

# Index

## **ADOPTION OF CHILDREN**

Modification of distribution of estate, § § 17:7

## **AGREEMENTS AND CONTRACTS**

Claims of creditors based upon contract to make will, § § 13:6

## **APPRAISALS**

Inheritance tax, § § 15:21

## **ATTORNEYS**

Privilege, waiver of attorney-client privilege, § 9:2.50

## **AUDITS**

Orphans' Court  
auditors, § § 19:6

## **BODY**

Decedent's directions, bodily remains, § § 1:10

## **BONDS**

Amount required, § § 4:3  
Type of bond required, § § 4:3

## **CAPACITY OR INCAPACITY**

Will contests based on lack of testamentary capacity, § § 9:3

## **CHANGE OR MODIFICATION**

Change of circumstances, modification of will by, § 17:7

## **CHILDREN AND MINORS**

Adoption, modification of distribution of estate, § § 17:7  
Distribution of estate  
modification based on changed circumstances, § § 17:7

## **CITATIONS**

Probate and estate administration, register of wills, § § 3:3

## **CLAIMS**

Creditors, claims of, probate and estate administration  
contract to make will, claims based upon, § § 13:6  
domestic services to decedent, claims for, § § 13:6

## **COMPENSATION AND SALARIES**

Payment, § § 2:4

## **CONTRACTS AND AGREEMENTS**

Claims of creditors based upon contract to make will, § § 13:6

**COPIES**

Lost or destroyed will, probating copy of, § § 7:1

**DESCENT AND DISTRIBUTION**

Account, personal representative's, § § 16:6

Adoption, effect of, § § 17:7

Birth, effect of, § § 17:7

Divorce, effect of, § § 17:7

Letters of administration

persons entitled to, § § 8:2

Marriage, effect of, § § 17:7

Modification of distribution as provided for by will, § § 17:7

Orphans' Court, notice to intestate heirs, § § 19:19

Slaying, effect of, § § 17:7

**DIVORCE AND SEPARATION**

Modification of distribution of estate, § § 17:7

**EMPLOYER AND EMPLOYEE**

Employee benefits, payment, § § 2:4

**ENTIRETIES PROPERTY**

Administration of estate, § § 2:2

**ESTATE TAXES**

Federal estate tax returns

filing requirements, § § 20:1

rate of tax, § § 20:12

**EVIDENCE**

Will contests, burden of proof, § § 9:2, 9:7

**EXECUTORS AND ADMINISTRATORS**

Personal representative's account

distribution, § § 16:6

form of, § § 16:12

objections to, § § 16:7

statement of proposed distribution, § § 16:6

Powers of

Orphans' Court orders, § § 12:10

Statement of proposed distribution, personal representative's account, § § 16:6

**EXEMPTIONS AND EXCLUSIONS**

Family exemption, § § 14:2

Inheritance tax, poverty exemption, § § 15:5

**FAMILY LAW**

Probate, settlement agreements, § § 2:7

**FORGERY**

Will contests, § § 9:6

## INDEX

### **FORMS**

Interview form for initial conference with personal representative, § § 23:2

### **HOMICIDE**

Modification of distribution of estate, § § 17:7

### **INHERITANCE TAX**

Generally, § § 11:7

Appraisal and assessment of, notice of, § § 15:21

Forms

resident decedent form Rev-1500, § § 36:4

Nontaxable transfers, § § 15:4

Poverty exemption, § § 15:5

Rate of

generally, § § 15:6

Transfers subject to

nontaxable transfers, § § 15:4

### **INTERVIEWS**

Initial conference with personal representative; form, § § 23:2

### **LETTERS**

Nonresident decedent, § § 6:2

