ADMINISTRATING AND ACCOUNTING BEFORE CLOSING THE ESTATE

PINAL COUNTY

PROCEDURES TO FILE A PETITION FOR APPROVAL OF FINAL ACCOUNTING OF AN ESTATE

INSTRUCTIONS AND FORMS

Provided as a Public Service by
Amanda Stanford
Clerk of the Superior Court

APPOINTMENT OF PERSONAL REPRESENTATIVE AND ADMISSION OF WILL (if applicable)

CHECKLIST

USE THE FORMS AND INSTRUCTIONS in this packet only if the following factors apply to your situation:

√ **You have been appointed Personal Representative of the estate of a person that died.**

AND

√ **The person had a Will or did not have a Will.**

AND

√ **You want to transfer property (you must use this packet to transfer any real property).**

AND/OR

√ **File the final accounting of the Estate of the person who died because you are ready to close the Estate (you do not need to file a final accounting unless you want to do a formal closing which means you want the court to review your accounting, or there are some accounting issues that you want the court to resolve).**

READ ME: **It is very important for you to know that when you sign a court document, you may be helping or hurting your court case. Before you sign any court document, or get involved with a court case, it is important that you see a lawyer to make sure you are doing the right thing.**

PROCEDURES

WHEN AND HOW TO FILE PETITION FOR APPROVAL OF FINAL ACCOUNTING

A. **WHEN TO FILE THE PETITION FOR APPROVAL OF FINAL ACCOUNTING, DEED OF DISTRIBUTION and/or FEES.** Follow the instructions below to find out what forms you need to fill out and how often you must fill out the forms. Use only black ink. Keep forms neat and clean.

√ **Petition for Approval of Accounting:** At the end of the case, prior to closing the case, you **may** file a Petition to ask the court to approve how the estate was managed. You are not required to file a Petition for Approval of Accounting, but you can file this Petition if you want the court to do a formal closing, or if you have some accounting or distributions issues that you want the court to resolve. To help you complete the Petition, you should read and follow the ACCOUNTING GUIDELINES in the instructions.

√ **Deed of Distribution:** The Deed of Distribution **must** be used to transfer any real estate/real property. After all claims have been settled and you are ready to transfer the property to someone, you need to fill out the Deed of Distribution and mail a copy to all interested persons. File the original Deed with the Clerk of the Court/Probate Registrar, and obtain two certified copies--one for your file and one to record with the County Recorder.

√ **Fee Statement:** If you or anyone else is charging fees to the estate, the Petition must also include a request for approval of the Fee Statement, and attach a copy of the Fee Statement.

B. **HOW TO FILE THE PETITION FOR APPROVAL OF ACCOUNTING OR FEES.** Remember you do not have to file this document unless you want to see the judge regarding some accounting issues.

STEP 1 **COMPLETE THE PETITION FOR APPROVAL OF ACCOUNTING AND/OR FEES:** Complete the Petition, the Accounting and the Account Summary. If you are claiming fees, you must also complete the Fee Statement.

STEP 2 **COPIES:** Make copies of all of the documents: one set for you and one set for each of the interested parties.

STEP 3 **FILE THE DOCUMENTS WITH THE COURT:** File the original with the Clerk of Superior Court. Bring the extra copies of the Petition, the Accounting, and the Fee statement (if applicable) for the Clerk to conform for you. A Deputy Clerk of the Court will keep the original for the Court file. The Deputy Clerk will return confirmed copies to you so that you may give them to other interested parties. You can also mail the documents to the Clerk at the following location:

CLERK OF THE SUPERIOR COURT
P.O. Box 2730
Florence, AZ 85132

Note: At this point, Formal and Informal Probate cases differ. Formal Probate cases are assigned to a Judge and Informal Probate cases are assigned to the Probate Registrar.

