

Summary of Contents

PART I. PROBATE

- Chapter 1. Lawyer's Relationship to Parties
- Chapter 2. Is Court-Supervised Administration Required?
- Chapter 3. Actions Required Even Though No Court-Supervised Administration Required
- Chapter 4. Types of Court-Supervised Administration
- Chapter 5. Laws of Descent and Distribution
- Chapter 6. Rights of Surviving Spouse and Children
- Chapter 7. Administration Procedures
- Chapter 8. Tennessee Inheritance Tax and Tennessee Estate Tax
- Chapter 9. Preparation of Death Tax Returns
- Chapter 10. Procedures for Obtaining Year's Support, Homestead, Exempt Property, and Elective Share
- Chapter 11. Nonresident Estates
- Chapter 12. Insolvent Estates
- Chapter 13. Guardianship or Conservatorship Proceedings
- Chapter 14. Powers of Fiduciaries
- Chapter 15. Investments by Fiduciaries
- Chapter 16. Miscellaneous Provisions
- Chapter 17. Postmortem Dilemmas—Analysis and Possible Solutions
- Chapter 18. Tennessee Asset Protection Trust

PART II. DATA PACKET

- Chapter 19. Tennessee Decedent's Estate Data Packet
- Chapter 20. Tennessee Guardianship Estate Data Packet
- Chapter 21. Tennessee Conservatorship Estate Data Packet

PART III. PROCEDURES

- Chapter 22. Procedures for Administration of Decedent's Estate
- Chapter 23. Procedures for Court-Supervised Administration
- Chapter 24. Death Tax Procedures
- Chapter 25. Procedures for U.S. and Tennessee Income Tax for Decedent's Estate
- Chapter 26. Procedures for Administration of Guardianship Estate
- Chapter 27. Procedures for U.S. and Tennessee Income Tax for Guardianship
- Chapter 28. Procedures for Administration of Conservatorship Estate
- Chapter 29. Procedures for U.S. and Tennessee Income Tax for Conservatorship

PART IV. FORMS

- Chapter 30. Letters
- Chapter 31. Petitions
- Chapter 32. Orders
- Chapter 33. Miscellaneous Forms

APPENDICES

- Appendix A. Bibliography of Additional Research Sources
- Appendix B. Legend to Abbreviations
- Appendix C. Attorney General Opinion No. 49
- Appendix D. Attorney General Opinion No. 79–484
- Appendix E. Treasury Department Ruling—Escheat Affidavit
- Appendix F. Opinions of the Attorney General Regarding Escheat Laws
- Appendix G. Author's Summary of 1981 Supplement
- Appendix H. Author's Summary of 1982 Supplement
- Appendix I. Author's Summary of 1983 Supplement
- Appendix J. Author's Summary of 1984 Supplement

SUMMARY OF CONTENTS

Appendix K.	Author's Summary of 1985 Supplement
Appendix L.	Author's Summary of 1986 Supplement
Appendix M.	Author's Summary of 1987 Supplement
Appendix N.	Author's Summary of 1988 Supplement
Appendix O.	Author's Summary of 1989 Supplement
Appendix P.	Author's Summary of 1990 Supplement
Appendix Q.	Author's Summary of 1991 Supplement
Appendix R.	Author's Summary of 1992 Supplement
Appendix S.	Author's Summary of January 1993 Supplement
Appendix T.	Author's Summary of December 1993 Supplement
Appendix U.	Author's Summary of 1994 Supplement
Appendix V.	Author's Summary of 1995 Supplement
Appendix W.	Author's Summary of 1996 Supplement
Appendix X.	Author's Summary of 1997 Supplement
Appendix Y.	Author's Summary of 1998 Supplement
Appendix Z.	Author's Summary of 1999 Supplement
Appendix AA.	Author's Summary of 2000 Supplement
Appendix BB.	Author's Summary of 2001 Supplement
Appendix CC.	Author's Summary of 2002 Supplement
Appendix DD.	Author's Summary of 2004 Supplement
Appendix EE.	Author's Summary of 2005 Supplement
Appendix FF.	Author's Summary of 2006 Supplement
Appendix GG.	Author's Summary of 2007 Supplement
Appendix HH.	Author's Summary of 2007-2008 Supplement
Appendix II.	Author's Summary of 2008-2009 Supplement
Appendix JJ.	Author's Summary of 2009-2010 Supplement
Appendix KK.	Author's Summary of 2010-2011 Supplement
Appendix LL.	Author's Summary of 2011-2012 Supplement
Appendix MM.	Author's Summary of 2012-2013 Supplement
Appendix NN.	Author's Summary of 2013-2014 Supplement

Table of Laws and Rules

Table of Cases

Index

Table of Contents

PART I. PROBATE

CHAPTER 1. LAWYER'S RELATIONSHIP TO PARTIES

- § 1:1 In general
- § 1:2 Ethical considerations, conflict of interest
- § 1:3 Ethical considerations, the non-performing personal representative

CHAPTER 2. IS COURT-SUPERVISED ADMINISTRATION REQUIRED?

