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Estate of Evelyn M. Haskins: First Account (Maryland Orphans' Court)

SAMPLE. FICTIONAL. FOR ILLUSTRATION ONLY. A fictional Maryland estate in regular administration, first account for the period from the date of death, February 11, 2025, to November 30, 2025 (the personal representative was appointed March 4, 2025, so the account is due within nine months, by December 4, 2025), in the Registers of Wills' sample layout: a house sold, a stock and a car sold, a bond fund kept, partial distributions with inheritance tax on a niece's share. Every person, institution and amount is made up.

Summary of transactions

Two columns. The receipts side (Schedules 1 to 4) must equal the disbursements side (Schedules 5 to 7).

Schedule	Receipts	Disbursements
Total beginning balance from Schedule 1	437,622.88	
Total miscellaneous principal receipts from Schedule 2	2,800.50	
Total changes in assets from Schedule 3	10,330.60	
Total income from Schedule 4	746.04	
Total disbursements from Schedule 5		53,098.17
Total distributions and inheritance tax from Schedule 6		280,000.00
Total balance retained for future accounting from Schedule 7		118,401.85
Totals	451,500.02	451,500.02

Schedule 1: Beginning balance (assets per inventory)

Date-of-death values from the inventory. A later account starts from the prior account's Schedule 7.

Asset	Value
Real property, 1418 Calvert Street, Baltimore (fictional), date-of-death value	340,000.00
Checking account, Patapsco Savings Bank (fictional)	26,412.88
Savings account, Patapsco Savings Bank (fictional)	15,000.00
300 sh Chesapeake Bay Industries (fictional)	27,450.00
2,000 units Severn Intermediate Bond Fund (fictional)	19,860.00
2017 Toyota Camry	8,900.00
Total Schedule 1	437,622.88

Schedule 2: Miscellaneous principal receipts

Collections not reported on Schedules 1, 3 or 4.

Date	Description	Amount
2025-04-03	Refund of unearned homeowners insurance premium, Old Line Mutual (fictional)	386.00
2025-04-17	Federal income tax refund, decedent's 2024 return	2,310.00
2025-05-06	Refund of Medicare premium for the month after death	104.50
Total Schedule 2		2,800.50

Schedule 3: Changes in assets

Each sale against its inventory value. A gain adds, a loss subtracts.

Date	Description	Gain or (loss)
2025-08-29	Sale of 1418 Calvert Street: contract price 352,500.00; inventory value 340,000.00 (Closing Disclosure attached)	12,500.00

Date	Description	Gain or (loss)
2025-06-10	Sale of 300 sh Chesapeake Bay Industries: proceeds 25,980.60; inventory value 27,450.00	(1,469.40)
2025-05-20	Sale of 2017 Toyota Camry: proceeds 8,200.00; inventory value 8,900.00	(700.00)
Total Schedule 3		10,330.60

Schedule 4: Income

All income earned on estate assets since the date of death.

Date	Description	Amount
2025-03-31	Dividend, Severn Intermediate Bond Fund	61.74
2025-04-30	Dividend, Severn Intermediate Bond Fund	63.02
2025-05-15	Dividend, Chesapeake Bay Industries	114.00
2025-05-30	Dividend, Severn Intermediate Bond Fund	62.88
2025-06-30	Interest, savings account (2/11/2025 to 6/30/2025)	71.36
2025-06-30	Dividend, Severn Intermediate Bond Fund	64.10
2025-07-31	Dividend, Severn Intermediate Bond Fund	63.55
2025-08-29	Dividend, Severn Intermediate Bond Fund	64.47
2025-09-30	Interest, savings account	52.18
2025-09-30	Dividend, Severn Intermediate Bond Fund	63.91
2025-10-31	Dividend, Severn Intermediate Bond Fund	64.83
Total Schedule 4		746.04

Schedule 5: Disbursements

Funeral, administration expenses, taxes, fees and the probate fee, each with a voucher.

Date	Paid to and purpose	Amount
2025-02-20	Lassiter Funeral Home (fictional), funeral	11,240.00
2025-03-04	Register of Wills, certified copies of letters	40.00
2025-03-28	Harbor Appraisals (fictional), appraisal of real property	525.00
2025-04-15	Baltimore Gas and Electric, utilities at the residence through sale	1,137.42
2025-05-01	Old Line Mutual (fictional), vacant-property insurance	1,490.00

Date	Paid to and purpose	Amount
2025-07-01	Mayor and City Council of Baltimore, real property taxes, 2025-2026 (prorated at settlement credit shown on Closing Disclosure)	3,912.65
2025-08-29	Calvert Realty Group (fictional), real estate commission at settlement	17,625.00
2025-08-29	Settlement charges and transfer and recordation taxes paid by seller at settlement	6,284.10
2025-10-14	Comptroller of Maryland, decedent's 2025 state income tax	1,180.00
2025-10-14	U.S. Treasury, decedent's 2025 federal income tax	2,964.00
2025-11-14	Brandt & Ocampo, LLC (fictional), attorney fees per consent of all interested persons (Form 1138)	6,500.00
2025-11-14	Probate fee, E&T 2-206 (gross estate of Schedules 1 to 4 between $100,000 and $500,000)	200.00
Total Schedule 5		53,098.17

Schedule 6: Distributions and inheritance tax

Each distribution with the inheritance tax due on it. The niece's 20,000.00 share paid 2,000.00 tax and 18,000.00 to her.

Date	Distributee	Distribution	Inheritance tax
2025-11-21	Paul E. Haskins, son (exempt from inheritance tax)	130,000.00	0.00
2025-11-21	Laura Haskins Dunmore, daughter (exempt from inheritance tax)	130,000.00	0.00
2025-11-21	Clara B. Voss, niece (collateral: 10% inheritance tax paid to the Register from her share)	20,000.00	2,000.00
Total Schedule 6		280,000.00	2,000.00

Schedule 7: Assets retained for future accounting

Retained to pay the estate's fiduciary income taxes and the costs of the final account; the explanation the Registers ask for.

Asset	Value
Cash, checking and savings accounts, Patapsco Savings Bank	98,541.85
2,000 units Severn Intermediate Bond Fund, at inventory value	19,860.00
Total Schedule 7	118,401.85

Balance proof: Schedules 1 to 4 451,500.02 = Schedules 5 to 7 451,500.02; cash retained 98,541.85 traced from the opening cash, every receipt, every sale's proceeds, every disbursement and distribution.

This sample is fictional. Balanced generates Maryland accountings like it from PDF bank and brokerage statements: balanced.law. General information, not legal advice; any accounting must be reviewed and verified before it is relied on or filed.

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