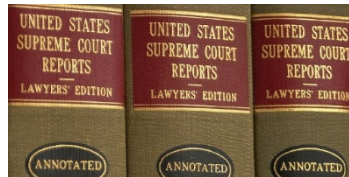




**SUFFOLK ACADEMY OF LAW**  
*The Educational Arm of the Suffolk County Bar Association*  
560 Wheeler Road, Hauppauge, NY 11788  
(631) 234-5588



**SURROGATE'S COURT GETTING TO KNOW  
EACH DEPARTMENT #4  
ACCOUNTINGS**

**FACULTY**

**Frank M. Volz, Esq.**

**Coordinators: Ashley M. Valla, Esq. & Brette A. Haefeli, Esq.**

**June 2, 2021**  
**Suffolk County Bar Association, New York**

Like us on:



*“The opinions, beliefs and viewpoints expressed herein are those of the authors and do not necessarily reflect the official policy, position or opinion of the Suffolk County Bar Association, Suffolk Academy of Law, their i Board of Directors or any of their members”*



**Frank M. Volz, Esq.**

Currently a Court Attorney-Referee in Law Department of the Suffolk County Surrogate's Court. Frank Volz is the acting Supervising Court Attorney of the Law Department, where he has been a member since 1998, when he joined the court as Law Clerk to then Surrogate A. Gail Prudenti. He is a graduate of Hofstra University (B.A. - 1994) and Hofstra University, School of Law (J.D. - 1997).

He is an active member of the Suffolk County Bar Association and has served as a Committee Co-Chair of the Association's Surrogate's Court Committee. Mr. Volz has been a lecturer for the Suffolk County Bar Association and Suffolk County Court's Speaker's Bureau. In 2015, Mr. Volz was appointed to serve as a member of the Second Special Commission on Fiduciary Appointments, where he was a member of the Operations and Staffing subcommittee.



Sandra (Sandy) Northrup

Court Clerk-Specialist

Bachelor's Degree in Music Education

Taught music, and also developed a training program for North Fork Bank prior to coming to Surrogate's Court in September 1988.

Surrogate's Court

Probate – 8 years

Guardianship – 2.5 years

Accounting Department – Remainder of time (Accounting Clerk for 18+ years)

# SUFFOLK COUNTY SURROGATE'S COURT

## Accounting Proceedings

### 1. ACCOUNTINGS BEGIN DAY ONE

#### A. Recording Keeping

Client's responsibility but you may wish to be involved  
Know the family dynamic when preparing the account  
Voucher & Release for specific bequests  
Reimbursements will require proof

#### Duty to Account

A fiduciary has an absolute duty to account to the beneficiaries of an estate (see *Matter of Steinberg*, 153 Misc. 339; *Frethey v. Durant*, 24 App. Div. 58). Thus, a successful account, judicial or otherwise, begins with diligent record and note keeping.

### 2. JUDICIAL ACCOUNTINGS

#### A. PETITION FOR JUDICIAL SETTLEMENT ACCOMPANIED BY:

##### Account of Executor, Administrator, Testamentary Trustee, Guardian or Attorney-in-Fact

SCPA 2402(7) - **Filing Fee based on subject matter**

(Total value of Schedules A, A-1 & A-2)

Jurisdiction obtained by citation, waiver or authorized notice  
of appearance

##### Account of Lifetime Trustee

SCPA 2402(8)(b) - **Fixed fee at \$210**

Fee is based on CPLR 8018(a)(1) + CPLR 8018(a)(3)

Jurisdiction obtained by citation, waiver or authorized notice  
of appearance

Outline Prepared by Frank M. Volz, Esq. and Ernest R. Wruck, Esq.  
Petition and Account Prepared by Frank M. Volz, Esq. and Sandra Northrup

**B. LIST OF COMMON ERRORS**

**Petition**

1. leaving questions blank
2. listing incorrect/incomplete information for interested parties listed in Paragraph 6, failing to indicate whether someone is authorized to act on behalf of someone under a disability (guardian, attorney in fact, etc)
3. failure to include the surety company for any outstanding bond posted by the accounting party
4. failure to list ALL necessary relief (usually Schedule C-1 or some Schedule D items) in the Wherefore Clause of the Petition and/or setting forth relief that is too concise and is without specific amounts, or simply referring to items set forth in schedules without specific amounts or details
5. pleading must establish prima facie proof for relief requested, so modify the petition accordingly to add supporting allegations