- § 2:1 Definition of estate
- § 2:2 Ethical considerations
- § 2:3 Small estates procedure

CHAPTER 3. ACTIONS REQUIRED EVEN THOUGH NO COURT-SUPERVISED ADMINISTRATION REQUIRED

- § 3:1 In general
- § 3:2 Tax obligations
- § 3:3 —Liability
- § 3:4 —Specific outline for tax returns
- § 3:5 Retitling of assets

CHAPTER 4. TYPES OF COURT-SUPERVISED ADMINISTRATION

- § 4:1 In general
- § 4:2 Small estates procedure
- § 4:3 Intestate administration and probate of will in common form
- § 4:4 Probate of will in solemn form

CHAPTER 5. LAWS OF DESCENT AND DISTRIBUTION

- § 5:1 Order of descent and distribution in general

- § 5:2 Surviving spouse
- § 5:3 No surviving spouse
- § 5:4 Specific provisions

CHAPTER 6. RIGHTS OF SURVIVING SPOUSE AND CHILDREN

- § 6:1 In general
- § 6:2 Surviving spouse
- § 6:3 Children
- § 6:4 Special rights explained—Surviving spouse
- § 6:5 —Minor children
- § 6:6 Discretion of court
- § 6:7 Statutory provisions allowing collection of property without court-supervised administration

CHAPTER 7. ADMINISTRATION PROCEDURES

- § 7:1 In general
- § 7:2 Commencement of administration
- § 7:3 Who may file petition
- § 7:4 Bond
- § 7:5 Notice to beneficiaries
- § 7:6 Inventory
- § 7:7 Investment of assets
- § 7:8 Claims
- § 7:9 Notification to Internal Revenue Service of fiduciary relationship
- § 7:10 Decedent's final individual income tax return
- § 7:11 Decedent's death tax returns
- § 7:12 Income tax returns for estate
- § 7:13 Accountings by representative
- § 7:14 Sale of assets
- § 7:15 Interim distributions
- § 7:16 Final distributions
- § 7:17 Closing the court-supervised administration

CHAPTER 8. TENNESSEE INHERITANCE TAX AND TENNESSEE ESTATE TAX

- § 8:1 Introduction
- § 8:2 Who must file return
- § 8:3 When the return is due

TABLE OF CONTENTS

- § 8:4 Property subject to tax
- § 8:5 Deductions allowed
- § 8:6 Exemptions
- § 8:7 Rates
- § 8:8 Other
- § 8:9 Valuation of estates
- § 8:10 Tax refund and contest procedures

CHAPTER 9. PREPARATION OF DEATH TAX RETURNS

- § 9:1 In general
- § 9:2 Information gathering
- § 9:3 Preparation of returns
- § 9:4 Filing the return

CHAPTER 10. PROCEDURES FOR OBTAINING YEAR'S SUPPORT, HOMESTEAD, EXEMPT PROPERTY, AND ELECTIVE SHARE

- § 10:1 Introduction
- § 10:2 Year's support
- § 10:3 Exempt property
- § 10:4 Homestead
- § 10:5 Elective share

CHAPTER 11. NONRESIDENT ESTATES

- § 11:1 Definition
- § 11:2 Procedures, administration
- § 11:3 Taxes

CHAPTER 12. INSOLVENT ESTATES

- § 12:1 Introduction
- § 12:2 Personal property insolvent estate: Procedure to recover real estate to pay debts
- § 12:3 Totally insolvent estate

