

# Small Estate Application Guidelines

[N.C.G.S. 29A-25-1; 28A-25-1.1]

For Decedents Dying On or After January 1<sup>st</sup> 2012

**THIS APPLICATION MAY BE COMPLETED ONLINE USING**



(bit.ly/guideandfile)

To access GUIDE & FILE, click the logo above (if viewing this document online) or scan the QR code using your smartphone's iPhone camera (IOS) or Google Lens app (Android).



Select the "Probate: Handling a Small Estate" interview to begin.

## **OTHER ONLINE RESOURCES**

- General Information about the [Estate Administration Process](http://bit.ly/estatesinfo) (bit.ly/estatesinfo)
- Estates Division YouTube [Video Tutorials](http://bit.ly/estatesvideo) (bit.ly/estatesvideo)
- Estates Division Appointment Calendar ([Click here](#) to view availability and reserve an appointment.) (bit.ly/estatescalendar)

## **NOTE: This application cannot be used when:**

- The net combined value of personal property in the deceased person's name exceeds the values noted below
- When *less than 30 days* have passed since the time of the decedent's death
- NOTE: If the decedent's real property is to be sold within 2 years from the date of death, small estate administration *may not* be appropriate.

## **Affidavit for Collection of Personal Property of the Decedent is available for the following situations...**

- The applicant is the surviving spouse and sole heir and the value of the decedent's personal property does not exceed \$30,000
- The applicant is an heir, executor, devisee, or creditor, and the decedent's personal property value does not exceed \$20,000

## **⊕ ITEMS REQUIRED FOR FILING...**

1. Affidavit for Collection of Personal Property of Decedent (AOC-E-203B)\*.
2. Family History Affidavit\*
3. Original Will, if one exists
4. Death Certificate
5. If you are not a North Carolina resident, Resident Process Agent form (AOC-E-500) appointing a resident process agent to provide a North Carolina point of contact for Court service.
6. Court Filing Fee \$120 (Acceptable forms of payment: If e-filing or paying in person – Debit or Credit Card; If mailing in – Certified check or money order payable to "Clerk of Superior Court.") PERSONAL CHECKS ARE NOT ACCEPTED.

\*This document must be signed in the presence of a notary.

## **EXPLANATION OF TERMS:**

- **Decedent:** The individual who passed away.
- **Applicant or Affiant:** Someone who is applying for the position of collector by affidavit.
- **Intestate:** The decedent died without leaving a will.
- **Testate:** The decedent died leaving a Last Will & Testament.
- **Estate Tax Certification:** Documentation as to whether or not estate or inheritance taxes are due.
- **Beneficiary/Devisee/Heir:** A person who inherits or is entitled by law or by the terms of the Will to inherit the estate of another.
- **Resident Process Agent:** The North Carolina resident selected by the out-of-state applicant to accept mail and other service of process regarding estate matters.

**Completed applications may be filed during normal business hours at:**

Mecklenburg County Courthouse, 3<sup>rd</sup> Floor – Estates Division, 832 E. 4<sup>th</sup> Street, Charlotte NC 28202

**You may also mail completed filings to:**

Clerk of Superior Court, Estates Division, PO Box 37971, Charlotte NC 28237

Estates Phone Number: 704-686-0460 Estates E-Mail: [mecklenburg.estates@nccourts.org](mailto:mecklenburg.estates@nccourts.org)

File in Mecklenburg County ONLY IF the decedent was a Mecklenburg County resident on the date of death.

# 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

## AFFIDAVIT FOR COLLECTION OF PERSONAL PROPERTY OF DECEDENT (For Decedents Dying On Or After Jan. 1, 2012)

County Of Domicile At Time Of Death

**INTESTATE**     **TESTATE**

G.S. 28A-25-1; 28A-25-1.1

Date Of Death

Date Of Will

Place Of Death (if different from County Of Domicile)

Name, Street Address, PO Box, City, State And Zip Code Of Affiant 1

Name, Street Address, PO Box, City, State And Zip Code Of Affiant 2

Legal Residence (County, State)

Legal Residence (County, State)

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

Attorney Bar No.

