

Index to Subjects

ABANDONMENT

Descent and distribution
parents as distributees, challenges to status of, **5:93-5:97**
surviving spouse, challenges to status of alleged, **5:44-5:49**
Right of election, statutory disqualification from exercising, **9:91**

ABSENTEES

Administration proceedings, **4:4**
Dead Man's Statute and, **22:62**
Missing person, proof of will of; absentee distinguished, **8:78**
Temporary administration, see index topic
TEMPORARY ADMINISTRATION

ACCOUNTANTS

Fees, **19:111, 19:112**
Management of assets, **13:23**
Reimbursement to personal representative for expenses of, **19:194-19:197**

ACCOUNTING AND ACCOUNTING PROCEEDINGS

Generally, **18:1-18:125**
Attorney-in-fact, **19:44**
Charges and credits, use of terms, **18:30, 18:31**
Compulsory judicial accounting generally, **18:85-18:98**
application made by petition, **18:90**
creditors; conversion to determine validity of claim, **18:92**
discretion of court, **18:91**
enforcement if order disobeyed, **18:97, 18:98**
fiduciary filing under compulsion is respondent, **18:94-18:96**
Fifth Amendment privilege, fiduciary's, **18:96**
full accounting, proceeding under SCPA 2102 prior to demanding, **18:86, 18:87**
order of devices to obtain information, **18:87**

ACCOUNTING AND ACCOUNTING PROCEEDINGS—Cont'd

Compulsory judicial accounting—Cont'd parties who may seek, **18:89**
procedural considerations, **18:88-18:93**
respondent, fiduciary filing under compulsion is, **18:94-18:96**
statute of limitations, **18:93**
Contents of fiduciary accounting generally, **18:27-18:32**
charges and credits, use of terms, **18:30, 18:31**
Official Forms, role of, **18:28, 18:29**
"other pertinent facts" terms, **18:32**
Uniform Rules, role of, **18:28, 18:29**
Contested accountings, see index topic
CONTESTED ACCOUNTINGS
Costs in, **23:42-23:48**
Decrees
vacating accounting decree, **18:110**
voluntary judicial accounting and settlement, **18:82, 18:83**
Disclosures, required
generally, **18:111-18:125**
contested accountings, pretrial disclosure in generally, **28:51 et seq.**
attorney-client privilege, fiduciary exception to, **28:71**
bill of particulars, **28:79 et seq.**
books and records, obtaining fiduciary's, **28:63 et seq.**
co-fiduciary, examination of, **28:56 et seq.**
Dead Man's Statute, **28:75**
failure to comply with discovery demands, **28:77, 28:78**
fiduciary, pre-objection examination of, **28:52 et seq.**
individual capacity, examination of fiduciary in, **28:72, 28:73**
officer of corporation, discovery where fiduciary is, **28:68, 28:70**
omission of assets, inquiry extending to, **28:61, 28:62**

ACCOUNTING AND ACCOUNTING PROCEEDINGS—Cont'd

Disclosures, required—Cont'd
 contested accountings, pretrial
 disclosure in—Cont'd
 personal tax returns, fiduciary's,
28:73
 post-objection discovery, **28:74 et seq.**
 prior decree, examination of fiduciary excluding matters covered by, **28:66, 28:67**
 scope of examination of fiduciary, **28:59 et seq.**
 statute of limitations for pre-objection examination of fiduciary, **28:55**
 copy of estate tax return, court must receive, **18:120, 18:121**
 estate inventory, **18:113-18:116**
 interested party's rights to obtain information, **18:125**
 legal opinions received, **18:8**
 nonaccounting disclosures, **18:111**
 report of estate not fully distributed, **18:117-18:119**
 SCPA, requirements under, **18:23-18:125**
 trustees, reporting requirements of, **18:124**
 Uniform Rules, requirements under, **18:112-18:121**
 Duty to account, fiduciary's
 continuing duty, **18:4**
 disclosure of any legal opinions received, **18:8**
 elements of, **18:3-18:10**
 fiduciary relationship and, **18:1, 18:2**
 form or time of account regulated by testator, **18:9**
 judicial accounting, **18:10**
 legal opinions received, disclosure of any, **18:8**
 nature of, **18:3-18:10**
 nonjudicial accounting, **18:10**
 record keeping requirements, **18:6, 18:7**
 statute of limitations defense if trustee repudiates, **18:5**
 time or form of account regulated by testator, **18:9**
 waiver of, prohibition against, **18:2**

ACCOUNTING AND ACCOUNTING PROCEEDINGS—Cont'd

Estate inventory, disclosure of, **18:113-18:116**
 Fiduciary's duty to account. Duty to account, fiduciary's, above
 Fiduciary's right to account, **18:11-18:13**
 Financial accounting requirements viewed through SCPA Form JA-4 generally, **18:35-18:58**
 combined accounts schedules, summary and, **18:54-18:58**
 income, schedules concerning, **18:49-18:53**
 principal, schedules concerning, **18:36-18:53**
 Schedule A, **18:37-18:40**
 Schedule A-2, **18:50**
 Schedule B, **18:41, 18:42**
 Schedule C, **18:43**
 Schedule C-1, **18:44**
 Schedule C-2, **18:51**
 Schedule D, **18:45**
 Schedule E, **18:46**
 Schedule E-1, **18:52**
 Schedule F, **18:47**
 Schedule G, **18:48**
 Schedule G-1, **18:53**
 summary and combined accounts schedules, **18:54-18:58**
 Horizontal virtual representation, **2:125**
 Income in respect of decedent, **12:92**
 Inventory, disclosure of estate, **18:113-18:116**
 Judicial accounting, **18:10**
 Kinship, proof of, **27:13-27:15**
 Late distributions of legacies or distributive shares, **14:18**
 Legal opinions received, disclosure of any, **18:8**
 Necessary or proper parties, **2:83, 2:103, 2:110, 2:125**
 Nonfinancial accounting requirements, **18:59-18:65**
 Nonjudicial accounting, **18:10**
 Official Forms, role of, **18:28, 18:29**
 Partnerships, discovery proceedings involving, **26:205-26:207**
 Pleadings, **3:6, 3:11**
 Principal and Income Act, role of, **18:33**
 Public administrator, **2:103**

INDEX TO SUBJECTS

ACCOUNTING AND ACCOUNTING PROCEEDINGS—Cont'd

Receipt and release
 agreement, **18:100-18:102**
 virtual representation, **2:110**

Record keeping requirements, **18:6, 18:7**

Report of estate not fully distributed,
 18:117-18:119

Schedule H, **18:60-18:62**

Schedule I, **18:63**

Schedule J, **18:64**

Schedule K, **18:65**

SCPA Form JA-4. Financial accounting requirements viewed through SCPA Form JA-4, above

Settlement
 generally, **18:66-18:110**
 compulsory judicial accounting, above
 judicial accounting and settlement
 compulsory judicial accounting,
 above
 nonjudicial and judicial settlement
 compared, **18:66**
 voluntary judicial accounting and settlement, below

nonjudicial and judicial settlement
 compared, **18:66**

process
 generally, **18:14-18:26**
 decree, **18:16-18:24**
 informal settlement, **18:25, 18:26**
 judicial settlement; petition to account, response and decree,
 18:16-18:24
 petition and account, **18:16-18:24**
 receipt, release and refunding agreement, **18:25, 18:26**

receipt and release agreement, **18:100-102**

SCPA 2202, filing of instrument under, **18:103-18:109**

SCPA 2203, filing of decree under, **18:103-18:109**

vacating accounting decree, **18:110**

voluntary judicial accounting and settlement, below

Statute of limitations defense if trustee repudiates, **18:5**

Statutory bases, **18:13**

Tax elections, **18:34**

ACCOUNTING AND ACCOUNTING PROCEEDINGS—Cont'd

Temporary administrators
 annual account of internee's estate,
 11:44-11:46
 settlement of account of decedent's estate, **11:41-11:43**
 termination of administration, **11:54**

Uniform Rules, role of, **18:28, 18:29**

Vacating accounting decree, **18:110**

Virtual representation; receipt and release accountings, **2:110**

Voluntary accounting, court action on, **3:16**

Voluntary administrator, preparation of mandatory accounting by, **6:35-6:37**

Voluntary judicial accounting and settlement
 generally, **18:67-18:84**
 beneficiaries, service on, **18:74**
 contested proceedings, **18:84**
 decree, entry and effect of, **18:82, 18:83**
 eligibility to commence proceedings, **18:68-18:70**
 fiduciaries, **18:69**
 guardians, **18:70**
 objections, filing, **18:78**
 parties to be served, **18:73-18:76**
 petition, **18:72**
 procedure, **18:71-18:84**
 service of process, **18:73-18:77**
 time for commencement of proceedings, **18:68-18:70**
 trustees, **18:70**
 uncontested accounting, proceedings where, **18:79-18:81**
 virtual representation, **18:75**

AD LITEM GUARDIAN
See index topic GUARDIAN AD LITEM

ADMINISTRATION EXPENSES
Allocation on IRS forms 706 and 1041, **15:56**
Attorneys' fees as priority claims, **19:34**
Disclaimer of inherited property to reduce, **15:51**
Federal estate taxes, see index topic FEDERAL ESTATE TAX
Payment of claims, **13:101**

ADMINISTRATION EXPENSES**—Cont'd**

Post-mortem tax planning
allocation on IRS forms 706 and 1041,
15:56
disclaimer of inherited property to
reduce, **15:51**
Will contests, consequences of settle-
ments of, **20:79**

ADMINISTRATION PROCEEDINGS**Generally, 4:1 et seq.****Absentees, 4:4**

Accounting and accounting proceedings,
see index topic ACCOUNTING AND
ACCOUNTING PROCEEDINGS

Administrators, powers and liability of
generally, **4:134-4:150**
actions by and against administrators,
4:136-4:139

investments, power to make, **4:140**
personal liability, **4:148-4:150**
real property, powers over, **4:141-4:146**
statute of frauds, raising, **4:139**
statutory powers, **4:134, 4:135**
wrongful death action, **4:138**

Administrator with will annexed (C.T.A.),
see index topic ADMINISTRATOR WITH
WILL ANNEXED (C.T.A.)

Ancillary probate and administration, see
index topic ANCILLARY PROBATE AND
ADMINISTRATION

Cause of action, **4:30**

Contested accountings, see index topic
CONTESTED ACCOUNTINGS

Death not documented, **4:3-4:5**

Debt payment, for, **4:21**

Declaration of death under EPTL § 2-1.7
generally, **4:6-4:10**
exposure to specific peril, **4:8**

three years, individual missing for more
than, **4:9, 4:10**

Defense of actions, for, **4:21**

Delay in probate or failure to diligently
prosecute, **4:27**

Descent and distribution, see index topic
DESCENT AND DISTRIBUTION

Diligently prosecute, failure to, **4:27**

Distribution same under will and
intestacy, **4:28**

Existence of property requiring
administration, **4:17-4:22**

ADMINISTRATION PROCEEDINGS**—Cont'd**

Funeral expenses, no letters if estate value
less than, **4:22**

Intestacy, generally, **4:23, 4:24**

Kinship proceedings, see index topic KIN-
SHIP PROCEEDINGS

Letters of administration, see index topic
LETTERS OF ADMINISTRATION

Liability of administrators. Administrators,
powers and liability of, above

Nontestamentary assets, **4:18, 4:19**

Original will lost or otherwise invalid,
4:26

Petition addressing nonexistence of will,
4:24

Powers of administrators. Administrators,
powers and liability of, above

Prerequisites, **4:11-4:30**

Probate proceedings distinguished, **4:1,**
4:2

Real property, **4:19**

Settlement of estates without administra-
tion

creditor defined, **6:60**

debtor defined, **6:59**

debt payment pursuant to SCPA § 1310,
6:49-6:56

debts defined, **6:58**

definitions, **6:57-6:61**

designation of beneficiary, **6:61**

small estates, see index topic SMALL
ESTATES

voluntary administrator, see index topic
VOLUNTARY ADMINISTRATOR

Small estates, see index topic SMALL
ESTATES

Subject matter jurisdiction, Surrogate's
Court, **4:12-4:16**

Temporary administration, see index topic
TEMPORARY ADMINISTRATION

Turn over property, to, **4:21**

Useful purpose, probate not serving, **4:29**

Voluntary administrator, see index topic
VOLUNTARY ADMINISTRATOR

Will, administration notwithstanding exis-
tence of, **4:25-4:29**

Wrongful death, Surrogate's Court subject
matter jurisdiction, **4:15, 4:16**

ADMINISTRATORS

See index topic EXECUTORS AND ADMINISTRA-
TORS

INDEX TO SUBJECTS

ADMINISTRATOR WITH WILL ANNEXED (C.T.A.)
Generally, **11:140-11:160**
Admission of will to probate, **11:151, 11:152**
Beneficiary consent, **11:147, 11:148**
Court's refusal if other administration possible, **11:141, 11:142**
Disability, persons under, **11:146**
Eligibility, **11:144-11:150**
Executor unavailable, administrator appointed when, **11:140-11:152**
Letters C.T.A, petition for, **11:153-11:159**
Priority of appointment, **11:144-11:150**
Return day of process, service and, **11:155, 11:156**
Same rights as executors, **11:160**
Service and return day of process, **11:155, 11:156**
Successors, **11:150**
Testator's wishes, **11:149**

ADMISSION OF WILL
Generally, **7:13, 7:14, 7:111-7:149**
Administrator with will annexed (C.T.A.), **11:151, 11:152**
Ancient wills, proving, **7:148, 7:149**
Attesting witnesses
 deposition of, **7:125, 7:126**
 dispensing with testimony of, **7:138-7:144**
 Authenticated copy of will with foreign proof, **7:132**
 Commission, use of, **7:134-7:137**
 Dispensing with testimony of attesting witnesses, **7:138-7:144**
 Examination of witnesses out of court.
 Witnesses, below
 Foreign proof, authenticated copy of will with, **7:132**
 Guardian for person under disability, consent of, **7:115**
 Handwriting use if no witnesses available, **7:145-7:147**
 No contest and proof requirement, **7:119, 7:120**
 Notice sent to persons who are not required parties, **7:116-7:118**
 Outside state, establishing case when will is, **7:131**

ADMISSION OF WILL—Cont'd
Preliminary letters testamentary; commissions must await admission of will, **7:227-7:232**
Prima facie case for valid will, establishing generally, **7:121-7:137**
ancient wills, proving, **7:148, 7:149**
authenticated copy of will with foreign proof, **7:132**
commission, use of, **7:134-7:137**
foreign proof, authenticated copy of will with, **7:132**
handwriting use if no witnesses available, **7:145-7:147**
outside state, establishing case when will is, **7:131**
removal and return to other jurisdiction, **7:133**
self-proving affidavit, **7:122-7:124**
 witnesses, below
Requirements for, **7:13, 7:14**
Return day activity indicating whether contest possible generally, **7:111-7:115**
guardian for person under disability, consent of, **7:115**
objections due on return date or earlier, **7:113, 7:114**
Self-proving affidavit, **7:122-7:124**
Trial in will contest, **24:191**
Witnesses
 attesting witnesses
 deposition of, **7:125, 7:126**
 dispensing with testimony of, **7:138-7:144**
 dispensing with testimony of attesting witnesses, **7:138-7:144**
 examination of witnesses out of court generally, **7:127-7:130**
 another county, need for witnesses in, **7:130**
 granting application, procedure on, **7:129**
 necessity requirement, **7:128**
 handwriting use if no witnesses available, **7:145-7:147**

ADOPTION

Descent and distribution
bloodline inheritance, adopted children barred from, **5:88-5:91**

ADOPTION—Cont'd Descent and distribution—Cont'd September 1, 1992, after, 5:18-5:20 Equitable adoption, 5:24 ADULT PROTECTIVE SERVICES Discovery of records of, 21:88 AFFIDAVITS Appearance by parties given special protection under law, 3:100 Self-approving affidavit, see index topic SELF-APPROVING AFFIDAVIT Sole or remote distributees, Affidavit of Heirship required to identify, 7:82 Virtual representation, parties to proceeding horizontal virtual representation, 2:125 procedural requirements, 2:115 AFTERBORN CHILDREN Contested accountings, objections in, 28:27 AGE Anatomical gifts, age requirement for making, 1:45 Surrogate's Court jurisdiction based on decedent's domicile or assets; move from state due to age or infirmities, 2:57 Testamentary capacity, affecting, 24:243 et seq. AGENTS AND AGENCY Exoneration clause, enforceability, 26:163 Funeral and burial arrangements; agent designation to carry out decedent's wishes, 1:35 Management of assets, 13:23 Power of duty, effect of major gift rider on duty, 26:158 Presumption of impropriety when agent gives property to self, 26:160 Service of process on, 3:71 AGREEMENTS See index topic CONTRACTS AND AGREEMENTS ALCOHOL Testamentary capacity, affecting, 24:248 ALLOWANCES See index topic COSTS, ALLOWANCES, AND DISBURSEMENTS	ALTERATIONS Wills containing, 8:51-8:56 ALZHEIMER'S DISEASE Testamentary capacity, affecting, 24:246 AMENDED PLEADINGS Contested matters, 20:20 AMERICAN TAXPAYER RELIEF ACT OF 2012 post-mortem tax planning, 15:7 ANATOMICAL GIFTS Generally, 1:45-1:47 Advice on making, 1:45-1:47 Age requirements for making, 1:45 Obligations, donee's, 1:46 Revocation of instructions, 1:47 ANCIENT DOCUMENT RULE Kinship proceedings, evidence establishing pedigree in, 27:29 ANCIENT WILLS Proving, 7:148, 7:149 ANCILLARY PROBATE AND ADMINISTRATION Generally, 11:55-11:139 Appointment of fiduciary, 11:117-11:119 Appointment on probate, persons entitled to, 11:104-11:107 Authentication of needed documents, 11:86-11:88 Contents of petition, 11:85-11:88 Corporate fiduciary, 11:112 Defined, 11:55 Designation of person to receive letters, 11:90-11:94 Distribution or disposition of assets, 11:127-11:138 Domiciliary jurisdiction, requirement of actual administration in, 11:57, 11:58 Duties of fiduciary, generally, 11:120-11:130 Eligibility to apply, 11:81-11:84 Eligibility to receive letters, 11:111, 11:112 Foreign claims entertained at court's discretion, 11:139 Foreign duties, payment, 11:136 Foreign taxes not condition of distribution, 11:137
---	--

INDEX TO SUBJECTS

ANCILLARY PROBATE AND ADMINISTRATION—Cont'd
General powers and duties of fiduciary, generally, **11:120-11:130**
Interested person, **11:82, 11:83**
Letters, showings required to obtain, **11:61-11:69**
Letters of administration, granting, **11:75-11:77, 11:108, 11:109**
Need for letters, **11:56**
New York jurisdiction based on presence of assets, **11:59, 11:60**
Nondomiciliary may serve with New York resident, **11:94**
Notice to domiciliary beneficiary, **11:115, 11:116**
Original probate, granting, **11:70-11:74**
Persons who may apply, **11:81-11:84**
Petitioning for generally, **11:78-11:107**
absentee's estate, **11:104**
authentication of needed documents, **11:86-11:88**
contents of petition, **11:85-11:88**
county in which application made, **11:79, 11:80**
designation of person to receive letters, **11:90-11:94**
discretionary process, **11:97, 11:98**
eligibility to apply, **11:81-11:84**
interested person, **11:82, 11:83**
nondomiciliary may serve with New York resident, **11:94**
persons who may apply, **11:81-11:84**
potential applications and order of priority, **11:84**
priority, potential applications and order of, **11:84**
process, issuing, **11:95-11:99**
real property at issue, **11:89**
renunciation or waiver, **11:99**
return of process, **11:103**
service of process, **11:100-11:102**
venue in more than one county, **11:80**
waiver, **11:99**
Process, issuing, **11:95-11:99**
Publication to New York creditors if no bond, **11:114**
Qualification for letters, requirements for, **11:110-11:116**
Real property at issue, **11:89**

ANCILLARY PROBATE AND ADMINISTRATION—Cont'd
Renunciation or waiver, **11:99**
Requirements for qualification for letters, **11:110-11:116**
Return of process, **11:103**
Right-to-contest period, effect of foreign, **11:67-11:69**
Security required, **11:113, 11:114**
Service of process, **11:100-11:102**
Showings required to obtain letters, **11:61-11:69**
Sue and be sued, fiduciary's power to, **11:124-11:126**
Suitability of domiciliary administrator, **11:58**
Title to assets held with foreign administrator, **11:122, 11:123**
Waiver, **11:99**
Will must be admitted to probate or established to obtain ancillary letters, **11:64-11:66**

ANIMALS

Honorary trusts for pets, **14:47-14:49**

ANNUITIES

Creditor's claims, exemptions from, **13:115**

ANNULMENT

Right of election, statutory disqualification from exercising, **9:84-9:86, 9:88, 9:89**

ANSWER

Contested matters, **20:13**

Discovery proceedings; appearance by respondent on return date, **26:82-26:88**

Due dates for, **3:13-3:15**

Reverse discovery proceedings; answer must state facts constituting any defenses, **26:224, 26:225**

ANTENUPTIAL AGREEMENT

Election by surviving spouse, determination of validity or effect of, **9:133**

ANTIQUES

Marshalling assets, **12:79**

APPEALS

Generally, **20:113-20:136**

APPEALS—Cont'd

Admissibility of evidence not appealable, **20:116**
 As of right appeal, **20:123, 20:124**
 Attorneys' fees, Appellate Division's authority to review, **19:67**
 Automatic stay, **20:128**
 Costs and allowances, awarding application for costs, **23:28-23:30**
 discretion of court, **23:3**
 post-appeal costs, **23:54-23:58**
 Cross-appeals, **20:125**
 Decree, appellate review of, **20:129-20:135**
 Directed verdicts, **20:131**
 Estoppel if party failed to exercise right to appeal, **20:120**
 Governing statutes, **20:113**
 Intermediate orders, appellate review of decree and all, **20:129-20:135**
 Jury charge, necessity of objections to, **22:128-22:130**
 Jury verdicts, **20:132, 20:133**
 Order, appeal from, **20:118**
 Post-appeal amendment of Surrogate's Court decree, **20:136**
 Preservation of issues for, **20:119, 20:120**
 Pretrial rulings not appealable, **20:117**
 Right to appeal, **20:114-20:118, 20:120**
 Service of notice of appeal, **20:122**
 Stay pending, **20:126-20:128**
 Time to appeal
 generally, **20:121-20:125**
 as of right appeal, **20:123, 20:124**
 cross-appeals, **20:125**
 service of notice of appeal, **20:122**
 Verdicts
 directed verdicts, **20:131**
 jury verdicts, **20:132, 20:133**
 nonjury verdicts, **20:134, 20:135**

APPEARANCE

Generally, **3:84-3:100**
 Attorney, through, **3:85**
 Consent, by waiver and, **3:91-3:93**
 Defined, **3:86**
 Guardian ad litem, **3:99**
 Notice, by, **3:94-3:96**
 Pleading, by, **3:88-3:90**
 Record, on, **3:97**

APPEARANCE—Cont'd

Special protection under law, parties given, **3:98-3:100**
 Waiver and consent, by, **3:91-3:93**

APPRAISAL AND APPRAISERS

Discovery proceedings involving business interests, **26:202**
 Fees, deduction from federal estate taxes, **16:135**
 Guardian ad litem, **29:30**
 Marshalling assets and appraisal of personal property, **12:67-12:70**

ARBITRATION

Trust contests, **25:3**
 Will contests, **24:7**

ARTICLE 81 GUARDIAN

Contrast with guardian ad litem, **29:17**

ART WORK

Contested accountings; valuing art, **28:121**

ASSESSMENTS

Management of assets and payment of, **13:26**

ASSETS, MANAGEMENT OF

See index topic MANAGEMENT OF ASSETS

ASSETS, RELEASE OF

Estate tax, release of estate assets pending tax determination, **17:63-17:75**

ATTESTING WITNESSES

Admission of will
 deposition of witnesses, **7:125, 7:126**
 dispensing with testimony of witnesses, **7:138-7:144**

Attorney's fees for testimony in examination of, no, **19:118**

Contesting wills, see index topic WILL CONTESTS

Holographic wills, **8:72-8:75**

Testator's capacity, opinion on, **22:49, 24:225**

Will contests, see index topic WILL CONTESTS

ATTORNEY-CLIENT PRIVILEGE

Generally, **21:36 et seq.**
 Conflict of interest, attorney's potential, **1:12**

ATTORNEY-CLIENT PRIVILEGE

—Cont’d

Contested accountings; fiduciary exception to attorney-client privilege in pretrial disclosure, **28:71**
Crime-fraud exception, **21:55**
Fiduciary’s confidential communication, privilege attaching to, **21:56 et seq.**
Kinship proceeding exception, **21:54**
Lost will exception, **21:53**
Observations, attorney’s, **21:44**
Pre-trial examination of attorney, **21:37**
Probate or will exception, **21:47 et seq.**
revocable trust exception, **21:46**
Revocable trust exception, **25:34**
Time records, **21:41**
Trust contests, **25:34**
Waiver, **21:39, 21:40, 21:42, 21:43**
will and revocable trust exception, **21:45**
Will construction proceedings, **21:48**
Will exception, **21:47 et seq.**
Work product, **21:44**

ATTORNEY GENERAL

Party to proceedings, as generally, **2:85-2:89**
charitable interests, **2:86, 28:30**
Comptroller, withdrawal of legacy or share paid to, **2:89**
intestacy situations, accountings for certain, **2:88, 2:89**
no distributee or beneficiary, possibility of, **2:87**
withdrawal of legacy or share paid to Comptroller, **2:89**

ATTORNEY-IN-FACT

Accountability, **19:44**
Appearance by attorney-in-fact under durable power, **2:94**
Fees, **19:43, 19:44**
Investment duties and powers delegated to, **13:64**

ATTORNEYS

Administrators seeking advice, **1:60-1:85**
Anatomical gifts, advice on making, **1:45-1:47**
Appearance through, **3:85**
Autopsies, party seeking advice concerning, **1:40-1:44**
Beneficiary, as, **1:79-1:81**

ATTORNEYS—Cont’d

Burial arrangements; decedent’s wishes, **1:34-1:38**
Citation identification of attorney, **3:43**
preparation by counsel and completion by clerk, **3:32-3:35**
Cofiduciary, attorney as, **19:17**
Creditor/claimant seeking advice generally, **1:96-1:105**
Article 18, **1:97**
court leave needed for enforcement after debtor’s death, **1:101-1:103**
Dead Man’s Statute, **1:104**
executor/administrator as party in interest, **1:98**
probate will, creditor seeking to, **1:103**
statute of limitations toll on claims against estate, **1:99**
substitution of personal representative for decedent, **1:100**
Definitions in estate matters, importance of, **1:13-1:21**
Disclosure by attorney/executor, statutory; drafting and filing probate petition, **7:67-7:70**
Due execution presumption when supervised by attorney, **24:204**
Engagement letters, see index topic ATTORNEYS’ FEES
Estate beneficiary seeking advice, **1:86-1:95**
Ethical considerations, see index topic ETHICAL CONSIDERATIONS
Executors seeking advice, **1:60-1:85**
Existence of will, determination of generally, **1:1**
establishment of will, **1:2, 1:3**
“human factor,” anticipating, **1:3**
no will, **1:4**
paper writing, **1:2**
probate proceeding requirement, **1:2**
property not passing through will or intestacy statutes, **1:5**
Fees, see index topic ATTORNEYS’ FEES
Fiduciary or cofiduciary, attorney as, **19:17**
Funeral arrangements; decedent’s wishes, **1:34-1:38**
Home, party seeking advice concerning decedent’s, **1:55-1:59**

ATTORNEYS—Cont'd

Initial contact with potential client, generally, **1:22-1:10**
 Judicial hearing officers versus attorneys/referees versus judicial hearing, **22:36-22:39**
 Legal fees, see index topic ATTORNEYS' FEES
 Legal opinions received, fiduciary's duty to disclosure, **18:8**
 Location of will, see index topic LOCATION OF WILL
 Management of assets, **13:23**
 Marshalling assets; collection and transfer issues involving legal practices, **12:80-12:85**
 Original will, obtaining, **7:5-7:11**
 Personal representative seeking advice, **1:60-1:85**
 Preservation of property, taking initial action for, **1:105-1:111**
 Privileged communications, see index topic ATTORNEY-CLIENT PRIVILEGE
 Probate proceedings, first steps for counsel in. See index topic PROBATE PROCEEDINGS
 Professional Conduct, Rules of, see index topic ETHICAL CONSIDERATIONS
 Referees/attorneys versus judicial hearing officers, **22:36-22:39**
 Remains, party seeking advice regarding decedent's, **1:34-1:38**
 Retainer agreements, see index topic ATTORNEYS' FEES
 Safe deposit box access, party seeking advice on obtaining, **1:48-1:54**
 Sanctions for frivolous conduct, **23:82-23:85**
 Selection of attorney, fiduciary's option for, **19:16, 19:17**
 Settle, authorization to, **20:85-20:87**
 Weinstock, matter of; attorney as executor, **1:81**
 Will contests, examination of drafting attorney in, **24:111 et seq.**

ATTORNEYS' FEES

Generally, **19:1 et seq.**
 Accountant's fees; disbursements, **19:111, 19:112**
 Administration expense, fees are priority claims, **19:34**
 Amount involved in estate, **19:93**

ATTORNEYS' FEES—Cont'd

Application for, no fee for time spent on, **19:119**
 Apportioned nontestamentary assets, fees out of, **19:39-19:41**
 Attesting witness examination, no fee for testimony in, **19:118**
 Attorneys-in-fact, **19:43, 19:44**
 Beneficiary, charging fees to, **19:104**
 Benefits of services for client, **19:94**
 Case law precedent, individual Surrogate fixing fees under, **19:75-19:85**
 Cofiduciary, attorney as, **19:17**
 Commissions under SCPA 2307, receiving, **19:145-19:148**
 Compensation under SCPA 2110, proceeding to fix. Fixing compensation under SCPA 2110, below
 Contested accountings, trial in, **28:130 et seq.**
 Contested probate, **19:53, 19:54**
 Contingency fee agreements, **19:78**
 Costs and allowances, awarding application, **23:28-23:30**
 will construction proceedings, costs in, **23:48-23:52**
 Custodial services, **19:98**
 Customary charges for similar services, **19:95**
 Decisional law governing, **19:75-19:120**
 Deductibility of fees on estate tax return, **19:13-19:15**
 Difficulty of issues resolved, **19:91**
 Disbursements generally, **19:109-19:114**
 accountant's fees, **19:111, 19:112**
 assessing fees and costs against attorney, **19:114**
 paralegals, **19:113**
 presumptions against allowing disbursements, generally, **19:109-19:114**
 Discharged attorney, **19:82, 19:84**
 Engagement letters. Retainer agreements, below
 EPTL, issues addressed in, **19:35-19:41**
 Estate principal as source of fees, **19:36-19:38**
 Estate tax concerns, **19:12-19:15**
 Ethical considerations, see index topic ETHICAL CONSIDERATIONS

INDEX TO SUBJECTS

ATTORNEYS' FEES—Cont'd
Executorial services, **19:99-19:101**
Ex parte application for fees under SCPA
 2111, **19:68-19:71**
Fiduciary, attorney as, **19:17, 19:72-19:74, 19:145-19:148**
Fiduciary, charging fees to, **19:105-19:108**
Fixing compensation under SCPA 2110
 generally, **19:58-19:67**
 Appellate Division's authority, **19:67**
 Disciplinary Rules, implication of,
 19:63
 eligibility, **19:60**
 malpractice actions, **19:66**
 multiple clients, **19:61**
 refund of fees, **19:62, 19:63**
 time and method of commencement,
 19:59
 withdraw as counsel, joined with
 motion to, **19:64, 19:65**
Freeman factors in individual cases. Potts/
 Freeman factors in individual cases,
 below
Guardians ad litem, **19:45-19:49**
Individual Surrogate fixing fees under
 case law precedent, **19:75-19:85**
Interest, **19:120**
Judiciary law, **19:55-19:57**
Legal services, legal fees only for, **19:96**
Legal services for persons other than fidu-
 ciary, **19:117**
Lien actions, **19:57**
Malpractice actions, **19:66**
Misunderstandings, **19:1**
Multiple attorneys must share one fee,
 19:115, 19:116
Nonlegal work, disallowing fees for,
 19:97
Nontestamentary assets, fees out of
 apportioned, **19:39-19:41**
Original will, obtaining; uncooperative
 party may have to pay attorney's
 fees, **7:12**
Paralegals, **19:113**
Post-mortem tax planning, **15:43-15:48**
Potts/Freeman factors in individual cases
 generally, **19:86-19:102**
 amount involved in estate, **19:93**
 benefits of services for client, **19:94**
 custodial services, **19:98**

