ABATEMENT	ACCOUNTINGS—Cont'd
Allocation of estate assets, 13:2	Forms
ACCOUNTINGS	generally, 20:6-20:14
Generally, 20:1-20:14	affidavit exempting bank from
Affidavit exempting bank from	necessity of filing vouchers, 20:6
necessity of filing vouchers,	certificate of funds on deposit,
form of, 20:6	20:14
Annual accounts, 20:1	chancery summons, 20:7
Appearance, form of entry of,	discharge of executor
20:8	order authorizing, 20:12
Approval of final accounting, form	petition for, 20:11
of petition and order	entry of appearance and waiver
authorizing, 20:11, 20:12	of process, 20:8
Certificate of funds on deposit, form of, 20:14	first annual accounting
Chancery summons, form of, 20:7	decree approving, 20:10
Compliance statement	petition for approval, 20:9
generally, 20:5	statement of compliance, 20:13
form of, 20:13	Joinder, election of waiver or,
Discharge of executor, form of	20:4
petition and order authoriz-	Statement of compliance
ing, 20:11, 20:12	generally, 20:5
Election of waiver or joinder, 20:4	form of, 20:13
Entry of appearance and waiver of	Vouchers
process, form of, 20:8	generally, 20:3
Executor, form of petition and	affidavit exempting bank from
order authorizing discharge of, 20:11 , 20:12	necessity of filing vouch-
Exemptions, form of affidavit	ers, form of, 20:6
exempting bank from neces-	Waiver
sity of filing vouchers, 20:6	election of waiver or joinder, 20:4
Final accounts	form of waiver of process, 20:8
generally, 20:2	form of warver of process, 20:8
form of petition and order	ADJUSTMENT OF CLAIMS
authorizing approval of,	Assets of the estate, 8:19
20:11, 20:12	A DMINICTD A TOD
First annual accounting, form of	ADMINISTRATOR
petition and decree approv-	See heading EXECUTOR AND
ing, 20:9, 20:10	ADMINISTRATOR

AFFIDAVITS

See index heading FORMS

ALLOCATION OF ESTATE ASSETS

Generally, 13:1-13:8

Abatement, 13:2

Apportionment of estate taxes, form of petition and order, 13:5, 13:6

Forms

generally, 13:5-13:8

apportionment of estate taxes, petition and order granting authority, 13:5, 13:6

lien notice, 13:7

tax lien letter to financial institution, 13:8

Liens

notice, form of, 13:7

tax lien letter to financial institution, form of, 13:8

Revised Uniform Principal and Income Act, 13:3

Tax lien letter to financial institution, form of, 13:8

Uniform Estate Tax Apportionment Act, 13:4

ALTERNATE VALUATION DATE

Estate tax return. 15:8

APPEARANCE

Accountings, form of entry of appearance, **20:8**

APPOINTMENT

See index heading EXECUTOR AND ADMINISTRATOR

APPORTIONMENT OF ESTATE TAXES

Allocation of estate assets, form of petition and order granting abatement, 13:5, 13:6

