F4

INFORMAL PROBATE

3

Administering and Accounting as Personal Representative Before Closing the Estate

(Forms Packet)

SELF-SERVICE CENTER

PROCEDURES: WHEN AND HOW TO FILE PETITION FOR APPROVAL OF FINAL ACCOUNTING, AND APPROVAL OF FEES (if applicable)

WHEN TO FILE THE PETITION FOR APPROVAL OF FINAL ACCOUNTING, DEED OF DISTRIBUTION and/or FEES. Follow the instructions below to find out what forms you need to complete and how often you must do so.

A. **Petition for Approval of Accounting:** Prior to closing the case, you **may** file a Petition to ask the court to approve how the estate was managed. You are **not required** to file a PETITION FOR APPROVAL OF ACCOUNTING, but you can file this Petition if:
   - You want the court to do a formal closing, **OR**
   - If you have some accounting or distributions issues that you want the court to resolve.

   To help you complete the Petition, you should read and follow the ACCOUNTING GUIDELINES in this packet.

B. **Deed of Distribution:** The DEED OF DISTRIBUTION must be used to transfer any real estate/real property. After all claims have been settled and you are ready to transfer the property to someone, you need to fill out the DEED OF DISTRIBUTION and record it with the County Recorder. If the Deed of Distribution is being used to transfer real property, it must include the legal description of the property. If the legal description is included on the Deed of Distribution, the County Recorder electronically forwards it to the County Assessor who will then change the name on the property records deed which takes approximately four to six weeks. A new deed is not issued, and the Deed of Distribution serves as the new deed instead. You can file the Deed of Distribution with the Probate Registrar, but it is not required.

C. **Fee Statement:** If you or anyone else is charging fees to the estate, the Petition must also include a REQUEST FOR APPROVAL OF THE FEE STATEMENT, and attach a **copy** of the FEE STATEMENT.

HOW TO FILE THE PETITION FOR APPROVAL OF ACCOUNTING OR FEES if you choose to file this document. Remember you do not have to file this document unless you want to see the Judge/Commissioner regarding some accounting issues.

1. **COMPLETE THE PETITION FOR APPROVAL OF ACCOUNTING AND/OR FEES:** Complete the Petition, the Accounting and the Account Summary. If you are claiming fees, you must also complete the FEE STATEMENT.

2. **COPIES:** Make copies of **all** of the documents: one set for you, one set for the Court Accountant, and one set for each of the interested parties.

3. **FILE THE DOCUMENTS WITH THE COURT:** Follow carefully these steps:
   - File the **originals** with the Probate Clerk of Court. Go to the same court location where your case is pending (Downtown Phoenix, Northeast Phoenix, Northwest (Surprise) or Southeast (Mesa).
   - Bring the extra copies of the Petition, the Accounting, and the Fee Statement (if applicable) for the Clerk to conform. The Probate Clerk of the Court will keep the original for the Court file and a copy for the Court Accountant. The Probate Clerk will give the copies for you and the other interested parties back to you.
   - If you cannot or do not want to file the copies in person, you can also mail the documents to the Probate Clerk at the same location where your case is pending.

GRAHAM COUNTY SUPERIOR COURT
800 WEST MAIN STREET
SAFFORD, ARIZONA 85546

After the Court Accountant completes a review of your case, you will receive a written notice from the Court. You will receive one of two possible notices:

Notice 1: You will be asked to file a RESPONSE TO THE COURT ACCOUNTANT REPORT if the Court Accountant has concerns about the report. If you are required to file a RESPONSE TO THE COURT ACCOUNTANT REPORT, you must send a copy of the Response to the same people entitled to receive the NOTICE OF HEARING (notice is explained below). Bring the **original plus at least 4 copies** to the Probate Clerk of the Court for filing and distribution of copies in the same manner explained above.

OR

Notice 2: If the Court Accountant does not have concerns and recommends approval of your Accounting, the Court will set a non-appearance hearing and will notify you by mail of the date, time, place, and Commissioner assigned to your case for the non-appearance hearing.

4. GIVE NOTICE OF THE "NON-APPEARANCE" HEARING TO EVERYONE ENTITLED TO NOTICE: After you receive the information about the date, time, and place of the "non-appearance" hearing, you must give NOTICE OF HEARING and a **copy** of the Accounting by mail or delivery to all interested persons. Be sure that you do this at least **14 days** before the hearing. If mailing the Notice, first class postage-prepaid mail is sufficient. Certified or registered mail with return receipt is an extra step you can take to prove that the person you want to have notice did get the notice.

