DAVIDSON COUNTY PROBATE COURT

IN RE: _____ Docket No:_____

INTERIM/ANNUAL CONSERVATORSHIP ACCOUNTING
INSTRUCTION SHEET AND CHECKLIST

[ALL FORMS AVAILABLE at: *http://circuitclerk.nashville.gov/probate/probateforms.asp*]

Unless waived by Court Order, Accountings should be **filed** within **30 days after the Six-Month Anniversary** from the date of Fiduciary's appointment and thereafter **annually** in accordance with T.C.A. §34-1-111.

The items required for a complete Accounting are listed below**.** **INCOMPLETE ACCOUNTINGS WILL NOT BE ACCEPTED IN THE CLERK'S OFFICE.**

If you have any questions, please call the Clerk's Office at (615) 862-5980.

☐ **Detailed Interim/Annual Accounting - Conservatorship** form must be included and completed as follows *[per T.C.A. §34-1-111(c)(1)]*:
- Signed.
- Acknowledged.
- Verify that Totals provided are correct.

☐ A **List of Financial Accounts** and **Financial Information Form(s)** must be completed.

☐ A **Detailed Accounting Register** must be included *[per T.C.A. §34-1-111(c)(1)]*:
- Various software programs are acceptable (if the Clerk's Office form is not used).
- The **Detailed Accounting Register** must contain:
  - Date
  - Payee
  - Check or Debit
  - Amounts and Balances
- Separate **Registers** should be used for each account.

☐ **Financial Statements** must be included as follows *[per T.C.A. §34-1-111(c)(1)(A)]*:
- All financial accounts must be provided, i.e. checking, savings, Certificates of Deposit, annuities, stock accounts, mutual funds, brokerage accounts, etc. (Copies are acceptable)
- Statements provided must pertain to the accounting period for which they are filed.
- Images of cancelled checks or the actual cancelled checks ARE REQUIRED.

☐ **Status Report of the Fiduciary** must be included *[per T.C.A. §34-1-111(c)(2)]*.

☐ **Certificate of Service** must be completed and included *[per Davidson County Local Rule 6.02]*:
- The **Certificate of Service** certifies that copies of the *Accounting* and supporting documents have been mailed to all interested parties.

☐ The latest IRS 1040 **Tax Return** must be included *[per T.C.A. §34-1-111(c)(1)(C)]*:
- If no **Tax Return** is due, a statement must be submitted stating: (a) no Tax Return is due; (b) the gross income; and (c) information from IRS/TCA which shows approval of exemption.

☐ **Corporate Surety Statement** must be included if Bond has not been waived *[per T.C.A. §34-1-111(c)(1)(D)]*:
- This will state that the Bond set is still in effect.

☐ **Property Management Plan Certification** must be included.

In the Circuit Court for Davidson County, Tennessee
(Probate Division)

_____ **Docket No:** _____
Respondent

DETAILED INTERIM / ANNUAL ACCOUNTING – CONSERVATORSHIP

COMES NOW the Fiduciary in this matter and respectfully submits the attached Accounting to the Court for the period of _____, 20_____ to _____, 20_____.

The **combined** totals of **all accounts** required for this Accounting are as follows:

Beginning Balance for **all** accounts **combined**..... $_____

Total Receipts (**+**) for **all** accounts **combined**..... $_____

Total Disbursements (**-**) for **all** accounts **combined** ..... $_____

Ending Balance for **all** accounts **combined**..... $ 0.00

I, _____, Fiduciary, swear or affirm that this settlement of the accounts exhibits a full, true, and just statement of each and every asset which should be charged, and the credits to which are entitled, to the best of my knowledge and belief.

_____
Fiduciary

Sworn to and subscribed before me, this _____ day of _____, 20_____.

_____ _____
Commission Expiration Date **Notary Public / Deputy Clerk**

After review of the attached Report of the Clerk, the foregoing Accounting is hereby adopted and approved for recording by this Court, this _____ day of _____, 20_____.

