

## ANNUAL FIDUCIARY REPORT (FIDUCIARY'S ACCOUNT)

In the matter of \_\_\_\_\_

Family Law No. \_\_\_\_\_

Civil No. \_\_\_\_\_

Equity No. \_\_\_\_\_

I / We, \_\_\_\_\_, make this \_\_\_\_\_ Annual Fiduciary Report which is the  periodic  final accounting and is for the period from \_\_\_\_\_ to \_\_\_\_\_.

### Part I: Assets (Fiduciary Estate)

The Fiduciary Estate as of the beginning and ending of the reporting period consisted of the following assets: (attach additional sheets, if necessary; state amount of any mortgages, liens, or other indebtedness, but do not deduct when determining estimated fair market value; state amount of and report values at ownership percentage if less than 100%)

#### A. Real Estate

LOCATION	LIBER/FOLIO	NAME OF LENDER	BEGINNING BALANCE OF MORTGAGE	ENDING BALANCE OF MORTGAGE	BEGINNING ESTIMATED FAIR MARKET VALUE	ENDING ESTIMATED FAIR MARKET VALUE
TOTALS					\$ _____	\$ _____

#### B. Cash and Cash Equivalents

ACCOUNT NO.	NAME OF FINANCIAL INSTITUTION	TYPE OF ACCOUNT	ACCOUNT NAME	BEGINNING PRESENT FAIR MARKET VALUE	ENDING PRESENT FAIR MARKET VALUE


TOTALS \$ \_\_\_\_\_ \$ \_\_\_\_\_

**C. Brokerage Accounts, Stocks, Bonds, And Other Securities**

Name of Company and Account number (last four digits only)	BEGINNING ESTIMATED FAIR MARKET VALUE	ENDING ESTIMATED FAIR MARKET VALUE

TOTALS \$ \_\_\_\_\_ \$ \_\_\_\_\_

**D. Retirement Accounts**

Name of Company and Account number (last four digits only)	BEGINNING ESTIMATED FAIR MARKET VALUE	ENDING ESTIMATED FAIR MARKET VALUE

TOTALS \$ \_\_\_\_\_ \$ \_\_\_\_\_

**E. Vehicles**

Cars, Boats, Off-road vehicles, airplanes, etc.

DESCRIPTION	BEGINNING ESTIMATED FAIR MARKET VALUE	ENDING ESTIMATED FAIR MARKET VALUE
TOTALS	\$ _____	\$ _____

**F. Personal Property**

List each item with a value over \$2,500 (fine jewelry, artwork, valuable collectables, etc.).

DESCRIPTION	BEGINNING ESTIMATED FAIR MARKET VALUE	ENDING ESTIMATED FAIR MARKET VALUE
TOTALS	\$ _____	\$ _____

**G. Other**

List annuities, burial accounts, burial plots, pre-paid burial plans, college 529 plans, cash values of life insurance policies, etc.

DESCRIPTION	BEGINNING ESTIMATED FAIR MARKET VALUE	ENDING ESTIMATED FAIR MARKET VALUE
TOTALS	\$ _____	\$ _____

## H. Other Assets not Reported Above in Which a Shared, Partial or Beneficial Interest is Held

On a separate sheet describe the property or instrument; describe the interest held including percentage, if applicable; list name(s) of other owners, if applicable; and state the values of the interest at the beginning and ending of the period, if known.

TOTAL FROM OTHER ASSETS \$  \$

**GRAND TOTALS** \$ \_\_\_\_\_ \$ \_\_\_\_\_

User  
Comments for  
Part I

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## Part II: Liabilities

List debts owed, other than mortgage or liens.

### A. Loans

List lender name, loan type, and loan number.

BALANCE DUE

List lender name, loan type, and loan number.	BALANCE DUE

**TOTALS** \$ \_\_\_\_\_

### B. Credit Cards

List Company, type of card, last four digits of the account number.

BALANCE DUE

List Company, type of card, last four digits of the account number.	BALANCE DUE


**TOTALS** \$ \_\_\_\_\_

**C. Judgements/Liens**

Describe type of judgments/liens.	BALANCE DUE

**TOTALS** \$ \_\_\_\_\_

**D. Other**

List other liabilities such as alimony, child support, garnishments, etc. and to who owed.	BALANCE DUE

**TOTALS** \$ \_\_\_\_\_

User Comments For Part II	
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**TOTALS** \$ \_\_\_\_\_

User Comments For Part III	
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**Part IV: Changes in Assets**

The following changes in assets of the Fiduciary Estate have occurred since the last accounting: (attach additional sheets, if necessary; this section pertains to assets other than cash and cash equivalents existing at the beginning of the period or newly acquired during the period that were either deleted (sold, abandoned, donated to charity, etc.) or had appreciated or declined in value as of the end of the period; for cost of new assets acquired during the period, use cost if purchased and leave blank if other than by purchase such as gifted or inherited)

Description of Asset and Transaction	Date	Ending Value		Beginning Value		Increase / (Decrease)
	Acquired / Disposed During Period	Sales Price Less Selling Costs	Ending Value from Part I	Cost of New Acquisitions	Beginning Value from Part I	


**TOTALS**      \$ \_\_\_\_\_

User Comments for Part IV	
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**Part V. Other**

Health Insurance/Expenses/Other Matters

**A. Health Insurance and Expenses**

Attach proof of insurance or notice of eligibility.