Removal of personal representative, § § 6:8

Renunciation, § § 5:3

### **MARRIAGE**

Modification of distribution of estate, § § 17:7

### **MASTERS**

Orphans' Court, § § 19:6

### **MODIFICATION OR CHANGE**

Change of circumstances, modification of will by, § 17:7

### **MURDER**

Modification of distribution of estate, § § 17:7

### **NOTICE OR KNOWLEDGE**

Inheritance tax, notice of appraisal and assessment of, § § 15:21

Orphans' Court

beneficiaries and intestate heirs, notice to, § § 19:19

### **OATHS AND AFFIRMATIONS**

Mark, oath of witnesses to will executed by; form, § § 46:5

Subscribing or non-subscribing witness, oath of; form, § § 46:3, 46:4

### **ORPHANS' COURT**

Auditors, § § 19:6

Masters, § § 19:6

Notice

beneficiaries and intestate heirs, to, § § 19:19

Orders, powers of personal representative, § § 12:10

**PETITIONS**

Probate and estate administration, register of wills, § § 3:3

**PRESUMPTIONS AND BURDEN OF PROOF**

Will contests, § § 9:2, 9:7

**PROBATE AND ESTATE ADMINISTRATION**

Administration of estate

employee benefits, payment of, § § 2:4

entireties property, § § 2:2

salary, payment of, § § 2:4

settlement agreements, family, § § 2:7

vacation benefits, payment of, § § 2:4

wages, payment of, § § 2:4

Adoption, modification of distribution of estate, § § 17:7

Appraisals

inheritance tax, § § 15:21

Audits

Orphans' Court

Auditors, § § 19:6

Bodily remains, decedent's directions, § § 1:10

Bonds

amount required, § § 4:3

type of bond required, § § 4:3

Burden of proof, will contests, § § 9:2, 9:7

Capacity, will contests based on lack of testamentary capacity, § § 9:3

Children

adoption, modification of distribution of estate, § § 17:7

distribution of estate

Modification based on changed circumstances, § § 17:7

Citation practice, register of wills, § § 3:3

Claims of creditors

contract to make will, claims based upon, § § 13:6

domestic services to decedent, claims for, § § 13:6

Contracts, claims of creditors based upon contract to make will, § § 13:6

Copies, lost or destroyed will, probating copy of, § § 7:1

Distributions

account, personal representative's, § § 16:6

adoption, effect of, § § 17:7

birth, effect of, § § 17:7

divorce, effect of, § § 17:7

marriage, effect of, § § 17:7

modification of distribution as provided for by will, § § 17:7

slaying, effect of, § § 17:7

Divorce, modification of distribution of estate, § § 17:7

Employee benefits, payment of, § § 2:4

Entireties property, administration of estate, § § 2:2

Entry of counsel, register of wills, § § 3:1

## INDEX

### PROBATE AND ESTATE ADMINISTRATION—Cont'd

#### Evidence

will contests, burden of proof, § § 9:2, 9:7

#### Exemptions

family exemption, § § 14:2

inheritance tax, poverty exemption, § § 15:5

#### Federal estate tax returns

filing requirements, § § 20:1

rate of tax, § § 20:12

#### Final income tax returns

##### forms

Fiduciary relationship, notice concerning; IRS Form 56, § § 42:4

Power of attorney and declaration of representative; IRS Form 2848,  
§ § 42:6

Prompt assessment, request for; IRS Form 4810, § § 42:3

Refund due on behalf of deceased taxpayer, statement of claimant to; IRS  
Form 1310, § § 42:7