**Account**

1. errors on dates listed for the period of account, or submitting a “stale” account
2. summary statement fails to balance
3. a misunderstanding of “principal received” to be set forth in Schedule A, especially concerning “refunds” often occurs. Refunds of items paid prior to death by the decedent, such as unused health insurance premiums and income tax refunds, are included in Schedule A. Refunds associated with items paid by the fiduciary, such as taxes belong as offsets in Schedule C. Schedule A is many times a “date of death” schedule, and generally should closely match the List of Assets/Inventory
4. incorrectly listing unsold Real Property in Schedule A; should be listed in Schedule J
5. sold Real Property (Schedule A) should show the NET PROCEEDS. ONLY the amount (non-commissionable) which passed into the fiduciary’s hands should be included in the Schedule A total
6. failure to prepare ALL SCHEDULES, even if there is no applicable information to set forth, please state, NONE

7. failure to show percentages, and listing amounts only, when proposing a pro-rata distribution
8. Schedule G MUST set forth a detailed listing of the personal property remaining on hand
9. Schedule H MUST include the necessary language regarding a search of the records of the court for powers of attorney, assignments, etc.
10. incorrect computation of commissions in many different circumstances, including understatement of the total commissions due.
11. failure to set forth ALL pertinent facts in Schedule J of the account, including some statements that may show petitioner in a more favorable light or show reasons why some transactions took place

**Remember the Purpose of the Account**

The account of the fiduciary submitted with his/her petition is in essence a formal disclosure device. It is a means of succinctly providing a breakdown of the financial transactions involving a decedent's estate. From the standpoint of a fiduciary, judicially settling one's account releases him/her from liability for the actions she has taken with regard to those matters disclosed and embraced by account upon entry of a decree. Thus, it's purpose is to answer questions – not generate them!

Filing Fee Paid \$ \_\_\_\_\_

Receipt No: \_\_\_\_\_

DO NOT LEAVE ANY ITEMS BLANK

SURROGATE'S COURT OF THE STATE OF NEW YORK  
 COUNTY OF \_\_\_\_\_  
 -----X  
 ACCOUNTING BY \_\_\_\_\_  
 as the \_\_\_\_\_  
 of the ESTATE OF \_\_\_\_\_  
 a/k/a \_\_\_\_\_  
 \_\_\_\_\_ Deceased.  
 -----X

PETITION FOR JUDICIAL  
 SETTLEMENT OF ACCOUNT OF  
**Intermediate<sup>^</sup>**  
 Executor  
 Administrator  
 Trustee  
 Other [specify] \_\_\_\_\_  
 File No. \_\_\_\_\_

TO THE SURROGATE'S COURT, COUNTY OF \_\_\_\_\_

It is respectfully alleged:

1. The name(s), and address(es) of the petitioner(s), the type and date of letters issued, and the amount and surety of petitioner's (s') bond, if any, are as follows:

Name: \_\_\_\_\_

Address: \_\_\_\_\_  
 (Street Address) (City/Town/Village)

\_\_\_\_\_ (County) (State) (Zip) (Telephone Number)

Mailing address: \_\_\_\_\_  
 (if different from above)

Type of letters issued: \_\_\_\_\_ Date letters issued: \_\_\_\_\_

Amount of bond: \$ \_\_\_\_\_ Name of surety: \_\_\_\_\_

Name: \_\_\_\_\_

Address: \_\_\_\_\_  
 (Street Address) (City/Town/Village)

\_\_\_\_\_ (County) (State) (Zip) (Telephone Number)

Mailing address: \_\_\_\_\_  
 (if different from above)

Type of letters issued: \_\_\_\_\_ Date letters issued: \_\_\_\_\_

2. The decedent's name, date of death and domicile are as follows:

Name: \_\_\_\_\_ Date of death: \_\_\_\_\_

Domicile: \_\_\_\_\_  
(Street Address) (City/Town/Village)

\_\_\_\_\_  
(State) (Zip Code)

Township of: \_\_\_\_\_ County of: \_\_\_\_\_

3. The petitioner(s) present (s) and render (s) herewith, a verified account of petitioner's (s') proceedings in this estate or trust, for the period from \_\_\_\_\_ to \_\_\_\_\_, showing the gross value of assets, including principal and income, to be the sum of \$ \_\_\_\_\_.

