PROBATE COURT OF LOWNDES COUNTY
Instructions for Completing
Annual Return of Temporary Administrator
Or Personal Representative

The annual returns of temporary administrators and/or personal representatives required to file accountings with the Probate Court must be full, complete and accurate. Estimations and rounding of figures are **not** permitted. The return is, in essence, a transaction report of every receipt and every expenditure and is similar to a simple check register on a personal bank account. If all funds are deposited into the estate account(s) and all payments are made by check or drafts from the estate account(s), completing the return should be no more difficult than transferring the information from the bank records to these forms. It is the responsibility of the temporary administrator or personal representative to fully and properly complete the returns required; **it is not the responsibility of court staff to prepare or correct returns.** Incorrect, incomplete or unbalanced returns will simply be returned to the fiduciary for completion or correction. **Please NOTE: all returns must be typed or legibly printed in black ink. Illegible returns will NOT be accepted for filing.**

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1. Enter the **Estate Name** (Decedent) in the box at the top right.
2. Enter the name of the Temp. Administrator or Personal Representative on the line in the next box.
3. Enter the Docket No. (the case number) on the line indicated.
4. Enter the **Estate Name** again on the line indicated.
5. Circle "Final" or "Annual" to indicate the type of return.
6. Enter the dates covered by the return. If this is the *first* return, the beginning date will be the ending date from the last return.
7. Complete the Summary Accounting.
    A. Enter the balance from the last accounting. If this is the *first* return, the beginning balance is zero; everything received will be reported under Receipts.
    B. Enter the Total Receipts for the period covered by the return. Include all funds and accounts initially transferred to and/or deposited into the estate account(s) and all additional funds received, including all income received from all sources and all interest paid on any accounts or deposits. "If you received it, you must report it." **Note: an itemized statement of receipts or a transaction report is required. This will be a report of all cash receipts and will report all transactions in all cash or cash equivalent accounts, as well as any transactions made in cash.**
    C. Add the beginning balance and the receipts, and enter the Subtotal.
    D. Enter the Total Expenditures for the period covered by the return. Include every amount disbursed, spent or paid out, including any automatic drafts from accounts and any bank charges, check printing charges, service charges or other fees. Include also any funds paid out in cash (a practice discouraged by the court). "If you spent it, you must report it." **Note: an itemized statement of expenditures or a transaction report is required. This will be a report of all cash expenditures and will report all transactions in all cash or cash equivalent accounts, as well as any transactions made in cash.**
    E. Subtract the expenditures from the Subtotal, and enter the ending balance on the next line.
    F. Enter the value of all other assets from the schedule on Page 3; add that amount to the ending cash balance, and enter the Total Value of the Estate.

8. Complete and sign the Verification. Your signature must be notarized or be witnessed by a Probate Court Clerk. Include the full information on how you may be contacted if there are any questions about your return.

Instructions continued on reverse side

Page 2

1. **Bank Account Verifications:** The balances in all accounts must be verified. A certificate signed by a bank employee for each account is required unless you provide the court a copy of the bank statement for the account showing the account balance on the ending date of the return.
2. **Affidavit in Estates of Decedents:** A copy of the return must be provided to each heir or beneficiary, and the Temporary Administrator or Personal Representative must sign the Affidavit on Page 2. The signature must be notarized or witnessed by a Probate Court Clerk.

Page 3

1. **Investments:** If there are stocks, bonds or other investments in the estate, these must be itemized and disclosed on Page 3. Cash management accounts, money market accounts and any other accounts which are handled essentially the same as checking or savings accounts should be included in the reporting of cash receipts and expenditures and should not be listed here. Investments should be shown at their original cost, if known, or at the value at the time of receipt into the estate. Gains or losses will be reported only when sales or other transfers occur.
2. **Other Assets:** All other property in an estate must be itemized and valued. Unless required by the court, a formal appraisal is not necessary. The value should be the approximate fair market value. Tax values and "blue book" values may be used.
3. **Verification of Investments:** All investments held by a broker or financial institution must be verified. A certificate signed by an employee of each brokerage firm or institution is required unless you provide the court a copy of a statement of holdings showing the investments held on the ending date of the return.

Receipts

You must attach an itemization of the **Cash Receipts** shown in the Summary Accounting. Include all funds and accounts initially transferred to and/or deposited into the estate account(s) and all additional funds received, including all income received from all sources and all interest paid on any accounts or deposits. Include also any funds received in cash but not deposited (a practice discouraged by the court). "If you received it, you must report it." A printed transaction report from an accounting or bookkeeping software program may be attached in lieu of the Receipts page, if preferred.

Expenditures

You must attach an itemization of the **Cash Expenditures** shown in the Summary Accounting. Each transaction must be separately itemized by date, check number, payee, purpose and exact amount. Include every amount disbursed, spent or paid out, including any automatic drafts from accounts and any bank charges, check printing charges, service charges, penalties, or other fees. Include also any funds paid out in cash (a practice discouraged by the court). "If you spent it, you must report it." A printed, itemized transaction report from an accounting or bookkeeping software program may be attached in lieu of the Expenditure page, if preferred.

