

Assisting with the Probate Process

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Kaye was appointed to serve a 3-year term as a member of the Paralegal Certification Committee by the North Carolina State Bar Board of Paralegal Certification on March 1, 2011.

Kaye is currently serving a 3-year term on the Continuing Education Council with the National Association of Legal Assistants.

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ASSISTING WITH THE PROBATE PROCESS

The Paralegal's Role in the Administration of an Estate

Kaye H. Summers, ACP, NCCP

Overview:

The Clerk of Superior Court in each of the 100 counties in North Carolina serves as the judge for probate proceedings for their particular county.

The basic purposes for the administration of the estate include:

- Arranging for probate of the Decedent's Will
- Collecting the probate assets, personal and real property, owned by the Decedent
- Administer, invest, and preserve assets during the administration and then determine estate obligations and cash requirements
- Pay all lawful claims and debts, including tax responsibilities
- Distribute estate according to the Decedent's Will

The paralegal's role in this process is to assist the attorney and the estate administrator to make sure that all requirements are met from the opening of the estate to the closing of the estate. We are going to look at what that includes in this session.

North Carolina General States:

The guidelines for administering an estate when the Decedent dies testate (with a Will) are governed by Chapter 28A of the NC General Statutes.

The guidelines for administering an estate when the Decedent dies intestate (without a will) are governed by Chapter 28A and Chapter 29 (Intestate Succession Act) of the NC General Statutes.

North Carolina Administrative Offices of the Courts (AOC)

1. The AOC publishes a manual entitled "Estate Procedure". It is form AOC-E-850. This publication is a great guideline for paralegals working on estate administration files. It also contains information that can be helpful to the individual that the attorney and paralegal will be working with during the probate, process. You might consider sharing a copy of the manual with your client prior to the initial meeting. **See Page 13 of Manuscript**
2. Almost all of the forms needed for administering an estate are AOC (Administrative Office of the Courts) forms which can be downloaded from the website www.nccourts.org. **See page 27 of the Manuscript**

3. The AOC sets all costs and fees related to the probate process. Local jurisdictions may also have their own additional rule and fees, so make sure you contact the county of jurisdiction where the estate will be probated. **See the Court Costs and Fees Chart on Page 30 for the current fees.**

Initiating the Probate Process:

Basic Terminology You Need To Know

- Testator: a male who has made a Will.
- Testatrix; a female who has made a Will.
- Executor: a male appointed in a Will to probate the estate.
- Executrix: a female appointed in a Will to probate the estate.
- Administrator: a male appointed by the Clerk to probate the estate when there is no Will.
- Administratrix: a female appointed by the Clerk to probate the estate when there is no Will.
- Administrator/Administratrix CTA: someone appointed by the Clerk to probate a Will when the person named in the Will as Executor cannot serve.
- Administrator/Administratrix DBN: someone appointed by the Clerk to probate a Will when the person who was already appointed cannot serve.
- Testate/Testamentary: refers to having a Will.
- Intestate: refers to having no Will.
- "Letters": Paper authority received when you open an estate that allows the Executor/Administrator to act on behalf of the decedent.

Information Intake Forms and Check Lists

An estate administration questionnaire outlining the information needed regarding the decedent's estate should be mailed to the representative ahead of the initial meeting. **See page 35 and 36 for sample Questionnaires.**

Review **AOC FORM E-201 (or form E-202 if decedent died intestate and an Administrator is to be appointed)**. This is one of the forms needed to qualify an individual so you will need to be sure to obtain the proper information.

Determine as soon as possible whether the Decedent died testate or intestate so that you can begin setting up the proper type of file

Location of Will — Dealing with a Lockbox. Wills are often kept in lockboxes or in the office of the attorney who prepared the document. The bank immediately seals the lockbox after learning of the death of the decedent. Yes, they actually have employees who review obituaries and notices of deaths in local newspapers. A lockbox inventory must be performed through the Clerk of Court's office and can be scheduled at any time after the death, regardless of whether the personal representative has been qualified. The inventory is performed by the Clerk, a family member, a bank official and the estate's attorney. The original Will and any codicils can be removed at the inventory and placed in the custody of the Clerk of Court. Original life insurance policies can be removed and given to the cotenant of the lockbox. All other items have to remain in the lockbox until the Bank receives a release form from the NC Department of Revenue.

Bank Accounts — signature cards confirming the type of ownership of the bank account has to be attached to the Application for Probate or the 90-Day Inventory. Also, recent bank statements showing the approximate account balances should be obtained, or a written request to the bank for the exact date of death balance in the account should be obtained.

Stocks and Bonds — The company name, number of shares of stock or face amount of bonds and their approximate value at date of death must be disclosed on the 90-Day inventory. Locate the original share certificates or bonds, as they contain a lot of needed information.

Automobiles. Obtain the original titles of vehicles if available. The year, model and ownership has to be included on the Inventory.

Uncashed checks Obtain any uncashed checks or travelers checks held by the decedent at the time of death.

Evidence of Indebtedness owed to Decedent. Obtain copies; may be promissory notes.

Real Property. List of any real property owned by the decedent so that you can determine how title was held.

Life Insurance Policies. Obtain copies of any life insurance policies owned by the decedent.

A detailed Estate Qualification/Administration Checklist form should be the first thing in any estate administration file. It is a great reminder of what needs to be done, and in many instances, in what order. Docketing is very important, and all required deadlines should be

included on your firm's docketing system, and on the checklist. See page 39 for sample Checklist.

Overview of Different Types of Estates:

Formal (full) Estate

- Includes a set timetable of requirements for opening, administering and closing the estate.

Summary Administration

- Only available between spouses.
- Spouse must be only heir.
- Will does not prohibit Summary Administration
- Surviving spouse agrees to be responsible for all liabilities of the decedent.
- One form filing and the estate is open and closed.
- Order of Summary Administration works like Letters.

Affidavit of Collection

- Decedent died on or before 9/30/09, assets less liabilities must not exceed \$10,000.00. Decedent died on or after 10/1/09, assets less liabilities must not exceed \$20,000.00.
- At least 30 days must pass before you can open the estate.
- The filed Affidavit works like Letters.
- Must file Affidavit of Collection, Disbursement and Distribution to close the estate.
- Check to see if County of jurisdiction requires the Notice to Creditors with this type of estate. Intestate Estate

• Decedent died without a will.

Ancillary Estate.

- Decedent owned real property in a county or state other than the county and/or state of decedent's death.

Opening the Formal Estate

Determine the primary jurisdiction of the estate by filing the Will in the county in which the Decedent resided at the time of death. If the Decedent owned real property in a different county, or state, an Ancillary Estate will have to also be opened, however the primary jurisdiction has to be established first.

In most jurisdictions there is no time limit within which a Will must be submitted for probate. Contact your county estates office to determine if they have any local requirements.

If the Will is not self-proven (signed in the presence of witnesses and a notary public) witnesses that signed the Will may have to appear at the time the Will is verified. If the witness resides out of town, they may be able to sign an affidavit stating that they witnessed the decedent sign the Will. Again, check your local rules.

Determining Probate and Non-Probate Assets.

Probate assets are assets that are in the Decedent's name alone, and are only subject to probate in order to accomplish transfer of title and ownership. Assets flowing into a Testamentary Trust are also considered probate assets.

Non-Probate assets are not controlled by the Will or intestate laws. Ownership generally passes to the next owner. Examples would be joint bank accounts with right of survivorship; real property owned by husband and wife as tenants by the entirety; retirement benefits, and assets held in a revocable trust.

The Application For Letters lists and values the decedent's assets which are subject to probate costs, and certain other assets against which costs will not be charged (e.g. life insurance payable to individual beneficiaries, assets held by decedent jointly with right of survivorship)

Forms Required (forms begin on page 41)

- Application for Letters- sets for the individuals entitled to qualify as the Executor of the estate. AOC Form E-201
- Oath AOC Form 400
- Certificate of Probate AOC Form E-304.
- Order Authorizing Issuance of Letters AOC Form E-402
- Letters of Administration/Testamentary AOC Form E-403
- Notice to Beneficiaries AOC Form E-405

- Tax Waiver AOC Form E-212
- Bond (if required) AOC Form E-401
- Waiver of Bond (if not required) AOC Form E-404

N.C.G.S. § 28A-8-1. Bond required before letters issue; when bond not required.

- Renunciation of Right to Qualify AOC Form E-200

Once the Will is filed and the Letters Testamentary are issued the estate checking account can be opened. The writing of checks on any bank account that the decedent held an interest in should immediately cease since the bank is not authorized to honor checks presented after the date of death. If a joint owner needs access to funds in an account, he or she should open a separate account with the amount the bank is authorized to release to the survivor.

Social Security Administration needs to be notified of the decedent's death in order to terminate further payments of benefits, and in order to allow the surviving spouse, if any to request any increased benefits to which he or she is entitled. The Social Security Administration will require a copy of the issued Letters Testamentary.

A Form SS-4 needs to be filed with the IRS to obtain a Tax ID Number for the estate.

In lieu of an estate checking account, all receipts and disbursements can be run through the attorney's trust account. This alleviates having the personal representative sign every check that needs to be issued to pay bills, etc.

The filing of the Will and qualifying the representative (opening of the estate) begins the time table. Listed here are the most important deadlines. Consult your local jurisdiction for other deadlines.

- Publication of Notice to Creditors must be published within 75 days of issuance of the Letters
- Within 90 days of qualification the representative must file the 90-Day Inventory (AOC Form E-505, and an Affidavit of Publication of Notice To Creditors (AOC Form E-307)
- You will need to determine if an accountant or the representative will be filing the tax returns. The decedent's assets will determine which tax returns will be due. An Estate Tax Return Form 1041 must be filed before the estate can be closed.
- One (1) year after qualification the final account is due. If the final account cannot be filed, an annual account can be filed which would be due the 15th day of the fourth month after close of the fiscal year selected by the personal representative. The Estates Procedure Manual describes in detail the procedures for filing accountings.

- Proof of payment such as canceled checks or vouchers evidencing distribution of funds must be filed with the accounting, whether it is the final account or an annual account. Also copies of monetary receipts must be filed. If using the attorney's trust account, a trust account ledger showing receipts and disbursements, together with the copies of checks can be filed.
- Any beneficiaries receiving a distribution must sign a Beneficiary Receipt stating what he/she received and that Receipt must be filed with the Clerk.
- Before the final account is filed, if the personal representative is receiving a commission for his/her work, a Petition for Payment must be filed. Also, a Petition For Payment of Legal Fees must be filed by the attorney which has to include a copy of the attorney's fee statement.
- Once all bills have been paid and distributions have been made you will be ready to close the estate. The Clerk will not allow the estate to be closed without proof of publication, proof that all tax returns have been filed and taxes paid, and proof of payment of the funeral bill.

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The Intestate Estate:

If a decedent dies intestate, information regarding living relatives is needed in order to determine who shares in the estate pursuant to the Intestate Succession Act, N.C.G.S. §29.

The real property of an intestate decedent vests in the heirs at the time of death pursuant to N.C.G.S. §28A-15-2(b). If the real property needs to be sold in order to pay the decedent's debts, expenses and taxes an administration proceeding may have to be filed. If the real property is located in a county/state other than where the decedent died, the administration proceeding is filed in the county where the real property lies.

We can take a look at a portion of Chapter 29 — the Intestate Succession Act.

N.C.G.S. §29

Article 2.

Shares of Persons Who Take upon Intestacy.

§ 29-13. **Descent and distribution upon intestacy; 120-hour survivorship requirement, revised simultaneous death act, Article 24, Chapter 28A.**

(a) All the estate of a person dying intestate shall descend and be distributed, subject to the payment of costs of administration and other lawful claims against the estate, and subject to the

payment of State inheritance or estate taxes, as provided in this Chapter.

(b) The determination of whether an heir has predeceased a person dying intestate shall be made

as provided by Article 24 of Chapter 28A of the General Statutes. (1959, c. 879, s. 1; 1999-337, s. 5; 2007-132, s. 2.)

§ 29-14. Share of surviving spouse.

(a) Real Property. - The share of the surviving spouse in the real property is:

- (1) If the intestate is survived by only one child or by any lineal descendant of only one deceased child, a one-half undivided interest in the real property;
- (2) If the intestate is survived by two or more children, or by one child and any lineal descendant of one or more deceased children or by lineal descendants of two or more deceased children, a one-third undivided interest in the real property;
- (3) If the intestate is not survived by a child, children or any lineal descendant of a deceased child or children, but is survived by one or more parents, a one-half undivided interest in the real property;
- (4) If the intestate is not survived by a child, children or any lineal descendant of a deceased child or children, or by a parent, all the real property.

