

Guidelines for Starting
SUMMARY ADMINISTRATION
[N.C.G.S. 28A-28-1]
Summary Administration-TESTATE

This Packet Contains the following forms: Application for Probate & Petition for Summary Administration ✦ Order of Summary Administration and the Estate Tax Certification.

Fillable forms are available online at www.nccourts.org. Click "forms" and enter the form numbers below (forms begin with AOC-E-__).

➤NOTE: Additional forms may be required to begin the qualification process and will be determined based upon the circumstances.

READ FORMS CAREFULLY AS THEY CONTAIN INSTRUCTIONS AND INFORMATION NECESSARY IN THIS PROCESS.

Summary Administration is available for the following situations when...

- There is **full understanding** of all debts and monetary obligations associated with the estate
- The spouse must be the sole beneficiary/devisee under the will and *not* a Trust or other beneficiary
- Decedent's Will does not prohibit Summary Administration
- **CAUTION:** To the extent property is received, the surviving spouse assumes all debts and liabilities of the deceased spouse

✦STEPS FOR PROCESSING...

1. Discuss the obligations for the spouse regarding any debts/claims of the estate with your attorney
2. Fill out the Application for Probate & Petition for Summary Administration [AOC-E-905M]
3. ✦ Order of Summary Administration – *Prepared by the Deputy Clerk* [AOC-E-904M]
4. All assets listed in Part II require signature cards as proof of the listing
5. Qualification Fee is \$120 (Acceptable Forms: cash, certified check, or money order)
6. Closing Fee is based upon the gross property in the estate listed in Part I (.004 x Part I gross assets-
Example: .004 x \$10,000=\$40 Filing fee) or a \$15 minimum fee if the gross value is under \$3,750
7. Completion of the Estate Tax Certification form [AOC-E-212]
8. Original Will
9. Death Certificate

EXPLANATION OF TERMS:

- **Decedent:** Individual who passed away
- **Petitioner:** Surviving Spouse of decedent
- **Intestate:** The decedent died without leaving a Will.
- **Testate:** The decedent died leaving a Last Will & Testament.
- **Qualification:** The possession by an individual of the qualities, properties, or circumstances which render him/her eligible to perform a duty or function.
- **Estate Tax Certification:** Documentation as to whether or not estate or inheritance taxes are due.
- **Devisee:** A person who receives a gift of property by a Will
- **Beneficiary:** Any person or entity (like a charity) who is to receive assets or profits from an estate, a trust, an insurance policy or any instrument in which there is distribution.

Completed filings should be submitted to the Clerk of Court of Mecklenburg County
Estates Division – Suite 3720, Mecklenburg County Courthouse – 832 E. 4th Street, Charlotte NC 28202
To file via mail: Mecklenburg County Clerk of Superior Court, Attn Estates, PO Box 37971, Charlotte NC 28237
Estates Phone Number: 704-686-0460

STATE OF NORTH CAROLINA

File No.

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

_____ County

NOTE TO APPLICANTS: *The decision to apply for summary administration rather than regular administration may have significant legal ramifications. **Applicants are advised to seek legal counsel.***

IN THE MATTER OF THE ESTATE OF:		APPLICATION FOR PROBATE AND PETITION FOR SUMMARY ADMINISTRATION
Name And Address Of Decedent		
Social Security No.	County Of Domicile At Time Of Death	
Date Of Death	Date Of Will And Codicil(s) If Any	Place Of Death (If Different From County Of Domicile)
Date Of Marriage	Place Of Marriage (If Different From County Of Domicile)	
Name And Mailing Address Of Petitioner		Name And Address Of Executor Or Coexecutor Of Will (If Different From Petitioner)
Telephone No.	Telephone No.	
Legal Residence (County, State)	File No.	
Name And Address Of Attorney		Telephone No.

G.S. 28A-28-1 et. seq.

I, the undersigned, apply for probate of the paper writing(s) purporting to be the decedent's Last Will and Testament and codicil(s), dated as shown above. (**NOTE:** *Check one of the following:*)

- The original will [and codicil(s)] is already on file in the office of the Clerk of Superior Court.
- The original will [and codicil(s)] is attached.
- A certified copy of the will [and codicil(s)] is attached.

Upon admission of the will to probate, and upon the recording of a certified copy of said will in each county in which is located any real estate or portion of real estate wholly or partially owned by the decedent, which recording I do hereby certify, I further petition the Court for an Order Of Summary Administration of the above estate.

In support of this Application and Petition, being first duly sworn or affirmed, I say that:

1. The decedent was domiciled in this county at the time of the decedent's death.
2. I am the surviving spouse of the decedent, and I am the sole devisee and sole heir of the decedent. There is no other devisee or heir under the will.
3. The will does not prohibit summary administration. All property passing under the will, if any, goes directly to me and is not in trust. No application or petition for appointment of a personal representative is pending or has been granted in this State.
4. The decedent did did not own an interest in real estate, wholly or partially, at the time of the decedent's death. A complete legal description, sufficient to specifically identify each tract of such real property is attached.
5. The decedent did did not own an interest in personal property at the time of the decedent's death. A complete description of the nature of the decedent's personal property, the location and probable value of said property, to the extent that these facts are known or can with reasonable diligence be ascertained, is on the reverse. (**NOTE:** *See the instructions for Inventory on side two of AOC-E-201.*)
6. **To the extent of the property received by me under the will of the decedent, I assume all liabilities of the decedent that were not discharged by reason of death, and I assume liability for all taxes and valid claims against the decedent or the estate, as provided in G.S. 28A-28-6.**
7. A copy of this Petition has been personally delivered or sent by first class mail by me to the last known address, as listed above, of any executor or coexecutor named by the will, other than me.