5. Give copies of everything to the Judge/Commissioner: At least **10 days** before your non-appearance hearing, **mail or hand-deliver** the following documents to the Judge/Commissioner who is hearing your case. All the copies must be the ones that you had conformed by the Clerk of Court when you filed the original:

- **Copy** of NOTICE OF HEARING,
- **Copy** of PROOF OF NOTICE,
- **Original** and **2 copies** of the ORDER REGARDING PETITION FOR APPROVAL OF ACCOUNTING, **AND**
- **Copy** of the PETITION FOR APPROVAL OF ACCOUNTING.

You do not need to come to the "non-appearance" hearing. The purpose of a "non-appearance" hearing is to give persons who object to the paperwork the opportunity to let the Judge/Commissioner know they have an objection. So, if someone shows up at the scheduled "non appearance hearing", the Court will reset the hearing for a new date, time and place. You will get notice of the new hearing date in the mail from the Court. If you receive a new hearing date, you must go to the hearing.

Court approval of the Final Accounting and fees is required. At or after the "non-appearance" hearing date, the Judge/Commissioner will decide whether to approve the Petition, or ask you to for additional information. If the Petition is not approved, be sure to follow the instructions on the court order you receive from the Judge/Commissioner.

OTHER HELP: If you still have questions about this procedure, you can ask a lawyer for legal advice. You can look up a lawyer in the telephone book under "attorneys". Also, the Self-Service Center has a list of lawyers who will help you help yourself.

SELF-SERVICE CENTER

INSTRUCTIONS:
SIMPLIFIED ACCOUNTING GUIDELINES FOR PROBATE ACCOUNTS

READ ME. The court accountant has prepared Accounting Guidelines for Probate Accounts. This is a SIMPLIFIED version of the guidelines to help non-accountants and non-lawyers complete the court paperwork. To use these Simplified Guidelines, you should have a copy of the Superior Court Form for Submission of Final Accounting. If you are not sure how to complete the court papers, contact an accountant or a lawyer for help.

BACKGROUND INFORMATION. The following information is to assist you in preparing an account of the estate for approval by the judge. The purpose of an account is to present financial information in a format which is meaningful to the interested parties. The account should be understood by persons who are not accountants and lawyers. The information should be presented in a simple but complete format to help everyone understand the administration of the estate. Parties should easily be able to determine what came into the estate, what went out, and what is left in the estate at the end of the accounting period.

1. **Time period:** Write in the dates for which this accounting was prepared (for example: March 1, 1995 to February 28, 1996).

2. **Bond:** If this applies to your case, write in the current bond amount. Write in the amount the bond should be increased or decreased to based on the amount that will cover the estate's unrestricted assets plus the unrestricted income for the next accounting period (generally one year).

ACCOUNT SUMMARY:

INSTRUCTIONS: Complete lists A through F. Then, write the final amounts from each list on the Account Summary.

LIST A: **BEGINNING BALANCE:**

- ✓ If this is the First Account, use the Inventory and Appraisement figure you submitted when you were appointed conservator. If this is the Second Account or any other account, use the same information you used as the ending balance for the previous Account. You can copy the ending balance from the previous account and write in LIST A.
- ✓ List the account numbers and institution for all bank accounts. List all assets with an adequate description so that the asset can be located and identified (addresses of properties, year, make, and model of vehicles, insurance company name and policy number, and so forth). List life insurance policies at cash value (or if a carrying value is used, then report the cash value in the Information Schedule on Investments).
- ✓ Include with the beginning and ending assets all information about any debts owed or liens on the assets, like a house or automobile. Include the following information about the debt or lien: the payee, the principal balance, interest rate, and the pay-off date. Be sure that if any assets are restricted you label them "restricted."

After you finish List A, put the total at the bottom of the page on line A of page 1.

LIST B: **MONEY RECEIVED DURING THIS ACCOUNT PERIOD:**

- ✓ Only list items which represent income to the estate during this account period.
- ✓ Itemize all money received by date of receipt, payer, description by type of receipt (interest income, dividends, social security, and so forth), and other details to identify the income source (such as account numbers), and amount. If you have a lot of receipts (more than two pages for List B), group some receipts together. For example, report the total interest earned from one particular account on one line. In addition, if you group the receipts together, you must keep a back-up schedule detailing the money received under each group and attach a copy of the back-up schedule to this form.
- ✓ Do not include transfers of funds from one account to another within the same estate. Report transfers of funds on an additional paper. Report anytime you closed or opened an account, cashed in or purchased an insurance policy, or any other transfer of funds in which the original form of the asset is discontinued or a new asset is obtained.

After you finish List B, put the total at the bottom of the page on line B of page 1.