I, the undersigned affiant, being first duly sworn, say that:

1. I am  an heir,  an executor named in the will,  a devisee named in the will,  the public administrator,  a creditor of the decedent, and I am not disqualified under G.S. 28A-4-2.
2. At least thirty (30) days have passed since the date of the decedent's death.
3. The decedent died  intestate.  testate.
4.  (a) The decedent died on or after 10/1/09 and the value of all personal property owned by the decedent less liens and encumbrances thereon, and less the spousal allowance under G.S. 30-15, does not exceed \$20,000.  
 (b) I am the surviving spouse and sole heir devisee of the decedent, the decedent died on or after 10/1/09, and the value of all personal property, less liens and encumbrances thereon, and less the spousal allowance under G.S. 30-15, does not exceed \$30,000.
5. (Check if decedent died testate.) Decedent's will dated as shown above has been probated in each county in which is located any real property owned by the decedent as of the date of death; and a certified copy of the decedent's will is attached to this Affidavit.
6. No application or petition for appointment of a personal representative is pending or has been granted in any jurisdiction.
7. 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

Original - File    Copy - Fiduciary    Copy - Clerk mails copy to each person listed as entitled to share in the decedent's estate  
(Over)

**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 solely in the name of decedent (List bank, etc., account type, and balance. Do <u>not</u> list account nos.)	\$
2. Joint accounts <b>without</b> right of survivorship (List bank, etc., account type, balance, and joint owners. Do <u>not</u> list account nos.)	
	% Owned By Decedent
	% Owned By Decedent
3. Stocks/bonds/securities solely in the name of decedent or jointly owned <b>without</b> right of survivorship	% Owned By Decedent
4. Cash and undeposited checks on hand	
5. Household furnishings	
6. Farm products, livestock, equipment, and tools	
7. Vehicles (include or attach descriptions)	
8. Interests in partnership or sole proprietor businesses	
9. Insurance, Retirement Plans, IRAs, annuities, 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.) <b>TOTAL PART I.</b> ▶	
\$	

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

1. Joint accounts with right of survivorship (List bank, etc., account type, balance, and joint owners. Do <u>not</u> list account nos.)	\$
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 (attach description sufficient to identify each tract)	
<b>TOTAL PART II.</b> ▶	
\$	

**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 Plans, IRAs, annuities, etc., payable to named beneficiaries.	

Signature Of Collector By Affidavit 1	Signature Of Collector By Affidavit 2
---------------------------------------	---------------------------------------

Name (type or print)	Name (type or print)
----------------------	----------------------

**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"/> 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 Commission Expires	<input type="checkbox"/> Notary	Date Commission Expires
---------------------------------	-------------------------	---------------------------------	-------------------------

<b>SEAL</b>	County Where Notarized	<b>SEAL</b>	County Where Notarized
-------------	------------------------	-------------	------------------------

**CERTIFICATION**

I certify that the foregoing is a true and accurate copy as taken from and compared with the original on record in this office.

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	<b>SEAL</b>
------	--	---	-------------

**NOTE:** This Affidavit For Collection Of Personal Property Of Decedent authorizes the named collector by affidavit to receive and administer ALL of the personal property belonging to the named decedent pursuant to G.S. Chapter 28A, Article 25.

**INSTRUCTIONS FOR PRELIMINARY INVENTORY ON SIDE TWO OF  
AFFIDAVIT FOR COLLECTION OF PERSONAL PROPERTY OF DECEDENT,  
FORMS AOC-E-203A and AOC-E-203B, Rev. 8/21**

**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.**

**Affidavit For Collection Of Personal Property Of Decedent, Forms AOC-E-203A and AOC-E-203B**

Whether or not the decedent left a will, and regardless of the value of any real property owned by the decedent, if 1) the value of the decedent's personal property, less liens and encumbrances (and less the spousal allowance under G.S. 30-15 for a decedent dying on or after January 1, 2012), does not exceed \$20,000 (\$30,000 if the surviving spouse is the sole heir or devisee of the decedent), and 2) at least 30 days have passed since the date of death without anyone qualifying as personal representative, the estate may be administered by affidavit as a small estate pursuant to G.S. 28A-25-1 and G.S. 28A-25-1.1. An executor named in the will, an heir, devisee or creditor of the estate, with the approval of the Clerk of Superior Court, may file the necessary affidavit using this form, and thereby qualify as collector by affidavit of the estate. Side Two of the form contains a preliminary listing of the 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 this 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 final Affidavit Of Collection, Disbursement And Distribution form (AOC-E-204) and filed with the clerk within three months after the filing of the initial affidavit (AOC-E-203A and AOC-E-203B).