_____
Judge / Probate Master

CERTIFICATE OF SERVICE

[YOU MUST MAIL A COPY OF THIS ENTIRE DOCUMENT TO ALL INTERESTED PARTIES AND COMPLETE THIS CERTIFICATE VERIFYING THE DATE MAILED.]

I hereby certify that a true and exact copy of the foregoing *Accounting* and supporting documents has been served by U.S. Mail, postage prepaid, upon the interested parties listed below.

_____
(SIGNATURE)

DATE:_____

NAME: _____
ADDRESS: _____
_____

NAME: _____
ADDRESS: _____
_____

NAME: _____
ADDRESS: _____
_____

NAME: _____
ADDRESS: _____
_____

NAME: _____
ADDRESS: _____
_____

NAME: _____
ADDRESS: _____
_____

NAME: _____
ADDRESS: _____
_____

NAME: _____
ADDRESS: _____
_____

[ADD ADDITIONAL PAGE(S) FOR LISTING OF INTERESTED PARTIES, IF NECESSARY]

LIST OF FINANCIAL ACCOUNTS

A **separate** ***Financial Information Form*** **must** be completed for **EACH** financial account.

	FINANCIAL INSTITUTION	TYPE OF ACCOUNT	ACCOUNT NUMBER (LAST 4 DIGITS ONLY)
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			

[ADDITIONAL PAGE(S) MAY BE ATTACHED, IF NECESSARY]

FINANCIAL LISTING #_____

FINANCIAL INFORMATION FORM

This form should be attached to **ALL** the depository accounts you are in control of as Personal Representative or Fiduciary such as checking, savings, money market, Certificate of Deposit, brokerage, stock, investment, IRA, Annuity, etc., and any other account(s) you report to the Court annually. A separate form **MUST** be included for **EACH** account.

For example, if the asset is a Certificate of Deposit which is maturing and you have purchased (or renewed) another C.D., you should list the status of the maturing C.D. as *"closed"* and the status of the new C.D. as *"active"* – providing the new maturity date, financial institution, and amount.

ASSET ***(Money Market, Certificate of Deposit, checking account, savings account, etc.)***:

_____

ACCOUNT NO (last 4 digits **only**):_____

FINANCIAL INSTITUTION:

_____

Beginning Balance……	$_____
Total Receipts **(+)**…….	$_____
Total Disbursements **(-)**…..……...	$_____
Ending Balance **as of** _____..	$ 0.00
Maturity Date (if applicable)……..…	_____

ACCOUNT STATUS: ☐ Active
☐ Closed / Date Closed: _____

Is the Asset covered by your *Surety Bond* or by a *Freeze/Restricted Account Agreement*? A copy of the *Agreement* **MUST** be attached if it is a *Freeze/Restricted Account*.

Be sure that **ALL** account statements and imaged copies of the front and back of **ALL** cancelled checks (*if any*) are attached to this Summary, as well as the *Accounting Register*. **EACH** depository account should be itemized on separate *Accounting Register(s)*.

PROBATE ACCOUNTING REGISTER

Financial Account #_____

STARTING BALANCE

DATE	TRANSACTION DESCRIPTION	ADDITIONS (RECEIPTS)	CHECK NUMBER	SUBTRACTIONS (DISBURSEMENTS)	✓	BALANCE

In the Circuit Court of Davidson County, Tennessee
(Probate Division)

INTERIM / ANNUAL STATUS REPORT OF THE FIDUCIARY

IN THE MATTER OF:

_____ **DOCKET NO:**_____
Respondent

I, _____, Fiduciary appointed for the above-referenced Respondent, state to this Court that this Respondent is in need of a Fiduciary due to the following mental and/or physical disabilities:

_____

_____

_____

_____

The Respondent resides at the following address:_____

_____

_____

Residential Type: ☐ **Private Home** ☐ **Assisted Living/Group Home** ☐ **Commercial** ☐ **Institution**

Contact Person (***if not Fiduciary***) at **Residence**:_____

Phone Number(s) of **Contact Person**:_____

I, the undersigned, do herewith affirm that I am aware of the Respondent's right to have a hearing on the issue of disability. I promise to notify the Court of any changes in the Respondent's mental and/or physical condition that might warrant either the modification or termination of this Conservatorship immediately, should I become aware of any improvements in the mental and/or physical condition described above.

