

Index

ACCOUNTS AND ACCOUNTING

- Generally, § 15:1 to 15:12
- Assets on hand on terminal date, § 15:5
- Decedent's estate forms, § 16:22 to 16:24
- Deeds of trust, accountings by trustees under, § 15:9
- Disclosure under living trust agreements, § 15:12
- Failure to account, § 15:11
- Forms
 - decedent's estate, § 16:22 to 16:24
 - incapacitated adult, § 16:59 to 16:61
 - instructions, § 16:23
 - minors, § 16:44 to 16:46
 - trusts, § 16:95 to 16:97
- Incapacitated adult forms, § 16:59 to 16:61
- Instructions forms, § 16:23
- Living trust agreements, accounting under, § 15:12
- Minors forms, § 16:44 to 16:46
- Oath, statements under, § 15:7
- Objections to accountings, § 15:8
- Principal and income, § 15:3, 15:10
- Specific entries, § 15:4
- Statutory requirements, § 15:1
- Terminal date, assets on hand on, § 15:5
- Theory of account, § 15:2
- Trusts and trustees
 - generally, § 15:9, 15:12
 - forms, § 16:95 to 16:97
- Virginia Uniform principal and Income Act, § 15:10
- Vouchers, § 15:6

ADMINISTRATION

- Form of checklist, § 16:11
- Necessity of, § 1:3

ADMINISTRATIVE ACTIONS

- Investment of estate assets, § 6:6

ADMINISTRATOR

- Forms
 - funeral bill payment in excess of statutory allowance, § 16:81
 - hospital bill payment in excess of statutory allowance, § 16:81
 - motion for conferring Code section 64.2-105 fiduciary powers, § 16:73
 - order conferring Code section 64.2-105 fiduciary powers, § 16:74

ADMINISTRATOR—Cont'd

- Funeral bill payment in excess of statutory allowance, form, § 16:81
- Hospital bill payment in excess of statutory allowance, form, § 16:81
- Motion for conferring Code section 64.2-105 fiduciary powers, form of, § 16:73
- Order conferring Code section 64.2-105 fiduciary powers, form of, § 16:74
- Qualification of administrator C.T.A., § 2:5
- Resignation or removal of executor or administrator, § 2:9
- Successor executor or administrator, § 2:9

AFFIDAVITS

- Forms, this index

AGREEMENTS

- Contracts and Agreements, this index

AID AND GUIDANCE

- Form of bill of complaint for, § 16:48

APPLICATIONS

- Employer identification number, § 16:25
- Forms, this index
- Taxpayer identification number, § 11:3

APPOINTMENT

- Probate and qualification, § 2:4
- Trust information form, § 16:87

APPORTIONMENT

- Distribution considerations, § 14:7

APPRAISALS

- Inventory and Appraisals, this index

ASSETS OF ESTATE

- Generally, § 3:1 to 3:6
- Executor's powers and duties. Executor, this index
- Investment of Estate Assets, this index
- Joint bank accounts, § 3:6
- Locating assets, § 3:3
- Non-probate assets, § 3:5
- Probate assets, § 3:4
- Terminal date, assets on hand at, § 15:5
- Types of assets, § 3:2

ATTORNEYS' FEES

- Generally, § 12:2

AUGMENTED ESTATE

- Generally, § 1:6

AUTHENTICATED VIRGINIA WILL

- Forms, § 16:5

INDEX

BENEFICIARIES

- Deceased beneficiary, § 14:3
- Form 8971 and instructions, § 16:115, 16:116
- Form of letter to beneficiaries, § 16:79
- Identity, unclear identity of beneficiary, § 14:2
- Location, beneficiary's location not known, § 14:4
- Missing heirs and beneficiaries, locating, § 14:39
- Non sui juris beneficiary, § 14:5
- Notice of contents of will to, § 2:10
- Refusal of bequest by beneficiary, § 14:4

BILL IN EQUITY FOR SUIT DEVISAVIT VEL NON

- Forms, § 16:98

BILL OF COMPLAINT FOR AID AND GUIDANCE

- Forms, § 16:48

CERTIFICATES AND CERTIFICATION

- Forms, this index

CHANGE

- Modification or Change, this index

CHECKLISTS

- Distribution considerations, § 14:10
- Estate administration checklist form, § 16:11
- Estate planning checklist form, § 16:10
- Marriage, divorce, and estates checklist form, § 16:49
- Statutory deadlines checklist form, § 16:50

CLERK OF COURT

- Probate order, form of, § 16:8
- Qualification of fiduciary before, § 2:12

COMMISSIONER

- Accounts system, commissioner of, § 2:11
- Court order fixing commissioner of accounts fee schedule, form of, § 16:80
- Forms, § 16:80, 16:84
- Report showing priority of claims, form of excerpt from, § 16:84

COMMISSIONS OF FIDUCIARIES

- Generally, § 12:1, 12:3

CONFLICTING CLAIMS

- Distribution considerations, § 14:27

CONSENT OR APPROVAL

- Form of consent to service of notice, § 16:99

CONSERVATORS

- Distribution considerations, § 14:17
- Forms
 - addendum to petition for appointment of conservator, under seal, § 16:30

