

SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF QUEENS

-----X  
IN THE MATTER OF THE ANNUAL ACCOUNT OF

Index #: \_\_\_\_\_/\_\_\_\_

\_\_\_\_\_  
**AS GUARDIAN OF THE  
PERSONAL NEEDS AND PROPERTY OF**

ANNUAL ACCOUNT FOR  
20\_\_\_\_\_

\_\_\_\_\_  
AN INCAPACITATED PERSON/  
PERSON IN NEED OF A GUARDIAN

-----X

I, \_\_\_\_\_, residing at

\_\_\_\_\_  
as Guardian for the above-named person, do hereby make, render and file the following annual  
account in accordance with Mental Hygiene Law Section 81.31:

On the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ I was duly appointed Guardian  
of the above-named person, by Order of the Supreme Court of Queens County. The Commission  
to Guardian was issued on \_\_\_\_\_ and I have continued to act as such  
fiduciary since that date, filing a bond in the sum of \$\_\_\_\_\_, which is still in  
force and effect with \_\_\_\_\_, as Surety. There has been no change  
in the Surety thereon, and the Surety is in good financial standing as when the bond was given.

The following is a true and accurate account of all receipts and disbursements for the year 20\_\_\_\_ :

**SUMMARY**

Schedule "A" Principal on hand at date of appointment or last accounting .....\$ \_\_\_\_\_

Schedule "B" Changes to principal.....\$ \_\_\_\_\_

Schedule "C" Income received.....\$ \_\_\_\_\_

Subtotal: \$ \_\_\_\_\_

Schedule "D" Paid disbursements.....(\$ \_\_\_\_\_)

Schedule "E-1" Balance of cash and securities to be charged to next year's account.....\$ \_\_\_\_\_

Schedule "E-2" Real Estate.....\$ \_\_\_\_\_

Schedule "E-3" All other personal property.....\$ \_\_\_\_\_

Total Assets/Income: \$ \_\_\_\_\_

Less Disbursements: (\$ \_\_\_\_\_)

**Total Estate: \$ \_\_\_\_\_**

SCHEDULE "A": PRINCIPAL ON HAND

Either (a) as of date of appointment [if this is a first account] or (b) as of last annual accounting. Identify each item in detail, including name and address of each bank or other financial institution, number of shares of each security, etc. Attach additional sheets if necessary.

SOURCE \_\_\_\_\_

AMOUNT \_\_\_\_\_

TOTAL OF SCHEDULE "A"      \$ \_\_\_\_\_

SCHEDULE "B": INCREASE/DECREASE TO PRINCIPAL

Additional property received, gain or loss on sale or liquidation of stocks or bonds, net receipts from sale of realty (attach copy of closing statement), etc.

TOTAL OF SCHEDULE "B" \$ \_\_\_\_\_

SCHEDULE "C": RECEIVED INCOME AND CASH INCREASES

NOTE: If there have been receipts of principal during the year, indicate so in Schedule B. If property listed in the last accounting has been converted to cash, list the amount received from the sale and attach an explanation. Attach additional sheets if necessary.

SOURCE \_\_\_\_\_

AMOUNT \_\_\_\_\_

TOTAL OF SCHEDULE "C"      \$ \_\_\_\_\_

SCHEDULE "D": PAID DISBURSEMENTS

If said disbursements are made pursuant to Court Order, indicate the date of the Court Order. Attach additional sheets if necessary.

PAID TO \_\_\_\_\_

AMOUNT \_\_\_\_\_

TOTAL OF SCHEDULE "D" (\$ \_\_\_\_\_)

SCHEDULE "E-1": BALANCE ON HAND AND  
OTHER PERSONAL AND REAL PROPERTY

NOTE: List here all bank account; securities; brokerage accounts; personal property. If property is owned jointly with others, give names of joint owners and their relationship to the incapacitated person. List bank account values as of end of accounting period. With respect to securities, list both inventory value and market value as of end of accounting period.

DESCRIPTION	INVENTORY VALUE	MARKET VALUE
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TOTAL OF SCHEDULE "E-1"      \$ \_\_\_\_\_

## SCHEDULE "E-2": REAL ESTATE

NOTE: List here all real estate owned by the incapacitated person, either in whole or in part, stating its location, assessed value, amount of mortgage (if any), the weekly or monthly rental, and the approximate current market value. If property is owned jointly with others, give names of joint owners and their relationship to the incapacitated person.