LIST C: SCHEDULE OF ALL GAINS DURING THIS ACCOUNT PERIOD:

- ✓ On List C put in the details of sales with gains. This includes the date of sale, purchaser (person sold to), description of what was sold, and the amount gained (sale price minus fees, and minus the value of the asset as reported in the previous Account or Inventory and Appraisement). If you sold an asset but had no gain and no loss, you must still report the transaction and list the gain as zero.
- ✓ You should also list other increases to the estate on List C and add them to the total at the bottom of the page. Increases to the estate may include: assets you did not know about at the last accounting but now you do; assets that increased in value since the last accounting, such as investments or insurance, and so forth. You should only show increases or decreases in value of an asset if the value can be supported by documentation (such as a written appraisal, or when the market value is easily available, as for securities).
- ✓ For most assets other than investments or insurance, it is not necessary to adjust the values of the assets. You do not need to obtain appraisals (or otherwise incur unnecessary expenses) to adjust an asset's value for an account. However, if you are aware of a significant change in value of an asset, you should mention it in a note at the bottom of List C.
- ✓ Show marketable securities at the carrying value and the current value in a separate list on investments. The difference between these values is the adjustment. If you want to carry the investment at the carrying value (no adjustment made), you should still attach another list on investments showing the carrying values with the current market values (the same information needed for an adjustment). This is necessary to assess your investment performance and the appropriate bond level when you prefer not to adjust assets such as marketable securities to current market value.

After you finish List C, put the total at the bottom of the page on line C of page 1.

LIST D: MONEY SPENT (DISBURSEMENTS) DURING THIS ACCOUNT PERIOD:

- ✓ Now you need to list money you spent on behalf of the estate during the Account period. Only include items which are expenses of the estate. List the date, person you paid, purpose of expense, and amount. If the expense is unusual or appears questionable, you should provide additional information in a note attached to List D.
- ✓ If you have many transactions to report (generally more than 4 pages), group them into categories. For example, all expenses for nursing care may be shown on one line. These categories must be specific. Categories such as "miscellaneous" and "cash" are not acceptable. Grouped expenses must also list purpose and payee. In addition, if you group the receipts together, you must keep a back-up schedule detailing the money received under each group and attach a copy of the back-up schedule to this form.
- ✓ Transfer of funds are not receipts or disbursements and should be reported on a paper attached to List B. A "purchase" for purposes of investment is a transfer of funds and not a disbursement.
- ✓ Distributions of an estate in probate are also reported on List D. Describe each disbursement by date, payee, purpose, and amount.

After you finish List D, put the total at the bottom of the page on line D of page 1.

LIST E: SCHEDULE OF LOSSES DURING THIS ACCOUNT PERIOD:

- ✓ List all losses and show the date, the purchaser, a description of the transaction, and the amount of loss. Loss means price minus fees and minus the carrying value of the asset (the value of the asset as you reported it in the previous Account or Inventory and Appraisement). If you sold an asset at neither a gain nor a loss, report the transaction and show a gain of zero in List C.

- ✓ List other decreases to the estate. Decreases may include decreases in values of assets, loss of assets, and so forth. As with gains, you should only list a decrease in value if they are supported with documentation such as an appraisal, or are readily ascertainable, as with value of marketable securities. List all adjustments to the value of marketable securities with carrying value and current market value.

- ✓ For most assets which are not investments you do not need to adjust the value, but you should disclose a significant loss in value in a note at the bottom of List E. For example you cannot take depreciation adjustments. If you are aware that the property is worth well below the carrying value, you should state your estimate of the current value on List E.

After you finish List E, put the total at the bottom of the page on line E of page 1.

LIST F: VALUE OF PROPERTY AT END OF ACCOUNTING PERIOD:

- ✓ List everything remaining in the estate at the end of the accounting period. This is the state of all assets after all the transactions of the Account have occurred.
- ✓ List all assets that exist at the end of the account period. Be specific so that the assets can be identified and located (account numbers, banks, property addresses). As with List A, also include any debts owed or liens on the assets, like a house or automobile. Include the following information about the debt or lien: the payee, the principal balance, interest rate, and the pay-off date. Finally, label any restricted assets as "restricted."

After you finish List F, put the total at the bottom of the page on line F of page 1.

GO BACK TO THE ACCOUNT SUMMARY: Now that you have completed Lists A through F, check to be sure you filled in the blanks on the Account Summary as follows:

- ✓ Enter the beginning balance of the account from the total at the bottom of List A;
- ✓ Add the total money received during the account period from the total at the bottom of List B;
- ✓ Add the gains on property from the total at the bottom of List C;
- ✓ Subtract the money spent (disbursed) from the total at the bottom of List D;
- ✓ Subtract the losses on property from the total at the bottom of List E;
- ✓ The total should be the same as the total you entered at the bottom of List F.