STEP 4 **GIVE NOTICE OF THE "NON-APPEARANCE" HEARING TO EVERYONE ENTITLED TO NOTICE:** In a **Formal Probate**, after you receive the information about the date, time, and place of the "non-appearance" hearing, you must give notice to all interested persons. Be sure that you do this at least 14 days before the hearing. You do not need to give formal notice by personal service, but **<u>you do need to mail or deliver the Notice</u>**

of Hearing and a copy of the Accounting to the other interested parties. First class postage-prepaid mail is sufficient. Certified or Registered mail is an extra step you can take to prove that the person you want to have notice did get the notice.

STEP 5 **YOU DO NOT NEED TO COME TO THE "NON-APPEARANCE" HEARING.** The purpose of a "non-appearance" hearing is to give persons who object to the paperwork the opportunity to let the Judge know they have an objection. So, if someone shows up at the scheduled "non appearance hearing", the Court will reset the hearing for a new date, time and place. You will get notice of the new hearing date in the mail from the Court. If you receive a new hearing date, you must go to the hearing.

Court approval of the annual accounting and fees is required. At or after the "non-appearance" hearing date, the Judge will decide whether to approve the petition, or ask you to give additional information. If the petition is not approved, be sure to follow the instructions on the court order you receive from the Judge.

In an Informal Probate, the Registrar will review the petition and decide if it will be approved or if there is additional information needed.

OTHER HELP: If you still have questions about this procedure, you can ask a lawyer for legal advice. You can look up a lawyer in the telephone book under "attorneys".

INSTRUCTIONS

SIMPLIFIED ACCOUNTING GUIDELINES FOR PROBATE ACCOUNTS

READ ME. These guidelines are to help non-accountants and non-lawyers complete the court paperwork. To use these Simplified Guidelines, you should have a copy of the Superior Court Form for Submission of Final Accounting. If you are not sure how to complete the court papers, contact an accountant or a lawyer for help.

BACKGROUND INFORMATION. The following information is to assist you in preparing an account of the estate for approval by the judge. The purpose of an account is to present financial information in a format that is meaningful to the interested parties. Persons who are not accountants and lawyers should understand the accounting. The information should be presented in a simple but complete format to help everyone understand the administration of the estate. Parties should easily be able to determine what came into the estate, what went out, and what is left in the estate at the end of the accounting period.

1. **Time period:** Write in the dates for which this accounting was prepared (for example: March 1, 1995 to February 28, 1996).

2. **Bond:** If this applies to your case, write in the current bond amount. Write in the amount the bond should be increased or decreased based on the amount that will cover the estate's unrestricted assets plus the unrestricted income for the next accounting period (generally one year).

ACCOUNT SUMMARY: Use only black ink.

INSTRUCTIONS: Complete lists A through F. Then, write the final amounts from each list on the Account Summary.

LIST A: BEGINNING BALANCE:

If this is the First Account, use the Inventory and Appraisement figure you submitted when you were appointed conservator. If this is the Second Account or any other account, use the same information you used as the ending balance for the previous Account. You can copy the ending balance from the previous account and write in ***LIST A.***

List the account numbers and institution for all bank accounts. List all assets with an adequate description so that the asset can be located and identified (addresses of properties, year, make, and model of vehicles, insurance company name and policy number, and so forth). List life insurance policies at cash value (or if a carrying value is used, then report the cash value in the Information Schedule on Investments).

Include with the beginning and ending assets, all information about any debts owed or liens on the assets, like a house or automobile. Include the following information about the debt or lien: the payee, the principal balance, interest rate, and the pay-off date. Be sure that if any assets are restricted you label them "restricted."

AFTER YOU FINISH LIST A, PUT THE TOTAL AT THE BOTTOM OF THE PAGE ON LINE A OF PAGE 1.

LIST B: MONEY RECEIVED DURING THIS ACCOUNT PERIOD:

Only list items that represent income to the estate during this account period. Itemize all money received by date of receipt, payer, description by type of receipt (interest income, dividends, social security, and so forth), and other details to identify the income source (such as account numbers), and amount. If you have a lot of receipts (more than two pages for List B), group some receipts together. For example, report the total interest earned from one particular account on one line. In addition, if you group the receipts together, you must keep a back-up schedule detailing the money received under each group and attach a copy of the back-up schedule to this form.

