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INSTRUCTIONS FOR GUARDIAN'S APPLICATION FOR USE OF MINOR'S FUNDS

A guardian may seek permission of the Superior Court to withdraw funds from the minor's account to be used for the support, maintenance, education, general use and benefit of the minor (and under special circumstances for the support of members of the minor's household, who are unable to support themselves and who are in need of support).

The following is the procedure:

- A. Application: The guardian must sign, under oath, a formal application requesting withdrawal of funds from the minor's account stating the specific amount. The applicable following items will be attached and become part of this application.
- B. Letter: You must prepare a letter before the application can or will be taken, it will be attached to and is part of the application. It is important that you write a letter explaining your application and stating your reasons why the Judge should allow the withdrawal.
- C. Bills: You must provide copies of bills, receipts, estimates, contracts, etc., proving the amount(s) requested.
- D. Medical/Dental Bills: If you are requesting withdrawal in order to pay medical and/or dental bills incurred for the minor, you must also include in your letter a statement as to medical/dental insurance coverage and provide copies of insurance statements explaining what has been covered by insurance and what has been denied (these statements are commonly called Explanations of Benefits). The Judge will only allow withdrawal for those amounts not covered by insurance.
- E. Income Tax Returns: The Judge will consider the duty and ability of a parent to support and provide for the minor. Your financial status will affect the determination. Copies of your past two (2) years' income tax returns must be provided. If you did not file, then copies of pay stubs or other proof of income

will be required. (The income tax returns and pay stubs will be returned to you.)

- F. Tax Preparer's Bills: Depending on the amount of interest earned by the minor, it may be necessary for the guardian to file income tax returns for the minor. A Superior Court Judge will consider withdrawal to reimburse a guardian any reasonable accountant's charges for preparing a minor's income tax return. However, the guardian is still subject to the same procedure as indicated above, with the exception of your income tax returns or pay stubs or other proof of income, when applying solely for reimbursement of minor's tax return(s) preparation fees. (See Note on reverse side of this page, regarding minor's income taxes.)
- G. Reconsideration: If you disagree with the Judge's decision, you can ask for reconsideration if you believe the Judge overlooked something or you have additional evidence to submit. Your request for reconsideration must be in writing.
- H. Appeals: You have forty-five (45) days from the Judge's final decision to appeal to the Appellate Division of the Superior Court. You have the right to do this yourself, but you will probably need the help of a lawyer.

Regardless of the reason for the application, the presiding Judge can, and may require any additional information necessary in order to make a determination on the application. The Judge may impose certain conditions upon the withdrawal of funds.

Be advised, according to New Jersey law, there is a statutory fee, that the guardian must pay prior to the Judge's review of the application. This fee is determined by the requested amount. For information on fees, please contact the Court via telephone: **(201) 646-2252**.

For each withdrawal including petitions and orders provided and prepared by the Surrogate for withdrawal of funds or release of funds, requiring Court Order:

NOTE: We take this opportunity to restate the procedure for payment of minor's income taxes from the minor's Surrogate's Intermingled Account, sub-account. As you were advised when the account was first opened if you submit a copy of the minor's completed tax return, the Surrogate will issue a check, in the amount of the taxes due only, drawn against the minor's sub-account and payable to the tax authority. The subject check(s) will be sent to you so that you can pay the tax when you file the original return. In a similar sense, if you have already paid the tax yourself, upon providing sufficient proof (i.e., photocopies of the front and back of cancelled checks, accompanied by photocopies of the corresponding completed tax return(s)) to the Surrogate's Court that you have previously paid the minor's subject income taxes, the Surrogate will issue a check, in the amount of the taxes due only, drawn against the minor's sub-account and payable to you in reimbursement for those taxes you paid on behalf of the minor. The Surrogate's Court cannot pay penalties and/or interest. Penalties and/or interest are the responsibility of the guardian as is the preparing and filing of a minor's income tax returns. Keep in mind the Surrogate's Court will NOT mail anything to the Internal Revenue Service or other tax authority.