

PROBATE COURT ACCOUNT INSTRUCTIONS

COURT STAFF IS PROHIBITED BY LAW FROM GIVING LEGAL ADVICE, IF YOU HAVE ANY LEGAL QUESTIONS DURING THIS PROCESS PLEASE CONTACT AN ATTORNEY.

Forms must be filled out completely and uploaded to MiFILE (mifile.courts.michigan.gov/login). Keep copies for your own record.

FILING FEE OF \$20 DUE AT TIME OF FILING

*When the **Petition to Allow Account** is filed together WITH the **Account**, only one \$20 fee is due. If the **Petition to Allow Account** is filed AFTER the **Account**, an additional \$20 fee will be collected.*



Step One: File Petition to Allow Account (PC 585a)

The conservator is requesting the Judge to allow the account and any fees.



Step Two: File Account of Fiduciary, Short Form (PC 583)

First Page:

1. Please reference accounting period date range.

Column 1: Income and gain in this accounting period

- a. List each source and amount of income or gain during your accounting period.

- b. *Typical* sources of income include:

- | | |
|--|---------------------------|
| ▪ Social Security | ▪ Tax Refunds |
| ▪ SSI (Disability) | ▪ Capital Gains |
| ▪ Wages | ▪ Pension |
| ▪ VA Benefits | ▪ Annuities |
| ▪ Interest Earned on
Checking or Saving
accounts | ▪ Dividends from Stocks |
| | ▪ Rental Income |
| | ▪ Life Insurance Benefits |

Column 2: Expenses, losses, and other disbursements

- a. List each source and amount of expense or loss during your accounting period.

- b. *Typical* expenses or losses include:

- | | |
|------------------|---------------------------------|
| ▪ Personal items | ▪ Room & Board at a
Facility |
| ▪ Groceries | ▪ Insurance Payments |
| ▪ Utilities | ▪ Taxes |
| ▪ Medical Care | |

** Gifts or charitable donations from the estate may not exceed 10% of the estate's **annual** income. **

** Additionally, **Final Accounts** may include distributions to devisees, heirs, and beneficiaries. **

OTTAWA COUNTY PROBATE COURT
12120 FILLMORE STREET
WEST OLIVE, MI 49460

Hours: Mon-Fri 8:00 AM-5:00 PM
Phone: 616-786-4110
Website: www.miottawa.org

Second Page:

2. Balancing

2a: Balance on had from Inventory or from your previous years accounting

2b: Enter the total from column 1

2c: Total of 2a & 2b

2d: Enter the total from column 2

2e: This amount should equal **exactly** the total you reflect in box 3, Itemized Assets Remaining at the End of Accounting Period.

- ☆ If the value from Number 2(e) and Box 3 do not match, the court **cannot accept the Account** for filing and you may need to seek assistance from an attorney or accountant.

3. Itemized assets remaining at end of accounting period

List here all assets in estate at the end of the accounting period. *Any increase or decrease in value of an asset shall be recorded in its respective column (1 or 2 on Page 1).* If you need extra space, you may write “see attached list,” but make sure to attach a list that clearly indicates each asset and value. You may compile small items into a category listing, such as housewares, clothing, or electronics. Below is an example:

Home at 123 Main Street	\$100,000.00
Checking Account	\$5,000.00
Stock Portfolio	\$50,000.00
Personal and Household property	\$2,500.00
Balance of Assets Remaining	\$157,500.00

- ☆ For assets like Checking Account and Stock Portfolio that are on deposit with a bank or an investment firm, **you must attach 12 months of statements.** *The statement must verify that the amount stated on your account is, in fact, on deposit with the financial institution.*
****You are required to file all bank statements, remaining asset verifications, attorney fee statements, and any fiduciary fee statements. You may be required to turn in receipts for all expenses if requested by the Judge****

- ☆ FEES: Statue (MCL 700.543) permits a conservator to obtain only “reasonable compensation” for services rendered. [The Mental Health Code allows for no compensation for a guardian of the estate of a person with developmental disability.] ***If you charge the estate a fee for serving as conservator, you must attach a written statement of the services performed.*** It should include a description of the services, the dates of those services were performed, and the amount of time spent on each service. Likewise, **if any attorney fees were incurred, a written statement of the services performed must be included.**

4. If any interested person has moved or died since his/her contact information was provided, this must be communicated to the Court. If someone has died, please attach a death certificate

Signatures:

- ✓ Fiduciary → Conservator (or Guardian of the Estate of a Person with Developmental Disability) must sign and date the account. If there are Co-Conservators (or Co-Guardians of the Estate of a Person with Developmental Disability), both must sign.
- ✓ Attorney → If you have an Attorney representing you in the Conservatorship (or Guardianship of the Estate of a Person with Developmental Disability), he or she must also sign.