CHAPTER 13. GUARDIANSHIP OR CONSERVATORSHIP PROCEEDINGS

- § 13:1 Introduction
- § 13:2 General provisions

TENNESSEE PRACTICE SERIES—PROBATE

- § 13:3 Distribution without fiduciary
- § 13:4 Bond
- § 13:5 —Amount and surety
- § 13:6 —Waiver
- § 13:7 Service and notice
- § 13:8 Guardian ad litem
- § 13:9 —Appointment
- § 13:10 —Waiver
- § 13:11 —Duties
- § 13:12 — —Notice
- § 13:13 — —Consultation with minor or disabled adult
- § 13:14 — —Investigation of capacity of alleged person
with a disability
- § 13:15 — —Consultation with proposed fiduciary
- § 13:16 — —Finances
- § 13:17 — —Written report
- § 13:18 —General matters
- § 13:19 Adversary counsel and attorney ad litem—
Adversary counsel
- § 13:20 —Attorney ad litem
- § 13:21 Hearing and notice
- § 13:22 Fiduciary appointment
- § 13:23 Inventory
- § 13:24 Accountings—When due
- § 13:25 —Contents
- § 13:26 —Waiver of accountings
- § 13:27 —Penalties
- § 13:28 Fiduciary compensation
- § 13:29 Costs
- § 13:30 Investments
- § 13:31 Property management plan
- § 13:32 Standby fiduciary
- § 13:33 Personal representative as fiduciary
- § 13:34 Resignation of fiduciary or transfer of relationship
- § 13:35 Gift program by fiduciary
- § 13:36 Evidentiary standard
- § 13:37 Clerk duties and authority
- § 13:38 Limited guardianship
- § 13:39 Court discretion
- § 13:40 Record expungement
- § 13:41 Rules peculiar to guardianship—Courts with
authority to appoint
- § 13:42 —Who may bring petition?

TABLE OF CONTENTS

- § 13:43 —Who may be appointed?
- § 13:44 —Contents of petition
- § 13:45 —Contents of order appointing guardian
- § 13:46 —Termination
- § 13:47 Rules peculiar to conservators—Courts with
authority to appoint
- § 13:48 —Who may bring petition?
- § 13:49 —Who may be appointed?
- § 13:50 —Contents of petition
- § 13:51 —Physical or psychological examination
- § 13:52 —Contents of order appointing conservator
- § 13:53 —Termination
- § 13:54 —Use of conservator proceedings to establish
competence
- § 13:55 Tax reporting requirements
- § 13:56 Uniform Adult Guardianship and Protective
Proceedings Act
- § 13:57 Appointment of emergency conservator
- § 13:58 Appointment of expedited limited healthcare
fiduciary

CHAPTER 14. POWERS OF FIDUCIARIES

- § 14:1 Introduction
- § 14:2 Fiduciaries
- § 14:3 Powers

CHAPTER 15. INVESTMENTS BY FIDUCIARIES

- § 15:1 Introduction
- § 15:2 Legal investments in Tennessee

CHAPTER 16. MISCELLANEOUS PROVISIONS

- § 16:1 Introduction
- § 16:2 Will contests
- § 16:3 Recording of will without formal administration
- § 16:4 Disclaimers
- § 16:5 Reopening closed estate
- § 16:6 Destruction of will
- § 16:7 Descent and distribution before April 1, 1977—
Introduction
- § 16:8 —Real property—Surviving wife—Dower

- § 16:9 — —Surviving husband—Curtesy
- § 16:10 — —Heirs
- § 16:11 —Personal property
- § 16:12 Tennessee inheritance tax from 1955 Code
forward—Introduction
- § 16:13 —Rates—In 1955
- § 16:14 — —Effective May 1, 1967
- § 16:15 — —Effective July 1, 1972
- § 16:16 — —Effective November 1, 1978
- § 16:17 — —Effective January 1, 1986
- § 16:18 — —Effective January 1, 1987
- § 16:19 — —Effective after 1988
- § 16:20 —Exemptions—In 1955
- § 16:21 — —Effective July 1, 1972
- § 16:22 — —Effective November 1, 1978
- § 16:23 — —After October 1, 1983
- § 16:24 — —After 1990
- § 16:25 — —Effective July 1, 1998 to January 1, 2006 and
beyond
- § 16:26 —Powers of appointment—Taxation until
November 1, 1978
- § 16:27 — —Taxation on November 1, 1978 and beyond
- § 16:28 — —Special rule for unexercised power of
appointment
- § 16:29 —Marital deduction—Before November 1, 1978
- § 16:30 — —From November 1, 1978 to October 1, 1983
- § 16:31 — —Since October 1, 1983
- § 16:32 —Jointly owned property—Inclusion rules in 1955
Code
- § 16:33 — —Inclusion rules effective February 25, 1980
- § 16:34 — —Inclusion rules effective October 1, 1983
- § 16:35 Tennessee estate tax

CHAPTER 17. POSTMORTEM DILEMMAS—ANALYSIS AND POSSIBLE SOLUTIONS

- § 17:1 Introduction
- § 17:2 Intestate share vs. elective share
- § 17:3 Estate distribution flexibility
- § 17:4 Does decedent's IRA have designated beneficiary?
- § 17:5 Decedent's IRA pays to estate and estate has
charitable beneficiaries

