

**Form 20.**

[Caption]

ACCOUNTING BY PERSONAL REPRESENTATIVE

\_\_\_\_\_ respectfully submits to the court [his] [her] account as \_\_\_\_\_ of this estate for the period beginning on [date] and ending on [date]. This account is submitted because [insert the occasion for filing of account as set forth in Ark. Code Ann. § 28-52-103(a)].

1. Charges to accountant: [If this is the first account, the first item should be the value of the estate as reflected by the inventory. If a subsequent account, the first item should be the balance shown by the previous account. Thereafter list separately, described in detail: (a) additional property received by accountant; (b) all income; and (c) gains from the sale, conveyance or other disposition of any property received by the accountant during the accounting period. Show the date of each transaction.]

Total Charges to Accountant: \$ \_\_\_\_\_

2. Credits, other than payments to distributees, to which accountant is entitled: [List separately (a) all disbursements, other than payments to distributees, and (b) all losses sustained on sales, conveyances or other dispositions of any property, describing each item in full. Show the date of each transaction.]

Total: \$ \_\_\_\_\_

3. Credits for money paid or assets delivered to distributees: [Itemize each disbursement of cash and describe in detail other assets delivered, showing opposite each asset the amount at which its value was estimated in the inventory or, if purchased by the accountant, its cost. Show the date of each transaction.]

Total: \$ \_\_\_\_\_

SUMMARY OF ACCOUNT

Charges to accountant: \$ \_\_\_\_\_

Credits as per paragraph 2: \$ \_\_\_\_\_

Credits as per paragraph 3: \$ \_\_\_\_\_

Total Credits: \$ \_\_\_\_\_

Balance remaining in hands of accountant: \$ \_\_\_\_\_

4. Description of balance remaining in hands of accountant: [List separately and describe in detail each item of property remaining in the accountant's hands, showing the inventory value or cost of each.]

5. Changes in form of assets not affecting balance: [List separately and describe in detail all changes in the form of assets resulting from collections or sales at inventory or cost value and other such transactions. Show the date of each transaction.]

6. All outstanding liabilities of the estate of which accountant has knowledge are:

Total Liabilities: \$ \_\_\_\_\_

Vouchers evidencing cash disbursements and receipts evidencing other assets delivered for which accountant has taken credit are attached to this account.

THEREFORE, having fully accounted for the administration of this estate for the period set out above, accountant requests that, after proper advertisement and notice, if any, required by law or by the court, this account be examined, approved, and confirmed by the court, and that accountant be allowed the sum of \$ \_\_\_\_\_ as [his] [her] fee for services rendered during the period covered by this account.

Date: \_\_\_\_\_, \_\_\_\_.

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[Signature]

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[Print Name]

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[Address]

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[Telephone Number]

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[Email Address]

[Affidavit]

**Reporter's Notes to Form 20:** See Ark. Code Ann. §§ 28-52-103 - 28-52-104. In the case of a final account, a request for an order of final distribution should be added, pursuant to Ark. Code Ann. § 28-52-105(b). This form should be filed by the personal representative unless the requirement is waived pursuant to Ark. Code Ann. § 28-52-104(c). Verification of the account is required by Ark. Code Ann. § 28-52-103(a). Form 31 is to be used for an accounting by a guardian.

**NOTE:** Form revised to conform to current statutory language raising small estate from \$50,000 to \$100,000 per the direction of the Arkansas Supreme Court Committee on Civil Practice [5-11-07].

**Note (2019):** The form was revised to provide for contact information.