Do not include transfers of funds from one account to another within the same estate. Report transfers of funds on an additional paper. Report anytime you closed or opened an account, cashed in or purchased an insurance policy, or any other transfer of funds in which the original form of the asset is discontinued or a new asset is obtained.

After you finish List B, put the total at the bottom of the page on line B of page 1.

LIST C: SCHEDULE OF ALL GAINS DURING THIS ACCOUNT PERIOD:

On List C put in the details of sales with gains. This includes the date of sale, purchaser (person sold to), description of what was sold, and the amount gained (sale price minus fees, and minus the value of the asset as reported in the previous Account or Inventory and Appraisement). If you sold an asset but had no gain and no loss, you must still report the transaction and list the gain as zero.

You should also list other increases to the estate on List C and add them to the total at the bottom of the page. Increases to the estate may include: assets you did not know about at the last accounting but now you do; assets that increased in value since the last accounting, such as investments or insurance, and so forth. You should only show increases or decreases in value of an asset if the value could be supported by documentation (such as a written appraisal, or when the market value is easily available, as for securities).

For most assets other than investments or insurance, it is not necessary to adjust the values of the assets. You do not need to obtain appraisals (or otherwise incur unnecessary expenses) to adjust an asset's value for an account. However, if you are aware of a significant change in value of an asset, you should mention it in a note at the bottom of List C.

Show marketable securities at the carrying value and the current value in a separate list on investments. The difference between these values is the adjustment. If you want to carry the investment at the carrying value (no adjustment made), you should still attach another list on investments showing the carrying values with the current market values (the same information needed for an adjustment). This is necessary to assess your investment performance and the appropriate bond level when you prefer not to adjust assets such as marketable securities to current market value.

After you finish List C, put the total at the bottom of the page on line C of page 1.

LIST D: MONEY SPENT (DISBURSEMENTS) DURING THIS ACCOUNT PERIOD:

Now you need to list money you spent on behalf of the estate during the Account period. Only include items that are expenses of the estate. List the date, person you paid, purpose of expense, and amount. If the expense is unusual or appears questionable, you should provide additional information in a note attached to List D.

If you have many transactions to report (generally more than 4 pages), group them into categories. For example, all expenses for nursing care may be shown on one line. These categories must be specific. Categories such as "miscellaneous" and "cash" are not acceptable. Grouped expenses must also list purpose and payee. In addition, if you group the receipts together, you must keep a back-up schedule detailing the money received under each group and attach a copy of the back-up schedule to this form.

Transfers of funds are not receipts or disbursements and should be reported on a paper attached to List B. A "purchase" for purposes of investment is a transfer of funds and not a disbursement.

Distributions of an estate in probate are also reported on List D. Describe each disbursement by date, payee, purpose, and amount.

After you finish List D, put the total at the bottom of the page on line D of page 1.

LIST E: SCHEDULE OF LOSSES DURING THIS ACCOUNT PERIOD:

List all losses and show the date, the purchaser, a description of the transaction, and the amount of loss. Loss means price minus fees and minus the carrying value of the asset (the value of the asset as you reported it in the previous Account or Inventory and Appraisement). If you sold an asset at neither a gain nor a loss, report the transaction and show a gain of zero in List C.

List other decreases to the estate. Decreases may include decreases in values of assets, loss of assets, and so forth. As with gains, you should only list a decrease in value if they are supported with documentation such as an appraisal, or are readily ascertainable, as with value of marketable securities. List all adjustments to the value of marketable securities with carrying value and current market value.

For most assets that are not investments you do not need to adjust the value, but you should disclose a significant loss in value in a note at the bottom of List E. For example you cannot take depreciation adjustments. If you are aware that the property is worth well below the carrying value, you should state your estimate of the current value on List E.