TABLE OF CONTENTS

**CHAPTER 18. TENNESSEE ASSET
PROTECTION TRUST**

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

PART II. DATA PACKET

**CHAPTER 19. TENNESSEE DECEDENT'S
ESTATE DATA PACKET**

- § 19:1 Tennessee probate data packets
- § 19:2 Action directory, assignment and control sheet—
Decedent's estate
- § 19:3 Decedent's estate data packet information lists
- § 19:4 Estate accounting and income tax information sheet
- § 19:5 Debts (claims) register
- § 19:6 Disbursement register
- § 19:7 Distributions register

**CHAPTER 20. TENNESSEE
GUARDIANSHIP ESTATE DATA PACKET**

- § 20:1 Action directory, assignment and control sheet—
Guardianship estate
- § 20:2 Guardianship data packet information lists
- § 20:3 Estate accounting and income tax information sheet
- § 20:4 Disbursement register

**CHAPTER 21. TENNESSEE
CONSERVATORSHIP ESTATE DATA
PACKET**

- § 21:1 Action directory, assignment and control sheet—
Conservatorship estate
- § 21:2 Conservatorship data packet information lists
- § 21:3 Estate accounting and income tax information sheet
- § 21:4 Disbursement register

PART III. PROCEDURES

CHAPTER 22. PROCEDURES FOR ADMINISTRATION OF DECEDENT'S ESTATE

- § 22:1 Step 1
- § 22:2 Step 2
- § 22:3 Step 3
- § 22:4 Step 4
- § 22:5 Step 5
- § 22:6 Step 6
- § 22:7 Step 7

CHAPTER 23. PROCEDURES FOR COURT-SUPERVISED ADMINISTRATION

- § 23:1 Step 1
- § 23:2 Step 2
- § 23:3 Step 3
- § 23:4 Step 4
- § 23:5 Step 5
- § 23:6 Step 6
- § 23:7 Step 7
- § 23:8 Step 8
- § 23:9 Step 9
- § 23:10 Step 10
- § 23:11 Step 11
- § 23:12 Step 12
- § 23:13 Step 13
- § 23:14 Step 14
- § 23:15 Step 15
- § 23:16 Step 16
- § 23:17 Step 17
- § 23:18 Step 17.1
- § 23:19 Step 18
- § 23:20 Step 19
- § 23:21 Step 20
- § 23:22 Step 21
- § 23:23 Step 22

CHAPTER 24. DEATH TAX PROCEDURES

- § 24:1 Step 1

TABLE OF CONTENTS

§ 24:2	Step 2
§ 24:3	Step 3
§ 24:4	Step 4
§ 24:5	Step 5
§ 24:6	Step 6
§ 24:7	Step 7
§ 24:8	Step 8
§ 24:9	Step 9—Tennessee gap analysis
§ 24:10	Step 10
§ 24:11	Step 11
§ 24:12	Step 12
§ 24:13	Step 13
§ 24:14	Step 14
§ 24:15	Step 15

CHAPTER 25. PROCEDURES FOR U.S. AND TENNESSEE INCOME TAX FOR DECEDENT'S ESTATE

§ 25:1	Step 1
§ 25:2	Step 2
§ 25:3	Step 3
§ 25:4	Step 4
§ 25:5	Step 5
§ 25:6	Step 6
§ 25:7	Step 7
§ 25:8	Step 8
§ 25:9	Step 9
§ 25:10	Step 10
§ 25:11	Step 11
§ 25:12	Step 12
§ 25:13	Step 13

CHAPTER 26. PROCEDURES FOR ADMINISTRATION OF GUARDIANSHIP ESTATE

§ 26:1	Step 1
§ 26:2	Step 2
§ 26:3	Step 3
§ 26:4	Step 4
§ 26:5	Step 5
§ 26:6	Step 6

- § 26:7 Step 7
- § 26:8 Step 8
- § 26:9 Step 9
- § 26:10 Step 10
- § 26:11 Step 11
- § 26:12 Step 12

CHAPTER 27. PROCEDURES FOR U.S. AND TENNESSEE INCOME TAX FOR GUARDIANSHIP

- § 27:1 Step 1
- § 27:2 Step 2
- § 27:3 Step 3
- § 27:4 Step 4
- § 27:5 Step 5
- § 27:6 Step 6
- § 27:7 Step 7
- § 27:8 Step 8
- § 27:9 Step 9

CHAPTER 28. PROCEDURES FOR ADMINISTRATION OF CONSERVATORSHIP ESTATE

- § 28:1 Step 1
- § 28:2 Step 2
- § 28:3 Step 3
- § 28:4 Step 4
- § 28:5 Step 5
- § 28:6 Step 6
- § 28:7 Step 7
- § 28:8 Step 8
- § 28:9 Step 9
- § 28:10 Step 10
- § 28:11 Step 11
- § 28:12 Step 12
- § 28:13 Step 13

