

**IN THE COURT OF CHANCERY OF THE STATE OF DELAWARE**

Register in Chancery  
Kent County  
38 The Green, Ste. 208  
Dover, DE 19901  
302-735-1930

Register in Chancery  
New Castle County  
500 N. King Street, Ste. 11600  
Wilmington, DE 19801  
302-255-0544

Register in Chancery  
Sussex County  
34 The Circle  
Georgetown, DE 19947  
302-856-5775

Trust under Will of: \_\_\_\_\_ :  
\_\_\_\_\_ :  
\_\_\_\_\_ : T/U/W # \_\_\_\_\_  
\_\_\_\_\_ :  
\_\_\_\_\_ :

**TRUSTEE’S ACCOUNTING**

Accounting Number: [First, Second, Third, \_\_\_\_\_] or Final  
*Please circle or fill-in the appropriate number*

Accounting Period: \_\_\_\_\_ to \_\_\_\_\_  
*Beginning Date Ending Date*

**Trustee’s Information**

Trustee’s name: \_\_\_\_\_

Trustee’s complete address: \_\_\_\_\_

Trustee’s phone number: \_\_\_\_\_

If applicable:

Co- Trustee’s name: \_\_\_\_\_

Co- Trustee’s complete address: \_\_\_\_\_

Co- Trustee’s phone number: \_\_\_\_\_

*Rev. 01/2023*

Trust under Will of: \_\_\_\_\_

**Additional Information Regarding Accountings**

(Please see the Court of Chancery Rules for further information)

If additional space is required on schedules, please insert sheets of the same size. All items must be listed as separate entries. Spreadsheets can be filed as an attachment to any schedule.

The trustee(s) must sign either the C-16-A or C-16-B form (the last two pages of this packet), but the form does not need to be notarized.

Once your accounting has been audited by the Register in Chancery clerk, a bill will be mailed to the trustee(s); the fees are based on Chancery Rule 3(bb). In addition, the trustee(s) will be charged a \$10.00 fee for the clerk to electronically file the accounting.

Supporting documents (e.g. bank statements and receipts) are not kept by the Register in Chancery after the accounting has been reviewed by the Judicial Officer, so please select one of the following options:

As the trustee(s), I wish for all supporting documentation to be-

- Shredded by the Register in Chancery clerk
- Returned to the trustee (If you choose this box, you will be called or sent a letter and given thirty days to pick up the documents or they will be shredded. You may also choose to give the clerk a pre-paid envelope for the items to be returned to you.)

I have read the accounting instructions.

\_\_\_\_\_  
Trustee

\_\_\_\_\_  
Date

\_\_\_\_\_  
Co-Trustee

\_\_\_\_\_  
Date

Trust under Will of: \_\_\_\_\_

**SUMMARY**

SCHEDULE	TITLE	VALUE
A	PRINCIPAL ON HAND	\$
B	ADDITIONS TO PRINCIPAL	\$
C	INCOME RECEIVED	\$
	TOTAL:	\$
D	DEDUCTIONS FROM PRINCIPAL	\$
E	INCOME PAID OUT	\$
	TOTAL:	\$
F	PRINCIPAL REMAINING ON HAND	\$

**\*\*\*PLEASE NOTE THAT A COPY OF ALL BANK STATEMENTS, RECEIPTS AND INVOICES PAID DURING THE ACCOUNTING PERIOD MUST BE FILED WITH THE ACCOUNTING.**

Trust under Will of: \_\_\_\_\_

**SCHEDULE A**

AMOUNT OF PRINCIPAL ON HAND ON \_\_\_\_\_ (Date). This amount should be the same amount of the original principal reported in the inventory if this is a First Accounting or the ending principal of the last accounting. (This schedule includes all bank accounts, real estate owned by the trust, household furnishings, automobiles, all miscellaneous furnishings, etc.,)

DESCRIPTION OF ASSET	VALUE
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
TOTAL:	\$

Trust under Will of: \_\_\_\_\_



**SCHEDULE C**

INCOME RECEIVED, WHEN RECEIVED AND FROM WHAT SOURCE. This schedule should include any and all income received such as social security, pension, alimony, certificate of deposit interest, dividends and interest from stock, interest on savings accounts, income from rental properties, etc.