CONSERVATORS—Cont'd

Forms—Cont'd

notice of conservatorship proceedings, § 16:52, 16:53, 16:91

order appointing conservator, § 16:62

petition in conservatorship proceedings, § 16:51

Notice of conservatorship proceedings, form of, § 16:52, 16:53, 16:91

Order appointing conservator, form of, § 16:62

Petition in conservatorship proceedings, form of, § 16:51

CONSTRUCTION AND INTERPRETATION

Distribution considerations, § 14:14, 14:26

CONTRACTS AND AGREEMENTS

Escrow agreement, § 16:47, 16:89

Indemnity agreement, § 16:89

Lifetime oral contract to bequeath an estate, § 2:17

Living trust agreements, accounting under, § 15:12

CREDITORS

Form of notice to, § 16:83

Rights of, generally, § 13:1

CURATOR

Qualification of, § 2:7

CUSTODIAL TRUST

Establishment of, § 7:7

DEADLINES

Generally, § 1:7

Checklists forms, § 16:50

DEATH

Fiduciary, death of, § 2:18

Proof of, § 1:4

DEBTS AND DEMANDS

Generally, § 13:2

DECANTING A TRUST

Generally, § 14:40

DECEASED BENEFICIARY

Distribution considerations, § 14:3

DECLARATION OF TRUST ORDER

Forms, § 16:86

DEEDS

Exempt property deed, form, § 16:21

Special warranty deed, form, § 16:16

Transfer on death deed, form, § 16:112

INDEX

DEEDS OF TRUST

Accountings by trustees under, § 15:9

DEFINITIONS

Decedent's estate defined and explained, § 1:1

Distribution considerations, § 14:13

DELIVERY

Disclaimers, § 8:3, 8:4

Form of notice of delivery of nonresident's tangible personal property, § 16:71

Tangibles, distribution considerations, § 14:1

DEMANDS

Generally, § 13:2

DEPOSITIONS

Probate forms, § 16:6, 16:109 to 16:111

DEVISAVIT VEL NON PROCEEDINGS

Form of bill in equity for, § 16:98

Probate and qualification, § 2:15

DIGITAL ACCOUNT USER RECORDS AND CONTENTS

Disclosure of, § 16:113, 16:114

DISCLAIMERS

Generally, § 8:1 to 8:7

Delivery of disclaimer, § 8:3, 8:4

Distribution considerations, § 14:9, 14:23

Effect of disclaimer, § 8:2

Examples of disclaimers, § 8:7

Filing of disclaimer, § 8:3, 8:4

Forms, § 16:27, 16:72

Internal Revenue Service tax liens, effect of, § 8:5

Place delivery or filing of disclaimer, § 8:4

Tax liens, effect of, § 8:5

Tax-qualified disclaimers under Internal Revenue Code, § 8:6

Time for delivery or filing of disclaimer, § 8:3

Virginia Uniform Disclaimer of Property Interest Act, generally, § 8:1

DISCLOSURE

Digital account user records and contents, disclosure of, § 16:113, 16:114

Living trust agreements, disclosure under, § 15:12

DISCOVERY OF LATER WILL

Probate and qualification, § 2:13

DISTRIBUTION CONSIDERATIONS

Generally, § 14:1 to 14:48

Apportionment, § 14:7

Checklist, § 14:10

Conflicting claims, resolution of, § 14:27

Conservatorship proceedings, § 14:17

DISTRIBUTION CONSIDERATIONS—Cont'd

- Considerations, generally, § 14:47
- Construction and interpretation, § 14:14, 14:26
- Decanting a trust, § 14:40
- Deceased beneficiary, § 14:3
- Definition of “issue,” § 14:13
- Delivery of tangibles, § 14:1
- Disclaimers, § 14:9, 14:23
- Division of tangibles, § 14:1
- Division of trusts, § 14:19
- Early vesting rule, § 14:30
- Election to take elective share, § 14:8
- Exoneration or nonexoneration, § 14:34, 14:35
- Fair market value, § 14:48
- Felons, delivery to convicted and incarcerated felon, § 14:33
- Firearms, § 14:36
- Forfeiture of interest in estate by misconduct, § 14:24
- Forms
 - order of distribution, § 16:20
 - show cause against distribution order, § 16:19
- Guardianship proceedings, § 14:17
- Identity of beneficiary unclear, § 14:2
- Intestate distribution, § 14:6, 14:16
- Land preservation tax credits, transfer of unused credits at death, § 14:45
- Life expectancy tables, § 14:28
- Limited liability company, decedent’s interests in, § 14:37
- Location of beneficiary not known, § 14:4
- Medallion signature guarantee, § 14:38
- Miscellaneous, § 14:11
- Misconduct, forfeiture of interest in estate by, § 14:24
- Missing heirs and beneficiaries, locating, § 14:39
- Modification of trusts, § 14:22
- No contest (In terrorem) provisions in wills and trusts, § 14:42
- Nonexoneration or exoneration, § 14:34, 14:35
- Non sui juris beneficiary, § 14:5
- Notarization of documents, satisfactory evidence of identity for, § 14:43
- Order of distribution, form of, § 16:20
- Parental rights, effect of termination of, § 14:29
- Per capita and per stirpes takings, § 14:16
- Pour-over statute, § 14:31
- Powers of appointment, § 14:25
- Power to distribute principal or income by fiduciary who is beneficiary, construction of, § 14:14
- Refusal of bequest by beneficiary, § 14:4
- Revocation, § 14:12
- Shareholder obligations, § 14:41
- Show cause against distribution order, form of, § 16:19
- Simultaneous death, § 14:44

