

Index

ABSTRACTS

Notice to trust beneficiary and abstract, § 33:73

ACCIDENT INSURANCE

Fiduciaries' power to acquire, § 14:3

ACCOUNTS AND ACCOUNTING

Agreement to waive interim accountings, § 33:2-33:4

Bank accounts. See banks and banking

Creditor's claim against estate, duty of creditor to set forth credits against account, § 7:8

Estate accounting and income tax information sheet, § 19:4, 20:3, 21:3

Fiduciaries. See fiduciaries

Final accounting, Residuaries' statement in lieu of, § 33:14

First accounting, filing of, § 7:13

Forms

letter submitting accounting requesting return of waiver, § 30:36

petition to approve accountings, § 31:6

Guardianship or conservatorship

generally, § 13:24

contents, § 13:25

penalties, § 13:27

waiver of accountings, § 13:26

when due, § 13:24

Information sheet, estate accounting and income tax, § 19:4, 20:3, 21:3

Interim accountings

agreement to waive, § 33:2-33:4, 33:15

orders to waive, § 32:47, 32:48

petitions to waive, § 31:25, 31:27

Internal Revenue Service fast audit of death tax return, request for, § 9:4

Letter submitting accounting requesting return of waiver, form, § 30:36

Orders, § 32:43, 32:47, 32:48

Petitions, § 31:6, 31:26, 31:27

Release of account information, form of authorization, § 33:70

Representative of estate

accountings by, § 7:13

form for petition to submit to court, § 31:6

statement in lieu of final accounting, personal representative's, § 33:13

Sale of assets, § 7:14

Savings accounts. See savings accounts and plans

ACCOUNTS AND ACCOUNTING—Cont'd

Waivers

- agreements, interim accountings, § 33:2-33:4, 33:15
- first accounting, waiver of notice of, § 7:13
- guardianship or conservatorship, § 13:26

ACKNOWLEDGMENTS

- Petition and willingness to serve, acknowledgment of, § 33:61
- Receipt from beneficiary for share of estate, acknowledgment of, § 7:15, 7:17
- Satisfaction of claim, forms, § 33:62, 33:63
- Settlement, form for acknowledgment of receipt of settlement, § 33:20, 33:21

ACTION DIRECTORY, ASSIGNMENT AND CONTROL SHEET

- Generally, § 19:2
- Conservatorship estate, § 21:1
- Guardianship estate, § 20:1

ADMINISTRATIVE EXPENSES

- See costs and expenses

ADMINISTRATIVE LAW

- Federal agencies' bonds, debentures, notes, or stock, legal investment by fiduciaries, § 15:2

ADMINISTRATOR OF ESTATE

- See executors and administrators

ADOPTION OF CHILDREN

- Descent and distribution rights, § 5:4

ADVANCES OR ADVANCEMENTS

- Computation concerning final distributions, § 7:16

ADVERSARY PROCEEDINGS

- Decedent's estate as constituting, § 1:2
- Guardianship or conservatorship proceedings, adversary counsel, § 13:19

AFFIDAVITS

- Alternate or alternative filing
 - generally, § 7:11, 8:2
 - due date of return, § 8:3
- Beneficiaries, affidavit regarding notice to, § 33:64
- Common form of probate, proof of will by affidavit, § 4:3
- Domicile affidavit, form for, § 33:36
- Estate tax affidavit, form for, § 33:53
- Fees and costs, small estates procedure, § 4:2
- Holographic will witnesses' affidavit, § 33:23
- Inheritance, form for affidavit of, § 33:43, 33:44
- Notice to creditors, affidavit from publisher of newspaper showing date on which notice was first published, § 7:8

INDEX

AFFIDAVITS—Cont'd

- Small estates procedure, requirement for initiation of, § 4:2
- TennCare enrollment, § 33:75
- Witnesses' affidavits
 - court supervised administration, form letter for submitting affidavit to attesting witnesses, § 30:7
 - subscribing witness to will, § 33:22

ALTERATION OR MODIFICATION

- Distribution of assets, changing fraction method, § 7:16

AMENDMENTS

- Claims against estate, § 7:8
- Court supervised administration, amendment of claims by creditors, § 23:17

AMERICAN BAR ASSOCIATION CODE OF PROFESSIONAL RESPONSIBILITY

- Conflict of interest, sections dealing with, § 1:2

AMUSEMENT INSTRUMENTS

- Exempt property, status as, § 10:3

ANNUITIES

- Gathering information for preparation of death tax returns, § 9:2
- Inheritance tax, § 8:4
- Legal investments by trustees as including life, endowment, or annuity contracts with life insurance companies, § 15:2

ANNULMENT OF MARRIAGE

- Surviving spouse, effect on status of, § 5:4

ANTIQUES

- Valuation of antique furniture for purposes of death tax returns, § 9:2

APPEAL AND REVIEW

- First accounting, appeal of court's decision on exception to, § 7:13
- Form letter submitting draft for review, § 30:34

APPLIANCES

- Exempt property, status as, § 10:3

APPOINTMENTS

- Attorney ad litem, order appointing, § 32:36
- Conservators. See conservatorships
- Executors and administrators, notice of appointment to heirs at law and will beneficiaries, form letter for, § 30:10, 30:11
- Guardians. See guardian and ward
- Guardians ad litem. See guardian ad litem
- Homestead. See homestead
- Notice of successor trustee appointment, § 33:72
- Petition for appointment of conservator, § 31:5

APPOINTMENTS—Cont'd

Secretary of State as agent for service of process, § 33:71
Standby fiduciary, petition for appointment form, § 31:21

APPRAISAL OF PROPERTY

See valuation

APPROVAL

See consent and approval

ART COLLECTIONS

Valuation for death tax returns, § 9:2

ASSESSMENTS

Inheritance tax, deduction of special assessments constituting lien on real property from, § 8:5

ASSET PROTECTION TRUSTS

Generally, § 18:1-18:5
Operational parameters, § 18:5
Requirements, § 18:2
Tax considerations, § 18:3
Use opportunities, § 18:4

ASSETS AND LIABILITIES

Appreciation or depreciation, final distributions of assets of estate, § 7:16
Distribution preference election, form, § 33:80
Retitling of assets of estate, § 3:5
Sale of assets of estate, § 7:14

ASSETS OF ESTATE

Distribution preference election, form, § 33:80

ASSIGNMENT AND CONTROL SHEET

See action directory, assignment and control sheet

ATTESTATION

See wills

ATTORNEYS

Ad litem. See attorneys ad litem
Adversary counsel, guardianship or conservatorship proceedings, § 13:19
Client interview, data packet for, § 19:3
Fees. See attorney's fees
Internal Revenue Service, power of attorney form 2848, § 33:47
Parties, relationship to, § 1:1, 1:2
Retainers, forms for letters confirming retainer agreements, § 30:1-30:4

ATTORNEYS AD LITEM

Guardianship or conservatorship proceedings, § 13:20
Order appointing, § 32:36

INDEX

ATTORNEYS AD LITEM—Cont'd

Report of guardian ad litem recommending, § 33:34

ATTORNEY'S FEES

Acknowledgment of receipt of settlement, waiver of statutory notice of taking settlement and approval of attorney's fees, form for, § 33:21

Federal estate tax or income tax return, deduction on, § 9:3

Inheritance tax, deductibility of compensation of representatives and attorneys, § 8:5

Motion to set, form for, § 31:8

Statement and support of application to set, form for, § 33:25

AUDITS

See accounts and accounting

AUTOMOBILES AND HIGHWAY TRAFFIC

Distribution by personal representative, § 7:15, 7:16

Exempt property, status as, § 10:3

Valuation for purposes of death tax returns, § 9:2

BANKRUPTCY

See insolvent estates

BANKS AND BANKING

Accounts

form letter requesting information, § 30:20

gathering information for preparation of death tax returns, § 9:2

Checks, death tax returns, gathering information for preparation of generally, § 9:2

form letter requesting information, § 30:20

BENEFICIARIES

See wills

BEQUESTS

See wills

BIBLE

Exempt property, status of family bible as, § 10:3

BONDS AND UNDERTAKINGS

Administration procedures, filing of bond, § 7:4

Agreement to waive bond, § 33:4, 33:59

Conservators. See conservatorships

Debentures, federal agencies, legal investments by fiduciaries as including debentures issued by, § 15:2

Executor or administrator, § 7:4

Guardians. See guardian and ward

Investments by fiduciaries in, § 15:2

Irrevocable stock or bond power, form for, § 33:39

BONDS AND UNDERTAKINGS—Cont'd

- Nonresident serving alone as executor or administrator, required bond of,
§ 7:3
- Small estates procedure
 - order terminating small estates procedures, § 32:44
 - posting of bond, § 4:2
- Will contest
 - generally, § 33:55-33:59
 - bond required of adult beneficiaries of will, § 16:2

BOOKS

- Exempt property, status as, § 10:3

BUILDING AND LOAN ASSOCIATIONS

- Stock issued by, legal investments by fiduciaries as including, § 15:2

BUSINESS AND COMMERCE

- Order authorizing continued operation of, form for, § 32:30

CANCELLATION

- See termination or expiration

CASH NEEDS ANALYSIS

- Form, § 33:79

CERTIFICATES AND CERTIFICATION

- Small estates procedure, preparation of certified copies of affidavit initiating,
§ 4:2
- Title, affidavit of inheritance for certificate of title, § 33:44

CERTIFICATES OF DEPOSIT

- Legal investments by fiduciaries as including, § 15:2

CHANCERY COURT

- Administration of estates in probate of wills, § 4:3, 7:2
- Insolvent estate, transfer of administration, § 12:3

CHARITIES AND CHARITABLE ORGANIZATIONS

- Inheritance tax deductions, § 8:5

CHECKLISTS

- Claims against estate of creditor investigation steps, § 33:65
- Investigations of creditor investigation steps, § 33:65