DATE	TRANSACTION DESCRIPTION	VALUE
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
	TOTAL:	\$

Trust under Will of: \_\_\_\_\_

**SCHEDULE C, cont.**

INCOME RECEIVED, WHEN RECEIVED AND FROM WHAT SOURCE. This schedule should include any and all income received such as social security, pension, alimony, certificate of deposit interest, dividends and interest from stock, interest on savings accounts, income from rental properties, etc.

DATE	TRANSACTION DESCRIPTION	VALUE
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
	TOTAL:	\$

Trust under Will of: \_\_\_\_\_

### **SCHEDULE D**

DEDUCTIONS FROM PRINCIPAL, WHEN MADE AND FOR WHAT PURPOSE. This schedule should include actual losses on investments. Examples are capital losses on stocks, and/or losses from sale of property. (If a household article was appraised at \$2000.00, but sold for \$1,500.00, this would result in a \$500.00 loss).

DATE	TRANSACTION DESCRIPTION	VALUE
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
	TOTAL:	\$

Trust under Will of: \_\_\_\_\_







**SCHEDULE F**

PRINCIPAL ON HAND AT THE END OF THE ACCOUNTING PERIOD. This schedule should include the remaining balance in all bank accounts after all deductions and additions are made. This schedule should also include any real or personal property of the trust that is still in their possession (which has not been sold). Please include the source and the amount.

SOURCE	VALUE
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
	\$
TOTAL:	\$

Trust under Will of: \_\_\_\_\_

**LIST OF BENEFICIARIES/INTERESTED PARTIES**

The following is a list of any and all next-of-kin and any beneficiaries over the age of eighteen in regard to the trust under will. If the beneficiary is under the age of eighteen, then the name and address of his or her guardian should be provided.

	Name of Beneficiary	Address of Beneficiary	Relationship
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			

Trust under Will of: \_\_\_\_\_

### **Instructions for notifying next-of-kin of accounting**

Court of Chancery Rule 119 states that all beneficiaries must receive notice when the accounting is filed. The beneficiary can be notified of the accounting in one of the two following ways:

- 1) Any beneficiary can sign the attached waiver of notice and consent to the accounting or
- 2) For any beneficiary where a consent is not attached, the Register in Chancery accounting clerk will mail a notice to them. The beneficiary will have thirty (30) days to go to the Register's Office to view the accounting and file any objection to the accounting. If the beneficiary does nothing after receiving the notice, the accounting will be presented to the Judicial Officer to review after the thirty (30) day notice period ends.

Trust under Will of: \_\_\_\_\_

IN THE COURT OF CHANCERY OF THE STATE OF DELAWARE

Trust under Will of:

\_\_\_\_\_  
\_\_\_\_\_

:  
:  
:  
:  
:

T/U/W # \_\_\_\_\_

**WAIVER OF NOTICE AND CONSENT TO THE \_\_\_\_\_ ACCOUNTING**

I, \_\_\_\_\_, whose relationship to the trust is that of \_\_\_\_\_, hereby waive my right to notice of the trustee's(s') \_\_\_\_\_ [insert number] accounting.

I declare under penalty of perjury under the laws of Delaware that the foregoing is true and correct.

Executed on the \_\_\_\_\_ day of \_\_\_\_\_ (month) \_\_\_\_\_ (year).

\_\_\_\_\_ (Printed Name)

\_\_\_\_\_ (Signature)

Address: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Trust under Will of: \_\_\_\_\_

All accountings EXCEPT Final (C-16-A Form)

\_\_\_\_\_ Accounting

TUW # \_\_\_\_\_

**COURT OF CHANCERY, REGISTER IN CHANCERY  
STATE OF DELAWARE**

\_\_\_\_\_, trustee(s), duly qualified according to law, declare(s) that the foregoing is just and true to the best of his/her/their knowledge and belief.

