

Application Guidelines for Small Estate

[N.C.G.S. 28A-25-1, 25-1.1, 25-3(a)(2)]

For Decedents Dying On or Before December 31st 2011

Click [here](#) for general information about the estate administration process.

This Packet Contains the following forms: [Affidavit for Collection of Personal Property of Decedent](#) with [Instruction Sheet \(AOC-E-203A\)](#), [Family History Affidavit](#), [Appointment of Resident Process Agent](#), [Affidavit of Collection Disbursement and Distribution](#), [Receipt](#), and [Estate Tax Certification](#). An online video tutorial to assist you in completing each underlined form can be accessed by clicking on the form's title above.

Fillable forms are available online at www.nccourts.gov. 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.

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

- The decedent died between October 1, 2009 and December 31, 2011, the applicant is the surviving spouse and sole heir, and the value of the decedent's personal property does not exceed \$30,000
- The decedent died between October 1, 2009 and December 31, 2011 and, for all other applicants, the value of the decedent's personal property does not exceed \$20,000
- The decedent died prior to October 1, 2009, the applicant is the surviving spouse and sole heir, and the value of the decedent's personal property does not exceed \$20,000
- The decedent died prior to October 1, 2009 and, for all other applicants, the value of the decedent's personal property does not exceed \$10,000

NOTE: This application cannot be used when:

- The net combined value of personal property in the deceased person's name exceeds the values noted above
- 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 *might not* be appropriate.

STEPS FOR Qualification...

1. Fill out the Affidavit for Collection of Personal Property of Decedent (AOC-E-203A)
2. All beneficiaries/heirs must be listed on the form with full names and addresses
3. Complete the Family History Affidavit
4. Original Will (if one exists)
5. Death Certificate
6. The Court Fee to start the process is \$120 (Acceptable Forms: cash, certified check, or money order)
7. If you are not a North Carolina resident, please fill out the Resident Process Agent form (AOC-E-500)

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.
- **Beneficiary/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 filings should be submitted to the Clerk of Court of Mecklenburg County

Physical Address: Estates Division – Suite 3720, Mecklenburg County Courthouse, 832 E. 4th Street, Charlotte NC 28202

To file via mail: Mecklenburg County Clerk of Superior Court, Estates Division, PO Box 37971, Charlotte NC 28237-7971

Estates Phone Number: 704-686-0460 Estates E-Mail: mecklenburg.estates@nccourts.org

(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

**AFFIDAVIT FOR COLLECTION OF
 PERSONAL PROPERTY OF DECEDENT
 (For Decedents Dying On Or Before Dec. 31, 2011)**

INTESTATE **TESTATE**

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

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

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

Telephone No.

Telephone No.

Legal Residence (County, State)

Legal Residence (County, State)

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

Attorney Bar No.

Telephone 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. 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 before 9/30/09 and the value of all personal property owned by the decedent less liens and encumbrances thereon, does not exceed \$10,000.
 (b) I am the surviving spouse and sole heir/devisee of the decedent, the decedent died on or before 9/30/09, and the value of all personal property, less liens and encumbrances thereon, does not exceed \$20,000.
 (c) 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, does not exceed \$20,000.
 (d) 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, 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 In Item No. 7
 (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 in sole name of decedent <i>(List bank, etc., each account no. and balance.)</i>	\$
2. Joint accounts without 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 without 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 (include or attach descriptions).....	
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.** ▶ \$

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 and 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 <i>(attach description)</i>	

TOTAL PART II. ▶ \$

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, 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		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	<input type="checkbox"/> Notary	Date Commission Expires
SEAL	County Where Notarized	SEAL	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	<input type="checkbox"/> Deputy CSC	<input type="checkbox"/> Assistant CSC	<input type="checkbox"/> Clerk Of Superior Court	SEAL
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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. 1/12**

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, Rev. 1/12

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 1/1/12), 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. 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 final Affidavit Of Collection, Disbursement And Distribution (AOC-E-204).
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 final Affidavit Of Collection, Disbursement And Distribution (AOC-E-204).
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: (a) Real property willed to any person or entity other than the estate must be reported in Part II, Item 5. (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 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.

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 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 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 transferrable on death.
3. Other Personal Property Recoverable Under G.S. 28A-15-10 - 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 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.) 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 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, 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>
SWORN/AFFIRMED AND SUBSCRIBED TO BEFORE ME		
<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>	
SEAL	<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 resident process agent.

SWORN/AFFIRMED AND SUBSCRIBED TO BEFORE ME

Date

Date

Name Of Resident Process Agent (Type Or Print)

Signature Of Person Authorized To Administer Oaths

Signature Of Resident Process Agent

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

Notary

Date My Commission Expires

SEAL

County Where Notarized

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

**AFFIDAVIT OF COLLECTION,
DISBURSEMENT AND DISTRIBUTION**

Name Of Decedent

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	\$
5. BALANCE AT THE END (<i>this will always be zero</i>)	\$

PART II. PERSONAL PROPERTY RECEIVED

Date Received	Received From	Description	Value
			\$

TOTAL RECEIPTS \$

PART III. DISBURSEMENTS (DEBTS OR EXPENSES)

Date Paid	To	For	Amount
			\$
TOTAL DISBURSEMENTS			\$

PART IV. BALANCE DISTRIBUTED TO HEIRS

Heirs	Amount
	\$
TOTAL BALANCE	\$

<i>Signature Of Affiant 1</i>		<i>Signature Of Affiant 2</i>	
SWORN/AFFIRMED AND SUBSCRIBED TO BEFORE ME		SWORN/AFFIRMED AND SUBSCRIBED TO BEFORE ME	
<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>
SEAL	<i>County Where Notarized</i>	<i>County Where Notarized</i>	SEAL

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/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:
 - \$650,000 (If decedent died on or after 1/1/1999).
 - \$1,500,000 (If decedent died on or after 1/1/2004).
 - \$675,000 (If decedent died on or after 1/1/2000).
 - \$2,000,000 (If decedent died on or after 1/1/2006).
 - \$1,000,000 (If decedent died on or after 1/1/2002).
 - \$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

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

REAL PROPERTY

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

TRANSFERS

<i>(Total Value Of Transfers from Side Two)</i>	\$
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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

	\$
TOTAL VALUE OF TRANSFERS	\$

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
<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
SEAL	County Where Notarized	County Where Notarized	SEAL

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.