COMMON ERRORS: These are common errors the Court Accountant finds in Accounts.

- ✓ **Addition.** The total at the bottom of each list must be the same as the amount you put on the Account Summary, page 1. Double-check all the totals on your lists.
- ✓ **An incorrect beginning balance.** The beginning balance must match the ending balance of the previous Account or Inventory. If the ending balance of the previous Account or the Inventory was wrong, use it anyway, and make corrections on List C for gains or List E for losses, and explain what you are doing.
- ✓ **Value of assets on Lists A and F.** All valuable estate assets should be included on both lists.
- ✓ **Social Security Income survivor benefits for minors.** Often, the proceeds of a settlement are properly reported but the conservator for the minor fails to report the Social Security benefits received. Report these benefits as receipts on List B, and report expenditures of these funds on List D.
- ✓ **Omission of expenses on List D that were not paid by check.** Generally, you should not make cash withdrawals. You should use checks whenever possible to document the expenses. If you do pay for something other than by check, save all vouchers, receipts, statements, and other supporting documentation to prove the transaction, in case of questioning or audit. This includes bank charges and cash withdrawals.
- ✓ **Bond increase.** The bond should be set to cover the unrestricted assets plus the unrestricted income of one accounting period (generally one year). Often, the fiduciary fails to ask for a bond increase when the estate assets have increased from what they were the previous year.
- ✓ **How to describe an expense.** "Reimbursement" is not an adequate description for a disbursement. You must state the purpose of the expense, not just that you were paid back. If an expense is incurred pursuant to a Court order, the description of the disbursement should say this, and the date of the Court order.
- ✓ **Unusual expenditures** with no explanation will be questioned. If there has been an unusual expenditure and/or a substantial change in the expenditures when compared to a prior account, you should provide a written explanation along with the Account.
- ✓ **Payments to credit cards** and other similar disbursements may be questioned. You should state whether the expenditure was made on existing charges before you took over this administration. If you are using credit, you must report the expenditures made on credit in detail. The court might require you to submit credit card statements for the accounting period and/or from the time you were appointed.

SELF-SERVICE CENTER

INFORMAL PROBATE
ADMINISTERING AND ACCOUNTING OF THE ESTATE OF THE PERSON WHO DIED BEFORE CLOSING THE ESTATE

CHECKLIST

Use the forms and instructions in this packet only if the following factors apply to your situation:

- ✓ You have been appointed the personal representative of the estate of a person who died; AND,
- ✓ The person had a Will or did not have a Will; AND,
- ✓ You want to transfer property (You must use this packet to transfer any real property); AND/OR
- ✓ File the final accounting of the estate of the person who died because you are ready to close the estate (You do not need to file a final accounting unless you want to do a formal closing which means you want the court to review your accounting, or there are some accounting issues that you want the court to resolve.)

READ ME: Consulting a lawyer before filing documents with the court may help prevent unexpected results. A list of lawyers you may hire to advise you on handling your own case or to perform specific tasks, as well as a list of court-approved mediators can be found on the Self-Service Center website.

FOR CLERK'S USE ONLY

Person Filing: ____

Address (if not protected): ______________________________________

City, State, Zip Code: ____

Telephone: ____

Email Address: ____

Lawyer's Bar Number: ____

Licensed Fiduciary Number: _____________________________________

Representing ☐ **Self, without a Lawyer** **or** ☐ **Attorney for** ☐ **Petitioner** **OR** ☐ **Respondent**

SUPERIOR COURT OF ARIZONA
GRAHAM COUNTY

In the Matter of the Estate of:

____

☐ an Adult ☐ a Minor, deceased

Case Number: PB __________________

INSTRUMENT OR DEED OF DISTRIBUTION

I was appointed Personal Representative of the Estate in this case on (date) ____________________to distribute the property of the Estate as required by Title 14 of the Arizona Revised Statutes. I hereby assign, transfer and release all right, title and interest to the following property to the following person(s):

1. PERSONS TO WHOM PROPERTY FROM THE ESTATE WAS GIVEN and DESCRIPTION OF PROPERTY:

Name	Address	Legal Description

2. MONEY STILL OWED ON PROPERTY. Distribution of the property is subject to the following liability: (If this applies to your case, describe the property, the amount of money still owed on the property, why the property has not been paid for before or in connection with distribution and the closing of the estate, and arrangements that have been made to accommodate outstanding liability; otherwise, write "none")

Property Description: ____

Money Owed on Property: __________________

Reasons Money Owed: ____

Arrangements to Pay: ____

Case No. ___________________

Property Description: ____

Money Owed on Property:___________________

Reasons Money Owed:____

Arrangements to Pay:____

Property Description: ____

Money Owed on Property:___________________

Reasons Money Owed:____

Arrangements to Pay:____

Personal Representative ____

Print name ____

STATE OF ARIZONA)
MARICOPA COUNTY) ss.

