

Informal Accounting with/without Decree Proceeding Checklist

(see Surrogate's Court Form JA-2, rev. 12/96)

This Checklist is provided for your convenience while completing the petition and the checklist should not be returned to the Court.

Fill in All Areas On All Pages - Also Mark When Not Applicable When Necessary
Strike Any Paragraphs/Sections Which Do Not Apply
Check All Forms To Make Sure Venue Is Correct - Appropriate County Is Listed

PET #	DESCRIPTION	YES	NO
CHECK WITH THE COURT YOU ARE FILING WITH AS TO SPECIFIC CLOSING REQUIREMENTS.			
	Has more than seven months passed since letters of appointment were issued?		
<i>NOTE: If an action for this estate was ever commenced in Supreme Court - proof of disposition of the matter must be provided: withdrawal, discontinuance, Supreme Court order, etc.</i>			
	Have any claims been filed with the Surrogate's Court?		
<i>NOTE: If claims are on file, the court will not accept any type of informal accounting until the creditor issue has been resolved through: the filing of general releases or satisfactions; a hearing was held previously to determine the validity of the claim(s) which were deemed invalid; the claim(s) have been withdrawn.</i>			
	Are all residuary beneficiaries of sound mind and body and of legal age?		
	Are any residuary beneficiaries under a disability?		
<i>NOTE: If any residuary beneficiaries are under a disability you must do a formal accounting and a guardian ad litem must be appointed.</i>			
	Has a guardian been appointed for any minor child receiving more than \$10,000?		
<i>NOTE: A guardian must be appointed for any child receiving funds in excess of \$10,000. Proof of payment to a minor receiving funds of \$10,000 or less may be substantiated by having a parent sign a receipt and release.</i>			
	Does the inventory of assets reflect that no tax return filing was required?		
	Has a tax return been filed with the Court?		
	Has a tax discharge of liability letter been filed with the Court?		
	Have receipts/releases been filed for all specific bequests and/or legacies?		
	If certain bequests or legacies have not been satisfied, has an affidavit with sufficient details as to the circumstances been filed?		
	Have receipts/releases been filed from all residuary beneficiaries?		
	Are you requesting that the informal documents settling an account be recorded?		
	Has the appropriate \$6 per page recording fee been enclosed? [see SCPA §2402(4)]		

PET #	DESCRIPTION	YES	NO																										
<p>NOTE: For the purposes of an informal accounting the term Receipt/Release may include but is not limited to the following types of documents:</p> <table border="0"> <tr> <td>•Waiver-Receipt and Release</td> <td>•Receipt and Release (form JA-2)</td> </tr> <tr> <td>•Release and Discharge</td> <td>•Attorney/Fiduciary Affidavit of Informal Settlement</td> </tr> <tr> <td>•Agreement and Assignment</td> <td>•Release Settling Account</td> </tr> <tr> <td>•Indemnity Agreement</td> <td>•Executor's Release</td> </tr> <tr> <td>•Receipt and Discharge</td> <td>•Release-Receipt and Waiver</td> </tr> <tr> <td>•Release</td> <td>•Receipt</td> </tr> <tr> <td>•Receipt and Waiver</td> <td>•Release of Fiduciary</td> </tr> <tr> <td>•Trustee Release</td> <td>•Satisfaction</td> </tr> <tr> <td>•Partial Receipt and Release</td> <td>•Agreement Settling Account</td> </tr> <tr> <td>•Receipt-Release and Discharge</td> <td>•Release of Distributive Share</td> </tr> <tr> <td>•Release of Residuary Share</td> <td>•Receipt-Release and Agreement</td> </tr> <tr> <td>•Voluntary Release and Discharge</td> <td>•Receipt-Release and Refunding Agreement</td> </tr> <tr> <td></td> <td>•Voluntary Receipt and Discharge</td> </tr> </table>				•Waiver-Receipt and Release	•Receipt and Release (form JA-2)	•Release and Discharge	•Attorney/Fiduciary Affidavit of Informal Settlement	•Agreement and Assignment	•Release Settling Account	•Indemnity Agreement	•Executor's Release	•Receipt and Discharge	•Release-Receipt and Waiver	•Release	•Receipt	•Receipt and Waiver	•Release of Fiduciary	•Trustee Release	•Satisfaction	•Partial Receipt and Release	•Agreement Settling Account	•Receipt-Release and Discharge	•Release of Distributive Share	•Release of Residuary Share	•Receipt-Release and Agreement	•Voluntary Release and Discharge	•Receipt-Release and Refunding Agreement		•Voluntary Receipt and Discharge
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Has the appropriate fee been enclosed for any account form submitted to the Court?																													
<p>NOTE: Under SCPA §2402(4) the Surrogate's Court is obliged to collect a filing fee on any document recorded or filed which contains an informal statement of account. This fee includes the filing and recording of such instruments. An informal statement of account and/or attorney's affidavit of services may be required by some courts which may also waive the statutory filing fee.</p>																													
<p>NOTE: Under SCPA §2402(5) the Surrogate's Court is obliged to collect a filing fee for any proceeding requesting a Decree Settling Accounts. The fee is based on the informal statement of account filed. If no statement of account is filed the fee will be based on the tax return or inventory amount.</p>																													
Are you requesting a decree settling the informal account? (see SCPA §2203)																													
If requesting a decree - has the necessary petition been filed?																													
Are the names and post office addresses of all interested parties listed?																													
Is there a statement that all taxes have been paid or that no taxes were due?																													
Is there a statement that the petitioner has fully accounted and made full disclosure in writing of the administration of the estate to all interested parties?																													
Is there a statement that the petitioner is seeking a decree releasing and discharging the fiduciary?																													
Is there a statement that the fiduciary's letters have not been revoked and the fiduciary has not been removed?																													
Is there a statement that the time to present claims has expired and that all known debts and administrative expenses have been paid?																													
If this is a trusteeship accounting - is there a statement whether or not the trust has been fully executed?																													
If this is a guardianship accounting is there a statement whether the infant has reached majority or has died?																													