This _____ day of _____, 20_____.

***Signature* of Fiduciary:** _____

Address: _____

_____

_____

Phone Number: _____

E-Mail Address: _____

(THIS REPORT SHOULD BE FILED ANNUALLY – EVEN IF ACCOUNTINGS ARE WAIVED)

In the Circuit Court of Davidson County, Tennessee
(Probate Division)

Tax Return Coversheet / Statement

IN THE MATTER OF:

_____ **DOCKET NO:**_____

Respondent

The Accounting must include one of the following:

- Check the box indicating that a Tax Return *"was completed"* and attach a copy of the latest IRS 1040 Tax Return to this coversheet; or
- If no Tax Return is due, check the box indicating that *"no Tax Return is due"*, provide the amount of gross income, and check the appropriate box for approval of the exemption pursuant to information provided by the IRS or T.C.A. statute.

Check the box that applies:

☐ A Tax Return was completed and the latest IRS 1040 Tax Return is attached to this coversheet.

☐ No Tax Return is due.

The gross amount of income is: $_____.

☐ IRS information is attached which indicates approval of exemption; or

☐ IRS confirmation of approval is not available, however, the following statute allows for the exemption: _____

_____

_____

_____

SIGNATURE OF FIDUCIARY: _____

ADDRESS: _____

_____

_____

_____

In the Circuit Court of Davidson County, Tennessee
(Probate Division)

CORPORATE SURETY STATEMENT
(CONSERVATORSHIP)

IN THE MATTER OF:

_____ **DOCKET NO:**_____
Respondent

We, _____, acting as Corporate Surety in the above referenced matter, pursuant to Tennessee Code Annotated, §34-1-111(c), hereby submit the following statement to the Court:

We are Surety on the Bond set by the Court in the above referenced matter and by the execution of this Statement to the Court, hereby acknowledge that we are Surety in this matter and that the Bond amount is $_____.

We further state that said Bond is in force for the next annual period and will remain in effect until the Surety is discharged by further orders of the Court.

The Bond's current expiration date is _____.

This _____ day of _____, 20_____.

SIGNATURE OF SURETY: _____

NAME OF CORPORATE SURETY: _____

ADDRESS: _____
_____
_____
_____

In the Circuit Court of Davidson County, Tennessee
(Probate Division)

PROPERTY MANAGEMENT PLAN
CERTIFICATION

IN RE:

_____ **DOCKET NO:** _____
Respondent

Pursuant to ***T.C.A. §34-1-115***, *a Property Management Plan must be approved by the Court for investments over $25,000. If changes are made, the Court must approve the changes.*

T.C.A. §34-1-115(e)(1&2) states: *If no plan is filed pursuant to the provisions of subdivision (e)(1), the fiduciary's first accounting and all subsequent accountings, shall state how the funds of the estate are invested and how such fiduciary proposes such funds will be invested for the coming year.*

When filing your *Annual Accounting*, please indicate the appropriate selection below:

☐ Pursuant to *T.C.A. §34-1-115(e)*, a Property Management Plan is **not** required; however, a list detailing how the estate funds are invested is attached.

☐ There have been **no changes** to the existing approved Property Management Plan and a copy of the current Plan is attached to this *Certification*.

☐ A copy of the **new** Property Management Plan (click here for form) being submitted for approval is attached to this *Certification*.

☐ Pursuant to *T.C.A. §34-1-115*, a *waiver* has been approved and signed by the Court allowing for change of investment(s) (***please attach copy of the Judge-signed waiver***).

Submitted by:

_____ _____
GUARDIAN / CONSERVATOR / ATTORNEY **(Date)**

6/17/16

RESET PACKET **PRINT PACKET**