ATTORNEYS' FEES—Cont'd
Potts/Freeman factors in individual cases
 —Cont'd
 customary charges for similar services,
 19:95
 difficulty of issues resolved, **19:91**
 executorial services, **19:99-19:101**
 future fees generally disallowed, **19:89**
 legal services, legal fees only for,
 19:96-19:101
 nonlegal work, disallowing fees for,
 19:97
 skill and ability, attorney's, **19:92**
 time spent; expeditious handing of
 estate, **19:89, 19:90**
Presumptions against allowing disburse-
 ments, generally, **19:109-19:114**
Priority claims as administration expense,
 19:34
Professional Conduct, Rules of, see index
 topic ETHICAL CONSIDERATIONS
Referees, special, **19:50**
Retainer agreements
 generally, **19:7-19:11**
 binding effect, **19:9**
 contract rules applicable when client is
 legatee, **19:10**
 judiciary law, **19:56**
 local rules, role of, **19:11**
 noncompliant agreements, enforcement
 of, **19:8**
Sanctions for frivolous conduct, **23:82-23:85**
Schedules, **19:32**
SCPA provisions, **19:42-19:54, 19:58-19:71**
Selection of attorney, fiduciary's option
 for, **19:16, 19:17**
Skill and ability, attorney's, **19:92**
Source of fees, estate principal as, **19:36-19:38**
Statutes governing, **19:32-19:74**
Testamentary assets, limiting to services
 for, **19:103**
Time spent; expeditious handing of estate,
 19:89, 19:90
Will construction proceedings, **19:51, 19:52, 23:48-23:52**
Withdrawing attorney, **19:83**

AUDIOTAPES

Discovery, **21:90**

AUTOMATIC STAY

Appeals, stay pending, **20:128**

AUTOMOBILES

Marshalling assets, **12:76**

AUTOPSIES

Advice concerning, **1:40-1:44**

Next of kin, consent of, **1:40**

Religious objection raised

generally, **1:41-1:44**

compelling public necessity and, **1:41, 1:44**

court relief, objectants given time to seek, **1:42**

public officials, court proceedings by, **1:44**

waiting period, **1:43**

BAD FAITH

Will contests, costs in, **23:33, 23:34**

BANK ACCOUNTS

Commissions measured by value of assets, representative's, **19:152**

Discovery proceedings involving

generally, **26:165-26:187**

gifts, accounts as, **26:165**

IRA accounts, **26:187**

joint accounts

generally, **26:166-26:175**

bank signature card must have words of survivorship, **26:168, 26:169**

confidential relationship shifting burden, **26:175**

convenience defense defeating joint tenancy, **26:172-26:174**

joint tenancy presumption relieving need to prove gift, **26:167**

liability of joint tenant, **26:170, 26:171**

totten trust accounts

generally, **26:176-26:186**

bank computer records, **26:179**

divorce, effect of, **26:184**

language creating account must convey intent, **26:178, 26:179**

parties' rights, **26:177-26:181**

revocation of trust by writing or by withdrawal, specificity requirements, **26:183**

separation agreement, effect of, **26:184**

BANK ACCOUNTS—Cont'd

Discovery proceedings involving

—Cont'd

totten trust accounts—Cont'd

standing of former beneficiary,

26:180

subject matter jurisdiction, **26:182**

undue influence, attacking validity of trust based on, **26:185, 26:186**

withdrawing funds, beneficiary may lose right by, **26:181**

Gifts, accounts as, **26:165**

IRA accounts

discovery proceedings involving, **26:187**

rollover of qualified plant benefits to, **15:93, 15:94**

Joint accounts, discovery proceedings involving

generally, **26:166-26:175**

bank signature card must have words of survivorship, **26:168, 26:169**

confidential relationship shifting burden, **26:175**

convenience defense defeating joint tenancy, **26:172-26:174**

joint tenancy presumption relieving need to prove gift, **26:167**

liability of joint tenant, **26:170, 26:171**

Joint bank accounts and testamentary substitutes, **9:38-9:40**

Marshalling assets, **12:36-12:39**

Passing outside of will or intestacy statutes, **1:5**

Totten trust accounts, discovery proceedings involving

generally, **26:176-26:186**

bank computer records, **26:179**

divorce, effect of, **26:184**

language creating account must convey intent, **26:178, 26:179**

parties' rights, **26:177-26:181**

revocation of trust by writing or by withdrawal, specificity requirements, **26:183**

separation agreement, effect of, **26:184**

standing of former beneficiary, **26:180**

undue influence, attacking validity of trust based on, **26:185, 26:186**

withdrawing funds, beneficiary may lose right by, **26:181**

INDEX TO SUBJECTS

BANK ACCOUNTS—Cont'd
Voluntary administrator, duties of, **6:29, 6:30**

BANKS
Accounts, see index topic BANK ACCOUNTS
Safe deposit box
access to
contents found requiring specific action, **1:54**
deputy's authority terminating on decedent's death, **1:49**
entering box before institution learns of death, **1:52**
ex parte application, **1:51**
funeral information, access to obtain, **1:37**
statutory provisions, **1:50, 1:51**
tax evasion, **1:53**
attorney advice on access to, seeking, **1:48-1:54**
contents found requiring specific action, **1:54**
funeral information, access to obtain, **1:37**
original will, obtaining, **7:6**

BASIS INFORMATION
Need to report for post-mortem tax planning, **15:48**

BENEFICIARIES
Attorney as, **1:79-1:81**
Contesting will, see index topic WILL CONTESTS
Descent and distribution, see index topic DESCENT AND DISTRIBUTION
Environmental damage, liability for; estate beneficiary seeking advice, **1:92**
Estate beneficiary seeking advice, **1:86-1:95**
Post-mortem tax planning, see index topic POST-MORTEM TAX PLANNING
Putnam rule of undue influence; attorney as beneficiary, **1:80**
Renunciation of bequest; estate beneficiary seeking advice, **1:93-1:95**
Undue influence, Putnam rule of; attorney as beneficiary, **1:80**
Will, see index topic WILL

BESTS INTERESTS OF WARD
Guardian ad litem, **29:16, 29:17**

BIGAMY
Surviving spouse, challenges to status of alleged; descent and distribution, **5:49, 5:60**

BILL OF PARTICULARS
Contested accountings, **28:79 et seq.**
CPLR disclosure, **26:90-26:95**
Will contests
generally, **24:170 et seq.**
burden of proof, right to bill based on adversary's, **24:172, 24:173**
evidentiary device, **24:171**
failure to supply, **24:176, 24:177**
matter not available by bill, no discovery waiver if matter not available by, **24:173**
sufficiency, **24:175**
summary judgment, noncompliance as basis for, **24:177**
Surrogate's Court, in, **24:170 et seq.**
time for demanding, **24:174**
Uniform Court Rules, model bill of particulars in, **24:178**
when to demand, **24:174**

BIRTH RECORDS AFTER 1898
Kinship, records to establish; records after 1898, **27:74, 27:75**

BONDS
Ancillary probate and administration; publication to New York creditors if no bond, **11:114**
Commissions measured by value of assets, representative's, **19:154**
Creditors' claims, effect of distribution on; bond required for early payment, **14:21-14:24**
E-bond income recognized on income tax return, **15:59**
Letters, eligibility to receive, **10:30**
Letters C.T.A, petition for, **11:159**
Letters of administration issuance and qualification of administrator, **4:121-4:130**
Letters testamentary, executor qualifying for, **7:179, 7:180, 7:210**
Marshalling assets, **12:40-12:45**

BURIAL INSTRUCTIONS

Agent designation to carry out decedent's wishes, **1:35**
 Cemetery deed ownership issues, **1:38**
 Decedent's wishes, **1:35-1:38**
 Priority of survivors absent decedent's instructions, **1:36**
 Safe deposit box access to obtain funeral information, **1:37**
 Unique problems, burial rights posing, **1:38**
 Written instructions, **1:35**

BUSINESS INTERESTS

Closely held corporations, **26:209-26:212**
 Discovery proceedings involving generally, **26:200-26:211**
 closely held corporations, **26:209-26:212**
 partnerships, **26:203-26:208**
 terms of agreement, determination of, **26:201, 26:202**
 value, **26:201, 26:202**
 Management of business generally, **13:138-13:157**
 compensation for fiduciary, additional, **13:143**
 continuation of business generally, **13:138-13:149**
 compensation for fiduciary, additional, **13:143**
 controlling fiduciary on board of directors, **13:145-13:149**
 degree of control determining fiduciary's duty, **13:144-13:149**
 environmental liability and related concerns, **13:147**
 will, finding authority to act in, **13:139-13:142**
 controlling fiduciary on board of directors, **13:145-13:149**
 degree of control determining fiduciary's duty, **13:144-13:149**
 environmental liability and related concerns, **13:147**
 sole proprietorship, statutory authority to continue generally, **13:150-13:157**
 applicability limited, **13:151**
 discontinuance of business, application for order of, **13:157**

BUSINESS INTERESTS—Cont'd

Management of business—Cont'd
 sole proprietorship, statutory authority to continue—Cont'd
 noncorporate form, business continued in, **13:156**
 parties and process, **13:153**
 petition, **13:154-13:156**
 procedure, **13:152**
 process, **13:153**
 separation of business assets, **13:155**
 will, finding authority to act in, **13:139-13:142**
 Partnerships, **26:203-26:208**
 Sole proprietorship, statutory authority to continue generally, **13:150-13:157**
 applicability limited, **13:151**
 discontinuance of business, application for order of, **13:157**
 noncorporate form, business continued in, **13:156**
 parties and process, **13:153**
 petition, **13:154-13:156**
 procedure, **13:152**
 process, **13:153**
 separation of business assets, **13:155**

CAPACITY, TESTAMENTARY

See index topic TESTAMENTARY CAPACITY

CENSUS RECORDS

Kinship, records to establish, **27:82, 27:83**

CHARITIES

Attorney General as party to proceeding involving, **2:86, 28:30**
 Federal estate tax, deductibility of charitable pledges, **16:140**
 Payment of pledges made by decedent, **13:133-13:136**
 Will construction proceedings; charity's expense allowed as general expense, **19:52**

CHIEF JUDGE, RULES (PART 36)

Guardian ad litem, **29:3-29:5**

CHILDREN

Administration proceedings, see index topic ADMINISTRATION PROCEEDINGS

INDEX TO SUBJECTS

CHILDREN—Cont'd

Adoption
descent and distribution
bloodline inheritance, adopted children barred from, **5:88-5:91**
September 1, 1992, after, **5:18-5:20**
will construction incident to accounting proceeding; adopted children included in general dispositions, **28:232**
Afterborn children; objections in contested accountings, **28:27**
Contents of petition, **3:22**
Contesting will, see index topic WILL CONTESTS
Descent and distribution, see index topic DESCENT AND DISTRIBUTION
Guardians and guardianship, see index topic GUARDIANS AND GUARDIANSHIP
Posthumously conceived children, issuing letters of administration, **4:86**
Service of process, **3:73-3:76**
Statute of limitations, infancy as grounds for tolling, **26:112**
Surrogate's Court concurrent jurisdiction with Supreme and other courts
adoptions, **2:14**
guardianship for infants, **2:13**
Uniform Transfers to Minors Act (UTMA)
generally, **14:38-14:46**
age 18 election, **14:44**
creating custodial property, manner of, **14:42**
distribution of estates, generally, **14:39-14:43**
fiduciary as custodian, **14:43**
investments, **14:46**
trust or will, transfer authorized by, **14:40**
will or trust, transfer authorized by, **14:40**
Will, see index topic WILL

CHOICE OF LAW

Election by surviving spouse, determination of validity or effect of, **9:142**
Estates, Powers and Trust Law (EPTL), **1:16**

CIRCULAR 230: IRS STANDARDS FOR WRITTEN TAX ADVICE

See index topic WRITTEN TAX ADVICE (CIRCULAR 230)

CIRCUMSTANTIAL EVIDENCE

Undue influence, see index topic UNDUE INFLUENCE

CITATION

Adding parties using supplemental citation, **3:35**
Attorneys
identification of, **3:43**
preparation by counsel and completion by clerk, **3:32-3:35**
Class of persons exceeding 50, special rule if, **3:40**
Clerk, preparation by counsel and completion by, **3:32-3:35**
Consular official, service on, **3:47**
Contents, required, **3:36-3:49**
Date of issuance, **3:43**
Discovery proceedings, in, **26:64-26:73**
Domicile, **3:38**
Identification of attorney, **3:43**
Initiating process, generally, **3:31-3:49**
Letters of administration, see index topic LETTERS OF ADMINISTRATION
Multiple parties, listing, **3:34**
Names of respondents to be served, **3:39, 3:40**
Object of proceeding must be stated, **3:42**
Petitioner, contents, **3:38**
Place of service, effect of, **3:45**
Place returnable, **3:41**
Preparation by counsel and completion by clerk, **3:32-3:35**
Publication, service by, **3:46**
Required contents, **3:36-3:49**
Return day, **3:44-3:48**
Service of
agent designated to receive process, **3:48**
consular official, on, **3:47**
contesting will; citation upon filing objections, **24:77 et seq.**
place of service, effect of, **3:45**
probate proceedings, personal jurisdiction in, **7:92-7:101**
publication, service by, **3:46**
unknown persons, **3:49**
Subject person, contents, **3:38**
Supplemental citation
adding parties using, **3:35**

CITATION—Cont'd

Supplemental citation—Cont'd
 probate proceedings, service of process
 in, **7:99-7:101**
 Title of proceeding not included, **3:37**
 Will contests, citation upon filing objections in
 generally, **24:74 et seq.**
 beneficiary not bound by decree if not served, **24:83**
 discovery stayed pending service and filing of notice, **24:81, 24:82**
 manner of service, **24:80**
 persons entitled to, **24:75**
 service of, **24:77 et seq.**
 timing and manner of service, **24:80**

CLAIMANTS

Attorney advice, creditor/claimant seeking, see index topic ATTORNEYS

CLAIMS, PAYMENT OF

See index topic PAYMENT OF CLAIMS

CLASS INTERESTS

Contents of petition, **3:25**

CLERGY-PENITENT PRIVILEGE

Generally, **21:75**

CLERK OF COURT

Citation, preparation by counsel and completion by clerk, **3:32-3:35**

CLOSELY HELD CORPORATIONS

Discovery proceedings involving, **26:209-26:212**

CODICILS

Revocation of will
 all codicils, revoking, **8:105**
 entire will, revocation of codicil not revoking, **8:106, 8:107**

COLLATERAL ATTACK

Jurisdiction of Surrogate's Court to probate will, **7:52-7:58**
 Letters testamentary not subject to, **7:192**

COLLECTION OF ESTATE ASSETS

Generally, **12:2-12:99**
 Antiques, **12:79**
 Appraisal, **12:67-12:70**
 Automobiles, **12:76**
 Bank accounts, **12:36-12:39**

COLLECTION OF ESTATE ASSETS

—Cont'd
 Bonds, **12:40-12:47**
 Books of account, establishing, **12:28-12:30**
 Controlled substances, **12:78**
 Copyrights, **12:86**
 Crops, **12:13**
 Debts owed to decedent, **12:56-12:61**
 Delivery expense payment for specifically bequeathed property, **12:73**
 Estates for years, **12:11**
 Evaluation of assets requirement, identification and, **12:23-12:26**
 Factors affecting need to collect asset, **12:3-12:22**
 Fiduciary's duty, generally, **12:2-12:26**
 Fixtures, **12:12**
 General disposition, **12:16-12:18**
 Governing law when another jurisdiction involved, **12:19-12:22**
 Household goods defined, **12:64**
 Identification and evaluation of assets requirement, **12:23-12:26**
 Intellectual property, **12:86**
 Jointly held assets, **12:32, 12:33**
 Legal practices, **12:80-12:85**
 Life insurance, **12:48-12:55**
 Medical practices, **12:80-12:85**
 Methods, generally, **12:35**
 Mortgage debt, **12:15**
 Non-testamentary versus testamentary property, **12:4-12:6**
 Personal effects defined, **12:64**
 Personal property defined, **12:9**
 Process, generally, **12:27-12:97**
 Produce, **12:13**
 Professional practices, **12:80-12:85**
 Real property defined, **12:8**
 governing law when another jurisdiction involved, **12:20, 12:21**
 mortgage debt, **12:15**
 personal property including items related to, **12:10-12:14**
 rent, **12:14**
 Securities accounts, **12:40-12:45**
 Specifically bequeathed property, **12:71-12:74**
 Specific disposition, **12:16-12:18**
 Stocks, **12:40-12:45**

COLLECTION OF ESTATE ASSETS

—Cont'd

Tangible personal property, generally, **12:62-12:86**
Tax waivers, **12:31**
Testamentary versus nontestamentary property, **12:4-12:6**
Totten trust accounts, **12:34**
Transfer of personal property issues, collection and, **12:75-12:86**
U.S. savings bonds, **12:47**
Weapons, **12:77**

COMMENCEMENT OF PROCEEDINGS

Appearance in proceeding, see index topic APPEARANCE
Citation, see index topic CITATION
Jurisdiction, see index topic SURROGATE'S COURT JURISDICTION
Necessary parties, see index topic PARTIES TO PROCEEDINGS
Parties, see index topic PARTIES TO PROCEEDINGS

COMMISSIONER OF TAXATION AND FINANCE

Party to proceeding, **2:90, 2:91**

COMMISSIONS

See index topic EXECUTORS AND ADMINISTRATORS

COMPENSATION

Administrators, see index topic EXECUTORS AND ADMINISTRATORS
Attorneys' fees, see index topic ATTORNEYS' FEES
Executors and administrators, see index topic EXECUTORS AND ADMINISTRATORS
Fiduciary commissions, see index topic EXECUTORS AND ADMINISTRATORS
Guardian ad litem, **19:45-19:49, 29:37**
Personal representative, **10:5**
Temporary administration in disappearance cases; reasonable commissions allowed, **11:11**
Voluntary administrator, **6:38**

COMPROMISE AND SETTLEMENT

Generally, **20:68-20:94**
Accounting and accounting proceedings, see index topic ACCOUNTING AND ACCOUNTING PROCEEDINGS

COMPROMISE AND SETTLEMENT

—Cont'd

Administration, settlement of estates without. See index topic SETTLEMENT OF ESTATES WITHOUT ADMINISTRATION
Attorney's authorization to settle, **20:85-20:87**
Conclusiveness of settlement on nonparties, **20:73**
Contempt as remedy for noncompliance, **20:83, 20:84**
Contents of agreement, **20:69**
Disability, compromise proceedings for persons under, **20:88-20:94**
Enforcement of settlement, **20:80-20:84**
Fiduciaries may not hold up probate settlement, **20:74**
Guardian ad litem
 authority to settle when ward attains 18 years of age, **20:87**
 disability, compromise proceedings for persons under, **20:93**
Identifying parties, **20:71, 20:72**
Open court settlements, **20:75, 20:76**
Probate settlement, fiduciaries may not hold up, **20:74**
Separate writings, agreement set forth in, **20:70**
Setting aside settlement, **20:80-20:84**
Tax consequences of settlement of will contests, **20:77, 20:78**
Will contest
 administration expense payment, **20:79**
 tax consequences of settlement of, **20:77, 20:78**

COMPULSORY JUDICIAL ACCOUNTING

Generally, **18:85-18:98**
Application made by petition, **18:90**
Creditors; conversion to determine validity of claim, **18:92**
Discretion of court, **18:91**
Enforcement if order disobeyed, **18:97, 18:98**
Fiduciary filing under compulsion is respondent, **18:94-18:96**
Fifth Amendment privilege, fiduciary's, **18:96**
Full accounting, proceeding under SCPA 2102 prior to demanding, **18:86, 18:87**

COMPULSORY JUDICIAL ACCOUNTING—Cont'd	
Order of devices to obtain information, 18:87	
Parties who may seek, 18:89	
Procedural considerations, 18:88-18:93	
Respondent, fiduciary filing under compulsion is, 18:94-18:96	
Statute of limitations, 18:93	
CONCEALMENT	
Location of will, 1:31	
CONFIDENTIALITY	
Generally, 22:120-22:125	
Applicability of confidential relationship to Surrogate's Court, 22:120-22:125	
Attorney-client privilege, see index topic ATTORNEY-CLIENT PRIVILEGE	
Guardian ad litem, 29:25	
Privileges, see index topic PRIVILEGES	
CONFLICT OF INTEREST	
Attorney's potential, see index topic ETHICAL CONSIDERATIONS	
Letters testamentary, ineligibility for, 7:166	
CONFLICTS	
Removal of guardian ad litem, 29:33	
CONSENT	
Appearance by waiver and consent, 3:91-3:93	
Letters of administration, consent of distributees to grant of, 4:67-4:69	
Probate proceeding, jurisdiction by waiver and consent to, 7:102-7:110	
Will contests, effect on objection to, 24:11	
CONSTITUTIONAL ISSUES	
Surrogate's Court jurisdiction under New York State Constitution, 2:3	
CONSTRUCTION OF WILL	
See index topic WILL	
CONSTRUCTIVE TRUSTS	
Discovery proceedings, 26:230	
CONSULARS	
Service of process on, 3:47, 4:97	
Substitute for noncitizens, 3:72	
CONTEMPT	
Motions or petitions, 20:45	

CONTEMPT—Cont'd	
Settlement, noncompliance with, 20:83, 20:84	
CONTENTS OF PETITION	
See index topic PLEADINGS	
CONTESTED ACCOUNTINGS	
Generally, 28:1 et seq.	
Bill of particulars, 28:79 et seq.	
Books and records, obtaining fiduciary's, 28:63 et seq.	
Construction of will incident to accounting proceeding. Will construction incident to accounting proceeding, below	
Dead Man's Statute; pretrial disclosure, 28:75	
Disclosure, pretrial. Pretrial disclosure, below	
Eligibility to object, 28:6 et seq.	
Investments	
objections by investment advisors, 28:29	
surcharge for imprudent investments, fiduciary subject to, 28:182 et seq. trial, 28:146 et seq.	
Judicial advice and direction	
generally, 28:205 et seq.	
adversarial proceeding, resolution of issues without full, 28:205	
declining if decision should be fiduciary's, court declines if, 28:209, 28:210	
seeking court advice and direction, 28:206 et seq.	
time for seeking relief, 28:207	
type of relief sought, 28:208	
Objections	
generally, 28:6 et seq.	
afterborn children, 28:27	
Attorney General, 28:30, 28:31	
burden to prove status where objections have been raised, 28:8 et seq.	
charitable beneficiary, Attorney General for, 28:30	
cofiduciaries, 28:28	
creditor of beneficiary has no standing, 28:24	
creditors of estate, 28:32	
default in filing; motion for vacatur, 28:43	

CONTESTED ACCOUNTINGS—Cont’d
Objections—Cont’d
 disclosure, pretrial. Pretrial disclosure, below
 discovery. Pretrial disclosure, below
 eligibility to object, **28:6 et seq.**
 failure to prosecute, **28:42**
 in *terrorem* clause, **28:21, 28:22**
 intestate matters, distributees limited to, **28:25, 28:26**
 parties
 generally, **28:11 et seq.**
 afterborn children, **28:27**
 Attorney General, **28:30, 28:31**
 beneficiaries, **28:12 et seq.**
 charitable beneficiary, Attorney General for, **28:30**
 cofiduciaries, **28:28**
 creditor of beneficiary has no standing, **28:24**
 creditors of estate, **28:32**
 in *terrorem* clause, **28:21, 28:22**
 intestate matters, distributees limited to, **28:25, 28:26**
 investment advisors, **28:29**
 unknown distributees, Attorney General for, **28:31**
 pleading, in form of, **28:45 et seq.**
 pretrial disclosure, below
 pro tanto rule applies to persons who do not object, **28:44**
 repudiation by fiduciary filing estate tax return, no, **28:41**
 return day of accounting, objectant may appear, **28:1, 28:2**
 standing affected by prior decrees, **28:33 et seq.**
 status to file, determining, **28:6 et seq.**
 statute of limitations; time for filing objections, **28:39, 28:40**
 trial of objections
 generally, **28:89 et seq.**
 expert witnesses, use of, **28:99 et seq.**
 fiduciary’s case, **28:91, 28:92**
 objectant’s case, **28:93, 28:94**
 paper war, proof in, **28:97, 28:98**
 question of fact; assessing fiduciary’s conduct, **28:90**
 rebuttal, fiduciary’s, **28:95, 28:96**

CONTESTED ACCOUNTINGS—Cont’d
Objections—Cont’d
 unknown distributees, Attorney General for, **28:31**
 who may object, **28:6 et seq.**
Opening and closing statements in jury trial, **22:44**
Parties, objections by
 generally, **28:11 et seq.**
 afterborn children, **28:27**
 Attorney General, **28:30, 28:31**
 beneficiaries, **28:12 et seq.**
 charitable beneficiary, Attorney General for, **28:30**
 cofiduciaries, **28:28**
 creditor of beneficiary has no standing, **28:24**
 creditors of estate, **28:32**
 guardian ad litem, effect of, **28:16**
 in *terrorem* clause, **28:21, 28:22**
 intestate matters, distributees limited to, **28:25, 28:26**
 investment advisors, **28:29**
 remainder interest during settlor’s lifetime, **28:17**
 unknown distributees, Attorney General for, **28:31**
Pretrial disclosure
 generally, **28:51 et seq.**
 attorney-client privilege, fiduciary exception to, **28:71**
 bill of particulars, **28:79 et seq.**
 books and records, obtaining fiduciary’s, **28:63 et seq.**
 co-fiduciary, examination of, **28:56 et seq.**
 Dead Man’s Statute, **28:75**
 failure to comply with discovery demands, **28:77, 28:78**
 fiduciary, pre-objection examination of, **28:52 et seq.**
 individual capacity, examination of fiduciary in, **28:72, 28:73**
 officer of corporation, discovery where fiduciary is, **28:68, 28:70**
 omission of assets, inquiry extending to, **28:61, 28:62**
 personal tax returns, fiduciary’s, **28:73**
 post-objection discovery, **28:74 et seq.**

CONTESTED ACCOUNTINGS—Cont'd

Pretrial disclosure—Cont'd
 prior decree, examination of fiduciary
 excluding matters covered by,
28:66, 28:67
 scope of examination of fiduciary,
28:59 et seq.
 statute of limitations for pre-objection
 examination of fiduciary, **28:55**
 Promissory notes claims, statute of limitations for, **28:157**
 Questions related to, court determining,
28:4, 28:5
 Remedies
 generally, **28:164 et seq.**
 beneficiary's relief against fiduciary
 under SCPA §§ 2205 and 2206,
28:204
 commissions, denial of, **28:166**
 court determining, **28:164 et seq.**
 objectant, remedies against, **28:203**
 pro tanto rule limiting recovery to
 objectant, **28:201, 28:202**
 removal of fiduciary, **28:165**
 surcharge, fiduciary subject to
 generally, **28:167 et seq.**
 advance payment of commissions
 without court order, **28:189**
 cofiduciary, passive, **28:199, 28:200**
 continuation of decedent's business,
28:175
 delay in making distributions,
28:178
 distribution issues, **28:176 et seq.**
 estate tax, improper allocation of,
28:187
 improper distributions, **28:179,**
28:180
 improvident loans, **28:181**
 imprudent investments, **28:182 et seq.**
 interest bearing accounts, failure to
 place assets in, **28:176**
 interest on surcharge, imposition of,
28:195 et seq.
 liquidation of trust assets, imprudent,
28:188
 overpayment of commissions,
28:190
 passive cofiduciary, **28:199, 28:200**

CONTESTED ACCOUNTINGS—Cont'd

Remedies—Cont'd
 surcharge, fiduciary subject to—Cont'd
 personal claims, improper payment
 of, **28:173**
 real estate sale, delay in probate
 causing loss in, **28:193**
 rent, failure to collect, **28:192**
 sale of asset below fair market value,
28:174
 types of conduct leading to, **28:172**
et seq.
 untimely payment of estate taxes,
28:191
 take and state account, **28:170**
 Return day of accounting, objectant may
 appear, **28:1, 28:2**
 Separate proceeding also possible, **28:3**
 Settlements
 generally, **28:234**
 all interested parties must agree to
 terms, **28:235**
 Statute of limitations
 pre-objection examination of fiduciary,
28:55
 time for filing objections, **28:39, 28:40**
 Sua sponte judicial review, **28:5**
 Surcharge, fiduciary subject to
 generally, **28:167 et seq.**
 advance payment of commissions
 without court order, **28:189**
 cofiduciary, passive, **28:199, 28:200**
 continuation of decedent's business,
28:175
 delay in making distributions, **28:178**
 distribution issues, **28:176 et seq.**
 estate tax, improper allocation of,
28:187
 improper distributions, **28:179, 28:180**
 improvident loans, **28:181**
 imprudent investments, **28:182 et seq.**
 interest bearing accounts, failure to
 place assets in, **28:176**
 interest on surcharge, imposition of,
28:195 et seq.
 liquidation of trust assets, imprudent,
28:188
 mismanagement of real property,
28:194
 opposition's legal fees, **28:171**
 overpayment of commissions, **28:190**

CONTESTED ACCOUNTINGS—Cont’d

Surcharge, fiduciary subject to—Cont’d
 passive co-fiduciary, **28:199, 28:200**
 personal claims, improper payment of, **28:173**
 real estate sale, delay in probate causing loss in, **28:193**
 rent, failure to collect, **28:192**
 sale of asset below fair market value, **28:174**
 types of conduct leading to, **28:172 et seq.**
 untimely payment of estate taxes, **28:191**
 wasteful litigation, **28:195**
 wrongdoing, showing required, **28:168, 28:169**
 Take and state account, **28:170**
 Trial
 generally, **28:84 et seq.**
 art, valuing, **28:121**
 attorney/fiduciary, nomination of, **28:158**
 burdens of proof
 generally, **28:103 et seq.**
 apportionment of principal and income, **28:145**
 art, valuing, **28:121**
 attorney/fiduciary, nomination of, **28:158**
 compromise of claims, **28:142 et seq.**
 corporation, valuation of, **28:117, 28:118**
 delay in distributing estate, **28:159**
 donee’s expenses, payment of, **28:129**
 elective share, determining, **28:154, 28:155**
 fraud in equity resulting from fiduciary’s conflict, **28:163**
 investment of estate or trust assets, **28:146 et seq.**
 legal fees, reasonableness of, **28:130 et seq.**
 lost records, proof of, **28:112**
 malice by fiduciary as grounds for denying commissions, **28:161**
 non-fiduciary, payment by, **28:128**
 omission of assets, **28:122 et seq.**
 probate issues, **28:111**

CONTESTED ACCOUNTINGS—Cont’d

Trial—Cont’d
 burdens of proof—Cont’d
 promissory notes claims, statute of limitations for, **28:157**
 propriety of administration expenses, **28:127**
 propriety of fiduciary’s expenses, **28:126**
 self-dealing, fiduciary charged with, **28:160, 28:162**
 summary judgment motion, **28:104**
 testator’s interest in property, **28:156**
 turnover from beneficiary, **28:133**
 underproductive property, **28:125**
 validity of claims, **28:134 et seq.**
 valuation of assets, **28:113 et seq.**
 compromise of claims, **28:142 et seq.**
 corporation, valuation of, **28:117, 28:118**
 delay in distributing estate, **28:159**
 donee’s expenses, payment of, **28:129**
 elective share, determining, **28:154, 28:155**
 fraud in equity resulting from fiduciary’s conflict, **28:163**
 investment of estate or trust assets, **28:146 et seq.**
 jury, right to; limitations, **28:86 et seq.**
 legal fees, reasonableness of, **28:130 et seq.**
 lost records, proof of, **28:112**
 malice by fiduciary as grounds for denying commissions, **28:161**
 non-fiduciary, payment by, **28:128**
 objections, trial of
 generally, **28:89 et seq.**
 expert witnesses, use of, **28:99 et seq.**
 fiduciary’s case, **28:91, 28:92**
 objectant’s case, **28:93, 28:94**
 paper war, proof in, **28:97, 28:98**
 question of fact; assessing fiduciary’s conduct, **28:90**
 rebuttal, fiduciary’s, **28:95, 28:96**
 omission of assets, **28:122 et seq.**
 partnership agreement, value based on, **28:119, 28:120**
 probate issues, burdens of proof, **28:111**

CONTESTED ACCOUNTINGS—Cont'd

Trial—Cont'd

- promissory notes claims, statute of limitations for, **28:157**
- propriety of administration expenses, **28:127**
- propriety of fiduciary's expenses, **28:126**
- referee, conducted by, **28:85**
- self-dealing, fiduciary charged with, **28:160, 28:162**
- shareholder agreement, value based on, **28:119, 28:120**
- summary judgment motion, **28:104**
- term calendar, requirements for placing matter on, **28:84**
- underproductive property, **28:125**
- validity of claims, **28:134 et seq.**
- valuation of assets, **28:113 et seq.**

Wasteful litigation, conduct that can lead to surcharge, **28:195**

Who may object, **28:6 et seq.**

Will construction incident to accounting proceeding

- generally, **28:211 et seq.**
- adopted children included in general dispositions, **28:232**
- charitable bequests to be made, **28:230**
- conclusiveness of decree, **28:219, 28:220**
- cy pres proceedings, **28:230**
- decree, conclusiveness of, **28:219, 28:220**
- disinherited distributees prohibited from seeking, **28:217**
- eligibility to commence construction proceeding, **28:216, 28:217**
- escheat to state, presumption against, **28:228**
- factors considered, **28:221 et seq.**
- intent of testator, **28:222 et seq.**
- necessary parties, **28:218**
- presumptions aiding in determining testator's intent, **28:226 et seq.**
- public policy not to be violated, **28:233**
- relief available in accounting or separate proceeding, **28:213 et seq.**
- separate proceeding, relief available in accounting or, **28:213 et seq.**
- tax apportionment, **28:231**