4. (a) An order was entered in this Court on \_\_\_\_\_, 20\_\_.  
Exempting the estate from tax  
Fixing and assessing the tax due

[Attach a copy of the tax order and receipt]

(b) The following return (s) (was) (were) filed:

ET-90 [For decedent's dying on or after May 25, 1990]. A copy was filed with the Surrogate's Court	Yes	No
TT-385 [For decedent's dying before May 25, 1990] 706 or 706NA		

The estate taxes with respect to this estate were paid in full.

[Attach a copy of letter of discharge.]

(c.) No tax proceeding or return was required for this estate.

5. The rendering of such account at this time is proper because  
check appropriate reason]

seven months have elapsed since letters were issued to petitioner(s);  
letters issued to the petitioner(s) have been revoked,  
more than one year has elapsed since the preceding account of the petitioner(s)  
was settled;  
other reason [specify]:

6. The names and post-office addresses of all persons and parties interested in this proceeding who are required to be cited under the provisions of Surrogate's Court Procedure Act §2210, or otherwise, or concerning whom or which the Court is required to have information, are set forth in subdivision (a) or (b):

(a) All persons and parties so interested herein who are of full age and sound mind, or which are corporations or associations, are as follows:



Name	Nature of Interest	P.O. Address
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

(b) All persons so interested herein who are infants or incompetents or persons believed to be mentally incapable to adequately protect their rights, or persons whose existence, identity, or whereabouts are unknown (including persons who are virtually represented under SCPA §315) are as follows:

[Furnish all information specified in **NOTE** at bottom of page]

Name	Nature of Interest	P.O. Address
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

**[NOTE: In the case of each infant, state (a) name, birth date, age, nature of interest, domicile, residence address, and the person with whom he/she resides; (b) whether or not he/she has a guardian or testamentary guardian, and whether or not his/her father, or if he/she be dead, his/her mother is living; and (c) the name and post office address of any guardian and any living parent. In the case of each incompetent or person incapable of adequately protecting his/her rights, state (a) name, nature of interest, and post office address; (b) facts regarding his/her incompetency, including whether or not a committee has been appointed and whether or not he/she has been committed at any institution; (c) the names and post office addresses of any committee, conservator, guardian, and person or institution having care and custody of him/her, and any relative or friend having an interest in his/her welfare. In the case of unknowns, describe in identical language to be used in citation for publication. In the case of a person confined as a prisoner, state place of incarceration. With respect to virtual representation see Uniform Court Rule, §207.18.]**

7. There are no persons interested in this proceeding other than those herein about mentioned.

8. No prior application has been made to this or any other court for the relief requested in this petition.

WHEREFORE the petitioner(s) pray (s) that the account of proceedings be judicially settled

[specify any other relief requested.]

---

---

---

---

---

and that process be issued to all necessary parties who have not appeared to show cause why the relief requested should not be granted; and that an order be granted directing the service of process pursuant to the provisions of SCPA Article 3 upon such persons named in Paragraph (6) whose names or whereabouts are unknown and cannot be ascertained or who may be persons on whom service by personal delivery cannot be made.

Dated: \_\_\_\_\_

1. \_\_\_\_\_  
(Signature of Petitioner)

\_\_\_\_\_  
(Print Name)

2. \_\_\_\_\_  
(Signature of Petitioner)

\_\_\_\_\_  
(Print Name)

3. \_\_\_\_\_  
(Name of Corporate Petitioner)

\_\_\_\_\_  
(Signature of Officer)

\_\_\_\_\_  
(Print Name and Title of Officer)

VERIFICATION

[For use when petitioner is an individual]

STATE OF NEW YORK )  
COUNTY OF \_\_\_\_\_ ) ss.:

The undersigned, the petitioner (s), named in the foregoing petition, being duly sworn, say (s): (I) (We) have read the foregoing petition subscribed by me (us) and know the contents thereof, and the same is true of (my) (our) own knowledge, except as to the matters therein stated to be alleged upon information and belief, and as to those matters (I) (we) believe it to be true.

\_\_\_\_\_  
(Signature of Petitioner)

\_\_\_\_\_  
(Signature of Petitioner)

\_\_\_\_\_  
(Print Name)

\_\_\_\_\_  
(Print Name)

Sworn to before me on \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
Notary Public  
Commission Expires:  
(Affix Notary Stamp or Seal)

Signature of Attorney: \_\_\_\_\_

Print Name: \_\_\_\_\_

Name of Attorney: \_\_\_\_\_

Tel. No.: \_\_\_\_\_

Address of Attorney: \_\_\_\_\_

Estate of Douglas Dolittle, Sr.