NOTE TO CLERK: *This Application and Petition requires a three step process. First, the admission of the will to probate; second, the issuance of certified copies of the probated will, which the petitioner must then file in each county in which any portion of the real estate is located; and third, processing the Petition For Summary Administration. For the convenience of the parties, the application and petition are collapsed on to one form.*

INVENTORY

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

PART I.		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 and bonds 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.....		
TOTAL PART I.		\$

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 and bonds 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.	

PART III.	
1. Entireties Real Estate owned by decedent and spouse <i>(List 1/2 value)</i>	
2. Insurance, Retirement Plan, I.R.A., accounts, etc., payable to named beneficiaries.....	\$
3. There <input type="checkbox"/> are <input type="checkbox"/> are not transfers over which decedent retained any interest as described in N.C. Inheritance Tax Laws, G.S. 105-2(3) through 105-2(6).....	
4. There <input type="checkbox"/> were <input type="checkbox"/> were not gifts made 3 years or less before decedent's death.....	
TOTAL PART III.	

SWORN/AFFIRMED AND SUBSCRIBED TO BEFORE ME		<i>Date</i>
<i>Date</i>	<i>Signature</i>	<i>Signature Of Applicant</i>
<input type="checkbox"/> Deputy CSC <input type="checkbox"/> Assistant CSC <input type="checkbox"/> Clerk Of Superior Court		<i>Name Of Applicant (Type Or Print)</i>
<input type="checkbox"/> Notary	<i>Date My Commission Expires</i>	
SEAL	<i>County Where Notarized</i>	

STATE OF NORTH CAROLINA

File No.

Film No.

_____ County

In The General Court Of Justice
Superior Court Division
Before The Clerk**IN THE MATTER OF THE ESTATE OF:**

Name Of Decedent

Name And Mailing Address Of Petitioner/Spouse

Legal Residence (County, State)

Name And Address Of Attorney, If Any

**ORDER
OF
SUMMARY ADMINISTRATION**

G.S. 28A-28-1 et. seq.

Telephone No.

County Will Admitted To Probate

File No.

Telephone No.

The Court, in the exercise of its jurisdiction over the probate of wills and the administration of estates, finds that the Petition For Order Of Summary Administration, and supporting evidence, if any, comply with the requirements of G.S. 28A-28-2, and that the above named petitioner/spouse is entitled to summary administration.

Based upon these findings, the Court orders that the estate listed above be administered in accordance with Article 28 of Chapter 28A of the General Statutes of North Carolina, that no further or other administration of the estate is necessary, that the above named petitioner/spouse is fully authorized by the laws of North Carolina to receive, administer, and dispose of all of the assets belonging to the estate, including but not limited to wages and salary of the decedent, accounts and deposits in financial institutions, ownership rights in stocks and securities, the title and license to any motor vehicle registered to the decedent, and the right to convey, lease, sell or mortgage any real estate devised to or inherited by the petitioner from the decedent, and that the above named petitioner/spouse, to the extent of the value of the property received by the petitioner/spouse under the will of the decedent or by intestate succession, assumes all liabilities of the decedent that were not discharged by reason of death, and assumes liability for all taxes and valid claims against decedent or against the estate.

The Court notes that under G.S. 28A-28-5, the person paying, delivering, transferring or issuing property or evidence thereof pursuant to this Order is discharged and released to the same extent as if the person dealt with a duly qualified personal representative of the decedent's estate. If any person to whom the order is presented refuses to pay, deliver, transfer, or issue any property or evidence thereof, the property may be recovered in an action brought for that purpose by the petitioner/spouse, and the court costs and attorney's fees incident to the action shall be taxed against the person whose refusal made the action necessary.

Date

Name Of Presiding Official (Type Or Print)

EX OFFICIO JUDGE OF PROBATE

Signature Of Presiding Official

 Assistant CSC Clerk Of Superior Court**SEAL****CERTIFICATION**

I certify that this is a true and complete copy of the original Order Of Summary Administration on file in this office.

Date

Signature

 Deputy CSC Assistant CSC Clerk Of Superior Court

(TYPE OR PRINT IN BLACK INK)

STATE OF NORTH CAROLINA

County

File No.

In The General Court Of Justice
Before the Clerk

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 decedent's 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:
\$650,000 (If decedent died on or after 1/1/1999).
\$675,000 (If decedent died on or after 1/1/2000).
\$1,000,000 (If decedent died on or after 1/1/2002).
\$1,500,000 (If decedent died on or after 1/1/2004).
\$2,000,000 (If decedent died on or after 1/1/2006).
\$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 federal estate tax due or payable.

2. The decedent died on or after 1/1/2013, and therefore, no North Carolina estate tax is due or payable.

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

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

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

Deputy CSC Assistant CSC Clerk Of Superior Court Deputy CSC Assistant CSC Clerk Of Superior Court

Notary Date My Commission Expires Date My Commission Expires 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).

Original-File Copy-Taxpayer