CHECKS

- Death tax returns, gathering information for preparation of
 - generally, § 9:2
 - form letter requesting information, § 30:20

CHILDREN

- Guardian ad litem. See guardian ad litem
- Guardians. See guardian and ward

INDEX

CHILDREN—Cont'd

- Homestead. See homestead
- Personal property. See personal property
- Year's support. See year's support

CHILDREN AND MINORS

- Generally, § 6:1, 6:3
- Court's discretion as to rights of, § 6:6
- Exempt property, rights to, § 6:5, 10:3.1
- Fiduciaries, compensation for care of child, § 13:31
- Intestate estate, rights to, § 5:2, 5:3, 16:10
- Orders
 - exempt property, order setting aside in year's support to minor unmarried children, § 32:20
 - guardian ad litem appointment, § 32:26, 32:27
- Special rights, § 6:5

CIRCUIT COURT

- Concurrent jurisdiction, probate Court, with, § 32:46
- Jury trial of exception to claim against estate, § 7:8
- Will contest
 - certification by Probate Court to Circuit Court, § 16:2
 - order certifying will contest to Circuit Court, § 32:46

CLAIMS

- Creditors, exemption, § 6:4

CLAIMS AGAINST ESTATE

- Generally, § 1:1
- Affidavit regarding debts under Small Estate Act, form for, § 33:49
- Amendments, § 7:8
- Bankrupt estate. See insolvent estates
- Checklist of creditor investigation steps, § 33:65
- Elective share of creditor, hearing to determine, § 10:5
- Executors and administrators. See executors and administrators
- Expenses, reduction of decedent's estate by, § 6:4, 10:5
- Filing exceptions, time for, § 7:8
- Forms
 - generally, § 33:5-33:8
 - list of creditors form, § 33:60
 - notice of death to creditors, § 30:17
 - within claims period, § 30:17
 - within 60 days before 12 months from date of death, § 30:19
 - more than 60 days before 12 months from date of death, § 30:18
 - petition for sale of realty to pay debts, form for, § 31:12
- Inheritance tax, debts of decedent as deductible from, § 8:5
- Intestate estate, appointment of creditor as administrator of, § 7:3

CLAIMS AGAINST ESTATE—Cont'd

Notice

insolvent estates, § 12:3

intestate administration, § 4:3

publication. See publication

small estates procedure provision for notice to creditors, § 4:2

Orders, sale of real estate and payment of debts, § 32:18

Payment by representative, time for, § 7:8

Register of debts (claims), § 19:5

Small estates procedure provisions for notice to creditors, § 4:2

Surviving spouse's special rights exempt from, § 6:4

Time requirements, § 7:8

Writing, exceptions required to be in, § 7:8

CLAIMS OF CREDITORS

Exemption, § 6:4

CLASS A BENEFICIARY

Inheritance tax, § 8:6

CLASS B BENEFICIARY

Inheritance tax, § 8:6

CLERKS OF COURT

Acknowledgment of receipt from beneficiary, § 7:15, 7:17

Claims filed against estate, copies furnished to personal representative, § 7:8

Duties and authority, guardianships or conservatorships, § 13:37

First accounting filed by personal representative, notice of, § 7:13

Form letter accompanying document filed with Clerk, § 30:37

Will contest, clerk of circuit court to determine issues of, § 16:2

CLIENTS

Data packet for client interview, § 19:3

CLOSELY HELD SECURITIES

Valuation for purposes of death tax returns, § 9:2

CLOSINGS

Orders, closing estates, § 32:43

Reopening estate. See reopening closed estate

CODE OF PROFESSIONAL RESPONSIBILITY

Conflict of interest, sections dealing with, § 1:2

CODICILS

Bonds, § 33:58, 33:59

COIN COLLECTIONS

Valuation for purposes of death tax returns, § 9:2

INDEX

COMMERCIAL PAPER

See notes

COMMISSIONS AND COMMISSIONERS

See homestead

COMMON FORM PROBATE

Generally, § 4:3

Contest of will admitted to, § 16:2

Court supervision of, § 4:3

Forms

order admitting will to, § 32:3

petition for probate of will and granting of letters testamentary, § 31:2

COMPENSATION

Attorneys. See attorney's fees

Fees and costs. See costs and expenses

Fiduciaries, guardianship or conservatorship, § 13:28

Inheritance tax, deductibility of compensation of representatives, § 8:5

COMPROMISE AND SETTLEMENT

Acknowledgment of receipt of settlement, waiver of statutory notice of taking settlement and approval of attorney's fees, form for, § 33:21

Consent and approval

attorney's fees in connection with settlement, waiver of approval of, § 33:21

beneficiaries' consent to settlement, form for notice of, § 33:20

Distribution of assets, § 7:15, 7:16

Forms for, § 33:10, 33:10-33:12, 33:12

Notice of settlement, form for, § 33:19, 33:20

CONFIDENTIALITY AGREEMENT

Waiver, form of, § 33:78

CONFLICTS OF INTEREST

Attorney's relationship to parties, ethical considerations, § 1:2

CONSENT AND APPROVAL

Acknowledgment of petition and willingness to serve, § 33:61

Administrator, form for consent to appointment of, § 33:32

CONSERVATORSHIPS

Accounting reports, § 28:12

Administration of conservatorships estate, procedures for, § 28:1-28:13

Adversary counsel, § 13:19

Amount of bond, § 13:5

Appointments

generally, § 13:22

courts with authority to appoint, § 13:47

who may be appointed, § 13:49

CONSERVATORSHIPS—Cont'd

Attorney ad litem, § 13:20

Attorneys

adversary counsel, § 13:19

attorney ad litem, § 13:20

Bonds and undertakings

generally, § 13:4

amount and surety, § 13:5

waiver, § 13:6

Clerk duties and authority, § 13:37

Compensation, care of minor, § 13:31

Compensation of fiduciary, § 13:28

Competence, use of conservator proceedings to establish, § 13:54

Costs, § 13:29

Courts

authority to appoint, § 13:47

discretion of court, § 13:39

Data packet, § 21:1 et seq.

Discretion of court, § 13:39

Distributions without fiduciary, § 13:3

Duties of conservator

generally, § 14:2

form letter concerning duties of conservator with assets, § 30:14

form letter concerning duties of conservator without assets, § 30:15

Emergency conservator, appointment of, § 13:57

Evidentiary standard, § 13:36

Expungement of record, § 13:40

Fiduciary appointment, § 13:22

Forms

final settlement, § 33:11, 33:12

hearing date on petition for appointment, order setting, § 32:8

information sheets, form letter submitting, § 30:42

letter concerning duties of conservator with assets, § 30:14

letter concerning duties of conservator without assets, § 30:15

order appointing conservator, § 32:9, 32:28

petition for appointment, § 31:5

retainer, form letter for, § 30:6

Gift program by fiduciary, § 13:35

Hearings

appointment, § 32:8

notice and hearing, § 13:21

Income tax, procedures for federal and state income tax for conservatorship,
§ 29:1-29:9

Information lists, § 21:2

Inventory, § 13:23, 28:11

INDEX

CONSERVATORSHIPS—Cont'd

- Investments, § 13:30
- Limited guardianship proceeding, § 13:38
- Medical reports, § 28:4
- Notice
 - hearing, § 13:21
 - service, § 13:7
- Orders
 - appointment of conservator, form for, § 32:9, 32:28
 - contents of order appointing, § 13:52
 - hearing date on petition for appointment, form for order setting, § 32:8
- Personal representative as fiduciary, § 13:33
- Petitions
 - contents of petition, § 13:50
 - form, petition for appointment, § 31:5
 - who may bring, § 13:48
- Physical or psychological examination, rules peculiar to conservators, § 13:51
- Proceedings for conservatorship, generally, § 13:1, 13:2, 32:8
- Property management plan, § 13:31
- Retainer, form letter for, § 30:6
- Rules peculiar to conservators
 - generally, § 13:47 et seq.
 - competence, use of conservator proceedings to establish, § 13:54
 - contents of order appointing, § 13:52
 - contents of petition, § 13:50
 - courts with authority to appoint, § 13:47
 - petition, who may bring, § 13:48
 - physical or psychological examination, § 13:51
 - termination, § 13:53
 - who may be appointed, § 13:49
- Service and notice, § 13:7
- Settlements, forms for, § 33:12
- Standby fiduciary, § 13:32
- Surety, § 13:5
- Tax reporting requirements, § 13:55
- Termination, rules peculiar to conservators, § 13:53
- Waivers
 - accountings, § 13:26
 - bond, § 13:6
- Willingness to serve, § 28:5

CONSTRUCTION AND INTERPRETATION

- Notice to creditors statute, § 12:3

CONTINGENT ESTATES

- Valuation for inheritance tax purposes, § 8:8

CONTRACTS AND AGREEMENTS

Annuities, legal investments by trustees as including life, endowment, or annuity contracts with life insurance companies, § 15:2
Attorneys, retainer agreements, § 30:1-30:4
Bonds and undertakings, agreement to waive bond, § 33:4, 33:59
Fiduciary and financial institution, form for agreement between, § 33:69
Interim accountings, § 33:2-33:4
Inventory of estate, § 33:2-33:4
Waiver. See waiver and estoppel

COPIES

Claims filed against estate, copies furnished to personal representative, § 7:8

CORPORATIONS

Bond for executor or administrator of estate, corporate surety, § 7:4
Bonds. See bonds and undertakings
Claims against estate made by corporation, form for, § 33:8
Form letter confirming retainer for court supervised administration with will involving corporate representatives, § 30:1, 30:2
Shares. See stock and stockholders

COSTS AND EXPENSES

Attorneys. See attorney's fees
Decedent's net estate, reduced by expenses, § 6:4, 10:5
Extraordinary expenses, form for order approving, § 31:10, 32:15
Federal estate or income taxes, deduction of administration expenses from, § 9:3
Fiduciaries. See fiduciaries
Inheritance tax, administration expenses as deductible from, § 8:5

