

Judicial Settlement of Account Proceeding Checklist

(see Surrogate's Court Form JA-1, 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
	Does this Surrogate's Court have jurisdiction over the proceeding?		
NOTE: If an action has been commenced in Supreme Court - proof of disposition of the matter must be provided: withdrawal, discontinuance, Supreme Court order transferring action/part of action, etc.			
	Does the caption mirror the estate file name and appointee?		
	Is the correct type of account checked? [and has the correct account form been used?]		
1.	Is the petitioner a proper party? [see SCPA §2208]		
	Is the petitioner ... the appointed fiduciary		
	the appointed guardian		
	the appointed trustee		
	a fiduciary of a deceased fiduciary [see SCPA §2207]		
	Is the petitioner's name, residence and mailing address listed?		
	Is the type of letters and date of issuance listed?		
	Is the amount of bond and name of surety listed, if applicable?		
	Are additional petitioner's information listed, if applicable?		
2.	Is the decedent's name, date of death and domicile listed?		
3.	Are the dates which cover the account and gross sum of account listed?		
4a.	Has all tax information been listed?		
4b.	Has a tax return been filed?		
4b.	Was there no tax proceeding requirement for this estate?		
NOTE: Some courts may require a notice of appearance/waiver/consent form from the tax department (as an interested party) if a tax discharge letter is not on file.			
5.	Has seven months passed since letters were issued?		
	Were letters issued to the petitioner(s) revoked?		
	Has more than one year passed since a preceding account was filed?		

PET #	DESCRIPTION	YES	NO
6a.	Are the names and mailing addresses of all interested parties listed?		
6b.	Are the names of any interested persons under a disability listed? <i>NOTE: Interested parties may include but are not limited to the following: unpaid creditors or persons claiming to be creditors, surety of the bond, co-fiduciaries not joining in petition, successor fiduciary of petitioner removed or suspended, state attorney general [see EPTL §8-1.4], distributees, beneficiaries, legatees, devisees, trustees, trust beneficiaries, guardians, infants over the age of fourteen, fiduciaries of deceased beneficiaries or all distributees of deceased beneficiaries if fiduciary has not been appointed, guardian ad litem, chief fiscal officers/county treasurers.</i> <i>NOTE: A guardian ad litem may be appointed for any person listed in the petition as a person under disability. If the person under disability appears by a guardian of the property, committee, conservator or guardian of the property pursuant to Article 81 of the Mental Hygiene Law whom the Court finds has no adverse interest, no guardian ad litem is necessary.</i>		
7.	This paragraph states that there are no additional interested parties.		
8.	This paragraph states that there are no prior applications made in any court for the relief requested in this petition.		
	Under WHEREFORE Clause: has all relief requested been checked and completed? Has any relief not applicable been struck out? Is petition dated, signed, verified, properly notarized (including proper jurat and expiration date of notary's commission)? Is attorney's name, address and phone number listed?		
	Has Part 130 Certification been completed? if <u>NOT</u> , has a separate attorney certification as to Part 130 signing requirements been included?		
If forms are computer generated, has a certification pursuant to Court Rules §207.4 been attached?			

ACCOUNT FORMS - SCHEDULE REQUIREMENTS			
	USE THE CORRECT ACCOUNT FORM [JA-4 or JA-7] AND MATCHING SUMMARY STATEMENT - Certain Accounts may not use all of the following schedules.		
	List proper title of matter, correct accounting type, dates for period of account; page number where each schedule starts must be listed		
A	PRINCIPAL RECEIVED		
	Itemized statement of all moneys and personal property constituting principal assets with their date of receipt or acquisition		