**SCHEDULE "E-3": ALL OTHER PERSONAL PROPERTY**

List all other personal property owned by the Incapacitated Person/Person in Need of a Guardian (i.e. jewelry, collectables, etc). List any Safe Deposit Boxes or safes in the Incapacitated Person/Person in Need of a Guardian's Home. Specify the date of filing of the Safe Deposit Box Inventory. Attach additional sheets if necessary.

SCHEDULE "F": BOND

Name and Address of Surety: \_\_\_\_\_

Telephone: \_\_\_\_\_

Amount of Bond: \$\_\_\_\_\_

Bond Number: \_\_\_\_\_

*ATTACH A COPY OF THE LATEST BOND.*

SCHEDULE "G": ALL OTHER ASSETS/INCOME

List any assets owned or sources of income/benefits received by the Incapacitated Person/Person in Need of a Guardian that have not yet been marshalled by you. Specify the location and value of same and what steps have been taken to marshal said asset/income/benefit



5. State whether there have been any changes in the physical or mental condition of the Incapacitated Person/Person in Need of a Guardian, and/or any substantial change in medication. If so, state the changes.

6. State the date and place the Incapacitated Person/Person in Need of a Guardian was last seen by a physician and the purpose of that visit.

7. State the number of times you have visited the Incapacitated Person/Person in Need of a Guardian during the period under review, including the date of your last visit.

8. a) Attach a statement by a physician, psychologist, nurse clinician or social worker, or other person who has evaluated or examined the Incapacitated Person/Person in Need of a Guardian within the three months prior to the filing of this report, regarding an evaluation of the Incapacitated Person/Person in Need of a Guardian's condition and the current functional level of the Incapacitated Person/Person in Need of a Guardian.

b) Attach a resume of any professional medical treatment given to the Incapacitated Person/Person in Need of a Guardian during the preceding year.

9. State whether the current residential settings are suitable to the current needs of the Incapacitated Person/Person in Need of a Guardian and explain why or why not.

10. State the plan for medical, dental and mental health treatment and related services for the coming year, including the social and personal services currently utilized by the Incapacitated Person/Person in Need of a Guardian, the social skills of the Incapacitated Person/Person in Need of a Guardian, and the social needs of the Incapacitated Person/Person in Need of a Guardian.

11. State whether the Incapacitated Person/Person in Need of a Guardian is covered by medical insurance, government benefits and/or any other benefits. If so, list the benefits received by the Incapacitated Person/Person in Need of a Guardian.

12. State whether the Incapacitated Person/Person in Need of a Guardian has made a Will or executed a Power of Attorney or Health Care Proxy. If so, please attach a copy of the filing receipt with Surrogate's Court for the Will, a copy of the Power of Attorney or Health Care Proxy, if not already provided.

13. State whether the Guardian has used or employed the services of the Incapacitated Person/Person in Need of a Guardian, or whether monies have been earned by or received on behalf of such Incapacitated Person/Person in Need of a Guardian, and provide the details thereof in Schedule "C" above.

14. State any other pertinent facts relative to the care and maintenance of Incapacitated Person/Person in Need of a Guardian and any other information necessary for the proper administration of this matter.

15. State whether you would like a conference to discuss and/or clarify any of your duties and obligations as Guardian. If so, please indicate the items you would like to discuss so that the Court may act accordingly.

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STATE OF NEW YORK     )  
COUNTY OF               )SS:

I \_\_\_\_\_ being duly sworn, say: I am the Guardian for the above-named person. The foregoing account and inventory contains, to the best of my knowledge and belief a full and true statement of all my receipts and disbursements on account of said person; and of all money and other personal property of said person which have come to my hands or have been received by any other persons by my order or authority since my appointment or since filing my last annual account and inventory, and of the value of all such property, together with a full and true statement and account of the manner in which I have disposed of the same and of all property remaining in my hands at the time of filing this account and inventory; also a full and true description of the amount and nature of each investment made by me since my appointment or since the filing of my last account and inventory and a full and true statement as to the personal needs and current medical status of the Incapacitated Person/Person in Need of a Guardian. I do not know of any error or omission in the account and inventory to the prejudice of said person.

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Sworn to before me this  
\_\_\_\_\_ day of \_\_\_\_\_ 20\_\_\_\_

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Notary Public

Index Number: \_\_\_\_\_ / 20\_\_

SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF QUEENS

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IN THE MATTER OF THE ANNUAL  
ACCOUNT OF

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AS GUARDIAN OF

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AN INCAPACITATED PERSON/PERSON IN NEED OF A GUARDIAN.