The foregoing instrument was acknowledged before me this _______ day of _______________________,________,

by ______________________________________, as Personal Representative of the Estate.

My Commission Expires:

____
Notary Public

FOR CLERK'S USE ONLY

Person Filing:____
Address (if not protected):__________________________________
City, State, Zip Code:_____________________________________
Telephone:____
Email Address:____
Lawyer's Bar Number:_____________________________________
Licensed Fiduciary Number: ________________________________
Representing ☐ **Self, without a Lawyer** **or** ☐ **Attorney for** ☐ **Petitioner** **OR** ☐ **Respondent**

SUPERIOR COURT OF ARIZONA
GRAHAM COUNTY

In the Matter of:

____
A Deceased Person

Case Number: PB________________________

PETITION FOR APPROVAL OF
☐ FINAL ACCOUNTING
AND/OR
☐ FEE STATEMENT

State of Arizona)
County of Maricopa) ss.

THE PETITIONER STATES UNDER OATH AS FOLLOWS:

INSTRUCTIONS: For approval of accounting, put a check mark in boxes 1, 2 and complete number 1:

1. ☐ This is the final accounting for this estate, and this accounting covers the period from _______________ (date) to ____________________ (date).

2. ☐ Attached is a correct statement of all financial dealings I had as Personal Representative of the Estate. The summary of all financial transactions are fully described, itemized, and summarized on the attached pages. I request that the Court enter an order approving this final accounting. (Be sure to attach the accounting.)

INSTRUCTIONS: For approvals of fee statements, put a check mark in box number 3:

3. ☐ Attached is a copy of the Fee Statement for which I request approval too. (If you check this, attach the Fee Statement.)

SIGNED_________________________________

Subscribed and sworn to before me this ______ day of ____________________, ______ by Petitioner.

NOTARY PUBLIC:_________________________

My Commission Expires: _______________

FOR CLERK'S USE ONLY

Person Filing: ____
Address (if not protected):__________________________________
City, State, Zip Code:______________________________________
Telephone:____
Email Address:____
Lawyer's Bar Number:______________________________________
Licensed Fiduciary Number: _________________________________
Representing ☐ Self, without a Lawyer or ☐ Attorney for ☐ Petitioner OR ☐ Respondent

SUPERIOR COURT OF ARIZONA
IN GRAHAM COUNTY
PROBATE/MENTAL HEALTH DEPARTMENT

FORM FOR SUBMISSION OF FINAL ACCOUNTING
for Informal Probates

IN THE MATTER OF THE ESTATE OF:

____ **Case No. PB** ______________________________

TODAY'S DATE: ____________________________

INSTRUCTIONS. This form is provided for you to summarize the financial transactions. Accounting Guidelines are also included in this packet to help you complete this form. Attach this form to the Petition for Approval of the Final Account.

1. This is the final accounting for this estate. This accounting covers the time period from ______________________ (date) to ______________________ (date).

2. The current amount of the bond is ________________. It should be increased to $________________, or decreased to $_______________to cover the unrestricted assets plus the unrestricted income.

Case No.___________________

ACCOUNT SUMMARY

INSTRUCTIONS: Complete Lists A-F first, then enter the total from each list on this summary.

A	The beginning balance of the Decedent's account from **LIST A**, page 3		$____________________
B.	**PLUS** the money I received during this period of time on behalf of the Decedent (Person who Died) from **LIST B**, page 4	+	$____________________
C.	**PLUS** the gains on the value of property I sold or otherwise disposed of and other adjustments as itemized in **LIST C**, page 5	+	$____________________
D.	**MINUS** the money I have spent during this time period as itemized in **LIST D**, page 6	-	$____________________
E.	**MINUS** the losses on the value of property I sold or otherwise disposed of and other reductions, as itemized in **LIST E**, page 7	-	$____________________
F.	**EQUALS** the ending balance of the property of the Decedent as itemized in **LIST F**, page 8 (Total)	=	$____________________

Case No.__________________

LIST A-- BEGINNING BALANCE

Itemization of assets of Decedent at the beginning of this account period
(Add, as many sheets of paper as necessary to describe)

	Description	Value
List all checking accounts, savings accounts, money market accounts: (include name of bank, address, account type, name account is under, account number)		
List all stocks, bonds, mutual funds: (include company name, address, number of shares, value per unit)		
List all Life Insurance Policies: (include company name, policy number, cash value)		
List all personal property: Automobiles: (year, make, model) Household property: (total inventory value) Art or jewelry: (attach separate list and describe) Other: (itemize and assign value		
List all real property:		

ENTER TOTAL FROM LIST A HERE AND ON PAGE 2, LINE A **$**____________________

Note: If the estate owes debts on any of the property listed above, then for each debt also indicate the payee, principal balance, interest rate, payoff date.