COUNTIES

Administration of estates, county clerks, § 7:2
Bonds, legal investments by fiduciaries, § 15:2
Distribution of assets, county treasurer, § 7:15
Homestead, setting aside portion of land constituting, county surveyor, § 10:4
Judges, administration of estates and probate of wills, § 4:3, 7:2

COURTS

Bond required of executor or administrator, power to increase, § 7:4
Chancery. See chancery court
Circuit. See circuit court
Clerk. See clerks of court
Costs. See costs and expenses
Discretion
 guardianships and conservatorships, § 13:39
 rights of surviving spouse and children, § 6:6

INDEX

COURTS—Cont'd

Forms

letter submitting document filed with court to representatives, heirs at law, and beneficiaries, § 30:38

notice of filing of settlement, § 33:19

Letter submitting document filed with court to heirs, beneficiaries, and representatives, form for, § 30:38

Notice of filing of settlement, form for, § 33:19

Supervised administration

actions required despite absence of need of, § 3:1-3:5

amendment of claims by creditors, § 23:17

closing of, § 7:17

letters

decedent's estate

appointment of administrator or executor, letter for notice of, § 30:10, 30:11

attesting witnesses, submitting affidavits to, letters, § 30:7

duties of executor or administrator, letters, § 30:12

hearing date, letters for notice of, § 30:8, 30:9

retainers

with will, retainer for court supervised administration, letters, § 30:1-30:4

without court supervised administration, retainer, letters, § 30:5

without will, retainer for court supervised administration, letters, § 30:5

notice to heirs at law or will beneficiaries about estate, § 23:11

procedures for, § 23:1-23:23

requirement, generally, § 2:1-2:3

small estates. See small estates procedure

statutory provisions allowing collection of property without court supervised administration, § 6:7

types of, § 4:1-4:4

Wills. See wills

Without court supervised administration, decedent's estate, duties of representative, § 30:16

COVER

Forms for cover letters, § 30:1 et seq.

CREDIT OR CREDIT SALES

Taxes, credit for state death taxes, § 8:1

CREDITORS

Loans, federally guaranteed loans as legal investment for fiduciary, § 15:2

CUSTODIANS

Conservators. See conservatorships

Guardians. See guardian and ward

DATA COLLECTION

Conservatorship estate data packet, § 21:1 et seq.
Decedent's estate data packet, § 19:1 et seq.
Guardianship estate data packet, § 20:1 et seq.

DATE

See time and date

DEATH AND TAXES

Decedent's death tax returns, generally, § 7:11
Estate taxes. See inheritance and estate taxes
Inheritance taxes. See inheritance and estate taxes
Procedures
 generally, § 24:1-24:15
 returns, preparation of, § 9:1-9:4

DEBTORS AND CREDITORS

Claims against estate. See claims against estate
Loans, federally guaranteed loans as legal investment for fiduciary, § 15:2

DECREES

See judgments and decrees

DEDUCTIONS

Federal estate tax. See inheritance and estate taxes
Federal income tax, § 9:3
Inheritance tax, § 8:5, 8:8, 9:3
Marital deduction, § 8:5

DEEDS AND CONVEYANCES

Administrator's deed, form, § 33:42
Executor's deed, form, § 33:41

DELAY

Internal Revenue Service, failure to comply with personal representative's
 request for fast audit, § 9:4
Intestate administration, § 4:3
Small estates procedure, § 4:2
Solemn form probate, § 4:4

DELIVERY

Order directing, form, delivery of assets, § 32:24
Petition form, delivery of assets, § 31:16

DESCENT AND DISTRIBUTION

Generally, § 5:1-5:4

DESCRIPTION OR IDENTIFICATION

Employer identification number, application for, § 33:46
Request for taxpayer identification number and certification (Form W-9),
 § 33:77

INDEX

DESTRUCTION OF BOOKS OR PAPERS

Will, § 16:6

DEVISES

See wills

DISBURSEMENTS

Register of disbursements, § 19:6, 20:4, 21:4

DISCHARGE

See termination or expiration

DISCLAIMER

Property

generally, § 16:4

form for, § 33:50

DISCRETION

Creditor's claim, discretion of personal representative to waive requirement for filing, § 7:8

Guardianships and conservatorships, court discretion, § 13:39

Surviving spouse and children, discretion of court concerning rights of, § 6:6

DISSENT OR DISSENSION

Will, dissent from

children's right to, § 6:5

homestead, dissent from will as required for surviving spouse to claim, § 6:4

surviving spouse's right to exempt property without dissenting from will, § 6:4

year's support, dissent from will as required to obtain, § 6:4

DISTRIBUTION OF ASSETS

Generally, § 7:15, 7:16

Action to force, § 7:15

Changing fraction method, § 7:16

County Treasurer, § 7:15

Delivery costs, § 7:15

Estate distribution preference election, form, § 33:80

Final distributions

administration procedures, § 7:16

form for receipt of beneficiary following, § 33:17

Fixed fraction method, § 7:16

Insolvent estates

generally, § 12:3

taxes, distribution of assets of estate where assets insufficient to pay, § 7:15, 7:16

Interim distributions, § 7:15

DISTRIBUTION OF ASSETS—Cont'd

- Order approving sale of real estate and directing distributions of proceeds, form for, § 32:18
- Partial distribution, form for receipt of beneficiary following, § 33:16
- Register of distributions, § 19:7
- Reopening estate. See reopening closed estate
- Sale of assets, § 7:14
- Without fiduciary, § 13:3

DIVIDENDS

- Inheritance tax return, amount necessary to require filing of, § 7:12

DIVORCE AND SEPARATION

- Separation, surviving spouse, decree of separation as affecting status of, § 5:4
- Surviving spouse, effect on status of, § 5:4

DOWER AND CURTESY

- Generally, § 5:1
- Elective share as replacement, § 6:4
- Surviving spouse, real property, § 16:8, 16:9

DRAFTING OF INSTRUMENTS

- Form letter submitting draft for review, § 30:34

ELECTIVE SHARE

- Generally, § 6:4, § 31:19
- Extension of time, § 31:29, 32:33
- Forms, § 31:19, 32:19
- Inheritance tax, deduction from, § 8:5
- Order setting aside elective share, form for, § 32:19
- Postmortem dilemmas, § 17:2
- Procedure for obtaining, § 10:5
- Protective demand for elective share, § 10:5

ELECTRICAL APPLIANCES

- Exempt property, status as, § 10:3

EMERGENCY CONSERVATOR

- Appointment of, § 13:57

EMPLOYEE BENEFITS

- Inheritance tax, employee benefit trusts, § 8:4

EMPLOYER IDENTIFICATION NUMBER

- Application for, form for, § 33:46

EMPLOYER IDENTIFICATION NUMBER (EIN)

- Application for, form for, § 33:46

INDEX

ENDOWMENT CONTRACTS

Legal investments by trustees as including life, endowment, or annuity contracts with life insurance companies, § 15:2

EQUIPMENT AND MACHINERY

Exempt property, status as, § 10:3

ESTATE DISTRIBUTION PREFERENCE ELECTION

Form, § 33:80

ESTATE TAXES

See inheritance and estate taxes

ESTOPPEL AND WAIVER

Acknowledgment of receipt of settlement, waiver of statutory notice of taking settlement

generally, § 7:15, 7:16

form for, § 33:21

Administrator, form for waiver of appointment as, § 33:31

Agreements

bonds, § 33:4, 33:59

forms, agreement to waive, § 33:2-33:4, 33:59

interim accountings, § 33:2, 33:3

Bonds and undertakings

agreement to waive, § 33:4, 33:59

guardians or conservators, § 13:6

Confidentiality agreement, form, § 33:78

Creditor's claim, discretion of personal representative to waive requirement for filing, § 7:8

First accounting, waiver of notice of, § 7:13

Forms

acknowledgment of receipt of settlement, waiver of statutory notice of taking settlement and approval of attorney's fees, § 33:21

administrator, waiver of appointment as, § 33:31

agreement to waive, § 33:2-33:4, 33:59

confidentiality agreement, § 33:78

inheritance tax waiver, application for, § 33:37

letter submitting accounting requesting return of waiver, § 30:36

orders, § 32:26, 32:35, 32:47, 32:48

petitions, § 31:24, 31:26, 31:27

Guardians ad litem, § 13:10, 32:26

Inheritance tax waiver

form for application for, § 33:37

order waiving filing of return, § 32:49

Waiting period, § 4:2

ETHICS

Attorney's relationship to parties, ethical considerations, § 1:2

ETHICS—Cont'd

Court supervised administration, determination of need for, § 2:2
Non-performing personal representative, § 1:3

EVIDENCE

Burden of proof in will contest, § 16:2
Elective share, proof of status of surviving spouse in petition for, § 10:5
Guardians and conservators, evidentiary standard, § 13:36
Homestead, proof of status as spouse required in petition for, § 10:4
Real estate recovered from estate to pay debts, requirement of proof that
personal estate has been exhausted, § 12:2
Transfer of fiduciary relationship, § 13:34
Year's support, proof of marriage required of surviving spouse applying for,
§ 10:2

