

3. Identification of the Fiduciary by name; title (executor, administrator, etc.); mailing address; and telephone number through which Fiduciary may be contacted.

4. At the Fiduciary's option, a statement of the purposes of filing the account.

5. Identification of the Attorney, if any, representing the Fiduciary by name; business address; and telephone number.

6. Identification of the Parties interested in the account as of the date of filing, by name; capacity in which interested in the account (remainderman, income beneficiary, ward, heir-at-law, etc.); and last known residence or business address.

7. A summary of the total receipts, total disbursements and total balance on hand at the end of the account, all expressed in dollar values, supported by schedules in the account.

C. A Fiduciary account shall contain sufficient information to put parties interested in the account on notice as to all significant transactions affecting administration during the accounting period.

1. The first account of a Fiduciary shall detail the items received by the Fiduciary and for which the Fiduciary is responsible. The account shall not simply refer to the total amount of an inventory filed separately or assets described in documents other than the account itself. Tangible Personal Property may be referred to in summary form; provided, however, that such summary designates where detailed lists of the applicable Tangible Personal Property may be located.

2. In second and subsequent accounts, the opening balance shall not simply refer to the total value of assets on hand as shown in detail in the prior account, but shall list each item separately. Tangible Personal Property may be referred to in summary form, as in the manner prescribed for first accounts.

3. Transactions shall be described in sufficient detail to give Parties interested in the account notice of their purpose and effect.

4. All balances on hand shall be itemized, on a separate schedule.

5. When filing the final account in the administration of an intestate estate, if the balance passes to more than one heir, the Fiduciary shall file a separate schedule listing in detail the computation and satisfaction of disbursements provided under the laws of intestacy, in order to reconcile the aggregate of such disbursements.

6. Compensation of Attorneys, professionals, and Fiduciaries shall be shown separately in summary form, unless otherwise ordered by the Court. Extraordinary administrative costs (such as appraisals, ancillary administration expenses, etc.) shall be shown separately and explained. Administrative costs of Court and other fees, postage, copying, telephone toll charges, and similar routine out-of-pocket expenses may be shown in summary form.

7. With regard to disposition of real estate by a Fiduciary, the Fiduciary shall show the date of disposition, the gross sales price or disposition value, plus all adjustments to such price or value incident to the disposition, including costs of sale and applicable real estate and transfer taxes, to permit ready determination, by Parties interested in the account, of how the net sale proceeds received by the Fiduciary were calculated.

8. With regard to gains and losses on disposition of property, the Fiduciary shall provide with regard to each disposition the date of disposition, proceeds of disposition and book value or cost of the disposed property.

9. Interest and penalties paid in connection with late filing of tax returns, late payment of tax liabilities, of any nature, probate citations for late filing or failure to file reports or accountings, shall be shown separately and explained.

10. An extraordinary allocation between principal and income shall be separately stated and explained.