LIST B--MONEY RECEIVED DURING THIS ACCOUNT PERIOD

(Add, as many sheets of paper as necessary to describe)

DATE	PAYER	DESCRIPTION	AMOUNT $$
TOTAL (ENTER AMOUNT HERE AND AT LINE B ON PAGE 2)			**$**___________________

Case No.___________________

LIST C-- SCHEDULE OF GAINS

Property of the Decedent that was sold or otherwise disposed of during this account period and other adjustments.

(Add, as many sheets of paper as necessary to describe)

DATE	PURCHASER	DESCRIPTION	AMT $$ GAINED
TOTAL (ENTER AMOUNT HERE AND AT LINE C ON PAGE 2)			**$**____________________

Case No.__________________

LIST D--MONEY SPENT

On behalf of the Decedent during this account period

(Add, as many sheets of paper as necessary to describe)

DATE	PAYEE	PURPOSE	AMOUNT $$ SPENT
TOTAL (ENTER AMOUNT HERE AND AT LINE D ON PAGE 2)			**$**____________________

Case No.__________________

LIST E--SCHEDULE OF LOSSES

Losses on the value of property sold or otherwise disposed of,
and other reductions in the value of the estate during this account period
(Add, as many sheets of paper as necessary to describe)

DATE	PAYEE	DESCRIPTION	AMNT $$ LOST
TOTAL (ENTER AMOUNT HERE AND AT LINE E ON PAGE 2)			**$**________________

Case No.____________________

LIST F--VALUE OF THE DECEDENT'S PROPERTY AS OF THE END OF THIS ACCOUNT PERIOD

Itemization of assets of the Decedent at the end of this account period

(Add, as many sheets of paper as necessary to describe)

	Description	Value
List all checking accounts, savings accounts, money market accounts: (include name of bank, address, account type, name account is under, account number)		
List all stocks, bonds, mutual funds: (include company name, address, number of shares, value per unit)		
List all Life Insurance Policies: (include company name, policy number, cash value)		
List all personal property: Automobiles: (year, make, model) Household property: (total inventory value) Art or jewelry: (attach separate list and describe) Other: (itemize and assign value		
List all real property:		

ENTER TOTAL FROM LIST F HERE AND ON PAGE 2, LINE F $____________________

Note: If the estate owes debts on any of the property listed above, then for each debt also indicate the payee, principal balance, interest rate, payoff date.

FOR CLERK'S USE ONLY

Person Filing:____
Address (if not protected):__________________________________
City, State, Zip Code:_______________________________________
Telephone:____
Email Address:____
Lawyer's Bar Number:_______________________________________
Licensed Fiduciary Number: __________________________________
Representing ☐ Self, without a Lawyer or ☐ Attorney for ☐ Petitioner OR ☐ Respondent

SUPERIOR COURT OF ARIZONA
GRAHAM COUNTY

In the Matter of the:

____
A Deceased Person

Case Number: PB________________________

FEE STATEMENT
AND PROOF OF MAILING

INSTRUCTIONS: This document must be completed in all cases where fees are charged. All activities for which fees are charged must be specifically listed, such as telephone calls, meetings, staff meetings, conferences, document preparation, work in house or files, personal visits, trips, and so forth.

STATEMENT OF FEES FOR SERVICES: The following is a statement of fees for services rendered from________________________________ (date) to _____________________________(date):

DATE	DESCRIPTION AND SERVICE PROVIDER	TIME

NUMBER OF HOURS BILLED:

Total number of hours billed is___________ x $___________ per hour = $______________ **TOTAL CHARGE**

Case No. ____________________

PROOF OF MAILING:

A copy of this management plan was mailed or delivered to the following persons:

NAME	ADDRESS

Today's Date:_________________________________

Your Signature:______________________________

FOR CLERK'S USE ONLY

Person Filing: ______________________________
Address (if not protected): ______________________________
City, State, Zip Code: ______________________________
Telephone: ______________________________
Email Address: ______________________________
Lawyer's Bar Number: ______________________________
Licensed Fiduciary Number: ______________________________
Representing ☐ **Self, without a Lawyer** **or** ☐ **Attorney for** ☐ **Petitioner** **OR** ☐ **Respondent**

SUPERIOR COURT OF ARIZONA
GRAHAM COUNTY

In the Matter of:

____
A Deceased Person

Case Number: PB______________________

ORDER REGARDING PETITION FOR APPROVAL OF FINAL ACCOUNTING and FEE STATEMENT (if applicable)

NOTICE: This is an important court order that could affect your legal rights. Read it carefully. If you do not understand it, consult an attorney for legal advice.