(b) The share of the surviving spouse in the personal property is:

- (1) If the intestate is survived by only one child or by any lineal descendant of only one deceased child, and the net personal property does not exceed sixty thousand dollars (\$60,000) in value, all of the personal property; if the net personal property exceeds sixty thousand dollars (\$60,000) in value, the sum of sixty thousand dollars (\$60,000) plus one half of the balance of the personal property;
- (2) If the intestate is survived by two or more children, or by one child and any lineal descendant of one or more deceased children, or by lineal descendants of two or more deceased children, and the net personal property does not exceed sixty thousand dollars (\$60,000) in value, all of the personal property; if the net

personal property exceeds sixty thousand dollars (\$60,000) in value, the sum of sixty thousand dollars (\$60,000) plus one third of the balance of the personal property;

- (3) If the intestate is not survived by a child, children, or any lineal descendant of a deceased child or children, but is survived by one or more parents, and the net personal property does not exceed one hundred thousand dollars (\$100,000) in value, all of the personal property; if the net personal property exceeds one hundred thousand dollars (\$100,000) in value, the sum of one hundred thousand dollars (\$100,000) plus one half of the balance of the personal property;

- (4) If the intestate is not survived by a child, children, or any lineal descendant of a deceased child or children, or by a parent, all of the personal property.

(c) When an equitable distribution of property is awarded to the surviving spouse pursuant to G.S. 50-20 subsequent to the death of the decedent, the share of the surviving spouse determined under subsections (a) and (b) of this section shall be first determined as though no property had been awarded to the surviving spouse pursuant to G.S. 50-20 subsequent to the death of the decedent, and then reduced by the net value of the marital estate awarded to the surviving spouse pursuant to G.S. 50-20 subsequent to the death of the decedent. (1959, c. 879, s. 1; 1979, c. 186, s. 1; 1981, c. 69; 1995, c. 262, s. 3; 2001364, s. 6; 2012-71, s. 1.)

§ 29-15. Shares of others than surviving spouse.

Those persons surviving the intestate, other than the surviving spouse, shall take that share of the net estate not distributable to the surviving spouse, or the entire net estate if there is no surviving spouse, as follows:

- (1) If the intestate is survived by only one child or by only one lineal descendant of only one deceased child, that person shall take the entire net estate or share, but if the intestate is survived by two or more lineal descendants of only one deceased child, they shall take as provided in G.S. 29-16; or
- (2) If the intestate is survived by two or more children or by one child and any lineal descendant of one or more deceased children, or by lineal descendants of two or more deceased children, they shall take as provided in G.S. 29-16; or

- (3) If the intestate is not survived by a child, children or any lineal descendant of a deceased child or children, but is survived by both parents, they shall take in equal shares, or if either parent is dead, the surviving parent shall take the entire share; or
- (4) If the intestate is not survived by such children or lineal descendants or by a parent, the brothers and sisters of the intestate, and the lineal descendants of any deceased brothers or sisters, shall take as provided in G.S. 29-16; or
- (5) If there is no one entitled to take under the preceding subdivisions of this section or under G.S. 29-14,
- a. The paternal grandparents shall take one half of the net estate in equal shares, or, if either is dead, the survivor shall take the entire one half of the net estate, and if neither paternal grandparent survives, then the paternal uncles and aunts of the intestate and the lineal descendants of deceased paternal uncles and aunts shall take said one half as provided in G.S. 29-16; and
 - b. The maternal grandparents shall take the other one half in equal shares, or if either is dead, the survivor shall take the entire one half of the net estate, and if neither maternal grandparent survives, then the maternal uncles and aunts of the intestate and the lineal descendants of deceased maternal uncles and aunts shall take one half as provided in G.S. 29-16; but
 - c. If there is no grandparent and no uncle or aunt, or lineal descendant of a deceased uncle or aunt, on the paternal side, then those of the maternal side who otherwise would be entitled to take one half as hereinbefore provided in this subdivision shall take the whole; or
 - d. If there is no grandparent and no uncle or aunt, or lineal descendant of a deceased uncle or aunt, on the maternal side, then those on the paternal side who otherwise would be entitled to take one half as hereinbefore provided in this subdivision shall take the whole. (1959, c. 879, s. 1.)

Article 3.

Distribution among Classes.

This Article goes into even more detail as to great-grandchildren, great-great-grandchildren and other lineal descendants.

The Intestate Succession Act also deals with adopted children, legitimate children, and children born out of wedlock.

As you can see, Intestate estates can become very complicated as far as determining distribution of assets.

Closing the Estate

Closing Letter and Inheritance Tax Certificate. For estates that require the filing of an estate tax return the Department of Revenue will send an Inheritance and Estate Tax Certificate indicating that tax returns have been filed, and all taxes have been paid. Receipt of the federal estate tax closing letter is for all practical purposes a closing if the estate as far as the IRS is concerned.

Payment of Attorneys Fees. No statutory provisions that govern payment of attorney's fees for an attorney who represented the personal representative in the administration of the estate. The Clerk had the discretionary power to allow reasonable attorneys fees. The Clerk also has the discretionary power to

allow counsel fees to an attorney serving as the personal representative of an estate in addition to commissions otherwise due the attorney where legal services are beyond ordinary administrative duties

which would have required the hiring of an attorney by the personal representative. The attorney must file a petition for payment of fees and submit a copy of billings.

Payment of Commissions to Personal Representative

Payments for commissions to the personal representative are governed by statutory authority — N.C.G.S. §28A-23 *et seq.* Commissions can be determined in the Will or within the discretion of the Clerk pursuant to statute guidelines. A petition for payment of commissions must be filed with the Clerk.

The Final Account Once all bills are paid, all assets are distributed, attorneys fees are paid and commissions are paid, you are finally ready to file the final account. Copies of checks, vouchers, etc. proving payment of all fees and distributions have to be filed with the final account. Once all checks have cleared the bank if using an estate checking account, the account can be closed.

Discharge of Personal Representative.

Once the Clerk has approved the final account the Personal Representative can be discharged of his/her duties. Some attorneys prefer to file a Petition for Discharge of Personal Representative, together with an Order Granting Discharge for the Clerk's signature. Once the Personal Representative has been discharged and the estate has been closed, the Clerk has the authority to reopen the estate if other property is discovered, if it appears to the Clerk that any necessary act remains unperformed by the Personal Representative, or for any other proper cause.

Notify Surety

In instances where a bond was required, the personal representative must notify the corporate surety that the estate has been closed and seek a pro rata refund of the bond premium. This amount should be determined prior to the filing of, and included in the final account.

You Are Done!

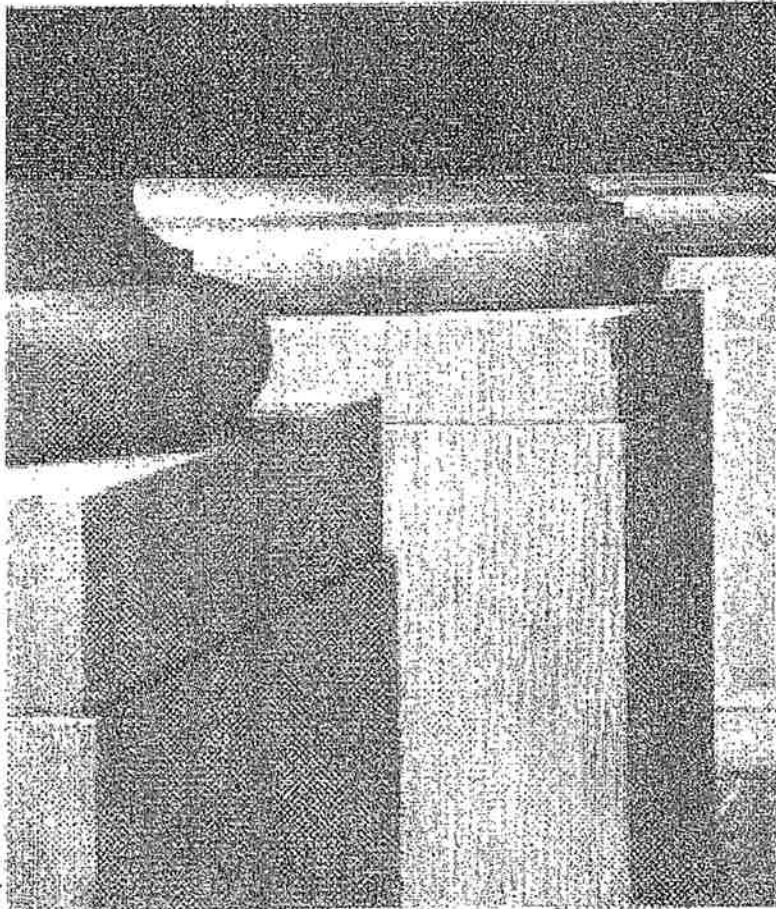


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Estate Procedure

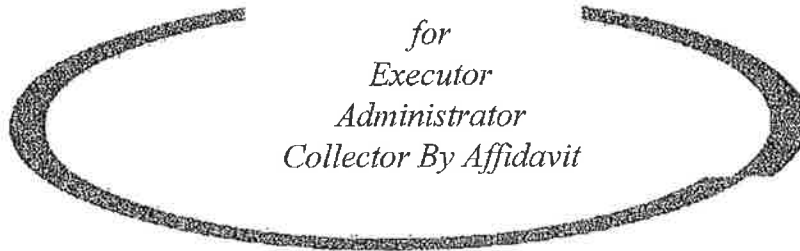
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For copies of this pamphlet or forms, please contact your local clerk of
superior court or obtain on-line at



The clerk of superior court in all 100 counties serves as the judge of probate and cannot practice law or give legal advice. Therefore, you should not ask the clerk or the clerk's staff to prepare your accounts or to advise you on the completion of forms or any legal issue.

If you need advice, you should consult an attorney, especially regarding disbursement of any funds, any questions about handling insolvent estates, or concerning federal and state taxes payable by the estate.

- You must keep accurate records and file accurate accounts.
 - Court costs and fees must be paid to the clerk of superior court.
- You will be informed about the amounts by the clerk's office.

www.necourts.org/Forms/Documents/735.pdf

REGULAR ADMINISTRATION OF AN ESTATE

1. Will, Letters, Executor, Administrator, Personal Representative

- (a) When a person dies with a will, the person is said to have died "testate." When a person dies without a will, the person has died "intestate."
- (b) When a person has died, a search should be made to see if that person (the decedent) left a will. if there is a will, the clerk of superior court, upon application, [*Application For Probate And Letters*, AOCE-201] issues "letters" to the person who qualifies as executor of the will. "Letters Testamentary" [*Letters*, AOC-E-403] are the official written authorization for a person to carry out the responsibilities of executor of a will.
- (c) A search should also be² made to determine if the

decedent had a safe deposit box, since the will and other valuable papers or items may be in the safe deposit box. If a will is discovered in the safe deposit box it must be filed with the clerk of superior court.
[G.S. 28A-15-13(d)].

- (d) if the decedent dies intestate, that is without leaving a will, "letters" are issued by the clerk of superior court, upon application, [*Application For Letters Of Administration*, AOC-E-202] to the person who qualifies as administrator of the estate. "Letters" [AOC-E-403] are the official written authorization for a person to carry out the responsibilities of administrator of an estate. [G.S. 28A-4-1(b)].

The term "personal representative" is used to refer to either an executor or an administrator.

2. Qualification. As Personal Representative

- (a) *Application to Qualify* [*Application For Probate And Letters*, AOC-E-201, or *Application For Letters Of Administration*, AOC-E-202]

A person who seeks to qualify as a personal representative must apply to the clerk of superior court on a form provided by the clerk's office. The form calls for a preliminary inventory of all assets of the decedent as of the date of death. Therefore, the applicant will need to have a general knowledge of the decedent's real estate, bank accounts, stocks, bonds, motor vehicles, and other personal property, and an estimated value of these assets, to complete the application. The instructions for that form assist you in completing the form.
[G.S. 28A-6-1(a)].

- (b) *Qualified Persons*

If the decedent did not name an executor in the will or dies intestate (without a will), the clerk of superior court will grant letters of

administration to a person(s) who applies and is qualified to serve, in the following order:

- (1) The surviving spouse of the decedent;
- (2) Anyone who is to receive property as indicated by the will of the decedent;
- (3) Anyone who is entitled to receive property of the decedent by law in the absence of a will;
- (4) Any next of kin;
- (5) Any creditor to whom the decedent became obligated prior to death;
- (6) Any person of good character residing in the county who applies with the clerk of superior court.

(c) Disqualified persons

No person may serve as a personal representative who:

- (1) Is under 18 years of age;
- (2) Has been adjudged incompetent by the court and remains under such disability;
- (3) Is a convicted felon whose citizenship has not been restored;
- (4) Is a nonresident of this state who has not appointed a resident of the state to accept service of process in all actions or proceedings with respect to the estate;
- (5) Is a corporation not authorized to act as a personal representative in this state;
- (6) Repealed by Session Laws 1999133, s.1, effective January 1, 2000;
- (7) Has committed acts which by law constitute a forfeiture of the right to serve;
- (8) Is illiterate;
- (9) Is a person whom the clerk of superior court finds otherwise unsuitable;
- (10) Was previously designated as executor of the estate but has renounced that office or otherwise chose not to carry out the duties of the personal representative. [GS. 28A-4-2].

(d) Oath/Affirmation [Oath/Affirmation, AOC-E-400]

A person qualifying as personal representative must take an oath or make an affirmation to carry out the duties faithfully and honestly. [G.S. 28A-7-1].

(a) *Bond* [Bond, AOC-E-401].