CHAPTER 29. PROCEDURES FOR U.S. AND TENNESSEE INCOME TAX FOR CONSERVATORSHIP

- § 29:1 Step 1

TABLE OF CONTENTS

§ 29:2	Step 2
§ 29:3	Step 3
§ 29:4	Step 4
§ 29:5	Step 5
§ 29:6	Step 6
§ 29:7	Step 7
§ 29:8	Step 8
§ 29:9	Step 9

PART IV. FORMS

CHAPTER 30. LETTERS

A. RETAINER

§ 30:1	Court-supervised administration with will— Corporate representative only
§ 30:2	—Corporate and individual representative
§ 30:3	—Individual representative or representatives
§ 30:4	Court-supervised administration without will— Individual representative or representatives
§ 30:5	Without court-supervised administration
§ 30:6	Guardian and conservator

B. COURT-SUPERVISED ADMINISTRATION

§ 30:7	Decedent's estate—Submitting affidavit to attesting witnesses
§ 30:8	—Notice of hearing date to heirs at law and will beneficiaries
§ 30:9	—Notice of hearing date to heirs at law
§ 30:10	—Notice of appointment of executor to heirs at law and will beneficiaries
§ 30:11	—Notice of appointment of administrator to heirs at law
§ 30:12	—Duties of executor or administrator
§ 30:13	Duties of guardian
§ 30:14	Duties of conservator with assets
§ 30:15	Duties of conservator without assets

C. WITHOUT COURT-SUPERVISED ADMINISTRATION

§ 30:16	Duties of representative
---------	--------------------------

D. INFORMATION

- § 30:17 Notice of death to creditors within claims period
- § 30:18 Notice of death to creditors more than 60 days before 12 months from date of death
- § 30:19 Notice of death to creditors within 60 days before 12 months from date of death
- § 30:20 To banks
- § 30:21 To insurance companies—Known policy
- § 30:22 —Suspected policy
- § 30:23 Retaining appraiser

E. TAX

- § 30:24 Submitting Form SS-4
- § 30:25 Submitting Form 56
- § 30:26 Submitting extension of time to file U.S. estate tax return
- § 30:27 Submitting extension of time to file Tennessee inheritance tax return and to pay tax
- § 30:28 Submitting U.S. estate tax return
- § 30:29 Submitting Tennessee inheritance tax return
- § 30:30 Submitting U.S. fiduciary income tax return
- § 30:31 Submitting U.S. individual income tax return
- § 30:32 Submitting Tennessee income tax return of fiduciary
- § 30:33 Submitting Tennessee income tax return of individual

F. TRANSMITTAL

- § 30:34 Submitting draft for review
- § 30:35 Submitting document for signature
- § 30:36 Submitting accounting requesting return of waiver
- § 30:37 Submitting document to clerk or court to be filed
- § 30:38 Submitting document filed with court to representatives, heirs at law, and beneficiaries
- § 30:39 Submitting inherited items and receipt to beneficiary
- § 30:40 Submitting stock certificates for reissue to stock transfer agent
- § 30:41 Submitting information sheets to representative
- § 30:42 Submitting information sheets to guardian or conservator

TABLE OF CONTENTS

CHAPTER 31. PETITIONS

- § 31:1 Petition for letters of administration—Intestate administration (T.C.A. § 30-1-117)
- § 31:2 —Probate of will and granting of letters testamentary—Common form (T.C.A. § 30-1-117)
- § 31:3 — —Solemn form (T.C.A. § 30-1-117)
- § 31:4 Petition for appointment of guardian(s) (T.C.A. § 34-2-104)
- § 31:5 Petition for appointment of conservator (T.C.A. § 34-3-104)
- § 31:6 Petition to approve accounting (T.C.A. § 30-2-601 and T.C.A. § 34-1-111)
- § 31:7 Motion to set fiduciary fees (T.C.A. § 30-2-606 and T.C.A. § 34-1-112)
- § 31:8 Motion to set attorney fees (T.C.A. § 30-2-606 and T.C.A. § 34-1-113)
- § 31:9 Petition for authority to retain assets (T.C.A. § 35-3-116)
- § 31:10 Petition to approve extraordinary expenditures (T.C.A. § 34-2-105(2)(B) and T.C.A. § 34-3-107(3)(B))
- § 31:11 Petition for authority to sell property (T.C.A. § 34-1-116)
- § 31:12 Petition for sale of realty to pay debts (T.C.A. § 30-2-402)
- § 31:13 Petition to set aside exempt property and year's support—By guardian or custodian of decedent's unmarried minor children (T.C.A. § 30-2-101 and T.C.A. § 30-2-102)
- § 31:14 Petition for homestead—By surviving spouse (T.C.A. §§ 30-2-201 et seq.)
- § 31:15 —By guardian of minor child (T.C.A. §§ 30-2-201 et seq.)
- § 31:16 Petition for delivery of assets (T.C.A. § 34-1-104(b))
- § 31:17 Motion to set hearing date
- § 31:18 Motion to confirm master's report
- § 31:19 Petition by surviving spouse to set aside exempt property, year's support, and elective share (T.C.A. § 30-2-101, T.C.A. § 30-2-102, and T.C.A. §§ 31-4-101 et seq.)
- § 31:20 Petition for probate of will without administration (T.C.A. § 32-2-111)
- § 31:21 Petition for appointment of standby fiduciary
- § 31:22 Petition for additional physical or psychological examination