APPRAISEMENT

See index heading INVENTORY,
APPRAISEMENT AND YEAR'S
SUPPORT

ASSESSMENT OF TAX

Fiduciary income tax return, request for prompt assessment, 17:3

Final income tax return for decedent, request for prompt assessment, 16:3

ASSETS OF THE ESTATE

Generally, 8:1-8:24

Adjustment of claims, 8:19

Affidavit of domicile, form of, **8:22**

Allocation of estate assets. See index heading ALLOCATION OF ESTATE ASSETS

Bonds, United States Savings Bonds, 8:9

Brokerage accounts, 8:13

Business interests, 8:20

Cash and household effect, 8:8

Certificates of deposit, 8:6

Checking and savings accounts, **8:5**, **8:6**

Compromise and adjustment of claims, 8:19

Contracts

executory contracts, 8:21

tort and contract claims, 8:17

Domicile, form of affidavit of, 8:22

Executor, registration of securities in name of, **8:14**

Executory contracts, 8:21

Forms

generally, 8:22-8:24

affidavit of domicile, 8:22

inquiry letter to financial institution, 8:23

schedule to inquiry letter, 8:24

ASSETS OF THE ESTATE ASSETS OF THE ESTATE —Cont'd —Cont'd Gross estate valuation. See index Transfer of securities, requireheading VALUATION OF ments of, 8:16 GROSS ESTATE United States Savings Bonds, 8:9 Household effect, 8:8 Valuation of gross estate. See index heading VALUATION OF Inquiry letter, form of, 8:23, 8:24 GROSS ESTATE Insurance, 8:7 Investments. See index heading ATTESTED WILL INVESTMENT OF ESTATE Generally, 2:2 ASSETS AND RAISING CASH ATTORNEY'S FEES Joint ownership, 8:2 Generally, 19:2 Leaseholds and rents, 8:4 Medicare benefits, 8:11 **AUDIT** Mississippi State Tax Commis-Estate tax return, request for early sion, securities statement audit, 15:7 from, 8:15 **AUTOMOBILES** Notes and mortgages, 8:18 See index heading MOTOR Real property VEHICLES generally, 8:3 **BOND AND OATH** leaseholds and rents, 8:4 Executor and administrator, 7:3 Registration of securities in name of executor, 8:14 **BONDS** Rents and leaseholds, 8:4 Assets of the estate, United States Sale. See index heading SALE OF Savings Bonds, 8:9 ESTATE ASSETS Final income tax return for Savings accounts, 8:5, 8:6 decedent, interest on Series E or EE bonds, 16:7 Savings bonds, United States Sav-Valuation of gross estate. See ings Bonds, 8:9 index heading VALUATION OF Schedule to inquiry letter, form of, GROSS ESTATE 8:24 Securities BROKERAGE ACCOUNTS generally, 8:12-8:16 Assets of the estate, 8:13 brokerage accounts, 8:13 **BURDEN OF PROOF** Mississippi State Tax Commis-See index heading CONTEST OF sion, statement from, 8:15 WILLS registration in name of execu-**CASH** tor, 8:14 Assets of the estate, 8:8 transfer requirements, 8:16 Valuation of gross estate, 14:6 Social Security benefits, 8:10 Tax Commission of Mississippi

CAVEATS

Common form probate, form of

caveat objecting to probate of

last will and testament, 4:9

State, securities statement

Tort and contract claims, 8:17

from, 8:15

CERTIFICATES

Accountings, form of certificate of funds on deposit, **20:14**

CERTIFICATES OF DEPOSIT

Assets of the estate, 8:6

CHANCERY SUMMONS

Accountings, form of chancery summons, **20:7**

CHECKING AND SAVINGS ACCOUNTS

Assets of the estate, 8:5, 8:6

CLOSELY HELD BUSINESSES

Valuation of gross estate, 14:3

CLOSELY HELD CORPORATIONS

Valuation of gross estate, 14:5

COMMISSION

Executor and administrator, 19:1

COMMON FORM PROBATE

Generally, 4:1-4:9

Caveat objecting to probate of last will and testament, form of, 4:9

Cum testamento annexo (c.t.a), form of order and issuance of letters of administration, **4:7**, **4:8**

Forms

generally, **4:2-4:9**

caveat objecting to probate of last will and testament of decedent. **4:9**

cum testamento annexo (c.t.a), order and issuance of letters of administration, **4:7**, **4:8**

holographic will, petition to probate and order admitting to probate, **4:4**, **4:5**

letter of instructions to executor, **4:6**

COMMON FORM PROBATE

—Cont'd

Forms—Cont'd

letters of administration cum testamento annexo (c.t.a), order and issuance, **4:7**, **4:8**

order admitting will to probate in common form, 4:3

petition for probate of last will and testament, 4:7

petition to probate will in common form, **4:2**

Holographic will, petition to probate and order admitting to probate, **4:4**, **4:5**

Letter of instructions to executor, form of, **4:6**

Letters of administration cum testamento annexo (c.t.a), order and issuance, **4:7**, **4:8**