Generally, an executor of a will who is a North Carolina resident is not required to furnish a bond before being authorized to act as executor, unless the will expressly requires that bond be furnished. However, there are exceptions, and the clerk of superior court always has the discretion to require a bond. An administrator of an estate is required to furnish a bond unless all the heirs are 18 years of age or older, of sound mind and have filed written waivers [*Waiver Of Personal Representative's Bond*, AOC-B-404] of the bond requirement. However, no bond is required of an administrator, if the administrator is the sole heir. If the sole purpose of the appointment is to bring a wrongful death lawsuit, a bond is not required until immediately prior to the receipt of the wrongful death funds. [G. S. 28A-8-1]. Bond is required (and cannot be waived) when an administrator is not a North Carolina resident. [See G.S. 28-8-1(b)(6)].

3. *Authority of Personal Representative* —A personal representative is authorized to collect assets, pay claims, and make all disbursements necessary to settle an estate and to distribute the assets in an orderly, accurate and timely manner. Before the personal representative can sell any real property of the decedent's estate to generate cash with which to pay debts of the estate, the personal representative must petition the clerk of superior court for permission to sell such real estate. However, the clerk's approval is not needed if the will expressly directs the executor to sell the real property. [GS. 28A-13-3, GS. 28A-15-1, GS. 28A-17-1].
4. *Notice To Creditors* [*Affidavit Of Notice To Creditors*, AOC-E-307] — After letters are issued, a personal representative must advertise for creditor's claims against the estate in a newspaper "qualified to publish legal advertisements" which is published in the county where the estate is being administered. If there is no newspaper printed in the county then: (1) the notice must be published in a newspaper of general circulation in the county and posted at the courthouse or (2) a copy of the notice must also be posted at the courthouse and in four (4) other public places in the county. The advertisement must be published once a week for four consecutive weeks, and should state that claims must be filed by a date certain, which is at least three months from the date of first publication or the posting of the notice. Within seventy-five (75) days after the granting of letters, and prior to filing proof of publication with the clerk of superior court's office, the personal representative must also personally deliver or send by first class mail a notice about how, when, and where to file claims against the estate to all creditors who are actually known, or can be discovered upon reasonable investigation. However, no notice need be delivered or mailed with respect to any claim that the personal representative already recognizes as valid and has or will pay the claim. Following publication, a copy of the notice, an affidavit from the newspaper attesting to publication, and as applicable, an affidavit from the personal representative attesting that he or she has mailed or personally delivered the notice, must be filed with the clerk of superior court. [GS. 28A-14-1, G.S. 28A-14-2].

5. **Filing An Inventory** [*Inventory For Decedent's Estate, AOC-E-505*] - Within three (3) months from the date of qualification, the personal representative must file with the clerk of superior court's office an accurate inventory of the estate, giving descriptions and values of all real and personal property of the decedent as of the date of death. The personal representative should obtain copies of signature cards and deposit contracts associated with any joint accounts from the depository financial institution and submit them with the inventory. Clerks may require supporting documentation for the information provided on the inventory. Property discovered later must be reported on a supplemental inventory. [G.S. 28A-20-1, G.S. 28A-20-3]. Income of the estate, property acquired by the estate after the decedent's death, or asset conversions (e.g. sale of real estate or stock, foreclosure of deed of trust, etc.) must be reported on the next accounting. [G.S. 28A-21-1].
6. **Year's Allowance** [*Application And Assignment Year 's Allowance, AOCE-100*] --An application for a year's allowance for the surviving spouse and/or dependent child(ren) may be filed with the clerk at any time within one year of the decedent's death. The clerk or magistrate will hold a hearing on the application. The allowance will be entered on the application form by the clerk or magistrate. The allowance will be from cash or personal property or a combination of both, but does not include real estate. The allowance should be paid as a priority claim before any other claims against the estate are paid. The amount of the allowance is \$20,000 for a surviving spouse and \$2,000 for each surviving child of the decedent, assuming the decedent dies on or before 12/31/12. However, if the decedent dies on or after 1/1/13, the amount of the allowance for each child is \$5,000. [G.S. 30-15, G.S. 30-17].
- 7A. **Real Property — Rents, Expenses** — Unless real property is willed directly to the estate, title to the land vests in the heirs, and passes outside the administered estate. Accordingly, rents from those properties are not income to the estate, and estate funds may not be used to pay real estate expenses, such as mortgages, taxes, insurance or utilities.
- If real property not willed to the estate is needed to pay claims, it can be brought into the estate by filing a special proceeding before the Clerk. [GS. 28A-17-2].
- 7B. **Encumbered/Mortgaged Property** - When items of real personal property are specifically willed to an heir, that heir takes the property subject to any encumbrances thereon, and without a right to have assets of the estate discharge the secured obligation. [G.S. 28A-15-3]. This does not limit the remedies of a secured creditor against the heir or the estate if the heir or estate fails to make payment on the encumbrances.
- If items of real or personal property are assets of (titled to) the administered estate and subject to encumbrances, the personal representative may pay the encumbrance, if that is in the best interests of the estate. However, payment of the encumbrance must be taken into account in calculating the division of the estate, and does not increase the share of the distributee of that asset. [GS. 28A-15-4].

8. Claims —All claims against the decedent's estate, which arose before the death of the decedent, other than taxes and claims covered by insurance, must be presented to the personal representative by the date specified in the notice to creditors, or forever be barred. G.S.[28A-19-3].

(a) *Insufficient Funds To Pay All Claims*

In order to determine if there will be sufficient funds with which to pay claims, the personal representative should not pay any claims until after the time for filing claims has expired.

If the estate is not sufficient to pay all of the creditors in every class, the personal representative should pay in full those classes of creditors for which there is sufficient money, starting with those at the top of the priority list as listed in paragraph 8(b). Then the personal representative should distribute the remaining money proportionally among each creditor of the next highest class. [G.S. 28A-19-6].

(b) *Order Of Priority Of Claims*

After payment of the costs and expenses of administration, *including the year 's allowance*, the personal representative must pay claims against the estate in the following order: [G.S. 28A-19-6].

(1) Claims which by law have specific lien on property up to the amount of the value of such property.

(2) Funeral Expenses. For the estates of decedents dying on or after 10/1/09, funeral expenses of up to \$3,500. For the estates of decedents dying on or after 10/1/09, the funeral expense priority is immediately followed by a new priority of up to \$1,500 for cost associated with the purchase of a burial site and gravestone. (The balance of funeral expenses, above the level of the preferences set in this paragraph, has no preference, and should be paid as all other claims in #8 below.)

(3) All dues, taxes and other claims with preference under federal law.

(4) All dues, taxes and other claims with preference under the laws of the State of North Carolina or under the laws of local governments in North Carolina.

(5) Judgments of any court of competent jurisdiction within the state, docketed and in force, to the extent to which the judgments were liens on the property of the decedent at the time of death, and Medicaid claims filed under G.S. 108A-70.5.

(6) Wages due any employee of the decedent for a period of not more than twelve (12) months immediately preceding the death of the decedent; the cost of any medical services received during the twelve (12) months preceding the death of the decedent; and the cost of necessary drugs and all other medical supplies incurred during the last illness of the decedent (not to exceed 12 months).

(7a) Claim for equitable distribution.

(7b) Farm operation expenses through harvest under G.S. 28A-13-4.

(8) All other claims (for example, credit card debt).

9. Filing individual And Estate Tax Returns—Income tax returns for the decedent must be filed for the year in which the death occurred. Both North Carolina [G.S. 105-32.5] and the federal government impose an estate tax on certain estates.

If the estate is of sufficient value under federal tax law, the personal representative must file a federal estate tax return within nine (9) months after the date of death, regardless of the time of qualification. In addition, state estate taxes may be due and state and federal fiduciary income tax returns may also be required. Following qualification, the personal representative should promptly contact state and federal tax offices or a tax professional to determine what tax information should be filed with those offices. Relevant tax forms used in settlement of the estate may be obtained from the North Carolina Department of Revenue at 1-877-252-3052 [GS. 105-23]. If estate tax returns are filed, the personal representative should obtain closing letters from the taxing authorities and file copies with the clerk.

If no federal or state taxes are due, the personal representative must provide the clerk of court with a certification that estate or inheritance taxes are not due [*Estate Tax Certification (For Decedents Dying On Or After 1/1/99, AOC-E-212 or inheritance And Estate Tax Certification (For Decedents Dying Prior to 1/1/99, AOC E-207)*] or a certificate furnished by the North Carolina Secretary of Revenue, stating the estate tax liability has been satisfied in full.

10. Commissions — The personal representative may receive a commission for handling the estate. If the will does not establish the amount or method of compensation, or if there is no will, the clerk of superior court may, in his discretion, allow a commission of up to five percent (5%) of the estate receipts and disbursements. The clerk will consider the time, responsibility, trouble and skill involved in the management of the estate. Commissions to personal representatives are accounted for as costs and expenses of administration. The personal representative should petition the clerk for approval of a commission before making distribution. [GS. 28A-23-3].
11. Attorney's Fees — The personal representative may choose to hire an attorney to represent the estate. However, the funds of the estate may not be used to pay the attorney's fees unless the clerk finds that the fee is reasonable. Unless the attorney's services are beyond the normal scope of estate administration, the attorney's fees allowed may reduce the amount of the personal representative's commission. *Not all attorney's fees may be approved by the clerk and if not allowed the personal representative will be personally responsible for the attorney's fees.*
12. Distribution Of Assets — After paying the costs of administration, taxes and other valid claims against the estate, the personal representative must distribute the remaining assets of the estate in accordance with the will, or, if none, in accordance with the intestate Succession Act, (Chapter 29 of the General Statutes).

If general bequests of money (those not payable out of a specified fund) are set forth in the will, yet there is not enough cash or other personal property within the administered estate to pay all such bequests, the personal representative should prorate the amount available among all similarly situated recipients of general bequests [G.S. 28A-15-5j]. The personal representative should obtain receipts from all distributees. [G.S. 28A-22-1].

13. Accounting:

(a) *inventory*

See page 5, paragraph 5.

(b) *Final Accounting*

The personal representative may file a final accounting after the date specified in the notice to creditors if all claims have been paid or otherwise satisfied. [G.S. 28A-21-2(b)]. The personal representative must file a final accounting within one year of the date on which he or she qualified to serve unless the clerk of superior court has granted an extension of time for good cause. [G.S. 28A-21-2(a)]. If an extension has been granted, an annual accounting must be filed within one year of the date of qualification.

(c) *Annual Accounting*

The personal representative must file annual accounting no later than one year from the date on which he or she qualified to serve. If the estate is not finalized within one year, then an annual accounting must be filed every year thereafter until the final accounting is filed. [G.S. 28A-21-1]. The personal representative must file a request for the estate to remain open and file an annual account.

(d) *Proof*

All accountings must be accompanied by cancelled or imaged checks or other proof satisfactory to the clerk for all disbursements and distributions, and for all balances held or invested. (Example, detailed bank statements showing balance held.) [G.S. 28A-21-1].

(e) *Contents of Accountings*

Accountings filed with the clerk of superior court must be signed under oath and contain:

- (1) The period which the account covers and whether it is an annual accounting or final accounting;
- (2) The amount and value of the property of the estate according to the inventory and appraisal, or according to the previous accounting; the manner and nature of any investments; the amount of income and additional property received during the accounting period; and all gains or losses from the sale of any property or otherwise;
- (3) All payments, charges, losses, and distributions;

- (4) The property on hand constituting the balance of the estate, if any;
- (5) Any other facts and information determined by the clerk to be necessary to an understanding of the account. [G.S. 28A-21-3, GS. 8A-21-1].

Accounting for Wrongful Death Proceeds

After the completion of a wrongful death lawsuit, the personal representative must be bonded before receiving the wrongful death proceeds and must file a separate accounting concerning the wrongful death proceeds. [In re: Estate of Parish 143 N.C. App 244 (2001). Under G.S. 28A-18-2, the proceeds may only be used to pay certain designated expenses, and the balance can only be distributed to heirs of the decedent under the Intestate Succession Act (Chapter 29 of the General Statutes), regardless of whether or not there is a will. The authorized expenses are:

- Reasonable and necessary expenses of bringing the suit, and attorney fees
- Burial expenses of the deceased
- Medicare reimbursement [Cox v. Shalala, 112 F. 3rd 151(4th Cir., 1997)]
- Reasonable hospital and medical expenses (not exceeding \$4,500) incurred as a result of the injury resulting in death. (Note: The amount applied to hospital and medical expenses may not exceed 50% of the total recovery, less attorney fees). (Note: This amount is separate and in addition to any Medicaid reimbursement.)

- 14. Discharge Of The Personal Representative — When the clerk of superior court approves the final account, the clerk will enter an order discharging the personal representative from further liability in the estate. [G.S. 28A-23-1].
- 15. Removal, Contempt, Jail — If the personal representative fails to account as required, or if he or she renders an unsatisfactory account, the clerk of superior court may issue an order for the personal representative to appear and show cause as to why he or she failed to file an inventory or account. If, within 20 days after service of such an order, he or she does not make the required filing, the clerk may have the sheriff serve the personal representative with an order of contempt and commitment, and the sheriff will place the personal representative in the county jail until he or she complies with the order. The personal representative shall be personally liable for all costs associated with such proceedings. The clerk may also remove the personal representative and appoint someone else to complete the administration of the estate. [G. S. 28A-21-4, G. S. 28A-9-1].