FINDINGS OF THE COURT:

1. **PETITION FILED.** A Petition for Approval of Final Accounting was filed by the Personal Representative of the Estate.

2. **NOTICE.** Notice of the Petition was ☐ given as required by law or ☐ waived by all interested persons or ☐ other:______________________________

3. **PETITION REVIEWED.** The Petition for Approval has been reviewed by the Court Accountant and by the Court.

IT IS ORDERED:

1. ☐ **The Accounting is approved** as submitted

OR

☐ **The Accounting is approved but** with the following provisions:___________________________
____
____
____
____

OR

☐ **The Accounting is not** approved. The Personal Representative shall file with the court a written Response to the Court Accountant's Report, provide a copy of the Response to the Court Accountant and to all persons entitled to notice of the Final Accounting, and shall address each and every recommendation of the Court Accountant by ___________________ (date). If additional documentation or amended schedules are required by the Court Accountant, they shall be attached to the Personal Representative's Response. The Personal Representative shall include a self-addressed, stamped envelope to the Court Accountant with the Response. Failure of the Personal Representative to fully address the Court Accountant's recommendations will result in the court setting a hearing date at which time the Personal Representative will be required to appear in court to explain the accounting. The court may also order the Personal Representative to personally bear additional expenses incurred in resolving the accounting issues.

2. ☐ **The fee statement is approved** and fees are allowed in the amount of $_____________

OR

☐ **The fee statement is not approved** and the Personal Representative is ordered to do the following things:
____
____
____
____
____
____
____

DONE IN OPEN COURT:___________________ _______________________________________
JUDICIAL OFFICER OF THE SUPERIOR COURT

FOR CLERK'S USE ONLY

Person Filing:____
Address (if not protected):____________________________________
City, State, Zip Code:____
Telephone:____
Email Address:____
Lawyer's Bar Number:____
Licensed Fiduciary Number: ____________________________________
Representing ☐ Self, without a Lawyer or ☐ Attorney for ☐ Petitioner OR ☐ Respondent

SUPERIOR COURT OF ARIZONA
GRAHAM COUNTY

In the Matter of:

____
A Deceased Person.

Case Number: PB_________________

NOTICE OF NON APPEARANCE HEARING REGARDING FINAL ACCOUNTING

READ THIS NOTICE CAREFULLY. An important court proceeding that affects your rights has been scheduled. If you do not understand this Notice or the other court papers, contact an attorney for legal advice.

1. NOTICE IS GIVEN that the Personal Representative has filed with the Court the following Petition and other court papers (List the title of the Petition and the titles of all papers you filed with the court):

1.____
2.____
3.____
4.____
5.____

2. COURT HEARING. A non-appearance court hearing has been scheduled to consider the Petition and matters in the court papers as follows:

DATE AND TIME:____

PLACE:____

JUDICIAL OFFICER:____

3. RESPONSE TO PETITION. This is a non-appearance hearing. You do not need to come to the hearing unless you disagree with the Petition. If you want the judge to know why you disagree with the Petition, you should come to the hearing and state your objection. You can also file a written objection at least 10 days prior to the hearing.

DATED:______________________________
(Month/Day/Year)

____
Personal Representative's Signature

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Use only most current version
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Person Filing: ____
Address (if not protected):_____________________________________
City, State, Zip Code:____
Telephone:____
Email Address:____
Lawyer's Bar Number:_______________________________________
Licensed Fiduciary Number: __________________________________
Representing ☐ Self, without a Lawyer or ☐ Attorney for ☐ Petitioner OR ☐ Respondent

FOR CLERK'S USE ONLY

SUPERIOR COURT OF ARIZONA
GRAHAM COUNTY

In the Matter of:

____
A Deceased Person

Case Number PB:________________________

RESPONSE TO COURT ACCOUNTANT REPORT FINAL ACCOUNTING OF PERSONAL REPRESENTATIVE

State of Arizona)
County of Maricopa) ss.

I am the person responsible for submitting the accounting. I respond under oath to the court accountant report as follows: (Be sure to address each point raised by the court accountant or the judge in the Order. Attach an amended accounting and supporting documents, if required. Do not attach bond, bond riders, or proof of restricted account -- file these separately. Use additional paper if necessary.)

