

Instructions for completing
Receipt
(NHJB-2139-P)

Form use. This form is used when an executor, trustee or guardianship distributes the assets of an estate, trust or guardianship. Each person receiving something from the estate, trust or guardianship must complete and sign a receipt for his or her share. The original receipt must be filed with the court.

Top part of form

- COURT NAME:** Enter the name of the county probate court where the document will be filed. (example: Belknap County Probate Court; Rockingham County Probate Court).
- CASE NAME:** Enter the name of the estate, trust or guardianship (example: Estate of John Adams; Trust of Susan Jones).
- CASE NUMBER:** Leave blank if not yet assigned by court OR fill in case number if it is known.

Main part of form

1. Enter name of person (the fiduciary) who is distributing the asset. Check off the appropriate box to indicate that person's fiduciary role in the case.
 - a. **Executor** is a person or entity named in the deceased's will to manage and settle the deceased's estate.
 - b. **Administrator** is a person or entity who will manage and settle the deceased's estate, but has not been named by the deceased since there is no will.
 - c. **Ancillary executor or administrator** is a person or entity appointed in another state or country to manage and settle the deceased's estate in that state or country, but then needs to request that they be able to manage and settle the deceased's assets (usually real estate) located in New Hampshire.
 - d. **Special administrator** is a person appointed by the court to assist the court in evaluating such things as factual issues involving the validity of a will, matters being contested by parties to the estate, questions of law, or any other cause if the interests of the estate require it.
 - e. **Administrator with will annexed** is a person or entity that will manage and settle the deceased's estate, but was not named in the deceased's will to perform those duties. They are appointed to manage and settle the deceased's estate because the person named in the will, but who had not been appointed, is either unable or unwilling to serve as executor.
 - f. **Administrator de bonis non** is a person or entity appointed by the court to manage and settle the deceased's estate because the previous executor or administrator, who was appointed, is unable or unwilling to continue.
 - g. **Guardian** is a person appointed by the court to manage the estate of an incapacitated person, known as a ward, or have care and custody of that person.
 - h. **Conservator** is a person who is appointed by the court to manage the estate of a person who requests the appointment of the conservator.
 - i. **Trustee** is a person to whom another person's property, or the management of another person's property, is entrusted for the benefit of others.

2. In the first sentence, if money is being receipted, enter the amount of money received and check ONE box to indicate whether it is the full payment to be made or a partial payment. Then, from the list of options, check off ONE of the boxes that best fits the type of payment or property being made:
- a. **Distribution(s) according to terms of trust** is a payment made to a beneficiary when a trust is being administered and is based on the terms of the trust.
 - b. **Distributive share upon termination of trust** is a payment made when a trust ends and final payments are made to the beneficiaries.
 - c. **Balance upon termination of guardianship** is the final payment made to the ward or estate administrator when a guardianship ends.
 - d. **Balance upon termination of conservatorship** is the final payment made when a conservatorship ends.
 - e. **Distributive share of decedent's estate** is the amount given an heir when there is no will and after payment of all debts of the estate. Distribution is made only after the motion for distribution has been approved by the court.
 - f. **Residuary share under decedent's will** is the balance of the estate to be distributed after all the specific bequests of a will have been given to the beneficiaries and all debts have been paid.
 - g. **Money bequeathed under decedent's will** means a specific amount given to a specific person under the terms of the will.
 - h. **Personal property bequeathed under decedent's will** is something other than money which has been listed in the will to be given to a specific person. Specify the property that is being receipted.
 - i. **Other** is to be used only in unusual circumstances that don't fit any of the other categories.

Signature section

Have the recipient sign the form on the **RECIPIENT** signature line, and date it in the appropriate space to the left. If someone other than the recipient signs the receipt, they must also attach the power of attorney or other document which gives them the authority to sign for that person.

Review the completed form for accuracy prior to filing it with the court. If completing this form on-line, some fields may be filled in automatically based on entries in other fields. If more space is needed for any question, please attach additional sheets of paper.