SMALL ESTATES — COLLECTION BY AFFIDAVIT

If no application for appointment of a personal representative is pending or has been granted, the following simplified procedure may be used after thirty (30) days from the decedent's death:

<p>if the decedent died on or before 9/13/09, and or after 10/11/09, and</p> <p>if the value of the decedent's personal property, less liens and encumbrances does not exceed \$10,000 <i>1: \$20,000 if the surviving spouse is the collector and the sole heir or devisee/ (regardless of the value of any real property).</i></p>	<p>if the decedent died on or after 10/11/09, and</p> <p>if the value of the decedent's personal property, less liens and encumbrances does not exceed \$20,000 <i>[\$30,000 if the surviving spouse is the collector and the sole heir or devisee] (regardless of the value of any real property).</i></p>	<p>if the decedent died on or after 1/1/12, and</p> <p>if the value of the decedent's personal property, less liens, encumbrances, and spousal allowance does not exceed \$20,000 <i>[\$30,000 if the surviving spouse is the collector and the sole heir or devisee] (regardless of the value of any real property).</i></p>
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G.S. 28A-25-11:

1

Affidavit For Collection [*Affidavit For Collection Of Personal Property Of Decedent, AOC-E-203*] — An executor, heir, or creditor of the decedent, or the public administrator of the county, may file an affidavit with the clerk of superior court on a form provided by the clerk's office, requesting authorization to proceed with collection and administration of the estate. [G.S. 28A-25-1(a), G.S. 28A-25-1.1(a)]. NOTE: If a sale of real estate by the heirs is foreseeably necessary or desirable, a formal administration with notice to creditors is probably necessary.

2. Distribution Of Assets And Payment Of Claims— Upon filing the affidavit with the clerk of superior court, the person making the affidavit is authorized to proceed with collection of the decedent's personal property and with distribution of the property in the following order of priority:
- (1) Payment of the year's allowance of the surviving spouse and child(ren), if any;
 - (2) Payment of debts and claims against the estate in the order set out in paragraph 8(b) of the section of this pamphlet dealing with Regular Administration Of An Estate;
 - (3) Distribution of the remainder of the personal property, if any, to the persons entitled to it by the will, or, if no will exists, to the persons specified by the Intestate Succession Act (Chapter 29 of the General Statutes). {G.S. 28A-25-10 3(a)(1)}.

3. Closing Affidavit [*Affidavit Of Collection, Disbursement And Distribution, AOC-E-204*] —After the distribution has been completed, an affidavit must be filed with the clerk of superior court showing collection, disbursement and distribution of the personal property. This closing affidavit must be filed within ninety (90) days after the date of filing of the qualifying affidavit, unless the clerk has granted an extension of time. [GS. 28A-25-3(a)(2)].

SUMMARY ADMINISTRATION		Date Qualified Social Security Number
<p><i>File No.</i> The surviving spouse of a decedent who died with or without a will may petition the clerk of superior court for an order of summary administration if the spouse is the sole heir or devisee of the decedent. An order of summary administration will permit the spouse to proceed with the collection and distribution of the decedent's property without the formality of regular administration. Dy obtaining the order, the surviving spouse assumes all liabilities of the decedent to the extent of the value of the property received. NOTE: Fees are collected when the petition is filed. If a sale of real estate by the surviving spouse is foreseeably necessary or desirable, a formal administration with notice to creditors is probably necessary. [Article 28 of Chapter 28A of the General Statutes].</p>		Date Of Death
<p>Name Of Executor-Administrator</p>		Date Inventory Filed Date Of Annual Account(s)
<p>Name Of Attorney</p>		Telephone No.
<p>Bond</p>		Name Of Surety (Bonding Company, etc.)
<p>3</p>		
<p>Date Inventory Due</p>		Date Final Account Filed
<p>Date Final Account Due</p>		

(NOTES AND CHECKLIST)

A large rectangular frame with a thick, dark border. At the top center of the frame, there is a small, square-shaped area containing a faint, illegible image or stamp. The rest of the frame is empty, intended for notes and a checklist.

North Carolina Estate Forms Index

The following statement is provided by order of the N.C. AOC:

All official court forms are reproduced by permission of the North Carolina Administrative Office of the Courts. Each form was current as of the date appearing in the lower left hand corner of Side One of Page One of the form, but is subject to ongoing revision and may not still be current at the time you use this publication. @

NOTE:

***To go directly to the document after you find it,
Click on the form number or press Ctrl and click on the number***

<u>Atcmt—Blank-Pg</u>	Attachment — Blank full page to add to accounting, etc.
<u>Atcmt—Disbursements</u>	Blank full page to add to accounting, etc.
<u>Atcmt—Receipts</u>	Blank full page to add to accounting, etc.
<u>Atcmt—Distributions</u>	Blank full page to add to accounting, etc.
<u>E-100</u>	Application and Assignment Year's Allowance
<u>E-101</u>	Deficiency Judgment
<u>E-102</u>	Estates Proceedings Summons
<u>E-150</u>	Estate Summons for Trust Proceeding / Alias and Pluries Summons
<u>E-200</u>	Renunciation of Right to Qualify for Letters Testamentary or Letters of Administration
<u>E-201</u>	Application for Probate and Letters — Testamentary or Letters of Administration and E-201-Instructions
<u>E-202</u>	Application for Letters of Administration and E-202-Instructions Affidavit for Collection of Personal Property of Decedent (For Decedents Dying on or Before Dec. 31, 2011)
<u>E-203A</u>	Intestate/Testate Affidavit for Collection of Personal Property of Decedent (For Decedents Dying on or After Jan 1, 2012)
<u>E-203B</u>	Intestate/Testate
<u>E-204</u>	Affidavit of Collection, Disbursement, and Distribution
<u>E-205</u>	Application for Letters of Trusteeship Under Will Application for Letters of Guardianship of the Estate/Limited Guardianship of the Estate/ Guardianship of the Person/Limited Guardianship of the Person/General Guardianship/Limited General Guardianship For An Incompetent Person
<u>E-207</u>	Inheritance and Estate Tax Certification Application for the Appointment of Guardian of the Estate/Guardian of the Person/General Guardian for a
<u>E-208</u>	Minor
<u>E-211</u>	Notice of Hearing Appointment of Guardian/Other
<u>E-212</u>	Estate Tax Certification (for decedents dying on or after 1/1/99)
<u>E-214</u>	Certificate Of Service (Motion in the Cause to Modify Guardianship)
<u>E-300</u>	Affidavit of Subscribing Witnesses for Probate of Will/Codicil to Will
<u>E-301</u>	Affidavits for Probate of Will Witness(es) Not Available
<u>E-302</u>	Affidavit for Probate of Holographic Will/Holographic Codicil
<u>E-304</u>	Certificate of Probate
<u>E-307</u>	Affidavit of Notice to Creditors
<u>E-308</u>	Affidavit of Notice to Creditors by Limited Personal Representative
<u>E-400</u>	Oath
<u>E-401</u>	Bond (Corporate Surety) (Side One) / Bond (Personal Sureties) (Side Two)
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E-412 Letters Of Appointment Standby Guardian Of The Person
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E-417 Letters Of Appointment Limited Guardian Of The Estate
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E-431 Authorization for Payment of Money Owed Decedent
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E-502 Order to File Inventory or Account
E-503 Order to Appear and Show Cause for Failure to File Inventory/Account
E-505 Inventory for Decedent's Estate
E-505-w-attachment Inventory for Decedent's Estate
E-506 Account Annual/Final
E-506-w-attachment Account Annual/Final
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E-511 Inventory for Trust Under Will
E-520 Inventory of Contents of Safe-Deposit Box
E-521 Receipt Partial or Final
E-650 Estates Action Cover Sheet
E-901M Receipt and Agreement
E-902M Civil Contempt Order Failure to File Inventory/Account
E-903M Faithful Performance Bond Nonresident Guardian of the Person (Minor or Incompetent)
E-904M Order of Summary Administration
E-905M Application for Probate and Petition for Summary Administration
E-906M Petition for Summary Administration of Estate without a Will
E-907M Authorization to Release Funds
E-908M Petition and Order to Reopen Estate
E-909M Order to Transfer Estate to Closed Files (for statistical purposes)
E-910M List of Phase II Distributees
SP-100 Special Proceedings Summons / Alias and Pluries Summons
SP-101 Partition Proceedings Summons / Alias and Pluries Summons
SP-200 Petition For Adjudication Of Incompetence / Motion in the Cause and Order Appointing
Guardian Ad Litem
SP-201 Notice Of Hearing On (Incompetence or Motion In The Cause) And Order Appointing
Guardian Ad Litem
SP-202 Order On Petition For Adjudication Of Incompetence
SP-203 Involuntary Commitment Order Mentally Ill
SP-205 Order To Appear At Supplemental Hearing For Voluntary Commitment

SP-206 Order Supplemental Hearing on Involuntary Commitment
SP-207 Certificate of Service (Incompetent Proceeding)
SP-208 Guardianship Capacity Questionnaire
SP-210 Petition and Appointment of Defense Counsel for Committed Respondent Charged With Violent Crime
SP-211 Petition And Order For Removal Of A Mental Commitment Bar To Purchase, Possess Or Transfer A Firearm
SP-220 Request for Transportation Order and Order (Outpatient Fails but Does Not Clearly Refuse to Comply With Treatment)
SP-221 Request for Supplemental Hearing (Outpatient Clearly Refuses to Comply with Treatment)
SP-222 Notice Of Need For Transportation Order And Order (From One 24-Hour Facility To Another)
SP-223 Request for Transportation Order and Order (Committed Substance Abuser Fails to Comply With Treatment or is Discharged From 24-Hour Facility)
SP-224 Request for Transportation Order and Order (Outpatient Fails to Appear for Prehearing Examination)
SP-260 Certificate of Notice and Deposit of Disputed Funds
SP-261 Petition to Recover Disputed Monies
SP-262 Order Determining Entitlement to Disputed Funds
SP-300 Affidavit and Petition for Involuntary Commitment
SP-301 Notice of Hearing/Rehearing for Involuntary Commitment
SP-302A Findings and Custody Order Involuntary Commitment (Petitioner Appears Before Magistrate Or Clerk)
Findings and Custody Order Involuntary Commitment (Petitioner Is Clinician Who Has Examined Respondent)
SP-3028
SP-304 Involuntary Commitment Custody Order Defendant Found Incapable to Proceed
SP-305 Findings and Order Involuntary Commitment Physician-Petitioner Recommends Outpatient Commitment
SP-306 Order Involuntary Commitment Proceedings Substance Abuser
SP-350 Appellate Entries Involuntary Commitment
SP-400 Report of Foreclosure Sale/Resale
SP-402 Final Report and Account of Foreclosure Sale
SP-403 Notice of Upset Bid Notice to Trustee or Mortgagee
SP-404 Notice
SP-405 Notice of Upset Bid in Judicial Sale Notice to Person Holding the Sale
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SP-620 Petition and Order for Restoration of Firearm Rights
SP-900M Order on Motion for Appointment of Interim Guardian
SP-901 M Request and Order for Multidisciplinary Evaluation
SP-902M Request and Authorization to Deliver Respondent
SP-904M Outpatient Commitment Order of Assignment or Denial of Counsel
SP-905M Petition for Authorization to Sell Motor Vehicle
SP-906M Order Authorizing Motor Vehicle Sale
SP-907M Report of Sale of Motor Vehicle
SP-908M Order Directing Transfer of Motor Vehicle Title
SP-912M Appointment Of Counsel And Notice of Hearing/Rehearing Voluntary Admission Of Minor
SP-913M Order Voluntary Admission Of Minor

COURT COSTS AND FEES CHART

The chart below shows court costs in effect as of August 1, 2013, and applies to all costs assessed or collected on or after that date, except where otherwise noted.

Changes to costs and fees for 2013 are Shaded and blue, and are tagged with bracketed notes according to the dates on which they take effect, e.g. [Jul. 1], [Aug. 1], etc. Legislation enacting new or amended cost items is cited in brackets. Items citing only a bill section (e.g., "[§ 18B.17] refer to sections of S.L. 2013-360 (SB 402).

ESTATES COSTS AND FEES G.S. 7A-307, unless otherwise specified		AMOUNT
ESTATES — NEW ADMINISTRATIONS AND ESTATE PROCEEDINGS. G.S. 7A-307(a).¹		
• General Court of Justice Fee.	General Fund	104.50
	State Bar Legal Aid Account (LAA)	1.50 ²
		106.00
• Facilities Fee.		10.00
• Phone Systems Fee.		4.00
• ESTATES TOTAL		120.00 (+% of gross estate, below)
• Separate GCJF based on value of the gross estate (at inventory and each accounting). Minimum fee per filing: \$15.00. Maximum cumulative fee: \$6,000.00.		+0.40/100.00 of gross estate ³
• Caveat for Decedents Dying on or after January 1, 2012 [S.L. 2011-344, § 2]		200.00
REOPENED ESTATE ADMINISTRATION: G.S. 7A-307(a)(5).		
• For decedents dying on or before December 31, 2011: Minimum fee per filing: \$15.00. Maximum cumulative fee: \$6,000.00.		+0.40/100.00 of NEW property coming into reopened estate
• For decedents dying on or after January 1, 2012: Minimum fee per filing: None. Maximum cumulative fee: \$6,000.00.		
TRUST UNDER WILL — ESTABLISHMENT.⁶		
• General Court of Justice Fee.	General Fund	104.50
	State Bar Legal Aid Account (LAA)	1.50 ²
		106.00
• Facilities Fee.		10.00
• Phone systems Fee.		4.00
• TRUST UNDER WILL — ESTABLISHMENT TOTAL		120.00

¹ The estate fees set forth here apply at the filing of the inventory, if not previously collected. Other fees apply at the filing of accountings. Do not assess estate costs for payments to the clerk of debts owed the decedent pursuant to G.S. 28A-25-6.

