

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
302-856-5777

In the matter of:

_____,
A person with a disability/a minor

:
:
: C.M. #: _____
:

Guardian's Accounting

Accounting Number: [First, Second, Third, _____] Accounting
Please circle or fill-in the appropriate number

Is this a final accounting? ☐ Yes ☐ No

Accounting Period: _____ to _____
Beginning Date Ending Date

Date Guardian(s) was/were appointed: _____

Guardian's Information

Guardian's name: _____

Guardian's complete address: _____

Guardian's phone number: _____

If applicable:

Co-guardian's name: _____

Co-guardian's complete address: _____

Co-guardian's phone number: _____

PLEASE NOTE: THE GUARDIAN MUST ATTACH THE ANNUAL UPDATE AND MEDICAL STATEMENT TO EACH ACCOUNTING, EXCEPT THE FIRST SIX MONTH ACCOUNTING AND THE FINAL ACCOUNTING.

Form CM22

Rev. 12/2025

In the matter of: _____, a person with a disability/a minor

Additional Information Regarding Accountings

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

The guardian is required to file an accounting at least once every year. The first accounting is due for a period of six months beginning with the date the guardian was appointed and is due nine (9) months after the guardian is appointed. Each subsequent accounting shall cover a twelve (12) month period beginning on the date following the date the previous accounting ended. The annual accountings are due on or before the first business day of the calendar quarter in which the guardian was appointed, and at such other times as the Court may direct.

If additional space is required on schedules, please insert sheets of the same size. All items must be listed as separate entries (*e.g.* Social Security must be listed each month it was received, not as one lump payment). Spreadsheets can be filed as an attachment to any schedule but must be submitted in at least 12-point font.

The guardian 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.

The guardian is required to provide cancelled checks, bank statements, receipts and any other pertinent information to show how the money of the person with a disability was used (per Chancery Rule 116). Even if the payment was directly paid from the guardianship account, a receipt or invoice is still required.

Once your accounting has been audited by the Register in Chancery clerk, a bill will be mailed to the guardian; the fees are based on Chancery Rule 3(e).

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 guardian, I wish for all supporting documentation to be-

- ☐ Shredded by the Register in Chancery clerk
- ☐ Returned to the guardian (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.

Guardian

Date

Co-Guardian

Date

In the matter of: _____, a person with a disability/a minor

Summary of Accounting Schedules

SCHEDULE	TITLE	AMOUNT
A	STARTING PRINCIPAL BALANCE	\$
B	ADDITIONS TO PRINCIPAL	\$
C	INCOME RECEIVED	\$
	TOTAL:	\$
D	DEDUCTIONS FROM PRINCIPAL	\$
E	EXPENSES PAID	\$
	TOTAL:	\$
F	ENDING PRINCIPAL BALANCE	\$

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

In the matter of: _____, a person with a disability/a minor

Schedule A

The starting principal balance. For a first accounting, this would be the same amount that was listed on the Inventory. For all subsequent accountings, this would be the ending principal of your last accounting. This schedule includes all bank accounts, real estate owned by the person with a disability, automobiles, collectibles and jewelry.

[illegible]

In the matter of: _____, a person with a disability/a minor

Schedule B

Additions to principal. This schedule should include gains on investments, realized or unrealized. Examples are capital gain or a gain from the sale of real estate.

[illegible]

In the matter of: _____, a person with a disability/a minor

Schedule C

Income received. This schedule should include all income received such as social security, pension, interest, dividends and interest from stock, income from rental properties, etc. All income must be listed in date order.

[illegible]

In the matter of: _____, a person with a disability/a minor

Schedule C, cont.

Income received. This schedule should include all income received such as social security, pension, interest, dividends and interest from stock, income from rental properties, etc. All income must be listed in date order.

[illegible]

In the matter of: _____, a person with a disability/a minor

Schedule D

Deductions from principal. This schedule should include losses on investments, realized or unrealized. Examples are capital losses on stocks, and/or losses from sale of property. (If a household article was appraised at \$2,000.00, but sold for \$1,500.00, this would result in a \$500.00 loss).

[illegible]

In the matter of: _____, a person with a disability/a minor

Schedule E

Expenses paid. This schedule should include all expenses paid for the benefit of the person with a disability (also include all bank service charges). All expenses must be listed in date order.