EXECUTORS AND ADMINISTRATORS

Bond required of, § 7:4
Chancery courts, § 4:3, 7:2
Claims against estate
copies furnished to personal representative, § 7:8
filing exceptions to, § 7:8
Common form probate, duties as to, § 4:3
County clerks, § 7:2
Definition for purposes of Internal Revenue Code, § 3:2
Document filed with court, form letter submitting, § 30:38
Duties
generally, § 1:1, 1:2
form letter concerning, § 30:12
First accounting, filing of, § 7:13
Form letters
court supervised administration with will, retainer
corporate representative, § 30:1, 30:2
individual representatives, § 30:3, 30:4
document filed with court to representatives, heirs at law and beneficiaries,
§ 30:38
duties, form letter concerning, § 30:12
information sheets, submission to personal representative, § 30:41
Income tax return of decedent, duty to file final, § 7:10
Information sheets, form letter submitting, § 30:41, 30:42
Inheritance tax, deductibility of compensation of representatives and
attorneys, § 8:5
Lawyer's duty to, § 1:2
Nonresident as, § 7:3
Notice of appointment to heirs at law, form letter for, § 30:10, 30:11
Notification to Internal Revenue Service of fiduciary relationship, § 7:9
Parties qualified as, § 7:3
Procedures for, generally, § 22:1-22:7

INDEX

EXECUTORS AND ADMINISTRATORS—Cont'd

- Procedures for administration, § 7:1-7:15
- Refusal to serve as, form for, § 33:30
- Small estates procedure, effect of appointment on, § 4:2
- Will contest, burden of proof in, § 16:2
- Without court supervised administration, letters, decedent's estate, § 30:16

EXEMPTIONS AND EXCLUSIONS

- Property exempt
 - inheritance tax, deduction from, § 8:5
 - order setting aside, form for, § 32:19, 32:20
 - persons dying before January 1, 1998, § 10:3
 - petition to set aside, form for, § 31:13
 - procedure for obtaining, § 10:3
 - wearing apparel of deceased, courts' interpretation of, § 10:3
- Taxation, exemption from
 - estate tax, § 8:6
 - inheritance tax, § 8:4, 8:6, 16:20-16:25

EXPEDITED LIMITED HEALTHCARE FIDUCIARY

- Appointment of, § 13:58

EXPENSES

- See costs and expenses

EXPUNGEMENT OF RECORDS

- Guardians and conservators, expungement of record, § 13:40

EXTENSION OF TIME

- Application for extension of time to file, § 33:74
- Death tax returns, § 7:11
- Elective share, § 31:29, 32:33
- Federal estate tax return
 - filing of, generally, § 7:11
 - form letter accompanying, § 30:26
- Form letters
 - federal estate tax returns, extension of time to file, § 30:26
 - state inheritance tax, form letter submitting extension of time to file return and to pay tax, § 30:27
- Inheritance tax returns
 - filing of, generally, § 7:11
 - form letter submitting extension of time for, § 30:27

EXTRAORDINARY EXPENSES

- Order approving, form for, § 31:10, 32:15

FAMILY LAW

- Children. See children and minors
- Grandparents, rights as to intestate estate, § 5:3

FAMILY LAW—Cont'd

Intestate estate
 generally, § 16:7
 authority to file petition to begin administration of, § 7:3
 rights of relatives to, § 5:3
Spouse. See surviving spouse

FEDERAL AGENCIES

Bonds, debentures, notes, or stock issued by, legal investments for fiduciaries, § 15:2
Federal Deposit Insurance Corporation (FDIC), certificates of deposit in savings accounts in banks insured by, legal investments by fiduciaries as including, § 15:2
Federal Housing Administration (FHA), loans and investments guaranteed by, legal investments by fiduciaries as including, § 15:2
Federal National Mortgage Association, Loans and investments guaranteed by, legal investments by fiduciaries as including, § 15:2

FEDERAL FIDUCIARY INCOME TAX RETURN

See fiduciaries

FEDERAL LAND BANKS

Bonds insured by or issued separately or collectively with, legal investments by fiduciaries as including, § 15:2

FEDERAL SAVINGS AND LOAN ASSOCIATIONS

Stock issued by, legal investments by fiduciaries as including, § 15:2

FEDERAL SECURITIES

Legal investments by fiduciaries, § 15:2

FEES

Affidavits, small estate procedures, § 4:2
Conservatorships, § 13:29
Deduction of court costs on federal estate tax or income tax return, § 9:3
Distribution of assets, delivery costs, § 7:15
Filing fees for small estates procedure, § 4:2
Guardianships, § 13:29
Intestate administration, § 4:3
Order approving, form for, § 32:13
Solemn form probate, § 4:4
Statement and support of application to set, form for, § 33:24, 33:25

FHA (FEDERAL HOUSING ADMINISTRATION)

Loans and investments guaranteed by, legal investments by fiduciaries as including, § 15:2

FIDUCIARIES

Accounts and accounting
 election of accounting year, § 33:66

INDEX

FIDUCIARIES—Cont'd

- Accounts and accounting—Cont'd
 - final accounting
 - personal representative's statement in lieu of final accounting, § 33:13
 - resignation of fiduciary, § 13:34
 - resignation of fiduciary, final accounting requirement, § 13:34
 - tax year, personal representative's selection of, § 7:12
- Agreement between fiduciary and financial institution, form, § 33:69
- Appointments, § 13:22
- Compensation, § 13:28
- Distribution without fiduciary, § 13:3
- Expedited limited healthcare fiduciary, appointment, § 13:58
- Federal income tax return
 - filing, generally, § 7:12
 - form letter submitting, § 30:30
- Fees
 - inheritance tax on property transferred in lieu of, § 8:4
 - motion to set fiduciary fees, § 31:7
- Gift program by fiduciary, § 13:35
- Healthcare, expedited limited healthcare fiduciary, appointment, § 13:58
- Insurance, power to acquire, § 14:3
- Internal Revenue Service, notification of fiduciary relationship, § 7:9
- Investments by, § 15:1, 15:2
- Minors, compensation for care of, § 13:31
- Notification of Internal Revenue Service of fiduciary relationship
 - administration procedures, generally, § 7:9
 - form for, § 33:46
- Personal representative as fiduciary, § 13:33
- Powers, generally, § 14:1-14:3
- Property management. See property management plan
- Resignation of fiduciary, § 13:34
- Standby. See standby fiduciary
- Tax year, personal representative's selection of tax year, § 7:12
- Time or date
 - accounting year, fiduciary election of, § 33:66
 - tax year, personal representative's selection of, § 7:12
- Transfer of fiduciary relationship, § 13:34
- Uniform Trust Code, § 14:3

FINAL DISTRIBUTION

- See distribution of assets

FINALITY

- Settlement of estate
 - generally, § 7:17
 - release, TennCare request for, § 7:17

FINANCIAL INSTITUTIONS

Agreement between fiduciary and financial institution, § 33:69
Guardian ad litem duties, locating assets, § 13:2.4.3

FINES AND PENALTIES

Accountings, guardianship or conservatorship, § 13:27

FIRST ACCOUNTING

Filing of, § 7:13

FIXED FRACTION METHOD

Distribution of assets, § 7:16

FOREIGN SECURITIES

Legal investments by fiduciaries, § 15:2

FOREIGN STATES OR COUNTRIES

Death duties paid or payable to other jurisdictions on intangible personal property, deduction from state inheritance tax, § 8:5

FORMS

Probate, generally, § 30:1 et seq.

FUNERAL EXPENSES

Decedent's net estate, reduced by expenses, § 6:4, 10:5
Inheritance tax deductions, § 8:5

FUTURE INTERESTS

Transfer of property subject to interest determinable by reference to date of death, § 8:4
Valuation for inheritance tax purposes, § 8:8

GIFTS

Charitable contributions, § 8:5
Guardianship or conservatorship, gift program by fiduciary, § 13:35
Inheritance tax consequences, § 8:4, 8:5
Lifetime gifts, disclaimers, § 16:4

GIFT TAXATION

Preparation and filing, federal gift tax returns, § 3:4
Returns, preparation and filing, § 3:4

GRANDCHILDREN AND GRANDPARENTS

Intestate estate, rights as to, § 5:3

GROSS ESTATE

Federal estate tax return, size of gross estate requiring filing of, § 7:11
Inheritance tax, property includable for purposes of, § 8:4

GUARDIAN AD LITEM

Generally, § 13:8, 13:18

INDEX

GUARDIAN AD LITEM—Cont'd

Appointment

generally, § 13:9

order appointing, forms for, § 32:26, 32:27

Consultation with minor or disabled adult, duties, § 13:13

Consultation with proposed fiduciary, duties, § 13:15

Duties, § 13:11-13:17

Finances, duties, § 13:16

Hearings

order appointing and setting hearing date, § 32:26, 32:27

order waiving guardian ad litem and setting hearing date, § 32:26

Investigation of capacity of disabled adult, duties, § 13:14

Medical examination report, review, § 13:11

Notice, duties, § 13:12

Orders

appointing, forms for, § 32:26, 32:27

waiving guardian ad litem and setting hearing date, § 32:26

Proceedings, generally, § 13:20

Reports

generally, § 33:35

recommending attorney ad litem, § 33:34

Waiver, § 13:10, 32:26

Written report, duties, § 13:17

GUARDIAN AND WARD

Accounting, reports, § 26:11

Ad litem. See guardian ad litem

Administration of guardianship estate, procedures for, § 26:1-26:12

Adversary counsel, § 13:19

Amount of bond, § 13:5

Appointment of fiduciary, generally, § 13:22

Appointments

generally, § 13:9

courts with authority to appoint, § 13:41

fiduciary appointment, § 13:22

hearing dates on petition for appointment, order setting, § 32:6

who may be appointed, § 13:43

Attorneys

adversary counsel, § 13:19

attorney ad litem, § 13:20, § 33:34

Bonds and undertakings

generally, § 13:4

amount and surety, § 13:5

waiver, § 13:6

Clerk duties and authority, § 13:37

Compensation of fiduciary, § 13:28

GUARDIAN AND WARD—Cont'd

Costs, § 13:29

Courts

 authority to appoint, § 13:41

 discretion of court, § 13:39

Data packet for guardianship, § 20:1 et seq.