² The \$1.50 portion of the General Court of Justice fee (GCJF) allocated to the State Bar's is for the Access to Civil Justice fund under G.S. 7A-474.4. The remainder of the GCJF is remitted to the General Fund. The NCAOC's Financial Management System (FMS) will allocate this portion automatically when using the related code sets to assess costs.

³ "Gross estate" is the value of all personal property when received, plus the proceeds of any sale of realty coming into the hands of the fiduciary. Gross estate does not include fair market value of realty not sold. The fee is to be computed from the inventory and paid when the inventory is filed, except for collection of personal property by affidavit, described on the next page. Additional amounts will be due upon filing of an accounting.

⁴ G.S. 7A-307(a)(4) requires a filing fee of \$200.00 for a caveat filed in an estate for which the decedent died on or after January 1, 2012. For decedents dying on or before December 31, 2011, there is no filing fee for a caveat, but a bond of \$200.00 shall be required.

⁵ The \$0.40 per \$100.00 of major fraction thereof of new property coming into the estate after the reopening is the only fee charged for reopened estates; the initial filing fees (General Court of Justice fee, facilities fees, etc.) do not apply. Note that this applies to all reopened estates, not just those for decedents dying on or after January 1, 2012; the only difference in costs for reopened estates that depends on the decedent's date of death is the minimum \$15.00 fee per filing for decedents dying before that date.

⁶ When a trust is established under a will, the basic estates costs are assessed twice: once for establishment of the decedent's estate file for probate of the will, and once for establishment of the trust file. The initial costs shown are to be assessed only once in the trust file; thereafter, costs for the trust are assessed only at the filing of accountings for new personal property received by the trust.

COURT COSTS AND FEES CHART

The chart below shows court costs in effect as of **August 1, 2013**, and applies to all costs assessed or collected on or after that date, except where otherwise noted.

Changes to costs and fees for 2013 are shaded and blue, and are tagged with bracketed notes according to the dates on which they take effect, e.g. [Jul. 11, [Aug. 1], etc. Legislation enacting new or amended cost items is cited in brackets. Items citing only a bill section (e.g., "[§ 18B.17]") refer to sections of S.L. 2013-360 (SB 402).

ESTATES COSTS AND FEES G.S. 7A-307, unless otherwise specified		AMOUNT
TRUST UNDER WILL — ANNUAL ACCOUNTINGS/RECEIPT OF NEW PERSONAL PROPERTY ASSETS. G.S. § 7A-307(a)(2a). Minimum fee: \$20.00. Maximum fee: \$6,000.00. ⁷		20.00 per accounting or 0.40/100.00 of gross value of assets (if new personal property) ⁸
PROBATE OF A WILL WITHOUT QUALIFICATION OF PERSONAL REPRESENTATIVE. G.S. 7A-307(a)(3).		
• General Court of Justice Fee (no State Bar share).		20.00
• Facilities Fee.		10.00
• PROBATE WITHOUT QUALIFICATION TOTAL		30.00
QUALIFICATION OF LIMITED PERSONAL REPRESENTATIVE. G.S. 7A-307(a)(2d) & G.S. 28A-29-1		
• Petition Fee. ⁹		20.00
COLLECTION OF PERSONAL PROPERTY BY AFFIDAVIT. G.S. 7A-307(b).¹⁸		
• General Court of Justice Fee.	General Fund	104.50
	State Bar Legal Aid Account (LAA)	1.50 ¹²
		106.00 ¹⁴
• Facilities Fee.		10.00
• Phone systems Fee.		4.00
• COLLECTION BY AFFIDAVIT TOTAL		120.00
Separate GCJF based on value of the gross estate. Minimum fee per filing: \$15.00. Maximum fee: \$6,000.00, Note: Assessed on the AOC-E-204, Side One, "TOTAL RECEIPTS"		+0.40/100.00 of gross estate ¹³

⁷ The minimum filing fee continues to apply to accountings filed in trusts, despite changes in 2012 to the minimum filing fees in estates. * The gross-value percentage "shall be assessed only on newly contributed or acquired assets, all interest or other income that accrues or is earned on or with respect to any existing or newly contributed or acquired assets, and realized gains on the sale of any and all trust assets. Newly contributed or acquired assets do not include assets acquired by the sale, transfer, exchange, or otherwise of the amount of trust property on which fees were previously assessed." G.S. 7A-307(a)(2a). This fee is not to be assessed on assets for which the gross-value fee was assessed in administration of the original decedent's estate proceeding. If no new assets were acquired by the trust, the minimum fee of \$20.00 must be assessed for the filing of the accounting.

⁸ Assess the \$20.00 fee upon filing of the petition to serve as a limited personal representative under Chapter 28A, Article 29. This is the only fee assessed for such petitions; do not assess the GCJF, phone system fee, facilities fee, etc. The fee was effective October 1, 2009, and applies to estates of persons dying on or after that date.

⁹ The threshold amount for small-estate administration under G.S. 28A-25-1 is \$20,000, or \$30,000 for a surviving spouse who is the sole heir. This threshold applies to estates of persons dying on or after October 1, 2009. S.L. 2009-175.

G.S. 7A-3D7(b) requires that, for collection of personal property by affidavit, "the facilities fee and thirty dollars (\$30.00) of the General Court of Justice fee shall be paid at the time of filing the qualifying affidavit." The phone systems fee, the remainder of the GCJF, and the percentage of the gross estate are assessed at the filing of the final affidavit of collection.

¹² The \$1.50 portion of the General Court of Justice fee (GCJF) allocated to the State Bar is for the Access to Civil Justice fund under G.S. 7A-474.4. The remainder of the GCJF is remitted to the General Fund. The NCAOC's Financial Management System (EMS) will allocate this portion automatically when using the related code sets to assess costs.

¹³ For collection of personal property by affidavit, "Gross Estate" is the value of all personal property received by the affiant. The fee is assessed based on the final affidavit of collection. See AOC-E-204 (Affidavit Of Collection, Disbursement And Distribution), Side One, "TOTAL RECEIPTS."



COURT COSTS AND FEES CHART

The chart below shows court costs in effect as of **August 1, 2013**, and applies to all costs assessed or collected on or after that date, except where otherwise noted.

Changes to costs and fees for 2013 are Shaded and blue, and are tagged with bracketed notes according to the dates on which they take effect, e.g. [Jul. 11, [Aug. 1], etc. Legislation enacting new or amended cost items is cited in brackets. Items citing only a bill section (e.g., "[§ 18B.17]") refer to sections of S.L. 2013-360 (SB 402).

OTHER ESTATE FEES G.S. 7A-307(b1), unless otherwise noted	AMOUNT
[Aug. 1] Motion/Notice of Hearing fee. G.S. 7A-307(a)(4). ¹⁴ [§ 18B.17]	20.00
Service fee for civil process served by the Sheriff. G.S. 7A-307(c) and 7A-311(a)(1).	+30.00
Filing and indexing a will without probate.	
First page	1.00
Each additional page or fraction thereof	0.25
Additional fiduciary letters (per letter over 5).	1.00
Safe deposit box inventory (per box, per day).	15.00
Taking a deposition.	10.00
Docketing and Indexing a will probated in another county in the State.	
First page	6.00
Each additional page or fraction thereof	0.25
Hearing petition for year's allowance.	8.00

¹⁴ The motion/notice of hearing fee does not apply to a notice of hearing on any motion listed in G.S. 7A-308; for a list, see "Appendix — Motion/Notice of Hearing Fee Exemptions" at the end of this cost chart. The fee also does not apply to a notice of hearing on any motion "containing as a sole claim for relief the taxing of costs, including attorneys' fees" or to a motion filed pursuant to G.S. 1C-1602 or 1C1603 (to designate exemptions from enforcement of a judgment). No more than one fee shall be assessed for any motion for which a notice of hearing is filed, regardless of whether the hearing is continued, rescheduled, or otherwise delayed.



Appendix - Motion/Notice of Hearing Fee Exemptions

Updated Effective August 1, 2013

■ **Notice of Hearing on Motion for Costs or Attorney Fees.** G.S. 7A-305(f), 7A-306(g), and 7A-307(a)(4).

Each of the statutory provisions for the motion/notice of hearing fee provides that the fee is not to be assessed for "a notice of hearing on a motion containing as a sole claim for relief the taxing of costs, including attorneys' fees." Therefore if the only request for relief in the motion is for costs and/or attorney fees, the fee does not apply when the notice of hearing is filed.

■ **Notices of Hearing on Motions under G.S. 7A-308.**

Currently, there are only three motions for which fees are assessed under G.S. 7A-308, and which therefore are exempt from the motion/notice of hearing fee of G.S. 7A-305(f), 7A-306(g), and 7A-307(a)(4). For each of these three motions, the clerk should assess the fee specified in G.S. 7A-308 upon the filing of the motion, not for the filing of a notice of hearing on the motions.

- (a)(2) Proceedings supplemental to execution [initiated by motion in the cause].
- (a)(14) Substitution of trustee on a deed of trust [in a judicial foreclosure].
- (a)(20) Motion to assert a right of access under G.S. 1-72.1 [to a judicial proceeding or record].

■ **Civil Actions - Additional Fee-Exempt Motions.** G.S. 7A-

305(f). Child Support Proceedings — Exemptions for IV-D

Agencies

Pursuant to S.L. 2013-225, § 4.(a), the fee for notices of hearing on motions in civil actions does not apply to motions filed by a child support enforcement agency established pursuant to Part D of Title IV of the Social Security Act.

This means that the motion/notice of hearing fee shall not be charged to a IV-D agency when the IV-D agency is the filer of the motion.

Domestic Violence Proceedings

Because any motion filed in a proceeding under Chapter 50B of the General Statutes (*e.g.*, for contempt for violation of the order) may be necessary to the enforcement of such order, and because court costs may not be assessed for actions associated with a protective order, pursuant to G.S. 50B-2(a), the fee should not be assessed for notices of hearing on motions for the enforcement or modification of orders under Chapter 50B.

■ **Special Proceedings - Additional Fee-Exempt Motions.** G.S. 7A-306(f).

Pursuant to G.S. 7A-306(f), the costs in that statute do not apply to foreclosures under power of sale in a deed of trust or mortgage, so the motion fee is not to be assessed in those proceedings.

■ **Estates - No Additional Exemptions.** G.S. 7A-307(a)(4).

Other than motions for costs and attorney fees and motions under G.S. 7A-308, listed above, there are no exemptions from the motion/notice of hearing fee in estate cases.

CHECKLIST FOR ESTATE ADMINISTRATION

ESTATE

DOD: _____

Determine if we have original documents or if client does. If client has them, they need to bring the documents to initial conference.

2. Determine who the personal representative (executor/administrator) is
3. Need Social Security number and date of birth of individual listed in #2
4. Question: If there is a trust, we need to determine if it was funded.
5. Bring to initial meeting:
 1. Death certificate (cannot qualify until one is available)
 2. Current bank, investment or other statements for accounts in which decedent had sole or joint interest (specify whether sole or joint w/right of survivorship (JTWROS)).

Note: We will eventually need bank signature cards for ALL bank accounts, sole or JTWROS. Does not have to be done by the time of the initial meeting with clients but we do need to know how they held at that time.
 3. Info regarding retirement income, IRAs, life insurance, etc.
 4. Info re vehicles owned solely or jointly by decedent.
 5. Current ad valorem tax info from city/county for residence and vehicle values.
Are house and vehicles held jointly?
 6. Any interest in partnerships or sole proprietor businesses?
 7. Any notes, judgments or other debts due decedent?
 8. Estimated value of misc personal property, including but not limited to jewelry, tools, etc.
 9. Any cash or uncashed checks on hand? If so, please bring any checks and advise the amount of cash on hand.
 10. Need copies of two years' prior income tax returns

ESTATE ADMINISTRATION QUESTIONNAIRE

PR Address & Phone No. -

Decedent's DO Birth -

Decedent's SSN -

Decedent's Address -

Decedent's Phone No. -

Death Certificate -

Real Estate -

Bank Accounts -

Checks on hand - Stock

Accounts - Stock/Bonds

- certificates

Insurance -

Last year's tax return -

Household furnishings -

Misc. personal property -

Personal effects -

Motor Vehicles -

Interest in business -

Employer -

Debts due decedent -

Lockbox

Gifts over \$14,000.00 over last 3 years

-

Address, birthday & SSN of each beneficiary -

Funeral bill -

Original Will -

IRA -

Retirement Plans -

Debts/Liabilities ?