Procedure, 4:1-4:9

COMPLIANCE STATEMENT

See index heading ACCOUNTINGS

COMPROMISE AND ADJUSTMENT OF CLAIMS

Assets of the estate, 8:19

CONFIDENTIAL RELATIONSHIP

Contest of wills, proving existence of confidential relationship, 21:8

CONTEST OF WILLS

Generally, 21:1-21:19

Burden of proof

failure to meet requirement of due execution, 21:13

presumption of testamentary capacity, 21:12

proponent and contestant's burden of proof, **21:10**

Confidential relationship, proving existence of, 21:8

CONTEST OF WILLS—Cont'd CONTEST OF WILLS-Cont'd Discovery Trials petitioner's first set of requests form of notice of trial, 21:19 to respondent, form of, initial trial burden, 21:6 21:17 jury trial, 21:4 respondent's first set of Undue influence, 21:7, 21:9 discovery requests, form of, 21:18 **CONTRACTS** Due execution See index heading ASSETS OF THE burden of proof, failure to meet ESTATE requirement of due execution and, 21:13 **CORPORATIONS** grounds for challenge for lack Valuation of gross estate, closely of due execution, 21:14 held corporations, 14:5 Forms **COSTS AND EXPENSES** generally, 21:16-21:19 Estate tax. See index heading notice of trial, form of, 21:19 ESTATE TAX RETURN petition to contest will, 21:16 Executor and administrator, form petitioner's first set of discovery of petition for authority to requests to respondent, make part payment of fees 21:17 and expenses, 19:3 respondent's first set of Funeral expenses, deductions, discovery requests, 21:18 fiduciary income tax return, Fraud, 21:15 17:6 Grounds for will contest, 21:5 Medical expenses. See index Initial trial burden, 21:6 heading MEDICAL EXPENSES Jurisdiction and jury trial, 21:4 Mental capacity, lack of **CREDITORS** testamentary or requisite, Notice. See index heading NOTICE 21:11 TO CREDITORS Nature of will contests, 21:1 **CUM TESTAMENTO ANNEXO** Overcoming presumption of (C.T.A.) undue influence. 21:9 See index heading LETTERS OF Petition to contest will, form of, ADMINISTRATION CUM TESTA-21:16 MENTO ANNEXO (C.T.A.) Procedure for objecting to will, 21:3 DATE Respondent's first set of discovery See index heading TIME OR DATE requests, form of, 21:18 Standing to contest, 21:2 **DEATH** Testamentary capacity Proof of. 1:2 lack of, 21:11 DECLINATION presumption of testamentary Executor, form of declination to capacity and burden of proof, 21:12 serve as, 7:9

DESTROYED WILLS

Generally, 2:5

DISCHARGE FROM LIABILITY

Final income tax return for decedent, **16:4**

DISCHARGE OF EXECUTOR

Generally, 22:7

DISCLAIMERS

Estate tax return, qualified disclaimers, **15:11**

DISCOVERY

Contest of wills. See index heading CONTEST OF WILLS Production of documents. See index heading FORMS

DOCUMENTARY EVIDENCE

See index heading MUNIMENT OF TITLE

DOMICILE

Assets of the estate, form of affidavit of domicile, **8:22**

DUE EXECUTION

See index heading CONTEST OF WILLS

DUTY TO PRUDENTLY INVEST

Investment of estate assets and raising cash, 11:2

EARLY AUDITS

Estate tax return, 15:7

EMPLOYER IDENTIFICATION NUMBER

Estate tax return, application for employer identification number, **15:2**

ESTATE TAX RETURN

Generally, **15:1-15:11**Administration expenses reduction, **15:9**

Alternate valuation date, 15:8

ESTATE TAX RETURN—Cont'd

Application for employer identification number, **15:2**

Audit, request for early audit, **15:7** Costs. See "Expenses" under this index heading