CONTESTED ACCOUNTINGS—Cont'd

Will construction incident to accounting proceeding—Cont'd

- trusts and wills, proceeding applicable to, **28:212**
- who may commence proceeding, **28:216, 28:217**

CONTESTING WILL

See index topic **WILL CONTESTS**

CONTINGENCY FEES

Attorneys' fees, law governing, **19:78**

CONTINUATION OF BUSINESS

See index topic **CONTINUATION OF BUSINESS**

CONTRACTS AND AGREEMENTS

Commissions, limiting fiduciary's, **19:182-19:190**

Discovery proceedings, contractual claims as issue in, **26:215 et seq.**

Joint will, agreement to make, **1:77, 8:2-8:9**

Mutual will, agreement to make, **1:77, 8:2-8:9**

Retainer agreements, see index topic **ATTORNEYS' FEES**

Settlement agreement, **20:69, 20:70**

Waivers, attorney advising on agreements affecting wills and, **1:76-1:78**

Will, contract to make, **1:76, 1:77, 24:9**

Will contests involving contracts to make will, **24:9**

CONTROLLED SUBSTANCES

Marshalling assets; collection and transfer issues, **12:78**

Testamentary capacity, affecting, **24:248**

CONVERSION OF PROPERTY

Statute of limitations, **26:113**

COOPERATIVE APARTMENT SHARES

Marshalling assets, **12:46**

COPYRIGHTS

Marshalling assets, **12:86**

CORPORATIONS

Letters of administration, issuance of, **4:70, 4:71**

INDEX TO SUBJECTS

COSTS, ALLOWANCES, AND DISBURSEMENTS
Generally, **23:1-23:69**
Accounting proceedings, costs in, **23:42-23:48**
Amount of costs allowed, **23:16-23:18**
Appeal
 awards for appeal or fixation of legal fees, **23:28-23:30**
 discretion of court, **23:3**
 post-appeal costs, **23:54-23:58**
Application for costs and allowances generally, **23:19-23:30**
 bill of costs, contents of, **23:24**
 contents of allowance application, **23:25**
 court may fix amount or reserve determination, **23:26, 23:27**
 decree, awards made as incident to, **23:21-23:25**
 legal fees, awards for appeal or fixation of, **23:28-23:30**
 motion, awards made on, **23:21-23:25**
 reservation of award, **23:26, 23:27**
 untimely application, **23:20**
Commissions, see index topic EXECUTORS AND ADMINISTRATORS
Contested proceedings, allowances in, **23:8**
Contesting will. Will contests, costs in, below
Definitions, **23:1**
Discretion of court, awarding costs and allowances within, **23:2, 23:3**
Distinguished, **23:4-23:10**
Legal fees, awards for appeal or fixation of, **23:28-23:30**
Post-appeal costs, **23:54-23:58**
Purpose of, **23:12**
Real property, costs for disposition of, **23:53**
Reimbursements, **23:12**
Sanctions for frivolous conduct and costs distinguished, **23:71, 23:72**
Security for costs
 generally, **23:59-23:69**
 accountings, **23:67**
 applying for, **23:64-23:68**
 discretion of court, **23:61, 23:62**
 failure to post security, **23:69**

COSTS, ALLOWANCES, AND DISBURSEMENTS—Cont'd
Security for costs—Cont'd
 nondomiciliaries, where not all objectants are, **23:63**
 probate proceedings, objectants in, **23:66**
 purpose of, **23:60**
Source of payment for costs and allowances, **23:13-23:15**
Uncontested proceedings, allowances in, **23:9**
Will construction proceedings, costs in, **23:48-23:52**
Will contests, costs in
 generally, **23:31-23:58**
 bad faith proponent of will, **23:33, 23:34**
 depositions, expenses for, **24:163**
 fraud, proponent found guilty of, **23:34**
 good faith proponent of will, **23:32**
 guardian ad litem, objections made by, **23:39**
 objections, **23:35-23:39**
 public administration, costs for, **23:40**
 transcript, cost of, **23:41**
 unsuccessful objectant to will, **23:35-23:38**

COUNSEL

See index topic ATTORNEYS

COURT OFFICER

Guardian ad litem, **29:13-29:15**

COVID-19 PANDEMIC

Execution of living trust, **25:19**

CREDITORS

Ancillary probate and administration; publication to New York creditors if no bond, **11:114**

Attorney advice, creditor/claimant seeking, see index topic ATTORNEYS

Compulsory judicial accounting; conversion to determine validity of claim, **18:92**

Contested accountings, objections by investment advisors in, **28:32**

Distribution; effect on creditors' claims, **14:19-14:24**

Offering will for probate, **7:21, 7:22**

CREDITORS—Cont'd

Payment of claims, see index topic PAYMENT OF CLAIMS
 Propound will, eligibility to, 7:21, 7:22
 Standing to bring action, 20:35
 Voluntary administrator, appointment as, 6:16

CRIMINAL OFFENSE

Descent and distribution; wrongdoing as ground for forfeiture, 5:107-5:111
 Exception to attorney-client privilege, 21:55
 Letters testamentary, ineligibility for, 7:161-7:164
 Probate, offering will for; criminal liability for fraud, 7:29

CROPS

Marshalling assets, 12:13

CROSS-PETITION

Contested matters, 20:19

C.T.A.

See index topic ADMINISTRATOR WITH WILL ANNEXED (C.T.A.)

DEAD MAN'S STATUTE

Generally, 22:56-22:119
 Absentees and, 22:62
 Application of, 22:63-22:91
 Authentication of documents by interested witness, 22:83
 Contested accountings; pretrial disclosure, 28:75
 Creditor/claimant seeking attorney advice, 1:104
 Development of prohibition, 22:59
 Discovery proceedings
 appearance by respondent on return date, 26:80
 bill of particulars, 26:93
 reverse proceedings, 26:228
 Elements needed to bar witness, 22:61
 Executor's competence, 22:78
 Interest in event key to analysis, 22:70-22:77
 Judicial notice of court file not adequate to overcome statute, 22:119
 Life insurance policy beneficiary and deceased owner of policy, communications between, 22:76, 22:77

DEAD MAN'S STATUTE—Cont'd

Nature of testimony affecting operation of statute, 22:79, 22:80
 Objecting to witness under, 22:92-22:102
 Own event, witness not barred from testifying to, 22:91
 Personal transaction, requirement testimony must concern, 22:84-22:88
 Preliminary injunction hearing, 22:67
 Pretrial circumstances, applicability in, 22:66
 Protected party, requirement testimony be against, 22:64
 Purpose of, 22:57, 22:58
 Restrictions imposed by, overcoming, 22:103-22:119
 Role of, 22:56-22:62
 Status of witness affecting operation of statute, 22:68
 Summary judgment, statute no bar to testimony opposing, 22:89, 22:90
 Surrogate's court litigation, motions, 20:58
 Testimonial not documentary evidence disqualified, 22:81-22:83
 Trust contests, 25:36
 Type of proceeding, applicability dependent on, 22:65-22:78
 Waiver of statute
 failing to object, 22:105-22:107
 “opening the door,” by, 22:108-22:118
 Witness's competence, focus on, 22:60

DEATH CERTIFICATES

Arranging for, 1:39
 Letters of administration, filing certificate with petition for, 4:91

DEBTS

Administration to pay debts, 4:21
 Collection of estate assets; debts owed to decedent, 12:56-12:61
 Defined, 13:78
 Federal estate tax, deduction according to Schedule K, 16:138
 Mortgage debt, 12:15
 Payment of claims, see index topic PAYMENT OF CLAIMS
 Settlement of estates with administration, see index topic SETTLEMENT OF ESTATES WITHOUT ADMINISTRATION

INDEX TO SUBJECTS

DEBTS—Cont'd

Settlement of estates without administration, **6:49-6:56**
Voluntary administrator, duties of, **6:31**

DECLARATION OF DEATH

Administration proceedings, see index topic ADMINISTRATION PROCEEDINGS

DECREES

Accounting and accounting proceedings
contested accountings; examination of fiduciary excluding matters covered in prior proceeding, **28:66, 28:67**
vacating accounting decree, **18:110**
voluntary judicial accounting and settlement, **18:82, 18:83**
Appellate review of, **20:129-20:135**
Contested accountings; examination of fiduciary excluding matters covered in prior proceeding, **28:66, 28:67**
Discovery proceedings, decree issued in favor of fiduciary in, **26:96, 26:97**
Surrogate's Court litigation
generally, **20:107-20:112**
issue preclusion in subsequent proceeding, **20:111**
res judicata issues, **20:110**
service of orders, judgments and, **20:108-20:111**
vacating decree, **20:112**

DEEDS

Cemetery deed ownership issues, **1:38**

DEFAULT

Election by surviving spouse and application for relief from, **9:120-9:124**

DEFENSES

Administration for defense of actions, **4:21**
Discovery proceedings
generally, **26:105-26:160**
delivery of property as proof of gift, **26:135-26:146**
gift
claim of, **26:122-26:129**
delivery of property as proof of gift, **26:135-26:146**
proof of, **26:130-26:152**
ownership, defenses to claims of, **26:105**

DEFENSES—Cont'd

Discovery proceedings—Cont'd
power of attorney, **26:153 et seq.**
proof of gift, **26:130-26:152**
release, **26:121**
Statute of Frauds, **26:119, 26:120**
statute of limitations defense
generally, **26:106-26:118**
accrual date, determining, **26:107**
breach of fiduciary duty, **26:108, 26:114**
conversion, **26:113**
fraud, **26:115, 26:116**
replevin, **26:113**
tolling of, **26:109-26:112**
Statute of Frauds, **26:119, 26:120**
Statute of limitations
generally, **26:106-26:118**
account, fiduciary's duty to ; statute of limitations defense if trustee repudiates, **18:5**
accrual date, determining, **26:107**
breach of fiduciary duty, **26:108, 26:114**
claims against estate, fiduciary's own, **13:88**
compulsory judicial accounting, **18:93**
conversion, **26:113**
election by surviving spouse; exception to two-year rule, **9:100-9:110**
fraud, **26:115, 26:116**
presentation of claims under SCPA Article 18, **13:96**
replevin, **26:113**
tolling of, **26:109-26:112**
toll on claims against estate, **1:99**
trust contests, **25:14-25:16**

DEFINITIONS

Estates, Powers and Trust Law (EPTL), **1:13, 1:15-1:21**
Importance of definitions in estate matters, **1:13-1:21**
Intestate property, **1:20**
Nontestamentary property, **1:19**
Property in estate defined, **1:18-1:20**
Property outside estate, **1:21**
Surrogate's Court Procedure Act (SCPA), **1:13, 1:14, 1:17-1:21**
Testamentary property, **1:19**

DEPOSITIONS

Attesting witnesses, deposition of, **7:125, 7:126**

Examination before trial; depositions must be on 20 days notice, **21:7**

Will contests, see index topic WILL CONTESTS

DESCENT AND DISTRIBUTION

Generally, **5:1 et seq., 14:1-14:49**

Administration income, distribution of generally, **14:25-14:31**

nontrust cash legacy beneficiary does not take income, **14:30, 14:31**

residuary beneficiary takes in proportion to interest, **14:28**

specific asset beneficiary takes asset's income, **14:27**

trust legatee shares in income, **14:29**

Adopted children

bloodline inheritance, barred from, **5:88-5:91**

September 1, 1992, descent and distribution after, **5:18-5:20**

Challenging distribution, **5:30-5:68**

Child, challenges to status of, **5:67-5:70**

Common law spouse, **5:61-5:64**

Conceiving person during lifetime but person born after decedent's death, **5:22**

Contested accountings; surcharge against fiduciary involving distributions, **28:176 et seq.**

Creditors' claims, effect of distribution on, **14:21-14:24**

Criminal offense; wrongdoing as ground for forfeiture, **5:107-5:111**

Descendant and distributee distinguished, **5:2**

Disqualified distributee treated as if predeceased, **5:31**

Distributable Net Income (DNI), **14:32, 14:33**

Early distributions of legacies or distributive shares, **14:5-14:7**

Equitable adoption, **5:24**

Full and half blood, no distinction between issue of, **5:17**

Grandparents or their issue, decedent survived only by generally, **5:11**

DESCENT AND DISTRIBUTION**—Cont'd**

Grandparents or their issue, decedent survived only by—Cont'd cousin on both sides of family, where person is, **5:13**

first cousin once removed; no first cousins, **5:16**

first cousins, **5:12**

one side of family survives, where only, **5:14**

Great-grandchildren of grandparents, decedent survived only by; first cousin once removed, **5:15**

Identification of distributees, importance of, **5:1, 5:2**

Income in respect of decedent, see index topic INCOME IN RESPECT OF DECEDENT (IRD)

Income tax considerations

generally, **14:32-14:37**

deductions, **14:36**

Distributable Net Income (DNI), **14:32, 14:33**

expenses charged against income or estate, **14:34, 14:35**

timing of distributions, **14:37**

Interested party challenging status of distributee, **5:32**

In vitro fertilization, descendants born after decedent's death, **5:23**

Issue only, decedent survived by, **5:8**

Kinship proceedings, see index topic KINSHIP PROCEEDINGS

Late distributions of legacies or distributive shares, **14:8-14:18**

Letters of administration, see index topic LETTERS OF ADMINISTRATION

Marshalling assets, see index topic MARSHALLING ASSETS

1992 statutory amendments, effects of, **5:3**

Nondomiciliary decedent, **5:25**

Nonmarital children, inheritance rights of generally, **5:72-5:87**

acknowledgment, paternity established by order or, **5:73-5:76**

clear and convincing evidence, paternity shown by, **5:77, 5:78**

foreign jurisdiction, paternity established in, **5:85**

INDEX TO SUBJECTS

DESCENT AND DISTRIBUTION

—Cont'd

Nonmarital children, inheritance rights of
—Cont'd
genetic tests, paternity shown by, 5:79-5:83
law in effect at date of death controls, 5:87
open and notorious acknowledgment, 5:78
order or acknowledgment, paternity established by, 5:73-5:76
paternity established by order or acknowledgment, 5:73-5:76
unsealed marital records, 5:84
wrongful death action, lesser proof allowed in, 5:86
Parents as distributees, challenges to status of generally, 5:92-5:102
abandonment, 5:93-5:97
abuse of child as ground for disqualifying parent, 5:102, 5:103
DRL § 111(2)(a), 111(6), burden similar to dispensing with consent under, 5:98-5:100
nonsupport, 5:101
sexual abuse of child as ground for disqualifying parent, 5:102
Parents' issue, decedent survived only by, 5:10
Parents only, decedent survived by, 5:9
Per stirpes and per capita distribution compared, 5:27
Port-mortem tax planning, see index topic POST-MORTEM TAX PLANNING
Representation, distribution by generally, 5:26-5:29
per capita and per stirpes distribution compared, 5:27
per stirpes distribution, 5:27, 5:29
procedure, 5:28
Residuary beneficiary takes in proportion to interest, 14:28
September 1, 1992, on and after, 5:4-5:20
Specific asset beneficiary takes asset's income, 14:27
Spouse, decedent survived by issue and, 5:5
no issue, 5:6, 5:7
Step-children, 5:21

DESCENT AND DISTRIBUTION

—Cont'd

Surrogacy, children born of, 5:20
Surviving spouse, challenges to status of alleged generally, 5:33-5:66
abandonment, 5:44-5:49
bigamy, 5:49, 5:60
burden of proof where conduct contrary to marriage, exception, 5:46
collateral attack on divorce judgment in Surrogate's Court, no, 5:43
common law spouse, 5:61-5:64
death prior to entry of divorce, effect of, 5:42
divorce outside New York, where spouse obtains, 5:38-5:41
equitable estoppel as ground for forfeiture, 5:36, 5:37
lack of capacity, 5:37
nonsupport, 5:50, 5:51
religious ceremony, 5:66
same sex couple, 5:65
same sex couples, 5:65
statutory challenges, 5:34, 5:35
undue influence, 5:37
void marriage, 5:57-5:62
waiver of inheritance rights by agreement, 5:52-5:56
Tax planning, see index topic POST-MORTEM TAX PLANNING
Uniform Principal and Income Act, see index topic UNIFORM PRINCIPAL AND INCOME ACT
Uniform Transfers to Minors Act, see index topic UNIFORM TRANSFERS TO MINORS ACT (UTMA)
Void marriage, 5:57-5:62
Wrongdoing as ground for forfeiture, 5:104-5:111

DESTROYED WILLS

See index topic LOST OR DESTROYED WILLS

DISABILITY CASES

Administrator with will annexed (C.T.A.), appointment of, 11:146
Compromise proceedings for persons under disability, 20:88-20:94
Guardian ad litem, 29:34-29:36

DISABILITY CASES—Cont'd

Guardian ad litem appointed for party with disability as party to proceeding, **20:37**
 Testamentary capacity, physical disabilities affecting, **24:249**

DISAPPEARANCE CASES

Temporary administration, see index topic
 TEMPORARY ADMINISTRATION

DISBURSEMENTS.

See index topic COSTS, ALLOWANCES, AND DISBURSEMENTS

DISCLOSURE

See index topic DISCOVERY AND DISCLOSURE

DISCOVERY AND DISCLOSURE

Generally, **21:1 et seq.**, **26:1-26:228**
 Accounting proceedings, disclosures in generally, **18:111-18:125**
 contested accountings, pretrial disclosure in generally, **28:51 et seq.**
 attorney-client privilege, fiduciary exception to, **28:71**
 bill of particulars, **28:79 et seq.**
 books and records, obtaining fiduciary's, **28:63 et seq.**
 co-fiduciary, examination of, **28:56 et seq.**
 Dead Man's Statute, **28:75**
 failure to comply with discovery demands, **28:77**, **28:78**
 fiduciary, pre-objection examination of, **28:52 et seq.**
 individual capacity, examination of fiduciary in, **28:72**, **28:73**
 officer of corporation, discovery where fiduciary is, **28:68**, **28:70**
 omission of assets, inquiry extending to, **28:61**, **28:62**
 personal tax returns, fiduciary's, **28:73**
 post-objection discovery, **28:74 et seq.**
 prior decree, examination of fiduciary excluding matters covered by, **28:66**, **28:67**
 scope of examination of fiduciary, **28:59 et seq.**

DISCOVERY AND DISCLOSURE**—Cont'd**

Accounting proceedings, disclosures in
 —Cont'd
 contested accountings, pretrial disclosure in—Cont'd
 statute of limitations for pre-objection examination of fiduciary, **28:55**
 copy of estate tax return, court must receive, **18:120**, **18:121**
 estate inventory, **18:113-18:116**
 interested party's rights to obtain information, **18:125**
 nonaccounting disclosures, **18:111**
 report of estate not fully distributed, **18:117-18:119**
 SCPA, requirements under, **18:23-18:125**
 trustees, reporting requirements of, **18:124**
 Uniform Rules, requirements under, **18:112-18:121**
 Adult Protective Services, records of, **21:88**
 Affairs of estate, **21:5**
 Amendment of statute not retroactive, **21:57**
 Ancillary administrator's limited jurisdiction in proceedings, **26:20**
 Another action or proceeding, prohibition against using for, **26:7**
 Appearance by respondent on return date, **26:74-26:89**
 Assets, information about, **21:5**
 Attorney-client privilege, see index topic ATTORNEY-CLIENT PRIVILEGE
 Attorney/fiduciary receiving commissions under SCPA 2307, **19:146-19:148**
 Audiotapes, **21:90**
 Bank accounts, proceedings involving generally, **26:165-26:187**
 gifts, accounts as, **26:165**
 IRA accounts, **26:187**
 joint accounts generally, **26:166-26:175**
 bank signature card must have words of survivorship, **26:168**, **26:169**
 confidential relationship shifting burden, **26:175**

DISCOVERY AND DISCLOSURE**—Cont'd**

- Bank accounts, proceedings involving
 - Cont'd
 - joint accounts—Cont'd
 - convenience defense defeating joint tenancy, **26:172-26:174**
 - joint tenancy presumption relieving need to prove gift, **26:167**
 - liability of joint tenant, **26:170, 26:171**
 - totten trust accounts
 - generally, **26:176-26:186**
 - bank computer records, **26:179**
 - divorce, effect of, **26:184**
 - language creating account must convey intent, **26:178, 26:179**
 - parties' rights, **26:177-26:181**
 - revocation of trust by writing or by withdrawal, specificity requirements, **26:183**
 - separation agreement, effect of, **26:184**
 - standing of former beneficiary, **26:180**
 - undue influence, attacking validity of trust based on, **26:185, 26:186**
 - withdrawing funds, beneficiary may lose right by, **26:181**
 - Beneficiaries of decedent's estate, jurisdiction of disputes between, **26:5**
 - Beneficiary bringing proceeding in individual capacity, prohibition against, **26:10**
 - Bill of particulars and CPLR disclosure, **26:90-26:95**
 - Business interests as subject of inquiry
 - generally, **26:200-26:211**
 - closely held corporations, **26:209-26:212**
 - partnerships, **26:203-26:208**
 - terms of agreement, determination of, **26:201, 26:202**
 - value, **26:201, 26:202**
 - Citation, jurisdiction obtained by serving order to attend or, **26:64-26:73**
 - Closely held corporations, proceedings involving, **26:209-26:212**
 - Co fiduciaries, **21:59**
 - Conferences, pretrial, **20:66, 20:67**
 - Constructive trusts and unjust enrichment, **26:230**

DISCOVERY AND DISCLOSURE**—Cont'd**

- Contested accountings, pretrial disclosure
 - in generally, **28:51 et seq.**
 - attorney-client privilege, fiduciary exception to, **28:71**
 - bill of particulars, **28:79 et seq.**
 - books and records, obtaining fiduciary's, **28:63 et seq.**
 - co-fiduciary, examination of, **28:56 et seq.**
 - Dead Man's Statute, **28:75**
 - failure to comply with discovery demands, **28:77, 28:78**
 - fiduciary, pre-objection examination of, **28:52 et seq.**
 - individual capacity, examination of fiduciary in, **28:72, 28:73**
 - officer of corporation, discovery where fiduciary is, **28:68, 28:70**
 - omission of assets, inquiry extending to, **28:61, 28:62**
 - personal tax returns, fiduciary's, **28:73**
 - post-objection discovery, **28:74 et seq.**
 - prior decree, examination of fiduciary excluding matters covered by, **28:66, 28:67**
 - scope of examination of fiduciary, **28:59 et seq.**
 - statute of limitations for pre-objection examination of fiduciary, **28:55**
- Contested accountings, see index topic CONTESTED ACCOUNTINGS
- Contesting wills, see index topic WILL CONTESTS
- Contractual claims as issue in proceeding, **26:215 et seq.**
- CPLR 3122-a facilitating admission of documents into evidence, **21:102**
- CPLR Article 31, pursuant to, **26:2**
- Dead Man's Statute
 - appearance by respondent on return date, **26:80**
 - bill of particulars, **26:93**
 - reverse discovery proceedings, **26:228**
- Defenses to discovery proceedings
 - generally, **26:105-26:160**
 - claim of gift as, **26:122-26:129**
 - delivery of property as proof of gift, **26:135-26:146**

DISCOVERY AND DISCLOSURE**—Cont'd**

Defenses to discovery proceedings
—Cont'd
gift
claim of, **26:122-26:129**
delivery of property as proof of gift,
26:135-26:146
proof of, **26:130-26:152**
ownership, defenses to claims of,
26:105
power of attorney, **26:153 et seq.**
proof of gift, **26:130-26:152**
release, **26:121**
Statute of Frauds, **26:119, 26:120**
statute of limitations defense
generally, **26:106-26:118**
accrual date, determining, **26:107**
breach of fiduciary duty, **26:108,**
26:114
conversion, **26:113**
fraud, **26:115, 26:116**
replevin, **26:113**
tolling of, **26:109-26:112**
Delivery of property as proof of gift,
26:135-26:146
Depositions
attesting witnesses, deposition of,
7:125, 7:126
examination before trial; depositions
must be on 20 days notice, **21:7**
open commission to take deposition of
out-of-state witness, **21:81**
Discovery and pretrial discovery
distinguished, **21:2 et seq.**
Distinction between pretrial discovery and
discovery proceedings, **26:1-26:3**
Documents, obtaining
generally, **21:82 et seq.**
Adult Protective Services, records of,
21:88
audiotapes, **21:90**
CPLR 3122-a facilitating admission of
documents into evidence, **21:102**
digital assets, **21:109, 21:110**
electronic discovery and document
demands, **21:103 et seq.**
failure to produce documents, conse-
quences, **21:89**
financial records, federal, **21:86**
matrimonial records, **21:87**

DISCOVERY AND DISCLOSURE**—Cont'd**

Documents, obtaining—Cont'd
medical records
generally, **21:98 et seq.**
HIPAA regulations, **21:99, 21:100**
patient's refusal to consent to
disclosure, **21:101**
personal representative's waiver,
21:99
personal financial information, redac-
tion of, **21:83**
photographs, **21:110**
self-incrimination, privilege against,
21:85
subpoenas, below
Election by surviving spouse, determina-
tion of validity or effect of, **9:134,**
9:135
Electronic discovery and document
demands
generally, **21:103 et seq.**
computer, production of, **21:106**
privileged communications, effect on,
21:107
social media, **21:105**
spoliation of evidence, **21:108**
Estate's right to property, trial required to
establish, **26:98-26:104**
Estoppel as bar to discovery proceeding,
26:164
Examination before trial
generally, **21:6 et seq.**
contested probate proceedings, **21:8**
electronic examination, **21:10**
fiduciary's failure to appear, **21:12**
non-party, **21:11**
non-resident parties, **21:9, 21:11**
20 days notice, depositions must be on,
21:7
Expert witnesses
generally, **22:52**
noncompliance with CPLR 3101(d)
depositions, **24:154**
will contests
generally, **22:54**
depositions, **24:153**
Failure to produce documents, conse-
quences, **21:89**
Fiduciaries bringing, **26:8-26:10**

DISCOVERY AND DISCLOSURE**—Cont'd**

Fiduciaries bringing discovery proceedings generally, **26:8-26:10, 26:31-26:104**
minimum requirements, **26:33-26:37**
need for proceeding, determination of, **26:31**
petition filed in court with jurisdiction over estate, **26:32**
Financial records, federal, **21:86**
Gift
 claim of, **26:122-26:129**
 delivery of property as proof of gift, **26:135-26:146**
 effect of rider on agent's duty, **26:158**
 proof of, **26:130-26:152**
 unconscionability as defense to proof of gift, **26:152**
Good Cause, **21:58**
Guardian ad litem, **29:24**
Inquisitorial stage in proceedings, **26:18-26:26**
Intervention in proceedings, **26:9**
Joiner of issue, no CPLR discovery until, **26:26**
Jurisdiction, **22:19, 22:20, 26:12, 26:64-26:73**
 Jurisdiction, disputes between beneficiaries of decedent's estate, **26:5**
 Jury trial, **22:19, 22:20**
 Legal opinions received, fiduciary's duty to disclosure, **18:8**
 Long-arm jurisdiction, Surrogate Court's, **26:12, 26:67**
 Matrimonial records, **21:87**
 Medical records, obtaining
 generally, **21:98 et seq.**
 capacity of testator, investigating, **24:139, 24:141**
 HIPAA regulations, **21:99, 21:100**
 patient's refusal to consent to disclosure, **21:101**
 personal representative's waiver, **21:99**
Necessary parties bringing proceedings, **26:50-26:63**
Open commission to take deposition of out-of-state witness, **21:81**
Ownership, defenses to claims of, **26:105**
Partnerships, proceedings involving, **26:203-26:208**

DISCOVERY AND DISCLOSURE**—Cont'd**

Physician-patient privilege, see index
 topic PHYSICIAN-PATIENT PRIVILEGE
Power of attorney, **26:153 et seq.**
Prenuptial agreement, enforce terms of, **26:216**
Pretrial disclosure
 generally, **21:1 et seq.**
 Generally, **21:1 et seq.**
 adult Protective Services, records of, **21:88**
 affairs of estate, **21:5**
 artificial Intelligence, **21:111**
 assets, information about, **21:5**
 attorney-client privilege, see index
 topic ATTORNEY-CLIENT PRIVILEGE
 audiotapes, **21:90**
 contested accountings
 generally, **28:51 et seq.**
 attorney-client privilege, fiduciary
 exception to, **28:71**
 bill of particulars, **28:79 et seq.**
 books and records, obtaining fiduciary's, **28:63 et seq.**
 co-fiduciary, examination of, **28:56 et seq.**
 Dead Man's Statute, **28:75**
 failure to comply with discovery demands, **28:77, 28:78**
 fiduciary, pre-objection examination of, **28:52 et seq.**
 individual capacity, examination of fiduciary in, **28:72, 28:73**
 interest in corporation affects scope of discovery, **28:69**
 officer of corporation, discovery where fiduciary is, **28:68, 28:70**
 omission of assets, inquiry extending to, **28:61, 28:62**
 personal tax returns, fiduciary's, **28:73**
 post-objection discovery, **28:74 et seq.**
 prior decree, examination of fiduciary excluding matters covered by, **28:66, 28:67**
 scope of examination of fiduciary, **28:59 et seq.**
 statute of limitations for pre-objection examination of fiduciary, **28:55**

DISCOVERY AND DISCLOSURE**—Cont'd**

Pretrial disclosure—Cont'd
 CPLR 3122-a facilitating admission of documents into evidence, **21:102**
 depositions
 examination before trial; depositions must be on 20 days notice, **21:7**
 open commission to take deposition of out-of-state witness, **21:81**
 discovery and pretrial discovery distinguished, **21:2 et seq.**
 distinction between pretrial discovery and discovery proceedings, **26:1-26:3**
 documents, obtaining
 generally, **21:82 et seq.**
 Adult Protective Services, records of, **21:88**
 audiotapes, **21:90**
 CPLR 3122-a facilitating admission of documents into evidence, **21:102**
 electronic discovery and document demands, **21:103 et seq.**
 failure to produce documents, consequences, **21:89**
 financial records, federal, **21:86**
 matrimonial records, **21:87**
 personal financial information, redaction of, **21:83**
 self-incrimination, privilege against, **21:85**
 electronic discovery and document demands, **21:103 et seq.**
 examination before trial
 generally, **21:6 et seq.**
 contested probate proceedings, **21:8**
 electronic examination, **21:10**
 fiduciary's failure to appear, **21:12**
 non-party, **21:11**
 non-resident parties, **21:9, 21:11**
 20 days notice, depositions must be on, **21:7**
 failure to produce documents, consequences, **21:89**
 financial records, federal, **21:86**
 matrimonial records, **21:87**
 medical records, obtaining
 generally, **21:98 et seq.**
 HIPAA regulations, **21:99, 21:100**

DISCOVERY AND DISCLOSURE**—Cont'd**

Pretrial disclosure—Cont'd
 medical records, obtaining—Cont'd
 patient's refusal to consent to disclosure, **21:101**
 personal representative's waiver, **21:99**
 open commission to take deposition of out-of-state witness, **21:81**
 privileges, see index topic **PRIVILEGES**
 rulings, obtaining, **21:80**
 subpoenas
 generally, **21:91 et seq.**
 identification of circumstances or reason for disclosure, **21:93**
 notification must be given to all parties, **21:92**
 reimbursement for expenses, **21:95**
 special circumstances showing not required, **21:94**
 trial subpoena, prohibitions against using, **21:96, 21:97**
 Surrogate's Court discovery proceedings, **21:4**
 Pretrial disclosure, generally, **21:1 et seq.**
 Privileges, see index topic **PRIVILEGES**
 Proceedings
 generally, **26:1-26:228**
 ancillary administrator's limited jurisdiction, **26:20**
 appearance by respondent on return date, **26:74-26:89**
 bank accounts, proceedings involving, above
 beneficiary bringing proceeding in individual capacity, prohibition against, **26:10**
 bill of particulars and CPLR disclosure, **26:90-26:95**
 business interests as subject of inquiry generally, **26:200-26:211**
 closely held corporations, **26:209-26:212**
 partnerships, **26:203-26:208**
 terms of agreement, determination of, **26:201, 26:202**
 value, **26:201, 26:202**
 citation, jurisdiction obtained by serving order to attend or, **26:64-26:73**

DISCOVERY AND DISCLOSURE**—Cont'd**

- Proceedings—Cont'd
 - closely held corporations, **26:209-26:212**
 - constructive trusts and unjust enrichment, **26:230**
 - contractual claims, **26:215 et seq.**
 - Dead Man's Statute
 - appearance by respondent on return date, **26:80**
 - bill of particulars, **26:93**
 - decree in favor of fiduciary, issuing, **26:96, 26:97**
 - defenses
 - generally, **26:105-26:160**
 - claim of gift as, **26:122-26:129**
 - delivery of property as proof of gift, **26:135-26:146**
 - gift, **26:122-26:152**
 - ownership, defenses to claims of, **26:105**
 - power of attorney, **26:153 et seq.**
 - proof of gift, **26:130-26:152**
 - Statute of Frauds, **26:119, 26:120**
 - statute of limitations defense, **26:106-26:118**
 - defenses to discovery proceedings, above
 - distinction between pretrial discovery and discovery proceedings, **26:1-26:3**
 - end of inquiry, leading to, **26:24, 26:25**
 - estate's right to property, trial required to establish, **26:98-26:104**
 - fiduciaries bringing discovery proceedings, above
 - further action, leading to, **26:24, 26:25**
 - indemnification, recovery under as issue, **26:217**
 - inquisitorial stage, **26:18-26:26**
 - intervention, **26:9**
 - joinder of issue, no CPLR discovery until, **26:26**
 - jurisdiction, Surrogate Court's broad, **26:11, 26:12**
 - jurisdiction obtained by serving order to attend or citation, **26:64-26:73**
 - long-arm jurisdiction, Surrogate Court's, **26:12, 26:67**
 - necessary parties bringing, **26:50-26:63**