____
____
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SIGNED:______________________________________

Subscribed and sworn to before me this date: ________________by ____________________________________.
(Month/Day/Year)

My Commission Expires: _________________ NOTARY PUBLIC:________________________

Copy of the foregoing mailed this date: _________________________, to the following individuals at the following addresses:

____
____
____

Person Filing:____
Address (if not protected):__________________________________
City, State, Zip Code:______________________________________
Telephone:____
Email Address:____
Lawyer's Bar Number:______________________________________
Licensed Fiduciary Number: __________________________________
Representing ☐ **Self, without a Lawyer** **or** ☐ **Attorney for** ☐ **Petitioner** **OR** ☐ **Respondent**

FOR CLERK'S USE ONLY

SUPERIOR COURT OF ARIZONA
GRAHAM COUNTY

In the Matter of:

Case Number: PB_________________

____
A Deceased Person

WAIVER OF NOTICE OF HEARING ON PETITION FOR FINAL ACCOUNTING

STATE OF ARIZONA)
COUNTY OF MARICOPA) ss

I state under oath as follows:

1. **RECEIVED COURT PAPERS.** I have received and read a copy of the following Petition and other court papers: (Check the box next to the documents you received.)

   A.____ ☐
   B.____ ☐
   C.____ ☐
   D.____ ☐
   E.____ ☐
   F.____ ☐

2. **RELATIONSHIP.** My relationship to the person who died and is named in the caption above is (explain):
   ____
   ____
   ____
   ____

3. **WAIVE NOTICE.** I waive all notice of any hearing or court proceeding in connection with this matter. I understand that I can reverse this waiver by filing a written document with the court under this court case number declaring that I no longer waive notice of hearings and other court proceedings.

____
Signature

Subscribed and sworn to before me this date: ______________, by________________________________

My Commission Expires:

____
Deputy Clerk/Notary Public

FOR CLERK'S USE ONLY

Person Filing: ______________________________

Address (if not protected): ______________________________

City, State, Zip Code: ______________________________

Telephone: ______________________________

Email Address: ______________________________

Lawyer's Bar Number: ______________________________

Licensed Fiduciary Number: ______________________________

Representing ☐ **Self, without a Lawyer** **or** ☐ **Attorney for** ☐ **Petitioner** **OR** ☐ **Respondent**

SUPERIOR COURT OF ARIZONA
GRAHAM COUNTY

In the Matter of (check one or both)

Case Number: PB__________________

PROOF OF NOTICE OF HEARING

____
A Deceased Person

STATE OF ARIZONA)
County of Maricopa) ss.

I state under oath the following:

1. **DOCUMENTS PROVIDED:** I provided copies of the following court documents. List specifically each court document you provided. Be sure you provided and you list the NOTICE OF HEARING:

1. ______________________________
2. ______________________________
3. ______________________________
4. ______________________________
5. ______________________________

2. **TO WHOM I GAVE NOTICE:** These are the people to whom I gave copies of all the documents listed in Number 1 above. State the relationship between the person who died and the person you gave the copies to. (Use extra paper if necessary.)

A. Name: ______________________________
B. Relationship to person: ______________________________
C. Date I gave the documents: ______________________________
D. How I gave the documents -- check at least one box and complete the information:
☐ Personal service (File affidavit of acceptance or of process server or sheriff)
☐ 1st class mail, postage prepaid
☐ Certified mail
☐ Registered mail (attach green card to this paper)
☐ Hand delivery by (name) ______________________________

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Use only most current version
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A. Name:____
B. Relationship to person:____
C. Date I gave the documents:____
D. How I gave the documents -- check at least one box and complete the information:
- ☐ Personal service (File affidavit of acceptance or of process server or sheriff)
- ☐ 1st class mail, postage prepaid
- ☐ Certified mail
- ☐ Registered mail (attach green card to this paper)
- ☐ Hand delivery by (name) ____

A. Name:____
B. Relationship to person:____
C. Date I gave the documents:____
D. How I gave the documents -- check at least one box and complete the information:
- ☐ Personal service (File affidavit of acceptance or of process server or sheriff)
- ☐ 1st class mail, postage prepaid
- ☐ Certified mail
- ☐ Registered mail (attach green card to this paper)
- ☐ Hand delivery by (name) ____

A. Name:____
B. Relationship to person:____
C. Date I gave the documents:____
D. How I gave the documents -- check at least one box and complete the information:
- ☐ Personal service (File affidavit of acceptance or of process server or sheriff)
- ☐ 1st class mail, postage prepaid
- ☐ Certified mail
- ☐ Registered mail (attach green card to this paper)
- ☐ Hand delivery by (name) ____

Petitioner's Signature: ______________________________________

SUBSCRIBED AND SWORN to before me this date: ___________________ by ______________________________
(Month/Day/Year)

My Commission Expires: Notary Public:____________________________________

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