DATE	CHECK #	RECIPIENT AND PURPOSE OF EXPENSE	AMOUNT
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
		SUBTOTAL/TOTAL:	\$

In the matter of: _____, a person with a disability/a minor

Schedule E, cont.

Expenses paid. This schedule should include all expenses paid for the benefit of the person with a disability (also include all bank service charges). All expenses must be listed in date order.

DATE	CHECK #	RECIPIENT AND PURPOSE OF EXPENSE	AMOUNT
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
		SUBTOTAL/TOTAL:	\$

In the matter of: _____, a person with a disability/a minor

Schedule E, cont.

Expenses paid. This schedule should include all expenses paid for the benefit of the person with a disability (also include all bank service charges). All expenses must be listed in date order.

DATE	CHECK #	RECIPIENT AND PURPOSE OF EXPENSE	AMOUNT
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
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			\$
			\$
			\$
			\$
			\$
		SUBTOTAL/TOTAL:	\$

In the matter of: _____, a person with a disability/a minor

Schedule F

Ending principal balance. This schedule should include the remaining balance in all bank accounts and investments at the end of the accounting period. Include any real or personal property of the person with a disability (including automobiles, collectibles, jewelry) that are still in their possession (which has not been sold).

[illegible]

In the matter of: _____, a person with a disability/a minor

List of Beneficiaries/Interested Parties

The following is a list of all next-of-kin and any beneficiaries over the age of eighteen regarding the person with a disability/minor. 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			

In the matter of: _____, a person with a disability/a minor

Instructions for notifying beneficiaries/interested parties of accounting

Court of Chancery Rule 119 states that all next-of-kin must receive notice when the accounting is filed. Next-of-kin is generally defined as the spouse, children, parents and/or siblings of the person with a disability/minor. Please note that anyone who was listed on the original petition as next-of-kin must receive notice of the accounting. The guardian must make every attempt to provide an up-to-date address for all next-of-kin. Should a family member pass away, a copy of a death certificate should be provided to the Court.

The next-of-kin can be notified of the accounting in one of the two following ways:

- 1) Any next-of-kin can sign the attached waiver of notice and consent to the accounting, or
- 2) For any next-of-kin where a consent is not attached, the Register in Chancery accounting clerk will mail a notice to them. The next-of-kin 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 next-of-kin 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.

In the matter of: _____, a person with a disability/a minor

IN THE COURT OF CHANCERY OF THE STATE OF DELAWARE

In the matter of:

A person with a disability

:
:
:
:
:

C.M. #: _____

Waiver of Notice and Consent to the Accounting

I, _____, whose relationship to the
person with a disability is that of _____ (*e.g.*
mother, brother), hereby waive my right to notice of the guardian's(s')
_____ [insert number] accounting.

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

Date: _____

Print Name: _____

Signature: _____

Address: _____

Phone Number: _____

In the matter of: _____, a person with a disability/a minor

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

_____ accounting

Guardianship case # _____

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

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

Signature section for guardian	Signature section for any co-guardian
I declare under penalty of perjury under the laws of Delaware that the foregoing is true and correct.	I declare under penalty of perjury under the laws of Delaware that the foregoing is true and correct.
Date: _____	Date: _____
Print name: _____	Print name: _____
Signature: _____	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 _____ 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 guardian/trustee 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.

Magistrate in Chancery

In the matter of: _____, a person with a disability/a minor

For final accountings only (C-16-B Form)

_____ and final accounting

Guardianship case # _____

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

_____, guardian(s), duly qualified according to law, declare that the foregoing account is just and true to the best of his/her knowledge and belief.

Signature section for guardian	Signature section for any co-guardian
I declare under penalty of perjury under the laws of Delaware that the foregoing is true and correct.	I declare under penalty of perjury under the laws of Delaware that the foregoing is true and correct.
Date: _____	Date: _____
Print name: _____	Print name: _____
Signature: _____	Signature: _____

I, _____, in the Register in Chancery, do hereby certify that I have examined the foregoing accounting, tried the calculations and additions, have 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 this the ____ day of _____, 20____.

Court Clerk

Register in Chancery

This ____ day of _____, 20____, the foregoing account has been examined and neither the guardian/trustee 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 approval of the Petition to Terminate, the fiduciary will be discharged and the bond cancelled.**

Magistrate in Chancery

In the matter of: _____, a person with a disability/a minor