After you finish List E, put the total at the bottom of the page on line E of page 1.

LIST F: VALUE OF PROPERTY AT END OF ACCOUNTING PERIOD:

List everything remaining in the estate at the end of the accounting period. This is the state of all assets after all the transactions of the Account have occurred.

List all assets that exist at the end of the account period. Be specific so that the assets can be identified and located (account numbers, banks, property addresses). As with List A, also include any debts owed or liens on the assets, like a house or automobile. Include the following information about the debt or lien: the payee, the principal balance, interest rate, and the pay-off date. Finally, label any restricted assets as "restricted."

After you finish List F, put the total at the bottom of the page on line F of page 1.

GO BACK TO THE ACCOUNT SUMMARY: Now that you have completed Lists A through F, check to be sure you filled in the blanks on the Account Summary as follows:

Enter the beginning balance of the account from the total at the bottom of List A;

Add the total money received during the account period from the total at the bottom of List B;
Add the gains on property from the total at the bottom of List C;

Subtract the money spent (disbursed) from the total at the bottom of List D;

Subtract the losses on property from the total at the bottom of List E;

The total should be the same as the total you entered at the bottom of List F.

COMMON ERRORS: These are common errors found in Accountings.

Addition. The total at the bottom of each list must be the same as the amount you put on the Account Summary, page 1. Double-check all the totals on your lists.

An incorrect beginning balance. The beginning balance must match the ending balance of the previous Account or Inventory. If the ending balance of the previous Account or the Inventory was wrong, use it anyway, and make corrections on List C for gains or List E for losses, and explain what you are doing.

Value of assets on Lists A and F. All valuable estate assets should be included on both lists.

Social Security Income survivor benefits for minors. Often, the proceeds of a settlement are properly reported but the conservator for the minor fails to report the Social Security benefits received. Report these benefits as receipts on List B, and report expenditures of these funds on List D.

Omission of expenses on List D that were not paid by check. Generally, you should not make cash withdrawals. You should use checks whenever possible to document the expenses. If you do pay for something other than by check, save all vouchers, receipts, statements, and other supporting documentation to prove the transaction, in case of questioning or audit. This includes bank charges and cash withdrawals.

Bond increase. The bond should be set to cover the unrestricted assets plus the unrestricted income of one accounting period (generally one year). Often, the fiduciary fails to ask for a bond increase when the estate assets have increased from what they were the previous year.

How to describe an expense. "Reimbursement" is not an adequate description for a disbursement. You must state the purpose of the expense, not just that you were paid back. If an expense is incurred pursuant to a Court order, the description of the disbursement should say this, and the date of the Court order.

Unusual expenditures with no explanation will be questioned. If there has been an unusual expenditure and/or a substantial change in the expenditures when compared to a prior account, you should provide a written explanation along with the Account.

Payments to credit cards and other similar disbursements may be questioned. You should state whether the expenditure was made on existing charges before you took over this administration. If you are using credit, you must report the expenditures made on credit in detail. The court might require you to submit credit card statements for the accounting period and/or from the time you were appointed.

Name of Person Filing: ______________________
Street Address: ______________________
City, State, Zip Code: ______________________
Telephone Number: ______________________
Email Address: ______________________
ATLAS Number (if applicable) ______________________
☐ **Representing Self (No Attorney)** **or** ☐ **Represented by Attorney**
If Attorney, Bar Number: ______________________

SUPERIOR COURT OF ARIZONA
PINAL COUNTY

In the Matter of the Estate of

____
☐ **an Adult** ☐ **a Minor (deceased)**

CASE NUMBER: **PB2** ______________________

INSTRUMENT OR DEED OF DISTRIBUTION

I was appointed Personal Representative of the Estate in this case on (date) ______________________ to distribute the property of the Estate as required by Title 14 of the Arizona Revised Statutes. I hereby assign, transfer and release all right, title and interest to the following property to the following person(s):

