

## BASIC INSTRUCTIONS FOR FILING AN ACCOUNT

Please note we are not accountants or attorneys and **we cannot give legal advice**. These instructions cover the basics for filing an annual account and are not all-inclusive. If you have problems, see an attorney or accountant for assistance.

The following instructions are for the completion of SCAO form PC583

- The account must be legible and completed in ink or typed.
- Fill in the file number. Check the annual or final account box, whichever applies.
- Fill in the full legal name and entitlement (deceased, protected individual, etc).
- Fill in your name and title (conservator, personal representative, trustee).
- Beginning at #3, fill in the beginning and ending dates of your accounting period. Your Letters of Authority were issued on the first date of the accounting period. The end date would be one year later. We cannot file an account for more than a 12-month period.
- If this is your first account, the first line on the left (Balance) would be the total value as reflected on your inventory. If this is your second or annual account, the first line would be the ending balance as reflected on your last account.
- The left side of your account requests identification of assets. This is any money or property that has come into the estate such as; SSI benefits, interest, pension payments, etc. during the accounting period. Please indicate where the money came from (ie. Interest from Detroit Credit Union Acct #1234) and fill in the full year amount. Make sure you add all asset entries and reflect the “total” at the bottom of the “Asset” column.
- The right side of your account requests identification of disbursements. A disbursement is any money or property used or paid out from the estate during the accounting period. Please identify specific disbursements (ie. medical, utilities, attorney fees, etc.) and the full year amount. Total all the disbursements at the bottom of the “Disbursement” column. If there are attorney fees or fiduciary fees, a statement of services from the attorney or fiduciary must be attached.
- On the back of the account at #2, fill in the total assets from the front of the account form.
- The next line asks for all disbursements. Fill in the total from the front of the account form.

- The next line asks for a current balance. Subtract the disbursements from the assets. This new balance would be the value of the current estate assets.
- A description of the current assets and their values would be listed at #3 in the enclosed area (House, \$90,000; Detroit Savings Bank Account #1234 \$15,000; etc). That amount would be the same as the balance of the current assets listed above.
- Any changes in the interested parties of their addresses that have occurred since the filing of the initial petition must be identified at #4.
- Any appropriate tax boxes that apply would be checked at #6.
- If there is an attorney of record in your file, the attorney must sign your account.
- The fiduciary must sign in ink and fill in his current address and phone number. If there is more than one fiduciary, all must sign the account.
- There is a \$20.00 filing fee in order for the court to process your account. Cash or a check made out to the Oakland County Probate Court is acceptable.
- Please file your account before the expiration date on your Letters of Authority.
- Filings may be done at the Oakland County Probate Court Estates counter during the regular business hours of 8:00 a.m. to 5:30 p.m. (no filings taken after 5:00 p.m.). Your account may also be mailed to the court if you live outside the Tri-County area (Oakland, Macomb, and Wayne) at the following address:

**Oakland County Probate Court  
Estates Division  
Department 457  
1200 North Telegraph Road  
Pontiac, MI 48341**