Discretion of court, § 13:39

Distributions without fiduciary, § 13:3

Duties, form letter for, § 30:13

Evidentiary standard, § 13:36

Exempt property, forms for petition to set aside, § 31:13

Expungement of record, § 13:40

Gift program by fiduciary, § 13:35

Hearings, Notice, § 13:21

Homestead, form for petition, § 31:14, 31:15

Income tax, procedures for federal and state income tax for guardianship,
 § 27:1-27:9

Information lists, data packed, § 20:2

Inventory, § 13:23

 filing, § 26:10

Investments, § 13:30

Limited. See limited guardians

Notice

 hearing, § 13:21

 service, § 13:7

Orders

 appointment of guardian, forms for, § 32:7, 32:26-32:28

 contents, order appointing guardian, § 13:45

 hearing dates on petitions for appointment, form for, § 32:6

Personal representative as fiduciary, § 13:33

Petitions

 contents of petition, § 13:44

 exempt property and year's support, form of petition to set aside, § 31:13

 form, petition for appointment, § 31:4

 hearing dates on petition for appointment, order setting, § 32:6

 homestead, petition for, § 31:15

 who may bring petition, § 13:42

Proceedings for guardianship, generally, § 13:1, 13:2

Property management plan, § 13:31

Receipt of ward or representatives of ward's estate, form for, § 33:18

Responsibilities of, § 14:2

Retainer, form letter for, § 30:6

Rules peculiar to guardianship

 generally, § 13:41

 contents of petition, § 13:44

INDEX

GUARDIAN AND WARD—Cont'd

- Rules peculiar to guardianship—Cont'd
 - courts with authority to appoint, § 13:41
 - order appointing guardian, contents, § 13:45
 - petition, who may bring, § 13:42
 - termination, § 13:46
 - who may be appointed, § 13:43
- Service and notice, § 13:7
- Settlements, forms for, § 33:10-33:12
- Standby fiduciary, § 13:32
- Submitting information sheets to, form letter, § 30:42
- Surety, § 13:5
- Tax reporting requirements, § 13:55
- Termination, rules peculiar to guardianship, § 13:46
- Uniform Adult Guardianship and Protective Proceedings Act, § 13:56
- Waivers
 - accountings, § 13:26
 - bond, § 13:6
 - guardians ad litem, § 13:10, 32:26
- Who may be appointed, § 13:43
- Who may bring petition, § 13:42
- Willingness to serve, § 26:4
- Year's support
 - action on behalf of unmarried minor children, § 10:2
 - form for petition to set aside, § 31:13

HEALTHCARE

- Expedited limited healthcare fiduciary, appointment, § 13:58

HEARINGS

- Conservators. See conservatorships
- Elective share, hearing for, § 10:5
- Guardians. See guardian ad litem
- Notice of hearing date to heirs at law and will beneficiaries, form letter for, § 30:8, 30:9
- Orders
 - guardians or conservator, hearing date, § 32:6, 32:8, 32:26, 32:27
 - probate of will in solemn form, hearing date on petition for, § 32:45

HOLOGRAPHIC WILL

- Witness affidavit, § 33:23

HOMESTEAD

- Children's right to homestead, generally, § 6:5
- Commissioners
 - appointment
 - generally, § 10:4
 - order of, § 32:21, 32:22

HOMESTEAD—Cont'd

Commissioners—Cont'd

report of, form for, § 33:27

Expenses, reduction of decedent's estate by, § 6:4, 10:5

Forms

notice of application, § 33:26

petition, § 31:14, 31:15

report of commissioners, form for, § 33:27

Notice

application, § 33:26

intention to apply, § 10:4

Orders

appointment of commissioner, form of order of, § 32:21, 32:22

setting aside, § 32:23

Petition

generally, § 10:4

form for, § 31:14, 31:15

Procedure for obtaining, § 10:4

Reports, county surveyor's report, § 10:4

Setting aside, order, § 32:23

Surviving spouse's right to, generally, § 6:4

HOUSEHOLD GOODS

Distribution by personal representative, § 7:15, 7:16

Exempt property, status as, § 10:3

Valuation for purposes of death tax returns, § 9:2

HUSBAND AND WIFE

See surviving spouse

IDENTIFICATION

Employer identification number, application for, § 33:46

Taxpayer identification number and certification, request for (Form W-9),
§ 33:77

INCOME

See income tax; inheritance and estate taxes

INCOME TAX

Generally, § 25:1-25:13

Asset protection trusts, tax considerations, § 18:3

Conservatorship procedures, § 29:1-29:9

Date return due, § 7:12

Decedent's final individual income tax return, § 7:10

Deduction of fees and expenses of estate on return, § 9:3

Estate's income tax return, filing of, § 7:12

Federal fiduciary income tax return. See fiduciaries

Fiduciaries. See fiduciaries

INDEX

INCOME TAX—Cont'd

- Final individual state income tax return, filing of, § 7:10
- Final return, duty to file, § 7:10
- Form letter submitting return, § 30:31
- Guardianship
 - federal income tax procedures, § 27:1-27:9
 - state income tax procedures, § 27:1-27:9
- Information sheet, estate accounting and income tax, § 19:4, 20:3, 21:3
- Inheritance tax, accrued federal income taxes as deductible from, § 8:5
- Preparation and filing of return, § 3:4
- Procedures
 - federal income tax for decedent's estate, § 25:1-25:13
 - state income tax for decedent's estate, § 25:1-25:13
- Returns for state income tax
 - date due, § 7:12
 - estate's income tax return, filing of, § 7:12
 - final return, filing of, § 7:10
 - form letter submitting return of fiduciary or individual, § 30:32, 30:33
 - preparation and filing, § 3:4
- Selection of tax year, § 25:1

INHERITANCE AND ESTATE TAXES

- Generally, § 8:1-8:8
- Class A and class B beneficiaries, § 8:6
- Conservators, tax reporting requirements, § 13:55
- Contest and tax refund procedures, § 8:11
- Credit for state death taxes, § 8:1
- Deductions
 - allowed, § 8:5, 8:8, 9:3
 - claims not legally enforceable against decedent's estate, § 7:8
 - fees and expenses of estate, § 9:3
 - inheritance tax, deductibility from, § 8:5
- Differences between U.S. estate tax and state inheritance tax law, § 33:54
- Exemptions, § 8:4, 8:6, 16:20-16:25
- Explanation of differences between U.S. estate tax and state inheritance tax law, § 33:54
- Extension. See extension of time
- Five years preceding decedent's death, deduction for inheritance tax paid on property in decedent's estate within, § 8:8
- Form letters
 - extension of time to file return, submission of, § 30:26
 - form 56, submission of, § 30:25
 - form SS-4, submission of, § 30:24
 - return, submission of, § 30:28, 30:29
- Gross estate, property includable in, § 8:4
- Guardians, tax reporting requirements, § 13:5

INHERITANCE AND ESTATE TAXES—Cont'd

Income

deductibility, income from intangible personal property as deductible from,
§ 8:5

return, amount of income necessary to require estate to file, § 7:12

Inheritance tax return, order waiving filing of, § 32:49

Joint ownership, § 8:4, 16:32-16:34

Liens, real and personal property, § 3:5, 8:8

Marital deduction, § 8:5, 16:29-16:31

Net estate subject to tax, computation of, § 8:5

Obligations, generally, § 3:2-3:5

Persons required to file, § 8:2

Powers of appointment

generally, § 16:26-16:28

gifts of property subject to, § 8:4

valuation for purposes of inheritance tax, § 8:8

Preparation of returns, § 3:4

Procedures

generally, § 24:1-24:15

returns, § 7:11

preparation of, § 9:1-9:4

Property subject to, § 8:4

Rates of tax, § 8:7, 16:12-16:34

Receipt, filing with clerk of court, § 7:15, 7:17

Refund for taxes and contest procedures, § 8:11

Release for real or personal property, § 33:38

Returns

generally, § 3:4, 9:1-9:4

administration of estate, generally, § 7:2

date for filing, § 7:11, 8:3

death tax returns, preparation of, § 9:1-9:4

due date of, § 7:11, 8:3

form letter submitting, § 30:28, 30:29

intestate administration and common form probate, § 4:3

preparation and filing, generally, § 3:4

small estates procedure, § 4:2

solemn form probate, § 4:4

state estate tax returns, § 3:4, 8:3

Size of taxable estate requiring filing of inheritance tax return, § 7:11

Small estates procedure, § 4:2

State taxes

generally, § 8:1, 8:10

affidavit, form for, § 33:53

exemptions, § 8:6

explanation of differences between U.S. estate tax and state inheritance tax
law, § 33:54

INDEX

INHERITANCE AND ESTATE TAXES—Cont'd

- State taxes—Cont'd
 - return, preparation and filing, § 3:4, 8:3
- Taxable transfers for purposes of, § 8:4
- Tennessee estate tax, § 16:35
- Tennessee Inheritance Tax from 1955 Code forward, generally, § 16:12 et seq.
- Time and date
 - form letter seeking extension of time, § 30:26
 - gifts in contemplation of death, time of making, § 8:4
 - returns, date for filing, § 7:11, 8:3
- Transfer, what constitutes taxable transfer for purposes of inheritance tax, § 8:4
- Trusts, inheritance tax on property transferred by decedent to trust, § 8:4
- Waiver of, form for application for, § 33:37
- Year, personal representative's selection of tax year, § 7:12

INJUNCTIONS

- Insolvency, filing of suggestion of insolvency as enjoining actions against representative, § 12:3

INSOLVENT ESTATES

- Generally, § 12:1-12:3
- Chancery court, transfer of administration, § 12:3
- Notice to creditors, § 12:3
- Suggestion of insolvency, form for, § 33:33
- Transfer of administration, chancery court, § 12:3

INSURANCE

- Fiduciaries' power to acquire liability and accident insurance to insure property, § 14:3
- Form letter requesting information of insurance companies, § 30:21, 30:22
- Inheritance tax, § 8:4
- Liability insurance, fiduciaries' power to acquire, § 14:3
- Life. See life insurance
- Personal representative's duty to invest insurance proceeds of estate, § 7:7

