

Form 8-31

This form is provided as a template that includes the minimum amount of information required by the Texas Estates Code. Practitioners are advised to check with the applicable guardianship court to see if the court has another preferred format. Note that some courts post their preferred templates on their websites.

[Caption. See § 3 of the Introduction in this manual.]

Annual Account [Complex]

[Name of guardian], Guardian, guardian of the [person and estate/estate] of [name of ward], Ward, an incapacitated person, presents this verified account according to section 1163.002 of the Texas Estates Code and shows in support:

1. This account covers the twelve-month period from [date] to [date].
2. The Court approved Guardian's inventory on [date], and Guardian's bond in the amount of \$[amount] was approved by the Court on [date].
3. [The following claims against the estate have been presented, and the following action has been taken with respect to each: **[describe all claims, state whether allowed or rejected, and if they have been paid]**/No claims against the estate have been presented].

Select as applicable.

4. The following personal property has come to Guardian's attention or into Guardian's possession and was not previously listed or inventoried: **[describe property in detail, when it was discovered, and state its value]**.

And/Or

5. The following changes have occurred in the personal property of the estate but have not been reported: **[describe in detail any changes]**.

And/Or

6. The following real property has come to Guardian's attention or into Guardian's possession and was not previously listed or inventoried: **[describe property in detail, when it was discovered, and state its value]**.

And/Or

7. The following changes have occurred in the real property of the estate but have not been reported: **[describe in detail any changes]**.

And/Or

8. No [real/personal/real or personal] property has come to Guardian's attention or into Guardian's possession that was not previously listed or inventoried.

And/Or

9. No changes have occurred in the [real/personal/real or personal] property of the estate that have not been reported.

Continue with the following.

10. The receipts of the estate are as follows: **[describe each receipt, the date, and amount received; receipts of principal and income must be shown separately]**.

11. The disbursements of the estate are as follows: **[describe each item of expense, the date paid, and the amount paid. If the court issued approvals for the expenditures, show the dates of those orders]**.

12. The description of the real property remaining and being administered except as otherwise specified is as follows: **[describe the property, its condition, its use, and, if it is**

being rented, the terms and price for rent; this should include any new or changed property listed in prior paragraphs].

13. The following cash belonging to the estate is on hand: **[give amounts, location of depositories, type of account, and if account is subject to court order]**.

14. The description of the personal property of the estate is as follows: **[describe property as required by section 1163.001(b)(7) of the Texas Estates Code; this should include any new or changed property listed in prior paragraphs]**.

15. Attached to this account are proper vouchers for each item of credit claimed in this account.

16. Attached to this account are verifications from all depositories in which money or other personal property belonging to this estate is being held in safekeeping.

Select as applicable.

17. The following disbursements were reported in paragraph 11. above, but were made by Guardian from the corpus of Ward's estate and without prior court authorization under section 1156.004 of the Texas Estates Code. Guardian respectfully requests that the Court approve and ratify these payments: **[identify the disbursement, the date expended, and its amount]**.

And/Or

18. Guardian requests that this Court authorize reimbursement of certain disbursements made for Ward's benefit during this reporting period, but paid for by [Guardian/[**name of other person**]]. This account indicates that there are ample funds in Ward's estate from which these payments may be reimbursed. The disbursements are as follows: **[describe each disbursement, including the date, its amount, and the person making it]**.

And/Or

19. Guardian has previously received court authorization to make disbursements from Ward's estate to cover expenses authorized under section 1156.001 of the Texas Estates Code. Ward's income continues to be less than Ward's needs for support and maintenance. Guardian requests that the Court authorize the expenditures detailed in Exhibit [exhibit number/letter] to this account from Ward's estate in the amount of \$[amount] per month during the next accounting period from [date] to [date] to cover these expenditures. **[Identify each expense and the approximate amount monthly].**

And/Or

20. Guardian requests, based on this account, that this Court reduce [his/her] bond from the amount of \$[amount] to an amount that would adequately protect Ward's estate as reflected in this annual account.

And/Or

21. Guardian requests that this Court authorize the payment of any approved and unpaid claims set forth in this annual account. Ample funds exist for their payment. These claims are as follows: **[describe the claim, the person to receive payment, and the amount].**

Most courts prefer to have guardian compensation requests included in an annual account. If a guardian compensation request is included, include the following.

22. Applicant has filed [his/her] annual account, which covers the period from [date] to [date], with this Court, and this Court approved the annual account on [date].

23. Applicant has adequately performed the duties as guardian of the [person and estate/estate] of Ward by [managing Ward's estate/managing Ward's estate and taking proper care of Ward's person] and is entitled to receive compensation in the form of a commission

from the assets being administered according to section[s] [1155.003/1155.002 and 1155.003] of the Texas Estates Code.

24. Applicant requests that the Court award a fee of \$[amount], which has been calculated under section[s] [1155.003/1155.002 and 1155.003] of the Texas Estates Code in the following manner:

A. Total income of the estate \$[amount]

Include as applicable.