Date. See "Time or date" under this index heading

Deduction of medical expenses, 15:10

Disclaimers, qualified disclaimers, **15:11**

Early audit request, 15:7

Employer identification number, application for, **15:2**

Expenses

medical expense deductions, 15:10

reduction of administration expenses, 15:9

Extensions of time for filing returns of payment of taxes, 15:6

Fiduciary relationship, notice of, **15:3**

Filing

extensions of time for filing, 15:6

requirements, 15:4

Medical expense deductions, 15:10

Notice

fiduciary relationship, **15:3** sixty-day notice, **15:5**

Payment of taxes, extensions of time for, **15:6**

Qualified disclaimers, 15:11

Reduction of administration expenses, 15:9

Sixty-day notice, 15:5

Time or date

alternate valuation date, 15:8 extensions of time for filing returns, 15:6

ESTATE TAX RETURN—Cont'd EXECUTOR AND Valuation, alternate valuation ADMINISTRATOR—Cont'd date, 15:8 Forms—Cont'd temporary administration. See **ESTIMATION** index heading TEMPORARY Investment of estate assets and ADMINISTRATION raising cash, form of estimat-Letters of administration ing cash needs, 11:4 generally, 7:4 forms, 7:14 EXECUTOR AND Letters of administration cum tes-**ADMINISTRATOR** tamento annexo (c.t.a), form Generally, 7:1-7:15 of, 7:15 Appointment Letters testamentary necessity of appointment, 7:2 generally, 7:4 revocation, 7:5 forms, 7:8 successor executor, form of issuance, form of, 7:11 appointment of, 7:11 order issuing, form of, 7:12 Assets of the estate, registration of Oaths securities in name of execugenerally, 7:3 tor, 8:14 administrator's oath, form of, Bond, 7:3 7:13 Commission of executor, 19:1 executor's oath, form of, 7:7 Cum testamento annexo (c.t.a), Part payment of fees and expenses form of letters of administraorder authorizing, form of, 19:4 tion, 7:15 petition for authority to make, Declination to serve as executor, form of, 19:3 form of, 7:9 Partial Distributions. See index Forms heading PARTIAL DISTRIBU-TIONS, FINAL DISTRIBUTIONS declination to serve as executor, AND DISCHARGE OF EXECU-7:9 TOR letters of administration, 7:14, Oualification, 7:1 7:15 Removal, 7:6 letters testamentary, 7:8, 7:11, Resignation 7:12 generally, 7:6 oaths. See "Oaths" under this executor, form of resignation, index heading 7:10 part payment. See "Part payexecutrix, form of petition to ment of fees and expenapprove and order acceptses" under this index ing resignation, 7:11, 7:12 heading Revocation of appointment, 7:5 resignation. See "Resignation" Successor executor under this index heading appointment, form of, 7:11 successor executor. See "Sucorder accepting appointment, cessor executor" under

this index heading

form of, **7:12**

EXECUTORY CONTRACTS

Assets of the estate, 8:21

EXEMPTIONS

Accountings, form of affidavit exempting bank from necessity of filing vouchers, **20:6**

EXPENSES

See index heading COSTS AND EXPENSES

EXTENSION OF TIME

Estate tax return, filing, **15:6** Fiduciary income tax return, filing, **17:2**

Final income tax return for decedent, filing, 16:2

FARMS

Valuation of gross estate, 14:3

FIDUCIARY INCOME TAX RETURN

Generally, 17:1-17:7

Administration deductions, 17:6 Assessment of tax, request for prompt, 17:3

Deductions for administrative, funeral and medical costs, 17:6

Election of taxable year and distribution of income, 17:5

Extension of time to file, 17:2 Funeral expense deductions, 17:6 Medical expense deductions, 17:6

Payment of tax, 17:4

Prompt assessment of tax, request for, 17:3

Termination of estate, 17:7 Time extension for filing, 17:2

FIDUCIARY RELATIONSHIP

Estate tax return, notice of fiduciary relationship, **15:3**

FINAL ACCOUNTS

See index heading ACCOUNTINGS

FINAL DISTRIBUTIONS

See index heading Partial DISTRIBUTIONS, FINAL DISTRIBUTIONS AND DIS-CHARGE OF EXECUTOR

FINAL INCOME TAX RETURN FOR DECEDENT

Generally, **16:1-16:8**

Assessment of tax, request for prompt, **16:3**

Bonds, interest on Series E or EE bonds, **16:7**

Deductions for medical expenses, **16:8**

Discharge from liability, **16:4** Extension for time to file. **16:2**

Interest on Series E or EE bonds, 16:7

Joint returns, 16:6

Liability, discharge from, **16:4** Medical expense deductions, **16:8** Prompt assessment of tax, request for. **16:3**

Refund due deceased taxpayer, **16:5**

Series E or EE bonds, interest on, **16:7**

Time extension for filing, 16:2

FORMS

Generally, 1:4-1:7, 2:6-2:9

Accountings. See index heading ACCOUNTINGS

Affidavits

assets of the estate, affidavit of domicile, **8:22**

holographic will, affidavit for proving, 2:9

notice to creditors, affidavit of executor, 9:7

subscribing witness, affidavit of, 2:8

successor's affidavit, 1:6

FORMS—Cont'd

Affidavits—Cont'd

vouchers, affidavit exempting bank from necessity of filing, **20:6**

Allocation of estate assets. See index heading ALLOCATION OF ESTATE ASSETS

Assets of estate. See index heading ASSETS OF THE ESTATE

Common form probate. See index heading COMMON FORM PROBATE

Contest of wills. See index heading CONTEST OF WILLS

Executor and administrator. See index heading EXECUTOR AND ADMINISTRATOR

Holographic will, affidavit for proving, **2:9**

Indemnify, agreement to, 1:7
Intestate administration, form of petition for, and order authorizing issuance of, letters of administration, 3:3, 3:4