1. **PERSONS TO WHOM PROPERTY FROM THE ESTATE WAS GIVEN and DESCRIPTION OF PROPERTY:**

Name	**Address**	**Property Description**

2. **MONEY STILL OWED ON PROPERTY.** Distribution of the property is subject to the following liability: (If this applies to your case, describe the property, the amount of money still owed on the property, why the property has not been paid for before or in connection with distribution and the closing of the estate, and arrangements that have been made to accommodate outstanding liability; otherwise, write "none")

   Property Description: ______________________

   Money Owed on Property: ______________________

   Reasons Money Owed: ______________________

   Arrangements to Pay: ______________________

Property Description: ______________________________

Money Owed on Property: ______________________________

Reasons Money Owed: ______________________________

Arrangements to Pay: ______________________________

Property Description: ______________________________

Money Owed on Property: ______________________________

Reasons Money Owed: ______________________________

Arrangements to Pay: ______________________________

Property Description: ______________________________

Money Owed on Property: ______________________________

Reasons Money Owed: ______________________________

Arrangements to Pay: ______________________________

Property Description: ______________________________

Money Owed on Property: ______________________________

Reasons Money Owed: ______________________________

Arrangements to Pay: ______________________________

____
(Signature)

STATE OF ARIZONA)
PINAL COUNTY) ss.

SUBSCRIBED AND SWORN TO before me this day of ______________________________

By ______________________________
(Deputy Clerk/Notary Public)

My Commission Expires:

Name of Person Filing: ______________________
Street Address: ______________________
City, State, Zip Code: ______________________
Telephone Number: ______________________
Email Address: ______________________
ATLAS Number (if applicable) ______________________
☐ **Representing Self (No Attorney)** **or** ☐ **Represented by Attorney**
If Attorney, Bar Number: ______________________

SUPERIOR COURT OF ARIZONA
PINAL COUNTY

In the Matter of the Estate of

CASE NUMBER: **PB** ______________________

PETITION FOR APPROVAL OF FINAL ACCOUNTING

____
☐ **an Adult** ☐ **a Minor (deceased)**

STATE OF ARIZONA)
COUNTY OF PINAL) ss.

THE PETITIONER STATES UNDER OATH AS FOLLOWS:

INSTRUCTIONS: For approval of accounting, put a check mark in boxes 1, 2 and complete number 1:

1. ☐ This is the final accounting for this estate, and this accounting covers the period from ______________________ (date) to ______________________ (date).

2. ☐ Attached is a correct statement of all financial dealings I had as Personal Representative of the Estate. The summary of all financial transactions are fully described, itemized, and summarized on the attached pages. I request that the Court enter an order approving this final accounting (Be sure to attach the accounting).

____
(Signature)

SUBSCRIBED AND SWORN TO before me this day of ______________________

By ______________________
(Deputy Clerk/Notary Public)

My Commission Expires:

SUPERIOR COURT OF ARIZONA
PINAL COUNTY

FORM FOR SUBMISSION OF FINAL ACCOUNTING OF INFORMAL PROBATES

PB: ______________________________

TODAY'S DATE: ____________________

INSTRUCTIONS. This form is provided for you to summarize the financial transactions. Accounting Guidelines are also included in this packet to help you complete this form. Attach this form to the Petition for Approval of the Final Account.

1. This is the final accounting for this estate. This accounting covers the time period from ______________________________ (date) to ______________________________ (date).

2. The current amount of the bond is ________________. It should be increased to $ ________________ or decreased to $ ________________ to cover the unrestricted assets plus the unrestricted income.

ACCOUNT SUMMARY

INSTRUCTIONS: Complete Lists A-F first and then enter the total from each list on this summary.