DISCOVERY AND DISCLOSURE**—Cont'd**

- Proceedings—Cont'd
 - no ownership issue, **26:23**
 - partnerships, **26:203-26:208**
 - prenuptial agreement, enforce terms of, **26:216**
 - property defined, **26:13-26:15**
 - real property
 - generally, **26:188-26:198**
 - deed recorded, delivery and due execution presumed if, **26:195, 26:196**
 - defined, **26:14, 26:15**
 - forgery, **26:197**
 - jurisdiction of court affected by title, **26:189**
 - jury trial, right to, **26:192**
 - out-of-state real property, jurisdiction extending to, **26:191**
 - receiver, appointing, **26:190**
 - tenancy in common, **26:198**
 - transfer of, burden of proof for, **26:193-26:199**
 - use and occupancy as damages, **26:199**
 - void deed, **26:197**
 - retirement plans, **26:214**
 - return date, respondent's appearance on, **26:74-26:89**
 - reverse discovery proceedings
 - generally, **26:6, 26:219-26:228**
 - answer must state facts constituting any defenses, **26:224, 26:225**
 - decree for delivery of property, court makes, **26:229**
 - fiduciary served by citation or order, **26:223**
 - one-step procedure, **26:219**
 - petition, requirements for, **26:220**
 - scope of disclosure, **26:222**
 - title determined at trial, **26:226-26:228**
 - stages in typical proceedings, **26:16-26:30**
 - statute of limitations defense
 - generally, **26:106-26:118**
 - accrual date, determining, **26:107**
 - breach of fiduciary duty, **26:108, 26:114**
 - conversion, **26:113**

DISCOVERY AND DISCLOSURE**—Cont'd**

Proceedings—Cont'd
 statute of limitations defense—Cont'd
 fraud, **26:115, 26:116**
 replevin, **26:113**
 tolling of, **26:109-26:112**
 subpoenas, **26:65-26:69**
 temporary restraining order, use of, **26:42-26:49**
 Transfer-on-Death Security Registration Act (TODSRA), **26:218**
 treasury bill accounts, **26:213**
 trial stage, **26:27-26:30, 26:98-26:104**
 two stages in typical proceedings, **26:16-26:30**
 unjust enrichment, **26:230**
 unspecified information, fiduciary's right to seek, **26:22**
 Property defined for purposes of discovery proceedings, **26:13-26:15**
 Purpose of, **26:4-26:7**
 Real property, proceedings involving generally, **26:188-26:198**
 deed recorded, delivery and due execution presumed if, **26:195, 26:196**
 defined, **26:14, 26:15**
 forgery, **26:197**
 jurisdiction of court affected by title, **26:189**
 jury trial, right to, **26:192**
 out-of-state real property, jurisdiction extending to, **26:191**
 property defined, **26:14, 26:15**
 receiver, appointing, **26:190**
 tenancy in common, **26:198**
 transfer of, burden of proof for, **26:193-26:199**
 use and occupancy as damages, **26:199**
 void deed, **26:197**
 Recovery of estate property, purpose to discover and, **26:4-26:7**
 Release as defense to proceeding, **26:121**
 Retirement plans as issue in proceeding, **26:214**
 Return date, respondent's appearance on, **26:74-26:89**
 Reverse discovery proceedings generally, **26:6, 26:219-26:228**
 answer must state facts constituting any defenses, **26:224, 26:225**

DISCOVERY AND DISCLOSURE**—Cont'd**

Reverse discovery proceedings—Cont'd
 decree for delivery of property, court makes, **26:229**
 fiduciary served by citation or order, **26:223**
 one-step procedure, **26:219**
 petition, requirements for, **26:220**
 scope of disclosure, **26:222**
 title determined at trial, **26:226-26:228**
 Rulings, obtaining, **21:80**
 Social media, electronic discovery and document demands, **21:105**
 Stages in typical proceedings, **26:16-26:30**
 Statute of Frauds, **26:119, 26:120**
 Statute of limitations defense to discovery proceedings generally, **26:106-26:118**
 accrual date, determining, **26:107**
 breach of fiduciary duty, **26:108, 26:114**
 conversion, **26:113**
 fraud, **26:115, 26:116**
 replevin, **26:113**
 tolling of, **26:109-26:112**
 Subpoenas generally, **21:91 et seq.**
 identification of circumstances or reason for disclosure, **21:93**
 notification must be given to all parties, **21:92**
 order to attend akin to, **26:65-26:69**
 reimbursement for expenses, **21:95**
 trial subpoena, prohibitions against using, **21:96, 21:97**
 Surrogate's Court discovery proceedings, generally, **21:4, 26:3**
 Surrogate's Court subject matter jurisdiction, **2:33**
 Temporary restraining order, use of, **26:42-26:49**
 Transfer-on-Death Security Registration Act (TODSRA), **26:218**
 Treasury bill accounts as issue in proceeding, **26:213**
 Trial stage in proceedings, **26:27-26:30, 26:98-26:104**
 Trust contests generally, **25:33 et seq.**

INDEX TO SUBJECTS

DISCOVERY AND DISCLOSURE

—Cont'd

- Trust contests—Cont'd
 - attorney-client privilege, **25:34**
 - dead man's statute, **25:36**
 - physician-patient privilege, **25:35**
 - pre-objection discovery, allowance of, **25:37**
 - revocable trust exception, attorney-client privilege, **25:34**
- Two stages in typical proceedings, **26:16-26:30**
- Unjust enrichment, **26:230**
- Unspecified information, fiduciary's right to seek, **26:22**
- Will contests, see index topic WILL CONTESTS
- Witnesses required
 - generally, **22:47**
 - expert witnesses, **22:52**

DISHONESTY

- Letters of administration, eligibility to receive, **4:41, 4:42**
- Letters testamentary, ineligibility for, **7:167**

DISSOLUTION OF MARRIAGE

- Right of election, statutory disqualification from exercising, **9:84-9:86, 9:88, 9:89**

DIVORCE

- Probate proceedings, service of process on divorced spouse in, **7:91**
- Right of election, statutory disqualification from exercising, **9:84-9:86, 9:88, 9:89**
- Surviving spouse, challenges to status of alleged; descent and distribution, **5:38 et seq.**

DOMICILE

- Citation, **3:38**
- Contents of petition, **3:19**
- Estate tax, determination of domicile, **17:76 et seq.**
- Surrogate's Court jurisdiction, see index topic SURROGATE'S COURT JURISDICTION

DRUGS

- Testamentary capacity, affecting, **24:248**

DUE EXECUTION

- Attesting witnesses, testimony by; due execution affidavits insufficient, **24:108**
- Credibility of witnesses, **24:208**
- Inference if will has attestation clause, **24:207**
- One witness forgetting will ceremony, **24:206**
- Publication, failure for lack of, **24:209**
- Verdict, court may direct, **20:101**
- Will contests, proof in
 - generally, **24:201 et seq.**
 - attesting witnesses, testimony by; due execution affidavits insufficient, **24:108**
 - attorney, presumption of due execution when supervised by, **24:204**
 - credibility of witnesses, **24:208**
 - direct case, types of proof proponent uses on, **24:203 et seq.**
 - four requirements met, proponent's burden to show, **24:202**
 - inference if will has attestation clause, **24:207**
 - one witness forgetting will ceremony, **24:206**
 - publication, failure for lack of, **24:209**
 - witness inability to recall event does not overcome presumption, **24:205**

DUPLICATE/MULTIPLICATE WILLS

- Generally, **8:44-8:50**
- Carbon copy, probating, **8:46, 8:47**
- Counterparts, wills executed in, **8:45**
- Photocopy, probating, **8:46, 8:47**
- Presumption of revocation. Revocation presumption when duplicate original missing, below
- Revocation presumption when duplicate original missing
 - generally, **8:48-8:50**
 - burden of proof to rebut revocation, **8:50**
- intestate administration, **8:49**

DURABLE POWERS

- Appearance by attorney-in-fact under durable power, **2:94**

DURESS

- Will contests, **24:50**

ECONOMIC RECOVERY TAX ACT OF 1981
 Federal estate tax, **16:10-16:12**

ELECTION, RIGHT OF
 Waiver of, **1:78**

ELECTION BY SURVIVING SPOUSE
 Generally, **9:1-9:177**
 Absolutely, property passing to surviving spouse, **9:22, 9:23**
 Acknowledgment and subscription not required, **9:114**
 Advance, payment against elective share, **9:25**
 Amount of share
 generally, **9:11-9:16**
 fractional, elective share is not, **9:12, 9:13**
 interest earned, including, **9:13**
 net estate, based on, **9:15, 9:16**
 pecuniary, elective share is, **9:12, 9:13**
 real property, inclusion of, **9:16**
 Antenuptial agreement, **9:133**
 Calculation of share
 generally, **9:11-9:24**
 absolutely, property passing to surviving spouse, **9:22, 9:23**
 amount of share, above
 capital value of property, **9:21**
 contribution required from recipients of property, **9:24**
 net elective share, **9:17**
 testamentary provisions affecting, **9:20**
 variable factors affecting, **9:18-9:23**
 Canceling right, standard for, **9:2**
 Capital value of property, **9:21**
 Contested accountings, trial in, **28:154, 28:155**
 Contribution required from recipients of property, **9:24**
 Default, application for extension or relief, **9:120-9:124**
 Determination of validity or effect of generally, **9:125-9:142**
 antenuptial agreement, **9:133**
 choice of law, **9:142**
 discovery, availability, **9:134, 9:135**
 jury trial, no right to, **9:136**
 plenary jurisdiction, Surrogate Court having, **9:138-9:141**

ELECTION BY SURVIVING SPOUSE
 —Cont'd
 Determination of validity or effect of —Cont'd
 return date, general proceeding son, **9:130-9:133**
 testimony by clerk, taking, **9:137**
 Discovery, availability, **9:134, 9:135**
 Disinheriting spouse, policy against, **9:1, 9:2**
 Dower and curtesy, replacing common law, **9:27**
 Effect of, determination of. Determination of validity or effect of, above
 Eligibility to exercise right of election on behalf of surviving spouse
 generally, **9:76-9:98**
 fiduciary may not exercise right, **9:78-9:80**
 guardian ad litem, exercise of right by, **9:79**
 hostile party, **9:82**
 Marriage Equality Act, **9:97**
 nondomiciliary's election, **9:81**
 statutory disqualification from exercising right, below
 Extension, application for, **9:120-9:124**
 Filing and recording requirement, **9:118, 9:119**
 Former spouse's estate rights pursuant to separation agreement, **9:177**
 Fractional, elective share is not, **9:12, 9:13**
 Gift causa mortis, **9:33**
 Inter vivos transfers and testamentary substitutes, **9:28**
 Joint bank accounts and testamentary substitutes, **9:38-9:40**
 Jointly held property and testamentary substitutes, **9:41-9:43**
 Joint or mutual wills, **8:15**
 Life insurance as testamentary, **9:49-9:51**
 Making election
 generally, **9:99-9:124**
 acknowledgment and subscription not required, **9:114**
 default, application for extension or relief, **9:120-9:124**
 extension, application for, **9:120-9:124**
 filing and recording requirement, **9:118, 9:119**

ELECTION BY SURVIVING SPOUSE**—Cont'd**

Making election—Cont'd
 manner in which to make valid election, **9:111-9:119**
 recording requirement, **9:118, 9:119**
 service of process requirements, **9:115-9:117**
 signature by spouse not required, **9:113**
 six-month period runs from issuance of original letters, **9:101, 9:102**
 two-year rule, exception to, **9:100-9:110**
 written notice requirement, **9:112**
 Management of assets by personal representative, **13:10**
 Manner in which to make valid election, **9:111-9:119**
 Marriage Equality Act, **9:97**
 Net elective share, **9:17**
 Net estate, based on, **9:15, 9:16**
 1992 statutory amendment, changes enacted by, **9:3-9:7**
 Non-citizen spouse, apportioning tax to, **9:176**
 Payment of advance against elective share, **9:25**
 Pecuniary, elective share is, **9:12, 9:13**
 Planning for elective share, **9:148-9:175**
 Post-mortem tax planning, **15:91, 15:92**
 Postnuptial agreement used to waive elective share, **9:175**
 Prenuptial agreement used to waive elective share, **9:170-9:174**
 Pre-September 1, 1992, review and utility of law in effect, **9:8-9:10**
 Priority over former spouse's estate rights pursuant to separation agreement, **9:177**
 Property payable to another on death and testamentary substitutes, **9:41-9:43**
 Real property, inclusion of, **9:16**
 Release of right of. Waiver or release of right of, below
 Renunciation by surviving spouse, **9:19**
 Renunciation of previously made election, **9:143-9:147**
 Retained interest or power, transfers with; testamentary substitutes, **9:45-9:52**
 Retirement plans as testamentary substitutes, **9:52-9:57**

ELECTION BY SURVIVING SPOUSE**—Cont'd**

Return date, general proceeding son, **9:130-9:133**
 Savings bonds and other government obligations as testamentary substitutes, **9:44**
 September 1, 1992, changes effective, **9:3-9:7**
 Service of process requirements, **9:115-9:117**
 Signature by spouse not required, **9:113**
 Statutory disqualification from exercising right generally, **9:83-9:91**
 abandonment of deceased spouse, **9:91**
 annulment, **9:84-9:86, 9:88, 9:89**
 burden of proving, **9:98**
 dissolution of marriage, **9:84-9:86, 9:89**
 divorce, **9:84-9:86, 9:88, 9:89**
 murder, **9:92, 9:93**
 nullity or dissolution of marriage, **9:84-9:86, 9:88, 9:89**
 same sex spousal relationship, **9:95, 9:96**
 separation, decree or judgment of, **9:90**
 unfaithfulness and, **9:94**
 Substitutes, testamentary. Testamentary substitutes, below
 Tax apportionment, election may affect, **9:62**
 Testamentary substitutes generally, **9:26-9:61**
 amendments in 1992 and 1994, **9:29**
 decedent's contribution to property, only, **9:59, 9:60**
 dower and curtesy, replacing common law, **9:27**
 exempt property not part of calculation, **9:61**
 general powers of appointment, **9:58**
 gift causa mortis, **9:33**
 historical background, **9:26-9:28**
 inter vivos transfers and, **9:28**
 joint bank accounts, **9:38-9:40**
 jointly held property, **9:38-9:43**
 life insurance, **9:49-9:51**
 one year of death, transfers within, **9:34-9:36**

ELECTION BY SURVIVING SPOUSE**—Cont'd**

- Testamentary substitutes—Cont'd
 - property payable to another on death, **9:41-9:43**
 - retained interest or power, transfers with, **9:45-9:52**
 - retirement plans, **9:52-9:57**
 - savings bonds and other government obligations, **9:44**
 - September 1, 1992, substitutes for dates of death beginning, **9:32-9:45**
 - September 1, 1994, substitutes for dates of death beginning, **9:46-9:58**
 - totten trusts, **9:37**
 - transfers qualifying as, **9:30, 9:31**
 - Time for making election, **15:92**
 - Totten trusts, **9:37**
 - Trusts, elective share, see index topic
- ELECTIVE SHARE TRUSTS
 - Two-year rule, exception to, **9:100-9:110**
 - Validity or effect of, determination of.
 - Effect of, determination of. Determination of validity or effect of, above
 - Waiver or release of right of
 - generally, **9:149-9:175**
 - burden of proof upon estate fiduciary, **9:167**
 - death of surviving spouse, cannot be executed after, **9:158**
 - effectiveness, requirements for, **9:155-9:158**
 - general waiver or release, **9:153, 9:154**
 - improper acknowledgment, **9:157**
 - invalidation, **9:165**
 - irrevocability, **9:166**
 - language used, **9:163**
 - mutual will waiving right of election, **9:161**
 - 1992 amendments, statutory authority before and after, **9:152**
 - oral waiver prohibited, **9:162**
 - postnuptial agreement, use of, **9:175**
 - prenuptial agreement, use of, **9:170-9:175**
 - specific waiver or release, **9:153, 9:154**
 - subscribed or acknowledged after decedent's death, **9:156**
 - valid waiver in invalid agreement, **9:164**
 - Written notice requirement, **9:112**

ELECTIVE SHARE TRUSTS

- Generally, **9:63-9:75**
- August 31, 1994, trusts and right of election after, **9:71-9:75**
- Characteristics of, **9:65-9:69**
- Deduction of substitutes, **9:68**
- Elements of, **9:65-9:69**
- Function of, **9:63, 9:64**
- Income for spouse's lifetime, trust required to provide, **9:67**
- Marital deduction, **9:69**
- Principal, survivor's right to withdraw, **9:66**
- September 1, 1992 through August 31, 1994 trusts, **9:70**
- Use of, **9:63, 9:64**

ENGAGEMENT LETTERS

See index topic ATTORNEYS' FEES

ENVIRONMENTAL ISSUES

- Liability for environmental damage; estate beneficiary seeking advice, **1:92**

ENVIRONMENTAL LIABILITY

- Management of business, **13:147**

EQUITABLE ADOPTION

- Descent and distribution, **5:24**

ESTATE MANAGEMENT

See index topic MANAGEMENT OF ASSETS

ESTATES, POWERS AND TRUST LAW

- Choice of law rules, **1:16**
- Definitions, **1:13, 1:15-1:21**
- Property in estate defined, **1:18-1:20**

ESTATE TAX

- Generally, **17:1 et seq.**
- Attorneys' fees, **19:12-19:15**
- Beneficiary, burden falling on, **1:94**
- Changes in the law, **17:16 et seq.**
- Computation, **17:103 et seq.**
- Contested accountings, objections in; no repudiation by fiduciary filing estate tax return, **28:41**
- Domicile determination, **17:76-17:83**
- Federal 2017 Tax Reform Act, effect of, **17:46**
- Federal Estate Tax, see index topic FEDERAL ESTATE TAX
- Filing requirements, **17:84-17:102**

INDEX TO SUBJECTS

ESTATE TAX—Cont'd

Income tax return, estate required to file, **15:2-15:4**
Nonresidents, **17:166-17:171**
Port-mortem tax planning, see index topic POST-MORTEM TAX PLANNING
Release of estate assets pending tax determination, **17:63-17:75**
Tax Reform Act, effect of, **17:46**
2017 Tax Reform Act, effect of, **17:46**

ETHICAL CONSIDERATIONS
Generally, **19:2-19:6, 19:18-19:31**
Conflict of interest, attorney's potential generally, **1:7**
defining who is client, **1:11, 1:12**
former client, prohibition against representing party in opposition to, **1:8**
privileged communications issues, **1:12**
prospective client, defining, **1:7, 1:11, 1:12**
substantial relationship test; prohibition against representing party in opposition to former client, **1:8**
suggesting other counsel be retained, **1:9**
witness, attorney as, **1:10**
Court's supervisory role, **19:6**
Drafting own legacy, prohibition against, **19:19-19:22**
Dual role of attorney and personal representative, **19:5**
Excessive fees, **19:2**
Former client, prohibition against representing party in opposition to, **1:8**
Independent professional judgment, exercise of, **19:18**
Induced nomination, prohibition against, **19:23-19:31**
Initial, **1:6-1:12**
Legacy, prohibition against drafting own, **19:19-19:22**
No fee when rules breached, **19:3**
Nomination, prohibitions against induced, **19:23-19:31**
Own legacy, prohibition against drafting, **19:19-19:22**
Prospective client, defining, **1:7, 1:11, 1:12**
Putnam rules, **19:20-19:22**

ETHICAL CONSIDERATIONS—Cont'd

Substantial relationship test; prohibition against representing party in opposition to former client, **1:8**
Weinstock rules, **19:4, 19:23-19:31**
Witness, attorney as, **1:10**

ETHICS

Guardian ad litem, **29:8, 29:9**

EVIDENCE

Admission of will, see index topic ADMISSION OF WILL
Bill of particulars, see index topic BILL OF PARTICULARS
Claims, proof of, **13:83**
Dead Man's Statute, see index topic DEAD MAN'S STATUTE
Destroyed wills, see index topic LOST OR DESTROYED WILLS
Discovery and disclosure, see index topic DISCOVERY AND DISCLOSURE
Kinship, proof of, see index topic KINSHIP PROCEEDINGS
Lost or destroyed wills, see index topic LOST OR DESTROYED WILLS
Missing persons, proof of will of. See index topic WILLS
Mutilated or obliterated wills, **8:57-8:62**
Nonmarital children, inheritance rights of; paternity shown by clear and convincing evidence, **5:77, 5:78**
Obliterated wills, **8:57-8:62**
Pretrial disclosure, see index topic DISCOVERY AND DISCLOSURE
Privileges, see index topic PRIVILEGES
Witnesses, see index topic WITNESSES

EXCESS ACCUMULATIONS TAX

Federal estate tax, **16:163**

EXECUTORS AND ADMINISTRATORS

Acceptance of appointment, **1:65-1:68**
Accountability, **1:65, 10:5**
Accountants and other professionals, reimbursement of expenses for, **19:194-19:197**
Accounting and accounting proceedings, see index topic ACCOUNTING AND ACCOUNTING PROCEEDINGS
Administrator with will annexed (C.T.A.), see index topic ADMINISTRATOR WITH WILL ANNEXED (C.T.A.)

EXECUTORS AND ADMINISTRATORS**—Cont'd**

Agreements affecting wills and waivers, attorney advising on, **1:76-1:78**
 Attorney advice, seeking, **1:60-1:85**
 Attorney-client privilege attaching to fiduciary's confidential communication, **21:56 et seq.**
 Attorney's fees for executorial services, **19:99-19:101**
 Authority prior to probate belonging to executor, **1:63**
 Authority to act, obtaining, **10:15-10:64**
 Business, management of, see index topic MANAGEMENT OF BUSINESS
 Choosing to act as personal representative, **10:16-10:20**
 Claims, payment of. See index topic PAYMENT OF CLAIMS
 Commissions
 generally, **10:5, 19:121-19:215**
 agreement limiting, **19:182-19:190**
 applicable statutes, **19:128, 19:129**
 assets not subject to, **19:171-19:181**
 attorney/fiduciary receiving commissions under SCPA 2307, **19:145-19:148**
 bank accounts, **19:152**
 bequest in lieu of compensation, **19:184-19:186**
 bond and mortgage, **19:154**
 businesses, **19:156**
 contested accountings
 denial of commissions as remedy, **28:166**
 surcharge, fiduciary subject to, **28:189, 28:190**
 trial in; malice by fiduciary as grounds for denying commissions, **28:161**
 death, resignation or removal without cause, **19:207-19:210**
 denial of, **19:126, 19:127**
 double deduction, **16:134**
 duties as basis of all commissions, **19:123, 19:124**
 exclusions, **19:171-19:181**
 extra compensation, **19:125**
 factors affecting, **19:182-19:215**
 failure to compete duties, **19:124**

EXECUTORS AND ADMINISTRATORS**—Cont'd**

Commissions—Cont'd
 failure to complete duties, effect of, **19:204-19:210**
 federal estate taxes, deduction from, **16:132**
 fiduciary, commissions on commissions paid to, **19:170**
 increased commissions and reimbursement for expenses, below
 insurance proceeds, **19:153**
 inter vivos trusts, **19:174**
 joint property, **19:173**
 loans by fiduciary to estate not commissionable, **19:181**
 measurement of representative's commissions by value of assets, **19:149-19:170**
 nontestamentary property not subject to, **19:172-19:180**
 objections to probate
 executor given bequest in lieu of commissions, **24:38**
 prior will commissions not conferring standing to make, **24:32**
 paying commissions under SCPA 2307, **19:131, 19:140-19:144**
 personal injury damages, **19:158, 19:159**
 personal property collected, **19:151-19:159**
 pledged property, **19:179, 19:180**
 real estate not sold, no commissions on, **19:160-19:167**
 receipts from beneficiaries, **19:157**
 receivables, **19:176-19:178**
 receiving commissions under SCPA 2307, **19:131-19:139**
 refunds, **19:144**
 reimbursement for expenses. Increased commissions and reimbursement for expenses, below
 removal without cause, **19:207-19:210**
 rents, **19:139**
 resignation, **19:207-19:210**
 right to compensation, **19:122-19:127**
 specific legacies, no commissions paid on most, **19:168, 19:169**
 statutes applicable, **19:128, 19:129**

INDEX TO SUBJECTS

EXECUTORS AND ADMINISTRATORS

—Cont'd

Commissions—Cont'd
statutory commission rates under SCPA
2307, **19:130-19:148**
surcharge for diminished value of
assets, **19:127**
totten trust accounts, **19:175**
trustees, fiduciaries other than, **19:129**
value of assets, representative's com-
mission measured by, **19:149-**
19:170
waiver of, **19:190**
will or agreement limiting, **19:182-**
19:190
withholding taxes, **19:155**
wrongdoing, denial or reduction of
commissions for, **19:211-19:215**
wrongful death action damages,
19:158, 19:159
Compensation. Commissions, above
Contested accountings, see index topic
CONTESTED ACCOUNTINGS
Contesting will, see index topic WILL
CONTESTS
Creditor/claimant seeking attorney
advice; executor/administrator as
party in interest, **1:98**
Dead Man's Statute, executor's com-
petence under, **22:78**
Death, resignation or removal without
cause, **19:207-19:210**
Deduction of executor's commission,
15:43-15:48
Delay in acceptance of appointment,
effect of unreasonable, **1:68**
Derivative nature of office, **10:6-10:10**
Duty prior to probate
generally, **1:109-1:111**
authority to act, executor's, **1:110**
letters of administration, prompt
application for, **1:111**
preserve property, taking initial action
to, **1:109-1:111**
privacy issues, **1:112**
Duty to distribute property to beneficia-
ries, **14:1-14:4**
Early distributions of legacies or distribu-
tive shares, **14:5-14:7**
Estate management, see index topic
MANAGEMENT OF ASSETS

EXECUTORS AND ADMINISTRATORS

—Cont'd

Extra compensation, **19:125, 19:199-**
19:203
Fiduciary standards, application of, **10:4**
Generation-skipping transfer tax, alloca-
tion by executor, **16:158**
Holder of letters, initial objections and
later action against, **10:55-10:65**
Identification of personal representative,
1:61-1:63
Implied renunciation of letters, **10:54**
Increased commissions and reimburse-
ment for expenses
generally, **19:191-19:203**
accountants and other professionals,
19:194-19:197
delegated duties, payment for, **19:198**
employee in decedent's business, pay
allowed as, **19:203**
extra compensation, **19:199-19:203**
professionals, **19:194-19:197**
travel expenses, **19:193**
Initial handling of will
generally, **1:69-1:74**
counterparts, accounting for all, **1:72**
examination of will, **1:71**
fastners, removal of, **1:70**
self-approving affidavit, advantage of,
1:73, 1:74
Late distributions of legacies or distribu-
tive shares, **14:8-14:18**
Letters of administration, see index topic
LETTERS OF ADMINISTRATION
Letters testamentary, see index topic LET-
TERS TESTAMENTARY
Limited and restrictive letters, **11:161-**
11:167
Management of assets, see index topic
MANAGEMENT OF ASSETS
Management of business, see index topic
MANAGEMENT OF BUSINESS
Marshalling assets, see index topic
MARSHALLING ASSETS
Offering will for probate, **7:18, 7:19**
Orderly procedures, administration begin-
ning with adoption of, **10:11-10:14**
Payment of claims, see index topic PAY-
MENT OF CLAIMS
Personal representative, generally, **10:1-**
10:64

EXECUTORS AND ADMINISTRATORS
—Cont'd

Port-mortem tax planning, see index topic POST-MORTEM TAX PLANNING

Power prior to probate generally, **1:109-1:111**
authority to act, executor's, **1:110**
letters of administration, prompt application for, **1:111**
preserve property, taking initial action to, **1:109-1:111**
privacy issues, **1:112**
Powers of administrator and executor compared, **10:42**
Practical matters affecting administration, **1:82-1:85**
Preliminary letters testamentary, see index topic LETTERS TESTAMENTARY

Propound will, eligibility to, **7:18, 7:19**

Qualification as fiduciary, attorney advising on, **1:64-1:68**

Reimbursement for expenses. Increased commissions and reimbursement for expenses, above

Removal without cause, **19:207-19:210**

Resignation, **19:207-19:210**

Restrictive letters, limited and, **11:161-11:167**

Self-approving affidavit, advantage of, **1:73, 1:74**

Sole proprietorship, management of, see index topic MANAGEMENT OF BUSINESS

Substitute or successor executor, service of process on, **7:86, 7:87**

Successor executor, service of process on, **7:86, 7:87**

Surviving or successor fiduciary, **10:50-10:53**

Tax planning, post-mortem. See index topic POST-MORTEM TAX PLANNING

Terms of will defining authority of, **1:62, 1:63**

Travel expenses, reimbursement for, **19:193**

Trustee and personal representative compared, **10:2-10:4**

Uniform Principal and Income Act, see index topic UNIFORM PRINCIPAL AND INCOME ACT

Waivers, attorney advising on agreements affecting wills and, **1:76-1:78**

EXECUTORS AND ADMINISTRATORS
—Cont'd

Will contests, see index topic WILL CONTESTS

Wrongdoing, denial or reduction of commissions for, **19:211-19:215**

EX PARTE COMMUNICATION
Guardian ad litem, **29:9****EXPERT WITNESSES**

Generally, **22:51-22:54**

Contested accountings, trial of objections in, **28:99 et seq.**

Identify of, disclosure of, **22:52**

Out-of-court statement, testimony based on, **22:53**

Outside of court, testimony taken, **22:55**

Will contests

- generally, **22:54**
- depositions, **24:153**
- noncompliance with CPLR 3101(d) depositions, **24:154**
- testamentary capacity, **24:230 et seq.**

FAMILY EXEMPTIONS

Small estates, **6:8**

FAMILY RELATIONSHIP

See index topic KINSHIP PROCEEDINGS

FEDERAL ESTATE TAX

Generally, **16:1-16:163**

Additional documents required with filing, **16:30**

Adjusted taxable gifts, including, **16:36**

Adjustment of penalty where both levied, **16:27**

Administration expenses

- generally, **16:130-16:137**
- appraisal fees, **16:135**
- conservation and protection of property, **16:131**
- double deduction of commissions and fees, **16:134**
- executor's commissions, **16:135**
- legal fees, **16:133**
- Schedule J, **16:130**
- selling property, deductibility of expenses, **16:136**
- state death tax deduction, **16:137**

Annuities

- generally, **16:120-16:127**

INDEX TO SUBJECTS

FEDERAL ESTATE TAX—Cont'd

Annuities—Cont'd
grandfathered benefits, **16:125, 16:126**
history, **16:121**
IRA benefits grandfathered, **16:126**
1982, before, **16:122**
Schedule I, **16:120**
supporting documentation, **16:127**
Tax Equity and Fiscal Responsibility
Act of 1982, **16:123**
Tax Reform Act of 1984, **16:124**
Calculating
generally, **16:31-16:51**
credits, **16:44, 16:45, 16:47-16:50**
foreign death tax credit, **16:50**
form, **16:51**
gifts, **16:36-16:39, 16:42, 16:46**
gross estate, elements of, **16:33**
gross tax, **16:41**
information required by Form 706,
16:31
net tax due, **16:43**
qualifying for prior transfer tax credit,
16:49
state death tax credit, **16:47**
steps, **16:32 et seq.**
taxable amount of estate, determining,
16:35
taxable estate, deductions allowed in
determining, **16:34**
tentative tax, **16:40**
transfer tax paid by prior estate,
potential credit, **16:48**
unified credit, subtracting, **16:44**
Cash. Mortgages, promissory notes, and
cash, above
Charitable deductions
outright gifts, **16:151**
pledges, deductibility of dependent on
enforceability, **16:140**
Schedule O, **16:150**
split interest gifts, **16:152**
Citizens and residents, filing threshold,
16:18
Debts, deduction, **16:138**
Deductions, generally, **16:128-16:152**
Due date for return
extension
interest, effect on, **16:23**
option to request, **16:22**
late filing, penalty for, **16:24**

FEDERAL ESTATE TAX—Cont'd

Due date for return—Cont'd
nine months after decedent's death,
16:21
Economic Recovery Tax Act of 1981 and
unified credit, **16:10-16:12**
Excess accumulations tax, **16:163**
Expenses. Losses and expenses, below
Filing requirements, **16:18-16:30**
First federal estate tax, **16:3**
Funeral expenses, deduction for, **16:129**
Generation-skipping transfer tax, see
index topic **GENERATION-SKIPPING
TRANSFER (GST) TAX**
Gifts
adjusted taxable gifts, including, **16:36**
charitable gifts, **16:151, 16:152**
differences in treatment of, **16:103**
gift taxes within three years included,
16:104
gross estate, certain gifts within three
years not included, **16:102**
no role for gifts made before 1977,
16:39
redetermination of gift tax value, **16:38**
split gifts, tax may be subtracted, **16:42**
tax credit for pre-1977 gifts, **16:46**
taxes, special rules, **16:17**
value at date of gift, **16:37**
Gross estate
accuracy-related penalty, regulations,
16:62
administration expenses, above
alternate valuation, **16:58**
annuities, above
change due to lapse of time, **16:60**
charitable deductions, above
date of valuation, **16:57**
decreases of taxable estate, **16:59**
deductions, **16:128-16:152**
disclosure standards, increase, **16:64**
due diligence standards under Circular
230, **16:65**
elements of, **16:33**
fair market value, **16:54**
funeral expenses, deduction for, **16:129**
generation-skipping transfer tax, see
index topic **GENERATION-SKIPPING
TRANSFER (GST) TAX**
identifying and valuing, **16:52-16:127**
identifying eligible deductions, **16:128**