Inventory, appraisement and year's support. See index heading INVENTORY, APPRAISEMENT AND YEAR'S SUPPORT

Investment of estate assets and raising cash, estimating cash needs, 11:4

Letters of administration, form of petition for, and order authorizing issuance of intestate administration, 3:3, 3:4

Muniment of title order admitting will as, 1:5 petition for probate of will as, 1:4

Notice to creditors. See index heading NOTICE TO CREDI-TORS

FORMS—Cont'd

Partial distributions. See index heading Partial Distributions, Final Distributions and Discharge of Executor

Production of will order for production, 2:7 petition for production, 2:6

Sale of estate assets. See index heading SALE OF ESTATE ASSETS

Solemn form probate. See index heading SOLEMN FORM PROBATE

Subscribing witness, affidavit of, 2:8

Successor's affidavit, 1:6

Temporary administration. See index heading TEMPORARY ADMINISTRATION

Vouchers, affidavit exempting bank from necessity of filing, **20:6**

FRAUD

Contest of wills, 21:15

FUNERAL EXPENSES

Fiduciary income tax return, deductions, **17:6**

GAS INTEREST

Valuation of gross estate, 14:12

GIFT TAX RETURNS

Generally, 18:1

GROSS ESTATE

See index heading VALUATION OF GROSS ESTATE

HOLOGRAPHIC WILLS

Generally, 2:3

Affidavit for proving holographic will, form of, **2:9**

HOLOGRAPHIC WILLS

-Cont'd

Common form probate, petition to probate and order admitting to, **4:4**, **4:5**

HOUSEHOLD EFFECTS

Assets of the estate, **8:8** Valuation of gross estate, **14:9**

INCOME TAX RETURNS

Fiduciary income tax return. See index heading FIDUCIARY INCOME TAX RETURN

Final income tax return for decedent. See index heading FINAL INCOME TAX RETURN FOR DECEDENT

INDEMNITY

Form of agreement to indemnify, 1:7

Partial distributions, final distributions and discharge of executor, 22:6

INQUIRY LETTERS

Assets of the estate, 8:23, 8:24

INSURANCE

Assets of the estate, 8:7
Valuation of gross estate. See
index heading VALUATION OF
GROSS ESTATE

INTEREST

Final income tax return for decedent, interest on Series E or EE bonds, **16:7**

INTESTATE ADMINISTRATION

Generally, 3:1-3:4

Letters of administration, form of petition for and order authorizing issuance of, 3:3, 3:4

Procedure, 3:2

INVENTORY, APPRAISEMENT AND YEAR'S SUPPORT

Generally, 10:1-10:6

Appraisement, generally, 10:3 Filing of inventory, 10:2 Forms

order authorizing year's support, 10:6

petition for year's support, 10:5 Order authorizing year's support, form of, 10:6

Petition for year's support, form of, 10:5

Year's support, 10:4

INVESTMENT OF ESTATE ASSETS AND RAISING CASH

Generally, 11:1-11:4

Duty to prudently invest, 11:2 Estimating cash needs, form of, 11:4

Form, estimating cash needs, 11:4 Raising cash, 11:3 Standard of care, 11:1

JOINDER

Accountings, election of waiver of joinder, 20:4

JOINT INTERESTS

Valuation of gross estate, 14:13

JOINT OWNERSHIP

Assets of the estate, 8:2

JOINT RECEIPT

Non-similar assets, form of joint receipt for distribution of, 22:11

JOINT RETURNS

Final income tax return for decedent, **16:6**

JURISDICTION AND JURY TRIAL

Contest of wills, 21:4

INDEX

LEASEHOLDS AND RENTS

Assets of the estate, 8:4

LEGACY

Partial distributions, final distributions and discharge of executor, form of receipt of legacy or bequest, 22:10

LETTER OF INSTRUCTIONS

Common form probate, form of letter of instruction to executor. **4:6**

LETTERS OF ADMINISTRATION

Executor and administrator. See index heading EXECUTOR AND ADMINISTRATOR

Intestate administration, form of petition for and order authorizing issuance of, 3:3, 3:4

LETTERS OF ADMINISTRATION CUM TESTAMENTO ANNEXO (C.T.A).