FILE NAME: _____

D/O/D: _____

FILE NO.: _____

Estate Qualification/Administration Checklist

I. Meet with Client

Obtain: Death Certificate
 Funeral Bill
 Will/Trust
 Representation Agreement/Retainer

2. Forms to Open Estate - Testate:

- Death Certificate
- Will
- Renunciation of Right to Qualify for Letters Testamentary or Letters of Administration (E-200) (Use if there are other heirs who could qualify as Executor).
- Application for Probate and Letters Testamentary (E-201)
- Certificate of Probate (E-304)
- Oath (may be signed before notary or clerk) (E-400)
- Order Authorizing Letters (E-402)
- Letters Testamentary Form (E-403)
- Calendar when 90-Day Inventory and Annual Accounts are due
- Estate Tax Certification Form (w/final account) (E-212)
- Pay Required Fee
- Pay Additional Fee if Lockbox Inventory
- Note: If out-of-state PR, need Appointment & Acceptance of Resident Process Agent (E-500)

Forms to Open Estate - Intestate:

- Renunciation of Right to Qualify for Letters Testamentary or Letters of Administration {Use if there are other heirs who could qualify as Administrator}. (E200)
- Waiver of Personal Representatives Bond (E-404)
- Application for Letters of Administration {E-202}
- Oath (E-400)
- Order Authorizing Letters (E-402)

Letters of Administration Form (E-403)

Pay Required Fee

Pay Additional Fee if Lockbox Inventory

Note: If out-of-state PR, need Appointment & Acceptance of Resident Process Agent (E-500)

3. All Estates:

- Publish Notice to Creditors (for 4 wks) (Not required for wrongful death estates)
- Obtain from the Newspaper Affidavit of Publication for Notice to Creditors
- Prepare and File Affidavit of Notice to Creditors (w/Affidavit of Publication w/original copy of Notice to Creditors from newspaper) (E-307)
- Executor/Administrator Apply for EIN for Estate

4. Additional Filings:

- Application for Year's Allowance, if required (E-100)
- Inventory - 90 days after qualification (E-505)
- Annual/Final Account - 1 year after qualification (E-506)
 - Start w/90-Day Inventory
 - Gather Final Information, including:
 - Bank Statements (w/copies of checks)
 - Disbursements
 - Distributions to Heirs
 - Receipts from Beneficiaries
- Tax Returns:
 - Individual Income Tax.
 - Fiduciary Return
 - Estate Tax Return
 - Estate Tax Certification Form (E-) (w/Final Account)

NOTES:

(TYPE OR PRINT IN BLACK INK)
STATE OF NORTH CAROLINA

File No.

In The General Court of Justice
 Superior Court Division
 Before The Clerk

_____ County

IN THE MATTER OF THE ESTATE OF:

Name, Street Address, City, State And Zip Code of Decedent

Social Security No. (Last Four Digits) County of Domicile At Time of Death

Date of Death Date of Will And Codicil(s) If Any

Name, Street Address, PO Box, City, State And Zip Code of Applicant

Telephone No.

Legal Residence (County, State)

Name, Street Address, PO Box, City, State And Zip Code of Attorney

APPLICATION

FOR PROBATE AND LETTERS

TESTAMENTARY OF ADMINISTRATION CTA

G.S. 28A-6-1; 28A-12-4; 31-16; 105-22

Place of Death (If Different From County of Domicile)

Name, Street Address, PO Box, City, State And Zip Code of Co-Applicant

Telephone No.

Legal Residence (County, State)

Attorney Bar No.

Telephone No.

I, the undersigned, applying for probate and for letters in the above estate, being first duly sworn, say that:

1. The decedent was domiciled in this county at the time of the decedent's death, or left property or assets in this county, or was a nonresident motorist who died in North Carolina; no other proceeding for probate or for administration is pending in any jurisdiction.
2. The decedent left the paper-writing(s) purporting to be the decedent's Last Will and Testament and codicil(s), dated as shown above.
3. a. I am an executor, devisee or legatee named in the will, or a next-of-kin or creditor of the decedent.
 b. I am the person entitled to apply for letters or am applying after all persons having prior right to apply have renounced.
 c. I am applying subject to G.S. 28A-6-2 (1) and move that all necessary citations be issued.
 d. I am the public administrator appointed by the Court.
4. I am not disqualified pursuant to G.S. 28A-4-2 to administer the estate and have not renounced my right to do so.
5. Following the execution of the will there were no children born to or adopted by the decedent, and the decedent did not thereafter marry or obtain a divorce. (If the facts are otherwise, state them on an attachment.)
6. After diligent inquiry, I have determined that the persons listed below are all the persons entitled to share in the decedent's estate. (If there is a court-appointed guardian for any such person(s), list the guardian's name and address on an attachment.)

NAME	AGE	RELATIONSHIP	MAILING ADDRESS

PRELIMINARY INVENTORY

(Give values as of date of decedent's death. Continue on separate attachment if necessary.)

PART I. PROPERTY OF THE ESTATE

	Est. Market Value
1. Accounts in sole name of decedent <i>(List bank, etc., each account no. and balance.)</i>	\$
2. Joint accounts <u>without</u> right of survivorship <i>(List bank, etc., each account no., balance and joint owners.)</i>	
% Owned By Dec.	
% Owned By Dec.	
% Owned By Dec.	
% Owned By Dec.	
3. Stocks/bonds/securities in sole name of decedent or jointly owned <u>without</u> right of survivorship.....	% Owned By Dec.
4. Cash and undeposited checks on hand.....	
5. Household furnishings.....	
6. Farm products, livestock, equipment and tools.....	
7. Vehicles.....	
8. Interest in partnership or sole proprietor businesses.....	
9. Insurance, Retirement Plan, I.R.A., etc., payable to Estate.....	
10. Notes, judgments, and other debts due decedent.....	
11. Miscellaneous personal property.....	
12. Real estate willed to the Estate.....	\$
13. Estimated annual income of Estate.....	

(Base bond on this amount, if applicable.) **TOTAL PART I.** ▶ \$ 0.00

PART II. PROPERTY WHICH CAN BE ADDED TO ESTATE IF NEEDED TO PAY CLAIMS

1. Joint accounts with right of survivorship <i>(List bank, etc., each account no., balance & joint owners.)</i>	\$
2. Stocks/bonds/securities registered in beneficiary form and immediately transferred on death or jointly owned with right of survivorship	
3. Other personal property recoverable (G.S. 28A-15-10).....	
4. Real estate owned by decedent and not listed elsewhere.....	

TOTAL PART II. ▶ \$ 0.00

PART III. OTHER PROPERTY

1. There <input type="checkbox"/> is <input type="checkbox"/> is not entireties real estate owned by decedent and spouse	
2. There <input type="checkbox"/> are <input type="checkbox"/> are not Insurance, Retirement Plan, I.R.A., accounts, annuities etc., payable to named beneficiaries	
3. There <input type="checkbox"/> is <input type="checkbox"/> is not a potential claim for wrongful death arising under G.S. 28A-18.2	

Signature of Applicant _____ Signature of Co-Applicant _____

SWORN/AFFIRMED AND SUBSCRIBED TO BEFORE ME		SWORN/AFFIRMED AND SUBSCRIBED TO BEFORE ME	
Date	Signature of Person Authorized to Administer Oaths	Date	Signature of Person Authorized to Administer Oaths
<input type="checkbox"/> Deputy CSC	<input type="checkbox"/> Assistant CSC	<input type="checkbox"/> Deputy CSC	<input type="checkbox"/> Assistant CSC
<input type="checkbox"/> Clerk of Superior Court		<input type="checkbox"/> Clerk of Superior Court	
<input type="checkbox"/> Notary	Date Commission Expires	Date Commission Expires	<input type="checkbox"/> Notary
SEAL	County Where Notarized	County Where Notarized	SEAL

**INSTRUCTIONS FOR PRELIMINARY INVENTORY
ON SIDE TWO OF APPLICATION FOR PROBATE AND LETTERS,
FORM AOC-E-201, REV. 4/08**

THE CLERK IS THE JUDGE OF PROBATE AND CANNOT PRACTICE LAW OR GIVE LEGAL ADVICE. ACCORDINGLY, THE CLERK'S STAFF CANNOT HELP YOU FILL OUT THIS FORM. PARTS OF THIS FORM ARE SELF-EXPLANATORY. HOWEVER, FOR ANY NECESSARY ASSISTANCE, YOU SHOULD CONSULT AN ATTORNEY.

Application For Probate And Letters Testamentary or Letters of Administration CTA, Form AOC-E-201, Rev. 6/06

If the decedent left a will, the person named as executor in the will may qualify by applying to the Clerk of Superior Court using this form. Side two of this form contains a preliminary listing of assets of the estate. This part of the form is intended as a preliminary report to the clerk, heirs and creditors of the nature and probable value of the property, real and personal, wherever located, owned by the decedent as of the date of death.

General Instructions:

Type or print neatly in **black ink**.

All values reported should be the **fair market value** of the item **as of the date of death**. If there is not sufficient space on the form, continue on a separate attachment.

Except where instructed to itemize, you should report in a lump sum the estimated total value of all property in each category. A complete itemization and valuation of decedent's property must be listed on the Inventory Form (AOC-E-505) and filed with the clerk within three months after qualifying.

- "Account" includes accounts in banks, savings and loans and other financial institutions, including money market accounts with brokerage houses or similar institutions.
- "Joint Account With Right of Survivorship" is an account in the name of two or more persons in which the deposit agreement (1) is signed by all parties and (2) expressly provides that, upon the death of one of the joint depositors, the interest of the decedent passes to the survivor(s). Any joint account which is not "with right of survivorship" is a joint account **without** right of survivorship.
- "Stocks or Bonds With Right of Survivorship" are securities in which the certificate clearly states that upon the death of one of the joint owners the interest of the decedent passes to the survivor(s). Any jointly owned security which is not owned "with right of survivorship," is owned **without** right of survivorship.
- "Securities Registered in Beneficiary Form" means stocks, bonds, or other securities officially registered with the issuer of the security indicating the current owner of the security and the person who will automatically become the new owner of the security upon the death of the owner." (See G.S. 41-40 et. seq.)

PART I. PROPERTY OF THE ESTATE

1. Deposits In Sole Name Of Decedent – For each account, list the name of the institution, the account number and the balance on the date of death.
2. Joint Accounts Without Right Of Survivorship – For each account, list the name of the institution, the account number, and the name(s) of the other joint owner(s). If the percentage owned by the decedent can be determined, report that percentage and the value of that percentage. If the percentage owned by the decedent is unclear, report the percentage as 100%, and list the total amount on deposit on the date of death. A copy of the signature card or depository contract should be attached either to this form or the inventory (AOC-E-505.)
3. Stocks And Bonds In Sole Name Of Decedent Or Jointly Owned Without Right Of Survivorship – If the percentage owned by the decedent can be determined, report that percentage and the value, in a lump sum, of that percentage. If the percentage owned is unclear, report the percentage as 100%, and list the total value, in a lump sum, of all such stocks and bonds. A detailed itemization of these assets must be reported in the Inventory (AOC-E-505).
4. through 7. These categories should be self-explanatory.
8. Interest in Partnership or Sole Proprietor Businesses – Report all solely owned business interest and all partnerships in which the decedent was a general or limited partner. List the name of the business or partnership, the names of the surviving partners, the decedent's percentage interest in that partnership, and the value of that partnership interest or business.
9. through 11. These categories should be self-explanatory.
12. Real Estate Willed To The Estate – (**NOTE: Real property willed to any person or entity other than the estate must be reported in Part II, Item 4.**) List only real estate which the decedent devised (willed) to the estate or to the executor in the capacity as executor (not as an individual). Usually, such a devise is accompanied by a direction to sell the real estate and distribute the proceeds as specified in the will.
13. Estimated Annual Income Of The Estate – Income of the estate includes, for example, interest on checking and other accounts opened in the name of the estate, dividends and interest on stocks and bonds owned in the name of the estate, and other income to the estate. Income of the estate does not include interest on accounts, or dividends or interest on stocks or bonds, which pass directly to a surviving joint owner.

