

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

Court Name: _____

Case Name: Guardianship/Conservatorship of _____

Case Number: _____
(if known)

GUARDIAN'S/CONSERVATOR'S ACCOUNTING

Original **Amended**

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

2. Guardian/conservator name _____ Telephone _____
Mailing address _____

Co-guardian/conservator name _____ Telephone _____
Mailing address _____

3. Attorney for Guardian/Conservator _____ Telephone _____
Firm name _____ Bar ID # _____
Mailing address _____

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

TOTAL RECEIPTS \$ _____

TOTAL DISBURSEMENTS \$ _____

BALANCE HELD BY GUARDIAN / CONSERVATOR \$ _____

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

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GUARDIAN'S/CONSERVATOR'S ACCOUNTING

5. RECEIPTS

Schedule A – Inventory Total of Personal and Real Estate or

Balance held at Prior Accounting * \$ _____

On a separate sheet of paper, list all the assets (including real estate) that were listed on the Inventory form. For accounts other than the first account, list each item included in Schedule 6 of the prior accounting.

Schedule B – Net Gains (or losses) on Sales or Other Dispositions \$ _____

On a separate sheet of paper, list the Inventory value and sale price for each asset (other than real estate) sold, and show the difference between the two amounts. Also list the date of the sale. Note: A Motion and License to Sell Real Estate or Personal Property in Guardianship or Conservatorship (form NHJB-2164-P) is required to sell personal property belonging to the ward.

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 source of income, the individual amounts and date each was received.

Schedule D – Net gains (or losses) 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 ward's estate, and the date of sale. Note: A Motion and License to Sell Real Estate or Personal Property in Guardianship or Conservatorship (form NHJB-2164-P) is required to sell real estate belonging to the ward. (May also attach a copy of the HUD settlement statement.)

Schedule E – Cash collected on rents of real estate \$ _____

If rent was collected on real estate 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 inventoried/other receipts \$ _____

On a separate sheet of paper, list any 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 of the assets.

Schedule G – Cash received from other sources \$ _____

On a separate sheet of paper, list all other contributions and income received by the ward's estate with a description including the date received, the source of the funds and the amount received.

TOTAL RECEIPTS (Schedules A - G)..... \$ _____

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

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6. DISBURSEMENTS

Schedule 1 – Payments to or for the Ward on his/her behalf..... \$ _____

On a separate sheet of paper, list all payments made to or on behalf of the ward. For each payment, list the date paid, a description of the payment, to whom the payment was made and the amount paid.

Schedule 2 – Taxes \$ _____

On a separate sheet of paper, list any taxes paid on behalf of the ward, such as, income taxes, real estate/property taxes, etc. List the date paid, type of tax, to whom it was paid and the amount paid.

Schedule 3 – Administrative expenses \$ _____

Administrative expenses are all expenses incurred in administering the guardianship, such as court costs, bond premiums, etc. On a separate sheet of paper, for each expense, list the date paid, to whom it was paid, and the amount.

Schedule 4

Total Fees (show breakdown below) \$ _____

Attorney fees \$ _____ Guardian fees \$ _____

Prior fees allowed to date:

Attorney fees \$ _____ Guardian fees \$ _____

Probate rules require fees to be shown in summary form.

This summary is sufficient unless the Court requires further detail.

Schedule 5 – Other expenditures \$ _____

On a separate sheet of paper, list any other disbursements not listed in Schedules 1 through 4 above. List the amount disbursed, date it was disbursed and the name of the person receiving the disbursement.

TOTAL DISBURSEMENTS (Schedules 1 - 5)..... \$ _____

Add the amounts in Schedules 1 through 5. Also enter this amount on Page 1, #4.

7. **Schedule 6 - BALANCE HELD BY GUARDIAN / CONSERVATOR ***

(Total Receipts less Total Disbursements) \$ _____

On a separate sheet of paper, list all the assets, including real estate, remaining in the estate of the ward and the value of each asset. Also enter this amount on Page 1, #4.

*** These schedules must list each asset at both book value/cost and current market value at the beginning (Schedule A) and end (Schedule 6) of the accounting period.**

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- 8. Is an Information Schedule pursuant to Probate Division Rule 108(E) attached to this accounting?
 Yes No
- 9. Have all Federal and State Income Tax Returns of the ward for the period ending in this accounting been filed and the taxes connected therewith paid? Yes No
 If no, attach explanation in Information Schedule.
- 10. Have there been any changes to the parties interested in the Accounting or have any of their addresses changed? Yes No If yes, on a separate sheet of paper, list those changes. If any party has died, attach a death certificate for that person.

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 a copy of this account has been sent to the ward or the minor if this is a Guardianship of Minor case and the minor is 14 years of age or older. The undersigned further certifies that the following has been sent to all persons beneficially interested in this accounting and all parties appearing of record: a copy of the accounting which includes a notice to beneficially interested parties stating that the accounting may be approved unless a written objection is filed within 30 days after the date the account is filed in the Probate Division.

I certify 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

Guardian/Conservator Signature
(must be signed in the presence of a Notarial Officer)

Date

Guardian/Conservator Signature
(must be signed in the presence of a Notarial Officer)

State of _____, County of _____

This instrument was acknowledged before me on _____ by _____
Date Guardian/Conservator

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 Division 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.

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PROBATE DIVISION RULE 108(E).

The account shall show significant transactions that do not affect the amount for which the guardian/conservator 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 guardian/conservator 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 guardian/conservator'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.