMS

(Estates and Trusts § 8-107)

Upon the expiration of 6 months from the date of the decedent's death, the personal representative shall pay the claims allowed against the estate in order of priority prescribed in Estates and Trusts § 8-105.

If a personal representative intends to disallow, in whole or in part, a claim that has been presented within the appropriate time and in the form prescribed in §8-104 (b) or (c) of this subtitle he shall mail notice to each claimant stating: (1) That the claim has been disallowed in whole or in stated amount; or (2) That the personal representative will petition the court to determine whether the claim should be allowed.

## Personal Representative's Commissions and Attorney's Fees

Unless the Will provides a larger amount, the maximum commission of a personal representative is established by the Estates and Trusts § 7-601 at the rate of 9% of the first \$20,000.00, plus 3.6% of the excess over \$20,000.00 of the gross estate (applicable for estates of decedents dying on or after January 1, 1992). A Petition for Personal Representative's Commissions and/or a Petition for Attorney's Fees and proposed Orders must be submitted for consideration by the court. Commissions and/or fees CANNOT be paid from estate assets until approved by court order. Under ordinary circumstances, personal representatives' commissions plus attorneys' fees exceeding the maximum allowable commission will not be allowed by the Orphans' Court.

**Effective for decedents dying on or after January 1, 1998:** Payment of commissions to a personal representative or fees for the attorney for the estate may be made without court approval, if signed written consents of all interested persons and unpaid creditors are filed with the Register of Wills. The consents must state the amount paid and the combined sums may not exceed the maximum commission as computed above. **(Form attached)**

For any claimed debt owed to the personal representative or attorney for the estate existing prior to the date of death, **the personal representative must give notice to all unpaid creditors and interested persons prior to making payment. The notice must state the amount and basis for the payment. This procedure applies only to a debt of the decedent owed to the personal representative or attorney for the estate. Notice of payment of other valid debts of the decedent is not required.**

For further information see Estates & Trusts § 7-601 through § 7-604 and Maryland Rules 6-414 and 6-416.

### Maryland Rule 6-416. Attorney's Fees or Personal Representative's Commissions:

**(a) Subject to court approval.** (1) Contents of petition. When a petition for the allowance of attorney's fees or personal representative's commissions is required, it shall be verified and shall state: (A) the amount of all fees or commissions previously allowed, (B) the amount of fees or commissions that the petitioner reasonably estimates will be requested in the future, (C) the amount of fees or commissions currently requested, (D) the basis for the current request in reasonable detail, and (E) that the notice required by subsection (a) (3) of this Rule has been given.

**(2) Filing – Separate or Joint Petitions.** Petitions for attorney's fees and personal representative's commissions shall be filed with the court and may be filed as separate or joint petitions.

**(3) Notice.** The personal representative shall serve on each unpaid creditor who has filed a claim and on each interested person a copy of the petition accompanied by a notice in the following form:

#### NOTICE OF PETITION FOR ATTORNEY'S FEES OR PERSONAL REPRESENTATIVE'S COMMISSIONS.

You are hereby notified that a petition for allowance of attorney's fees or personal representative's commissions has been filed.

You have 20 days after service of the petition within which to file written exceptions and to request a hearing. **(Sample form attached)**

**(4) Allowance by Court.** Upon the filing of a petition, the court, by order, shall allow attorney's fees or personal representative's commissions as it considers appropriate, subject to any exceptions.

**(5) Exception.** An exception shall be filed with the court within 20 days after service of the petition and notice and shall include the grounds therefor in reasonable detail. A copy of the exception shall be served on the personal representative.

**(6) Disposition.** If timely exceptions are not filed, the order of the court allowing the attorney's fees or personal representative's commissions becomes final. Upon the filing of timely exceptions, the court shall set the matter for hearing and notify the personal representative and other persons that the court deems appropriate of the date, time, place, and purpose of the hearing.