- "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. **Accounts solely in the name of decedent** – For each account, list the name of the institution, the account type, and the balance on the date of death, but do not list the account number.
2. **Joint accounts without right of survivorship** – For each account, list the name of the institution, the account type, and the name(s) of the other joint owner(s), but do not list the account number. 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 final Affidavit Of Collection, Disbursement And Distribution (AOC-E-204).
3. **Stocks/bonds/securities solely in the 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 final Affidavit Of Collection, Disbursement And Distribution (AOC-E-204).
4. through 7. – These categories should be self-explanatory.
8. **Interests in partnership or sole proprietor businesses** – Report all solely-owned business interests 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.

(Over)

12. **Real estate willed to the Estate** – (NOTE: (a) Real property willed to any person or entity other than the estate must be reported in Part II, Item 4. (b) If any real estate has been willed to the estate, a personal representative must be appointed.) Indicate only real estate which the decedent devised (willed) to his or her estate or to his or her 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. A listing of all such properties, together with an identification or legal description of each parcel or tract should be reported here, using fair market value as of the date of death.
13. **Estimated annual income of 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 lifetime, 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.

1. **Joint accounts with right of survivorship** – List all joint accounts with right of survivorship. For each account, list the name of the financial institution, the account type, the names of the other joint owners, and the total balance on the date of death, but do not list the account number. Attach a copy of the signature card or depository contract of each such account to the form or to your final Affidavit Of Collection, Disbursement And Distribution (AOC-E-204).
2. **Stocks/bonds/securities registered in beneficiary form and immediately transferred on death 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 final Affidavit Of Collection, Disbursement And Distribution (AOC-E-204). It also includes securities registered in beneficiary form and immediately transferable on death.
3. **Other personal property recoverable** – This category includes accounts which are called “Trustee Accounts” in the signature card or deposit agreement or in which the decedent otherwise established a “Tentative” or “Totten” trust; securities registered in beneficiary form and automatically transferred on death; property which the decedent gave to someone in contemplation of his or her own death; and property transferred by the decedent, without receiving adequate consideration, with the intent to hinder, delay or defraud his or her 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 decedent and not listed elsewhere** – (NOTE: Real estate owned by the decedent and spouse as tenants by the entirety should be reported in Part III. Do not report real estate in which the decedent had an interest only for his or her lifetime.) A detailed listing of all other interests in real estate owned by the decedent, together with an identification or legal description of each parcel or tract, should be reported here using fair market value as of the date of death.

## PART III. OTHER PROPERTY

This part of the form is used to list certain property, rights and claims which are not administered by the collector by affidavit as part of the decedent’s estate and which the collector cannot 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 state or federal estate 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 entirety.
2. **Insurance, retirement plans, IRAs, annuities, etc., payable to named beneficiaries** – This category includes all life insurance proceeds, death benefits under pension and retirement plans, and the balance remaining in IRA, 401(k) and other similar accounts which, at the death of the decedent, pass to a beneficiary other than the estate.

**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.

Mecklenburg County

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

**IN THE MATTER OF THE ESTATE OF:**

Name Of Decedent

Name, Street Address, PO Box, City, State and Zip Code of Affiant

Telephone No.

Legal Residence (County, State)

**FAMILY HISTORY AFFIDAVIT**

**INTERROGATORIES ABOUT DECEDENT AND FAMILY**

Relationship

1. Marital Status:  Married  Widowed  Divorced  Never Married

a. If Married/Widowed/Divorced:

Name of Spouse: \_\_\_\_\_

Date of Marriage: \_\_\_\_\_

Date of Divorce (or death): \_\_\_\_\_

b. Names and Addresses of children born into this marriage:

Name	Address
_____	_____
_____	_____
_____	_____
_____	_____

c. Is there an unborn child?  Yes  No

2. Did any of the children listed above die prior to the date the decedent died?  Yes  No

a. If yes:

Name of pre-deceased child: \_\_\_\_\_

Did the pre-deceased child have children?  Yes  No

If yes, names of children: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3. Has the decedent been married more than once?  Yes  No

a. If yes, name of prior spouse: \_\_\_\_\_

(Over)

b. Names and Addresses of Children Born into this marriage:

Name	Address
_____	_____
_____	_____
_____	_____

4. Did the decedent have any children that were born outside of marriage?  Yes  No

a. If yes, list names and addresses:

Name	Address
_____	_____
_____	_____
_____	_____

5. Did the decedent leave:

- a. An adopted child?  Yes  No  
b. A child that has been adjudged mentally incompetent?  Yes  No

6. Are the parents of the decedent living?  Yes  No If yes, list names below.

- a. Mother: \_\_\_\_\_  
b. Father: \_\_\_\_\_

7. How many brother and sisters did the decedent have? \_\_\_\_\_

Name	Address (if known)
_____	_____
_____	_____
_____	_____

8. Did any of the siblings listed above die prior to the date the decedent died?  Yes  No

a. If yes:

Name of pre-deceased sibling(s): \_\_\_\_\_  
\_\_\_\_\_

Did the pre-deceased sibling(s) have children?  Yes  No

If yes, names of children: \_\_\_\_\_  
\_\_\_\_\_

<i>Signature of Affiant</i>		<i>Date</i>
<b>SWORN/AFFIRMED AND SUBSCRIBED TO BEFORE ME</b>		
<i>Date</i>	<i>Signature</i>	
<input type="checkbox"/> Deputy CSC <input type="checkbox"/> Assistant CSC <input type="checkbox"/> Clerk of Superior Court		
<input type="checkbox"/> Notary	<i>Date Commission Expires</i>	
<b>SEAL</b>	<i>County Where Notarized</i>	

**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 Of Decedent/Incompetent*

**APPOINTMENT OF  
RESIDENT PROCESS AGENT**

G.S. 28A-4-2(4); 35A-1213(b)

I, the qualified personal representative or guardian of the above named estate, submit to the jurisdiction of the North Carolina Courts in the above captioned matter, and appoint the resident process agent named below on whom may be served citations, notices and processes in all actions or proceedings with respect to this estate.

*Name, Street Address, PO Box, City, State And Zip Code Of Resident Process Agent*

*Date*

*Name Of Personal Representative Or Guardian (type or print)*

*Telephone*

*County Of Residence*

*Signature Of Personal Representative Or Guardian*

**ACCEPTANCE OF APPOINTMENT**

I accept this appointment as resident process agent for the above named personal representative or guardian, and agree to notify the personal representative or guardian of all citations, notices and processes served on me as his or her resident process agent.

*Date*

*Name Of Resident Process Agent (type or print)*

*Signature Of Resident Process Agent*



# 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 Of Decedent

## AFFIDAVIT OF COLLECTION, DISBURSEMENT AND DISTRIBUTION

G.S. 28A-25-3(a)(2)

I, the undersigned collector by affidavit, being first duly sworn, say that the following is a complete and accurate account of my receipts, disbursements, and distributions as collector by affidavit of the personal property of this estate.

Accounting Period From

Extending To

### PART I. SUMMARY

1. Total Personal Property Received as shown in Part II .....	\$	
2. Minus Spousal Allowance Approved By The Court Under G.S. 30-15 .....	-	\$
3. Minus Disbursements (Debts or Expenses) as shown in Part III .....	-	\$
4. Minus Distributions To Heirs as shown in Part IV .....	-	\$
<b>5. BALANCE AT THE END (this will always be zero)</b> <span style="float: right;">▶</span>		<b>\$</b>

### PART II. PERSONAL PROPERTY RECEIVED

Date Received	Received From	Description	Value
			\$
<b>TOTAL RECEIPTS</b> <span style="float: right;">▶</span>			<b>\$</b>

