

IN THE CHANCERY (PROBATE) COURT FOR SUMNER COUNTY, TENNESSEE  
AT GALLATIN

IN RE: \_\_\_\_\_

Docket No: \_\_\_\_\_

**FINAL CONSERVATORSHIP ACCOUNTING**  
**INSTRUCTION SHEET AND CHECKLIST**

Unless waived by Court Order(s), Final Accountings should be submitted **within 120 days after the date the Conservatorship terminates**, in accordance with T.C.A. §34-3-108. The items required for a complete Final Accounting are listed below. ~~INCOMPLETE FINAL ACCOUNTINGS WILL NOT BE ACCEPTED IN THE CLERK'S OFFICE.~~

If you have any questions, please call the Probate Clerk's Office at (615) 451-6036.

- **Detailed Final Accounting-Conservatorship** form must be completed and included [per T.C.A. §34-3-108(e)]:
  - Signed.
  - Acknowledged.
  - Verify that Totals provided are correct.
- **A List of Financial Accounts**
- **A Financial Information Form(s)** must be completed for EACH financial account
- **Detailed Accounting Register** must be included [per T.C.A. §34-3-108(e)]:
  - Various software programs are acceptable (if the Probate Clerk's Office form is not used).
  - The **Detailed Accounting Register** must contain:
    - Date
    - Payee
    - Check or Debit
    - Amounts and Balances
  - Separate **Register** should be used for EACH financial account.
- **Financial Statements** must be included as follows [per T.C.A. §34-3-108(e)]:
  - 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.
- Copy of **Death Certificate** or notification of existing **Order of Termination/Removal** [per T.C.A. §34-3-108(e)].
- Copy of the latest **IRS 1040 Tax Return** must be included [per T.C.A. § 34-1-111(d)(1)(C)].
- **Certificate of Service** must be completed and included:
  - The **Certificate of Service** certifies that copies of the *Accounting* and supporting documents have been mailed to all interested parties.
- **Corporate Surety Statement** must be included if Bond has not been waived [per T.C.A. §34-1-111(d) (1) (D)]:
  - This will state that the Bond set is still in effect.
  - Barring any Exceptions or other issues, the Bond will be released shortly after the thirty (30) day Exception period tolls.
- **A Filing Fee of \$40.00** must be included [per T.C.A. 8-21-401 (c)(10)]:
  - Please remit payment to Sumner County Clerk and Master.

IN THE CHANCERY (PROBATE) COURT FOR SUMNER COUNTY, TENNESSEE  
AT GALLATIN

Docket No: \_\_\_\_\_

\_\_\_\_\_  
Respondent

DETAILED FINAL ACCOUNTING – CONSERVATORSHIP

COMES NOW the Fiduciary in this matter and respectfully submits the attached Final Accounting to the Court for the period \_\_\_\_\_, 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**.....\$ \_\_\_\_\_

Bond Required: \_\_\_\_ No \_\_\_\_ Yes

Surety Company \_\_\_\_\_ Bond Amount \$ \_\_\_\_\_

If deceased, Estate Docket No: \_\_\_\_\_ or Anticipated Opening Date: \_\_\_\_\_

I, \_\_\_\_\_, Fiduciary, swear or affirm that this settlement of the accounts exhibit 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 the my knowledge and belief.

\_\_\_\_\_  
Fiduciary

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

\_\_\_\_\_  
Commission Expiration Date

\_\_\_\_\_  
Notary Public / Deputy Clerk

EXAMINED this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
Mark T. Smith, Clerk and Master

APPROVED FOR RECORDING this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
Louis W. Oliver, III, Chancellor

# LIST OF FINANCIAL ACCOUNTS

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

|     | FINANCIAL INSTITUTION | TYPE OF ACCOUNT | ACCOUNT NUMBER<br>(LAST 4 DIGITS <u>ONLY</u> ) |
|-----|-----------------------|-----------------|--|
| 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 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 _____         | \$ _____ |
| 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)*.



IN THE CHANCERY (PROBATE) COURT FOR SUMNER COUNTY, TENNESSEE  
AT GALLATIN

**Tax Return Coversheet / Statement**

IN THE MATTER OF:

\_\_\_\_\_ Respondent

DOCKET NO: \_\_\_\_\_

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: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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: \_\_\_\_\_  
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NAME: \_\_\_\_\_  
ADDRESS: \_\_\_\_\_  
\_\_\_\_\_

IN THE CHANCERY (PROBATE) COURT FOR SUMNER COUNTY, TENNESSEE  
AT GALLATIN

CORPORATE SURETY STATEMENT  
(CONSERVATORSHIP)

IN THE MATTER OF:

\_\_\_\_\_ Respondent

DOCKET NO: \_\_\_\_\_

We, \_\_\_\_\_, acting as Corporate Surety in the above referenced matter, pursuant to Tennessee Code Annotated, §34-1-111(d), 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.

This \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

SIGNATURE OF SURETY: \_\_\_\_\_

NAME OF CORPORATE SURETY: \_\_\_\_\_

ADDRESS: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_