File No. - 2013-9999/B

Rider to Petition for Judicial Settlement of Intermediate Account  
of Donna Dolittle-Moore

6(b):

Peter Dolittle, age 15,

DOB: 2/14/2006

He is the son of decedent's predeceased son,  
Joseph Dolittle, and resides with his mother,  
Lisa Dolittle, who was appointed Guardian of  
his Property pursuant to a Decree of the  
Suffolk County Surrogate's Court dated  
June 15, 2013.

Jenny Moore, age 12,

DOB: 6/28/2008

She is the daughter of petitioner Donna  
Dolittle-Moore and resides with her mother,  
who was appointed Guardian of her Property  
pursuant to a Decree of the Suffolk County  
Surrogate's Court dated July 21, 2013.

SURROGATE'S COURT OF THE STATE OF NEW YORK  
COUNTY OF SUFFOLK

-----X  
ACCOUNTING BY Donna Dolittle-Moore

as the Executor

of the ESTATE OF Douglas Dolittle, Sr.

a/k/a \_\_\_\_\_  
Deceased.

-----X

ACCOUNTING BY:

Executor  
 Administrator  
 Other [specify]

File No. \_\_\_\_\_

TO THE SURROGATE'S COURT OF THE COUNTY OF Suffolk

The undersigned does hereby render the account of proceedings as follows:

Period of account from May 7, 2012 to April 1, 2014.

This is a (final) (intermediate) account.

[The instructions concerning the schedules need not be stated at the head of each schedule. It will be sufficient to set forth only the schedule letter and heading. For convenience of reference, the schedule letter and page number of the schedule should be shown at the bottom of each sheet of the account.]

- Schedule A - Principal Received, page 6
- Schedule A - 1 - Realized Increases, page 7
- Schedule A - 2 - Income Collected, page 8
- Schedule B - Realized Decreases, page 9
- Schedule C - Funeral and Administration Expenses and Taxes, page 10
- Schedule C - 1 - Unpaid Administration Expenses, page 11
- Schedule D - Creditor's Claims, page 12
- Schedule E - Distributions Made, page 13
- Schedule F - New Investments, Exchanges and Stock Distribution, page 14
- Schedule G - Personal Property Remaining on Hand, page 15
- Schedule H - Interested Parties and Proposed Distribution, page 16
- Schedule I - Computation of Commissions, page 17
- Schedule J - Other Pertinent Facts and Cash Reconciliation, page 19
- Schedule K - Estate Taxes Paid and Allocation of Estate Taxes, page 20

SUMMARY

CHARGES:

Schedule "A"	- (Principal received)	\$ 1,017,721.00
Schedule "A - 1"	- (Realized increases in principal)	\$ 13,500.00
Schedule "A - 2"	- (Income Collected)	\$ 28,385.00
Total Charges		\$ 1,059,606.00

CREDITS:

Schedule "B"	- (Realized decreases in principal)	\$ 20,000.00
Schedule "C"	- (Funeral and administration expenses)	\$ 239,781.00
Schedule "D"	- (Creditor's claims actually paid)	\$ 1,681.00
Schedule "E"	- (Distributions of principal)	\$ 45,000.00
Total Credits		\$ 306,462.00
Balance on hand shown by Schedule "G"		\$ 753,144.00

The foregoing balance of \$ 753,144.00 consists of \$ 741,144.00 in cash and \$ 12,000.00 in other property on hand as of the 1st day of April, 2014. It is subject to deduction of estimated principal commissions amounting to \$ 36,340.16 as shown in Schedule I and to the proper charge to principal of expenses of this accounting.

The attached schedules are part of this account.

\_\_\_\_\_  
(Name of Corporate Fiduciary)

\_\_\_\_\_  
(Signature of Fiduciary)

\_\_\_\_\_  
(Signature of Officer)

\_\_\_\_\_  
(Signature of Fiduciary)

AFFIDAVIT OF ACCOUNTING PARTY

STATE OF NEW YORK )  
COUNTY OF SUFFOLK ) ss.:

Donna Dolittle-Moore being duly sworn, says: that the schedules of assets of the estate reported herein are true and complete and include all money and property of any kind, and all increment thereon, which have come into the hands of any of the accounting parties or have been received by any other persons for the use of any accounting party by order of authority of such accounting party, and include all indebtedness due by any accounting party to the estate whether discharged or not; that the moneys stated in the account as collected were all that could be collected; that all claims for credit for losses or decreases of value of assets are correctly reported; that the reported payments out of estate assets for funeral and administration expenses were actually made and made in the amounts scheduled; that the reported payments to creditors and beneficiaries were actually made at the dates and in the amounts scheduled; that no payments have been made by any accounting party on any fiduciary's claims against the estate except after prior approval and allowance by the Surrogate; that all receipts and disbursements are correctly and fully reported and scheduled; that the accounting parties do not know of any error in the account or in any schedule thereof or of any matter or thing relating to the estate omitted therefrom to the prejudice of rights of any creditor or of any person interested in the estate; and that the schedule of commissions has been computed in conformity with the statute regulating commissions and the Rules of the Surrogate's Court applicable thereto.

Sworn to before me on \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
Notary Public  
Commission Expires:  
(Affix Notary Stamp or Seal)

\_\_\_\_\_  
Signature  
Donna Dolittle-Moore  
\_\_\_\_\_  
Print Name

Name of Attorney: \_\_\_\_\_

Tel. No.: \_\_\_\_\_

Address of Attorney: \_\_\_\_\_

## **INSTRUCTIONS**

### **PRINCIPAL**

#### **Schedule A**

##### Statement of Principal Received

This schedule must contain an itemized statement of all the moneys and other personal property constituting principal for which each accounting party is charged, together with the date of receipt or acquisition of such money or property. If real property has been sold by the fiduciary, this schedule must set forth the proceeds of sale of such property, including a copy of the closing statement.

#### **Schedule A-1**

##### Statement of Increases on Sales, Liquidation or Distribution

This schedule must contain a full and complete statement of all realized increases derived from principal assets whether due to sale, liquidation, or distribution or any other reason. It should also show realized increases on new investments or exchanges. In each instance, the date of realization of the increase must be shown and the property from which the increase was derived must be identified.

#### **Schedule A-2**

##### Statement of All Income Collected

This schedule must contain a full and complete statement of all interest, dividends, rents and other income received, and the date of each receipt. Each receipt must be separately accounted for and identified, except that where a security had been held for an entire year, the interest or ordinary dividends may be reported on a calendar year basis.

#### **Schedule B**

##### Statement of Decreases Due to Sales, Liquidation, Collection, Distribution or Uncollectibility

This schedule must contain a full and complete statement of all realized decreases on principal assets whether due to sale, liquidation, collection or distribution, or any other reason. It should show decreases on new investments or exchanges and also sales, liquidations or distributions that result in neither gain nor loss. In each instance, the date of realization of the decrease must be shown and the property from which the decrease was incurred must be identified. It should also report any asset which the fiduciary intends to abandon as worthless, together with a full statement of the reasons for abandoning it.

#### **Schedule C**

##### Statement of Funeral and Administration Expenses and Taxes Actually Paid

This schedule must contain an itemized statement of all moneys chargeable and paid for funeral, administration and other necessary expenses, together with the date and the reason for each expenditure. Consolidate all similar expenditures; i.e. funeral expenses, taxes, accountant fees, legal fees, filing fees, commissions, other. Where the will directs that all inheritance and death taxes are to be paid out of the estate, credit for payment of the same should be taken in this schedule.

#### **Schedule C-1**

##### Statement of Unpaid Administration Expenses

This schedule must contain an itemized statement of all unpaid claims for administration and other necessary expenses, together with a statement of the basis for each such claim.

#### **Schedule D**

##### Statement of All Creditor's Claims

This schedule must contain an itemized statement of all creditor's claims subdivided to show:

1. Claims presented, allowed, paid and credited and appearing in the Summary Statement together



- with the date of payment.
2. Claims presented and allowed but not paid.
  3. Claims presented but rejected, and the date of and the reason for such rejection.
  4. Contingent and possible claims.
  5. Personal claims requiring approval by the court pursuant to SCPA §1805.

In the event of insolvency, preference of various claims should be stated, with the order of their priority.

### **Schedule E**

#### Statement of Distributions Made

This schedule must contain an itemized statement of all moneys paid and all property delivered to the beneficiaries, legatees, trustees, surviving spouse or distributees of the deceased, the date of payment or delivery thereof, and the name of the person to whom payment or delivery was actually made.

Where estate taxes are required to be apportioned and payments have been made on account of the taxes, the amounts apportioned in Schedule K against beneficiaries of the estate shall be charged against the respective individuals share.