INTANGIBLE PROPERTY

- Inheritance tax, § 8:4, 8:5

INTEREST ON MONEY

- Inheritance tax return, amount necessary to require filing of, § 7:12

INTERNAL REVENUE

- Executor defined in Code, § 3:2
- Fiduciary relationship, notification of, § 7:9, § 33:45

INTERSTATE COMMERCE COMMISSION

Bonds and obligations of corporations regulated by, legal investments by
fiduciaries, § 15:2

INTERVIEWS

Data packet for interview of client, § 19:3

INTESTACY

Court supervision of intestate administration, § 4:3

Forms

master's report on petition for intestate administration, § 32:2

order for intestate administration, § 32:1

petition for letters of administration, § 31:1

Order for intestate administration, form for, § 32:1

Petitions

generally, § 4:3

administration of estate, who may file petition to commence, § 7:3

letters of administration, form for petition for, § 31:1

master's report on, § 32:2

INVENTORY OF ESTATE

Generally, § 7:6

Agreement to waive, § 33:2-33:4

Conservator, § 13:23

Form for, § 33:1

Guardians, § 13:23

Orders, § 32:42, 32:43, 32:48

Petitions, § 31:24 31:26

Value. See valuation

INVESTIGATIONS

Checklist of creditor investigation steps, § 33:65

Order authorizing petitioner to investigate respondent's assets, § 32:37

INVESTMENTS

Generally, § 7:6, 15:2

Conservator or conservatorship, § 13:30

Guardians, § 13:30

Retention. See retention of assets

IRA

Postmortem dilemmas, 17:4, 17:5

ISSUES, PROOF, AND VARIANCE

Will contest, § 16:2

JEWELRY

Exempt property, interpretation of wearing apparel by court, § 10:3

Valuation for purposes of death tax returns, § 9:2

INDEX

JOINT OWNERSHIP

Executor, joint owner of property with decedent treated as executor for tax purposes, § 3:3

Inheritance tax, § 8:4, 16:32-16:34

JUDGMENTS AND DECREES

Creditor's claim against estate based on, filing of certified copy with claim, § 7:8

Orders. See orders of court

Surviving spouse, decree of separation as affecting status of, § 5:4

JURY AND JURY TRIAL

Claims against estate, jury trial to contest exception of personal representative to claim, § 7:8

Will contest, requirement for, § 16:2

KITCHENS AND KITCHEN FACILITIES

Exempt property, status of kitchen furniture as, § 10:3

LETTERS

Administration letters, form for petition for, § 31:1-31:3

Forms of, § 30:1 et seq.

LETTERS TESTAMENTARY

Form for petition for probate of will and granting of, § 31:2, 31:3

LIABILITY INSURANCE

Fiduciaries' power to acquire, § 14:3

LIENS AND ENCUMBRANCES

Mortgages and deeds of trust, legal investments by fiduciaries as including, § 15:2

LIFE INSURANCE

Information for preparation of death tax returns, § 9:2

Inheritance tax, treatment of life insurance proceeds, § 8:4

Legal investments by trustees as including life, endowment, or annuity contracts with life insurance companies, § 15:2

LIFETIME GIFTS

Disclaimers, § 16:4

LIMITATION OF ACTIONS

Creditor's claim against estate, statute of limitations for, § 7:8

Small estates procedure, amounts owed by decedent, § 4:2

LIMITATIONS OR RESTRICTIONS

Valuation of limited estates for inheritance tax purposes, § 8:8

LIMITED GUARDIANS

Generally, § 13:38

Fiduciary powers, § 14:1, 14:2

LOANS

Federally guaranteed loans as legal investment for fiduciary, § 15:2

LOGISTICS

Solemn form probate, § 4:4

MAPS, MODELS AND CHARTS

Homestead, County Surveyor's report to court to include plat of, § 10:4

MARITAL DEDUCTION

Inheritance tax, § 8:5, 16:29-16:31

MARKETABLE OR CLEAR TITLE

Valuation for death tax returns, marketable securities, § 9:2

MARRIED PERSONS

See surviving spouse

MASTER'S REPORT

Common form probate, petition to admit will to, § 32:4

Forms

common form probate, master's report on petition to admit will to, § 32:4

motion to confirm master's report, § 31:18

order confirming report and discharging fiduciary, § 32:11, 32:12

petition for intestate administration, § 32:2

Intestate administration, form for master's report on petition for, § 32:2

Motion to conform master's report, § 31:18

Order confirming, form for, § 32:11, 32:12

Petitions

common form probate, master's report on petition to admit will to, § 32:4

intestate administration, master's report on petition for, § 32:2

MEDICAL EXAMINATIONS

Conservators, rules peculiar to, § 13:51

Order directing, forms, § 32:38, 32:39

MEDICAL EXPENSES

Deduction on federal estate tax or income tax return, § 9:3

MINORS

See children and minors

MONEY OR CASH

Personal representative's duty to invest large cash holdings of estate, § 7:7

MORTGAGES

Legal investments by fiduciaries as including, § 15:2

MOTIONS

Forms for

attorney fees, motion to set, § 31:8

disclosure of assets and values, § 31:28

INDEX

MOTIONS—Cont'd

- Forms for—Cont'd
 - extension of time to elect against will, § 31:29
 - fiduciary fees, motion to set, § 31:7
 - master's report, motion to confirm, § 31:18
 - motion to set, § 31:17

MOTOR VEHICLES

- See automobiles and highway traffic

MUNICIPAL BONDS

- Legal investments by fiduciaries, § 15:2

MUSIC AND MUSICIANS

- Exempt property, status of musical instruments as, § 10:3

NATIONAL HOUSING ACT

- Notes, bonds, debentures, and other obligations issued under, legal investments by fiduciaries as including, § 15:2

NONRESIDENT ESTATES

- See residence or domicile

NOTARIES PUBLIC

- Receipt from beneficiary for share of estate, acknowledgment by notary public of, § 7:15-7:17

NOTES

- Creditor's claim against estate supported by filing of note, § 7:8
- Federal agencies, legal investments by fiduciaries as including notes issued by, § 15:2

NOTICE OR KNOWLEDGE

- Affidavit from publisher of newspaper showing date on which notice was first published, § 7:8
- Beneficiaries, notice to, § 7:5, § 33:64
- Claims against estate. See claims against estate
- Common form probate, § 4:3
- Conservatorship proceedings, § 13:7, 13:12
- Elective share, hearing to determine, § 10:5
- First accounting by personal representative, clerk to give notice of, § 7:13
- Forms
 - notice of death to creditors, § 30:17
 - notice of death to creditors more than 60 days before 12 months from date of death, § 30:18
 - notice of death to creditors within claims period, § 30:17
 - notice of death to creditors within 60 days before 12 months from date of death, § 30:19
- Guardianship or conservatorship proceedings, § 13:7, 13:12, 13:21
- Homestead. See homestead

NOTICE OR KNOWLEDGE—Cont'd

- Insolvent estates, notice to creditors, § 12:3
- Internal Revenue Service, notification of fiduciary relationship, § 7:9
- Publication. See publication
- Settlement, § 7:15, 7:16, § 33:19, 33:20
- Small estates procedure provisions for notice to creditors, § 4:2
- Trusts and trustees
 - successor trustee appointment, notice of, § 33:72
 - trust beneficiary and abstract, notice of, § 33:73
- Wills. See wills

OATHS AND AFFIRMATIONS

- Creditor's claim against estate to be filed under, § 7:8
- Inheritance tax returns, filing of, § 7:11
- Small estates procedure, oath on affidavit initiating, § 4:2

OPERATION OF LAW

- Transfer of property by operation of law as transfer subject to tax for inheritance tax purposes, § 8:4

ORDERS OF COURT

- Additional medical examination, form, § 32:39
- Attorney ad litem, order appointing, § 32:36
- Children. See children and minors
- Claims against estate, § 32:18
- Closing estate without detail accounting, § 32:43
- Conservators. See conservatorships
- Delivery of assets, form of order directing, § 32:24
- Extension of time to elect against will, § 32:33
- Forms, generally, § 32:1 et seq.
- Guardians. See guardian and ward
- Guardians ad litem. See guardian ad litem
- Hearings. See hearings
- Homestead. See homestead
- Investigation of respondent's assets, order authorizing petitioner, § 32:37
- Medical examination, form, § 32:38, 32:39
- Minors. See children and minors
- Reopening closed estate, form, § 32:41
- Small estate procedure
 - bond, terminating and releasing surety on, § 32:44
 - waiver of waiting period, form, § 32:32
- Solemn form. See solemn form probate
- Standby fiduciary. See standby fiduciary
- Status of estate, order to disclose, § 32:32
- Time and date
 - conservator, form for order setting hearing date on petition for, § 32:8
 - filing, form for order allowing additional time for, § 32:31

INDEX

ORDERS OF COURT—Cont'd

Time and date—Cont'd
guardian, form for order settling hearing date on petition for, § 32:6
Wills. See wills

OUTLINES

Tax obligations, generally, § 3:4

OVER-THE-COUNTER SECURITIES

Valuation for death tax returns, § 9:2

PARENTS

See children and minors

PARTIES

Attorney's relationship to, § 1:1, 1:2
Standing. See standing

PARTNERSHIPS

Claims against estate made by, form for, § 33:7

PENSIONS AND RETIREMENT

Qualified retirement plan payments, inheritance tax, § 8:4

PERSONAL PROPERTY

Acceptance election, form, § 33:81
Affidavit of inheritance, form for, § 33:43
Conservators, property management plan, § 13:31
Descent and distribution, § 5:4, 7:14.1, 7:14.2, 16:11
Exempt property, status as, § 10:3
Form letter submitting inherited items and receipt to beneficiary, § 30:39
Guardians, property management plan, § 13:31
Inheritance tax
generally, § 8:4, 8:5
release for real or personal property, § 33:38
Intangible personal property, inheritance tax on, § 8:4, 8:5
Jewelry. See jewelry
Property management. See property management plan
Surplus personalty, descent and distribution of, § 16:11
Taxes on tangible personal property, deduction from inheritance tax, § 8:5