INDEX

DISTRIBUTION CONSIDERATIONS—Cont'd

- Spendthrift trusts, § 14:21
- Succession to property, disclaimers of, § 14:23
- Surviving spouse as heir, § 14:15
- Table of life expectancy, § 14:28

DIVISION OF TANGIBLES

- Distribution considerations, § 14:1

DIVISION OF TRUSTS

- Distribution considerations, § 14:19

DIVORCE

- Generally, § 1:6
- Checklist, § 16:49

EARLY VESTING RULE

- Distribution considerations, § 14:30

ELECTIONS

- Determination of elective share, petition by surviving spouse for, § 16:68
- Distribution considerations, election to take elective share, § 14:8
- Exempt property, election of, § 16:35
- Family allowance by custodial parent on behalf of minor, election of, § 16:75
- Forms
 - determination of elective share, petition by surviving spouse for, § 16:68
 - exempt property, election of, § 16:35
 - family allowance by custodial parent on behalf of minor, election of, § 16:75
 - payment of elective share into court, § 16:103, 16:104

ELECTRONIC FILING

- Fiduciary income tax returns, § 11:10

EMPLOYER IDENTIFICATION NUMBER

- Forms, § 16:25

ESCROW AGREEMENT

- Forms, § 16:47, 16:89

ESTATE TAX RETURNS

- Generally, § 9:1 to 9:11
- Affidavit, form of, § 16:32
- Application for extension of time to file estate tax return, form of, § 16:17, 16:18
- Basis reporting requirement, § 9:9
- Closing letters, § 9:10
- Court-ordered termination of trust before estate tax liability is determined, § 9:6
- Extension of time for filing, § 9:5
- Filing of returns, § 9:1, 9:4
- Forms
 - affidavit for, § 16:32
 - application for extension of time to file estate tax return, § 16:17, 16:18
 - location for filing Form 706, § 9:7

ESTATE TAX RETURNS—Cont'd

Forms—Cont'd

Schedule M to United States estate tax return with instructions, § 16:66

United States estate tax return, § 16:65

Lien for unpaid taxes, § 9:2

Life insurance death benefit

corporations obligation to purchase the deceased owners stock

stocks fair market value for estate tax purposes, § 9:11

Location for filing Form 706, § 9:7

Loper Bright Enterprises v. Raimondo, June 28, 2024

40-Year-Old Rule Established in 1984 Chevron Case Overruled By United

States Supreme Court, § 9:12

Mistakes in return preparation, avoiding, § 9:8

Necessity for filing, § 9:1

Payment of tax, § 9:4, 9:5

Preparation, § 9:3

Schedule M to United States estate tax return with instructions, § 16:66

Termination of trust before estate tax liability is determined, § 9:6

United States estate tax return, form of, § 16:65

EVIDENCE

Death, proof of, § 1:4

Notarization of documents, satisfactory evidence of identity for, § 14:43

EXECUTOR

Generally, § 7:1 to 7:8

Custodial trust, establishment of, § 7:7

Duties of executor, generally, § 3:1

Final income tax returns of decedent, responsibility of executor, § 10:1

Foreign executor conveying Virginia realty, § 7:6

Incorporation of fiduciary powers by reference to Virginia Code Section 64.2-105, § 7:2

Personalty, sales of, § 7:5

Petitioning Circuit Court for award of fiduciary powers under Virginia Code section 64.2-106, § 7:3

Powers, generally, § 7:1 to 7:8

Probate and qualification

powers prior to qualification, § 2:2

removal by court, § 2:19

resignation or removal of executor or administrator, § 2:9

Realty, sales of, § 7:4

Removal by court, § 2:19

Resignation or removal of executor or administrator, § 2:9

Sales of estate assets, generally, § 7:1 to 7:8

Successor executor or administrator, § 2:9

Will, powers conferred by, § 7:1

EXEMPTIONS

Generally, § 13:3

INDEX

EXEMPTIONS—Cont'd

Forms, § 16:21, 16:35

EXTENSION OF TIME

Filing estate tax returns, § 9:5

Forms, § 16:17, 16:18

FAIR MARKET VALUE

Distribution considerations, § 14:48

FAMILY RESIDENCE

Rights in, § 13:5

FEE SCHEDULE

Form of court order fixing, § 16:80

FIDUCIARIES

Administrator, this index

Executor, this index

Income tax. Fiduciary Income Tax Returns, this index

Nonresident fiduciary, form of consent for service of process, § 16:99

Notice concerning fiduciary relationship, form of, § 16:26

Probate and Qualification, this index

Successor Fiduciaries, this index

FIDUCIARY INCOME TAX RETURNS

Generally, § 11:12

Generally, § 11:1 to 11:12

Application for taxpayer identification number, § 11:3

Changes by Tax Reform Act of 1986 and Omnibus Budget Reconciliation Act of 1993, § 11:7

