

## **Estate Administration & Probate**

When a loved one passes away, the legal process can seem overwhelming and complicated. It is important to have legal counsel to guide you through settling their estate. Whether it is administering a will, a trust, or no will at all, we are here to help you during a difficult time and make the process as smooth as possible.

Over the years, we have successfully handled numerous estate probate cases for our clients. We believe that probate services should be handled compassionately and considerately, and that is what we do. We bring a comprehensive approach to each client's probate case. Our areas of expertise include:

- Validating the Will
- Making an Inventory of Assets
- Preparing and Filing Any and All Necessary Paper Work
- Settling Outstanding Debts
- Distributing Remaining Assets
- Negotiating Disputes over Assets Between Beneficiaries
- Finalizing the Estate.

If you have been entrusted with the distribution of a deceased loved one's assets, Stephen R. Berndt is here to help. Call today to schedule your consultation.



*State of North Carolina*  
*General Court of Justice*  
**CLERK OF SUPERIOR COURT**  
**WATAUGA COUNTY**  
BOONE, NC

DIANE CORNETT DEAL  
CLERK OF SUPERIOR COURT  
EX OFFICIO JUDGE OF PROBATE

C. PHILLIP GINN  
RESIDENT SUPERIOR COURT JUDGE

**APPLICATION FOR LETTERS OF  
TESTAMENTARY**

**(WILL)**

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## FILING AN ESTATE IN WATAUGA COUNTY

We recognize what a difficult time this is in your life and want to do everything we can to make it as easy as possible. Handling the estate in a conservative amount of time will make it easier on all who are involved. The longer it takes to close the estate, the harder it will be for you in all regards. Understanding and following the guidelines below will help you to have an easier time.

The initial application is your best estimate of what the decedent owned.  
The inventory is what the decedent **actually** had at his/her time of death.  
Receipts and distributions will be addressed in the accounting at a later time.

Do not treat the assets of the estate as your own regardless of your relation to the estate.  
The law has strict regulations in how estate monies may be spent.  
Do not make any large disbursements without checking with the Clerk first.

Only one estate account may be set up. For estates that have large sums of money, you may set up the bulk of the money in a separate account (money market, or cd) with the understanding that those accounts are not to be used to pay debts unless absolutely necessary. Transferring money back and forth from one account to the other is not allowed.

A checking account is the best way to pay the debts and keep up with deposits made to the estate. You will be required to provide all bank statements as well as **copies of cancelled checks** to the court for auditing the estate account. Receipts may be required as well.

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Before any monetary disbursements are made to any heir, all debts must be paid. This includes court costs and fees. Any deviation from this, or any emergency situation, should be discussed with the Clerk prior to disbursement.

Expenses for the executor may not be reimbursed out of the estate monies. The executor may petition the court for payment included in his/her commission. The Clerk will determine the amount of commission, if any, based on North Carolina Statutes.

**\*\*\*\* All real estate passes to the heirs immediately upon death, unless the will states that the property is to be sold and monies divided between heirs. Bills that were owed previously by the decedent may be paid from estate monies. One month electric bills, telephone bills, and cable bills are examples. Nothing else related to real estate comes in or goes through the estate, regardless of ownership of heirs. This includes maintenance and repair. If in doubt, call the Clerk. \*\*\*\***

You **must** file all accountings promptly and within the time frames given to you by the Court. Please have all forms completed prior to scheduling an appointment. If you need to drop them off for us to look at prior to your appointment, you may do so.

Consult your attorney for any guidance, advice, or help. The Clerk cannot give legal advice and is prohibited by law from filling out the required forms.

You will need a federal tax id number to open the estate checking account. Your bank or attorney may be able to assist you in that process. You may use the website listed below to obtain that number. If the website asks for any monetary item, exit the site immediately as tax id numbers do not require payment.

Please do not hesitate to communicate with us. If we are unavailable when you call, please leave a message and we will return your call as soon as possible. Our contact information is listed below. If you need to speak with us in person, please call to schedule an appointment so you won't have to wait.

The cost to open the Estate is \$89.00. The other costs are .04% of the value of the personal assets, or \$15.00; whichever is greater.

**\*\*\*FEDERAL TAX ID# FOR ESTATE CHECKING call 1-800-892-4933  
Your bank may be able to help you with this.**

Watauga County Clerk of Superior Court  
842 West King Street  
Boone, North Carolina 28607  
828-265-5443  
828-262-5753 fax

Website: [www.nccourts.org](http://www.nccourts.org)

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Forms for estates:

AOC-E-505 90 day inventory...