**PART III. DISBURSEMENTS (DEBTS OR EXPENSES)**

Date Paid	To	For	Amount
			\$
<b>TOTAL DISBURSEMENTS</b>			\$

**PART IV. BALANCE DISTRIBUTED TO HEIRS**

Heirs	Amount
	\$
<b>TOTAL BALANCE</b>	\$

<i>Signature Of Affiant 1</i>		<i>Signature Of Affiant 2</i>	
<b>SWORN/AFFIRMED AND SUBSCRIBED TO BEFORE ME</b>		<b>SWORN/AFFIRMED AND SUBSCRIBED TO BEFORE ME</b>	
<i>Date</i>	<i>Signature Of Person Authorized To Administer Oaths</i>	<i>Date</i>	<i>Signature Of Person Authorized To Administer Oaths</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>
<b>SEAL</b>	<i>County Where Notarized</i>	<i>County Where Notarized</i>	<b>SEAL</b>

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

Name Of Personal Representative/Trustee

**RECEIPT**

PARTIAL    FINAL

**ACKNOWLEDGMENT**

I, the undersigned beneficiary, agree that I did receive from the Personal Representative/Trustee of the estate/trust a distribution consisting of the following:

DESCRIPTION	VALUE
	\$

<i>Date</i>	<i>Name Of Beneficiary (Type Or Print)</i>	<i>Signature</i>
	<i>Name Of Witness (Type Or Print)</i>	<i>Signature</i>

**STATE OF NORTH CAROLINA**

File No. 

\_\_\_\_\_ County

In The General Court Of Justice  
Before The Clerk

**IN THE MATTER OF THE ESTATE OF**

Name Of Decedent

Date Of Death

**ESTATE TAX CERTIFICATION**  
**(FOR DECEDENTS DYING ON OR AFTER**  
**JANUARY 1, 1999, BUT PRIOR TO JANUARY 1, 2013)**

G.S. 28A-21-2, 28A-25-3

**NOTE: Use this form for a decedent who died on or after 1/1/1999, but prior to 1/1/2013. For a decedent who died before 1/1/1999, use AOC-E-207. An estate tax certification under G.S. 28A-21-2(a1) is not required for a decedent who died on or after 1/1/2013.**

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

1.  a. The decedent died on or after 1/1/1999, but prior to 1/1/2010, and the gross value of the estate at the time of the decedent's death was 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, but prior to 1/1/2013, and there is no federal estate tax due or payable.

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

3. The following is a listing of the amount and value of all the decedent's property, including real property located outside North Carolina, at the time of the decedent's death. (Real estate owned by husband and wife as tenants by the entirety should be included at one-half the fair market value. Bank or savings and loan accounts and other securities owned jointly by husband and wife with right of survivorship should be included at one-half fair market value.)

**PERSONAL PROPERTY**

(Include full value of joint ownership deposit accounts and securities except between husband and wife - there, include one-half.)	Value
Cash, Securities, Savings	\$
Other Personal Property	
Life Insurance	

**REAL PROPERTY**

(If real estate was owned by husband and wife as tenants by the entirety, include one-half value and so indicate.)	Value
Description And Location	\$

**TRANSFERS**

(Total Value Of Transfers from Side Two)	\$
--	----

**TOTAL VALUE OF PERSONAL PROPERTY, REAL PROPERTY, AND TRANSFERS** 

\$

Original - File Copy - Taxpayer  
(Over)

Use the space below to explain any transfers over which the decedent retained any interest (such as a life estate), as well as any transfers of property within three years of death without adequate valuable consideration. (List name of donee, date of transfer, description of property, and value as of date of death.)

Value

	\$
<b>TOTAL VALUE OF TRANSFERS</b>	<b>\$</b>

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	
<b>SWORN/AFFIRMED AND SUBSCRIBED TO BEFORE ME</b>		<b>SWORN/AFFIRMED AND SUBSCRIBED TO BEFORE ME</b>	
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 Commission Expires	Date Commission Expires	<input type="checkbox"/> Notary
<b>SEAL</b>	County Where Notarized	County Where Notarized	<b>SEAL</b>

**NOTE TO PERSONAL REPRESENTATIVE/FIDUCIARY/SPOUSE AND CLERK:**

The final accounting of an estate of a decedent who died before January 1, 2013 should not be approved unless the personal representative files with the Clerk of Superior Court an Estate Tax Certification, (AOC-E-212 or AOC-E-207) or a certificate issued by the Secretary of Revenue stating the estate tax liability has been satisfied.