Electronic filing requirement, § 11:10

Filing of returns, § 11:1, 11:6, 11:10

Kaestner case, § 11:11

Necessity for filing, § 11:1

Notice of fiduciary relationship, § 11:4

Omnibus Budget Reconciliation Act of 1993, § 11:7

Payment of tax, § 11:6

Preparation of returns, § 11:5

Regulations under Internal Revenue Code section 643, § 11:8

Section 643 of IRC, regulations under, § 11:8

Selection of tax year, § 11:2

Statistics, § 11:9

Taxpayer identification number, application for, § 11:3

Tax Reform Act of 1986, § 11:7

Tax year, selection of, § 11:2

FILING REQUIREMENTS

Disclaimers, § 8:3, 8:4

Estate tax returns, § 9:1, 9:4

Fiduciary income tax returns, § 11:1, 11:6, 11:10

FILING REQUIREMENTS—Cont'd

Inventory and appraisals, § 5:3

FINAL INCOME TAX RETURNS OF DECEDENT

Generally, § 10:1 to 10:3

Coordination with surviving spouse, § 10:2

Executor, responsibility of, § 10:1

Refund claims, statute of limitations for filing, § 10:3

Statute of limitations for filing tax refund claims, § 10:3

Surviving spouse, coordination with, § 10:2

FOREIGN EXECUTOR

Conveyance of Virginia realty by, § 7:6

FORFEITURE

Misconduct, forfeiture of interest in estate by, § 14:24

FORMS

Generally, § 16:1 to 16:118

Accounts and Accounting, this index

Administration checklist, § 16:11

Administrator, this index

Affidavits

digital account user records and contents, disclosure of, § 16:113, 16:114

estate tax, § 16:32

notice of probate, § 16:78

real estate affidavit, list of heirs, § 16:37, 16:38

Aid and guidance, bill of complaint for, § 16:48

Applications

employer identification number, § 16:25

extension of time to file tax returns, § 16:17, 16:18

Appraisals. Inventory and Appraisals, this index

Authenticated Virginia will, § 16:5

Beneficiaries, letter to, § 16:79

Bill in equity for suit devisavit vel non, § 16:98

Bill of complaint for aid and guidance, § 16:48

Certificates and certification

guardian or guardian ad litem, § 16:85

qualification, certification of, § 16:15, 16:36

Certification of proposed guardian, § 16:117

Checklists, § 16:10, 16:11, 16:49, 16:50

Clerk's probate order, § 16:8

Commissioner, this index

Consent to service of notice, § 16:99

Conservators, this index

Creditors, notice to, § 16:83

Deadlines checklists, § 16:50

Deeds, this index

Delivery of nonresident's tangible personal property, notice of, § 16:71

Deposition for probate of will, § 16:6

INDEX

FORMS—Cont'd

- Deposition of witness to prove holographic will, § **16:110**
- Deposition of witness to prove signatures of deceased attesting witnesses and of the testator, § **16:111**
- Deposition of witness to will without self-proving clause, § **16:109**
- Devisavit vel non, bill in equity for, § **16:98**
- Digital account user records and contents, disclosure of, § **16:113, 16:114**
- Disclaimers, § **16:27, 16:72**
- Distribution Considerations, this index
- Divorce checklist, § **16:49**
- Elections, this index
- Employer identification number, § **16:25**
- Escrow agreement, § **16:47, 16:89**
- Estates checklist, § **16:49**
- Estate Tax Returns, this index
- Exempt property, § **16:21, 16:35**
- Extension of time to file tax returns, § **16:17, 16:18**
- Fee schedule, court order fixing, § **16:80**
- Fiduciary relationship, notice concerning, § **16:26**
- Form 8971 and instructions, § **16:115, 16:116**
- Guardian or guardian ad litem
 - addendum to petition for appointment of guardian, under seal, § **16:30**
 - certificate of guardian ad litem for incapacitated adult, § **16:85**
 - information form, § **16:40, 16:41**
 - instructions, § **16:41**
 - memorandum of facts, § **16:39**
 - minor, guardian of, generally, § **16:39 to 16:41**
 - notice requirements, § **16:52, 16:53, 16:91**
 - order appointing, § **16:54, 16:70**
 - petitions in guardianship proceedings, § **16:51, 16:69**
 - report of guardian for incapacitated person, § **16:33, 16:34**
 - substitute guardians, order appointing, § **16:70**
- Heirs, list of, § **16:1, 16:37, 16:38**
- Incapacitated adult
 - account for, § **16:59 to 16:61**
 - guardian or guardian ad litem, above
 - information forms, § **16:55, 16:56**
 - instructions, § **16:56, 16:58, 16:60**
 - inventory for estate of, § **16:57, 16:58**
 - memorandum of facts, § **16:106**
 - sample account for, § **16:61**
- Indemnity agreement, § **16:89**
- Information forms
 - guardian or guardian ad litem, § **16:40, 16:41**
 - incapacitated adult, § **16:55, 16:56**
 - probate information forms, § **16:2, 16:3**
 - trusts, § **16:87, 16:88**
- Insolvent estates, § **16:81, 16:82**

FORMS—Cont'd

Instructions

- account for decedent's estate, § **16:23**
- employer identification number, § **16:25**
- Form 8971, § **16:116**
- guardian or guardian ad litem, § **16:41**
- incapacitated adult, § **16:56, 16:58, 16:60**
- inventory, § **16:14**
- minors, § **16:43, 16:45**
- probate information forms, § **16:3**
- Schedule M to United States estate tax return, § **16:66**
- trust information form, § **16:88**
- trusts, § **16:88, 16:94, 16:96**