A. The beginning balance of the Decedent's account from **List A**, page 2		$ ____________________
B. **PLUS** the money I received during this period of time on behalf of the Decedent (Person who Died) from **LIST B**, page 3	+	$ ____________________
C. **PLUS** the gains on the value of property I sold or otherwise disposed of and other adjustments as itemized in **LIST C**, page 4	+	$ ____________________
D. **MINUS** the money I have spent during this time period as itemized in **LIST D**, page 5	-	$ ____________________
E. **MINUS** the losses on the value of property I sold or otherwise disposed of and other reductions, as itemized in **LIST E**, page 6	-	$ ____________________
F. **EQUALS** the ending balance of the property of the Decedent as itemized in **LIST F**, page 7 **(Total)**	=	$ ____________________

LIST A - BEGINNING BALANCE

Itemization of assets of Decedent at the beginning of this account period
(Add, as many sheets of paper as necessary to describe)

	Description	Value
List all checking accounts, savings accounts, money market accounts: (include name of bank, address, account type, name account is under, account number)		
List all stocks, bonds, mutual funds: (include company name, address, number of shares, value per unit)		
List all Life Insurance Policies: (include company name, policy number, cash value)		
List all personal property: Automobiles: (year, make, model) Household property: (total inventory value) Art or jewelry: (attach separate list and describe) Other: (itemize and assign value		
List all real property:		
TOTAL (ENTER AMOUNT HERE AND AT LINE A ON PAGE 1)		**$______________________.**

NOTE: If the estate owes debts on any of the property listed above, then for each debt also indicate the payee, principal balance, interest rate, pay-off date.

LIST B - MONEY RECEIVED DURING THIS ACCOUNT PERIOD

(Add, as many sheets of paper as necessary to describe)

DATE	PAYER	DESCRIPTION	AMOUNT $$

TOTAL (ENTER AMOUNT HERE AND AT LINE B ON PAGE 1) **$________________________.**

LIST C - SCHEDULE OF GAINS

Property of the Decedent that was sold or otherwise disposed of during this account period and other adjustments.

(Add, as many sheets of paper as necessary to describe)

DATE	PURCHASER	DESCRIPTION	AMT $$ GAINED
TOTAL (ENTER AMOUNT HERE AND AT LINE C ON PAGE 1)			**$ ____________________.**

LIST D - MONEY SPENT

On behalf of the Decedent during this account period

(Add, as many sheets of paper as necessary to describe)

DATE	PAYEE	PURPOSE	AMOUNT $$ SPENT
TOTAL (ENTER AMOUNT HERE AND AT LINE D ON PAGE 1)			**$____________________.**

LIST E - SCHEDULE OF LOSSES

Losses on the value of property sold or otherwise disposed of,
and other reductions in the value of the estate during this account period
(Add, as many sheets of paper as necessary to describe)

DATE	PAYEE	DESCRIPTION	AMT $$ LOST
TOTAL (ENTER AMOUNT HERE AND AT LINE E ON PAGE 1)			**$ ________________.**

LIST F - VALUE OF THE DECEDENT'S PROPERTY AS OF THE END OF THIS ACCOUNT PERIOD

Itemization of assets of the Decedent at the end of this account period

(Add, as many sheets of paper as necessary to describe)

	Description	**Value**
List all checking accounts, savings accounts, money market accounts: (include name of bank, address, account type, name account is under, account number)		
List all stocks, bonds, mutual funds: (include company name, address, number of shares, value per unit)		
List all Life Insurance Policies: (include company name, policy number, cash value)		
List all personal property: Automobiles: (year, make, model) Household property: (total inventory value) Art or jewelry: (attach separate list and describe) Other: (itemize and assign value)		
List all real property:		
TOTAL (ENTER AMOUNT HERE AND AT LINE F ON PAGE 1)		**$______________________.**

NOTE: If the estate owes debts on any of the property listed above, then for each debt also indicate the payee, principal balance, interest rate, payoff date.