PART II. PROPERTY WHICH CAN BE ADDED TO ESTATE IF NEEDED TO PAY CLAIMS

This part of the form is used to list certain kinds of property which the decedent owned or in which the decedent had an interest during his or her life time, which are not ordinarily part of the estate, but which may be recovered by the personal representative if the assets of the estate are not sufficient to pay all the debts of the decedent and claims against the estate. (NOTE: *The personal representative should NOT receive or disburse any personal property in this category prior to meeting all statutory requirements for bond or bond increases.*)

1. **Joint Accounts With Right of Survivorship Under G.S. 41-2.1** – List all joint accounts with right of survivorship. For each account, list the name of the financial institution, the account number, the names of the other joint owners, and the total balance on the date of death. Attach a copy of the signature card or depository contract for each such account to this form or to your Inventory (AOC-E-505.)
2. **Stocks/Bonds/Securities Registered in Beneficiary Form or Jointly Owned With Right Of Survivorship** – A lump sum total of the value of all such stocks or bonds should be reported here. A detailed itemization of these assets must be reported in the Inventory (AOC-E-505). It also includes securities registered in beneficiary form and automatically transferred on death.
3. **Other Personal Property Recoverable Under G.S. 28A-15-10** – This category includes accounts which are called “Payable On Death Or Trustee Accounts” in the signature card or deposit agreement or in which the decedent otherwise established a “Tentative” or “Totten” trust. It also includes property which the decedent gave to someone in contemplation of the decedent’s own death, and property transferred by the decedent, without receiving adequate consideration, with the intent to hinder, delay or defraud the decedent’s creditors. If you believe there may be any property which falls into this category, you may wish to consult an attorney.
4. **Real Estate Owned By The Decedent And Not Listed Elsewhere** – (NOTE: *Real estate owned by the decedent and spouse as tenants by the entireties should be reported in Part III. Do not report real estate in which the decedent had an interest only for his or her lifetime.*) All other interests in real estate owned by the decedent should be reported here in a lump sum using fair market values as of date of death. A more detailed listing and identification of the properties should be made in the Inventory (AOC-E-505).

PART III. OTHER PROPERTY

This part of the form is used to indicate certain property, rights and claims which are not administered by the personal representative as part of the decedent’s estate and which the personal representative can not generally recover to pay debts of the decedent or claims against the estate. However, this property may be included in the value of the “estate” for federal or state estate and inheritance tax purposes, or which are listed for the information of heirs and others to whom the property may pass.

1. **Entireties Real Estate** – Indicate whether or not there is real estate jointly owned by the decedent and his or her surviving spouse as tenants by the entireties.
2. **Insurance, Retirement Plan, IRA, Etc., Payable To Persons Other Than the Estate** – This category includes all life insurance proceeds, death benefits under pension and retirement plans, and the balance remaining in IRA, annuities, 401(k) and other similar accounts which, at the death of the decedent, pass to a beneficiary **other than** the estate.
3. **Claim For Wrongful Death** – This category is for cases in which the death of the decedent was caused by the wrongful act, neglect or default of another, who may be liable in action for damages brought by the personal representative. The potential existence of a claim for damages should be reported here. [NOTE: (a) *The personal representative should NOT receive or disburse wrongful death proceeds prior to meeting all statutory requirements for bond or bond increases.* (b) *Any recovery is not subject to the claims of creditors except for burial expenses of the decedent, reasonable hospital and medical expenses incident to the injury resulting in death and not totaling over \$4,500 (but not over 50%) of the damages recovered after deducting attorney’s fees, and Medicaid claims.* (c) *The proceeds of the recovery must be distributed by the personal representative in accordance with the Intestate Succession Act, regardless of the existence or terms of any will.* (d) *Except for payment of the expenses expressly allowed by statute, the personal representative must not commingle wrongful death proceeds with assets of the estate. The personal representative must file a separate accounting with the clerk of superior court regarding any and all wrongful death proceeds. If you believe there may be a wrongful death claim, consult an attorney.*]

SIGNATURE – All applicants must sign. The signature of each must be separately notarized before a notary public or acknowledged before the clerk, assistant, or deputy.

STATE OF NORTH CAROLINA

File No.

_____ County

In the General Court of Justice
Superior Court Division
Before The Clerk

IN THE MATTER OF THE ESTATE OF:

Name of Decedent/Minor/Incompetent/Trust

OATH/AFFIRMATION

N. C. Constitution, Art. VI., Sec. 7; G.S. 11-7, 11-11; 28A-7-1

I, the undersigned, do solemnly swear affirm that I will support and maintain the Constitution and laws of the United States, and the Constitution and laws of North Carolina not inconsistent therewith; that I will be faithful and bear true allegiance to the State of North Carolina, and to the constitutional powers and authorities which are or may be established for the government thereof; and that I will endeavor to support, maintain and defend the Constitution of said State, not inconsistent with the Constitution of the United States, to the best of my knowledge and ability; and that I will faithfully discharge the duties of my office as indicated below;
 so help me, God. and this is my solemn affirmation.

(check office below)

OATH OF ADMINISTRATOR

I swear affirm that I believe that the above named decedent died without leaving any Last Will and Testament; that I will well and truly administer all and singular the goods and chattels, rights and credits of the deceased and a true and perfect inventory thereof return according to law; and that all other duties appertaining to the charge reposed in me, I will well and truly perform, according to law and with my best skill and ability;
 so help me, God. and this is my solemn affirmation.

OATH OF EXECUTOR

I swear affirm that I believe this paper writing to be and contain the Last Will and Testament of the above named decedent; and that I will well and truly execute the same by first paying the decedent's debts and then the decedent's legacies; as far as the said estate shall extend or the law shall charge me; and that I will well and faithfully execute the office of an executor, agreeably to the trust and confidence reposed in me, and according to law; so help me, God. and this is my solemn affirmation.

OATH OF ADMINISTRATOR CTA

I swear affirm that I believe this paper writing to be and contain the Last Will and Testament of the above named decedent; and that I will well and truly execute the same by first paying the decedent's debts and then the decedent's legacies, as far as the said estate shall extend or the law shall charge me; and that I will well and faithfully execute the office of an administrator cta to the best of my skill and ability and according to the law;
 so help me, God. and this is my solemn affirmation.

OATH OF FIDUCIARY

I swear affirm that I will faithfully and honestly discharge the duties reposed in me according to the best of my skill and ability, and according to law; so help me, God. and this is my solemn affirmation.

Name of Fiduciary 1		Name of Fiduciary 2	
Signature of Fiduciary		Signature of Fiduciary	
<input type="checkbox"/> SWORN <input type="checkbox"/> AFFIRMED AND SUBSCRIBED TO BEFORE ME		<input type="checkbox"/> SWORN <input type="checkbox"/> AFFIRMED AND SUBSCRIBED TO BEFORE ME	
Date		Date	
Signature of Person Authorized To Administer Oaths		Signature of Person Authorized To Administer Oaths	
<input type="checkbox"/> Deputy CSC <input type="checkbox"/> Assistant CSC <input type="checkbox"/> Clerk of Superior Court		<input type="checkbox"/> Deputy CSC <input type="checkbox"/> Assistant CSC <input type="checkbox"/> Clerk of Superior Court	
<input type="checkbox"/> Notary	Date My Commission Expires	Date My Commission Expires	<input type="checkbox"/> Notary
SEAL	County Where Notarized	County Where Notarized	SEAL

STATE OF NORTH CAROLINA

File No. _____

_____ County

In The General Court Of Justice
Superior Court Division
Before The Clerk

IN THE MATTER OF THE ESTATE OF:

Name Of Decedent

CERTIFICATE OF PROBATE

Date Of Purported Will

G.S. 31-17

Date(s) Of Codicil(s)

A paper-writing dated as indicated above, purporting to be the Last Will and Testament or codicil(s) thereto of the above named decedent has been exhibited before me. Sufficient proof of the due execution thereof has been taken in the self-proving paper-writing or as set forth in the accompanying affidavits which are incorporated and made a part hereof.

It is adjudged that the paper-writing and every part thereof is the Last Will and Testament or codicil(s) thereto of the decedent, and the same is ordered admitted to probate.

Date

Signature

Assistant CSC

Clerk Of Superior Court

STATE OF NORTH CAROLINA

File No.

_____ County

In The General Court Of Justice
Superior Court Division
Before The Clerk

IN THE MATTER OF THE ESTATE OF:

Name Of Decedent/Minor/Incompetent/Trust

**ORDER AUTHORIZING
ISSUANCE OF LETTERS**

G.S. 28A-6-1; 35A-1215, -1226; 36A-107

The Court finds from the Application for Letters in the matter named above that the Fiduciary is entitled and is not disqualified to administer the estate, trust or guardianship.

Based on these findings the Court orders that Letters be issued to the Fiduciary in this matter.

Name And Address Of Fiduciary 1

Date Of Qualification

Clerk Of Superior Court

Title Of Fiduciary 1

EX OFFICIO JUDGE OF PROBATE

Name And Address Of Fiduciary 2

Date

Signature

Title Of Fiduciary 2

Assistant CSC

Clerk Of Superior Court

STATE OF NORTH CAROLINA

File No.

_____ County

In the General Court of Justice
Superior Court Division
Before The Clerk

IN THE MATTER OF THE ESTATE OF:

LETTERS

Name

G.S. 28A-6-1; 28A-6-3; 28A-11-1; 36C-2-209

The Court in the exercise of its jurisdiction of the probate of wills and the administration of estates, and upon application of the fiduciary, has adjudged legally sufficient the qualification of the fiduciary named below and orders that Letters be issued in the above estate.

The Fiduciary is fully authorized by the laws of North Carolina to receive and administer all of the assets belonging to the estate, and these Letters are issued to attest to that authority and to certify that it is now in full force and effect.

Witness my hand and the Seal of the Superior Court.

Name And Address Of Fiduciary 1

Date Of Qualification

Clerk Of Superior Court

Title Of Fiduciary 1

EX OFFICIO JUDGE OF PROBATE

Name And Address Of Fiduciary 2

Date Of Issuance

Signature

Title Of Fiduciary 2

Deputy CSC Assistant CSC Clerk of Superior Court

SEAL

NOTE: This letter is not valid without the official seal of the Clerk of Superior Court.

STATE OF NORTH CAROLINA

File No.

County

In The General Court Of Justice
Superior Court Division
Before The Clerk

IN THE MATTER OF THE ESTATE OF:

Name Of Decedent

**NOTICE TO
BENEFICIARY**

Name And Address Of Beneficiary

T
O

G.S. 31-14

TAKE NOTICE that the Last Will and Testament of the deceased named above, of which you are a beneficiary, was admitted to probate in this office. The name, address, title and telephone number of the fiduciary who qualified is set out below.

Name, Address And Title Of Fiduciary 1

Name, Address And Title Of Fiduciary 2

Telephone No.

Telephone No.

Date

Signature

Deputy CSC

Assistant CSC

Clerk Of Superior Court

(TYPE OR PRINT IN BLACK INK)
STATE OF NORTH CAROLINA

File No.

In The General Court of Justice
Before the Clerk

County

IN THE MATTER OF THE ESTATE OF:

Name of Decedent

Date of Death

Decedent's Social Security Number (Last Four Digits)

ESTATE TAX CERTIFICATION
(FOR DECEDENTS DYING ON OR AFTER 1/1/99)

G.S. 28A-21-2; -25.3; 105-32.2

NOTE: Use this form for decedents dying on or after 1/1/99. For decedents dying before 1/1/99, use AOC-E-207.

I, the personal representative/fiduciary/spouse in the above estate, certify that:

1. a. The gross value of the estate prior to the date of the decedent's death is less than:
- | | |
|---|---|
| <input type="checkbox"/> \$650,000 (If decedent died on or after 1/1/1999). | <input type="checkbox"/> \$1,500,000 (If decedent died on or after 1/1/2004). |
| <input type="checkbox"/> \$675,000 (If decedent died on or after 1/1/2000). | <input type="checkbox"/> \$2,000,000 (If decedent died on or after 1/1/2006). |
| <input type="checkbox"/> \$1,000,000 (If decedent died on or after 1/1/2002). | <input type="checkbox"/> \$3,500,000 (If decedent died on or after 1/1/2009). |
- b. The decedent died on or after 1/1/2010, and there is no state or federal estate tax due or payable.

2. I am the surviving spouse and sole heir of the decedent.

SWORN/AFFIRMED AND SUBSCRIBED TO BEFORE ME		SWORN/AFFIRMED AND SUBSCRIBED TO BEFORE ME	
Date	Signature	Date	Signature
Title of Personal Representative/Fiduciary/Spouse		Title of Personal Representative/Fiduciary/Spouse	
Address of Personal Representative/Fiduciary/Spouse		Address of Personal Representative/Fiduciary/Spouse	
Date	Signature of Person Authorized to Administer Oaths	Date	Signature of Person Authorized to Administer Oaths
<input type="checkbox"/> Deputy CSC <input type="checkbox"/> Assistant CSC <input type="checkbox"/> Clerk of Superior Court		<input type="checkbox"/> Deputy CSC <input type="checkbox"/> Assistant CSC <input type="checkbox"/> Clerk of Superior Court	
<input type="checkbox"/> Notary	Date My Commission Expires	Date My Commission Expires	<input type="checkbox"/> Notary
SEAL	County Where Notarized	County Where Notarized	SEAL

NOTE TO PERSONAL REPRESENTATIVE/FIDUCIARY/SPOUSE AND CLERK:

No final accounting of an estate may be approved unless the personal representative files with the Clerk of Superior Court an Estate Tax Certification, AOC-E-212, or a certificate issued by the Secretary of Revenue stating the estate tax liability has been satisfied. G.S. 105-32.3 (c).

STATE OF NORTH CAROLINA

File No.

_____ County

In the General Court Of Justice
Superior Court Division
Before The Clerk

IN THE MATTER OF THE ESTATE OF:

Name Of Decedent/Trust/Minor/Incompetent

**BOND
(Corporate Surety)**

G.S. 28A-8-1, -1.1, -2, -3; 35A-1231

We, the undersigned principal and surety, are obligated to the State of North Carolina in the sum shown below. We bind ourselves, jointly and severally, to the payment of this sum.