	Proceeds of sale of real property including a copy of the closing statement		
	Do not include total amount of principal assets exchanged which would incorrectly inflate gross account total (such as stocks sold to buy other stocks, bank accounts transferred to other banks or alternate types of accounts, etc. - these are reported under Schedule B (if no loss/gain) or Schedule F		
A-1	REALIZED INCREASES		
	Actual increases due to sales, liquidation or distribution of principal assets		
	Realized increases on new investments or exchanges		
	Detail date increase was realized and identify property from which increase was derived		
A-2	INCOME COLLECTED		
	Report all Interest		
	Report all Dividends		
	Report all Rents		
	Report any other income		
	Each receipt must be separately accounted for and identified except where a security has been held for an entire year, then interest or ordinary dividends may be reported on a calendar year basis		
B	REALIZED DECREASES		
	Full and complete statement of all realized decreases on principal assets whether due to sale, liquidation, collection or distribution, or any other reason		
	Show decreases on new investments or exchanges and also sales, liquidations or distributions that result in neither gain nor loss		
	Show date of realization of each decrease and identify property from which decrease was incurred		
	Report any asset which the fiduciary intends to abandon as worthless accompanied by a full statement of the reasons for abandoning it		
C	FUNERAL AND ADMINISTRATION EXPENSES AND TAXES; FUNERAL AND ADMINISTRATION EXPENSES AND TAXES CHARGED TO PRINCIPAL		
	Itemized statement of all moneys chargeable (to principal) and paid for funeral, administration and other necessary expenses, together with date and reason for each expenditure		
	Consolidate similar expenditures (funeral expenses, taxes, accountant fees, legal fees, filing fees, commissions, other)		
	Where will directs all inheritance and death taxes are to be paid out of the estate, credit for payment of the same should be taken in this schedule		

C-1	UNPAID ADMINISTRATION EXPENSES		
	Itemized statement of all unpaid claims for administration and other necessary expenses		
	Include a statement as to the basis of each claim		
C-2	ADMINISTRATION EXPENSES CHARGEABLE TO INCOME		
	Itemized statement of all moneys chargeable to income and paid for administration, maintenance and other expenses, together with date and reason for each such expenditure		
D	CREDITOR'S CLAIMS - <i>does not apply in trustee's account</i>		
	List claims presented, allowed, paid and credited and appearing in the summary statement together with the date of payment		
	List claims presented and allowed but not paid		
	List claims presented but rejected and the date of and reason for such rejection		
	List contingent and possible claims		
	List personal claims requiring approval by the court pursuant to SCPA §1805		
	If estate is insolvent - preference of claims should be stated with the order of their priority		
E	DISTRIBUTIONS OF PRINCIPAL; DISTRIBUTIONS MADE		
	Itemized statement of all moneys paid and all property delivered (from principal) to beneficiaries, legatees, trustees, surviving spouse or distributees of the deceased, date of payment or delivery and name of the person to whom payment or delivery was actually made		
	If estate taxes were required to be apportioned and payments have been made on account of the taxes, the amounts apportioned in Schedule K against beneficiaries of the estate shall be charged against the respective individuals share		
E-1	DISTRIBUTIONS OF INCOME		
	Itemized statement of all moneys paid and of property delivered out of income to the beneficiaries, the date of payment or delivery and the name of the person to whom payment or delivery was made		
	Distributions of income to any one beneficiary may be reported by the calendar year		
F	NEW INVESTMENTS, EXCHANGES AND STOCK DISTRIBUTIONS		
	Itemized statement of all new investments with date of acquisition and cost of all property purchased		
	Itemized statement of all exchanges made, specifying dates and items received and items surrendered		