Tax information authorization; IRS Form 8821, § § 42:5

#### Forgery, will contests, § § 9:6

#### Forms

interview form for initial conference with personal representative, § § 23:2

#### Inheritance tax

generally, § § 11:7

appraisal and assessment of, notice of, § § 15:21

##### forms

Resident decedent form Rev-1500, § § 36:4

nontaxable transfers, § § 15:4

poverty exemption, § § 15:5

##### rate of

Generally, § § 15:6

##### transfers subject to

Nontaxable transfers, § § 15:4

#### Interviews, initial conference with personal representative; form, § § 23:2

#### Intestacy

##### letters of administration

Persons entitled to, § § 8:2

Orphans' Court, notice to intestate heirs, § § 19:19

#### Letters

##### grant of

Nonresident decedent, § § 6:2

nonresident decedent, § § 6:2

removal of personal representative, § § 6:8

renunciation, § § 5:3

right to, § § 5:3

types of, § § 5:3

#### Lost or destroyed instruments, probating copy of will, § § 7:1

#### Marriage, modification of distribution of estate, § § 17:7

#### Masters, Orphans' Court, § § 19:6

**PROBATE AND ESTATE ADMINISTRATION—Cont'd**

Modification

change of circumstances, modification of will by, § 17:7

Notice

inheritance tax, notice of appraisal and assessment of, § § 15:21

Orphans' Court

Beneficiaries and intestate heirs, notice to, § § 19:19

Oaths

mark, oath of witnesses to will executed by; form, § § 46:5

subscribing or non-subscribing witness, oath of; form, § § 46:3, 46:4

Petitions, register of wills, § § 3:3

Real property

sale of, § § 11:7

transfer of, § § 11:7

transfer tax, § § 11:7

Register of wills

administration of estate, notice of; form, § § 46:7

certification of notice, Rule 10.5; form, § § 46:8

entry and withdrawal of counsel, § § 3:1

mark, oath of witnesses to will executed by; form, § § 46:5

petition and citation practice, § § 3:3

renunciation; form, § § 46:6

status report, Rule 10.6; form, § § 46:10

subscribing or non-subscribing witness, oath of; form, § § 46:3, 46:4

Removal of personal representative after grant of letters, § § 6:8

Salaries and wages

payment, § § 2:4

Settlements, family settlement agreements, § § 2:7

Slaying, modification of distribution of estate, § § 17:7

Survivorship

family exemption, § § 14:2

Taxes

real estate transfer tax, § § 11:7

Undue influence, will contests, § § 9:4, 9:7

Vacation benefits, payment of, § § 2:4

Withdrawal of counsel, register of wills, § § 3:1

**REAL PROPERTY**

Sale of

generally, § § 11:7

Transfer tax, § § 11:7

**REGISTER OF WILLS**

Administration of estate, notice of; form, § § 46:7

Certification of notice, Rule 10.5; form, § § 46:8

Entry and withdrawal of counsel, § § 3:1

Mark, oath of witnesses to will executed by; form, § § 46:5

Petition and citation practice, § § 3:3

## INDEX

### **REGISTER OF WILLS—Cont'd**

- Renunciation; form, § § 46:6
- Status report, Rule 10.6; form, § § 46:10
- Subscribing or non-subscribing witness, oath of; form, § § 46:3, 46:4

### **SEPARATION AND DIVORCE**

- Modification of distribution of estate, § § 17:7

### **SURVIVORS AND SURVIVORSHIP**

- Family exemption, § § 14:2

### **TAXES AND TAXATION**

- Real estate transfer tax, § § 11:7

### **UNDUE INFLUENCE**

- Will contests, § § 9:4, 9:7

### **VACATION**

- Payment of employee benefits, § § 2:4

### **WAIVER**

- Attorney-client privilege, waiver in will contests, § 9:2.50

### **WILLS**

- Attorney-client relationship
  - waiver of privilege in will contests, § 9:2.50
- Bodily remains, directions as to decedent's, § § 1:10
- Contests
  - attorney-client privilege, waiver, § 9:2.50
  - burden of proof, § § 9:2, 9:7
  - confidential relationship and undue influence, § § 9:7
  - forgery, § § 9:6
  - procedure, § § 9:2
  - shifting burden of proof, § § 9:7
  - testamentary capacity, lack of, § § 9:3
  - undue influence, § § 9:4, 9:7
  - waiver of attorney-client privilege, § 9:2.50
- Contract to make will, claims based upon, § § 13:6
- Destroyed will, § § 7:1
- Effect of probate, § § 5:1
- Evidence, contests, burden of proof, § § 9:2, 9:7
- Lost or destroyed will, § § 7:1
- Modification by change of circumstances, § 17:7
- Probate defined, § § 5:1
- Register of wills
  - administration of estate, notice of; form, § § 46:7
  - certification of notice, Rule 10.5; form, § § 46:8
  - entry and withdrawal of counsel, § § 3:1
  - mark, oath of witnesses to will executed by; form, § § 46:5
  - petition and citation practice, § § 3:3
  - renunciation; form, § § 46:6

PROBATE AND ESTATE ADMINISTRATION

**WILLS—Cont'd**

Register of wills—Cont'd

status report, Rule 10.6; form, § § **46:10**

subscribing or non-subscribing witness, oath of; form, § § **46:3, 46:4**

Waiver of attorney-client privilege in will contests, § **9:2.50**