Step Three: File Proof of Service (PC 564)

By signing this form, you are telling the Court that you mailed or hand-delivered copies of The Petition to Allow, Account of Fiduciary, and Waiver/Consent forms to all interested Parties. Interested parties include but may not be limited to the following:

- The protected individual or ward, if he or she is 14 years of age or older
- The presumptive heirs of the protected individual or ward
- The claimants
- The guardian ad litem
- The personal representative, if any.

Complete the Proof of Service by filling in the names and last known addresses of each person served under the appropriate heading; by regular mail, electronic service through MiFile, or hand delivered. Include the date the service was made.



Step Four: File Waiver/Consent Form (PC 561)

All interested parties must be sent a Waiver/Consent form. If the interested person does not object to the Account, they may state their interest in the matter and sign. The Waiver/Consent shall be mailed or MiFile with the Court.



If the Court does not receive Waiver/Consent forms from all interested parties, then the Account will be set for hearing. If this is the case, please contact the Court and we will direct you further.

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12120 FILLMORE STREET
WEST OLIVE, MI 49460

Hours: Mon-Fri 8:00 AM-5:00 PM
Phone: 616-786-4110
Website: www.miottawa.org

STATE OF MICHIGAN PROBATE COURT COUNTY	PETITION TO ALLOW ACCOUNT(S)	FILE NO.
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In the matter of _____

1. One or more accounts listing all income and other receipts and expenses and other disbursements, which have come to my knowledge during the accounting period(s), have been filed with the court.
2. The interested persons, addresses, and their representatives are identical to those appearing on the initial application/petition, except as follows: (for each person whose address changed, list the name and new address; attach separate sheet if necessary)

3. The attached accounts include:
 - a. fiduciary fees and expenses in the amount of \$ _____ .
 - b. attorney fees and costs in the amount of \$ _____ .

I REQUEST:

4. The court approve my fees and expenses and attorney fees and costs in the amount(s) stated above as set forth in the itemized statements attached to the account.
5. That the account(s) be allowed as my
 - interim account.
 - _____ account(s).
specify whether 1st, 2nd, 3rd, annual, or final
6. That I be discharged. That bond be canceled.
 That the estate be continued. closed.

I declare under the penalties of perjury that this petition has been examined by me and that its contents are true to the best of my information, knowledge, and belief.

	Date
Attorney signature	Fiduciary signature
Attorney name (type or print) Bar no.	Fiduciary name (type or print)
Address	Address
City, state, zip Telephone no.	City, state, zip Telephone no.

Do not write below this line - For court use only

STATE OF MICHIGAN PROBATE COURT COUNTY	ACCOUNT OF FIDUCIARY, SHORT FORM <input type="checkbox"/> Annual <input type="checkbox"/> Final <input type="checkbox"/> Interim <input type="checkbox"/> AMENDED <small>Number</small>	CASE NO. and JUDGE P32369
<small>Court address</small>		<small>Court telephone no.</small>

In the matter of _____
First, middle, and last name

In a guardianship or conservatorship, the ward's or protected individual's current address and telephone number are:

1. I, _____, am the _____
Name Title
 of the estate and submit the following as my account, which covers the period from _____
Month, day, year
 to _____ (may not exceed 12 months).
Month, day, year

Note: Do not put financial account numbers on this form. If an account number is necessary to distinguish between accounts, put it on form MC 97.

COLUMN 1. INCOME, GAIN, AND OTHER RECEIPTS		COLUMN 2. EXPENSES, LOSSES, AND OTHER DISBURSEMENTS	
	\$		\$
Investment gain		Investment loss	
Total Column 1		Total Column 2	

(Enter on line 2.b on page 2.) (Enter on line 2.d on page 2.)