FEDERAL ESTATE TAX—Cont'd

Gross estate—Cont'd
 jointly owned property, below
 life insurance, **16:94**
 martial deductions, see index topic
 MARITAL DEDUCTIONS
 miscellaneous property, **16:100**
 mortgages, promissory notes, and cash, below
 negligence, **16:63**
 no sale, valuation when, **16:56**
 powers of appointment, below
 property included, **16:52**
 real property, below
 reasonable basis test, **16:66**
 recent arm's length sale as evidence, **16:55**
 stocks and bonds, below
 transfers during decedent's life, below
 undervaluation, penalties, **16:61**
 valuation of assets, **16:53-16:58**
 Income tax for decedent's final year, deductions, **16:139**
 Inheritance tax, early estate tax, **16:2**
 Interest, extension's effect on, **16:23**
 Jointly owned property
 generally, **16:95-16:99**
 cotenants' relationship affects valuation, **16:96**
 joint tenancy with another person, **16:98**
 Schedule E, **16:95**
 spouse, joint property with, **16:97**
 tenancies in common reported on Schedule A, **16:99**
 Late filing, penalty for, **16:24**
 Late payment, penalty, **16:26**
 Liens, deduction, **16:138**
 Life insurance, **16:94**
 Losses and expenses
 generally, **16:141-16:143**
 during administration, **16:142**
 expenses of property not subject to claims, **16:143**
 Schedule L, **16:141**
 Marital deduction. See index topic MARITAL DEDUCTION
 Miscellaneous property in gross estate, **16:100**
 Mortgages, promissory notes, and cash generally, **16:90-16:93**

FEDERAL ESTATE TAX—Cont'd

Mortgages, promissory notes, and cash
 —Cont'd
 collection, risk of, **16:92**
 deductions, **16:138**
 inadequate interest, **16:93**
 possible discount, **16:91**
 Schedule C, **16:90**
 Schedule K, **16:138**
 1954 Act, **16:5**
 1926 through 1948, **16:4**
 Non-citizen spouse, rules changed, **16:16**
 Nonresident alien, threshold level for estate of, **16:20**
 Place for filing, **16:28**
 Portability election, filing to make, **16:19**
 Portability of credit between spouses, **16:13**
 Post-ERTA changes to unified credit, **16:11, 16:12**
 Post-mortem tax planning. See index topic POST-MORTEM TAX PLANNING
 Powers of appointment
 generally, **16:113-16:119**
 adverse person, exercisable only in conjunction with, **16:117**
 ascertainable standard, **16:116**
 different rules after Oct. 21, 2042, **16:114**
 exception to general rule, **16:119**
 includability issues, **16:115**
 lapse of general power of appointment, **16:118**
 Schedule H, **16:113**
 Promissory notes. Mortgages, promissory notes, and cash, above
 Real property
 generally, **16:67-16:75**
 foreign country, property located in, **16:68**
 forms, **16:75**
 gross value, property reported at, **16:69**
 marketability, lack of, **16:72**
 partial interests, valuation discounts of, **16:70**
 partition, cost of, **16:71**
 Schedule A, **16:67**
 special use valuation, qualifying for, **16:74**
 special valuation of certain property, **16:73**

INDEX TO SUBJECTS

FEDERAL ESTATE TAX—Cont'd

Reliance on attorney, **16:25**
Responsibility for filing, **16:29**
Spouse
 jointly owned property included in gross estate, **16:97**
 marital deduction, above
Stamp tax, early estate tax, **16:2**
Stocks and bonds
 generally, **16:76-16:89**
 actual price changes, **16:84**
 appropriate buyers, **16:87**
 blockage, **16:82-16:84**
 closely held stocks, **16:85**
 dividend declared of record, **16:81**
 ex-dividend, **16:80**
 majority interest premiums, **16:83, 16:89**
 mean selling price, **16:78**
 minority interest discounts, **16:88**
 publicly listed securities, **16:77**
 reporting requirements, **16:86**
 Schedule B, **16:76**
 weekends and holidays, **16:79**
Taxable estate, deductions allowed in determining, **16:34**
Tax Equity and Fiscal Responsibility Act of 1982, **16:123**
Tax planning opportunity closed with generation-skipping transfer tax, **16:15**
Tax Reform Act of 1976, **16:6**
Tax Reform Act of 1984, **16:124**
Transfers during decedent's life
 generally, **16:101-16:112**
 differences in treatment of gifts, **16:103**
 enjoyment interest retained, **16:107**
 exercise of power, transfer subject to, **16:108**
 gifts within three years, inclusion, **16:102, 16:104**
 life insurance, transfers of, **16:109**
 possessory interest retained, **16:107**
 released interests, inclusion, **16:110**
 retained interests, inclusion of transfers with, **16:105-16:107**
 reversionary interest retained, **16:107**
 Schedule G, **16:101**
 three year transfer rules, background, **16:112**
 treatment after three years, **16:111**

FEDERAL ESTATE TAX—Cont'd

Transfers within three years of death, **16:9**
Unified credit implemented, **16:7**
Unlimited marital deduction, **16:8**
Yearly increases in unified credit, **16:10**

FEES

Attorneys' fees, see index topic ATTORNEYS' FEES
Compensation, see index topic COMPENSATION
Investment of estate assets; fees not chargeable to estate or trust, **13:65**
Objections to probate, filing, **24:68**
Probate petition filing fees based on size of estate, **7:75-7:78**
Referees, special, **19:50**

FELONY CONVICTION

Letters of administration, eligibility to receive, **4:38, 4:39**

FIDUCIARIES

See index topic EXECUTORS AND ADMINISTRATORS

FINANCIAL RECORDS

Discovery of federal, **21:86**

FIXTURES

Marshalling assets, **12:12**

FOREIGN ESTATES

Ancillary probate and administration, see index topic ANCILLARY PROBATE AND ADMINISTRATION

FORGERY

Forged deed, real property transfer, **26:197**

Will contests, grounds for, **24:49, 24:210 et seq.**

FRAUD

Contested accountings, trial in; fraud in equity resulting from fiduciary's conflict, **28:163**

Jurisdiction of Surrogate's Court to probate will; fraudulent transfer abrogating jurisdiction, **7:44**

Lost or destroyed wills; fraudulent destruction rebutting revocation, **8:36-8:38**

Probate, offering will for; criminal liability for fraud, **7:29**

FRAUD—Cont'd

Statute of limitations defense in discovery proceedings, **26:115, 26:116**
 Undue influence and, **24:256**
 Vacating probate, **8:137**
 Weinstock, matter of; attorney as executor, **1:81**
 Will contests
 generally, **24:292 et seq.**
 burden of proof, **24:255 et seq., 24:292 et seq.**
 clear and convincing evidence, **24:293**
 confidential relationship, burden on holder of, **24:294**
 constructive fraud, **24:295**
 costs in, **23:34**
 discovery in, **24:150**
 standard of proof, **24:293**

FRIVOLOUS CONDUCT

Sanctions, see index topic SANCTIONS FOR FRIVOLOUS CONDUCT

FUNERAL EXPENSES

Administration proceedings; no letters if estate value less than funeral expenses, **4:22**
 Federal estate taxes, deduction from, **16:129**
 Payment of claims, **13:102, 13:117**

FUNERAL INSTRUCTIONS

Agent designation to carry out decedent's wishes, **1:35**
 Cemetery deed ownership issues, **1:38**
 Decedent's wishes, **1:35-1:38**
 Payment for funeral, **1:108**
 Preservation of assets, funeral arrangements and, **1:107, 1:108**
 Priority of survivors absent decedent's instructions, **1:36**
 Safe deposit box access to obtain funeral information, **1:37**
 Written instructions, **1:35**

GENERAL POWERS OF APPOINTMENT

Testamentary substitutes, **9:58**

GENERATION-SKIPPING TRANSFER (GST) TAX

Generally, **15:64-15:68**
 Allocation of, **15:64-15:68**

GENERATION-SKIPPING TRANSFER (GST) TAX—Cont'd

Defined, **15:64**
 Federal estate tax
 generally, **16:153-16:163**
 allocation of exemption, **16:156**
 automatic allocation, **16:157**
 closure of planning opportunity, **16:15**
 excess accumulations tax, **16:163**
 executor, allocation by, **16:158**
 exemption, **16:154**
 form 706, **16:154**
 imposed, **16:14**
 Schedule R, **16:153**
 Late allocation by executor, **15:66**
 Qualified terminable interest property
 reverse election, **16:159-16:161**
 splitting, **16:162**
 Timely allocation to lifetime gifts, **15:65**
 Valuation of transfers included in gross estate, **15:67**
 Valuation of transfers not included in gross estate, **15:68**

GIFTS

Federal estate tax. See index topic FEDERAL ESTATE TAX

GOOD FAITH

Management of assets; duties of personal representative, **13:2, 13:3**
 Payment of claims; seven-month rule protecting fiduciary acting in good faith, **13:90-13:92**
 Tax preparer penalties, **15:111**
 Will contests, costs in, **23:32**

GST

See index topic GENERATION-SKIPPING TRANSFER (GST) TAX

GUARDIAN AD LITEM

Generally, **29:1-29:37**
 Appearance in proceeding, **3:99**
 Appointment, **29:1-29:9, 29:26**
 Appraisers, hiring of, **29:30**
 Article 81 guardian, contrast with, **29:17**
 Attorney for ward, **29:11, 29:12**
 Bests interests of ward, **29:16, 29:17**
 Chief judge, rules (Part 36), **29:3-29:5**
 Compensation, **19:45-19:49, 29:37**
 Competent representation, **29:23**

INDEX TO SUBJECTS

GUARDIAN AD LITEM—Cont'd
Compromise proceedings, **20:93**
Confidentiality, **29:25**
Conflicts, removal of guardian, **29:33**
Consulting with court, **29:31**
Court officer, role as, **29:13-29:15**
Court rules requirements, **29:28**
Delegation of responsibilities, **29:29, 29:30**
Disability cases, **29:34-29:36**
Disclosure of evidence, **29:24**
Election, eligibility to exercise right of, **9:79**
Ethical considerations affecting role of guardian, **29:8, 29:9**
Ex parte communication, **29:9**
Fees, **19:45-19:49**
Kinship proceedings, identifying distributees when family tree incomplete in, **27:70**
Later service as private attorney of ward, **29:35**
Letters of administration and appointment of, **4:106**
Limitation imposed by duty to protect interests of ward, **29:15**
No information about distributees known, probate when; affidavit of publication, **8:96**
Objections to probate, waiver of right to make, **24:40**
Obligations of, **29:27-29:37**
Obligation to report, **29:14**
Party to proceeding, necessary or proper generally, **2:92-2:101**
age 14, infant over, **2:98, 2:99**
appearance by existing guardian, effect of, **2:93, 2:94**
appointment unnecessary, when, **2:100**
attorney-in-fact under durable power, appearance by, **2:94**
decrees binding on persons represented, **2:101**
disability, appointed for party with, **20:37**
guardian, appearance in lieu of, **2:95**
incompetent parties, representing, **2:96**
infants, representing, **2:97-2:99**
vertical virtual representation, **2:120**
Private attorney, comparison with, **29:18-29:26**

GUARDIAN AD LITEM—Cont'd
Protector of ward's best interest, generally, **29:16, 29:17**
Qualifications of appointment, **29:6, 29:7**
Relationship with ward, generally, **29:22**
Removal of guardian, **29:32, 29:33**
Representation of previously unknown distributees, **29:36**
Roles of guardian, generally, **29:12-29:26**
Settlement authority when ward attains 18 years of age, **20:87**
Specialists, hiring of, **29:30**
Statutory requirements, **29:27**
Trustee ad litem, obligation as, **29:12**
Will contests, costs in; objections by guardian, **23:39**

GUARDIANS AND GUARDIANSHIP

Accounting and accounting proceedings, see index topic ACCOUNTING AND ACCOUNTING PROCEEDINGS
Ad litem guardian, see index topic GUARDIAN AD LITEM
Admission of will, consent of guardian for person under disability for, **7:115**
Surrogate's Court concurrent jurisdiction with Supreme and other courts, **2:13**

HANDWRITING

Admission of will; use of handwriting if no witnesses available, **7:145-7:147**
Expert's testimony in will contest, **24:212**
Testimony on, **22:50, 24:212**

HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT OF 1996 (HIPAA)

Discovery of medical records, **21:99, 21:100**
Physician-patient privilege, **21:73**

HEARSAY

Kinship proceedings, evidence establishing pedigree in business record exception, **27:21**
Dead Man's Statute or hearsay rule, triggering, **27:31**
disinterested person rule, exception to, **27:33**
exceptions, **27:32-27:36**
oral testimony, **27:31-27:36**
third parties, statements by, **27:36**

HIPAA

See index topic **HEALTH INSURANCE PORTABILITY AND ACCOUNTABILITY ACT OF 1996 (HIPAA)**

HIV

Physician-patient privilege, **21:65**

HOLDOVER PROCEEDINGS

Piccione decision and Surrogate's Court jurisdiction, **2:6-2:9**

HOLOCAUST

Kinship, records to establish, **27:93**

HOLOGRAPHIC WILLS

Generally, **8:63-8:75**

Attested wills, **8:72-8:75**

Mariners; nuncupative and unattested wills, **8:64, 8:69**

Nuncupative and unattested wills

generally, **8:63-8:71**

mariners, **8:64, 8:69**

soldiers, **8:64, 8:68**

statutory requirements, **8:65-8:71**

termination of otherwise valid will,

8:71

testator must have been capable and free of restraint, **8:70**

Revocation, **8:104**

Soldiers; nuncupative and unattested wills, **8:64, 8:68**

Unattested wills. Nuncupative and unattested wills, above

HOMOSEXUALITY

Letters of administration, receiving; same-sex partner not eligible for spousal rights, **4:56**

Right of election, same sex spousal relationship and statutory disqualification from exercising, **9:95, 9:96**

Same-sex marriage, expansion of marital deduction, **16:145**

Spousal privilege does not extend to same-sex partners, **21:79**

Surviving spouse, challenges to status of alleged, **5:65**

Wrongful death action of same-sex partners who marry, standing to bring, **20:33**

HONORARY TRUSTS FOR PETS

Generally, **14:47-14:49**

HONORARY TRUSTS FOR PETS

—Cont'd

Reduction, **14:49**

Termination, **14:48**

HORIZONTAL REPRESENTATION OF PARTIES

See index topic **PARTIES TO PROCEEDINGS**

HORIZONTAL VIRTUAL REPRESENTATION

Parties to proceeding, **2:123-2:125**

HUSBAND AND WIFE

See index topic **SPOUSE**

ILLNESS

Testamentary capacity, affecting, **24:243 et seq.**

IMMIGRATION

Kinship, records to establish, **27:85**

INCAPACITY

Contents of petition, **3:23**

Lost or destroyed wills; presumption of revocation, **8:39**

Testamentary capacity, see index topic **TESTAMENTARY CAPACITY**

INCOME IN RESPECT OF DECEDED (IRD)

Generally, **12:88-12:99, 15:28-15:30**

Accounting, **12:92**

Apportioned between estate and others, **12:93-12:99**

Deduction for estate tax attributable to, **15:30**

Double taxation, accrued income subject to, **12:90**

Federal estate tax, deductions for final year's income tax, **16:139**

Income tax treatment, **12:91**

Post-mortem tax planning, **15:28-15:30, 15:41**

Reported as income by recipient, **15:29**

Tax liability, **12:89**

INCOMPETENCY

Contents of petition, **3:23**

Guardian ad litem as party to proceeding representing incompetent parties, **2:96**

INDEX TO SUBJECTS

INFANTS

See index topic CHILDREN

INHERITANCE TAX

Early estate tax, **16:2**

INJUNCTIONS

Temporary restraining order, use of, **26:42-26:49**

IN-KIND DISTRIBUTIONS

Management of assets, **13:33**

IN LIMINE MOTIONS

Application to court, **20:48**

Discretion of court, **20:47**

INSURANCE

Commissions measured by value of assets, representative's, **19:153**

Estate property, **13:15**

Jurisdiction of Surrogate's Court to probate will, **7:40**

Life insurance, see index topic LIFE INSURANCE

INTELLECTUAL PROPERTY

Marshalling assets, **12:86**

INTERNEES

Temporary administration, see index topic TEMPORARY ADMINISTRATION

INTERROEM CLAUSE

Estate beneficiary seeking attorney advice and effect of, **1:89-1:91**

Trust contests, **25:3**

Will contests, **24:26 et seq., 24:93 et seq.**

INTERVENTION

Discovery proceedings, **26:9**

Parties to proceeding, **20:40**

INTER VIVOS TRUSTS

Commissions, not subject to, **19:174**

Election by surviving spouse, **9:28**

Payment of claims, **13:122**

Post-mortem tax planning; inter vivos gifts and percentage tests, **15:74, 15:78**

Will contests, proof of undue influence in; inter vivos transfers to beneficiary, **24:288**

INTESTACY

Administration proceedings, see index topic ADMINISTRATION PROCEEDINGS

Attorney General as party to proceeding involving intestacy situations, **2:88, 2:89**

Duplicate original will missing, **8:49**

Existence of will, determination of, **1:5**

Intestate property defined, **1:20**

Property not passing through will or intestacy statutes, **1:5**

Small estates, see index topic SMALL ESTATES

Voluntary administrator, see index topic VOLUNTARY ADMINISTRATOR

INVESTMENTS

Generally, **13:48-13:75**

Administrator's power to make, **4:140**

Assessment of representative's performance, standards for, **13:66**

Attorney-in-fact, delegation of duties and powers to, **13:64**

Cash requirements for managing estate, **13:57**

Contested accountings

objections by investment advisors in, **28:29**

surcharge for imprudent investments, fiduciary subject to, **28:182 et seq.** trial in, **28:146-28:152**

Deference to grantor's intent, **28:152**

Delegation may trigger arbitration clause, **28:149**

Diversify, representative's potential liabilities for failure to

generally, **13:67-13:75**

closely held stock, **13:68**

negligence, responsibility for, **13:69-13:71**

prudence of decision at time made, **13:70**

reasonable income, management of assets to produce, **13:72-13:75**

undue peril, liability for exposing fund to, **13:71**

Duties and powers of representative, **13:51-13:65**

Estimating cash requirements, **13:59**

Fees not chargeable to estate or trust, **13:65**

INVESTMENTS—Cont'd

Fiduciary's response if losses occurred, **28:147**
 Liability for failure to diversify, representative's potential. Diversify, representative's potential liabilities for failure to, above
 Liquidating fluctuating assets, raising cash by, **13:58**
 Long-term investment function, **13:64**
 Noncash reserves, retention of, **13:61-13:63**
 Objectant must show losses reflect negligence, **28:148**
 Powers of representative, **13:14, 13:51-13:65**
 Prudent Investor Act, **13:48-13:50, 13:160**
 Retained asset standard, **28:151**
 Short-term investment function, **13:55-13:63**
 Sources of contributions, finding, **13:60**
 Standard for professional investor, **28:150**
 Uniform Transfers to Minors Act, **14:46**

IRA

Discovery proceedings involving, **26:187**
 Rollover of qualified plant benefits to, **15:93, 15:94**

IRD

See index topic INCOME IN RESPECT OF DECEDENT (IRD)

ISSUE PRECLUSION

Decrees, **20:111**

JOINDER OF TRIALS

Trust contests, **25:44**

JOINT OR MUTUAL WILLS

Generally, **8:1-8:22**
 Agreement to make, **1:77, 8:2-8:9**
 Assets subject to agreement to make, **8:13-8:15**
 Consideration, mutual promise sufficient as, **8:4**
 Contract to make, **1:77, 8:2-8:9**
 Elective share by surviving spouse, waiver or release of right of, **9:161**
 Elective share issues, **8:15**
 Enforceability of agreement to make, **8:3, 8:4**

JOINT OR MUTUAL WILLS—Cont'd

Gifts, survivor may not defeat agreement through, **8:9**
 Irrevocable after death of one testator, agreement to make will, **8:8**
 Lost mutual will, effect of, **8:22**
 Nonrevocation clauses
 agreement to make will, **8:2-8:9**
 assets subject to agreement, **8:13-8:15**
 consideration, mutual promise sufficient as, **8:4**
 enforceability of agreement to make will, **8:3, 8:4**
 equity principles, aggrieved party relies on, **8:6**
 gifts, survivor may not defeat agreement through, **8:9**
 irrevocable after death of one testator, agreement to make will, **8:8**
 lost mutual will, effect of, **8:22**
 post-September, 1983 wills need statement of joint will agreement, **8:16-8:18**
 revocation of agreement to make will during testators' lifetimes, **8:7**
 September 2, 1983, wills executed before, **8:19-8:21**
 subsequent will, effect of, **8:10-8:12**
 Post-September, 1983 wills need statement of joint will agreement, **8:16-8:18**
 Revocation of agreement to make will during testators' lifetimes, **8:7, 8:8**
 September 2, 1983, wills executed before, **8:19-8:21**
 Subsequent will, effect of, **8:10-8:12**

JURISDICTION

Ancillary probate and administration, see index topic ANCILLARY PROBATE AND ADMINISTRATION
 Contents of petition, **3:20**
 Personal jurisdiction, see index topic PERSONAL JURISDICTION
 Service of process and papers, see index topic SERVICE OF PROCESS AND PAPERS
 Surrogate's Court, see index topic SURROGATE'S COURT JURISDICTION
 Trust contests, **25:2**
 Venue, see index topic VENUE
 Will, see index topic WILL

JURY AND JURY TRIAL

Absolute right to, **22:16, 22:17**
Advisory jury, **22:30**
Cause of action determining right to, **22:10-22:15**
Challenges to jury selection, **22:32**
Charge, requests to
 generally, **22:126-22:130**
 appeal, objections to charge necessary
 for, **22:128-22:130**
 precharge conference, **22:127**
Claims against estate, **22:21**
Closing statements. Opening and closing
 statements, below
Demand for
 generally, **22:24-22:30**
 advisory jury, **22:30**
 making, **22:25**
 relief from failure to file timely
 demand, **22:29**
Supreme Court action with demand
 transferred, effect of, **22:27**
timely demand, relief from failure to
 file, **22:29**
waiver, failure to demand constituting,
 22:28
withdrawal of, **22:26**
Discovery proceedings, **22:19, 22:20,**
 26:12, 26:64-26:73
Empaneling jury, **22:31, 22:32**
Equitable claims, **22:11-22:14**
Instructions to jury. Charge, requests to,
 above
Joinder of equitable and legal claims
 waives right to, **22:12**
New York State Constitution, right to jury
 trial under, **22:9**
No right to, proceedings where, **22:23**
Opening and closing statements
 generally, **22:42-22:45**
 accountings, contested, **22:44**
 burden of persuasion or going forward,
 22:45
 probate contests, **22:43, 24:185,**
 24:186, 24:196
Pretrial order for, **22:5, 22:6**
Real property, action to determine title to,
 22:22
Relief from failure to file timely demand,
 22:29

JURY AND JURY TRIAL—Cont'd

Respondent not bound by petitioner's
 joinder, **22:15**
Reverse discovery proceedings, **22:20**
Right to jury trials and need for demand,
 22:8-22:30
Selection of jury, **22:31, 22:32**
Service of pretrial order, time for, **22:6**
Timely demand, relief from failure to file,
 22:29
Trust contests
 generally, **25:39 et seq.**
 demand for jury
 filing, generally, **25:43**
 nature of claim, **25:41, 25:42**
 right to jury trial, generally, **25:39 et**
 seq.
 statutory right to jury, **22:18, 25:39**
 turnover proceedings, right to jury,
 25:42
Verdict, see index topic **VERDICT**
Voir dire, **22:32**
Waiver of right to, **22:12, 22:13, 22:28**
Will contests, demand for trial in
 generally, **24:68 et seq.**
 deadline to make demand, proponent's,
 24:71
 no jury in challenges to objectant's
 status in will contests, **24:45**
 objectant must make demand in objec-
 tions, **24:70**
 omission to make demand, court grant-
 ing relief from, **24:73**
 withdrawal of demand, no contest nec-
 essary for, **24:72**

KINSHIP PROCEEDINGS

Generally, **27:1-27:94**
Accounting for individuals, generally,
 27:60-27:94
Accounting proceeding, proof required in,
 27:13-27:15
Attorney-client privilege, exception to,
 21:54
Birth and death records after 1898, **27:74,**
 27:75
Census records, **27:82, 27:83**
Distributee known by whereabouts
 unknown, **27:66**
Distributee's relationship to decedent,
 27:4-27:6
Documentary proof, **27:20-27:29**

KINSHIP PROCEEDINGS—Cont'd

Driving records, **27:94**
 Due diligence, **27:71**
 Elements for establishing, three, **27:3-27:6**
 Family tree
 identifying distributees when family tree incomplete, **27:60-27:70**
 preparation of, **27:18**
 Guardian ad litem, appointment and role of, **27:70**
 Hearing
 generally, **27:2, 27:45-27:59**
 admission alone insufficient to prove kinship, **27:50**
 burden of proof, **27:49-27:52**
 conclusion of proof, **27:59**
 non-marital children status as of decedent's death, **27:52**
 parties involved, **27:47**
 pleadings leading to, **27:48**
 presentation of proof, **27:52-27:58**
 referee, held before, **27:46**
 Holocaust and World War II information, **27:93**
 Identifying distributees when family tree incomplete, **27:60-27:70**
 Immigration records, **27:85**
 Internet searches, **27:73**
 Locator services, **27:91**
 Marriage records after 1989, **27:76**
 Marriages before 1910 and deaths reported before 1949, **27:77**
 Military records, **27:92**
 Naturalization records, **27:78**
 Other persons in petitioner's class, lack of, **27:6**
 Passport applications, **27:79**
 Pedigree, evidence establishing
 generally, **27:19-27:36**
 ancient document rule, **27:29**
 best evidence rule, copies as exceptions to, **27:22**
 business record exception to hearsay rule, **27:21**
 collateral facts in official documents, **27:28**
 Dead Man's Statute or hearsay rule, triggering, **27:31**
 documentary proof, **27:20-27:29**

KINSHIP PROCEEDINGS—Cont'd

Pedigree, evidence establishing—Cont'd
 Hague Convention
 nonsignatories to, documents of, **27:27**
 signatories to, documents of, **27:26**
 hearsay rule
 Dead Man's Statute or hearsay rule, triggering, **27:31**
 disinterested person rule, exception to, **27:33**
 exceptions, **27:32-27:36**
 oral testimony, **27:31-27:36**
 third parties, statements by, **27:36**
 oral testimony, **27:30-27:36**
 self-authenticating official documents, **27:23-27:27**
 Presumptions
 generally, **27:37-27:44**
 death, of, **27:40-27:42**
 identity, of, **27:43, 27:44**
 legitimacy, of, **27:39**
 marriages, validity of, **27:38**
 Proof of kinship
 generally, **27:7-27:59**
 accounting proceeding, proof required in, **27:13-27:15**
 administration proceedings, proof required in, **27:9, 27:10**
 family tree, preparation of, **27:18**
 hearing, above
 pedigree, evidence establishing, above
 presumptions, above
 probate proceeding, **27:11, 27:12**
 types of proof, **27:8**
 Uniform Rules, **27:7, 27:8**
 withdrawal proceedings, **27:16, 27:17**
 Records to establish kinship and locate individuals
 birth and death records after 1898, **27:74, 27:75**
 census records, **27:82, 27:83**
 Holocaust and World War II information, **27:93**
 immigration records, **27:85**
 locator services, **27:91**
 marriage records after 1989, **27:76**
 marriages before 1910 and deaths reported before 1949, **27:77**
 military records, **27:92**
 naturalization records, **27:78**

INDEX TO SUBJECTS

KINSHIP PROCEEDINGS—Cont'd

Records to establish kinship and locate individuals—Cont'd
 passport applications, **27:79**
 school records, **27:90**
 Social Security records, **27:80, 27:81**
 Social Services records, **27:88**
 telephone directory, **27:89**
 voter records, **27:86, 27:87**
 World War II information, **27:93**
 yearly indexes, **27:84**
School records, **27:90**
Searching and accounting for individuals, generally, **27:60-27:94**
Social Security records, **27:80, 27:81**
Social Services records, **27:88**
Sources, kinship, **27:72-27:94**
Surviving relatives closer to decedent, lack of, **27:5**
Telephone directory, **27:89**
Voter records, **27:86, 27:87**
Withdrawal proceedings, proof of kinship in, **27:16, 27:17**
World War II information, **27:93**
Yearly indexes, **27:84**

LANDLORD AND TENANT

Holdover proceedings and Piccione decision; Surrogate's Court jurisdiction, **2:6-2:9**

LATE FILING

Federal estate tax, penalty, **16:24**

LAWYERS

See index topic ATTORNEYS

LEASES

Fiduciary leasing property not to exceed three years, **13:17**

LEGAL FEES

See index topic ATTORNEYS' FEES

LETTERS

Generally, **10:15-10:64**

Administration, see index topic LETTERS OF ADMINISTRATION

Administrator with will annexed (C.T.A.), see index topic ADMINISTRATOR WITH WILL ANNEXED (C.T.A.)