### **Schedule F**

#### Statement of New Investments, Exchanges and Stock Distributions

This schedule must contain an itemized statement of (a) all new investments made by the fiduciary with the date of acquisition and cost of all property purchases, (b) all exchanges made by the fiduciary, specifying dates and items received and items surrendered, and (c) all stock dividends, stock splits, right and warrants received by the fiduciary, showing the securities to which each relates and their allocation as between principal and income.

### **Schedule G**

#### Statement of Personal Property Remaining on Hand

This schedule must contain an itemized statement showing all property constituting principal remaining on hand including a statement of all uncollected receivables and property rights due to the estate. Show the date and cost of all such property that was acquired by purchase, exchange or transfers made or received, together with the date of acquisition and the cost thereof and indicate such sums in the appropriate lines of the summary schedule. Show all unrealized increases and decreases relating to assets on hand, and report the same in the appropriate places in the summary schedule.

### **Schedule H**

#### Statement of Interested Parties

This schedule must contain the names of all persons entitled as beneficiary, legatee, devisee, trustee, surviving spouse, distributee, unpaid creditor or otherwise to a share of the estate or fund, with their post office addresses and the degree of relationship, if any, of each to the deceased, and a statement showing the nature of and the value or approximate value of the interest of each such person.

This schedule also must contain a statement that the records of this court have been searched for powers of attorney and assignments and encumbrances made and executed by any of the persons interested in or entitled to a share of the estate and a list detailing each power of attorney, assignment and encumbrance, disclosed by such search, with the date of its recording and the name and address of each attorney in fact and of each assignee and of each person beneficially interested under the encumbrance to in the respective instruments, and also whether the accounting party had any knowledge of the execution of any such power of attorney or assignment not so filed and recorded.

## **Schedule I**

### Statement of Computation of Commissions

This schedule must contain a computation of the amount of commissions due upon this accounting. See Uniform Court Rule, §207.40 (d).

## **Schedule J**

### Statement of Other Pertinent Facts, Cash Reconciliation and Proposed Distribution

This schedule must contain a statement of all other pertinent facts affecting the administration of the estate and the rights of those interested therein. It must also contain a statement of any real property left by the decedent that it is not necessary to include as an estate asset to be accounted for, a brief description thereof, its gross value, and the amount of mortgages or liens thereon at the date of death of the deceased. A cash reconciliation must also be set forth in this schedule so that verification with bank statements and cash on hand may be readily made.

## **Schedule K**

### Statement of Estate Taxes Paid and Allocation Thereof

This schedule must contain a statement showing all estate taxes assessed and paid with respect to any property required to be included in the gross estate of the decedent under the provisions of the Tax Law or under the laws of the United States. This schedule must also contain a computation setting forth the proposed allocation of taxes paid and to be paid and the amounts due the estate from each person in whose behalf a tax payment has been made and also the proportionate amount of the tax paid by each of the named persons interested in this estate or charged against their respective interest, as provided in §2-1.8 of the Estates, Powers and Trusts Law.

Where an allocation of taxes is required, the method of computing the allocation of said taxes must be shown in this schedule.

**Schedule A**  
**Statement of Principal Received**

<u>Date</u>	<u>Source</u>	<u>Amount</u>
5/07/2012	DIME Savings Acct # 6783	\$ 145,000.00
5/07/2012	Capital One Checking Acct # 4554	\$ 2,200.00
5/07/2012	2010 Jeep	\$ 12,000.00
5/07/2012	1500 shares 1234 Tech Co. stock	\$ 80,000.00
5/07/2012	25 \$100 Series EE Savings Bonds	\$ 2,500.00
9/13/2012	LIPA Refund	\$ 65.00
2/17/2013	Proceeds of sale of Coin Collection	\$ 956.00
2/14/2014	Proceeds of Sale of 456 Shady Lane, Riverhead, NY 11901 (Closing Statement attached)	\$ 775,000.00
Total Statement of Principal Received . . . . .		\$ 1,017,721.00

**Schedule A-1**  
**Statement of Increases on Sales, Liquidation or Distribution**

3/11/2013      Redemption of 25 \$100 Series EE Savings Bonds  
Inventory Value = \$ 2,500.00  
Proceeds = \$16,000.00