Coverage Type	Provider

Does the minor or disabled person have or do you anticipate medical expenses the court should know about?

<input type="radio"/> Yes
<input type="radio"/> No



If yes, explain

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**B. Other Matters**

Describe pending litigation, potential claims, potential inheritance, other public benefits (e.g., food stamps), or other matters of which the court should be aware.

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User  
Comments For  
Part V

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## Summary

A summary reconciliation of the Fiduciary Estate is as follows:

Fiduciary Estate as of the beginning of the period from Part 1 grand total	+	\$ _____
Add Income from Part III-A total	+	\$ _____
Deduct Disbursements from Part III-B total	( )	\$ _____
Add / (Deduct) Changes in Assets from Part IV total	+/( )	\$ _____
Summary Total	=	\$ _____
Fiduciary Estate as of the ending of the period from Part 1 grand total		\$ _____

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The Fiduciary bond, if any, has been filed in this action for coverage in the amount of \$ \_\_\_\_\_

Attach substantiating documentation that the bond remains currently in effect.

Commissions allowable to the fiduciary as compensation and payable from the Fiduciary Estate after the Order of Court approving this Annual Fiduciary Report has been signed are being  waived  claimed for this reporting period.

To claim a commission, be sure to check the Claimed box and complete the Commissions worksheet. If you want to waive the commission, be sure to check the Waived box.

If this is the final accounting for a terminating guardianship, the proposed final distribution of any remaining assets in the Fiduciary Estate will be made on approximately \_\_\_\_\_ in the following manner:

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## Verification:

**I solemnly affirm under the penalties of perjury that the contents of this account are true and complete to the best of my knowledge, information and belief.**

\_\_\_\_\_  
Signature of Fiduciary

\_\_\_\_\_  
Signature of Fiduciary

\_\_\_\_\_  
Name of Fiduciary's Attorney

\_\_\_\_\_  
Email

\_\_\_\_\_  
Email

\_\_\_\_\_  
Email

\_\_\_\_\_  
Address

\_\_\_\_\_  
Address

\_\_\_\_\_  
Address

\_\_\_\_\_  
City, State and Zip Code

\_\_\_\_\_  
City, State and Zip Code

\_\_\_\_\_  
City, State and Zip Code

\_\_\_\_\_  
Telephone Number (Daytime)

\_\_\_\_\_  
Telephone Number (Daytime)

\_\_\_\_\_  
Telephone Number (Daytime)

\_\_\_\_\_  
Telephone Number (Home)

\_\_\_\_\_  
Telephone Number (Home)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date

A filing fee is due and payable with the filing of the Annual Fiduciary Report for an amount as follows:

Total Assets at End of Reporting Period	Fee Amount Due
Under \$10,000	\$20
\$10,000 to \$25,000	\$30
Over \$25,000	\$40

Make check for the filing fee payable to: Clerk of the Circuit Court

**Commissions**

Annotated Code of Maryland, Estates and Trusts §13-218 and §14.5-708

**Income - other**

Income from Part III.

Less income from real estate, ground rents and mortgages \_\_\_\_\_

Other adjustments:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

6.50% of the first \$10,000 per year	_____	X .065	_____
5.00% of the next \$10,000 per year	_____	X .050	_____
4.00% of the next \$10,000 per year	_____	X .040	_____
3.00% of the remainder	_____	X .030	_____
	_____		_____

**Income - from real estate, ground rents and mortgages**

Income from real estate and ground rents \_\_\_\_\_ X .06 \_\_\_\_\_

Payments received on mortgages, interest portion only \_\_\_\_\_ X .06 \_\_\_\_\_

**Income - sales of real, leasehold and tangible personal property** \_\_\_\_\_ X .04 \_\_\_\_\_

Total income commissions \_\_\_\_\_

**Corpus - Fiduciary Estate at ending of the period**

4/10 of 1% of the first \$250,000 \_\_\_\_\_ X .0040 \_\_\_\_\_

1/4 of 1% of the next \$250,000 \_\_\_\_\_ X .0025 \_\_\_\_\_

3/20 of 1% of the next \$500,000 \_\_\_\_\_ X .0015 \_\_\_\_\_

1/10 of 1% of the remainder \_\_\_\_\_ X .0010 \_\_\_\_\_

Total corpus commission allowed \_\_\_\_\_

For full year accounts, enter the amount from above.

For final or part-year accounts, a prorated amount is allowed. Enter the amount from above multiplied by the number of days in the reporting period and divided by 365 days in the year.

**Final distribution** applicable to final accounts due to terminating Fiduciary Estates only.

Amount allowed is one-half of one percent (.005) of the fair value of the corpus distributed.

**Total commissions**

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