- § 31:23 Petition to reopen closed estate
- § 31:24 Petition to waive inventory (T.C.A. § 30-2-301)
- § 31:25 Complaint to contest will (T.C.A. §§ 32-4-101 et seq.)
- § 31:26 Petition to waive interim accountings (T.C.A. § 30-2-601)
- § 31:27 Petition to waive inventory and interim accountings (T.C.A. § 30-2-301 and T.C.A. § 30-2-601)
- § 31:28 Motion for order requiring personal representative to disclose probate assets and values (T.C.A. § 31-4-103)
- § 31:29 Motion to extend time to elect against will

CHAPTER 32. ORDERS

- § 32:1 Order for intestate administration
- § 32:2 Master's report on petition for intestate administration
- § 32:3 Order admitting will to probate in common form
- § 32:4 Master's report on petition to admit will to probate in common form
- § 32:5 Order admitting will to probate in solemn form
- § 32:6 Order setting hearing date on petition for guardian
- § 32:7 Order appointing guardian (T.C.A. § 34-2-105)
- § 32:8 Order setting hearing date on petition for conservator
- § 32:9 Order appointing conservator (T.C.A. § 34-3-107)
- § 32:10 Order of reference
- § 32:11 Order confirming master's report
- § 32:12 Order confirming master's report and discharging fiduciary and fiduciary's surety
- § 32:13 Order approving fees
- § 32:14 Order authorizing retention of assets
- § 32:15 Order approving extraordinary expenditures
- § 32:16 Order authorizing sale of real property
- § 32:17 Order to sell real estate and pay debts
- § 32:18 Order approving sale of real estate and directing distribution of proceeds
- § 32:19 Order setting aside exempt property, year's support, and elective share to surviving spouse
- § 32:20 Order setting aside exempt property and year's support to minor unmarried children
- § 32:21 Order appointing commissioners to lay off homestead to surviving spouse

TABLE OF CONTENTS

§ 32:22	Order appointing commissioners to lay off homestead to decedent's minor children
§ 32:23	Order setting aside homestead
§ 32:24	Order directing delivery of assets (T.C.A. § 34-1-104)
§ 32:25	Order authorizing standby fiduciary to act (T.C.A. § 34-1-119(b))
§ 32:26	Order waiving guardian ad litem and setting hearing date (T.C.A. § 34-1-107 and T.C.A. § 34-1-108)
§ 32:27	Order appointing guardian ad litem and setting hearing date (T.C.A. § 34-1-107 and T.C.A. § 34-1-108)
§ 32:28	Order appointing guardian ad litem to protect interest of minor or person with a disability in suit by ward's guardian or conservator to sell property
§ 32:29	Order appointing appraiser
§ 32:30	Order authorizing continued operation of business (T.C.A. § 30-2-322)
§ 32:31	Order allowing additional time to file
§ 32:32	Order to disclose status of estate (T.C.A. § 31-4-103)
§ 32:33	Order to extend time to elect against will
§ 32:34	Order admitting will to probate without administration (T.C.A. § 32-2-111)
§ 32:35	Order waiving waiting period for small estates procedure (T.C.A. § 30-4-103)
§ 32:36	Order appointing attorney ad litem (T.C.A. § 34-1-125)
§ 32:37	Order authorizing petitioner to investigate respondent's assets (T.C.A. § 34-2-104(6)(B) and T.C.A. § 34-3-104(9)(B))
§ 32:38	Order directing physical or psychological examination (T.C.A. § 34-3-105)
§ 32:39	Order directing additional physical or psychological examination (T.C.A. § 34-3-105(b))
§ 32:40	Order appointing standby fiduciary (T.C.A. § 34-1-119)
§ 32:41	Order reopening closed estate
§ 32:42	Order waiving inventory (T.C.A. § 30-2-301)
§ 32:43	Order to close estate without detailed accounting (T.C.A. § 30-2-601)
§ 32:44	Order terminating small estates procedure and releasing surety on bond