=====

ANNUAL ACCOUNT FOR 20\_\_

=====

Filed on: \_\_\_\_\_ 20\_\_

## GENERAL INSTRUCTIONS

Complete all sections of this Annual Account. If a section does not apply, indicate so by writing “not applicable”. Do not leave any sections blank.

The Annual Account must be signed and sworn to before a Notary Public or Commissioner of Deeds.

The Annual Account shall be filed annually in **May** of each year for the preceding year. [For example: The accounting due on May 31, 2022 is for the accounting year of 2021] The original accounting must be submitted to the Guardianship Department or e-filed through NYSCEF where applicable. A copy of the annual account must be forwarded to: (i) the court examiner; (ii) the Incapacitated Person/Person in Need of a Guardian unless directed otherwise; (iii) to the CEO of the facility in which the Incapacitated Person/Person in Need of a Guardian resides; (iv) Mental Hygiene Legal Services if the Incapacitated Person/Person in Need of a Guardian resides in a mental hygiene facility; and you should retain a copy of the accounting for your records.

Statutes regarding inventories and accounting are contained in the Mental Hygiene Law.

Failure to comply with the law with respect to filing an Annual Account constitutes cause for removal.

Any change of address of either Guardian or Incapacitated Person/Person in Need of a Guardian must be reported promptly to the Court Examiner and Clerk of the Supreme Court.

## COMMON QUESTIONS REGARDING ANNUAL ACCOUNTS

Principal on hand at date of appointment or last accounting. When you first become a guardian you have to marshal assets (take them into your possession as guardian). For example, if you go to Bank of America and the incapacitated person has \$40,000 in an account, you will remove the funds from Bank Of America and place them into a guardianship account at the bank of your choice. That \$40,000 will be listed as the principal on hand at the beginning of the guardianship.

Remember you must place all funds previously held in the name of the incapacitated person in your name as guardian. For example, if you are the guardian of Cinderella and she has 20 small bank accounts at various bank in Queens County. You will go to the 20 banks and show them your certified commission (issued by Queens County Clerk) remove the funds and place the money into the bank of your choice titled as "Your name, as Guardian of Cinderella".

You do not have the authority to make any decisions or take assets into your possession until you follow the directives of the Order and Judgment signed by the Guardianship Judge. In particular, the Order and Judgment directs all guardians to file an oath and designation, Guardian bond (in most instances) and Commission of guardian. If you have not secured all of these documents after the Order and Judgment, you **DO NOT HAVE THE AUTHORITY TO ACT AS GUARDIAN**.

If you are a guardian and no funds are being controlled by you. You still have to file an annual account, you enter zero (0) on each line of page one. This lets the Court know that you have not taken any funds of the I.P.'s into your hands. The annual account must be completed and you must answer all questions regarding the health and well being of the incapacitated person.

When you are the guardian and appointed as Trustee pursuant to a supplemental needs trust, kindly, submit two accountings (one for property guardian and one as trustee). Also, please be advised that you must have a Commission (issued by Queens County Clerk) which reflects you are the guardian and the trustee. If you are directed to file a bond, it must read as follows "guardian/trustee bond".

You may not compensate yourself as guardian prior to approval of your annual accounting. The Court examiner assigned to your case will submit a report to the Judge each year after you have submitted your report. When the Judge signs the order approving your annual accounting, the order will contain a provision to compensate you and the amount of your compensation will be entered into the Order.

Your compensation is based on the amount of income you receive and the annual amount of funds you disburse.

Make sure that you save all receipts as the court examiner has a right to review them to make sure all expenditures are appropriate.

If the incapacitated person has an annuity your annual account should only reflect those funds received by you during the year. For instance, Cinderella has an annuity in the amount of \$1,000,000.00 from which she receives \$3,500.00 monthly income. As the guardian if you are taking the \$3,500.00 into your possession you must account for that portion only. For informational purposes you are required to include the total value of the annuity on your accounting, but you only account for the amount of funds received in your hands.

You must list real property (house, Condo, etc.) owned by the incapacitated person and the approximate value of the real property. Schedule E-3 of the annual account requires information on other personal property. For example, if you know that the Incapacitated Person has a stamp collection or a baseball card collection worth \$25,000 list the value in schedule E-3.

Please do not list complete bank account numbers and or social security numbers on the annual accounts. It is sufficient to simply list the last four numbers of the account and the social security number.

Your court examiner will examine your annual accounting and mail testimony to you for your review and signature. When you receive the testimony it is vital that you read it and address any concerns to the court examiner assigned to you. If the information is correct you are required to sign the testimony have your signature notarized and return it to your court examiner.

Please remember to include the index number on all papers/forms submitted to the Guardianship Department.