Ancillary letters, **10:49**

LETTERS—Cont'd

Ancillary probate and administration, see index topic ANCILLARY PROBATE AND ADMINISTRATION
Designation of fiduciary, **10:28**
Eligibility to receive, **10:23-10:26**
Holder of letters, initial objections and later action against, **10:55-10:65**
Implied renunciation of letters, **10:54**
Ineligible persons, **10:24, 10:26**
Kinship proceedings, see index topic KINSHIP PROCEEDINGS
Limited and restrictive letters, **11:161-11:167**
Preliminary letters testamentary, see index topic LETTERS TESTAMENTARY
Proper form of letters, applying for, **10:34-10:49**
Qualification, **10:27-10:31**
Restrictive letters, limited and, **11:161-11:167**
Surviving or successor fiduciary, **10:50-10:53**
Testamentary, see index topic LETTERS TESTAMENTARY
Types of, **10:22**

LETTERS OF ADMINISTRATION

Generally, **10:39-10:42**

Administrator must qualify if letters granted
 generally, **4:117-4:130**
 bond, filing, **4:121-4:130**
 clerk designated to receive process, **4:119**

no power prior to appointment, **10:41**
oath, taking, **4:120, 4:130**
time to qualify, **4:118**

Animosity between fiduciary and others, **4:44**

Bond, administrator filing, **4:121-4:130**

Chief fiscal officer, **4:73-4:76**

Citation

 return day of citation, proceedings on, below
 service of process (citation), below

Consent of distributees to grant of letters, **4:67-4:69**

Contents of petition for, **4:81-4:89**

Death certificate filed with petition, **4:91**

Decree granting letters, **4:115, 4:116**

LETTERS OF ADMINISTRATION**—Cont'd**

Discretion of court
 generally, **4:58-4:78**
 all distributees ineligible, **4:59**
 chief fiscal officer, **4:73-4:76**
 consent of distributees to grant of letters, **4:67-4:69**
 eligible distributees decline and others
 ineligible to receive letters, **4:65**
 equally entitled, where distributees are,
4:60-4:63
 joint letters, **4:66**
 prior right, distributee with, **4:64**
 public administrator, **4:73-4:76**
 qualified corporation, letters to, **4:70, 4:71**
 SCPA § 1001(1), where letters not
 issued underqualified corporation,
 letters to, **4:72-4:78**
 trust company, letters to, **4:70, 4:71**
Dishonesty, 4:41, 4:42
Distributees
 consent of distributees to grant of letters, **4:67-4:69**
 discretion of court
 all distributees ineligible, **4:59**
 eligible distributees decline and others
 ineligible to receive letters,
4:65
 equally entitled, where distributees
 are, **4:60-4:63**
 prior right, distributee with, **4:64**
eligible distributees, 10:40
 identification of distributees entitled to
 share, **4:84-4:88**
 posthumously conceived genetic child,
4:86
 service of process (citation), unknown
 distributees, **4:101**
 sole distributee ineligible, **4:57**
Eligible person, 4:33-4:51
 English, inability to read and write, **4:45**
 Felony conviction, **4:38, 4:39**
 Fiduciary qualifies, issuance after, **4:131**
 Filing petition for, proceeding commenced by, **4:80-4:92**
 Guardian ad litem, appointment of, **4:106**
 Improvidence and eligibility to receive,
4:43
 Joint letters, **4:66**

LETTERS OF ADMINISTRATION**—Cont'd**

Kinship proceedings, see index topic **KINSHIP PROCEEDINGS**
Limited and restricted, 10:47
 Nondomiciliary alien, discretionary grant
 to, **4:34-4:37**
 Notice of application for, **4:107-4:109**
 Objections to eligibility, **4:46, 4:47**
 Petitioning for and receiving
 generally, **4:31-4:79**
 animosity between fiduciary and others,
4:44
 contents of petition, **4:81-4:89**
 death certificate filed with petition,
4:91
 discretion of court, above
 dishonesty, **4:41, 4:42**
 documents filed with petition, **4:92**
 eligible person, **4:33-4:51**
 English, inability to read and write,
4:45
 felony conviction, **4:38, 4:39**
 filing petition, proceeding commenced
 by, **4:80-4:95**
 identification of distributees entitled to
 share, **4:84-4:88**
 improvidence and eligibility to receive,
4:43
 nondomiciliary alien, discretionary
 grant to, **4:34-4:37**
 objections to eligibility, **4:46, 4:47**
 persons who may petition for letters,
4:32
 priority among persons eligible to
 receive letters, below
 renunciation and designation of another
 to serve, **4:79**
 sole distributee ineligible, **4:57**
 substance abuse, **4:40**
 Powers of administrator and executor
 compared, **10:42**
 Priority among persons eligible to receive
 letters
 generally, **4:48-4:56**
 conflict as basis for denial, **4:50**
 discretion of court, **4:49**
 order of priority
 generally, **4:52-4:56**
 death of distributee before issuance
 of letters, **4:55**

LETTERS OF ADMINISTRATION**—Cont'd**

Priority among persons eligible to receive letters—Cont'd
 order of priority—Cont'd
 preference granted to distributee with largest share, **4:53**
 public administrator's role when only cousins are left, **4:54**
 same-sex partner, status as spouse, **4:56**
 Procedure for issuance, generally, **4:80-4:133**
 Prompt application for, **1:111**
 Public administrator
 discretion of court, **4:73-4:76**
 priority among persons eligible to receive, **4:54**
 right to renounce, **4:76**
 service of process (citation), **4:102**
 Qualification as fiduciary, **1:64**
 Qualification of administrator.
 Administrator must qualify if letters granted, above
 Qualified corporation, letters to, **4:70, 4:71**
 Receiving. Petitioning for and receiving, above
 Renunciation and designation of another to serve, **4:79**
 Restricted, **10:47**
 Return day of citation, proceedings on generally, **4:110-4:116**
 decree granting letters, **4:115, 4:116**
 objections to be made, **4:111-4:113**
 stay of appointment, granting, **4:114**
 SCPA § 1001(1), where letters not issued underqualified corporation, letters to, **4:72-4:78**
 Service of process (citation)
 generally, **4:93-4:105**
 consul of foreign country, **4:97**
 contents of citation, **4:94**
 court dispensing with service, **4:98-4:102**
 dispensing with service, court, **4:98-4:102**
 fiscal officer, **4:102**
 methods of service, **4:104**
 nondomiciliary parties, **4:99**
 persons entitled to process, **4:95-4:102**

LETTERS OF ADMINISTRATION**—Cont'd**

Service of process (citation)—Cont'd
 proof of service, filing, **4:105**
 public administrator, **4:102**
 renunciation and waiver, **4:103**
 Tax Commissioner, **4:96**
 unknown distributees, **4:101**
 waiver, **4:103**
 whereabouts of parties unknown, **4:100**
 Sole distributee ineligible, **4:57**
 Substance abuse, **4:40**
 Successor administrator de bonis non, appointment of, **4:132, 4:133**
 Temporary letters, **10:44-10:46**
 Terms of will defining authority, **1:62**
 Trust company, letters to, **4:70, 4:71**
 Unreasonable delay in accepting appointment, denial based on, **1:68**
 Verification of petition, **4:90**

LETTERS TESTAMENTARY

Generally, **7:150-7:195, 10:35-10:38**
 Authority to act, letters as evidence of, **7:186, 7:187**
 Bonds, **7:179, 7:180, 7:210**
 Collateral attack, letters not subject to, **7:192**
 Conflicts of interest, **7:166**
 Contingency, on, **7:194**
 Date of death, executor's power relating back to, **7:190, 7:191**
 Designation and oath, eligible executor qualifying by, **7:177, 7:178**
 Dishonesty, ineligibility based on, **7:167**
 Eligibility of nominated executor
 generally, **7:155-7:168**
 conflicts of interest, **7:166**
 dishonesty, **7:167**
 felon under New York law disqualified, **7:161-7:164**
 improvidence, ineligible persons, **7:165, 7:166**
 ineligible persons, **7:159-7:168**
 natural persons, **7:156, 7:157**
 otherwise unfit for office, ineligibility based on, **7:168**
 qualifications and issuance of, below
 Felon under New York law disqualified, **7:161-7:164**

LETTERS TESTAMENTARY—Cont'd

Fifteen-day time limit to qualify, **7:183, 7:184**
 Ineligible persons, **7:159-7:168**
 Limited and restricted, **10:47**
 Named executors only, preliminary letters application by, **7:202-7:208**
 Natural persons, **7:156, 7:157**
 Nominated executor renouncing appointment, **7:150-7:154**
 Notice of probate required before letters issue, **7:185**
 Oath, eligible executor qualifying by, **7:177, 7:178**
 Objection to person seeking letters, **7:169-7:174**
 Offering will for probate, undue delay in; denial of letters, **7:30**
 Otherwise unfit for office, ineligibility based on, **7:168**
 Power of executor prior to issuance, limited, **7:188, 7:189**
 Powers of administrator and executor compared, **10:42**
 Powers of preliminary executor. Preliminary letters, below
 Preliminary letters
 generally, **7:197-7:232, 10:37**
 appearing parties, notice to, **7:211**
 application upon filing of probate petition, **7:200, 7:201**
 bond requirements, **7:210**
 commissions must await admission of will, **7:227-7:232**
 named executors only, application by, **7:202-7:208**
 powers of executor
 generally, **7:217-7:223**
 distribution, no powers to make, **7:220, 7:221**
 issuance of letters, powers conferred upon, **7:218, 7:219**
 limitations, imposition of, **7:222, 7:223**
 qualification as preliminary executor
 generally, **7:209-7:216**
 appearing parties, notice to, **7:211**
 bond requirements, **7:210**
 issuance of letters, qualification must lead to, **7:212-7:216**
 powers of executor, **7:217-7:223**

LETTERS TESTAMENTARY—Cont'd

Preliminary letters—Cont'd
 qualification as preliminary executor
 —Cont'd
 priority of executor named in later will, **7:214-7:216**
 revocation of letters, **7:224-7:226**
 statutory purpose, **7:199**
 temporary administration, see index topic TEMPORARY ADMINISTRATION
 Public access to certain filings, **7:175**
 Qualification and issuance of
 generally, **7:176-7:194**
 authority to act, letters as evidence of, **7:186, 7:187**
 bonds, **7:179, 7:180**
 collateral attack, letters not subject to, **7:192**
 contingency, **7:194**
 date of death, executor's power relating back to, **7:190, 7:191**
 designation and oath, eligible executor qualifying by, **7:177, 7:178**
 fifteen-day time limit to qualify, **7:183, 7:184**
 notice of probate required before letters issue, **7:185**
 power of executor prior to issuance, limited, **7:188, 7:189**
 preliminary executor. Preliminary letters, above
 repudiation of unauthorized acts by court, **7:191**
 revocation of letters, **7:195**
 self-representation at trial, fiduciary may be denied, **7:196**
 supplementary letters after disability is removed, **7:193**
 testamentary trustee, waiver needed if executor is, **7:181**
 time to apply for letters, **7:182-7:184**
 Renunciation of appointment by nominated executor, **7:150-7:154**
 Repudiation of unauthorized acts by court, **7:191**
 Restricted, **10:47**
 Revocation of letters
 generally, **7:195**
 preliminary letters, **7:224-7:226**
 Self-representation at trial, fiduciary may be denied, **7:196**

LETTERS TESTAMENTARY—Cont'd

- Supplementary letters after disability is removed, **7:193**
- Temporary letters, **10:44-10:46**
- Testamentary trustee, waiver needed if executor is, **7:181**
- Time to apply for letters, **7:182-7:184**

LIENS

- Attorney lien actions, **19:57**
- Federal estate tax, deduction according to Schedule K, **16:138**
- Payment of claims, **13:81, 13:82**

LIFE INSURANCE

- Creditor's claims, exemptions from, **13:114**
- Dead Man's Statute, application of, **22:76, 22:77**
- Federal estate tax, **16:94**
- Marshalling assets, **12:48-12:55**
- Passing outside of will or intestacy statutes, **1:5**
- Testamentary substitutes, **9:49-9:51**

LIFETIME TRUSTS

- Surrogate's Court jurisdiction concurrent jurisdiction of Supreme and other courts, **2:12**
- forum shopping, **2:61**
- SCPA § 207, jurisdiction under, **2:58-2:61**
- venue, proper, **2:59-2:61**

LITIGATION

- See index topic SURROGATE'S COURT LITIGATION

LOCATION OF WILL

- Generally, **1:23-1:32**
- Concealing will, **1:31**
- Failing to surrender will, prohibitions against, **1:31**
- Personal papers as source of information, decedent's, **1:25**
- Private sector location, professional office or other, **1:26**
- Production of will, proceeding to compel, **1:32**
- Professional office or other secure private sector location, **1:26**
- Requesting will from person having custody of will generally, **1:30**

LOCATION OF WILL—Cont'd

- Requesting will from person having custody of will—Cont'd failing to surrender will, prohibitions against, **1:31**
- production of will, proceeding to compel, **1:32**
- Revocation presumption if will not found, **1:33**
- Sealing of decedent's home by official authorities, **1:58**
- Sources of information, **1:24, 1:25**
- Surrogate's Court, filing and safekeeping of wills in, **1:27-1:29**

LOCATOR SERVICES

- Kinship, records to establish, **27:91**

LOST OR DESTROYED WILLS

- Generally, **8:25-8:43**
- Accidental destruction, **8:37**
- Attorney-client privilege, exception to, **21:53**
- Burden of proof on proponent, **8:32**
- Circumstantial proof, **8:33**
- Contents of will, proof generally, **8:41-8:43**
- copy, use of, **8:42, 8:43**
- draft, use of, **8:42, 8:43**
- principal parts of will, testimony must address, **8:43**
- testimony, use of, **8:42, 8:43**
- Contesting will, **24:20**
- Defaced or scarred wills, **8:27**
- Evidence
- contents of will, proof, above proof required for probate, below
- Fraudulent destruction rebutting revocation, **8:36-8:38**
- Incapacity, **8:39**
- Joint or mutual wills, **8:22**
- Jurisdiction of court, **8:28**
- Pour over wills, **8:24**
- Proof required for probate generally, **8:31-8:33**
- burden of proof on proponent, **8:32**
- circumstantial proof, **8:33**
- Revocation, presumption of generally, **8:34-8:40**
- accidental destruction, **8:37**
- fraudulent destruction rebutting revocation, **8:36-8:38**

LOST OR DESTROYED WILLS**—Cont'd**

- Revocation, presumption of—Cont'd
incapacity, **8:39**
- undue influence, **8:39**
- Scarred or defaced wills, **8:27**
- Strict construction of statute permitting probate, **8:29, 8:30**
- Temporarily unavailable, **8:26**
- Undue influence, **8:39**

MAIL

- Service of process, **3:63, 3:69**

MALPRACTICE

- Attorneys' fees, **19:66**
- Surrogate's Court subject matter jurisdiction over malpractice claim against estate attorney, **2:35**

MANAGEMENT OF ASSETS

- Abandonment of assets, fiduciary's powers, **13:25**
- Account, corollary of duty to, **13:37-13:47**
- Accountants, hiring, **13:23**
- Additional powers, court authorizing exercise of, **13:36**
- Additions to estate or trust, acceptance of, **13:12**
- Agents, hiring, **13:23**
- Assessments, payment of, **13:26**
- Attorneys, hiring, **13:23**
- Claims, payment of. See index topic PAYMENT OF CLAIMS
- Contesting, compromising or settling claims, **13:24**
- Dividing trusts, **13:31**
- Duties of personal representative, **13:1-13:3**
- Execution of documents by fiduciary, **13:29**
- Expenses, payment of, **13:35**
- Good faith requirement; duties of personal representative, **13:2, 13:3**
- Infants' shares, payment of, **13:32**
- In-kind distributions, **13:33**
- Insuring estate property, **13:15**
- Investment of estate assets, see index topic INVESTMENTS
- Investment of estate property, **13:14**
- Joint tax returns, execution of, **13:34**

MANAGEMENT OF ASSETS—Cont'd

- Leases not to exceed three years, making, **13:17**
- Mortgaging estate property, **13:18**
- Options, granting, **13:21**
- Payment of claims, see index topic PAYMENT OF CLAIMS
- Personal property, **13:7-13:11**
- Powers of personal representative under EPTL § 11-1.1, generally, **13:4-13:35**
- Prudence and good faith requirement; duties of personal representative, **13:2, 13:3**
- Real property, **13:7-13:11**
- Records, maintenance of, **13:37-13:47**
- Repairs to estate property, **13:19, 13:20**
- Securities, hiring custodians for, **13:22**
- Settlement of claims, **13:24**
- Shareholder's rights, exercising, **13:27, 13:28**
- Specifically devised property, **13:8**
- Two or more trusts, trustee holding, **13:30**
- Undivided interests, acquisition of remaining, **13:13**

MANAGEMENT OF BUSINESS

- Generally, **13:138-13:157**
- Compensation for fiduciary, additional, **13:143**
- Continuation of business generally, **13:138-13:149**
- compensation for fiduciary, additional, **13:143**
- controlling fiduciary on board of directors, **13:145-13:149**
- degree of control determining fiduciary's duty, **13:144-13:149**
- environmental liability and related concerns, **13:147**
- will, finding authority to act in, **13:139-13:142**
- Controlling fiduciary on board of directors, **13:145-13:149**
- Degree of control determining fiduciary's duty, **13:144-13:149**
- Environmental liability and related concerns, **13:147**
- Sole proprietorship, statutory authority to continue generally, **13:150-13:157**
- applicability limited, **13:151**

MANAGEMENT OF BUSINESS
—Cont'd
 Sole proprietorship, statutory authority to continue—Cont'd
 discontinuance of business, application for order of, **13:157**
 noncorporate form, business continued in, **13:156**
 parties and process, **13:153**
 petition, **13:154-13:156**
 procedure, **13:152**
 process, **13:153**
 separation of business assets, **13:155**
 Will, finding authority to act in, **13:139-13:142**

MARINERS
 Holographic wills, nuncupative and unattested, **8:64, 8:69**

MARITAL DEDUCTION
 Elective share trusts, **9:69**
 Federal estate tax
 generally, **16:144-16:149**
 alien spouse, options, **16:149**
 history, **16:146**
 maximum marital deduction, pre-1982, **16:147**
 same-sex marriage, expansion to, **16:145**
 Schedule M, **16:144**
 unlimited, introduction of, **16:8**
 U.S. citizen spouse, options, **16:148**
 Qualified domestic trust (QDOT) election
 generally, **15:61-15:63**
 surviving spouse, trust by, **15:63**
 timely election, making, **15:62**
 Qualified terminable interest property (QTIP) election, **15:60**

MARRIAGE EQUALITY ACT
 Generally, **9:97**

MARRIAGE RECORDS
 Kinship, records to establish, **27:76, 27:77**

MARSHALLING ASSETS
 Generally, **12:1-12:99**
 Antiques, **12:79**
 Appraisal of personal property, **12:67-12:70**
 Automobiles, **12:76**

MARSHALLING ASSETS—Cont'd
 Bank accounts, **12:36-12:39**
 Bonds, **12:40-12:47**
 Books of account, establishing, **12:28-12:30**
 Collection of estate assets
 generally, **12:2-12:99**
 bank accounts, **12:36-12:39**
 bonds, **12:40-12:47**
 books of account, establishing, **12:28-12:30**
 cooperative apartment shares, **12:46**
 debts owed to decedent, **12:56-12:61**
 evaluation of assets requirement, identification and, **12:23-12:26**
 factors affecting need to collect asset, **12:3-12:22**
 fiduciary's duty, generally, **12:2-12:26**
 general disposition, **12:16-12:18**
 governing law when another jurisdiction involved, **12:19-12:22**
 household goods defined, **12:64**
 identification and evaluation of assets requirement, **12:23-12:26**
 jointly held assets, **12:32, 12:33**
 life insurance, **12:48-12:55**
 methods, generally, **12:35**
 nontestamentary versus testamentary property, **12:4-12:6**
 personal effects defined, **12:64**
 personal property, below
 process, generally, **12:27-12:97**
 real property, below
 securities accounts, **12:40-12:45**
 specific disposition, **12:16-12:18**
 stocks, **12:40-12:45**
 tangible personal property, generally, **12:62-12:86**
 tax waivers, **12:31**
 testamentary versus nontestamentary property, **12:4-12:6**
 totten trust accounts, **12:34**
 U.S. savings bonds, **12:47**
 Cooperative apartment shares, **12:46**
 Copyrights, **12:86**
 Crops, **12:13**
 Debts owed to decedent, **12:56-12:61**
 Delivery expense payment for specifically bequeathed property, **12:74**
 Digital assets, **12:87**
 Estate defined, **12:1**

MARSHALLING ASSETS—Cont'd

Evaluation of assets requirement, identification and, **12:23-12:26**

Fixtures, **12:12**

General disposition, **12:16-12:18**

Governing law when another jurisdiction involved, **12:19-12:22**

Household goods defined, **12:64**

Identification and evaluation of assets requirement, **12:23-12:26**

Income in respect of decedent, see index topic INCOME IN RESPECT OF DECEDENT (IRD)

Intellectual property, **12:86**

Jointly held assets, **12:32, 12:33**

Legal practices, **12:80-12:85**

Life insurance, **12:48-12:55**

Medical practices, **12:80-12:85**

Mortgage debt, **12:15**

Nontestamentary versus testamentary property, **12:4-12:6**

Personal effects defined, **12:64**

Personal property

- antiques, **12:79**
- appraisal, **12:67-12:70**
- automobiles, **12:76**
- controlled substances, **12:78**
- copyrights, **12:86**
- crops, **12:13**
- defined, **12:9**
- delivery expense payment for specifically bequeathed property, **12:73**
- digital assets, **12:87**
- estates for years, **12:11**
- fixtures, **12:12**
- governing law when another jurisdiction involved, **12:22**
- intellectual property, **12:86**
- legal practices, **12:80-12:85**
- medical practices, **12:80-12:85**
- mortgage debt, **12:15**
- produce, **12:13**
- professional practices, **12:80-12:85**
- real property, including items related to, **12:10-12:14**
- specifically bequeathed property, **12:71-12:74**
- tangible personal property, generally, **12:62-12:86**
- transfer issues, collection and, **12:75-12:86**

MARSHALLING ASSETS—Cont'd

Personal property—Cont'd

- weapons, **12:77**
- Produce, **12:13**
- Professional practices, **12:80-12:85**
- Real property

 - defined, **12:8**
 - governing law when another jurisdiction involved, **12:20, 12:21**
 - mortgage debt, **12:15**
 - personal property including items related to, **12:10-12:14**
 - rent, **12:14**

- Rent, **12:14**
- Securities accounts, **12:40-12:45**
- Specifically bequeathed property, **12:71-12:74**
- Specific disposition, **12:16-12:18**
- Stocks, **12:40-12:45**
- Tangible personal property, generally, **12:62-12:86**
- Tax waivers, **12:31**
- Testamentary versus nontestamentary property, **12:4-12:6**
- Totten trust accounts, **12:34**
- Transfer issues, collection and, **12:75-12:86**
- U.S. savings bonds, **12:47**
- Weapons, **12:77**

MEDICAL PRACTICES

Marshalling assets; collection and transfer issues involving medical practices, **12:80-12:85**

MEDICAL RECORDS

Discovery and disclosure

- generally, **21:98 et seq.**
- capacity of testator, investigating, **24:139, 24:141**
- HIPAA regulations, **21:99, 21:100**
- patient's refusal to consent to disclosure, **21:101**
- personal representative's waiver, **21:99**

HIPAA regulations

- discovery of medical records, **21:99, 21:100**
- physician-patient privilege, **21:73**

Personal representative's waiver, discovery and disclosure, **21:99**

INDEX TO SUBJECTS

MEDICARE TAX post-mortem tax planning, 15:7	NAMES—Cont'd Parties, see index topic PARTIES TO PROCEEDINGS
MENTAL HYGIENE LAW Guardianship under; Surrogate's Court jurisdiction, 2:15	NATURALIZATION RECORDS Kinship, records to establish, 27:78
MILITARY RECORDS Kinship, records to establish, 27:92	NATURAL RESOURCES Uniform Principal and Income Act, allocation of receipts under, 13:185
MINERALS Uniform Principal and Income Act, allocation of receipts under, 13:185	NECESSARY PARTIES See index topic PARTIES TO PROCEEDINGS
MINORS See index topic CHILDREN	NONMARITAL CHILDREN Descent and distribution, see index topic DESCENT AND DISTRIBUTION
MISSING PERSONS Proof of will, see index topic WILLS Temporary administration, see index topic TEMPORARY ADMINISTRATION	NONRESIDENT ALIEN Federal estate tax, threshold level for, 16:20
MISTAKES Will contests, grounds for, 24:49, 24:253, 24:254	NONTESTAMENTARY PROPERTY Defined, 1:19
MORTGAGE DEBT Marshalling assets, 12:15	NOTE OF ISSUE Filing, 22:3
MORTGAGES Commissions measured by value of assets, representative's, 19:154 Federal estate tax. See index heading FEDERAL ESTATE TAX Personal representative mortgaging estate property, 13:18	NOTICE Admission of will, notice sent to persons who are not required parties for, 7:116-7:118 Ancillary probate and administration, 11:115, 11:116 Appeal, service of notice of, 20:122 Appearance by, 3:94-3:96 Letters of administration, notice of application for, 4:107-4:109 Letters testamentary, issuance of, 7:185 Service of process and papers, see index topic SERVICE OF PROCESS AND PAPERS Temporary administration, application procedure in, 11:13-11:17 Will contests, deposition notice in, 24:159
MOTIONS See index topic SURROGATE'S COURT LITIGATION	
MULTIPLICATE WILLS See index topic DUPLICATE/MULTIPLICATE WILLS	
MURDER Right of election, statutory disqualification from exercising, 9:92, 9:93	
MUTILATED WILLS Proof of, 8:57-8:62	
MUTUAL WILLS See index topic JOINT OR MUTUAL WILLS	
NAMES Citation, 3:39, 3:40 Contents of petition, 3:19	
	OATH Letters, eligibility to receive, 10:29 Letters C.T.A, petition for, 11:159 Letters of administration, 4:120, 4:130 Letters testamentary, executor qualifying for, 7:177, 7:178
	OBJECTIONS Accounting and settlement, voluntary judicial, 18:78

OBJECTIONS—Cont'd

Admission of will, return day activity indicating whether contest possible in, **7:113, 7:114**
 Contested accountings, see index topic **CONTESTED ACCOUNTINGS**
 Contested matters, **20:15-20:17**
 Contesting will, see index topic **WILL CONTESTS**
 Dead Man's Statute, objecting to witness under, **22:92-22:102**
 Jury charge; necessity of objections for appeal, **22:128-22:130**
 Letters, initial objections and later action against holder of, **10:55-10:65**
 Letters of administration
 eligibility to receive, **4:46, 4:47**
 return day of citation, proceedings on, **4:111-4:113**
 Letters testamentary, objection to person seeking, **7:169-7:174**
 Pleadings in contested matters, **20:15-20:17**
 Service of process and papers; due dates for objections, **3:13-3:15**
 Surrogate's Court jurisdiction, **20:3**
 Will contests, see index topic **WILL CONTESTS**

OBLITERATED WILLS

Proof of, **8:57-8:62**

ORDERS

See index topic **DECREES**

PARALEGALS

Attorneys' fees, **19:113**

PARTIES TO PROCEEDING

Generally, **2:72-2:125, 20:26-20:42**
 Accounting and settlement
 compulsory judicial accounting, **18:89**
 voluntary judicial, **18:73-18:76**
 Ad litem guardian. Guardian ad litem, below
 Attorney General
 generally, **2:85-2:89**
 charitable interests, **2:86**
 Comptroller, withdrawal of legacy or share paid to, **2:89**
 intestacy situations, accountings for certain, **2:88, 2:89**

PARTIES TO PROCEEDING—Cont'd

Attorney General—Cont'd
 no distributee or beneficiary, possibility of, **2:87**
 withdrawal of legacy or share paid to Comptroller, **2:89**
 Attorney-in-fact under durable power, appearance by, **2:94**
 Commissioner of Taxation and Finance, **2:90, 2:91**
 Construction of will proceedings, **20:38**
 Contested accountings, objections in generally, **28:11 et seq.**
 afterborn children, **28:27**
 Attorney General, **28:30, 28:31**
 beneficiaries, **28:12 et seq.**
 charitable beneficiary, Attorney General for, **28:30**
 cofiduciaries, **28:28**
 creditor of beneficiary has no standing, **28:24**
 creditors of estate, **28:32**
 in terrorem clause, **28:21, 28:22**
 intestate matters, distributees limited to, **28:25, 28:26**
 investment advisors, **28:29**
 unknown distributees, Attorney General for, **28:31**
 Death of party during proceeding, **20:41, 20:42**
 Discovery proceedings, necessary parties brining, **26:50-26:63**
 Failure to join necessary party, **20:43**
 Guardian ad litem
 generally, **2:92-2:101**
 age 14, infant over, **2:98, 2:99**
 appearance by existing guardian, effect of, **2:93, 2:94**
 appointment unnecessary, when, **2:100**
 attorney-in-fact under durable power, appearance by, **2:94**
 decrees binding on persons represented, **2:101**
 disability, appointed for party with, **20:37**
 guardian, appearance in lieu of, **2:95**
 incompetent parties, representing, **2:96**
 infants, representing, **2:97-2:99**
 vertical virtual representation, **2:120**
 Horizontal virtual representation, **2:123-2:125**

PARTIES TO PROCEEDING—Cont'd

Incompetent parties, guardian ad litem representing, **2:96**
 Intervention, **20:40**
 Named, persons who must be. Necessary or proper parties, below
 Naming correct parties to proceeding generally, **2:72-2:125**
 necessary or proper parties, below
 Necessary or proper parties generally, **2:72-2:105, 20:36-20:39**
 accounting proceeding, **2:83, 2:103, 2:110, 2:125**
 Attorney General, above
 Commissioner of Taxation and Finance, **2:90, 2:91**
 construction of will proceedings, **20:38**
 contested accounting proceedings, will construction incident to, **28:218**
 court checking petitions for, **2:74**
 death of necessary party, **7:88**
 discovery proceedings, bringing, **26:50-26:63**
 due diligence requirements, **2:75**
 failure to join, **20:43**
 guardian ad litem
 generally, **2:92-2:101**
 age 14, infant over, **2:98, 2:99**
 appearance by existing guardian, effect of, **2:93, 2:94**
 appointment unnecessary, when, **2:100**
 attorney-in-fact under durable power, appearance by, **2:94**
 decrees binding on persons represented, **2:101**
 disability, appointed for party with, **20:37**
 guardian, appearance in lieu of, **2:95**
 incompetent parties, representing, **2:96**
 infants, representing, **2:97-2:99**
 vertical virtual representation, **2:120**
 naming in petition, **2:73-2:76**
 no interest in estate, parties having, **2:84-2:105**
 particular proceedings, **2:81-2:83**
 “persons interested” in estate, defining generally, **2:76-2:78**
 power of appointment, effect of, **2:77**

PARTIES TO PROCEEDING—Cont'd

Necessary or proper parties—Cont'd
 “persons interested” in estate, defining
 —Cont'd
 Social Services Law provisions, **2:77**
 status, hearing needed to establish, **2:78**
 probate proceeding, **2:82**
 public administrator
 generally, **2:102-2:105**
 administration proceeding, role in, **2:104**
 probate and accounting proceeding, role in, **2:103**
 withdrawal proceedings, role in, **2:105**
 trust contests, **25:13**
 trusts, proceedings involving, **20:39**
 varying from proceeding to proceeding, **2:79, 2:80**
 virtual representation, below
 No interest in estate, parties having, **2:84-2:105**
 “Persons interested” in estate, defining generally, **2:76-2:78**
 power of appointment, effect of, **2:77**
 Social Services Law provisions, **2:77**
 status, hearing needed to establish, **2:78**
 Probate proceedings, parties who must be served in, **7:84**
 Proper parties. Necessary or proper parties, above
 Public administrator
 generally, **2:102-2:105**
 administration proceeding, role in, **2:104**
 probate and accounting proceeding, role in, **2:103**
 withdrawal proceedings, role in, **2:105**
 Settlements, **20:71, 20:72**
 Standing to bring action
 generally, **20:28-20:34**
 administration proceedings, **20:31**
 creditors of beneficiaries, **20:35**
 injury to person or property, cause of action for, **20:34**
 person interested defined, **20:29**
 preliminary matter, issues disposed of as, **20:30, 20:31**
 probate proceedings, **20:32**

PARTIES TO PROCEEDING—Cont'd

Standing to bring action—Cont'd
 wrongful death action of same-sex partners who marry, **20:33**
 Trusts, proceedings involving, **20:39**
 Vertical virtual representation. Virtual representation, below
 Virtual representation generally, **2:106-2:125**
 accounting and settlement, voluntary judicial, **18:75**
 actual representation compared, **2:116**
 affidavits if adequacy of representation is issue, **2:115**
 necessary parties, generally, **2:106-2:116**
 nonjudicial settlements of account, **2:109, 2:110**
 procedural requirements, **2:114, 2:115**
 receipt and release accountings, **2:110**
 reduction of number of parties to be served, **2:107**
 representor and representee must be known to court requirement, **2:111**
 same economic interest requirement, **2:112, 2:113**
 vertical generally, **2:117-2:122**
 contingent interests, **2:122**
 future event, based on, **2:118**
 guardian ad litem for unborn or unascertained persons, **2:120**
 power of appointment as basis, **2:121**
 same interest of issue or other relatives, **2:119**

PARTNERSHIPS

Contested accountings; valuation based on partnership agreement, **28:119, 28:120**
 Discovery proceedings involving, **26:203-26:208**

PASSPORT

Kinship, records to establish, **27:79**

PAYMENT OF CLAIMS

Generally, **13:76-13:136**
 Administration expenses, **13:101**
 Annuities; exemptions from creditor's claims, **13:115**
 Charitable pledges made by decedent, **13:133-13:136**

PAYMENT OF CLAIMS—Cont'd

Claims defined, **13:78**
 Clear and convincing evidence of claims, **13:83**
 Contingent claims, **13:124-13:126**
 Creditors' claims, exemptions from generally, **13:113-13:122**
 annuities, **13:115**
 family property, **13:116, 13:117**
 funeral expenses, defraying, **13:117**
 inter vivos trust, **13:122**
 joint accounts, **13:121**
 life insurance, **13:114**
 nontestamentary property as source for payment, **13:118-13:120**
 pensions and annuities, **13:115**
 totten trust accounts, **13:119-13:122**
 Death, claims surviving; fiduciary's liability, **13:80-13:82**
 Debts defined, **13:78**
 Duty to pay claims, representative's, **13:76-13:88**
 Execution against estate assets, **13:137**
 Fiduciary's own claim, **13:87, 13:88**
 Funeral expenses, **13:102, 13:117**
 Good faith, seven-month rule protecting fiduciary acting in, **13:90-13:92**
 Inter vivos trust, **13:122**
 Joint accounts, **13:121**
 Liens, **13:81, 13:82**
 Life insurance; exemptions from creditor's claims, **13:114**
 Nontestamentary property as source for payment, **13:118-13:120**
 Numerous types of claims possible, **13:79**
 Order in which interests in estate abate, **13:108, 13:109**
 Pension and annuities; exemptions from creditor's claims, **13:115**
 Personal liability, fiduciary avoiding, **13:89-13:92**
 Personal service contracts, **13:127-13:132**
 Presentation of claims under SCPA Article 18 generally, **13:93-13:98**
 allowance of claim by fiduciary, **13:97**
 checklist for drafting claims, **13:95**
 rejection of claim by fiduciary, **13:98**
 statute of limitations, tolling, **13:96**
 written claim required, **13:94-13:96**

PAYMENT OF CLAIMS—Cont'd

Priorities affecting claims and assets generally, **13:99-13:111**
 administration expenses, **13:101**
 debts, priority of, **13:101-13:103**
 funeral expenses, reasonable, **13:102**
 order in which interests in estate abate, **13:108, 13:109**
 other debts, priority of decedent's, **13:103**
 payment sources, priority of, **13:104-13:108**
 set off against debt, executor retaining legacy to, **13:105, 13:106**
 timing if making claim for set-off, **13:107**
 transferees, claims against, **13:110-13:112**
 Problem claims, **13:123-13:136**
 Proof of claims, **13:83**
 Set off against debt, executor retaining legacy to, **13:105, 13:106**
 Seven-month rule protecting fiduciary acting in good faith, **13:90-13:92**
 Surcharge based on mishandling of claims, **13:84-13:86**
 Surrogate's Court not exclusive forum for litigating claims, **13:77**
 Totten trust accounts, **13:119-13:122**
 Transferees, claims against, **13:110-13:112**

