

THE STATE OF NEW HAMPSHIRE
JUDICIAL BRANCH
<http://www.courts.state.nh.us>

Court Name: _____

Case Name: Trust of _____

Case Number: _____
(if known)

TRUSTEE'S ACCOUNTING
 Original **Amended**

1. The _____ account for the period beginning _____
and ending _____ Check if final account

2. Trustee name _____ Telephone _____
Mailing address _____
Co-trustee name _____ Telephone _____
Mailing address _____

3. Attorney name _____ Telephone _____
Firm name _____ Bar ID # _____
Mailing address _____

4. Account Summary (totals taken from the following page)

TOTAL PRINCIPAL RECEIVED	\$ _____
TOTAL PRINCIPAL DISBURSED	\$ _____
BALANCE OF PRINCIPAL ON HAND	\$ _____
TOTAL INCOME RECEIVED	\$ _____
TOTAL INCOME DISBURSED	\$ _____
BALANCE OF INCOME ON HAND	\$ _____

ORDER

- Account allowed.
- Account allowed pending filing of _____
- Account disallowed for the following reasons _____

If this is a final account, receipts for the balance must be filed within 30 days.

Date

Judge

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TRUSTEE'S ACCOUNTING

PRINCIPAL

5. PRINCIPAL RECEIVED

Schedule A – Inventory Total of Personal and Real Estate or

Balance held at Prior Accounting * \$ _____

On a separate sheet of paper, list all trust assets, including real estate, that were listed on the Inventory form. For accounts other than the first account, list each item included in Schedule G of the prior accounting.

Schedule B – Net Gains (or losses) on Sales, Other Dispositions \$ _____

On a separate sheet of paper, list the Inventory value and sale price for any asset sold, and show the difference between the two amounts. Also list the date of the sale.

Schedule C – Other Receipts \$ _____

On a separate sheet of paper, list any additional contributions received by the trust, including the source of the money, the amount and date given.

Schedule D – Net gains (or losses) from sale of real estate \$ _____

If real estate was listed on the Inventory, and has been sold during this accounting period, on a separate sheet of paper, list the address of the real estate, sale price, amounts deducted from sale price, amount received by the trust and the date of sale.

Note: may attach a copy of the HUD settlement statement.

TOTAL PRINCIPAL RECEIVED (Schedules A + B + C + D) \$ _____

Add the amounts in Schedules A through C. Also enter this amount on Page 1, #4.

6. PRINCIPAL DISBURSED

Schedule E – Distribution to Beneficiaries \$ _____

On a separate sheet of paper, list each person who received specific distributions from the principal of the trust. List name, amount received or item received and its value, and the date it was received by the beneficiary.

Schedule F – Other payments from principal..... \$ _____

On a separate sheet of paper, list any other payments made from the principal that are not listed in Schedules D or F, including any attorney fees. List the payment amount, date it was paid, and the name of the person receiving the payment.

Schedule G – Trustee Compensation..... \$ _____

On a separate sheet of paper, list any trustee's fees paid from the principal.

TOTAL PRINCIPAL DISBURSED (Schedules E + F + G)..... \$ _____

Add the amounts in Schedules D through F. Also enter this amount on Page 1, #4.

7. **Schedule H – BALANCE OF PRINCIPAL ON HAND** * \$ _____

(Total Principal Received minus Total Principal Disbursed)

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TRUSTEE'S ACCOUNTING

On a separate sheet of paper, list all the assets, including real estate, remaining in the trust and the values of each. Also enter this amount on Page 1, #4.

INCOME

8. INCOME RECEIVED

Schedule 1 – Balance held at Prior Accounting * \$ _____

List each item included in Schedule 8 of prior accounting.

Schedule 2 – Dividends and Interest \$ _____

On a separate sheet of paper, list all dividend and interest income received during this accounting period. List the source, the individual amounts and date each was received.

Schedule 3 – Other Income \$ _____

On a separate sheet of paper, list any additional income of the trust, including the source of the income (name), the amount and date received.

TOTAL INCOME RECEIVED (Schedules 1 + 2 + 3) \$ _____

Add the amounts in Schedules 1 through 3. Also enter this amount on Page 1, #4.

9. INCOME DISBURSED

Schedule 4 – Distributions to Beneficiaries \$ _____

On a separate sheet of paper, list each person who received specific distributions from the income of the trust. List name, amount received or item received and its value, and the date it was received.

Schedule 5 – Administrative Expenses \$ _____

Administrative expenses are all expenses incurred in administering the trust, such as filing fees, publication fees, bond premiums, attorney's fees, etc. On a separate sheet of paper, list each expense, the amount and the date paid.