Internal Revenue Service Business Valuation Guidelines, § **16:100**

Inventory and Appraisals, this index

Letter to beneficiaries, § **16:79**

List of heirs, § **16:1, 16:37, 16:38**

Lists

- heirs, list of, § **16:1, 16:37, 16:38**
- non testamentary list of tangible personal property, § **16:90**

Location for filing form 706, § **9:7**

Marriage checklist, § **16:49**

Memorandum of facts

- guardian or guardian ad litem, § **16:39**
- probate, § **16:4**
- trusts, § **16:92**

Minors

- account for, § **16:44 to 16:46**
- election of family allowance by custodial parent on behalf of, § **16:75**
- guardian or guardian ad litem, § **16:39 to 16:41**
- instructions, § **16:43, 16:45**
- inventory of estate of minor, § **16:42, 16:43**
- sample account for, § **16:46**

Motion for conferring Code section 64.2-105 fiduciary powers, § **16:73**

Non-testamentary list of tangible personal property, § **16:90**

Non testamentary property , disclaimers of, § **16:72**

Notice

- affidavit of notice of probate, § **16:78**
- consent to service of, § **16:99**
- conservatorship proceedings, § **16:52, 16:53, 16:91**
- creditors, notice to, § **16:83**
- delivery of nonresident's tangible personal property, § **16:71**
- fiduciary relationship, notice concerning, § **16:26**
- guardianship proceedings, § **16:52, 16:53, 16:91**
- probate, notice of, § **16:76**
- sheriff, service of notice by, § **16:52**
- waiver of notice of probate, § **16:77**

INDEX

FORMS—Cont'd

On line forms, availability of, § 1:8

Orders

administrator, order conferring Code section 64.2-105 fiduciary powers on, § 16:74

clerk's probate order, § 16:8

commissioner of accounts fee schedule, court order fixing, § 16:80

conservator, order appointing, § 16:62

debts in insolvent estate, order for payment of, § 16:82

declaration of trust order, § 16:86

distribution, order of, § 16:20

elective share, payment into court, § 16:104

fee schedule, court order fixing, § 16:80

guardian or guardian ad litem, order appointing, § 16:54, 16:70

insolvent estate, order for payment of debts in, § 16:82

substitute guardian, order appointing, § 16:70

successor fiduciary, order appointing, § 16:9

Payment

debts in insolvent estate, order for payment of, § 16:82

elective share, payment into court, § 16:103, 16:104

Petitions

addendum to petition for appointment of conservator, under seal, § 16:30

appointment of guardian and/or conservator, § 16:118

elective share, payment into court, § 16:103

elective share, petition by surviving spouse for determination of, § 16:68

guardianship proceedings, § 16:51, 16:69

substitute guardians, petition for appointment of, § 16:69

termination of trust, petition by trustee for, § 16:67

Planning checklist, § 16:10

Power of attorney, § 16:63, 16:107

Priority of claims, excerpt from commissioners report showing application of, § 16:84

Real estate affidavit, list of heirs, § 16:37, 16:38

Receipt, § 16:29

Refunding bond, § 16:28

Reports

guardian for incapacitated person, § 16:33, 16:34

priority of claims, report showing, § 16:84

Revocable trust, election to treat qualified trust as part of an estate, § 16:105

Sample accounts

decedent's estate, § 16:24

incapacitated adult, § 16:61

minors, § 16:46

trusts, § 16:97

Schedule M to United States estate tax return with instructions, § 16:66

Service of process, consent to, § 16:99

Settlement of accounts for decedent's estate, statement in lieu of, § 16:31

Sheriff, service of notice by, § 16:52

FORMS—Cont'd

- Show cause against distribution order, § 16:19
- Special warranty deed, § 16:16
- Statement in lieu of settlement of accounts for decedent's estate, § 16:31
- Statutory deadlines checklists, § 16:50
- Substitute guardians, petition and order for, § 16:69, 16:70
- Succession to property, disclaimer of, § 16:27
- Successor fiduciary, order appointing, § 16:9
- Surviving spouse's petition for elective share, § 16:68
- Tax returns
 - Estate Tax Returns, this index
 - probate tax return, § 16:7
- Termination of trust, petition by trustee for, § 16:67
- Trusts and Trustees, this index
- United States estate tax return, § 16:17, 16:65
- Virginia estate tax return, § 16:18
- Virginia form R-5, R-5E, and instructions, § 16:64
- Waiver
 - notice of probate, § 16:77
 - qualification as administrator, § 16:101
- Warranty deed, § 16:16
- Wills, this index

FUNERAL BILL

- Form of insolvent estate accounting where payment in excess of statutory allowance, § 16:81

GROSS ESTATE

- Valuation of Gross Estate, this index

GUARDIANS

- Distribution considerations, § 14:17
- Forms, this index

HEIRS

- List of
 - generally, § 2:8
 - forms, § 16:1, 16:37, 16:38
- Missing heirs and beneficiaries, locating, § 14:39

HOSPITAL BILL

- Form of insolvent estate accounting where payment in excess of statutory allowance, § 16:81