Trustee

Co-Trustee (if applicable)

<p>I declare under penalty of perjury under the laws of Delaware that the foregoing is true and correct. Executed on the _____ day of _____ (month) _____ (year). _____ (Printed Name) _____ (Signature)</p>	<p>I declare under penalty of perjury under the laws of Delaware that the foregoing is true and correct. Executed on the _____ day of _____ (month) _____ (year). _____ (Printed Name) _____ (Signature)</p>
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I, \_\_\_\_\_, in the Register in Chancery, do hereby certify that I have examined the foregoing accounting, tried the calculations and additions, compared the vouchers and find the same correct as shown.

\_\_\_\_\_  
Court Clerk

\_\_\_\_\_  
Register in Chancery

And further, that on the \_\_\_ day of \_\_\_\_\_ A.D. 20\_\_\_\_, I did send by mail to the beneficiary(ies) at their addresses shown in the accounting, a notice that said accounting had been filed and would remain open for inspection and exception of any interested party for thirty days from said date; and that no exceptions thereto have been filed to the \_\_\_ day of \_\_\_\_\_ A.D.20\_\_\_\_\_.

\_\_\_\_\_  
Court Clerk

\_\_\_\_\_  
Register in Chancery

And now, this \_\_\_ day of \_\_\_\_\_ A.D.20\_\_\_\_, the foregoing accounting having been examined and neither the trustee(s) nor any party of interest has requested that the investment of the principal be approved or disapproved, it is therefore ordered by the Court that the remainder of the accounting be and hereby is approved, without passing upon the manner in which the principal has been or is now invested.

\_\_\_\_\_  
Master in Chancery

Trust under Will of: \_\_\_\_\_

For Final Accountings Only (C-16-B Form)  
TUW # \_\_\_\_\_

**COURT OF CHANCERY, REGISTER IN CHANCERY  
STATE OF DELAWARE**

\_\_\_\_\_, trustee(s), duly qualified according to law, declare(s) that the foregoing is just and true to the best of his/her/their knowledge and belief.

Trustee	Co-Trustee (if applicable)
I declare under penalty of perjury under the laws of Delaware that the foregoing is true and correct. Executed on the _____ day of _____ (month) _____ (year). _____ (Printed Name) _____ (Signature)	I declare under penalty of perjury under the laws of Delaware that the foregoing is true and correct. Executed on the _____ day of _____ (month) _____ (year). _____ (Printed Name) _____ (Signature)

I, \_\_\_\_\_, in the Register in Chancery, do hereby certify that I have examined the foregoing accounting, tried the calculations and additions, compared the vouchers and find the same correct as shown.

\_\_\_\_\_  
Court Clerk

\_\_\_\_\_  
Register in Chancery

And further, that on the \_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, I did send by mail to the beneficiary(ies) at their addresses shown in the accounting, a notice that said accounting had been filed and would remain open for inspection and exception of any interested party for thirty days from said date; and that no exceptions thereto have been filed to the \_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
Court Clerk

\_\_\_\_\_  
Register in Chancery

And now, this \_\_\_ day of \_\_\_\_\_ A.D.20\_\_\_\_, the foregoing accounting having been examined and neither the trustee(s) nor any party of interest has requested that the investment of the principal be approved or disapproved, it is therefore ordered by the Court that the remainder of the accounting be and hereby is approved, without passing upon the manner in which the principal has been or is now invested. Upon the filing of a release from said beneficiary(ies), or his/her representative(s), for the property shown in accounting being received from said trustee(s), the fiduciary(ies) is/are discharged and the bond(s) is/are cancelled.

\_\_\_\_\_  
Master in Chancery

Trust under Will of: \_\_\_\_\_