Submit all documentation to substantiate what is listed. Bank statements, title to vehicles (or registration), print out of Kelly Blue Book value, real estate legal description, and fair market value, along with a copy of the estate checking accounting statement showing all money from personal account(s) transferred into the estate account.

Affidavit of Publication from newspaper.  
AOC-E-307 Affidavit of Notice to Creditors  
AOC-E-212 Estate Tax Certification  
AOC-E-506 Annual/Final Accounting Form



State of North Carolina  
General Court of Justice  
**CLERK OF SUPERIOR COURT**  
WATAUGA COUNTY  
BOONE, NC

DIANE CORNETT DEAL  
CLERK OF SUPERIOR COURT  
EX OFFICIO JUDGE OF PROBATE

C. PHILLIP GINN  
RESIDENT SUPERIOR COURT JUDGE

BEFORE YOU CAN BE SWORN AS EXECUTOR OR ADMINISTRATOR, THE ATTACHED FORMS, "ESTATE ACTION COVER SHEET" AND "APPLICATION FOR LETTERS" MUST BE COMPLETED. "LETTERS" CANNOT BE ISSUED UNTIL AN \$89.00 CASH QUALIFYING FEE IS PAID.

**\*THE CLERK OF COURT CANNOT COMPLETE FORMS FOR YOU OR GIVE ADVICE\*  
ONLY YOUR ATTORNEY CAN ANSWER LEGAL QUESTIONS**

IN ADDITION TO INSTRUCTIONS INCLUDED WITH THE FORMS, HERE ARE SOME HELPFUL TIPS:

**ESTATE ACTION COVER SHEET**

- **FIDUCIARY:** THE PERSON WHO IS SWORN TO PROPERLY ADMINISTER THE ESTATE
- PERSONS ENTITLED TO SHARE IN THE ESTATE
- IF THERE IS A WILL: LIST ALL PERSONS NAMED IN THE WILL WHO ARE TO RECEIVE FROM THE ESTATE
- IF THERE IS NO WILL: LIST THE DECEDENT'S NEXT OF KIN

**APPLICATION FOR LETTERS:**

- **APPLICANT:** THE PERSON ENTITLED TO ADMINISTER THE ESTATE
- **ATTORNEY:** IF YOU HIRED AN ATTORNEY TO MANAGE THE ESTATE ENTER THE PERTINENT INFORMATION
- LIST ALL PERSONS ENTITLED TO SHARE IN THE ESTATE (AS IN THE ESTATE ACTION COVER SHEET, THE RELATIONSHIP TO THE DECEASED AND THEIR ADDRESS)
- **SIDE TWO OF APPLICATIONS FOR LETTERS/ PRELIMINARY INVENTORY:** COMPLETE ALL ITEMS ON THE LIST THAT APPLY TO THE DECEDENT, MOST ARE SELF EXPLANATORY

PART I, #5: HOUSEHOLD FURNISHINGS: IF OWNED BY THE DECEASED ONLY, ENTER THE FULL AMOUNT VALUE. IF OWNED BY THE DECEDENT AND SPOUSE, ENTER HALF THE AMOUNT OF VALUE. \*\*NOTE: VALUE IS THE AMOUNT YOU COULD SELL THE ITEMS FOR, NOT WHAT WAS PAID FOR THEM\*\*

PART I, #7: VEHICLES: IF THE DECEDENT WAS THE SOLE OWNER OF THE VEHICLE, LIST THE FULL VALUE OF THE VEHICLE. IF THE DECEDENT WAS THE JOINT OWNER OF THE VEHICLE, ENTER ½ THE VALUE OF THE VEHICLE.

- **REAL ESTATE:**
  - REAL ESTATE LEFT TO THE EXECUTOR/EXECUTRIX AND DIRECTED TO SELL IS LISTED UNDER PART I, #12
  - REAL ESTATE OWNED BY THE DECEDENT ALONE OR WITH SOMEONE OTHER THAN THE SPOUSE, THE VALUE OF THE PERCENTAGE OWNED IS LISTED UNDER PART II, #4
  - REAL ESTATE OWNED BY THE DECEDENT AND SPOUSE IS ENTIRETIES REAL ESTATE AND ONLY A BLOCK IS MARKED UNDER PART III, #1 AND NO VALUE IS NECESSARY

**TO SCHEDULE AN APPOINTMENT CALL 828-265-5432, EXT 263 OR 264**

ESTATE WORK IS QUITE COMPLICATED AND CAN BE TIME CONSUMING. THE CLERKS OFFICE IS HAPPY TO ASSIST YOU WITHOUT AN APPOINTMENT. HOWEVER, SINCE WE RECOGNIZE THAT YOUR TIME IS VALUABLE AND TO PREVENT A LONG WAIT FOR YOU WHILE OTHERS WITH APPOINTMENTS ARE BEING ASSISTED, WE STRONGLY ENCOURAGE APPOINTMENTS.