- § 32:45 Order setting hearing date on petition for probate of will in solemn form
- § 32:46 Order certifying will contest to circuit court (T.C.A. § 32-4-101)
- § 32:47 Order waiving interim accountings (T.C.A. § 30-2-601)
- § 32:48 Order waiving inventory and interim accountings (T.C.A. § 30-2-301 and T.C.A. § 30-2-601)
- § 32:49 Order waiving filing Tennessee inheritance tax return (T.C.A. § 67-8-409(g))

CHAPTER 33. MISCELLANEOUS FORMS

- § 33:1 Inventory
- § 33:2 Agreement to waive inventory (T.C.A. § 30-2-301)
- § 33:3 Agreement to waive inventory and interim accountings (T.C.A. § 30-2-301 and T.C.A. § 30-2-601)
- § 33:4 Agreement to waive inventory, interim accountings, and bond
- § 33:5 Claim—One individual claimant
- § 33:6 —Two individual claimants
- § 33:7 —Partnership claimant
- § 33:8 —Corporate claimant
- § 33:9 Exception to claim (T.C.A. § 30-2-314)
- § 33:10 Settlements—Partial
- § 33:11 —Final—Decedent’s estate
- § 33:12 —Guardian or conservator
- § 33:13 Personal representative’s statement in lieu of final accounting (T.C.A. § 30-2-601)
- § 33:14 Residuary beneficiaries’ statement in lieu of final accounting (T.C.A. § 30-2-601)
- § 33:15 Agreement to waive interim accountings (T.C.A. § 30-2-601)
- § 33:16 Receipt of beneficiary—Partial distribution
- § 33:17 —Final distribution
- § 33:18 Receipt of ward or representative of ward’s estate
- § 33:19 Notice of settlement—Court sends notice of filing of settlement
- § 33:20 —All beneficiaries will acknowledge receipt of settlement and approve settlement
- § 33:21 Acknowledgment of receipt of settlement, waiver of statutory notice of taking settlement, and approval of attorney’s fees

TABLE OF CONTENTS

§ 33:22	Subscribing will witness affidavit
§ 33:23	Holographic will witnesses affidavit
§ 33:24	Statement in support of application to set fees
§ 33:25	Statement in support of application to set attorney's fees
§ 33:26	Notice of application for homestead
§ 33:27	Commissioner's report of homestead
§ 33:28	Notice of will contest
§ 33:29	Affidavit in support of request to waive filing Tennessee inheritance tax return (T.C.A. § 67-1-1703(b))
§ 33:30	Refusal to serve as executor
§ 33:31	Waiver of appointment as administrator
§ 33:32	Consent to appointment of administrator
§ 33:33	Notice of insolvency (T.C.A. § 30-5-102 and T.C.A. § 30-5-103)
§ 33:34	Report of guardian ad litem recommending attorney ad litem (T.C.A. § 34-1-107)
§ 33:35	Report of guardian ad litem (T.C.A. § 34-1-107)
§ 33:36	Domicile affidavit
§ 33:37	Application for Tennessee inheritance tax waivers
§ 33:38	Inheritance tax release for real or personal property
§ 33:39	Irrevocable stock or bond power
§ 33:40	Instrument of transfer
§ 33:41	Executor's deed
§ 33:42	Administrator's deed
§ 33:43	Affidavit of inheritance (personal property certificate of title)
§ 33:44	Affidavit of inheritance (real property, T.C.A. § 30-2-712)
§ 33:45	Notice of fiduciary relationship (Form 56)
§ 33:46	Application for employer identification number (Form SS-4)
§ 33:47	Power of attorney (Form 2848)
§ 33:48	Small estate affidavit (T.C.A. § 30-4-103)
§ 33:49	Affidavit regarding debts under Small Estates Act
§ 33:50	Disclaimer
§ 33:51	Affidavit in support of request for copy of Tennessee inheritance tax return (T.C.A. § 67-1-1703(b))
§ 33:52	Physical or psychological examination report (T.C.A. § 34-3-105)