Name of Person Filing: ______________________
Street Address: ______________________
City, State, Zip Code: ______________________
Telephone Number: ______________________
Email Address: ______________________
ATLAS Number (if applicable) ______________________
☐ **Representing Self (No Attorney)** or ☐ **Represented by Attorney**
If Attorney, Bar Number: ______________________

SUPERIOR COURT OF ARIZONA
PINAL COUNTY

In the Matter of the Estate of

CASE NUMBER: PB ______________________

NOTICE OF NON APPEARANCE HEARING REGARDING FINAL ACCOUNTING

____
☐ **an Adult** ☐ **a Minor (deceased)**

THIS IS A LEGAL NOTICE; YOUR RIGHTS MAY BE AFFECTED.
An important court proceeding that affects your rights has been scheduled. If you do not understand this Notice or the other court papers, contact an attorney for legal advice.

1. **NOTICE IS GIVEN** that the Personal Representative has filed with the Court the following Petition and other court papers (List the title of the Petition and the titles of all papers you filed with the court):

   1. Petition for Approval of Final Accounting
   2. Instrument or Deed of Distribution
   3. ______________________
   4. ______________________
   5. ______________________
   6. ______________________

2. **COURT HEARING**. A non-appearance court hearing has been scheduled to consider the Petition and matters in the court papers as follows:

   Date and time: ______________________
   Place: ______________________
   Judicial Officer: ______________________

3. **RESPONSE TO PETITION.** You do not need to come to the hearing unless you disagree with the Petition. If you want the judge to know why you disagree with the Petition, you should come to the hearing and state your objection or you can also file a written objection.

- File the original with the Court
- Provide a copy to the Judicial Officer named above and
- Mail a copy to all interested parties at least five (5) business days before the hearing.

If you object to any part of the Petition or Motion that accompanies this notice, you must file with the court a written objection describing the legal basis for your objection at least three (3) days before the hearing date or you must appear in person or through an attorney at the time and place set forth in the notice of hearing. There is a FEE for filing a response. If you cannot afford the fee, you may file a Application for Deferral of Fee to request a payment plan from the Court.

______________________________	______________________________
(Date)	**(Signature)**

Name of Person Filing: ______________________________
Street Address: ______________________________
City, State, Zip Code: ______________________________
Telephone Number: ______________________________
Email Address: ______________________________
ATLAS Number (if applicable) ______________________________
☐ **Representing Self (No Attorney)** **or** ☐ **Represented by Attorney**
If Attorney, Bar Number: ______________________________

SUPERIOR COURT OF ARIZONA
PINAL COUNTY

In the Matter of the Estate of

CASE NUMBER: **PB** ______________________________

WAIVER OF NOTICE OF HEARING ON PETITION FOR FINAL ACCOUNTING

____
☐ **an Adult** ☐ **a Minor (deceased)**

STATE OF ARIZONA)
COUNTY OF PINAL) ss.

I state under oath as follows:

1. **RECEIVED COURT PAPERS.** I have received and read a copy of the following Petition and other court papers:
   A. ______________________________
   B. ______________________________
   C. ______________________________
   D. ______________________________
   E. ______________________________
   F. ______________________________

2. **RELATIONSHIP.** My relationship to the person who died and is named in the caption above is (explain):
   ____

3. **WAIVE NOTICE.** I waive all notice of any hearing or court proceeding in connection with this matter. I understand that I can reverse this waiver by filing a written document with the court under this court case number declaring that I no longer waive notice of hearings and other court proceedings.

____
(Signature)

SUBSCRIBED AND SWORN TO before me this day of ______________________________

By ______________________________
(Deputy Clerk/Notary Public)

My Commission Expires:

Name of Person Filing: ______________________________
Street Address: ______________________________
City, State, Zip Code: ______________________________
Telephone Number: ______________________________
Email Address: ______________________________
ATLAS Number (if applicable) ______________________________
☐ **Representing Self (No Attorney)** **or** ☐ **Represented by Attorney**
If Attorney, Bar Number: ______________________________

SUPERIOR COURT OF ARIZONA
PINAL COUNTY

In the Matter of the Estate of

CASE NUMBER: PB ______________________________

PROOF OF MAILING
NOTICE OF HEARING

____
☐ **an Adult** ☐ **a Minor (deceased)**

STATE OF ARIZONA)
COUNTY OF PINAL) ss.