Schedule 6 – Other payments from income \$ _____

On a separate sheet of paper, list any other payments made from the income that are not listed in Schedules 4, 5 or 7. List the payment amount, date it was paid, and the name of the person receiving the payment.

Schedule 7 – Trustee Compensation \$ _____

On a separate sheet of paper, list any trustee's fees paid from the income.

TOTAL INCOME DISBURSED (Schedules 4 + 5 + 6 + 7) \$ _____

Add the amounts in Schedules 4 through 7. Also enter this amount on Page 1, #4.

10. **Schedule 8 – BALANCE OF INCOME ON HAND*** \$ _____

(Total Income Received minus Total Income Disbursed)

On a separate sheet of paper, list all the income and assets, including real estate, remaining in the trust and the value of each. Also enter this amount on Page 1, #4.

*These schedules must list each asset at both book value/cost and current market value at the beginning (Schedules A and 1) and end (Schedules H and 8) of the accounting period.

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TRUSTEE'S ACCOUNTING

- 11. Is an Information Schedule pursuant to Probate Rule 108(E) attached to this Accounting?
 Yes No
- 12. Have all Federal and State Income Tax Returns of the trust, which are due at the time of filing this accounting been filed and the related taxes paid? Yes No
If no, attach explanation in Information Schedule.
- 13. If the trust is a charitable trust as defined by RSA 7:21, II, does the Uniform Management of Institutional Funds Act (UPMIFA) under RSA 292-B apply? Yes No
- 14. Have there been any changes to the beneficiaries of the trust or have any of the beneficiaries' addresses changed? Yes No
If yes, on a separate sheet of paper, list those changes. If any beneficiary has died, attach a death certificate for that person.
- 15. The undersigned hereby represent(s) that the above accounting is true and accurate to the best of his/her/their knowledge and belief, and where required a copy of the account and required filing fee have been sent to the Director of Charitable Trust (RSA 7:28, I and IV) on _____
Date

I certify that on this date I provided this document(s) to the parties who have filed an appearance for this case or who are otherwise interested parties by: Hand-delivery OR US Mail OR Email (E-mail only by prior agreement of the parties based on Circuit Court Administrative Order).

Date

Trustee Signature
(must be signed in presence of notarial officer)

Date

Trustee Signature
(must be signed in presence of notarial officer)

State of _____, County of _____

This instrument was acknowledged before me on _____ by _____
Date Trustee

My Commission Expires _____
Affix Seal, if any

Signature of Notarial Officer / Title

IMPORTANT NOTICE

To Beneficially Interested Parties

This Account may be approved by the Probate Division unless a written objection, containing the specific factual or legal basis for the objection, is filed within 30 days after the date the Account is filed in the Probate Division. Failure to file an objection may forfeit your right to a hearing concerning the Account or your objection, and the Probate Division may then act without a hearing or any further notice to you.

ASSENT and WAIVER OF NOTICE

If all the parties interested in the account want to certify that they have examined the account, find it correct and request that it be allowed without further notice to them, please complete an "Assent" form (NHJB-2121-P) and file it with this account.

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TRUSTEE'S ACCOUNTING

PROBATE DIVISION RULE 108(E).

The account shall show significant transactions that do not affect the amount for which the trustee is accountable.

1. The schedule listing such transactions shall consist of an information schedule, which shall be set forth at the end of the other schedules required in an account, setting forth each transaction by a separate number.
2. All changes in investments not reflected as gains or losses reported on other schedules of receipts shall be listed. These would include, but not be limited to, stock dividends; stock splits; changes in name; exchanges; or reorganizations.
3. All new investments made within the accounting period, and in hand at the close thereof, shall be noted on the schedules of assets on hand at the close of the accounting period. Totally new investments, and increased or additional investments in the same investment as shown on the schedules of assets on hand at the beginning of the account period of the account, shall be separately designated or annotated.
4. With regard to book accounts, notes or installment obligations (whether secured or not), detail regarding collections or payments shall be provided to permit reconciliation of the balances shown on schedules of assets on hand at the beginning and the close of the accounting period.
5. The trustee shall also report on the information schedule the details of any events causing or resulting in a change in the manner, method or course of the trustee's administration. Such events would include, but not be limited to, death of an interim income beneficiary; shifting enjoyment of the income to another beneficiary; death of a remainderman during the course of administering an estate; or a beneficiary reaching a designated age, after which time the beneficiary has a right to mandate partial withdrawals of principal.

Do not file this page with the court.