The condition of this obligation is such that if the principal shall administer the above estate/trust according to law, faithfully execute the trust reposed in him/her, and obey all lawful orders issued by the Clerk of Superior Court or other court touching the administration of the estate/trust committed to the principal, then this obligation shall be void; otherwise, this obligation shall remain in full force and effect.

Amount Last Previous Bond \$	Amount Increase/Decrease \$	Amount New Bond Total \$	Signature Of Principal	
Name And Address Of Corporate Surety (If Applicable)			ACKNOWLEDGED BEFORE ME (Principal)	
			Date	
			Signature	
Signature Of Agent For Corporate Surety			<input type="checkbox"/> Deputy CSC <input type="checkbox"/> Assistant CSC <input type="checkbox"/> Clerk Of Superior Court	
ACKNOWLEDGED BEFORE ME (Agent For Corporate Surety)			Date My Commission Expires	<input type="checkbox"/> Notary
Date	Signature		County Where Notarized	SEAL
<input type="checkbox"/> Deputy CSC <input type="checkbox"/> Assistant CSC <input type="checkbox"/> Clerk Of Superior Court				
<input type="checkbox"/> Notary	Date My Commission Expires			
SEAL	County Where Notarized			

STATE OF NORTH CAROLINA

File No.

_____ County

In the General Court of Justice
Superior Court Division
Before The Clerk

IN THE MATTER OF THE ESTATE OF:

Name Of Decedent/Trust/Minor/Incompetent

**BOND
(Personal Sureties)**

G.S. 28A-8-1, -1.1, -2, -3; 35A-1231

We, the undersigned principal and sureties, are obligated to the State of North Carolina in the sum shown below. We bind ourselves, jointly and severally, to the payment of this sum.

The condition of this obligation is such that if the principal shall administer the above estate/trust according to law, faithfully execute the trust reposed in him/her, and obey all lawful orders issued by the Clerk of Superior Court or other court touching the administration of the estate/trust committed to the principal, then this obligation shall be void; otherwise, this obligation shall remain in full force and effect.

<i>Amount Last Previous Bond</i>	<i>Amount Increase/Decrease</i>	<i>Amount New Bond Total</i>
\$	\$	\$

<i>Signature Of Principal</i>	
ACKNOWLEDGED BEFORE ME (Principal)	
<i>Date</i>	<i>Signature</i>
<input type="checkbox"/> <i>Deputy CSC</i> <input type="checkbox"/> <i>Assistant CSC</i> <input type="checkbox"/> <i>Clerk Of Superior Court</i>	
<input type="checkbox"/> <i>Notary</i>	<i>Date My Commission Expires</i>
SEAL	<i>County Where Notarized</i>

<i>Signature Of Surety 1</i>		<i>Signature Of Surety 2</i>	
ACKNOWLEDGED BEFORE ME (Surety 1)		ACKNOWLEDGED BEFORE ME (Surety 2)	
<i>Date</i>	<i>Signature</i>	<i>Date</i>	<i>Signature</i>
<input type="checkbox"/> <i>Deputy CSC</i> <input type="checkbox"/> <i>Assistant CSC</i> <input type="checkbox"/> <i>Clerk Of Superior Court</i>		<input type="checkbox"/> <i>Deputy CSC</i> <input type="checkbox"/> <i>Assistant CSC</i> <input type="checkbox"/> <i>Clerk Of Superior Court</i>	
SEAL			SEAL

JUSTIFICATION

Each of the undersigned personal sureties being first duly sworn, says that he/she is a resident of the State of North Carolina, owns real estate in North Carolina, has assets with an aggregate value above encumbrances of not less than the amount of the bond, which aggregate value is over and above all liabilities and exemptions allowed by law.

<i>Signature Of Surety 1</i>		<i>Signature Of Surety 2</i>	
<i>Name And Address Of Personal Surety 1</i>		<i>Name And Address Of Personal Surety 2</i>	

SWORN/AFFIRMED AND SUBSCRIBED TO BEFORE ME		SWORN/AFFIRMED AND SUBSCRIBED TO BEFORE ME	
<i>Date</i>	<i>Signature</i>	<i>Date</i>	<i>Signature</i>
<input type="checkbox"/> <i>Deputy CSC</i> <input type="checkbox"/> <i>Assistant CSC</i> <input type="checkbox"/> <i>Clerk Of Superior Court</i>		<input type="checkbox"/> <i>Deputy CSC</i> <input type="checkbox"/> <i>Assistant CSC</i> <input type="checkbox"/> <i>Clerk Of Superior Court</i>	
SEAL			SEAL

Original - File

STATE OF NORTH CAROLINA

File No.

_____ County

In The General Court Of Justice
Superior Court Division
Before The Clerk

IN THE MATTER OF THE ESTATE OF:

Name Of Decedent

**WAIVER OF
PERSONAL REPRESENTATIVE'S BOND**

G.S. 28A-8-1(b)(6), (8)

I certify that I am an heir of the above named decedent, and I am over eighteen (18) years of age.

I waive the statutory requirement for bond for the personal representative named below of this estate, who resides in the State of North Carolina, and agree to relieve him/her from the necessity of giving the statutory bond. **(NOTE: An express requirement in the will for a bond cannot be waived.)**

Name of Personal Representative

I understand that this means that there will be no bond to go against if the personal representative does not properly administer the estate and distribute the assets to the heirs.

I have read this Waiver, and I fully understand its meaning and effect.

Date		Date	
Name of Heir/Devisee (Type or Print)		Name of Heir/Devisee (Type or Print)	
Signature of Heir/Devisee		Signature of Heir/Devisee	
SWORN/AFFIRMED AND SUBSCRIBED TO BEFORE ME		SWORN/AFFIRMED AND SUBSCRIBED TO BEFORE ME	
Date	Signature	Date	Signature
<input type="checkbox"/> Deputy CSC <input type="checkbox"/> Assistant CSC <input type="checkbox"/> Clerk of Superior court		<input type="checkbox"/> Deputy CSC <input type="checkbox"/> Assistant CSC <input type="checkbox"/> Clerk of Superior court	
<input type="checkbox"/> Notary	Date My Commission Expires	Date My Commission Expires	<input type="checkbox"/> Notary
SEAL	County Where Notarized	County Where Notarized	SEAL

Date		Date	
Name of Heir/Devisee (Type or Print)		Name of Heir/Devisee (Type or Print)	
Signature of Heir/Devisee		Signature of Heir/Devisee	
SWORN/AFFIRMED AND SUBSCRIBED TO BEFORE ME		SWORN/AFFIRMED AND SUBSCRIBED TO BEFORE ME	
Date	Signature	Date	Signature
<input type="checkbox"/> Deputy CSC <input type="checkbox"/> Assistant CSC <input type="checkbox"/> Clerk of Superior court		<input type="checkbox"/> Deputy CSC <input type="checkbox"/> Assistant CSC <input type="checkbox"/> Clerk of Superior court	
<input type="checkbox"/> Notary	Date My Commission Expires	Date My Commission Expires	<input type="checkbox"/> Notary
SEAL	County Where Notarized	County Where Notarized	SEAL

STATE OF NORTH CAROLINA

File No.

_____ County

In The General Court of Justice
Superior Court Division
Before the Clerk

IN THE MATTER OF THE ESTATE OF:

Name of Decedent

**RENUNCIATION OF RIGHT TO QUALIFY
FOR LETTERS TESTAMENTARY
OR LETTERS OF ADMINISTRATION**

G.S. 28A-5-1,-2

To The Clerk of Superior Court:

- 1. The undersigned hereby renounces the right to qualify as executor of the estate of the above named decedent.
- 2. The undersigned hereby renounces the right to administer the estate of the above named decedent and respectfully asks that the following nominee be appointed administrator of the estate.

Name of Nominee

<i>Date</i>	<i>Date</i>
<i>Name of Person Renouncing (Type or Print)</i>	<i>Name of Witness (Type or Print)</i>
<i>Signature Of Person Renouncing</i>	<i>Signature of Witness</i>

<i>Date</i>	<i>Date</i>
<i>Name of Person Renouncing (Type or Print)</i>	<i>Name of Witness (Type or Print)</i>
<i>Signature Of Person Renouncing</i>	<i>Signature of Witness</i>

<i>Date</i>	<i>Date</i>
<i>Name of Person Renouncing (Type or Print)</i>	<i>Name of Witness (Type or Print)</i>
<i>Signature Of Person Renouncing</i>	<i>Signature of Witness</i>

<i>Date</i>	<i>Date</i>
<i>Name of Person Renouncing (Type or Print)</i>	<i>Name of Witness (Type or Print)</i>
<i>Signature Of Person Renouncing</i>	<i>Signature of Witness</i>

(TYPE OR PRINT IN BLACK INK)

STATE OF NORTH CAROLINA

County

File No.

In The General Court of Justice
Superior Court Division
Before The Clerk

IN THE MATTER OF THE ESTATE OF:

Name of Decedent

INVENTORY FOR DECEDENT'S ESTATE

G.S. 28A-20-1

IMPORTANT: File within (3) months after qualifying. Itemize and give values as of date of decedent death. Continue on additional sheet if necessary.

I, the undersigned personal representative, being duly sworn, say that to the best of my knowledge the following is a just, true and perfect inventory of all the real and personal property of the decedent named above, which have come into my hands or into the hands of any person for me as personal representative of the estate.

PART I. PROPERTY OF THE ESTATE

		Value
1. Accounts In Sole Name of Decedent (List bank, etc., each account no. and balance)		\$

2. Joint Accounts Without Right of Survivorship (List bank, etc. each account no., balance and joint owners.)		
_____	% Owned By Dec.	
_____	% Owned By Dec.	
_____	% Owned By Dec.	
_____	% Owned By Dec.	
3. Stocks And Bonds in Sole Name of Decedent or Jointly Owned Without Right of Survivorship (Identify each type of security and give market value of all securities of that type, e.g., 100 shares of XYZ Corp. common stock @ 37-1/4...\$3,725.)		
_____	% Owned By Dec.	
_____	% Owned By Dec.	
_____	% Owned By Dec.	
_____	% Owned By Dec.	
_____	% Owned By Dec.	
4. Cash And Undeposited Checks on Hand		

5. All Other Personal Property (See preliminary inventory on application for check list types of property to list.)		

6. Real Estate Willed To the Estate And Sold (List legal description and proceeds of sale each parcel.)		

TOTAL FROM ADDITIONAL SHEET IF ANY		\$
SUBTOTAL (Costs apply to this total)		\$ 0.00
7. Real Estate Willed To The Estate has not been sold (List legal description of each parcel and give fair market value at date of death)	\$	
TOTAL PART I.		\$ 0.00

STATE OF NORTH CAROLINA

File No.

_____ County

In the General Court of Justice
Superior Court Division
Before The Clerk

IN THE MATTER OF THE ESTATE OF:

Name of Decedent

**AFFIDAVIT OF NOTICE
TO CREDITORS**

G.S. 28A-14-1, 28A-14-2

NOTE: *The second option should be checked only in cases where the decedent had no outstanding debts, or the personal representative has paid in full all known debts. The first option should be checked in all other cases.*

The undersigned affiant, being duly sworn, says that:

- 1. Pursuant to G.S. 28A-14-1, I made a reasonable effort to ascertain all persons, firms and corporations having unsatisfied claims against the decedent and personally delivered or mailed a copy of the Notice to Creditors to all such persons, firms and corporations then known to me, except for those claims that I recognize as valid.
- 2. No copy of the Notice to Creditors required by G.S. 28A-14-1 was mailed or personally delivered because, after making a reasonable effort within the time provided by law, I am satisfied that there are no persons, firms or corporations having unsatisfied claims against the decedent. (See note below.)

NOTE: *Signature of only one affiant as necessary.*

<i>Date</i>	<i>Date</i>
<i>Signature of Affiant</i>	<i>Signature of Co-Affiant</i>
<input type="checkbox"/> <i>Personal Representative or Collector</i> <input type="checkbox"/> <i>Attorney For Personal Representative or Collector</i>	<input type="checkbox"/> <i>Personal Representative or Collector</i> <input type="checkbox"/> <i>Attorney For Personal Representative or Collector</i>
SWORN/AFFIRMED AND SUBSCRIBED TO BEFORE ME	SWORN/AFFIRMED AND SUBSCRIBED TO BEFORE ME
<i>Date</i>	<i>Date</i>
<i>Signature</i>	<i>Signature</i>
<input type="checkbox"/> <i>Deputy CSC</i> <input type="checkbox"/> <i>Assistant CSC</i> <input type="checkbox"/> <i>Clerk of Superior Court</i>	<input type="checkbox"/> <i>Deputy CSC</i> <input type="checkbox"/> <i>Assistant CSC</i> <input type="checkbox"/> <i>Clerk of Superior Court</i>
<input type="checkbox"/> <i>Notary</i> <i>Date Commission Expires</i>	<i>Date Commission Expires</i> <input type="checkbox"/> <i>Notary</i>
SEAL <i>County Where Notarized</i>	<i>County Where Notarized</i> SEAL