State of North Carolina  
General Court of Justice  
**CLERK OF SUPERIOR COURT**  
WATAUGA COUNTY  
BOONE, NC

DIANE CORNETT DEAL  
CLERK OF SUPERIOR COURT  
EX OFFICIO JUDGE OF PROBATE

C. PHILLIP GINN  
RESIDENT SUPERIOR COURT JUDGE

**\*\*PLEASE READ\*\***

**IMPORTANT INFORMATION REGARDING ESTATES**

1. Notify this office of any change in your address during the time that the Estate is open.
2. Open an Estate checking account (one which returns your cancelled checks or provides photocopies).
3. When paying Estate debts, keep all receipts and cancelled checks.
4. If the decedent had joint accounts, get copies of the signature card from the bank. This copy should show if the account had "Right of Survivorship" and will show signatures of all co-owners of the account.
5. You must contact the Watauga Democrat regarding the advertisement for creditor's claims. This must be published once weekly for 4 consecutive weeks. It is the responsibility of the executor or administrator to verify the accuracy of the publication in the newspaper. The Estate cannot be closed until this 90 day period is complete. It is also required that the personal representative, within 90 days after the granting of letters, send by first class mail to the last known address a copy of the notice published in the newspaper to all persons, firms, and corporations having unsatisfied claims against the decedent who are actually known or can be reasonably ascertained by the personal representative within the 90 day period.  
**(EACH ADMINISTRATOR/ EXECUTOR MUST REVIEW THE ESTATE FILE FOR CLAIMS THAT MAY HAVE BEEN FILED. WE CANNOT REVIEW THE ESTATE FILE AND GIVE THE INFORMATION OVER THE TELEPHONE).**
6. Car title change requires a Letter of Testamentary of Administration for each title.
7. In addition to the preliminary inventory on the back of the application to qualify, an inventory for the decedent's Estate (form- AOC-E-505) must be filed within 90 days of qualifying. Before this filing, please call and make an appointment. Have the inventory form filled out when you come in for your appointment. The Clerk is not allowed to fill out your accounts for you. There will be an Estate fee for filing of the inventory of (.40 per \$100.00 on value of assets listed in the Estate under Part I). The minimum inventory fee is \$15.00.
8. Normally the form necessary to finalize the Estate are given when you file your inventory, but you may get those at anytime or download them at [www.nccourts.org](http://www.nccourts.org) in the forms section (AOC-E-307, AOC-E-212, AOC-E-506).
9. If you have questions about Inheritance Tax or filing taxes, please call the North Carolina Department of Revenue or you CPA.

If we can assist you in any way, please feel free to call Kandy Taylor, Assistant Clerk of Court or Patrick Campbell, Deputy Clerk of Court in the Estates and Special Proceedings Division of the Clerk's Office at 828-265-5432, ext: 263 or 264.



*State of North Carolina*  
*General Court of Justice*

**CLERK OF SUPERIOR COURT**

DIANE CORNETT DEAL  
CLERK OF SUPERIOR COURT  
EX OFFICIO JUDGE OF PROBATE

WATAUGA COUNTY

BOONE, NC

C. PHILLIP GINN  
RESIDENT SUPERIOR COURT JUDGE

**\*\*PLEASE READ\*\***

**INSTRUCTIONS REGARDING THE FINAL ACCOUNT**

**1. Receipts:**

- A. List additional income or assets which were not previously reported on the 90 Day Inventory, including income, interest, stock dividends, gains from sale of personal property, sale of real estate or newly discovered assets.
- B. Schedule of receipts should include date, payee amount, etc.
- C. If you need to use an attachment, please use the same format.