PEDIGREE

Ancient document rule, **27:29**
 Documentary proof, **27:20-27:29**
 Kinship proceedings generally, **27:19-27:36**
 ancient document rule, **27:29**
 best evidence rule, copies as exceptions to, **27:22**
 business record exception to hearsay rule, **27:21**
 collateral facts in official documents, **27:28**
 Dead Man's Statute or hearsay rule, triggering, **27:31**
 documentary proof, **27:20-27:29**
 Hague Convention nonsignatories to, documents of, **27:27**
 signatories to, documents of, **27:26**

PEDIGREE—Cont'd

Kinship proceedings—Cont'd
 hearsay rule
 Dead Man's Statute or hearsay rule, triggering, **27:31**
 disinterested person rule, exception to, **27:33**
 exceptions, **27:32-27:36**
 oral testimony, **27:31-27:36**
 third parties, statements by, **27:36**
 oral testimony, **27:30-27:36**
 self-authenticating official documents, **27:23-27:27**

PENALTIES

Federal estate taxes, late filing, **16:24**
 Income tax return, estate required to file, **15:4**
 Privileged information, misuse of, **21:33, 21:34**
 Sanctions, see index topic SANCTIONS FOR FRIVOLOUS CONDUCT
 Tax preparer penalties generally, **15:95-15:118**
 avoidance of liability for reasonable basis positions generally, **15:108**
 advice, requirements for, **15:111**
 nonsigning tax return preparers, **15:110, 15:111**
 signing tax return preparers, **15:109, 15:111**
 changes in law, 2007 and 2008, **15:96, 15:97**
 compensation included in penalty determination, **15:111**
 date return is prepared, **15:104**
 determining who is preparer, **15:100**
 disclosed positions, liability for, **15:107**
 good faith, **15:111**
 one preparer per position standard, **15:101**
 overview of regulations, **15:99**
 practice pointers, **15:112**
 reasonable cause, **15:111**
 refunds, claims for, **15:102**
 regulatory announcements, **15:98**
 substantial portion or substantial preparation for refund, notion of, **15:103**
 undisclosed positions, liability for, **15:106**

PENALTIES—Cont'd

Tax preparer penalties—Cont'd
 verification of information, **15:105**
 who is preparer, determining, **15:100**
 Undervaluation, penalties in federal estate taxes, **16:61**
 Will contests, failure to give deposition notice in, **24:160**
 Written tax advice (circular 230), **15:115**

PENSION

Creditor's claims, exemptions from, **13:115**

PERSONAL FINANCIAL INFORMATION

Redaction in documents obtained during discovery, **21:83**

PERSONAL INJURY DAMAGES

Commissions measured by value of assets, representative's, **19:158, 19:159**

PERSONAL JURISDICTION

Generally, **3:50-3:60**

Acceptance of property, **3:58-3:60**

Additional bases of, **3:55-3:60**

Domiciliaries, **3:53**

Long-arm jurisdiction, **3:50, 3:51, 26:12, 26:67**

Minimum contacts, **3:55**

Nondomiciliaries, **3:54**

Out-of-state act or omission affecting state property, **3:57**

Out-of-state service, **3:53**

Probate proceedings, see index topic WILL

Receipt or acceptance of property, **3:58-3:60**

Service of process and papers, see index topic SERVICE OF PROCESS AND PAPERS

Testamentary substitute, receipt of, **3:60**

Traditional bases of, **3:51-3:54**

Will

generally, **7:79-7:110**

citation for service, preparation of, **7:92-7:101**

consent to probate, jurisdiction by waiver and, **7:102-7:110**

foreign national, when decedent is, **7:84**

interested parties, **7:79**

necessary party, death of, **7:88**

PERSONAL JURISDICTION—Cont'd

Will—Cont'd
 service of process generally, **7:80-7:101**
 adversely affected persons by power of appointment, **7:90**
 citation for service, preparation of, **7:92-7:101**
 distributees determined under EPTL, **7:81-7:83**
 divorced spouse, **7:91**
 foreign national, when decedent is, **7:84**
 necessary party, death of, **7:88**
 no distributees, **7:83**
 nondistributee, no service required on, **7:89**
 sole or remote distributees, Affidavit of Heirship required to identify, **7:82**
 substitute or successor executor, **7:85, 7:86**
 virtual representation, effect of, **7:84**
 sole or remote distributees, Affidavit of Heirship required to identify, **7:82**
 substitute or successor executor, **7:85, 7:86**
 supplemental citation for service, preparation of, **7:99-7:101**
 virtual representation, effect of, **7:84**
 waiver and consent to probate, jurisdiction by, **7:102-7:110**

PERSONAL REPRESENTATIVES

See index topic EXECUTORS AND ADMINISTRATORS

PERSONAL SERVICE CONTRACTS

Payment of claims, **13:127-13:132**

PETS

Honorary trusts for pets, **14:47-14:49**

PHYSICIAN-PATIENT PRIVILEGE

Generally, **21:62 et seq.**

Broad construction, **21:63**

Burden of proof, **21:66**

Deceased patient exception, **21:67**

HIPAA regulations, 2003, **21:73**

HIV-related illnesses, added protection for records of, **21:65**

Hospital records, nonmedical data in, **21:64**

INDEX TO SUBJECTS

PHYSICIAN-PATIENT PRIVILEGE

—Cont'd

Trust contests, **25:35**
Waiver of, **21:68 et seq.**

PLEADINGS

Generally, **3:1-3:30**

Accountings requiring additional submissions, **3:6**

Answer

contested matters, **20:13**

discovery proceedings; appearance by respondent on return date, **26:82-26:88**

due dates for, **3:13-3:15**

reverse discovery proceedings; answer must state facts constituting any defenses, **26:224, 26:225**

Appearance by, **3:88-3:90**

Bill of particulars, see index topic **BILL OF PARTICULARS**

Citation, see index topic **CITATION**

Cited party in pleading requesting accounting, **3:11**

Contents of petition

generally, **3:18-3:30**

citation, **3:36-3:49**

class interests, **3:25**

domicile, **3:19**

incapacitated persons, **3:23**

incompetents, **3:23**

infants, **3:22**

jurisdictional facts, **3:20**

names, **3:19**

persons interested, **3:21-3:26**

prisoners, **3:23**

relief sought, **3:27-3:30**

statement of no other persons interested, **3:26**

title, **3:19**

unknowns, **3:24**

Contested accountings, objections in form of pleading in, **28:45 et seq.**

Contested matters

generally, **20:10-20:25**

amended pleadings, **20:20**

answer, **20:13**

cross-petition, **20:19**

objections, **20:15-20:17**

petition, **20:13**

reply, **20:18**

PLEADINGS—Cont'd

Contested matters—Cont'd

service of process issues, **20:12, 20:24**

sufficiency of, **20:11**

verification, **20:21**

CPLR and SCPA, governed by both, **3:3-3:7**

Local rule, use of statewide official forms and impact of, **3:2**

Objections to probate, sufficiency of pleading making, **24:52 et seq.**
Official forms, use of statewide, **3:2**
Persons interested, contents of petition, **3:21-3:26**

Process and, **3:1, 3:2**

Relief sought, contents of petition, **3:27-3:30**

SCPA and CPLR, governed by both, **3:3-3:7**

Service of, see index topic **SERVICE OF PROCESS AND PAPERS**

Specific requirements, **3:7**

Statement of no other persons interested, **3:26**

Statements in, **3:4**

Verification, **3:8, 3:9**

Will contest; sufficiency of pleading making objections to probate, **24:52 et seq.**

POST-MORTEM TAX PLANNING

Generally, **15:1-15:128**

Administration expenses

allocation on IRS forms 706 and 1041, **15:56**

disclaimer of inherited property to reduce, **15:51**

Alternate valuation, **15:55**

American Taxpayer Relief Act of 2012, **15:7**

Availability of deduction for income from certain passthrough businesses, **15:47**

Balance estates, disclaimer of property to, **15:52**

Basis information, need to report, **15:48**

Beneficiary income requirements as consideration, **15:38**

Character of income taxed to beneficiary, **15:24**

Circular 230: IRS standards for written tax advice, see index topic **WRITTEN**

POST-MORTEM TAX PLANNING**—Cont'd**

TAX ADVICE (CIRCULAR 230)
 Credit against tax, disclaimer of property to obtain prior, **15:53**
 Deferral of tax opportunity, **15:40**
 Disclaimer of inherited property generally, **15:50-15:54**
 administration expenses, to reduce, **15:51**
 balance estates, to, **15:52**
 credit against tax, to obtain prior, **15:53**
 requirements, **15:54**
 Disclaimer of intermitted property by executor, **15:50-15:54**
 Distributable net income (DNI), **15:14-15:17**
 Distribution deduction generally, **15:13-15:24**
 character of income taxed to beneficiary, **15:24**
 distributable net income (DNI), **15:14-15:17**
 principal distributions, **15:21, 15:22**
 tier system, **15:18-15:20**
 timing of distributions, **15:23**
 Distribution in kind triggering gain or loss, **15:25-15:26**
 E-bond income, recognizing, **15:59**
 Elections and strategies available to beneficiaries generally, **15:85-15:94**
 disclaimers, **15:86-15:90**
 IRA, rollover of qualified plant benefits to, **15:93, 15:94**
 planned disclaimers, **15:87**
 spousal right of election, exercising, **15:91, 15:92**
 unplanned disclaimers, **15:88**
 Elections and strategies for executor's consideration generally, **15:49-15:83**
 administration expenses allocation on IRS forms 706 and 1041, **15:56**
 disclaimer of inherited property to reduce, **15:51**
 alternate valuation, **15:55**
 balance estates, disclaimer to, **15:52**
 credit against tax, disclaimer to obtain prior, **15:53**

POST-MORTEM TAX PLANNING**—Cont'd**

Elections and strategies for executor's consideration—Cont'd
 disclaimer of inherited property generally, **15:50-15:54**
 administration expenses, to reduce, **15:51**
 balance estates, to, **15:52**
 credit against tax, to obtain prior, **15:53**
 E-bond income, recognizing, **15:59**
 fiscal year end, selection for income tax purposes, **15:57**
 generation-skipping transfer (GST) tax exemption generally, **15:64-15:68**
 allocation of, **15:64-15:68**
 defined, **15:64**
 late allocation by executor, **15:66**
 timely allocation to lifetime gifts, **15:65**
 valuation of transfers included in gross estate, **15:67**
 valuation of transfers not included in gross estate, **15:68**
 gift splitting, **15:81, 15:82**
 inter vivos gifts and percentage tests
 IRC § 2032A, **15:78**
 IRC § 6166, **15:74**
 IRC § 6166, election pursuant to, **15:73-15:75**
 portability election for deceased spouse's unused estate tax exemption, **15:83**
 qualified domestic trust (QDOT) election generally, **15:61-15:63**
 surviving spouse, trust by, **15:63**
 timely election, making, **15:62**
 qualified terminable interest property (QTIP) election, **15:60**
 reverse qualified terminable interest property (QTIP) election, **15:69-15:72**
 special use valuation; IRC § 2032A, **15:76-15:78**
 stock redemption; IRC § 303, **15:79, 15:80**
 surviving spouse filing joint income tax return, **15:58**

POST-MORTEM TAX PLANNING	POST-MORTEM TAX PLANNING
—Cont'd	—Cont'd
Essential considerations, generally, 15:37-15:46	Legal fees, use of deductions for, 15:43
Estimated tax, requirements for payment of, 15:10, 15:11	Liquidity of estate requirements, 15:42
Executor's commissions, deduction of, 15:43-15:48	Maximum tax savings, considering, 15:5, 15:6
Executor's commissions, use of deductions for, 15:43	Medicare tax, 15:7
Exemptions	Need to report basis information, 15:48
annual estate, 15:11	Options for paying out income and principal, 15:12
generation-skipping transfer (GST) tax exemption, below	Passing through deductions in estate's final year, 15:44
portability election for deceased spouse's unused estate tax exemption, 15:83	Portability election for deceased spouse's unused estate tax exemption, 15:83
Fiscal year other than calendar year, selection of, generally, 15:31-15:36	Preparer's penalties, see index topic TAX PREPARER PENALTIES
longer fiscal year, use of, 15:36	Principal assets requiring distribution, 15:39
short fiscal year used to trap income, 15:34, 15:35	Qualified domestic trust (QDOT) election generally, 15:61-15:63
time to select fiscal year, 15:32	surviving spouse, trust by, 15:63
trapping of income, 15:33-15:36	timely election, making, 15:62
Generation-skipping transfer (GST) tax exemption	Qualified terminable interest property (QTIP) election, 15:60
generally, 15:64-15:68	Rate structure for trusts and estates, 15:8, 15:9
allocation of, 15:64-15:68	Reverse qualified terminable interest property (QTIP) election, 15:69-15:72
defined, 15:64	Special use valuation; IRC § 2032A, 15:76-15:78
late allocation by executor, 15:66	Spousal right of election, exercising, 15:91, 15:92
timely allocation to lifetime gifts, 15:65	Stock redemption; IRC § 303, 15:79, 15:80
valuation of transfers included in gross estate, 15:67	Strategies for beneficiaries, elections and. Elections and strategies available to beneficiaries, above
valuation of transfers not included in gross estate, 15:68	Strategies for executor's considerations, elections and. Elections and strategies for executor's consideration, above
Gift splitting, 15:81, 15:82	Tax preparer's penalties, see index topic TAX PREPARER PENALTIES
Income and principal, options for paying out, 15:12	Tier system for distribution deduction, 15:18-15:20
Income in respect of decedent (IRD), 15:28-15:30, 15:41	Timing of distributions, 15:23
Income tax return, estate required to file, 15:2-15:4	Timing of income and deductions, 15:46
Inter vivos gifts and percentage tests	Wasted deductions in nonfinal years, 15:45
IRC § 2032A, 15:78	
IRC § 6166, 15:74	
IRA, rollover of qualified plan benefits to, 15:93, 15:94	
IRC § 6166, election pursuant to, 15:73-15:75	
Legal fees, deduction of, 15:43-15:48	

POST-MORTEM TAX PLANNING	POST-MORTEM TAX PLANNING
—Cont'd	—Cont'd
Essential considerations, generally, 15:37-15:46	Legal fees, use of deductions for, 15:43
Estimated tax, requirements for payment of, 15:10, 15:11	Liquidity of estate requirements, 15:42
Executor's commissions, deduction of, 15:43-15:48	Maximum tax savings, considering, 15:5, 15:6
Executor's commissions, use of deductions for, 15:43	Medicare tax, 15:7
Exemptions	Need to report basis information, 15:48
annual estate, 15:11	Options for paying out income and principal, 15:12
generation-skipping transfer (GST) tax exemption, below	Passing through deductions in estate's final year, 15:44
portability election for deceased spouse's unused estate tax exemption, 15:83	Portability election for deceased spouse's unused estate tax exemption, 15:83
Fiscal year other than calendar year, selection of, generally, 15:31-15:36	Preparer's penalties, see index topic TAX PREPARER PENALTIES
longer fiscal year, use of, 15:36	Principal assets requiring distribution, 15:39
short fiscal year used to trap income, 15:34, 15:35	Qualified domestic trust (QDOT) election generally, 15:61-15:63
time to select fiscal year, 15:32	surviving spouse, trust by, 15:63
trapping of income, 15:33-15:36	timely election, making, 15:62
Generation-skipping transfer (GST) tax exemption	Qualified terminable interest property (QTIP) election, 15:60
generally, 15:64-15:68	Rate structure for trusts and estates, 15:8, 15:9
allocation of, 15:64-15:68	Reverse qualified terminable interest property (QTIP) election, 15:69-15:72
defined, 15:64	Special use valuation; IRC § 2032A, 15:76-15:78
late allocation by executor, 15:66	Spousal right of election, exercising, 15:91, 15:92
timely allocation to lifetime gifts, 15:65	Stock redemption; IRC § 303, 15:79, 15:80
valuation of transfers included in gross estate, 15:67	Strategies for beneficiaries, elections and. Elections and strategies available to beneficiaries, above
valuation of transfers not included in gross estate, 15:68	Strategies for executor's considerations, elections and. Elections and strategies for executor's consideration, above
Gift splitting, 15:81, 15:82	Tax preparer's penalties, see index topic TAX PREPARER PENALTIES
Income and principal, options for paying out, 15:12	Tier system for distribution deduction, 15:18-15:20
Income in respect of decedent (IRD), 15:28-15:30, 15:41	Timing of distributions, 15:23
Income tax return, estate required to file, 15:2-15:4	Timing of income and deductions, 15:46
Inter vivos gifts and percentage tests	Wasted deductions in nonfinal years, 15:45
IRC § 2032A, 15:78	
IRC § 6166, 15:74	
IRA, rollover of qualified plan benefits to, 15:93, 15:94	
IRC § 6166, election pursuant to, 15:73-15:75	
Legal fees, deduction of, 15:43-15:48	

POST-MORTEM TAX PLANNING	
—Cont'd	
Written tax advice, IRS standards for, see index topic WRITTEN TAX ADVICE (CIRCULAR 230)	
POWER OF ATTORNEY	
Agent's transfer of property to self, presumption of impropriety, 26:160	
Discovery proceedings, 26:153 et seq.	
POWERS OF APPOINTMENT	
Testamentary substitutes, 9:58	
PREEMPTION	
Surrogate's Court matter jurisdiction, 2:38, 2:39	
PRENUPTIAL AGREEMENT	
Elective share by surviving spouse, waiver of right of, 9:170-9:174	
PREPARER'S PENALTIES	
See index topic TAX PREPARER PENALTIES	
PRESERVATION OF PROPERTY	
Attorney taking initial action for, 1:105-1:111	
PRETRIAL CONFERENCES	
Surrogate's Court litigation, 20:66, 20:67, 22:4	
PRETRIAL DISCLOSURE	
See index topic DISCOVERY AND DISCLOSURE	
PRINCIPAL AND INCOME ACT, UNIFORM	
See index topic UNIFORM PRINCIPAL AND INCOME ACT	
PRISONERS	
Contents of petition, 3:23	
PRIVILEGES	
Generally, 21:13 et seq.	
Attorney-client privilege generally, 21:36 et seq.	
conflict of interest, attorney's potential, 1:12	
contested accountings; fiduciary exception to attorney-client privilege in pretrial disclosure, 28:71	
crime-fraud exception, 21:55	
fiduciary confidential relationship, 21:60	

PRIVILEGES—Cont'd	
Attorney-client privilege—Cont'd	
fiduciary's confidential communication, privilege attaching to, 21:56 et seq.	
kinship proceeding exception, 21:54	
lost will exception, 21:53	
observations, attorney's, 21:44	
pre-trial examination of attorney, 21:37	
probate or will exception, 21:47 et seq.	
revocable trust exception, 21:46, 25:34	
successor fiduciary, 21:61	
time records, 21:41	
trust contests, 25:34	
waiver, 21:39, 21:40, 21:42, 21:43	
will and revocable trust exception, 21:45	
will construction proceedings, 21:48	
will exception, 21:47 et seq.	
work product, 21:44	
Clergy-penitent privilege, 21:75	
Implied waiver, 21:31	
Invoking privilege generally, 21:16	
burden of proving elements, 21:20, 21:21	
conclusory assertion of privilege insufficient, 21:21	
lawful purpose, for, 21:22	
procedure, 21:18, 21:19	
time to invoke, 21:17	
unfair advantage, prohibition against using privilege to gain, 21:23	
waiving privilege, below	
when to invoke, 21:17	
Multiple clients represented for their mutual benefit, 21:15	
Penalties for misuse of privileged information, 21:33, 21:34	
Physician-patient privilege, see index topic PHYSICIAN-PATIENT PRIVILEGE	
Psychologist-patient privilege, 21:74	
Relationships to which privilege applies, 21:39 et seq.	
Same-sex partners, spousal privilege does not extend to, 21:79	
Scope of privileged material, 21:14, 21:15	
Self-incrimination, privilege against, 21:85	

PRIVILEGES—Cont'd

Spousal privilege
generally, **21:76 et seq.**
death of spouse, effect of, **21:77**
same-sex partners, spousal privilege
does not extend to, **21:79**
waiver of, **21:78**
Third party, waiving privilege by
disclosure to
generally, **21:26 et seq.**
meeting, third party's presence at,
21:28
professional, client's disclosure does
not release, **21:30**
voluntary testimony by client, **21:29**
Waiving privilege
generally, **21:24 et seq.**
attorney-client privilege, **21:39, 21:40,**
21:42, 21:43
client, by, **21:25**
death of client terminates power to
waiver privilege, **21:32**
implied waiver, **21:31**
physician-patient privilege, **21:68 et**
seq.
spousal privilege, **21:78**
third party, disclosure to
generally, **21:26 et seq.**
meeting, third party's presence at,
21:28
professional, client's disclosure does
not release, **21:30**
voluntary testimony by client, **21:29**

PROBATE PROCEEDINGS

Generally, **7:1-7:231**
Accounting and accounting proceedings,
see index topic ACCOUNTING AND
ACCOUNTING PROCEEDINGS
Administration proceedings distinguished,
4:1, 4:2
Administrator with will annexed (C.T.A.),
see index topic ADMINISTRATOR WITH
WILL ANNEXED (C.T.A.)
Admission of will, see index topic ADMIS-
SION OF WILL
Ancillary probate and administration, see
index topic ANCILLARY PROBATE AND
ADMINISTRATION
Attorney, first steps for
generally, **7:4-7:12**
original will, obtaining, **7:5-7:11**

PROBATE PROCEEDINGS—Cont'd

Contested accountings, see index topic
CONTESTED ACCOUNTINGS
Contesting will, see index topic WILL
CONTESTS
Counsel, first steps for. Attorney, first
steps for
Defined, **7:1-7:3**
Destroyed wills, see index topic LOST OR
DESTROYED WILLS
Drafting and filing probate petition, see
index topic WILL
Duplicate/multiplicate wills, see index
topic DUPLICATE/MULTIPLICATE WILLS
Election by surviving spouse, see index
topic ELECTION BY SURVIVING SPOUSE
Governing authority, **7:2, 7:3**
Holographic wills, see index topic HOLO-
GRAPHIC WILLS
Joint or mutual wills, see index topic JOINT
OR MUTUAL WILLS
Kinship proceedings, see index topic KIN-
SHIP PROCEEDINGS
Letters testamentary, see index topic LET-
TERS TESTAMENTARY
Litigation, see index topic SURROGATE'S
COURT LITIGATION
Lost or destroyed wills, see index topic
LOST OR DESTROYED WILLS
Multiplicate wills, see index topic
DUPLICATE/MULTIPLICATE WILLS
Mutual wills, see index topic JOINT OR
MUTUAL WILLS
Necessary or proper parties, **2:82**
Preliminary letters, see index topic LET-
TERS TESTAMENTARY
Probate petition, see index topic WILL
Revocation of wills, see index topic REVO-
CATION OF WILLS
Self-approving affidavit, see index topic
SELF-APPROVING AFFIDAVIT
Solemn form of probate, **7:3**
Temporary administration, see index topic
TEMPORARY ADMINISTRATION
Vacating probate, **8:127, 8:130-8:140**
Venue, **7:59-7:63**
Will, see index topic WILL

PRODUCE

Marshalling assets, **12:13**

**PROFESSIONAL CONDUCT, RULES
OF**See index topic **ETHICAL CONSIDERATIONS****PROFESSIONAL PRACTICES**Marshalling assets; collection and transfer issues involving professional practices, **12:80-12:85****PROMISSORY NOTES**Statute of limitations for, **28:157****PROPERTY IN ESTATE**Defined, **1:18-1:20****PROPERTY OUTSIDE ESTATE**Defined, **1:21****PROTECTIVE ORDER**Will contests, depositions in, **24:161****PRUDENT INVESTOR ACT**Generally, **13:48-13:50**Applicability, **13:49**Delegation, **13:50**Uniform Principal and Income Act and, **13:160****PSYCHOLOGIST-PATIENT
PRIVILEGE**Generally, **21:74****PUBLIC ADMINISTRATION**Will contests, costs in, **23:40****PUBLIC ADMINISTRATOR**Administration proceeding, role in, **2:104**
Kinship proceedings, identifying distributees when family tree incomplete in, **27:69**

Letters of administration

discretion of court, **4:73-4:76**priority among persons eligible to receive, **4:54**service of process (citation), **4:102**Objections to probate on behalf of cousins, right standing to file, **24:41**Probate and accounting proceeding, role in, **2:103**Role of, **2:102-2:105**Voluntary administrator, **6:13, 6:14**Withdrawal proceedings, role in, **2:105****PUBLICATION**Due execution, proof of, **24:209****PUBLICATION—Cont'd**No information about distributees known, probate when; affidavit of publication, **8:95**Service of process by, **3:46, 3:67****PURCHASE MONEY MORTGAGE**Small estates, **6:7****QDOT**See index topic **QUALIFIED DOMESTIC TRUST (QDOT) ELECTION****QTIP**See index topic **QUALIFIED TERMINABLE INTEREST PROPERTY (QTIP) ELECTION****QUALIFIED DOMESTIC TRUST
(QDOT) ELECTION**Generally, **15:61-15:63**Surviving spouse, trust by, **15:63**Timely election, making, **15:62****QUALIFIED TERMINABLE
INTEREST PROPERTY (QTIP)
ELECTION**Generation-skipping transfer tax, see index topic **GENERATION-SKIPPING TRANSFER (GST) TAX**Post-mortem tax planning, **15:60, 15:69-15:72**Reverse QTIP election, **15:69-15:72****REAL PROPERTY**Administration proceedings, **4:19**Administrator's powers over, **4:140**Ancillary probate and administration, petitioning for, **11:89**Costs for disposition of, **23:53**Discovery proceedings involving generally, **26:188-26:198**deed recorded, delivery and due execution presumed if, **26:195, 26:196**
defined, **26:14, 26:15**jurisdiction of court affected by title, **26:189**jury trial, right to, **26:192**out-of-state real property, jurisdiction extending to, **26:191**property defined, **26:14, 26:15**receiver, appointing, **26:190**tenancy in common, **26:198**transfer of, burden of proof for, **26:193-26:199**

REAL PROPERTY—Cont'd

Discovery proceedings involving

- Cont'd
- use and occupancy as damages, **26:199**
- void deed or forgery, burden of proof for transfer, **26:197**

Elective share of surviving spouse, inclusion of real property in calculating, **9:16**

Federal estate tax. See index topic **FEDERAL ESTATE TAX**

Jury trial in action to determine title to, **22:22**

Management of assets, personal representative's, **13:7-13:11**

Marshalling assets, see index topic **MARSHALLING ASSETS**

Personal representative's commissions measured by value of assets; no commissions on real estate not sold, **19:160-19:167**

Piccone decision and Surrogate's Court jurisdiction, **2:6-2:9**

Rent

- Commissions under SCPA 2307, receiving, **19:139**
- marshalling assets, **12:14**

Sale of property by personal representative, **13:11**

Surcharge for mismanagement, **28:194**

REAPPEARANCE OF DECEDED

Proof of will of missing person, **8:92**

RECEIVABLES

Commissions, not subject to, **19:176-19:178**

RECORDS

Accounting and accounting proceedings

- contested accountings, pretrial
- disclosure of fiduciary's books and records in, **28:63 et seq.**
- record keeping requirements in, **18:6, 18:7**

Attorney-client privilege; time records, **21:41**

Contested accountings, pretrial disclosure of fiduciary's books and records in, **28:63 et seq.**

Discovery and disclosure, proof of, see index topic **DISCOVERY AND DISCLOSURE**

RECORDS—Cont'd

Kinship proceedings, records to establish kinship and locate individuals in birth and death records after 1898, **27:74, 27:75**

census records, **27:82, 27:83**

driving records, **27:94**

Holocaust and World War II information, **27:93**

immigration records, **27:85**

locator services, **27:91**

marriage records after 1989, **27:76**

marriages before 1910 and deaths reported before 1949, **27:77**

military records, **27:92**

naturalization records, **27:78**

passport applications, **27:79**

school records, **27:90**

Social Security records, **27:80, 27:81**

Social Services records, **27:88**

telephone directory, **27:89**

voter records, **27:86, 27:87**

World War II information, **27:93**

yearly indexes, **27:84**

Medical records

- discovery and disclosure
- generally, **21:98 et seq.**
- capacity of testator, investigating, **24:139, 24:141**

HIPAA regulations, **21:99, 21:100**

- patient's refusal to consent to disclosure, **21:101**
- personal representative's waiver, **21:99**

HIPAA regulations

- discovery of medical records, **21:99, 21:100**
- physician-patient privilege, **21:73**

Totten trust accounts, discovery proceedings involving

- bank computer records, **26:179**

REFEREES

Generally, **22:33-22:41**

Attorneys/referees versus judicial hearing officers, **22:36-22:39**

Contested accountings, trial conducted by referee in, **28:85**

Court's role where reference is made, **22:40**

Fees of special referees, **19:50**

REFEREES—Cont'd

Judicial hearing officers versus attorneys/ referees, **22:36-22:39**
 Nonjury matters referred to, **22:33**
 Powers, referee's, **22:34**
 Reviewing facts, **22:41**
 Types of, **22:35-22:39**

REFORMATION OF WILL

Tax goals, reformation to meet; Surrogate's Court subject matter jurisdiction, **2:34**

RELATIVES

See index topic **KINSHIP PROCEEDINGS**

RELEASE

Defenses to discovery proceeding, **26:121**
 Election by surviving spouse, see index topic **ELECTION BY SURVIVING SPOUSE**

RELIGION

Autopsies, religious objection raised against generally, **1:41-1:44**
 compelling public necessity and, **1:41, 1:44**
 court relief, objectants given time to seek, **1:42**
 public officials, court proceedings by, **1:44**
 waiting period, **1:43**
 Surviving spouse, challenges to status of alleged; religious ceremony, **5:66**

REMEDIES

Contested accountings, see index topic **CONTESTED ACCOUNTINGS**

RENT

Commissions under SCPA 2307, receiving, **19:139**
 Contested accountings, fiduciary subject to surcharge in; failure to collect rent, **28:192**
 Marshalling assets, **12:14**

RENUNCIATION

Estate beneficiary seeking advice, **1:93-1:95**

REPAIRS

Management of estate, **13:19, 13:20**

REPLEVIN

Statute of limitations, **26:113**

REPLY

Contested matters, **20:18**

RESIDENCE

Attorney advice concerning decedent's home, party seeking, **1:55-1:59**
 Delivery of will to Surrogate's Court, **1:57**

Locating will; sealing of home by official authorities, **1:58**

Sealing by official authorities, **1:56-1:59**

RES JUDICATA

Decrees, **20:110**
 Summary judgment motion, **20:64**
 Summary judgment motion, Collateral estoppel, **20:65**

RETAINER AGREEMENTS

See index topic **ATTORNEYS' FEES**

RETIREMENT PLANS

Discovery proceedings, as issue in, **26:214**
 Testamentary substitutes, **9:52-9:57**

REVERSE DISCOVERY**PROCEEDINGS**

Generally, **26:6, 26:219-26:228**
 Answer must state facts constituting any defenses, **26:224, 26:225**
 Decree for delivery of property, court makes, **26:229**
 Fiduciary served by citation or order, **26:223**

One-step procedure, **26:219**

Petition, requirements for, **26:220**

Scope of disclosure, **26:222**

Seeking information concerning estate, Petitioner, **26:221**

Title determined at trial, **26:226-26:228**

REVOCABLE TRUST

Attorney-client privilege exception, **21:46**

REVOCATION OF TRUSTS

See index topic **TRUST CONTESTS**

REVOCATION OF WILLS

Generally, **8:98-8:140**
 Action required for effective revocation, intention and, **8:108-8:122**
 Another will, by, **8:110-8:112**
 Codicils
 all codicils, revoking, **8:105**

REVOCATION OF WILLS—Cont'd

Codicils—Cont'd
 entire will, revocation of codicil not revoking, **8:106, 8:107**
Counterpart, revocation of, **8:119**
Dependent relative revocation doctrine, **8:122**
Entire will, revocation of codicil not revoking, **8:106, 8:107**
EPTL provisions, **8:101-8:107**
Formal writings, **8:102**
Holographic revocation, **8:104**
Intention and action required for effective revocation, **8:108-8:122**
Joint or mutual wills, see index topic **JOINT OR MUTUAL WILLS**
Locate will, revocation presumption based on failure to, **1:33**
Lost or destroyed wills; presumption of revocation
 generally, **8:34-8:40**
 accidental destruction, **8:37**
 fraudulent destruction rebutting revocation, **8:36-8:38**
 incapacity, **8:39**
 undue influence, **8:39**
Mutilated or obliterated wills, **8:61, 8:62**
Nuncupative or holographic revocation, **8:104**
Obliterated wills, **8:61, 8:62**
Partial revocation and formal writing requirement, **8:100**
Physical acts
 generally, **8:113-8:122**
 ambiguous or incomplete acts no sufficient for revocation, **8:117-8:119**
 counterpart, revocation of, **8:119**
 dependent relative revocation doctrine, **8:122**
 destruction by another at testator's request, **8:120, 8:121**
 intent may be presumed, **8:114, 8:115**
 partial destruction, **8:118**
 sufficiency of physical act met if intent present, **8:116**
Revival of revoked will, **8:123-8:126**
Statutory requirements, **8:99, 8:100**
Testator's acts, by, **8:103**
Writings, **8:109-8:112**