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	Have acknowledged instruments accompanying the petition been executed by all interested parties or their guardian, committee, conservator or designated payee and do they contain a statement approving the account and releasing and discharging the petitioner?		
	Is petition dated, signed, verified, properly notarized (including proper jurat and expiration date of notary's commission)?		
	Is the attorney's signature, name, address and phone number listed?		
	Is there a Part 130 Certification?		
	Has the proposed decree settling informal account been submitted to the Court?		
	Does the proposed decree contain language releasing and discharging the fiduciary, or the sureties of the bond, from any further liability?		
If forms are computer generated, has a certification pursuant to Court Rules §207.4 been attached?			

FEE SCHEDULE	SCPA/EPTL§ or Rule #														
<p>Have the proper fees been included with the proceeding?</p> <p>Filing fee is according to the following schedule based upon: the subject matter of an informal statement of account that has been filed or the value of the estate's tax return/inventory when a petition for Decree on Filing Instruments Approving Accounts has been submitted</p> <table data-bbox="300 1228 820 1486"> <tr><td>0 but under 10,000</td><td>\$ 45.00</td></tr> <tr><td>10,000 but under 20,000</td><td>75.00</td></tr> <tr><td>20,000 but under 50,000</td><td>215.00</td></tr> <tr><td>50,000 but under 100,000</td><td>280.00</td></tr> <tr><td>100,000 but under 250,000</td><td>420.00</td></tr> <tr><td>250,000 but under 500,000</td><td>625.00</td></tr> <tr><td>500,000 and over</td><td>1,250.00</td></tr> </table> <p>Recording fee for instruments releasing and discharging a fiduciary but which do not contain any statement of account is</p> <p>\$6.00 per page</p>	0 but under 10,000	\$ 45.00	10,000 but under 20,000	75.00	20,000 but under 50,000	215.00	50,000 but under 100,000	280.00	100,000 but under 250,000	420.00	250,000 but under 500,000	625.00	500,000 and over	1,250.00	<p>2402</p> <p>2402(4) 2402(5)</p> <p>2402(4)</p>
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COMMENTS AND COURT NOTES		Form Number	SCPA/EPTL§ or Rule #
When Permitted	Whenever distribution can be made by agreement of all parties concerned by the filing of receipts and releases concerning the accounting.		
Forms Always Required	•Receipts and Releases (or similar documents)	JA-2	
Forms or Documents Sometimes Required	<ul style="list-style-type: none"> •Petition •Varied Titled Receipts and Releases (see note above) •Proposed Decree Approving Informal Accounting •Final Report •Tax Discharge of Liability Letter •Tax Department Waiver •Statement of Account •Attorneys Affidavit of Services •Waiver/Consent from State Attorney General •Waiver and Consent for Individual •Copy of Supreme Court Order 		2203(2) 207.42
<p>Documents signed by Power of Attorney (Provide certified copy of POA and comply with Section 13-2.3 EPTL and 207.48 Uniform Rules).</p> <p>Check to be certain all documents are properly acknowledged.</p>			

THIS MATERIAL IS PROVIDED FOR INFORMATIONAL/TRAINING PURPOSES ONLY. – It is intended for use in conjunction with review of the applicable statutes and rules of the Surrogate’s Court and the Surrogate’s Court Operations Manual.