**2. Disbursements:**

- A. Disbursements listed must be supported by cancelled check, itemized receipt or bill marked paid, etc.
- B. Distribution to heirs must be verified by signed receipt.
- C. Verify correctness of notice to creditors. Check that the expiration date has past.
- D. Have all transfers been completed out of the deceased's name to the proper person?  
Example: Stock Certificates, automobile titles, bank accounts, etc.
- E. Schedule of disbursements should include date, payee, amount, etc. If you need to use an attachment, please use the same format.
- F. Please provide receipt showing proof that the funeral bill has been paid in full. Please provide proof of a grave marker or memorial at grave if a will so directs.
- G. Final accounting fee is minimum of \$15.00 or .40 on \$100.00 (whichever is greater).

**VERY IMPORTANT:**

The account form must be filled out when you come in for your appointment. The Clerk is not allowed to fill out your account for you. Please call to schedule an appointment. The final account takes approximately thirty to forty-five minutes but could take longer and we do not wish to inconvenience anyone. Also bring all necessary papers such as bank statements, cancelled checks, receipts, etc.

If we can assist you in any way please feel free to call Kandy Taylor, Assistant Clerk of Court or Patrick Campbell, Deputy Clerk of Court in the Estates and Special Proceedings Division at 828-265-5432 ext. 263 or 264.

**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

Date Of Birth, If Minor

Date Of Death

Social Security No. (Last Four Digits)

Name Of Fiduciary 1

Name Of Fiduciary 2

Tax ID/SSN (If SSN, Last Four Digits)

Tax ID/SSN (If SSN, Last Four Digits)

**ESTATES ACTION  
COVER SHEET**

Rule 5(b), Rules of Practice For Superior and District Courts

All persons listed below may be entitled to share in the decedent's estate (Continue on back if necessary.)

1.		7.	
2.		8.	
3.		9.	
4.		10.	
5.		11.	
6.		12.	

Name, Mailing Address, PO Box, City, State And Zip Of Attorney (complete for initial appearance or change of address)

Name Of Firm

Attorney Bar No.

Tax ID No.

Initial Appearance in Case

Change of Address

Telephone No.

Fax No.

**APPLICATION**

(check appropriate box)

- Affidavit For Collection Of Personal Property - Intestate (AFCP)
- Affidavit For Collection Of Personal Property - Testate (AFCT)
- Ancillary Administration (ANCL)
- Appointment Of Receiver (APRC)
- Assignment Of Title (ASOT)
- Caveat (CAVT)
- Collector (COLL)
- Exemplified Administration (EXAD)
- General Guardianship - Incompetent (GUIN)
- General Guardianship - Minor (GUMI)
- Guardianship Of The Estate - Incompetent (GUEI)
- Guardianship Of The Estate - Minor (GUEM)
- Guardianship Of The Person (GUPE)
- Interim Guardianship (INGU)
- Letters Of Administration (LOAD)
- Proceeding Exam To Discover Assets (PEDA)
- Power Of Attorney (POAT)
- Payments To Clerk 28A-25.6 (PYCL)

- Probate, Letters Testamentary - Administration CTA (PROB)
- Renunciation Of Interest - Estate (RNIE)
- Renunciation Of Interest - No Estate (RNUN)
- Renunciation Of Testamentary Trustee (RNNT)
- Resignation Of Trustee (RSNT)
- Removal/Substitution Of Trustee (RSOT)
- Standby General Guardianship - Minor (SGUG)
- Standby Guardianship Of Person - Minor (SGUP)
- Summary Administration (SUMA)
- Trust - Cemetery (TCM)
- Trust (TRST)
- Trust Under Will Qualification Required, No Accountings (TRNQ)
- Trust Under Will Qualification And Accounting Required (TRUW)
- Will For Probate No Qualification (WLPR)
- Years Allowance (YEAL)
- Other: (specify) \_\_\_\_\_

Date

Signature Of Attorney/Applicant

**NOTE:** All filings in estates shall include as the first page of the filing a cover sheet summarizing the critical elements of the filing in a format prescribed by the Administrative Office of the Courts, and the Clerk of Superior Court shall require a party to refile a filing which does not include the required cover sheet.

(Over)



(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

APPLICATION

FOR PROBATE AND LETTERS

TESTAMENTARY OF ADMINISTRATION CTA

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

Social Security No. (Last Four Digits)

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)

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

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

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, 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...
2. The decedent left the paper-writing(s) purporting to be the decedent's Last Will and Testament...
3. I am an executor, devisee or legatee named in the will...
4. I am not disqualified pursuant to G.S. 28A-4-2 to administer the estate...
5. Following the execution of the will there were no children born to or adopted by the decedent...
6. After diligent inquiry, I have determined that the persons listed below are all the persons entitled to share in the decedent's estate.