Common form probate, form of order and issuance, **4:7**, **4:8** Executor and administrator, form

of letter, 7:15

LETTERS TESTAMENTARY
See index heading EXECUTOR AND

ADMINISTRATOR

LIENS

See index heading ALLOCATION OF ESTATE ASSETS

LIFE OF ANOTHER

Valuation of gross estate, insurance on life of another, **14:8**

LOCATION

Will, location of, 2:1

LOST OR DESTROYED WILLS

Generally, 2:5

MEDICAL EXPENSES

Estate tax return, deductions, 15:10

Fiduciary income tax return, deductions, 17:6

Final income tax return for decedent, deductions, **16:8**

MEDICARE

Assets of the estate, 8:11

MENTAL CAPACITY

Contest of wills, lack of testamentary or requisite mental capacity, 21:11

MINERAL INTEREST

Valuation of gross estate, 14:12

MORTGAGES

Valuation of gross estate, 14:6

MOTOR VEHICLES

Final distributions, **22:5** Valuation of gross estate, **14:11**

MUNIMENT OF TITLE

Order admitting will as, form of, 1:5

Petition for probate of will as muniment of title, form of, 1:4

MUTUAL FUNDS

Valuation of gross estate, 14:4

NONRESIDENTS

Wills, 2:4

NOTES AND MORTGAGES

Assets of the estate, **8:18** Valuation of gross estate, **14:6**

NOTICE

Creditors. See index heading NOTICE TO CREDITORS Estate tax return. See index heading ESTATE TAX RETURN

NOTICE TO CREDITORS PARTIAL DISTRIBUTIONS, FINAL DISTRIBUTIONS Generally, 9:1-9:7 AND DISCHARGE OF Affidavit of executor, form of, 9:7 EXECUTOR—Cont'd Claims, presentment of, 9:3 Forms—Cont'd Creditors' rights, limitation of, 9:2 receipt of legacy or bequest and Executor's affidavit, form of, 9:7 refunding agreement, Failure to present claim, 9:2 22:10 **Forms** Indemnity agreements and affidavit of executor, 9:7 receipts, 22:6 letter to creditors. 9:6 Joint receipt for distribution of non-similar assets, form of, notice to creditors, 9:4 22:11 probate of claim, 9:5 Legacy or bequest, form of receipt Letter to creditors, form of, 9:6 of, 22:10 Limitation of creditors' rights, 9:2 Real estate, final distributions, Presentment of claims, 9:3 22:3 Probate of claim, form of, 9:5 Receipts and indemnity agreements, 22:6 Refunding agreement, form of, See index heading EXECUTOR AND 22:10 ADMINISTRATOR Securities, final distributions, 22:4 **OIL INTEREST** PERSONAL EFFECTS Valuation of gross estate, 14:12 Valuation of gross estate, 14:9 PARTIAL DISTRIBUTIONS, PERSONAL PROPERTY FINAL DISTRIBUTIONS Sale of estate assets, 12:3 AND DISCHARGE OF **EXECUTOR** PRODUCTION OF Generally, 22:1-22:11 DOCUMENTS Automobiles, final distributions, See index heading FORMS 22:5 **QUALIFIED DISCLAIMERS** Discharge of executor, 22:7 Estate tax return, 15:11 Final distributions **RAISING CASH** Generally, 22:2 automobiles, 22:5 See index heading INVESTMENT OF ESTATE ASSETS AND RAISING real estate, 22:3 CASH securities, 22:4 Forms REAL PROPERTY joint receipt for distribution of Assets of estate. See index headnon-similar assets, 22:11 ing assets of the estate Final distributions, 22:3 order approving partial distribution, 22:9 Sale of estate assets. See index

heading SALE OF ESTATE

ASSETS

petition for partial distribution,

22:8

INDEX

REAL PROPERTY—Cont'd

Valuation of gross estate, 14:2

REFUNDS

Final income tax return for decedent, refund due deceased taxpayer, **16:5**

Partial distributions, final distributions and discharge of executor, form of refunding agreement, 22:10