PERSONAL PROPERTY ACCEPTANCE ELECTION

Form, § 33:81

PER STIRPES DISTRIBUTION

Generally, § 5:4

PETITIONS

Acknowledgment of petition and willingness to serve, § 33:61
Commencement of administration of estate, petition filed for, § 7:2
Common form probate, § 4:3

PETITIONS—Cont'd

Conservators. See conservatorships
Delivery of assets, form, § 31:16
Disclosure of assets and values, form, § 31:28
Elective share, petition for, § 10:5
Exempt property, petition to claim, § 10:3
Forms, probate, § 31:1 et seq.
Guardians. See guardian and ward
Homestead. See homestead
Intestate. See intestacy
Parties entitled to file, § 7:3
Physical examination, additional, § 31:22
Psychological examination, additional, § 31:22
Recording of will without formal administration, § 16:3
Reopen closed estate, form, § 31:23
Sales. See sales
Solemn form probate, § 4:4
Spouse. See surviving spouse
Standby fiduciary appointments, form, § 31:21
Support. See year's support

PHYSICAL EXAMINATIONS

Conservators, rules peculiar to, § 13:51
Petition for additional, form, § 31:22
Report form, § 33:52

POSTMORTEM DILEMMAS

Generally, 17:1
Beneficiaries of IRA
 charities, 17:5
 designation, 17:4
Charitable beneficiaries of IRA, 17:5
Elective vs. interstate share, 17:2
Estate distribution flexibility, 17:3
Interstate share vs. elective share, 17:2

POWER COMPANIES

Bonds and obligations of public utilities as legal investments by fiduciaries,
 § 15:2

POWERS OF APPOINTMENT AND ALIENATION

Irrevocable stock or bond power, form for, § 33:39

POWERS OF ATTORNEY

Form 2848 for, § 33:47
Internal Revenue Service Power of Attorney, preparation and filing with
 return, § 9:4

INDEX

PRESUMPTIONS AND BURDEN OF PROOF

Will contest, § 16:2

PROBATE COURT

Bond required of executor or administrator, power to increase, § 7:4

Discretion

guardianships and conservatorships, § 13:39

rights of surviving spouse and children, § 6:6

Forms

letter submitting document filed with court to representatives, heirs at law,
and beneficiaries, § 30:38

notice of filing of settlement, § 33:19

Letter submitting document filed with court to heirs, beneficiaries, and
representatives, form for, § 30:38

Notice of filing of settlement, form for, § 33:19

Will contest, effect on proceedings, § 16:2

Year's support petition filed with, § 10:2

PROCESS AND SERVICE OF PROCESS AND PAPERS

Appointment of Secretary of State as agent for service of process, § 33:71

Notice, proceedings for guardianship, § 13:7

PROMISSORY NOTES

See notes

PROOF

See evidence

PROPERTY

Personal. See personal property

Real estate. See real property

PROPERTY MANAGEMENT PLAN

Form, § 33:67

Guardian ad litem, duties, § 13:18

Guardians and conservators, § 13:31

PSYCHOLOGICAL EXAMINATIONS

Conservators, rules peculiar to, § 13:51

Petition for additional, form, § 31:22

Report form, § 33:52

PUBLICATION

Affidavit from publisher of newspaper showing date on which notice to credi-
tors was first published, § 7:8

Insolvent estate, required notice to creditors of totally insolvent estate, § 12:3

PUBLIC HOUSING AUTHORITIES

Legal investments by fiduciaries as including obligations of, § 15:2

PUBLIC SERVICE COMMISSION

Bonds and obligations of corporations regulated by, legal investments by fiduciaries, § 15:2

PUBLIC UTILITIES

Bonds and obligations of public utilities as legal investments by fiduciaries, § 15:2

QUALIFIED DISCLAIMERS

Federal procedure for, § 16:4

QUALIFIED RETIREMENT PLAN PAYMENTS

Inheritance tax, § 8:4

RAILROADS

Legal investment by fiduciaries, railroad obligations, § 15:2

RATES AND CHARGES

Inheritance and estates taxes, § 8:7, 16:12-16:34

REAL PROPERTY

Affidavit of inheritance, form for, § 33:44

Appraisal for purposes of death tax returns, § 9:2

Bonds and notes secured by first mortgage or deed of trust as legal investment for fiduciary, § 15:2

Conservators, property management plan, § 13:31

Descent and distribution, distinction between real and personal property for purposes of, § 5:4

Forms

order authorizing sale of real property, § 32:16-32:18

petition for sale of realty to pay debts, § 31:12

Guardians, property management plan, § 13:31

Inheritance tax

generally, § 8:4, 8:8

release for real or personal property, § 33:38

Insolvent estates, procedure to recover real estate to pay debts of, § 12:2

Order authorizing sale of real property, form for, § 32:16-32:18

Probate estate, inclusion in, § 6:4

Property management. See property management plan

Sales

order authorizing, form for, § 32:16-32:18

petition for sale to pay debts, form for, § 31:12

Small estates procedure as applicable to, § 4:2

Spouse. See surviving spouse

Taxes on, deduction from inheritance tax, § 8:5

RECEIPTS

Acknowledgment of receipt of settlement, waiver of statutory notice of taking settlement and approval of attorney's fees, form for, § 33:21

INDEX

RECEIPTS—Cont'd

- Forms for receipt of beneficiary, § 30:39, § 33:16, 33:17
- Requirement, generally, § 7:15, 7:17
- Settlement, notice of receipt by beneficiaries of settlement, § 33:20, 33:21
- Ward or representative of ward's estate, form for receipt of, § 33:18

RECORDS AND RECORDING

- Expungement of record, guardians and conservators, § 13:40
- Wills. See wills

REFERENCES

- Order of, form for, § 32:10

RELEASE OR DISCHARGE

- Account information, § 33:70
- Bond, small estates procedure, § 4:2
- Inheritance tax release for real or personal property, § 33:38
- TennCare enrollment, § 33:76

RELEASES

- Inheritance tax release for real or personal property, § 33:38

REMOVAL

- See termination or expiration

REOPENING CLOSED ESTATE

- Generally, § 16:5
- Order, form, § 31:23
- Petition, form, § 32:41

REPORTS

- Commissioner's report of, form for, § 33:27
- Guardians ad litem. See guardian ad litem
- Homestead. See homestead
- Master's report. See master's report
- Respondent status report, § 33:68
- Small estates procedure, reports required with, § 4:2

REPORTS AND REPORTING

- Respondent status report, § 33:68

RESIDENCE OR DOMICILE

- Affidavit of domicile, form for, § 33:36
- Fiduciary, transfer of relationship, § 13:34
- Nonresident estates
 - generally, § 11:1-11:3
 - executor or administrator, serving as, § 7:3

RESIDUARY ESTATE OR INTEREST

- Final accounting, residuaries' statement in lieu of, § 33:14

RESIGNATION

Fiduciary, § 13:34

RETAINERS

Appraiser, form letter retaining, § 30:23

Letters confirming retainer agreements, forms for, § 30:1-30:4

RETENTION OF ASSETS

Generally, § 15:2

Order authorizing, form for, § 32:14

Petition for authority to retain assets, form for, § 31:9

RETITLING OF ASSETS

Generally, § 3:5

SALES

Fiduciaries' disposal of property of ward, § 14:1

Forms, order appointing guardian ad litem in suit by guardian to sell ward's property, § 32:28

Inheritance tax, what constitutes taxable transfer for purposes of, § 8:4

Instrument of transfer, form for, § 33:40

Order appointing guardian ad litem in suit by guardian or conservator to sell property, form for, § 32:28

Petitions

authority to sell property, form for petition for, § 31:11

debts, form for petition for sale of realty to pay debts, § 31:12

Real estate. See real property

SATISFACTION

Acknowledgment, satisfaction of claim, § 33:62, 33:63

SAVINGS ACCOUNTS AND PLANS

Death tax returns, gathering information for preparation of, § 9:2

Legal investments by fiduciaries as including, § 15:2

SECRETARY OF STATE

Appointment of Secretary of State as agent for service of process, § 33:71

SECURITIES

Bonds. See bonds and undertakings

Stocks. See stock and stockholders

SERVICEMEN'S READJUSTMENT ACT OF 1944

Mortgages guaranteed or issued under, legal investments by fiduciaries as including, § 15:2

SETTLEMENT

See compromise and settlement

SIGNATURES

Form letter submitting document for signature, § 30:35

INDEX

SMALL ESTATES PROCEDURE

- Affidavits, forms for, § 33:48, 33:49
- Court supervised administration, § 2:3, 4:2
- Orders. See orders of court

SOLEMN FORM PROBATE

- Court supervision of, § 4:4
- Form for petition for probate of will and granting of letters testamentary, § 31:3
- Orders
 - admitting will to solemn form probate, form for, § 32:5
 - hearing date set on petition for probate of will, § 32:45

SPECIAL ASSESSMENTS

- Inheritance tax, deduction of special assessments constituting lien on real property from, § 8:5

SPOUSES

- See surviving spouse

STAMPS

- Valuation of stamp collections for purposes of death tax returns, § 9:2

STANDBY FIDUCIARY

- Guardianship or conservatorship proceedings, § 13:32
- Orders
 - appointment, § 32:40
 - authorizing standby fiduciary to act, § 32:25
- Petition for appointment form, § 31:21

STANDING

- Administration petition, who may file, § 7:3
- Conservators, who may bring petitions, § 13:48
- Guardians, who may bring petition, § 13:42