ACCOUNTING OF TEMPORARY ADMINISTRATOR OR PERSONAL REPRESENTATIVE OF DECEDENT'S ESTATE	_____ ESTATE NAME

IN THE PROBATE COURT OF LOWNDES COUNTY, GEORGIA

_____ CASE NO. _____

PERSONAL REPRESENTATIVE(s)

IN THE MATTER OF THE ESTATE OF) Annual/Final STATEMENT OF ACCOUNT
)
_____) _____ to _____

Decedent From To

SUMMARY ACCOUNTING

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

* NOTE: All receipts and expenditures must be itemized on the sheets attached or by attaching a printed and complete transaction report.
** NOTE: All balances must be verified by signed certificates or by attaching copies of bank statements showing balances on the ending date.

VERIFICATION BY FIDUCIARY

STATE OF GEORGIA
COUNTY OF LOWNDES

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

For purposes of contacting me with regard to this return, my daytime telephone number is _____, my evening telephone number is, _____, my cell telephone number is _____, and my email address is _____.

Sworn to and subscribed before me on _____.

_____ _____
(Notary or Clerk, Probate Court) *(Signatures Temp. Administrator(s)/Personal Rep.(s)*

TO BE COMPLETED BY COURT STAFF: Calculation of Bond Sufficiency

TOTAL VALUE OF ESTATE AT END OF PERIOD FROM ABOVE	$ _____
LESS: TOTAL VALUE OF REAL PROPERTY IN ESTATE	- _____
NON REAL ESTATE VALUE OF ESTATE AT END OF PERIOD	$ _____
CURRENT SURETY BOND AMOUNT	$ _____
AMOUNT OF BOND EXCESS/DEFICIENCY	$ _____

ORDER ADMITTING RETURN TO RECORD

The foregoing Return and its affidavit having been carefully examined and found correct, and having remained on file in office for _____ days and no objections having been filed thereto, the same is allowed; and it is ordered that said return together with its affidavit be recorded as the law requires.

_____ _____
Filed **JUDGE, PROBATE COURT OF LOWNDES COUNTY**

_____
(Deputy) Clerk

Imaged in the Records of the LOWNDES County Probate Court this _____ day of _____, 20____.

_____
Deputy Clerk, Probate Court

NOTE: Use the certificates on this page to verify balances in each account held OR attach copies of bank statements for each account showing balances on ending date.

AFFIDAVIT OF TEMPORARY ADMINISTRATOR OR PERSONAL REPRESENTATIVE

The undersigned Temporary Administrator/Personal Representative does hereby certify to the Court that:

- all bond premiums due for the surety bond of the fiduciary have been paid
- that all income tax returns required to be filed to date have been filed
- that all income and estate taxes, if any, have been paid to date
- that all *ad valorem* taxes, if any, due on property of the Estate have been paid

_____
(Signature of Temporary Administrator/Personal Representative)

Sworn to before:

_____
CLERK of Probate Court/Notary Public

CERTIFICATE OF BALANCES ON DEPOSIT

_____
(Name and Address of Institution)

I do certify that on _____, 20_____, there was on deposit in this institution to the credit of the estate managed by this Fiduciary the following:

Checking Account Balance: $ _____ Savings Account Balance: $ _____

Certificate(s) of Deposit at Face Value: $ _____

Interest paid and credited to the above accounts during period of this Statement of Account totaled $ _____
(Do NOT include accrued but unpaid interest)

_____
(Signature and Title of Certifying Official)

(NOTE: Please copy this page if additional certificates are needed)

NOTE: The following affidavit must be completed by the administrator or executor (or the attorney for the administrator or executor) of the estate of a decedent who is required by law or court order to file returns.

Affidavit of Service of Copies for Decedent's Estate

I (we) certify that I (we) have this date delivered in person or by first-class mail a true and correct copy of the attached Annual/Final Return filed for the Estate of _____, decedent, to each (beneficiary of the testate estate) (heir of the intestate estate) as required by law, except to each of the following who have delivered to me (us) a written waiver of the right to receive such copy, which waiver has not been revoked: _____.

Sworn to and subscribed before me
on _____, 20_____.

_____
ADMINISTRATOR/EXECUTOR/ATTORNEY

_____
CLERK of Probate Court/Notary Public

_____
ADMINISTRATOR/EXECUTOR/ATTORNEY

OTHER ASSETS IN ESTATE		
DATE ACQUIRED	DESCRIPTION	Cost or Value at Acquisition
	Investments Held by Broker/Institution (e.g., stocks, bonds, etc.): (Itemize)	
	Other Assets (e.g., real estate, automobiles, personal property, etc.): (Itemize and describe)	Present Value
	TOTAL VALUE OF OTHER ASSETS IN ESTATE	$

CERTIFICATE OF INVESTMENTS HELD

_____

(Name and Address of Institution)

I do certify that on _____, 20_____, there were held by this institution to the credit of the estate managed by this Fiduciary the Investments shown above and that the cost or value at acquisition are correct.

_____

(Signature and Title of Certifying Official)

(NOTE: Please copy this page if additional space is needed)

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

RECEIPTS Include all sums received, including automatic deposits and interest deposited or credited to accounts.		
DATE	SOURCE AND DESCRIPTION OF ALL SUMS RECEIVED	AMOUNT

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

EXPENDITURES

Include all sums paid or deducted from the account(s), including automatic drafts and all bank charges.

DATE	CHECK NO.	TO WHOM WRITTEN AND PURPOSE	AMOUNT