- 2. a. Balance on hand from last account, or value of inventory, if first account..... \$ _____
 - b. Enter Total Column 1, Income, Gain, and Other Receipts, from page 1 of this form..... \$ _____
 - c. **Subtotal** (Add line 2.a to line 2.b and enter the amount here)..... \$ _____
 - d. Enter Total Column 2, Expenses, Losses, and Other Disbursements, from page 1 of this form..... \$ _____
 - e. Balance of assets on hand (Subtract line 2.d from line 2.c and enter the amount here.)..... \$ _____
- This line must equal the last line in item 3. (Itemize assets below.)

3. The balance of assets on hand are as follows:

ITEMIZED ASSETS REMAINING AT END OF ACCOUNTING PERIOD	
	\$
Total balance on hand. This line must equal the last line in item 2.	\$

NOTE: In guardianships and conservatorships, except as provided by MCR 5.409(C)(4), you must present to the court copies of corresponding financial institution statements or you must file with the court a verification of funds on deposit, either of which must reflect the value of all liquid assets held by a financial institution dated within 30 days after the end of the accounting period.

4. The interested persons, addresses, and their representatives are identical to those appearing on the initial application/petition, except as follows: (For each person whose address changed, list the name and new address; attach separate sheet if necessary.)

- 5. This account lists all income and other receipts and expenses and other disbursements that have come to my knowledge.
- 6. This account is not being filed with the court.
- 7. My fiduciary fees incurred during this accounting period (including fees that have already been approved and/or paid for this accounting period) are \$ _____. Attached is a written description of the services performed.
- 8. Attorney fees incurred during this accounting period (including fees that have already been approved and/or paid for this accounting period) are \$ _____. Attached is a written description of the services performed.

I declare under the penalties of perjury that this account has been examined by me and that its contents are true to the best of my information, knowledge, and belief.

	Date
Attorney signature	Fiduciary signature
Attorney name (type or print)	Fiduciary name (type or print)
	Bar no.
Address	Address
City, state, zip	Telephone no.
	City, state, zip
	Telephone no.

(For accounts that must be filed with the court.)

NOTICE TO INTERESTED PERSONS

- 1. You must bring to the court's attention any objection you have to this account. Except in guardianships and conservatorships, the court does not normally review the account without an objection.
- 2. You have the right to review proofs of income and disbursements at a time reasonably convenient to the fiduciary and yourself.
- 3. You may object to all or part of an accounting by filing a written objection with the court before the court allows the account. You must pay a \$20.00 filing fee to the court when you file the objection. (See MCR 5.310[C].)
- 4. If an objection is filed and is not otherwise resolved, the court will conduct a hearing on the objection.
- 5. You must serve the objection on the fiduciary or his/her attorney.

STATE OF MICHIGAN PROBATE COURT COUNTY OF	PROOF OF SERVICE	FILE NO.
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In the matter of _____

1. Titles of the papers served or mailed: _____

2. According to court rule, I served by first-class mail registered mail (copy of return receipt attached)
 certified mail (copy of return receipt attached) the papers described above on:

Name	Complete address of service	Date

3. According to court rule, I served by **personal service** the papers described above on:

Name	Complete address of service	Date and Time

4. After diligent search and inquiry, I have been unable to find and serve the following interested persons. I have served these persons by publication. Attached are copies of form PC 617.

I declare under the penalties of perjury that this proof of service has been examined by me and that its contents are true to the best of my information, knowledge, and belief.

Service fee	Miles traveled	Fee	
\$		\$	
Incorrect address fee	Miles traveled	Fee	TOTAL FEE
\$		\$	\$

Date

Signature

Name (type or print)

USE NOTE: If this form is being filed in the circuit court family division, please enter the court name and county in the upper left-hand corner of the form.

Do not write below this line - For court use only

STATE OF MICHIGAN PROBATE COURT COUNTY CIRCUIT COURT - FAMILY DIVISION	WAIVER/CONSENT	FILE NO.
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In the matter of _____

1. I am interested in the matter as _____ .

2. I waive notice of the hearing and consent to the application/petition for _____
Nature of application/petition and name of applicant/petitioner

_____, and I declare that I have received a copy of this application/petition.

3. I waive notice of the hearing concerning _____
Nature of hearing

_____		_____	
Date		Date	
_____		_____	
Signature		Signature	
_____	_____	_____	_____
Attorney name (type or print)	Bar no.	Name (type or print)	
_____	_____	_____	_____
Address		Address	
_____	_____	_____	_____
City, state, zip	Telephone no.	City, state, zip	Telephone no.

NOTE: Do not use for waivers pursuant to MCL 700.3310.

Do not write below this line - For court use only