STATE SECURITIES

- Legal investments by fiduciaries, § 15:2

STATE TAXES

- Inheritance tax, Exemption of special rights, § 6:4

STOCK AND STOCKHOLDERS

- Appraisal for purposes of death tax returns, § 9:2
- Federal and state securities as legal investments by fiduciaries, § 15:2
- Form letter submitting stock certificates for reissue to stock transfer agent, § 30:40
- Irrevocable stock or bond power, form for, § 33:39
- Valuation for death tax returns, § 9:2

SUGGESTION

- Insolvent estates, form, suggestion of insolvency, § 33:33

SURVEYOR

County surveyor, setting aside portion of land to constitute homestead, § 10:4

SURVIVING SPOUSE

Court's discretion as to rights of, § 6:6

Curtesy, real property, § 16:9

Descent and distribution, presence or absence of surviving spouse as affecting,
§ 5:2, 5:3

Dower, real property, § 16:8

Elective share. See elective share

Exempt property

generally, § 6:4, 10:3, 10:3.1

petition to set aside, form for, § 31:14

Homestead. See homestead

Marital deduction, inheritance tax, § 8:5, 16:29-16:31

Petitions, homestead, petition for, § 10:4, § 31:14

Real property

husband, curtesy, § 16:9

wife, dower, § 16:8

Rights, generally, § 6:1, 6:2

Special rights, § 6:4

Year's support. See year's support

TAXATION

Asset protection trusts, tax considerations, § 18:3

Conservators, tax reporting requirements, § 13:55

Credit for state death taxes, § 8:1

Death taxes. See death and taxes

Deductions. See deductions

Estate taxes. See inheritance and estate taxes

Exemption from taxation. See exemptions and exclusions

Guardians, tax reporting requirements, § 13:5

Income taxes. See income tax

Inheritance taxes. See inheritance and estate taxes

Nonresident estates, § 11:3

Obligations, generally, § 3:2-3:5

Returns

generally, § 3:4, 9:1-9:4

death tax returns, preparation of, § 9:1-9:4

state estate tax returns, § 3:4, 8:3

Size of taxable estate requiring filing of inheritance tax return, § 7:11

Transfer, what constitutes taxable transfer for purposes of inheritance tax,
§ 8:4

Year, personal representative's selection of tax year, § 7:12

INDEX

TAXPAYER IDENTIFICATION NUMBER

Request for taxpayer identification number and certification (Form W-9),
§ 33:77

TELEPHONES AND TELEGRAPHS

Bonds and obligations of, legal investments by fiduciaries, § 15:2

TENNCARE

Affidavit for enrollment, § 33:75

Release request

generally, § 33:76

final settlement of estate, § 7:17

TENNESSEE VALLEY AUTHORITY

Legal investments by fiduciaries as including obligations of, § 15:2

TERMINABLE INTERESTS

Deductions, § 8:5

TERMINATION OR EXPIRATION

Conservators, rules peculiar to conservators, § 13:53

Guardians, rules peculiar to guardianship, § 13:41

Liens, expiration, § 8:8

Small estates procedure, order terminating, § 32:44

TESTATE ESTATES

See wills

TIME AND DATE

Accountings, guardianship or conservatorship, when due, § 13:24

Claims against estate, time requirements, § 7:8

Delay. See delay

Descent and distribution before April 1977, § 16:10, 16:11

Extension. See extension of time

Fiduciaries. See fiduciaries

Forms

hearing date, form letter for notice to heirs at law and wills beneficiaries,
§ 30:8, 30:9

motions, extension of time to elect against will, § 31:29

notice of death to creditors more than 60 days before 12 months from date
of death, § 30:18

notice of death to creditors within claims period, § 30:17

notice of death to creditors within 60 days before 12 months from date of
death, § 30:19

Hearing date, form letter for notice to heirs at law and will beneficiaries,
§ 30:8, 30:9

Homestead, intention to apply for, § 10:4

Information for death tax returns, time for gathering, § 9:2

TIME AND DATE—Cont'd

- Inheritance tax, five years preceding decedent's death, deduction for inheritance tax paid on property in decedent's estate within, § 8:8
- Orders. See orders of court
- Taxes. See taxation
- Will contests, § 16:2
- Year's support. See year's support

TRANSFERS

- Fiduciary, transfer of relationship, § 13:34

TRIAL

- See hearings; jury and jury trial

TRUST DEEDS

- Legal investments by fiduciaries as including, § 15:2

TRUSTS

- Employee benefit trusts, inclusion of proceeds in inheritance tax, § 8:4
- Notice
 - successor trustee appointment, § 33:72
 - trust beneficiary and abstract, § 33:73

UNDERTAKINGS

- See bonds and undertakings

**UNIFORM ADULT GUARDIANSHIP AND PROTECTIVE
PROCEEDINGS ACT**

- Guardianship, § 13:56

UNIFORM TRUST CODE

- Generally, § 14:3

UTENSILS

- Exempt property, status as, § 10:3

VALUATION

- Assets, generally, § 8:9
- Bond for executor or administrator as determined by, § 7:4
- Exempt property, amount of, § 10:3
- Fees for appraisal of property, deduction on federal estate or income tax return, § 9:3
- Forms
 - disclosure, § 31:28
 - letter retaining appraisers, § 30:23
 - order appointing appraiser, § 32:29
- Future, contingent, or limited estates, § 8:8
- Newspaper advertising, omission in case of very small estates, § 7:8
- Order appointing appraiser, form for, § 32:29
- Real property, appraisal for purposes of preparing death tax returns, § 9:2

INDEX

VALUATION—Cont'd

- Small estates procedure, § 4:2
- Solemn form probate, requirement for, § 4:4

VEHICLES

- See automobiles and highway traffic

VETERANS' ADMINISTRATION

- Loans and investments guaranteed by, legal investments by fiduciaries as including, § 15:2
- Notes issued by, legal investments by fiduciaries as including, § 15:2

WAIVER AND ESTOPPEL

- Accounts. See accounts and accounting
- Confidentiality agreement, form, § 33:78
- Conservators. See conservatorships
- Forms
 - confidentiality agreement, § 33:78
 - inheritance tax waiver, application for, § 33:37
- Guardians. See guardian and ward
- Inheritance tax waiver, form for application for, § 33:37

WEARING APPAREL

- Exempt property, status as, § 10:3

WILLS

- Beneficiaries, generally, § 1:1
- Bond of executor, provision excluding, § 7:4
- Chancery court, probate of wills in, § 4:3, 7:2
- Circuit court. See circuit court
- Class A and class B beneficiaries for purposes of inheritance tax, § 8:6
- Common form. See common form probate
- Contests
 - complaint to contest will, § 31:25
 - notice of, form for, § 16:2, § 33:28
 - order certifying will contest to circuit court, § 32:46
- Court supervised administration
 - need for, will as creating, § 2:1
 - retainer for, form letter confirming, § 30:1-30:4
- Destruction of will, § 16:6
- Dissent from will. See dissent or dissension
- Document filed with court, form letter submitting to beneficiaries, § 30:38
- Elective share. See elective share
- Exempt property. See exemptions and exclusions
- Forms
 - complaint to contest will, § 31:25
 - contest involving will, § 16:2, § 31:25, 32:46, 33:28
 - document filed with court, form letter submitting to beneficiaries, § 30:38

WILLS—Cont'd

Forms—Cont'd

- letter submitting inherited items to beneficiary, § 30:39
- motions, extension of time to elect against will, § 31:29
- order certifying will contest to circuit court, § 32:46
- receipt of beneficiary, form for, § 33:16, 33:17
- retainer for court supervised administration, letter confirming, § 30:1-30:4

Holographic will witnesses affidavit, § 33:23

Inheritance tax, transfer pursuant to will as taxable transfer for purposes of, § 8:4

Notice

- appointment of executors and administrators, § 30:10, 30:11
- contest of will, form of notice for, § 16:2, § 33:28
- hearing date, § 30:8, 30:9

Orders

- admitting will to probate without administration, § 32:34
- hearing date set on petition for probate of will in solemn form, § 32:45

Personal representative having status of beneficiary, § 1:2

Petition for probate without administration, form for, § 31:20

Petition to admit will to probate, who may file, § 7:3

Receipt of beneficiary, form for, § 33:16, 33:17

Recording, formal administration, recording without, § 16:3

Settlements. See compromise and settlement

Small estates procedure as affecting, § 4:2

Solemn form. See solemn form probate

Surviving spouse's right to exempt property of decedent dying with, § 6:4

Witnesses

- affidavit of subscribing witness, § 30:7, § 33:22, 33:23
- solemn form probate, requirement for, § 4:4

Year's support, right of surviving spouse of decedent leaving will to, § 6:4

WITHOUT COURT SUPERVISED ADMINISTRATION

Letters, decedent's estate, duties of representative, § 30:16

WITNESS

Court supervised administration, form letter for submitting affidavit to attesting witnesses, § 30:7

Subscribing witness to will, § 33:22

WORDS AND PHRASES

Class A beneficiary, § 8:6

Class B beneficiary, § 8:6

Decedent's net estate, § 6:4, 10:5

Estate, § 2:1

Executor, § 3:2

Gross estate, § 7:11

Homestead, § 10:4

INDEX

WORDS AND PHRASES—Cont'd

Taxable transfer, § 8:4

WRITING

Claims against estate, exceptions must be written, § 7:8

Form letter submitting document for signature, § 30:35

Qualified disclaimer, requirement of writing, § 16:4

Resignation of fiduciary, § 13:34

YEAR'S SUPPORT

Children's rights to, generally, § 6:5, 6:6

Dissent from will as required to obtain, § 6:4

Guardians. See guardian and ward

Inheritance tax, deduction from, § 8:5

Order setting aside, form for, § 32:19, 32:20

Petitions

 request for year's support, § 10:2

 setting aside of year's support, petition seeking, § 31:13

Procedures for obtaining, § 10:2

Surviving spouse's right to, generally, § 6:4