IDENTITY OR IDENTIFICATION

- Beneficiary, unclear identity of, § 14:2
- Employer identification number, forms, § 16:25
- Notarization of documents, satisfactory evidence of identity for, § 14:43
- Taxpayer identification number, application for, § 11:3

INDEX

INCAPACITATED ADULTS

Forms, this index

INCOME

Principal and Income, this index

INCOME IN RESPECT OF A DECEDENT

Valuation of gross estate, § 4:4

INCOME TAX RETURNS

Tax Returns, this index

INCORPORATION BY REFERENCE

Powers of executor and sales of estate assets, § 7:2

INDEMNITY AGREEMENT

Forms, § 16:89

INFORMATION FORMS

Forms, this index

INSOLVENT ESTATES

Forms, § 16:81, 16:82

Priority of payment claims, § 13:4

INSTRUCTIONS

Forms, this index

INTERNAL REVENUE SERVICE

Tax liens, effect of, § 8:5

INTERNAL REVENUE SERVICE BUSINESS VALUATION GUIDELINES

Generally, § 4:5

Forms, § 16:100

INTESTATE DISTRIBUTION

Generally, § 14:6, 14:16

Probate and qualification, § 2:6

INVENTORY AND APPRAISALS

Generally, § 5:1 to 5:4

Appraisement, generally, § 5:4

Decedents' estates forms, § 16:13, 16:14

Failure to file, § 5:3

Filing, § 5:3

Forms

decedents' estates, § 16:13, 16:14

incapacitated adult, estate of, § 16:57, 16:58

instructions, § 16:14

letter of engagement to appraiser, § 16:12

minors, estates of, § 16:42, 16:43

trusts, § 16:93, 16:94

Incapacitated adult's estate, forms for, § 16:57, 16:58

Instructions, forms, § 16:14

INVENTORY AND APPRAISALS—Cont'd

- Inventory, generally, § 5:1
- Letter of engagement to appraiser, form of, § 16:12
- Listing of specific assets, § 5:2
- Minors' estates forms, § 16:42, 16:43
- Trusts forms, § 16:93, 16:94

INVESTMENT OF ESTATE ASSETS

- Generally, § 6:1 to 6:7
- Administrative actions regarding investments, § 6:6
- Developing investment strategy, § 6:5
- Legal investments, § 6:3
- Planning for estate cash requirements, § 6:7
- Prudent investor rule, § 6:4
- Rate of return, § 6:2
- Timing, § 6:2

JOINT BANK ACCOUNTS

- Assets of estate, § 3:6

JUDICIAL COUNCIL OF VIRGINIA

- Commissions of fiduciaries, guidelines, § 12:3

JURISDICTION

- Generally, § 1:4

KAESTNER

- Fiduciary income tax returns, § 11:11

LETTER TO BENEFICIARIES

- Forms, § 16:79

LIENS

- Unpaid taxes, liens for, § 9:2

LIFE EXPECTANCY TABLES

- Distribution considerations, § 14:28

LIMITED LIABILITY COMPANIES (LLCs)

- Distribution of decedent's interests in, § 14:37

LISTS AND LISTING

- Forms, this index
- Heirs, List of, this index
- Specific assets, listing of, § 5:2

LIVING TRUST AGREEMENTS

- Accounting under, § 15:12

LOCATION

- Place or Location, this index

MARRIAGE

- Generally, § 1:6

INDEX

MARRIAGE—Cont'd

Checklist, § 16:49

MEMORANDUM

Forms, this index

MILITARY SERVICE

Form, proof of will of person in military, § 16:108

MINORS

Forms, this index

Virginia Uniform Transfers to Minors Act, § 14:18

MISCONDUCT

Forfeiture of interest in estate by, § 14:24

MISTAKE

Estate tax return preparation, avoiding common mistakes in, § 9:8

MODIFICATION OR CHANGE

Tax Reform Act of 1986 and Omnibus Budget Reconciliation Act of 1993,
changes made by, § 11:7

Trusts, modification of, § 14:22

MOTIONS

Form of motion for conferring Code section 64.2-105 fiduciary powers, § 16:73

NECESSITY OF PROBATE AND ADMINISTRATION

Generally, § 1:2, 1:3

NON-PROBATE ASSETS

Assets of estate, § 3:5

NON SUI JURIS BENEFICIARY

Distribution considerations, § 14:5

NON-TESTAMENTARY PROPERTY

Forms, this index

NOTARIZATION OF DOCUMENTS

Satisfactory evidence of identity for, § 14:43

NOTICE

Beneficiaries, notice to, § 2:10

Fiduciary relationship, notice of, § 11:4

Forms, this index

OATH AND AFFIRMATION

Accounting, § 15:7

OBJECTIONS

Accounting, objections to, § 15:8

OMNIBUS BUDGET RECONCILIATION ACT OF 1993

Generally, § 11:7

ON LINE FORMS

Availability of, § 1:8

ORAL CONTRACTS

Lifetime oral contract to bequeath an estate, § 2:17

ORDERS

Forms, this index

Termination of trust before estate tax liability is determined, § 9:6

PARENTAL RIGHTS

Termination of, § 14:29

PARTITION

Executors, powers of, § 7:8

PAYMENT

Estate tax, payment of, § 9:4, 9:5

Fiduciary income tax, payment of, § 11:6

Forms, this index

Insolvent estate, form of order for payment of debts in, § 16:82

PER CAPITA AND PER STIRPES TAKINGS

Distribution considerations, § 14:16

PERSONALTY, SALES OF

Powers of executor and sales of estate assets, § 7:5

PETITIONS

Forms, this index

Virginia Code section 64.2-106, petitioning Circuit Court for award of fiduciary powers under, § 7:3