REMOVAL

Executor and administrator, 7:6

RENTS AND LEASEHOLDS

Assets of the estate, 8:4

RESIGNATION

See index heading EXECUTOR AND ADMINISTRATOR

REVISED UNIFORM PRINCIPAL AND INCOME ACT

Allocation of estate assets, 13:3

REVOCATION

Executor and administrator, revocation of appointment, 7:5

SALE OF ESTATE ASSETS

Generally, 12:1-12:5

Authority to sell land, form of petition, 12:4

Forms

authority to sell land, petition for, **12:4**

order authorizing sale of land, 12:5

Order authorizing sale of land, form of, 12:5

Personal property, sale of, 12:3

Procedural aspects of sale of realty, 12:2

Realty, sale of generally, **12:1**

SALE OF ESTATE ASSETS

-Cont'd

Realty, sale of—Cont'd procedural aspects of sale of realty, 12:2

SAVINGS ACCOUNTS

Assets of the estate, 8:5, 8:6

SAVINGS BONDS

Assets of the estate, United States Savings Bonds, **8:9**

SECURITIES

Assets of estate. See index heading assets of the estate Final distributions, **22:4**

SERIES E OR EE BONDS

Final income tax return for decedent, interest on bonds, **16:7**

SIXTY-DAY NOTICE

Estate tax return, 15:5

SOCIAL SECURITY BENEFITS

Assets of the estate, 8:10

SOLEMN FORM PROBATE

Generally, **5:1-5:3**

Date, form of petition and order setting date for hearing to probate will, **5:2**, **5:3**

Forms

date, order and petition setting date for hearing to probate will, 5:2, 5:3

temporary letters testamentary, 5:2, 5:3

Procedure, 5:1

Temporary letters testamentary, form of petition and order, 5:2, 5:3

STANDARD OF CARE

Investment of estate assets and raising cash, 11:1

STANDING

Contest of wills, 21:2

STOCKS

Valuation of gross estate, 14:4

SUCCESSORS

Affidavit of successor, form of, **1:6**

Executor and administrator. See index heading EXECUTOR AND ADMINISTRATOR

TAX COMMISSION OF MISSISSIPPI STATE

Assets of the estate, securities statement from Tax Commission, 8:15

TAXATION

Estate tax return. See index heading ESTATE TAX RETURN

Fiduciary income tax return. See index heading FIDUCIARY INCOME TAX RETURN

Final income tax return. See index heading FINAL INCOME TAX RETURN FOR DECEDENT

Gift tax returns. See index heading GIFT TAX RETURN

TEMPORARY ADMINISTRATION

Generally, **6:1-6:3**

Common form, form of order for probate of will in, **6:3**

Date for hearing for probate of will in solemn form, petition for order, **6:2**

Forms

common form, petition and order, **6:2**, **6:3**

date for hearing for probate of will in solemn form, petition for order setting, **6:2** setting date for hearing in solemn form, order, **6:3**

TEMPORARY ADMINISTRATION

—Cont'd

Forms—Cont'd

temporary administrator, petition for and order appointing, **6:2**, **6:3**

Procedure, 6:1

Temporary administrator, form of order appointing, **6:3**

TEMPORARY LETTERS TESTAMENTARY

Solemn form probate, form of petition and order, 5:2, 5:3

TERMINATION OF ESTATE

Fiduciary income tax return, 17:7

TESTAMENTARY CAPACITY

See index heading CONTEST OF WILLS

TIME OR DATE

Estate tax return. See index heading ESTATE TAX RETURN

Extension. See index heading EXTENSION OF TIME

Solemn form probate, form of petition and order setting date for hearing for, **5:2**, **5:3**