**(b) Payment of attorney's fees and personal representative's commissions without court approval.** (1) Payment of contingency fee for services other than estate administration. Payment of attorney's fees may be made without court approval if:

**(A)** the fee is paid to an attorney representing the estate in litigation under a contingency fee agreement signed by the decedent or the current personal representative of the decedent's estate;

**(B)** the fee does not exceed the terms of the contingency fee agreement;

**(C)** a copy of the contingency fee agreement is on file with the register of wills; and

**(D)** the attorney files a statement with each account stating that the scope of the representation by the attorney does not extend to the administration of the estate.

**(2) Consent in lieu of court approval.** Payment of attorney's fees and personal representative's commissions may be made without court approval if:

**(A)** the combined sum of all payments of attorney's fees and personal representative's commissions does not exceed the amounts provided in Code, Estates and Trusts Article, §7-601; and

**(B)** a written consent stating the amounts of the payments signed by (i) each creditor who has filed a claim that is still open and (ii) all interested persons, is filed with the register in the following form: **(See attached Form RW 1138)**

Committee note. -- Nothing in this Rule is intended to relax requirements for approval and authorization of previous payments.

**(3) Designation of payment.** When rendering an account pursuant to Rule 6-417 or a final report under modified administration pursuant to Rule 6-455, the personal representative shall designate any payment made under this section as an expense. (Amended June 7, 1994, effective Oct. 1, 1994; Feb. 10, 1998, effective July 1, 1998; June 7, 2011, effective July 1, 2011; Oct. 4, 2012, eff. Jan. 1, 2013)

Comptroller of Maryland  
Estate Tax Section  
PO Box 828  
Annapolis, Maryland 21404-0828  
Web site: [www.marylandtaxes.com](http://www.marylandtaxes.com)  
410-260-7850 (Central Maryland)  
1-800-MD TAXES (toll-free within Maryland)

### **REMINDER**

A MARYLAND ESTATE TAX RETURN (Form MET-1) is required for every estate whose federal gross estate, plus adjusted taxable gifts, is valued at \$1,000,000 or more (for decedents dying prior to January 1, 2002, other rules apply) if the decedent at date of death was

- (1) a resident of the State of Maryland, or
- (2) a non-resident but owned real or tangible personal property located in Maryland.

For persons dying on or after July 1, 1989, the amount of tax due as shown by the Maryland Estate Tax return is payable to the Comptroller of Maryland nine (9) months after the date of death of the decedent.

For persons dying before July 1, 1989, the tax due as shown by the Maryland Estate Tax return is payable to the Comptroller of Maryland fifteen (15) months after the date of death of the decedent.

The Maryland estate tax return may be filed with the local Register of Wills or the Comptroller of Maryland. If the estate tax return is filed with the Register of Wills, it must be filed with the Register of Wills office for the county in which the estate is being administered. For nonresident decedents, this is the jurisdiction in Maryland where the decedent's property is located. The Register must also complete Section III on the estate tax return to certify the payment of any inheritance taxes.

If the estate tax return is filed with the Comptroller of Maryland, a certification of inheritance tax must also be submitted, using a separate certification document provided by the Register of Wills.

A Maryland estate tax return is not deemed complete for processing until the certification of inheritance tax is received by the Comptroller. Failure to file the certification with the return will delay the processing of your return.

Use the appropriate version of Form MET-1 for the date of the decedent's death.

See Maryland Estate Tax for a list of MET-1 forms. <http://individuals.marylandtaxes.com/estatetax>

Tax General Article, Title 7, Subtitle 3.

IN THE ORPHANS' COURT FOR  
(OR) \_\_\_\_\_, MARYLAND  
BEFORE THE REGISTER OF WILLS FOR

IN THE ESTATE OF:

ESTATE NO: \_\_\_\_\_

**NOTICE OF PETITION FOR ATTORNEYS' FEES  
OR PERSONAL REPRESENTATIVE'S COMMISSIONS**

(Pursuant to Maryland Rule 6-416)

YOU ARE HEREBY NOTIFIED that a petition for allowance of attorney's fees or personal representative's commission has been filed.