Less: Department of Veterans Affairs income <\$[amount]>

Sales of estate assets \$[amount]

Less: Social Security income <\$[amount]>

Return on principal of investments \$[amount]

Income subject to commission \$[amount]

Commission on Income (5 percent of \$[amount]): \$[amount]

B. Total expenses of the estate \$[amount]

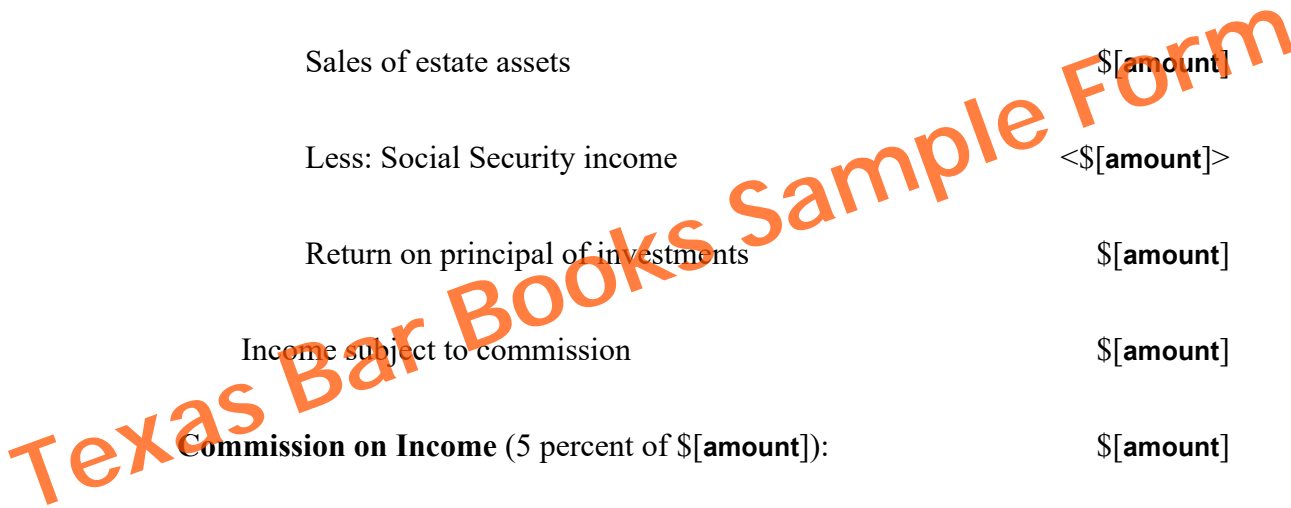
Less: Tax-motivated gifts <\$[amount]>

Investments \$[amount]

Money loaned \$[amount]

Expenses subject to commission \$[amount]

Commission on Expenses (5 percent of \$[amount]): \$[amount]



\$_[amount of commission on income] +

\$_[amount of commission on expenses]

Total Commission:

\$_[amount]

Continue with the following.

25. Ward’s estate has adequate funds from which Applicant may be paid the statutory commission requested as evidenced by the approved annual account on file in this matter.

If the annual account does not include compensation for the guardian, include the following.

22. Guardian is not seeking compensation for [his/her] services during this accounting period.

Continue with the following.

Reconciliation of Cash Items

The following is a summary and reconciliation of the foregoing sections of this Account of Guardian:

Paragraph 2: Beginning value of the estate	\$_[amount]
Paragraph 4 and 6: Property not previously reported	\$_[amount]
Paragraph 5 and 7: Changes in property of the estate	\$_[amount]
Paragraph 10: Total receipts	\$_[amount]
Paragraph 11: Total disbursements	\$_[amount]
Paragraph 12: Total real property	\$_[amount]
Paragraph 13: Total cash	\$_[amount]

Paragraph 14: Total personal property other than cash \$[amount]

The value of the total assets at close of the accounting period is equal to the sum of paragraphs 12. through 14.

TOTAL ASSETS AT CLOSE OF THIS ACCOUNTING PERIOD \$[amount]

[Name of guardian], guardian of the estate, requests the Court approve this annual account and enter such other orders as may be proper.

Respectfully submitted,

[Name]
Guardian

[Name]
Attorney for Guardian
State Bar No.:
[Email address]
[Address]
[Telephone]
[Telecopier]

Texas Bar Books Sample Form

Guardian’s Affidavit

[Name of guardian], guardian of the [person and estate/estate] of [name of ward], an incapacitated person, appeared in person before me today and stated the following under oath:

“My name is [name of guardian]. I am the guardian of the [person and estate/estate] in the above-entitled and -numbered cause. This annual account contains a true, correct, and complete statement of the matters to which this account relates. The bond premium for the next accounting period has been paid. All tax returns for the ward during this accounting period have been filed.

“I have paid all taxes owed by the ward during the accounting period of this account as follows: [list name of agency, date, and amount paid].[”]

If the guardian is unable to pay all or part of the taxes owed, substitute for the above a detailed statement identifying the tax, its due date, its amount, and why such taxes have not or cannot be paid.

If the guardian is a private professional guardian, a guardianship program, or the Health and Human Services Commission, include the following.

“I am not and have not been the subject of an investigation conducted by the Judicial Branch Certification Commission during the accounting period.”

Continue with the following.

Affiant

SIGNED under oath before me on _____.

Notary Public, State of Texas

Attach exhibit(s).

Texas Bar Books Sample Form