PLACE OR LOCATION

Assets of estate, locating of, § 3:3

Beneficiary's location not known, § 14:4

Disclaimers, place of delivery or filing of, § 8:4

Form 706, location of filing, § 9:7

Will, location of, § 2:1

PLANS AND PLANNING

Checklist, § 16:10

Estate cash requirements, planning for, § 6:7

POUR-OVER STATUTE

Distribution considerations, § 14:31

POWER OF ATTORNEY

Forms, § 16:63, 16:107

POWERS OF EXECUTOR

Executor, this index

PREPARATION

Estate tax returns, § 9:3

INDEX

PREPARATION—Cont'd

Fiduciary income tax returns, § 11:5

Probate and qualification, § 2:3

PRINCIPAL AND INCOME

Accounting, § 15:3, 15:10

Virginia Uniform principal and Income Act, § 15:10

PRIORITY OF CLAIMS

Form of excerpt from commissioners report showing application of, § 16:84

PROBATE

Distribution considerations

termination

residual parental rights, effect of termination of, § 14:29

trusts, § 14:20

trusts, generally, § 14:19 to 14:22, 14:31, 14:32

Virginia Uniform Transfers to Minors Act, § 14:18

will construction proceedings, § 14:26

PROBATE AND QUALIFICATION

Generally, § 2:1 to 2:19

Administrator C.T.A., qualification of, § 2:5

Appointment, § 2:4

Assets of estate, § 3:4

Beneficiaries, notice of contents of will to, § 2:10

Certificate of qualification, form of, § 16:15, 16:36

Clerk or court, qualification of fiduciary before, § 2:12

Commissioner of accounts system, § 2:11

Curator, qualification of, § 2:7

Death of a fiduciary, § 2:18

Devisavit vel non proceedings, § 2:15

Discovery of later will after probate, § 2:13

Executor, this index

Form of certificate of qualification, § 16:15, 16:36

Heirs, list of, § 2:8

Intestate qualification, § 2:6

Lifetime oral contract to bequeath an estate, § 2:17

List of heirs, § 2:8

Location of will, § 2:1

Mutual and reciprocal wills, § 2:16

Necessity of probate, § 1:2

Notice, § 2:10, 16:76, 16:77

Preparation for probate and qualification, § 2:3

Resignation or removal of executor or administrator, § 2:9

Successor, appointment of, § 2:9

Waiver of qualification as administrator, § 16:101

Wills

discovery of later will after probate, § 2:13

lifetime oral contract to bequeath an estate, § 2:17

PROBATE AND QUALIFICATION—Cont'd

Wills—Cont'd

location of will, § 2:1

mutual and reciprocal wills, § 2:16

notice of contents of will, § 2:10

Wrong venue, probate in, § 2:14

PROOF OF DEATH

Generally, § 1:4

PRUDENT INVESTOR RULE

Investment of estate assets, § 6:4

QUALIFICATION

Probate and Qualification, this index

RAISING CASH

Investment of Estate Assets, this index

RATE OF RETURN

Investment of estate assets, § 6:2

REAL PROPERTY

Form of real estate affidavit, § 16:37, 16:38

Land preservation tax credits, transfer of unused credits at death, § 14:45

Powers of executor and sales of estate assets, § 7:4, 7:6

RECEIPT

Forms, § 16:29

REFUNDS

Form of refunding bond, § 16:28

Statute of limitations for filing refund claims, § 10:3

REPORTS

Forms, this index

RESIDENCE OF FAMILY

Rights in, § 13:5

RESIGNATION OR REMOVAL

Executor or administrator, § 2:9

RETURNS

Tax Returns, this index

REVOCATION

Distribution considerations, § 14:12

SALES

Executor's powers. Executor, this index

Personalty, sales of, § 7:5

Realty, sales of, § 7:4

INDEX

SAMPLE ACCOUNTS

Forms, this index

SCHEDULE M TO UNITED STATES ESTATE TAX RETURN

Form and instructions, § 16:66

SEALS AND SEALED INSTRUMENTS

Addendum to petition for appointment of guardian or conservator, § 16:30

SELECTION OF TAX YEAR

Fiduciary income tax returns, § 11:2

SERVICE OF PROCESS

Form of consent to, § 16:99

SETTLEMENT OF ACCOUNTS

Form of statement in lieu of, § 16:31

SHERIFF

Form of service of notice by, § 16:52

SHOW CAUSE AGAINST DISTRIBUTION ORDER

Forms, § 16:19

SIGNATURES

Medallion signature guarantee, § 14:38

SIMULTANEOUS DEATH

Distribution considerations, § 14:44

SPECIAL WARRANTY DEED

Forms, § 16:16

SPENDTHRIFT TRUSTS

Distribution considerations, § 14:21

SPOUSE

Surviving Spouse, this index

STATUTE OF LIMITATIONS

Tax refund claims, filing of, § 10:3

STATUTORY DEADLINES CHECKLISTS

Forms, § 16:50

STATUTORY REQUIREMENTS

Accounting, § 15:1