TORT

Assets of the estate, 8:17

TRIALS

See index heading CONTEST OF WILLS

UNDUE INFLUENCE

Contest of wills, 21:7, 21:9

UNIFORM ESTATE TAX APPORTIONMENT ACT

Allocation of estate assets, 13:4

UNITED STATES SAVINGS BONDS

Assets of the estate, 8:9

INDEX

UNITED STATES SAVINGS **VALUATION OF GROSS** BONDS—Cont'd ESTATE—Cont'd Valuation of gross estate, 14:10 Stocks, bonds, and mutual funds, 14:4 **VALUATION OF GROSS** United States Savings Bonds, **ESTATE** 14:10 Generally, 14:1-14:13 **VENUE** Automobiles, 14:11 Generally, 1:3 Bonds generally, 14:4 **VOUCHERS** United States Savings Bonds, See index heading ACCOUNTINGS 14:10 **WAIVER** Cash, notes and mortgages, 14:6 See index heading ACCOUNTINGS Closely held businesses, 14:3 Closely held corporations, 14:5 WILLS Decedent's life, insurance on, 14:7 Attested will, 2:2 Farms, 14:3 Contest. See index heading Gas interest, 14:12 CONTEST OF WILLS Household effects, 14:9 Holographic wills. See index heading HOLOGRAPHIC WILLS Insurance decedent's life, 14:7 Location, 2:1 Lost or destroyed wills, 2:5 life of another, 14:8 Nonresident's will, 2:4 Joint interests, 14:13 Production of will. See index Life of another, insurance on, 14:8 heading FORMS Mineral interest, 14:12 Mortgages, notes and cash, 14:6 WITNESSES Motor vehicles, 14:11 Affidavit of subscribing witness, form of, 2:8 Mutual funds, 14:4 Notes, mortgages and cash, 14:6 YEAR'S SUPPORT Oil interest, 14:12 See index heading INVENTORY, Personal effects, 14:9 APPRAISEMENT AND YEAR'S Real property, 14:2 SUPPORT

Index

AFFIDAVITS

Successor, 1:6

ALLOCATION OF ESTATE ASSETS

Revised Uniform Principal and Income Act, 13:3

ASSETS OF THE ESTATE

Mississippi State Tax Commission, securities statement from, 8:15

Securities

Mississippi State Tax Commission, statement from, **8:15**

transfer requirements, 8:16

Tax Commission of Mississippi State, securities statement from, **8:15**

Transfer of securities, requirements of, **8:16**

ATTORNEY'S FEES

response, 19:3.5

Partial payment of fees and expenses, objecting to petition for motion to set hearing, **19:3.10**

CAVEATS

Contest of wills, caveat objecting to last will and testament, 21:16.5

COMMON FORM PROBATE

Caveat

withdrawal of caveat objecting to probate of last will and testament, **4:10**

COMMON FORM PROBATE

—Cont'd

Forms

caveat

withdrawal of caveat objecting to probate of last will and testament, **4:10**

Withdrawal of caveat objecting to probate of last will and testament, **4:10**

CONTEST OF WILLS

Deposition, petitioner's notice of, 21:20

Discovery

deposition, petitioner's notice of, form, **21:20**

Expert witness, designation of, **21:18.5**

Forms

caveat objecting to last will and testament, 21:16.5

deposition, petitioner's notice of, **21:20**

expert witness, designation of, **21:18.5**

subpoena to testify, **21:21** Subpoena to testify, **21:21**

COSTS AND EXPENSES

Partial payment of fees and expenses, objecting to petition for

motion to set hearing, 19:3.10 response, 19:3.5

ESTATE TAX RETURN

Filing requirements, **15:4**

EXECUTOR AND ADMINISTRATOR

Bond, 7:13

EXECUTOR AND ADMINISTRATOR—Cont'd

Oaths

administrator's oath, form of, 7:13

EXPERT WITNESSES

Contest of wills, 21:18.5

FINAL INCOME TAX RETURN FOR DECEDENT

Refund due deceased taxpayer, **16:5**

FORMS

Affidavits

successor's affidavit, 1:6
Partial payment of fees and
expenses, objecting to petition for
motion to set hearing, 19:3.10
response, 19:3.5
Successor's affidavit, 1:6

PROBATE

Ambiguity; intent of testator, **2:5.50**

REFUNDS

Final income tax return for decedent, refund due deceased taxpayer, **16:5**

REVISED UNIFORM PRINCIPAL AND INCOME ACT

Allocation of estate assets, 13:3

SUBPOENAS

Contest of wills, 21:21

SUCCESSORS

Affidavit of successor, form of, **1:6**

TAX COMMISSION OF MISSISSIPPI STATE

Assets of the estate, securities statement from Tax Commission, 8:15

TESTATOR

Ambiguity; intent of, probate, **2:5.50**

WITNESSES

Contest of wills, expert witnesses, **21:18.5**