TENNESSEE PRACTICE SERIES—PROBATE

- § 33:53 Tennessee estate tax affidavit (T.C.A. § 67-8-206)
- § 33:54 Explanation of handling differences between U.S.
Estate Tax and Tennessee Inheritance Tax Law
- § 33:55 Will contestant bond—Will only (T.C.A. § 32-4-101)
- § 33:56 —Will and codicil (T.C.A. § 32-4-101)
- § 33:57 Will legatee and devisee bond—Will only (T.C.A.
§ 32-4-102)
- § 33:58 —Will and codicil (T.C.A. § 32-4-102)
- § 33:59 Agreement to waive bond (T.C.A. § 30-1-201)
- § 33:60 List of creditors form
- § 33:61 Acknowledgment of petition and willingness to
serve (T.C.A. § 34-2-104(4) and T.C.A.
§ 34-3-104(4))
- § 33:62 Acknowledgment of satisfaction of claim—General
- § 33:63 —Specific
- § 33:64 Affidavit regarding notice to beneficiaries
- § 33:65 Checklist of creditor investigation steps
- § 33:66 Fiduciary election of accounting year (T.C.A.
§ 34-1-111(a))
- § 33:67 Property management plan (T.C.A. § 34-1-115(b))
- § 33:68 Respondent status report
- § 33:69 Agreement between fiduciary and financial
institution
- § 33:70 Authorization to release account information
- § 33:71 Appointment of secretary of state as agent for
service of process (T.C.A. § 35-50-107(b)(2))
- § 33:72 Notice of successor trustee appointment (T.C.A.
§ 35-1-111)
- § 33:73 Notice to trust beneficiary and abstract (T.C.A.
§ 35-50-119(b))
- § 33:74 Application for extension of time to file (Form INH
304)
- § 33:75 TennCare enrollment affidavit (T.C.A.
§ 71-5-116(c)(2))
- § 33:76 Request for TennCare release (T.C.A.
§ 71-5-116(c)(2))
- § 33:77 Request for taxpayer identification number and
certification (Form W-9)
- § 33:78 Waiver of lawyer's duty of confidentiality
agreement
- § 33:79 Cash needs analysis
- § 33:80 Estate distribution preference election

TABLE OF CONTENTS

§ 33:81 Personal property acceptance election

APPENDICES

Appendix A.	Bibliography of Additional Research Sources
Appendix B.	Legend to Abbreviations
Appendix C.	Attorney General Opinion No. 49
Appendix D.	Attorney General Opinion No. 79–484
Appendix E.	Treasury Department Ruling—Escheat Affidavit
Appendix F.	Opinions of the Attorney General Regarding Escheat Laws
Appendix G.	Author’s Summary of 1981 Supplement
Appendix H.	Author’s Summary of 1982 Supplement
Appendix I.	Author’s Summary of 1983 Supplement
Appendix J.	Author’s Summary of 1984 Supplement
Appendix K.	Author’s Summary of 1985 Supplement
Appendix L.	Author’s Summary of 1986 Supplement
Appendix M.	Author’s Summary of 1987 Supplement
Appendix N.	Author’s Summary of 1988 Supplement
Appendix O.	Author’s Summary of 1989 Supplement
Appendix P.	Author’s Summary of 1990 Supplement
Appendix Q.	Author’s Summary of 1991 Supplement
Appendix R.	Author’s Summary of 1992 Supplement
Appendix S.	Author’s Summary of January 1993 Supplement
Appendix T.	Author’s Summary of December 1993 Supplement
Appendix U.	Author’s Summary of 1994 Supplement
Appendix V.	Author’s Summary of 1995 Supplement
Appendix W.	Author’s Summary of 1996 Supplement
Appendix X.	Author’s Summary of 1997 Supplement
Appendix Y.	Author’s Summary of 1998 Supplement
Appendix Z.	Author’s Summary of 1999 Supplement
Appendix AA.	Author’s Summary of 2000 Supplement
Appendix BB.	Author’s Summary of 2001 Supplement

TENNESSEE PRACTICE SERIES—PROBATE

Appendix CC.	Author's Summary of 2002 Supplement
Appendix DD.	Author's Summary of 2004 Supplement
Appendix EE.	Author's Summary of 2005 Supplement
Appendix FF.	Author's Summary of 2006 Supplement
Appendix GG.	Author's Summary of 2007 Supplement
Appendix HH.	Author's Summary of 2007-2008 Supplement
Appendix II.	Author's Summary of 2008-2009 Supplement
Appendix JJ.	Author's Summary of 2009-2010 Supplement
Appendix KK.	Author's Summary of 2010-2011 Supplement
Appendix LL.	Author's Summary of 2011-2012 Supplement
Appendix MM.	Author's Summary of 2012-2013 Supplement
Appendix NN.	Author's Summary of 2013-2014 Supplement

Table of Laws and Rules

Table of Cases

Index