I state under oath the following:

1. **DOCUMENTS PROVIDED:** I provided copies of the following court documents. List specifically each court document you provided. Be sure you provided the NOTICE OF HEARING and that you list the NOTICE OF HEARING below:
   1. ______________________________
   2. ______________________________
   3. ______________________________
   4. ______________________________
   5. ______________________________

2. **TO WHOM I GAVE NOTICE:** These are the people to whom I gave copies of all the documents listed in Number 1 above. State the relationship between the person who died and the person you gave the copies to. (Use extra paper if necessary.)
   A. Name: ______________________________
   B. Relationship to person: ______________________________
   C. Date I gave the documents: ______________________________
   D. How I gave the documents – check at least one box and complete the information:
   ☐ Personal service (File affidavit of acceptance or of process server or sheriff)
   ☐ 1st class mail, postage prepaid
   ☐ Certified mail
   ☐ Registered mail (attach green card to this paper)
   ☐ Hand delivery by (name)

A. Name: ______________________________
B. Relationship to person: ______________________________
C. Date I gave the documents: ______________________________
D. How I gave the documents – check at least one box and complete the information:
☐ Personal service (File affidavit of acceptance or of process server or sheriff)
☐ 1st class mail, postage prepaid
☐ Certified mail
☐ Registered mail (attach green card to this paper)
☐ Hand delivery by (name)

A. Name: ______________________________
B. Relationship to person: ______________________________
C. Date I gave the documents: ______________________________
D. How I gave the documents – check at least one box and complete the information:
☐ Personal service (File affidavit of acceptance or of process server or sheriff)
☐ 1st class mail, postage prepaid
☐ Certified mail
☐ Registered mail (attach green card to this paper)
☐ Hand delivery by (name)

A. Name: ______________________________
B. Relationship to person: ______________________________
C. Date I gave the documents: ______________________________
D. How I gave the documents – check at least one box and complete the information:
☐ Personal service (File affidavit of acceptance or of process server or sheriff)
☐ 1st class mail, postage prepaid
☐ Certified mail
☐ Registered mail (attach green card to this paper)
☐ Hand delivery by (name)

____
(Signature)

SUBSCRIBED AND SWORN TO before me this day of ______________________________

By ______________________________
(Deputy Clerk/Notary Public)

My Commission Expires:

Name of Person Filing: ______________________
Street Address: ______________________
City, State, Zip Code: ______________________
Telephone Number: ______________________
Email Address: ______________________
ATLAS Number (if applicable) ______________________
☐ **Representing Self (No Attorney)** **or** ☐ **Represented by Attorney**
If Attorney, Bar Number: ______________________

SUPERIOR COURT OF ARIZONA
PINAL COUNTY

In the Matter of the Estate of

____
☐ **an Adult** ☐ **a Minor (deceased)**

CASE NUMBER: PB ______________________

ORDER REGARDING PETITION FOR APPROVAL OF FINAL ACCOUNTING

NOTICE: This is an important court order that could affect your legal rights. Read it carefully. If you do not understand it, consult an attorney for legal advice.

FINDINGS OF THE COURT:

1. **PETITION FILED.** A Petition for Approval of Final Accounting was filed by the Personal Representative of the Estate.
2. **NOTICE.** Notice of the Petition was ☐ given as required by law or ☐ waived by all interested persons or ☐ other: ______________________
3. **PETITION REVIEWED.** The Petition for Approval has been reviewed by the Court.

IT IS ORDERED:

1. ☐ **The Accounting is approved** as submitted OR
2. ☐ **The Accounting is approved but** with the following provisions:

____
____
____
____
____
____

______________________ **(Date)**

______________________ **(Superior Court Judge or Special Commissioner)**