Table with 4 columns: NAME, AGE, RELATIONSHIP, MAILING ADDRESS. Multiple empty rows for listing beneficiaries.

**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 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 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.

(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 three (3) months after qualifying. Itemize and give values as of date of decedent's 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

Table with 2 main columns: Description and Value. Rows include: 1. Accounts In Sole Name Of Decedent, 2. Joint Accounts Without Right Of Survivorship, 3. Stocks And Bonds In Sole Name Of Decedent Or Jointly Owned Without Right Of Survivorship, 4. Cash And Undeposited Checks On Hand, 5. All Other Personal Property, 6. Real Estate Willed to The Estate And Sold, 7. Real Estate Willed To The Estate has not been sold. Includes subtotals and a final TOTAL PART I.

**STATE OF NORTH CAROLINA**

File No.

\_\_\_\_\_ **WATAUGA** \_\_\_\_\_ 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 first 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 is necessary.

Date	Date
Signature Of Affiant	Signature Of Co-affiant
<input type="checkbox"/> Personal Representative Or Collector <input type="checkbox"/> Attorney For Personal Representative Or Collector	<input type="checkbox"/> Personal Representative Or Collector <input type="checkbox"/> Attorney For Personal Representative Or Collector
<b>SWORN/AFFIRMED AND SUBSCRIBED TO BEFORE ME</b>	
Date	Date
Signature	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
<b>SEAL</b>	County Where Notarized
	County Where Notarized
	<b>SEAL</b>

(TYPE OR PRINT IN BLACK INK)

STATE OF NORTH CAROLINA

File No.

WATAUGA County

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 above named decedent died on or after 1/1/2010 and on or before 12/31/2010, during which time no federal estate taxes are applicable or due.

- 2. I am the surviving spouse and sole heir of the decedent and no North Carolina estate taxes are due.

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

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

(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

**ACCOUNT**

ANNUAL  FINAL

Deceased  Minor  Incompetent  Trust

G.S. 28A-21-1, -21-2, -21-3; 35A-126.4, 35A-126.6

I, the undersigned representative, being first duly sworn, say that the following is a complete and accurate account of my receipts, disbursements and other transactions as representative of this estate or trust.

Accounting Period From

Extending To

**PART I. SUMMARY**

1. Subtotal Personal Property on Inventory or Subtotal Personal Property Held/Invested as Shown on Last Account.....	\$	
2. Minus Loss from Sale of Personal Property when Compared to Value Listed on Inventory or Prior Account.....	\$	
3. <b>SUBTOTAL</b> .....	\$	0.00
4. Plus Total Receipts as shown on Reverse [Part III.] (costs apply to this amount).....	\$	
5. <b>TOTAL ASSETS</b> .....	\$	0.00
6. Minus Disbursements (Debts or Expenses) as Shown on Reverse [Part IV.].....	\$	
7. <b>SUBTOTAL</b> .....	\$	0.00
8. Minus Distributions (Inheritance to Heirs) as Shown on Reverse [Part V.].....	\$	
9. <b>BALANCE AT END OF ACCOUNTING PERIOD (When filing Final Account, this should equal zero.)</b>	\$	0.00

**PART II. BALANCE HELD OR INVESTED**

(Complete ONLY when filing an Annual Account with assets remaining in the Estate.)

1. On Deposit in Banks, etc.

Account No.	Balance
	\$
	\$
	\$

2. Invested in Securities, etc.....

3. Tangible Personal Property.....

4. **SUBTOTAL - PERSONAL PROPERTY**.....

5. Real Estate Willed to the Estate And Not Sold (fair market value at date of death).... \$

6. Real Estate Acquired by the Estate Under G.S. 28A-15-1.....

7. Other.....

\$	
\$	
\$	
\$	0.00
\$	
\$	

**TOTAL BALANCE HELD OR INVESTED (Must equal Balance shown in Part I. above)**

\$ 0.00

Name And Address Of Fiduciary  Change Of Address

Name And Address Of Co-fiduciary  Change Of Address

Signature Of Fiduciary

Title

Signature Of Co-fiduciary

Title

**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**

The above account has been audited by me and the vouchers or verified proofs submitted in support were examined. The account is  approved.  disapproved.

As this is the final account, the personal representative is discharged in accordance with G.S. 28A-23-1.

Date

Signature

Assistant CSC

Clerk Of Superior Court

