

# STATE OF MAINE

PROBATE COURT

\_\_\_\_\_  
Location of Court

\_\_\_\_\_  
COUNTY

DOCKET NO. \_\_\_\_\_

Estate of \_\_\_\_\_

Deceased

ACCOUNT OF PERSONAL PROPERTY<sup>1</sup>

This accounting is the \_\_\_\_\_ account. It covers the period beginning \_\_\_\_\_  
(first, second, final)  
and ending \_\_\_\_\_

1. An inventory dated \_\_\_\_\_ was filed in this estate on \_\_\_\_\_ A prior  
account was filed on (If none, enter "None".) \_\_\_\_\_

That inventory or prior account showed: (Note: fill in every line. If zero, enter "0".)

Tangible Personal Property with a net value of \$ \_\_\_\_\_

Intangible Personal Property with a net value of \$ \_\_\_\_\_

Total \$ \_\_\_\_\_

2. Since the time of the inventory or last accounting, the estate has had:

income in the amount of<sup>2</sup> (See Schedule A, attached)<sup>3</sup> \$ \_\_\_\_\_

expenses in the amount of (See Schedule B, attached) \$ \_\_\_\_\_

exemptions and allowances in the amount of<sup>4</sup> (See schedule C, attached) \$ \_\_\_\_\_

distributions in the amount of (See Schedule D, attached) \$ \_\_\_\_\_

3. Current net estate balances are:

Tangible Personal Property \$ \_\_\_\_\_

Intangible Personal Property \$ \_\_\_\_\_

Total \$ \_\_\_\_\_

4. Tax Statement: Check One<sup>5</sup>

(a) Maine Inheritance and Estate Taxes have been paid or are not due and proof of the same is attached

(b) Tax liability is still uncertain or is certain, but payment has not yet been made

The personal representative affirms, under penalty of perjury, that the foregoing account is true and accurate to the best of his knowledge and belief. He has detailed records in his possession to verify the same and will make them available for inspection to persons with a right to review them or to the court upon written request.

Date \_\_\_\_\_

\_\_\_\_\_  
Personal Representative

Name, address and telephone number of attorney, if any.

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<sup>1</sup> An accounting may be required under an interim order, for purposes of granting consent or approval under 18-A MRSA § 1-108, in connection with the closing of an estate under 18-A MRSA § 3-1001 or § 3-1002, or in other circumstances.

<sup>2</sup> If real estate is sold by the estate and the proceeds of the sale are added to the estate, these proceeds should be included as income. This account need not include any reference to real estate which was distributed in kind or which is still held by the personal representative. Additional or newly discovered property which was not included in the inventory should not be listed as income. Rather, the inventory should be amended by a separate filing.

<sup>3</sup> No forms are provided for the schedules

<sup>4</sup> See 18-A MRSA §§ 2-401 et seq.

<sup>5</sup> Item 4(a) must be checked if this is a final account.

MARP