YOU HAVE 20 DAYS after service of the petition within which to file written exceptions and to request a hearing .

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, a copy of the foregoing petition for attorney's fees or personal representative's commissions and a copy of this notice were mailed, postage prepaid, to all interested persons including unpaid creditors as follows:

NAME

ADDRESS

\_\_\_\_\_  
Attorney for the Estate

\_\_\_\_\_  
Personal Representative

\_\_\_\_\_  
Address

\_\_\_\_\_  
Address

\_\_\_\_\_  
Telephone Number

\_\_\_\_\_  
Telephone Number

IN THE ORPHANS' COURT FOR  
(OR) \_\_\_\_\_, MARYLAND  
BEFORE THE REGISTER OF WILLS FOR \_\_\_\_\_

IN THE ESTATE OF:

ESTATE NO: \_\_\_\_\_

### PETITION AND ORDER FOR FUNERAL EXPENSES

I hereby request allowance of funeral expenses and I state that :

(1) The expenses are as follows (or as set forth in the attached statement or invoice):

(2) The estate is  (solvent)  (insolvent).

I solemnly affirm under the penalties of perjury that the contents of this petition are true to the best of my knowledge, information, and belief.

\_\_\_\_\_  
Attorney

\_\_\_\_\_  
Personal Representative

\_\_\_\_\_  
Date

\_\_\_\_\_  
Address

\_\_\_\_\_  
Personal Representative

\_\_\_\_\_  
Date

\_\_\_\_\_  
Personal Representative

\_\_\_\_\_  
Date

\_\_\_\_\_  
Telephone Number

### Certificate of Service

I hereby certify that on this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ I delivered or mailed, postage prepaid, a copy of the foregoing Petition to the following persons :

\_\_\_\_\_  
(name and address)

\_\_\_\_\_  
Signature

### ORDER

Upon a finding that \$ \_\_\_\_\_ is a reasonable amount for funeral expenses, according to the condition and circumstances of the decedent, it is this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_,

ORDERED, by the Orphans' Court for \_\_\_\_\_ County, that this sum is allowed

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
JUDGES

IN THE ORPHANS' COURT FOR  
(OR) \_\_\_\_\_, MARYLAND  
BEFORE THE REGISTER OF WILLS FOR \_\_\_\_\_

IN THE ESTATE OF:

ESTATE NO: \_\_\_\_\_

**CONSENT TO COMPENSATION FOR  
PERSONAL REPRESENTATIVE AND/OR ATTORNEY**

I understand that the law, Estates and Trusts Article, §7-601 provides a formula to establish the maximum total compensation to be paid for personal representative's commissions and/or attorney's fees without order of court. If the total compensation being requested falls within the maximum allowable amount, and the request is consented to by all unpaid creditors who have filed claims and all interested persons, this payment need not be subject to review or approval by the Court. A creditor or an interested party may, but is not required to, consent to these fees. The formula sets total compensation at 9% of the first \$20,000 of the gross estate PLUS 3.6% of the excess over \$20,000. Based on this formula, the total allowable statutory maximum based on the gross estate known at this time is \$ \_\_\_\_\_ LESS any personal representative's commissions and/or attorney's fees previously approved as required by law and paid. To date, \$ \_\_\_\_\_ in personal representative's commission and \$ \_\_\_\_\_ in attorney's fees have been paid.

**Cross References** - See 90 Op. Att'y Gen. 145 (2005).

Total combined fees being requested are \$ \_\_\_\_\_, to be paid as follows:

Amount	To	Name of Personal Representative/Attorney
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

I have read this entire form and I hereby consent to the payment of personal representative and/or attorney's fees in the above amount.

Date	Signature	Name (Typed or Printed)
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

\_\_\_\_\_  
Attorney

\_\_\_\_\_  
Personal Representative

\_\_\_\_\_  
Address

\_\_\_\_\_  
Personal Representative

\_\_\_\_\_  
Address

\_\_\_\_\_  
Personal Representative

\_\_\_\_\_  
Telephone