	Itemized statement of all stock dividends, stock splits, rights and warrants received, showing securities to which each relates and their allocation as between principal and income		
G	PRINCIPAL REMAINING ON HAND; PERSONAL PROPERTY REMAINING ON HAND		
	Itemized statement showing all property constituting principal remaining on hand		
	Statement of all uncollected receivables and property rights due the estate		
	Show date and cost of all such property acquired by purchase, exchange or transfers made or received, together with date of acquisition and cost - indicate such sums in appropriate lines of the summary schedule		
	Show all unrealized increases and decreases relating to assets on hand and report the same in the appropriate places in the summary schedule		
G-1	INCOME REMAINING ON HAND		
	Statement showing all undistributed income		
H	INTERESTED PARTIES AND PROPOSED DISTRIBUTION		
	List names of all persons/parties entitled as beneficiary, legatee, devisee, trustee, surviving spouse, distributee, unpaid creditor or otherwise to a share of the estate or fund with their post office addresses and the degree of relationship if any of each to the deceased and a statement showing the nature of the value or approximate value of the interest of each person/party		
	Enclose statement that court records have been searched for powers of attorney and assignments and encumbrances made and executed by any of the persons interested in or entitled to a share of the estate		
	Enclose a list detailing each power of attorney, assignment and incumbrance, disclosed by such search, with the date of its recording and the name and address of each attorney in fact of each assignee and of each person beneficially interested under the encumbrance referred to in the respective instruments		
	Enclose statement as to whether accounting party has any knowledge of the execution of any such power of attorney or assignment not so filed and recorded		
I	COMPUTATION OF COMMISSIONS		
	Compute the amount of commissions due upon this account pursuant to SCPA §2307		
	Specifically bequeathed property or very specific legacies can not be included in commission computations		

J	OTHER PERTINENT FACTS AND CASH RECONCILIATION		
	State all other pertinent facts affecting the administration of the estate and the rights of those interested therein		
	Include statement of any real property left by the decedent that it is not necessary to include as an estate asset to be accounted for, a brief description thereof, its gross value, and the amount of mortgages or liens thereon at the date of death of the deceased		
	Include a cash reconciliation in this schedule so that verification with bank statements and cash on hand may be readily made		
K	ESTATE TAXES PAID AND ALLOCATION OF ESTATE TAXES		
	State all estate taxes assessed and paid with respect to any property required to be included in the gross estate under the provisions of the Tax Law or under the laws of the United States		
	Include a computation setting forth the proposed allocation of taxes paid and to be paid and the amounts due the estate from each person in whose behalf a tax payment has been made, and also the proportionate amount of the tax paid by each of the named persons interested in this estate or charged against their respective interest, as provided in EPTL §2-1.8		
	Where an allocation of taxes is required, the method of computing the allocation of said taxes must be shown in this schedule		

FEE SCHEDULE		SCPA/EPTL§ or Rule #
Has the proper fee been included with the petition?		2402
Filing fee is according to the following schedule based upon the gross value of the principal (and income) - see SCPA §2402(5)		
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	

COMMENTS AND COURT NOTES		Form Number	SCPA/EPTL§ or Rule #
When Permitted	Whenever the interests of an estate require judicial approval of an account of the estate proceeding.		2208

COMMENTS AND COURT NOTES		Form Number	SCPA/EPTL § or Rule #
Forms Always Required	<ul style="list-style-type: none"> •Petition for Judicial Settlement of Account •Trust Accounting or <ul style="list-style-type: none"> •Non-trust Accounting •Proposed Decree 		
Forms or Documents Sometimes Required	<ul style="list-style-type: none"> •Copies of Will, Codicils, Trust Agreements •Receipt and Release •Waiver of Citation and Consent in Accounting •Citation •Waiver and Consent from State Attorney General •Waiver and Consent from State Tax Department •Copy of Supreme Court Orders •Affidavit of Service (Personal/Mail/Publication) •Tax Discharge of Liability Letter 		

Account forms must include a summary statement and an affidavit of the accounting party.

Waivers and consents must recite fact that party received a summary statement of the account.
Any party is entitled to request a complete copy of the account from the petitioner.

Make sure all waivers and consents from interested parties are on the official form including all necessary wherefore clauses from petition.

Proposed Citation must include all relief requested in petition wherefore clauses.

Proofs of Service of Citation must be filed with the Court at least two (2) working days before the return date.

Guardian Ad Litem will be appointed for interested parties under a disability. Guardian ad litem will be appointed on or before the return day of process for all unknowns and persons under disability (SCPA §403).

Documents signed by Power of Attorney - provide certified copy of POA and comply with Section 13-2.3 EPTL and 207.48 Uniform Rules.

Check to be certain all documents are properly acknowledged.

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.