Deadlines, generally, § 1:7

STRUCTURED SETTLEMENTS

Trust information form, § 16:87

SUBSTITUTE GUARDIANS

Forms of petition and order for, § 16:69, 16:70

SUCCESSION TO PROPERTY

Disclaimers of, § 14:23

SUCCESSION TO PROPERTY—Cont'd

Forms of disclaimer to, § 16:27

SUCCESSOR FIDUCIARY

Appointment of, § 2:9

Form of order appointing, § 16:9

SURVIVING SPOUSE

Distribution considerations, § 14:15

Elective share, § 16:68, 16:103, 16:104

Final income tax returns of decedent, § 10:2

TABLE OF LIFE EXPECTANCY

Distribution considerations, § 14:28

TAX CREDITS

Land preservation tax credits, transfer of unused credits at death, § 14:45

TAX LIENS

Effect of, § 8:5

TAXPAYER IDENTIFICATION NUMBER

Application for, § 11:3

TAX-QUALIFIED DISCLAIMERS

Generally, § 8:6

TAX REFORM ACT OF 1986

Generally, § 11:7

TAX RETURNS

Decedent. Final Income Tax Returns of Decedent, this index

Estate Tax Returns, this index

Fiduciary Income Tax Returns, this index

Forms, this index

TAX YEAR

Selection of, § 11:2

TERMINAL DATE

Assets on hand on, § 15:5

TERMINATION

Distribution Considerations, this index

Trust, termination of. Trusts and Trustees, this index

TIME OR DATE

Disclaimer, time for delivery or filing of, § 8:3

Investment of estate assets, timing of, § 6:2

TRANSFER ON DEATH DEED

Form, § 16:112

TRUSTS AND TRUSTEES

Accounts and Accounting, this index

INDEX

TRUSTS AND TRUSTEES—Cont'd

Appointment of trustee, form of, § 16:87

Decanting a trust, § 14:40

Declaration of trust order, form of, § 16:86

Distribution considerations, § 14:19 to 14:22, 14:31, 14:32, 14:42

Estate tax liability, termination of trust before determination of, § 9:6

Forms

account for, § 16:95 to 16:97

appointment of trustee, § 16:87

declaration of trust order, § 16:86

information forms, § 16:87, 16:88

instructions, § 16:88, 16:94, 16:96

inventory for trust, § 16:93, 16:94

memorandum of facts, § 16:92

qualification of trustee, § 16:87

sample account for trust, § 16:97

termination of trust, form or petition by trustee for, § 16:67

Information forms, § 16:87, 16:88

Instructions, forms, § 16:88, 16:94, 16:96

Inventory for trust forms, § 16:93, 16:94

Memorandum of facts, form of, § 16:92

Qualification of trustee, form of, § 16:87

Sample account for trust, form of, § 16:97

Shareholder obligations, § 14:41

Termination of trust

estate tax liability, termination of trust before determination of, § 9:6

form or petition by trustee for, § 16:67

UNIFORM SIMULTANEOUS DEATH ACT

Distribution considerations, § 14:44

UNIFORM TRUST CODE

Distribution considerations, § 14:32

UNITED STATES ESTATE TAX RETURN

Forms, § 16:17, 16:65

VALUATION OF GROSS ESTATE

Generally, § 4:1 to 4:5

Basis for valuation, § 4:2

Income in respect of a decedent, § 4:4

Internal Revenue Service business valuation guidelines, § 4:5, 16:100

Method of valuation, § 4:3

Reason for valuation, § 4:1

VENUE

Generally, § 1:5

VIRGINIA ESTATE TAX RETURN

Forms, § 16:18

VIRGINIA FORM R-5, R-5E, AND INSTRUCTIONS

Forms, § 16:64

VIRGINIA UNIFORM DISCLAIMER OF PROPERTY INTEREST ACT

Generally, § 8:1

VIRGINIA UNIFORM PRINCIPAL AND INCOME ACT

Generally, § 15:10

VIRGINIA UNIFORM TRANSFERS TO MINORS ACT

Generally, § 14:18

VOUCHERS

Accounting, § 15:6

WAIVER

Form of waiver of notice of probate, § 16:77

WARRANTY DEED

Forms, § 16:16

WEAPONS AND FIREARMS

Distribution considerations, § 14:36

WILLS

Authenticated Virginia will, form of, § 16:5

Construction proceedings, § 14:26

Deposition for probate, form of, § 16:6

Deposition of witness to prove holographic will, § 16:110

Deposition of witness to prove signatures of deceased attesting witnesses and of the testator, § 16:111

Discovery of later will after probate, § 2:13

Forms, § 16:5, 16:6, 16:108

Holographic will, proof of, § 16:108, 16:110

Lifetime oral contract to bequeath an estate, § 2:17

Location of will, § 2:1

Mutual and reciprocal wills, § 2:16

No contest (In terrorem) provisions, § 14:42

Notice of contents of will, § 2:10

Powers of executor conferred by, § 7:1

Probate and Qualification, this index

Shareholder obligations, § 14:41

WRONG VENUE

Probate in, § 2:14