GAIN:      \$ 13,500.00

**Schedule A-2**  
**Statement of All Income Collected**

5/2012 - 12/2012	Interest Earned DIME Savings Acct # 6783	\$ 290.00
1/2013 - 4/2013	Interest Earned DIME Savings Acct # 6783	\$ 95.00
5/31/2013	Rent (456 Shady Lane, Riverhead -Summer Rental)	\$ 7,000.00
6/30/2013	Rent (456 Shady Lane, Riverhead -Summer Rental)	\$ 7,000.00
7/31/2013	Rent (456 Shady Lane, Riverhead -Summer Rental)	\$ 7,000.00
8/31/2013	Rent (456 Shady Lane, Riverhead -Summer Rental)	\$ 7,000.00
Total Income Collected . . . . .		\$ 28,385.00

**Schedule B**  
**Statement of Decreases Due to Sales, Liquidation, Collection, Distribution or**  
**Uncollectibility**

4/20/2013            Sale of 1500 shares 1234 Tech Co. stock  
Inventory Value = \$80,000.00    Proceeds of Sale = \$60,000.00

LOSS:            \$ 20,000.00

**Schedule C**  
**Statement of Funeral and Administration Expenses and Taxes Actually Paid**

6/15/2012	Finale Funeral Home	\$ 16,325.00
6/30/2012	Integrity Law LLP Legal Fees & Probate Filing Fee	\$ 5,625.00
7/03/2012	LIPA	\$ 430.00
7/28/2012	Teller Agency - Homeowners Ins.	\$ 7,320.00
8/04/2012	Dr. Wesley Owens	\$ 489.00
8/15/2012	Harland Clarke Checks - Estate Account	\$ 58.00
11/16/2012	Independent Mortgage Co. Mortgage payoff	\$ 200,000.00
12/30/2012	Receiver of Taxes Second ½ Real Property taxes	\$ 4,773.00
3/27/2013	1-800-GOT-JUNK Necessary removal of debris from residence	\$ 1,013.00
10/07/2013	Ashley Andrews Real Estate appraisal fees	\$ 3,000.00
10/20/2013	Priority Plumbing Repairs to decedent's residence	\$ 748.00
Total Expenses Paid . . . . .		\$ 239,781.00

**Schedule C-1**  
**Statement of Unpaid Administration Expenses**

6/20/2012	Reimbursement to Petitioner For purchase of grave marker	\$ 1,200.00
3/15/2014	Integrity Law, LLP Balance of Legal Fee (\$7,500) and Disbursements of \$1,250.00	\$ 8,750.00



**Schedule D**  
**Statement of All Creditor's Claims**

**1. Claims presented, allowed, paid and credited and appearing in the Summary Statement together with the date of payment.**

7/11/2012	VISA bill payoff	\$ 1,352.00
8/31/2012	Hometown Hospital	\$ 329.00
Total claims paid . . . . .		\$ 1,681.00

**2. Claims presented and allowed but not paid.**

NONE

**3. Claims presented but rejected, and the date of and the reason for such rejection.**

NONE

**4. Contingent and possible claims.**

NONE

**5. Personal claims requiring approval by the court pursuant to SCPA §1805.**

NONE

**Schedule E**  
**Statement of Distributions Made**

4/12/2013	Douglas Dolittle, Jr. (Partial Distribution)	\$ 15,000.00
4/12/2013	Donna Dolittle-Moore (Partial Distribution)	\$ 15,000.00
4/12/2013	Lisa Dolittle, as Guardian of the Property of Peter Dolittle (Partial Distribution)	\$ 15,000.00
Total Distributions . . . . .		\$ 45,000.00

**Schedule F**  
**Statement of New Investments, Exchanges and Stock Distributions**

NONE

**Schedule G**  
**Statement of Personal Property Remaining on Hand**

4/30/2021	Estate Checking Acct # 4321 Bank of America	\$ 741,144.00
4/30/2021	2010 Jeep	\$ 12,000.00
Total Personal Property Remaining on Hand . . . . .		\$ 753,144.00

**Schedule H**  
**Statement of Interested Parties**

Donna Dolittle-Moore	123 Doctor's Path Riverhead, NY 11901	Daughter, Petitioner, Executor, 1/3 Residuary Beneficiary
Douglas Dolittle, Jr.	567 Mockingbird Lane Smithtown, NY 11787	Son, 1/3 Residuary Beneficiary
Peter Dolittle	27 Peach Street Babylon, NY 11702 (Resides with his mother, Lisa Dolittle, who is Guardian of his property)	Grandson, Son of predeceased Son, Joseph Dolittle, 1/3 Residuary Beneficiary
Jenny Moore	123 Doctor's Path Riverhead, NY 11901 (Resides with her mother, the petitioner herein, who is Guardian of her property)	Granddaughter Legatee of \$5,000.00

The records of this court have been searched for powers of attorney and assignments and encumbrances made and executed by any of the persons interested in or entitled to a share of the estate and none were found. The accounting party has no knowledge of the execution of any such power of attorney or assignment that is not filed and recorded.

**Schedule I**  
**Statement of Computation of Commissions**

**RECEIVING COMMISSIONS**

Schedule A:		\$ 1,017,721.00
Schedule A-1:		\$ 13,500.00
Schedule A-2:		\$ 28,385.00
	TOTAL:	\$ 1,059,606.00
LESS JEEP:		\$ 12,000.00
		\$ 1,047,606.00

**COMMISSION CALCULATIONS:**

\$100,000.00 @ 2.5%	=	\$ 2,500.00
\$200,000.00 @ 2%	=	\$ 4,000.00
\$700,000.00 @ 1.5%	=	\$10,500.00
\$ 47,606.00 @ 1.25%	=	\$ 595.08

TOTAL RECEIVING COMMISSIONS:      \$ 17,595.08

**PAYING COMMISSIONS:**

Schedule C:		\$ 239,781.00
Schedule D:		\$ 1,681.00
Schedule E:		\$ 45,000.00
Schedule G:		\$ 786,144.00
	TOTAL:	\$ 1,039,606.00
LESS JEEP:		\$ 12,000.00
		\$ 1,027,606.00

**COMMISSION CALCULATIONS:**

\$100,000.00 @ 2.5%	=	\$ 2,500.00
\$200,000.00 @ 2%	=	\$ 4,000.00
\$700,000.00 @ 1.5%	=	\$10,500.00
\$ 27,606.00 @ 1.25%	=	\$ 345.08

TOTAL PAYING COMMISSIONS:              \$ 17,345.08

TOTAL RECEIVING AND PAYING COMMISSIONS: . . . . . \$ 34,940.16

**Schedule I (cont)**

Commissions on Gross Rents

Rent Collected = \$28,000.00

\$28,000.00 X 5% = \$1,400.00

GRAND TOTAL OF COMMISSIONS DUE: .....\$ 36,340.16

**Schedule J**  
**Statement of Other Pertinent Facts, Cash Reconciliation and Proposed**  
**Distribution**

The decedent was the owner of 3 acres of unsold real property (vacant land) located in Montauk, NY.



**Schedule K**  
**Statement of Estate Taxes Paid and Allocation Thereof**

Federal Estate Tax Proceeding:

A Federal Estate Tax proceeding (Form 706) was not filed in this estate as the same is not taxable under the Tax Reform Act of 1976 of the U.S. Internal Revenue Code Law.

New York State Estate Tax Proceeding:

A New York State Estate Tax proceeding (Form ET-706) was not filed in this estate as the same is not taxable under Chapter 389 of the Laws of 1997.

**ESTATE OF DOUGLAS DOLITTLE, SR.**

**CLOSING STATEMENT**

Closing Date: February 14, 2014

Premises: 456 Shady Lane, Riverhead, New York 11901  
Suffolk County Tax Map: 0600-090.000-80.00-050.000

Purchaser: James C. McGaw

Seller: Donna Dolittle-Moore, as Executor

=====  
**Credit to Seller:**

Sale Price of Premises:	\$795,000.00
Riverhead Property Taxes:	\$1,000.00
Transfer Tax:	\$40.00

**Total to Seller: ..... \$796,040.00**

**Credit to Purchaser:**

Down Payment:	\$85,000.00
Seller's Concession:	\$21,040.00

**Total to Purchaser: ..... (\$106,040.00)**

**Balance Due Seller: ..... \$690,000.00**



## **SCBA Lawyers Helping Lawyers Committee**

**The SCBA Lawyers Helping Lawyers Committee** provides free and confidential assistance to those in the legal community who are concerned about their alcohol or drug use and/or mental health or wellbeing or that of a colleague or family member.

Assistance is available to the legal community including attorneys, members of the judiciary, law students, and family members dealing with alcohol or substance abuse disorder, other addictive disorders, anxiety, depression, vicarious trauma, age related cognitive decline and other mental health concerns that affect one's well-being and professional conduct.

**Please call the  
Lawyers Helping Lawyers Helpline at (631) 697-2499  
to speak with an attorney who will provide support and recommend  
resources. All calls are private and confidentiality is protected under  
Judiciary Law Section 499. (Lawyer Assistance Committee)**