SAFE DEPOSIT BOX

Access to
 contents found requiring specific action, **1:54**
 deputy's authority terminating on decedent's death, **1:49**
 entering box before institution learns of death, **1:52**
 ex parte application, **1:51**
 funeral information, access to obtain, **1:37**
 statutory provisions, **1:50, 1:51**
 tax evasion, **1:53**
Attorney advice on access to, seeking, **1:48-1:54**
Contents found requiring specific action, **1:54**
Funeral information, access to obtain, **1:37**
Original will, obtaining, **7:6**

SAME-SEX MARRIAGE

Expansion of marital deduction, **16:145**

SANCTIONS FOR FRIVOLOUS CONDUCT

Generally, **23:70-23:86**
Application for sanctions, **23:77-23:79**
Attorneys' fees, **23:82-23:85**
Attorneys' fees charged to fiduciary, **19:107, 19:108**
Costs distinguished, **23:71, 23:72**
Defined, **23:1**
Delay or prolong proceeding, conduct to, **23:74**
Frivolous conduct defined, **23:73-23:76**
Harass or maliciously injure another, conduct to, **23:75**
Hearings, **23:78, 23:79**
Maliciously injure another, conduct to, **23:75**
Prejudgment attachment, **23:86**
Prolong or delay proceeding, conduct to, **23:74**
Written decision of award, **23:80-23:82**

SCHOOL RECORDS

Kinship, records to establish, **27:90**

SECURITIES ACCOUNTS

Marshalling assets, **12:40-12:45**

SECURITY FOR COSTS

See index topic COSTS, ALLOWANCES, AND DISBURSEMENTS

SELF-APPROVING AFFIDAVIT

Advantage of, 1:73, 1:74
 Conditions under which affidavit not accepted, 7:124
 Court-certified copy, 1:74
 Execution of affidavit after death of testator, 7:123
 Prima facie evidence of valid will, as, 7:122-7:124
 Restrictions, 1:74

SELF-DEALING

Contested accountings, trial in, 28:160, 28:162

SELF-INCRIMINATION, PRIVILEGE AGAINST

Compulsory judicial accounting; fiduciary's rights, 18:96
 Documents, obtaining, 21:85

SEPARATION

Right of election, statutory disqualification from exercising, 9:90

SERVICE OF PROCESS AND PAPERS

Generally, 3:10, 3:11, 3:61-3:83
 Accounting, cited party in pleading requesting, 3:11
 Accounting and settlement, voluntary judicial, 18:73-18:77
 Administrator with will annexed (C.T.A.), 11:155, 11:156
 Agent or person likely to give notice, on, 3:71
 Alternative service by court order, 3:66-3:72
 Ancillary probate and administration, 11:100-11:102
 Answers and objections, due dates for, 3:13-3:15
 Appeal, notice of, 20:122
 Appearance by notice; nondomiciliary or party not served in state, 3:95
 Certified mail, 3:63
 Children, 3:73-3:75
 Citation
 agent designated to receive process, 3:48
 consular official, service on, 3:47

SERVICE OF PROCESS AND PAPERS**—Cont'd**

Citation—Cont'd
 contesting will; citation upon filing objections, 24:77 et seq.
 place of service, effect of, 3:45
 probate proceedings, personal jurisdiction in, 7:92-7:101
 publication, service by, 3:46
 unknown persons, 3:49
 Complete, when service is deemed, 3:78-3:80
 Consul as substitute for aliens, 3:47, 4:97
 Consul as substitute for noncitizens, 3:72
 Decrees, 20:108-20:111
 Election by surviving spouse, 9:115-9:117
 Filing proof of service, 3:82, 3:83
 Infants, 3:73-3:75
 Judgments, 20:108-20:111
 Kinship proceedings, identifying distributees when family tree incomplete in, 27:67-27:69
 Letters of administration, see index topic LETTERS OF ADMINISTRATION
 Mailing, service by, 3:63, 3:69
 Methods of acquiring jurisdiction, 3:62
 Objections, due dates for, 3:13-3:15
 Orders, 20:108-20:111
 Personal delivery, 3:79
 Personal service
 generally, 3:63-3:65
 alternative service by court order, 3:66-3:72
 in state, party or nonparty may service process, 3:64
 outside state, party or nonparty may service process, 3:65
 Person likely to give notice, on, 3:71
 Pleadings in contested matters, 20:12, 20:24
 Pretrial order, time for service of, 22:6
 Probate objections due on or before return date, 3:15
 Probate proceedings, see index topic WILL
 Process defined, 3:61
 Proof of service, 3:81-3:83
 Publication, service by, 3:46, 3:67
 Registered mail, 3:63
 Return dates for response to process, establishing
 generally, 3:12-3:17

INDEX TO SUBJECTS

SERVICE OF PROCESS AND PAPERS
—Cont'd
Return dates for response to process, establishing—Cont'd
answers and objections, due dates for, **3:13-3:15**
other proceedings, dates for responses to, **3:18**
probate objections due on or before return date, **3:15**
voluntary accounting, court action on, **3:16**
Statutes, relevant, **3:62**
Substituted service, **3:70**
Temporary administration application procedure, **11:18-11:21**
Will, see index topic WILL

SETTLEMENT, COMPROMISE AND
See index topic COMPROMISE AND SETTLEMENT

SETTLEMENT OF ESTATES WITHOUT ADMINISTRATION
Creditor defined, **6:60**
Debtor defined, **6:59**
Debt payment pursuant to SCPA § 1310, **6:49-6:56**
Debts defined, **6:58**
Definitions, **6:57-6:61**
Designation of beneficiary, **6:61**
Small estates, see index topic SMALL ESTATES
Voluntary administrator, see index topic VOLUNTARY ADMINISTRATOR

SEXUAL ABUSE
Grounds for disqualifying parent as distributees, sexual abuse of child, **5:102**

SMALL ESTATES
Administration not required for, generally, **4:20, 6:1-6:48**
Excluding property passing as result of death, **6:5**
Family exemptions, **6:8**
\$ 50,000 or less, limit to gross value of, **6:3-6:8**
Letters testamentary, executor qualifying for; no bond requirement, **7:180**
Purchase money mortgage deemed personal property, **6:7**

SMALL ESTATES—Cont'd
Real property disregarded, **6:6, 6:7**
Small Estates Act, **6:1, 6:2**
Voluntary administrator, see index topic VOLUNTARY ADMINISTRATOR

SOCIAL MEDIA
Electronic discovery and document demands, **21:105**

SOCIAL SECURITY RECORDS
Kinship, records to establish, **27:80, 27:81**

SOCIAL SERVICES RECORDS
Kinship, records to establish, **27:88**

SOLDIERS
Holographic wills, nuncupative and unattested, **8:68, 8:69**

SOLE PROPRIETORSHIP
See index topic MANAGEMENT OF BUSINESS

SPOUSE
Descent and distribution, see index topic DESCENT AND DISTRIBUTION
Election by surviving spouse, see index topic ELECTION BY SURVIVING SPOUSE
Federal estate tax, see index topic FEDERAL ESTATE TAX
Joint or mutual wills, see index topic JOINT OR MUTUAL WILLS
Letters of administration, receiving; same-sex partner status as spouse, **4:56**
Marital deduction, see index topic MARTIAL DEDUCTION
Mutual wills, see index topic JOINT OR MUTUAL WILLS

STAMP TAX
Early estate tax, **16:2**

STANDING TO BRING ACTION
Generally, **20:28-20:34**
Administration proceedings, **20:31**
Contested accountings, objections in; standing affected by prior decrees, **28:33 et seq.**
Creditors of beneficiaries, **20:35**
Injury to person or property, cause of action for, **20:34**
Objections to probate, **24:12 et seq.**
Person interested defined, **20:29**

STANDING TO BRING ACTION**—Cont'd**

Preliminary matter, issues disposed of as, **20:30, 20:31**
 Probate proceedings, **20:32**
 Will contests, **24:12 et seq.**
 Wrongful death action of same-sex partners who marry, **20:33**

STATUTE OF FRAUDS

Administrators, powers and liability of, **4:139**
 Discovery proceedings, **26:119, 26:120**

STATUTE OF LIMITATIONS

Account, fiduciary's duty to ; statute of limitations defense if trustee repudiates, **18:5**
 Claims against estate, fiduciary's own, **13:88**
 Compulsory judicial accounting, **18:93**
 Contested accountings
 pre-objection examination of fiduciary, **28:55**
 time for filing objections, **28:39, 28:40**
 Discovery proceedings, defense to generally, **26:106-26:118**
 accrual date, determining, **26:107**
 breach of fiduciary duty, **26:108, 26:114**
 conversion, **26:113**
 fraud, **26:115, 26:116**
 replevin, **26:113**
 tolling of, **26:109-26:112**
 Election by surviving spouse; exception to two-year rule, **9:100-9:110**
 Presentation of claims under SCPA Article 18, **13:96**
 Promissory notes claims, statute of limitations for; contested accountings, **28:157**
 Toll on claims against estate, **1:99**
 Trust contests, **25:14-25:16**

STAY OF ACTIONS

Appeals, stay pending, **20:126-20:128**

STOCKS

Diversify, representative's potential liabilities for failure to, **13:68**
 Federal estate tax. See index topic **FEDERAL ESTATE TAX**

STOCKS—Cont'd

Jurisdiction of Surrogate's Court to probate will, **7:41**
 Marshalling assets, **12:40-12:45**
 Redemption; IRC § 303, **15:79, 15:80**

SUBJECT MATTER JURISDICTION

Surrogate's Court, see index topic **SURROGATE'S COURT JURISDICTION**

SUBPOENAS

Generally, **21:91 et seq.**
 Attesting witness examinations under SCPA § 1404(4); will contests, **24:109**

Identification of circumstances or reason for disclosure, **21:93**

Notification must be given to all parties, **21:92**

Order to attend akin to discovery proceedings akin to, **26:65-26:69**

Special circumstances showing not required, **21:94**

Trial subpoena, prohibitions against using, **21:96, 21:97**

SUBSTANCE ABUSE

Letters of administration, eligibility to receive, **4:40**

SUICIDE

Testamentary capacity, conditions affecting, **24:241**

SUMMARY JUDGMENT MOTION

Generally, **20:49-20:63**

Admissions, **20:56**

Conclusory allegations insufficient; opponent's burden, **20:54, 20:55**

Contested accountings, trial in, **28:104**

Contested probate

generally, **20:59-20:63**

conflicting evidence warranting jury determination, **20:63**

examinations, **20:60**

fact, issues of, **20:61**

fraud charges, **20:62**

opponent's burden, **20:55**

undue influence charges, **20:62**

Dead Man's Statute no bar to testimony opposing, **22:89, 22:90**

Governing law, **20:50**

Movant's burden, **20:52**

Opponent's burden, **20:53-20:55**

INDEX TO SUBJECTS

SUMMARY JUDGMENT MOTION

—Cont'd

Will contests, failure to supply bill of particulars in, **24:177**

SUPREME COURT

Concurrent jurisdiction with Surrogate's Court, see index topic **SURROGATE'S COURT JURISDICTION**

SURROGATE'S COURT

Administration proceedings, see index topic **ADMINISTRATION PROCEEDINGS**

Appeals, see index topic **APPEALS**

Confidential relationship, applicability of, **22:120-22:125**

Contesting wills, see index topic **WILL CONTESTS**

Discovery and disclosure, see index topic **DISCOVERY AND DISCLOSURE**

Jurisdiction, see index topic **SURROGATE'S COURT JURISDICTION**

Litigation, see index topic **SURROGATE'S COURT LITIGATION**

Parties to proceeding, see index topic **PARTIES TO PROCEEDINGS**

Pleadings, see index topic **PLEADINGS**

Power over estates and affairs of decedent, generally, **2:1-2:18**

Probate proceedings, see index topic **PROBATE PROCEEDINGS**

Subject matter jurisdiction, see index topic **SURROGATE'S COURT JURISDICTION**

Trial, see index topic **TRIAL**

Verdict, see index topic **VERDICT**

Will, see index topic **WILL**

SURROGATE'S COURT

JURISDICTION

Adoptions, **2:14**

Ancillary probate and administration, see index topic **ANCILLARY PROBATE AND ADMINISTRATION**

As of right proceeding, **2:66**

Assets, based on decedent's domicile or. Domicile or assets, based on decedent's, below

Broad jurisdiction, **2:10**

Commencement of special proceeding, **2:64**

Concurrent jurisdiction of Supreme and other courts

generally, **2:11-2:15**

SURROGATE'S COURT

JURISDICTION—Cont'd

Concurrent jurisdiction of Supreme and other courts—Cont'd

adoptions, **2:14**

guardianship for infants, **2:13**

guardianship under Mental Hygiene Law, **2:15**

lifetime trusts, **2:12**

Constitutional provisions, **2:3**

Contents of petition, **3:20**

Destroyed or lost wills, **8:28**

Discovery and reverse discovery; subject matter jurisdiction, **2:33**

Discovery proceedings, **26:11, 26:12**

Distinct relief, separate proceeding for, **2:65**

Domicile of parties, **2:22**

Domicile or assets, based on decedent's generally, **2:20, 2:41-2:56**

age or infirmities, move due to, **2:57**

domicile defined, **2:44**

infirmities, move due to, **2:57**

mixed question of law and fact, **2:46**

nondomiciliaries of New York

generally, **2:49-2:54**

discretion of court, **2:55, 2:56**

insufficient contacts with state, **2:56**

multiple venues, **2:52**

property in state providing jurisdiction, **2:50-2:54**

situs rules for certain property, **2:54**

transfers, **2:53**

venue, **2:51, 2:52**

residence and domicile compared, **2:45**

transfer to proper venue; New York domiciliaries, **2:47, 2:48**

venue, **2:41-2:56**

Equity powers over additional proceedings expanded by SCPA § 202, **2:69, 2:70**

Exclusivity, **2:67, 2:68**

Exercise of jurisdiction, powers incidental to, **2:62**

Expansion of, **2:2**

Facts, exercising jurisdiction based on jurisdictional, **2:19-2:22**

Full disposition of disposition's affairs, **2:5**

Guardianship for infants, **2:13**

SURROGATE'S COURT**JURISDICTION—Cont'd**

Guardianship under Mental Hygiene Law, **2:15**
 Invoking jurisdiction, **2:63-2:70**
 Jurisdictional facts, exercising jurisdiction based on, **2:19-2:22**
 Legislative grant of power, general, **2:4, 2:5**
 Lifetime trusts
 concurrent jurisdiction of Supreme and other courts, **2:12**
 forum shopping, **2:61**
 SCPA § 207, jurisdiction under, **2:58-2:61**
 venue, proper, **2:59-2:61**
 "Living persons," dispute between, **2:8, 2:9**
 Lost or destroyed wills, **8:28**
 Malpractice claim against estate attorney, **2:35**
 Mixed question of law and fact, domicile, **2:46**
 New process and forms of proceedings, **2:70**
 Objections to, **20:3**
 Peripheral matters concerning decedent or estate, **2:9**
 Personal jurisdiction, see index topic PERSONAL JURISDICTION
 Piccione decision and, **2:6-2:9**
 Powers incidental to exercise of jurisdiction, **2:62**
 Preemption of subject matter jurisdiction by federal law, **2:38, 2:39**
 Presumption of, **2:71**
 Probate proceedings, see index topic PROBATE PROCEEDINGS
 Proceeding involving court's jurisdiction, **2:63-2:70**
 Proceedings and transfers from other courts, **2:16-2:18**
 Reformation of wills to meet testator's tax goals, **2:34**
 Residence and domicile compared, **2:45**
 SCPA, authority under, **2:1**
 September 11, 2001 terrorist attacks, domiciliary victims of; subject matter jurisdiction, **2:31**
 Service of process and papers, see index topic SERVICE OF PROCESS AND PAPERS

SURROGATE'S COURT**JURISDICTION—Cont'd**

Situs of assets of nondomiciliary decedent, **2:21**
 Subject matter jurisdiction generally, **2:2, 2:23-2:38**
 absentee by federal court, **2:40**
 administration proceedings, **4:12-4:16**
 corporate ownership determination, **2:36**
 discovery and reverse discovery, **2:33**
 examples, **2:37**
 forum shopping based on venue provisions, **2:32**
 full equity jurisdiction, **2:27**
 general jurisdiction, SCPA § 201 providing statement of, **2:24-2:27**
 malpractice claim against estate attorney, **2:35**
 parties conferring, prohibition against, **2:28, 2:29**
 preemption by federal law, **2:38, 2:39**
 reformation of wills to meet testator's tax goals, **2:34**
 removal of matter to federal court, **2:39**
 September 11, 2001 terrorist attacks, domiciliary victims of, **2:31**
 venue and, **2:30-2:32**
 Supreme Court, concurrent jurisdiction of. Concurrent jurisdiction of Supreme and other courts, above
 Transfers from other courts, **2:16-2:18**
 Venue
 administration proceedings, wrongful death, **4:16**
 ancillary probate and administration, petitioning for, **11:80**
 county of domicile at death as proper venue, **2:43**
 domicile or assets, based on decedent's, **2:41-2:56**
 forum shopping, **2:32, 2:61**
 lifetime trusts, **2:59-2:61**
 nondomiciliaries of New York, **2:51, 2:52**
 probate proceedings, **7:59-7:63**
 subject matter jurisdiction, Surrogate's Court, **2:30-2:32**
 transfer to proper venue; New York domiciliaries, **2:47, 2:48**
 Will, see index topic WILL

INDEX TO SUBJECTS

SURROGATE'S COURT LITIGATION
Generally, **20:1-20:134**
Appeals, see index topic **APPEALS**
Applicable statutory provisions, **20:5-20:8**
Compromise and settlement, see index topic **COMPROMISE AND SETTLEMENT**
Conferences, pretrial, **20:66, 20:67**
Contempt motions or petitions, **20:45**
Contested accountings, see index topic **CONTESTED ACCOUNTINGS**
Contested matters, pleadings in. See index topic **PLEADINGS IN CONTESTED MATTERS**
Contested proceedings, **20:1-20:3**
Contesting wills, see index topic **WILL CONTESTS**
Costs in will contests, see index topic **COSTS, ALLOWANCES, AND DISBURSEMENTS**
CPLR, application of, **20:7, 20:8**
Decrees
 generally, **20:107-20:112**
 issue preclusion in subsequent proceeding, **20:111**
 res judicata issues, **20:110**
 service of orders, judgments and, **20:108-20:111**
 vacating, **20:112**
Discovery and disclosure, see index topic **DISCOVERY AND DISCLOSURE**
EPTL, application of, **20:6**
In limine motions, **20:47, 20:48**
Jurisdiction, see index topic **SURROGATE'S COURT JURISDICTION**
Jury and jury trial, see index topic **JURY AND JURY TRIAL**
Motions
 generally, **20:44-20:63**
 contempt motions, **20:45**
 evidentiary rules, **20:57, 20:58**
 in limine, **20:47, 20:48**
 post-trial motions, **20:106**
 summary judgment motion, below
Parties, see index topic **PARTIES TO PROCEEDINGS**
Pleadings in contested matters, see index topic **PLEADINGS IN CONTESTED MATTERS**
Pretrial conferences, **20:66, 20:67, 22:4**
Referees, see index topic **REFEREES**
Sanctions, see index topic **SANCTIONS FOR FRIVOLOUS CONDUCT**
SCPA, application of, **20:6**

SURROGATE'S COURT LITIGATION
—Cont'd
Settlement, see index topic **COMPROMISE AND SETTLEMENT**
Statutory provisions applicable, **20:5-20:8**
Summary judgment motion
 generally, **20:49-20:63**
 admissions, **20:56**
 conclusory allegations insufficient; opponent's burden, **20:54, 20:55**
contested probate
 generally, **20:59-20:63**
 conflicting evidence warranting jury determination, **20:63**
 examinations, **20:60**
 fact, issues of, **20:61**
 fraud charges, **20:62**
 opponent's burden, **20:55**
 undue influence charges, **20:62**
governing law, **20:50**
movant's burden, **20:52**
opponent's burden, **20:53-20:55**
res judicata and collateral estoppel, **20:64**
Types of litigated matters, **20:4**
Uncontested proceedings, **20:1-20:3**
Uniform Rules, role of, **20:9**
Verdict, see index topic **VERDICT**
Witnesses, see index topic **WITNESSES**

SURROGATE'S COURT PROCEDURE ACT

Definitions, **1:13, 1:14, 1:17-1:21**
Property in estate defined, **1:18-1:20**

SURVIVING SPOUSE

Election by surviving spouse, see index topic **ELECTION BY SURVIVING SPOUSE**
Joint income tax return, filing, **15:58**
Qualified domestic trust (QDOT) election, **15:63**
Qualified terminable interest property (QTIP) election, **15:60**
Reverse qualified terminable interest property (QTIP) election, **15:69-15:72**
Will contests, see index topic **WILL CONTESTS**

TAXABLE ESTATE

Deductions allowed in determining federal estate tax, **16:34**

TAXABLE ESTATE—Cont'd

Determining taxable amount of estate, **16:35**

**TAX EQUITY AND FISCAL
RESPONSIBILITY ACT OF 1982**

Federal estate tax, **16:123**

TAXES

Distribution of income, income tax on.
See index topic DESCENT AND DISTRIBUTION

Election by surviving spouse, apportionment, **9:62, 9:176**

Estate tax, see index topic ESTATE TAX

Income in respect of decedent, see index topic INCOME IN RESPECT OF DECEDENT (IRD)

Joint tax returns, fiduciary's power to execute, **13:34**

Marshalling assets and tax waivers, **12:31**

Port-mortem tax planning, see index topic POST-MORTEM TAX PLANNING

Preparer penalties, see index topic TAX PREPARER PENALTIES

Preparer Tax Identification Number (PTIN), **15:113**

Reformation of wills to meet testator's tax goals; Surrogate's Court subject matter jurisdiction, **2:34**

TAX PREPARER PENALTIES

Generally, **15:95-15:118**

Avoidance of liability for reasonable basis positions generally, **15:108**

advice, requirements for, **15:111**

nonsigning tax return preparers, **15:110, 15:111**

signing tax return preparers, **15:109, 15:111**

Changes in law, 2007 and 2008, **15:96, 15:97**

Compensation included in penalty determination, **15:111**

Date return is prepared, **15:104**

Determining who is preparer, **15:100**

Disclosed positions, liability for, **15:107**

Good faith, **15:111**

One preparer per position standard, **15:101**

Overview of regulations, **15:99**

Practice pointers, **15:112**

TAX PREPARER PENALTIES—Cont'd

Preparer Tax Identification Number (PTIN), **15:113**

Reasonable basis positions, avoidance of liability for. Avoidance of liability for reasonable basis positions, above

Reasonable cause, **15:111**

Refunds, claims for, **15:102**

Regulatory announcements, **15:98**

Substantial portion or substantial preparation for refund, notion of, **15:103**

Undisclosed positions, liability for, **15:106**

Verification of information, **15:105**

Who is preparer, determining, **15:100**

TAX REFORM ACT OF 1976

Federal estate tax, structure, **16:6**

TAX REFORM ACT OF 1984

Federal estate tax, **16:124**

TELEPHONE DIRECTORY

Kinship, records to establish, **27:89**

TEMPORARY ADMINISTRATION

Generally, **11:1-11:54**

Absentee, administrator's acts on behalf of, **11:37-11:40**

Accounting

annual account of internee's estate, **11:44-11:46**

settlement of account of decedent's estate, **11:41-11:43**

termination of administration, **11:54**

Actions and proceedings by or against administrator, **11:34-11:36**

Actual appointment matter of court's discretion, **11:6**

Annual account of internee's estate, **11:44-11:46**

Application procedure

generally, **11:12-11:31**

absentee, **11:16**

appointment of administrator, **11:28-11:31**

dispensing with process, **11:22**

internee, **11:17**

manner of service, **11:18-11:21**

no proceeding pending, **11:15**

notice requirements, **11:13-11:17**

pending proceeding, notice requirements in, **11:14**

TEMPORARY ADMINISTRATION**—Cont'd**

- Application procedure—Cont'd
 - return day, proceedings on, **11:28-11:31**
 - service of process, **11:18-11:21**
- Appointment of administrator, **11:28-11:31**
 - Disappearance cases
 - generally, **11:7-11:11**
 - emergency appointment, **11:8-11:11**
 - reasonable commissions allowed, **11:11**
 - six months, appointment effective for, **11:10**
 - Discretion of court, **11:2-11:4, 11:6**
 - Eligibility under statute, **11:5, 11:6**
 - Fiduciary status, administrator's, **11:33**
 - Final determination and distribution of absentee's estate
 - generally, **11:47-11:52**
 - appearance and claim of property by absentee, **11:50**
 - claim of property by absentee, **11:50**
 - deceased, absentee found, **11:48, 11:49**
 - presumption of death, **11:51, 11:52**
 - General powers of administrator
 - generally, **11:32-11:41**
 - account settlement and distribution, **11:41**
 - actions and proceedings by or against administrator, **11:34-11:36**
 - fiduciary status, **11:33**
 - internee or absentee, acts on behalf of, **11:37-11:40**
 - legal expenses, reimbursement of, **11:36**
 - payment of claims, **11:35**
 - Internee or absentee, administrator's acts on behalf of, **11:37-11:40**
 - Legal expenses, reimbursement of, **11:36**
 - Letters, **10:44-10:46**
 - Manner of service, **11:18-11:21**
 - Payment of claims, **11:35, 11:43**
 - Persons who may apply, **11:5, 11:6**
 - Powers, general. General powers of administrator, above
 - Requirements for granting, **11:1**
 - Return day, proceedings on, **11:28-11:31**
 - Service of process, **11:18-11:21**
 - Settlement of account of decedent's estate, **11:41-11:43**
 - Termination of, **11:53, 11:54**

TEMPORARY RESTRAINING ORDERS

- Discovery proceedings, **26:42-26:49**

TENANT

- See index topic **LANDLORD AND TENANT**

TERRORIST ATTACKS

- September 11, 2001 terrorist attacks
 - domiciliary victims of; Surrogate's Court subject matter jurisdiction, **2:31**
 - Proof of will of missing person, presumed dead, **8:84**

TESTAMENTARY CAPACITY

- Adjudication of incapacity after will execution, **24:240**
 - Alcohol use affecting, **24:248**
 - Alzheimer's disease, **24:246**
 - Attesting witnesses, **22:49, 24:225**
 - Burden of proof, generally, **24:213 et seq.**
 - Business transactions, evidence of decedent's, **24:233**
 - Challenges to status of surviving spouse, equitable ground for forfeiture, **5:37**
 - Conditions affecting, **24:238 et seq.**
 - Deathbed will not presumptively invalid, **24:247**
 - Declarations, evidence of decedent's, **24:234**
 - Drug use affecting, **24:248**
 - Eccentricities, **24:242**
 - Execution of will, requirement testator competent during, **24:222, 24:223**
 - Expert testimony, **24:230 et seq.**
 - Ill health, **24:243 et seq.**
 - Incompetence, radical change in plan may demonstrate, **24:235 et seq.**
 - Insane delusions, **24:238**
 - Knowledge and understanding of will requirement, **24:217, 24:218**
 - Lay witnesses, **24:229**
 - Lucid intervals, **24:239**
 - Medical records, obtaining, **24:139, 24:141**
 - Old age, **24:243 et seq.**
 - Peculiar beliefs, **24:242**
 - Physical disabilities, **24:249**
 - Physical weakness, **24:243 et seq.**
 - Presumption of, **24:224 et seq.**
 - Senile dementia, **24:245**

TESTAMENTARY CAPACITY—Cont'd

Sound mind and memory, requirements for, **24:216 et seq.**

Suicide, **24:241**

Susceptibility, testator's condition suggesting, **24:250**

Will contests

- generally, **24:213 et seq.**
- adjudication of incapacity after will execution, **24:240**
- alcohol use affecting testamentary capacity, **24:248**
- alzheimer's disease, **24:246**
- attesting witness, capacity first established by, **24:225**
- burden of proof, generally, **24:213 et seq.**
- business transactions, evidence of decedent's, **24:233**
- conditions affecting, **24:238 et seq.**
- deathbed will not presumptively invalid, **24:247**
- declarations, evidence of decedent's, **24:234**
- drug use affecting testamentary capacity, **24:248**
- eccentricities, **24:242**
- execution of will, requirement testator competent during, **24:222, 24:223**
- expert testimony, **24:230 et seq.**
- ill health, **24:243 et seq.**
- incompetence, radical change in plan may demonstrate, **24:235 et seq.**
- insane delusions, **24:238**
- intent of testator subsumed within issue of capacity, **24:215**
- investigating testator's generally, **24:138 et seq.**
- medical records and information, **24:139, 24:141**
- Social Service Department records, **24:140**
- knowledge and understanding of will requirement, **24:217, 24:218**
- lay witnesses, **24:229**
- lucid intervals, **24:239**
- medical records and information, **24:141**
- objectant must overcome presumption of, **24:226, 24:227**
- old age, **24:243 et seq.**

TESTAMENTARY CAPACITY—Cont'd

Will contests—Cont'd

- peculiar beliefs, **24:242**
- physical disabilities, **24:249**
- physical weakness, **24:243 et seq.**
- presumption of testamentary capacity, **24:224 et seq.**
- proponent's burden if presumption of capacity rebutted, **24:228**
- required degree of capacity, **24:214**
- senile dementia, **24:245**
- Social Service Department records, **24:140**
- sound mind and memory, requirements for, **24:216 et seq.**
- suicide, **24:241**
- susceptibility, testator's condition suggesting, **24:250**

TESTAMENTARY PROPERTY

Defined, **1:19**

TESTAMENTARY SUBSTITUTES

Election by surviving spouse, see index topic **ELECTION BY SURVIVING SPOUSE**

TESTIMONY

See index topic **WITNESSES**

TIME LIMITATIONS

See index topic **STATUTE OF LIMITATIONS**

TOTTEN TRUSTS

Commissions, not subject to, **19:175**

Discovery proceedings involving bank accounts

- generally, **26:176-26:186**
- bank computer records, **26:179**
- divorce, effect of, **26:184**
- language creating account must convey intent, **26:178, 26:179**
- parties' rights, **26:177-26:181**
- revocation of trust by writing or by withdrawal, specificity requirements, **26:183**
- separation agreement, effect of, **26:184**
- standing of former beneficiary, **26:180**
- undue influence, attacking validity of trust based on, **26:185, 26:186**
- withdrawing funds, beneficiary may lose right by, **26:181**

Marshalling assets, **12:34**

Payment of claims, **13:119, 13:120**

TOTTEN TRUSTS—Cont'd
Testamentary substitutes, **9:37**

TRANSFER-ON-DEATH SECURITY REGISTRATION ACT (TODSRA)
Discovery proceedings, **26:218**

TRAVEL EXPENSES
Reimbursement to personal representative, **19:193**

TREASURY BILL ACCOUNTS
Discovery proceedings, as issue in, **26:213**

TRIAL
Generally, **22:1-22:130**
Activity prior to, **22:2-22:7**
Contested accountings, see index topic CONTESTED ACCOUNTINGS
Contesting will, see index topic WILL CONTESTS
Discovery and disclosure, see index topic DISCOVERY AND DISCLOSURE
Jury and jury trial, see index topic JURY AND JURY TRIAL
Note of issue, filing, **22:3**
Opening and closing statements, **22:42-22:45**
Pretrial conference, **22:4**
Referees, see index topic REFEREES
Statement of issues for nonjury trials, **22:7**
Surrogate's Court litigation, see index topic SURROGATE'S COURT LITIGATION
Verdict, see index topic VERDICT
Will contests, see index topic WILL CONTESTS
Witnesses, see index topic WITNESSES

TRUST COMPANY
Letters of administration, issuance of, **4:70, 4:71**

TRUST CONTESTS
Generally, **25:1 et seq.**
Arbitration clause, **25:3**
Attorney-client privilege, **25:34**
Commencement of proceeding to set aside revocable trust, **25:6-25:16**
COVID-19 pandemic, execution of living trust during, **25:19**
Dead man's statute, **25:36**

TRUST CONTESTS—Cont'd
Disclosure
generally, **25:33 et seq.**
attorney-client privilege, **25:34**
dead man's statute, **25:36**
physician-patient privilege, **25:35**
pre-objection discovery, allowance of, **25:37**
Distinction between irrevocable and revocable trust, **25:30**
Failure to execute, **25:20**
Interroem clause, **25:4**
clause does not apply to challenges to fiduciary conduct, **25:5**
Issues to consider in litigation, **25:1-25:3**
Joiner of trials, **25:44**
Jurisdiction, **25:2**
Jury trial
generally, **25:39 et seq.**
demand for jury
filing, generally, **25:43**
nature of claim, **25:41, 25:42**
right to jury trial, generally, **25:39 et seq.**
statutory right to, **22:18, 25:39**
turnover proceedings, right to jury, **25:42**
Lifetime trust after December 25, 1997, statutory requirements for creation, **25:18**
Necessary parties, **25:13**
Physician-patient privilege, **25:35**
Pre-December 1997 trusts, **25:21, 25:22**
Pre-objection discovery, allowance of, **25:37**
Reformation of revocable trusts, **25:45**
Remainder person standing, limitation, **25:8**
Revocable trust exception, attorney-client privilege, **25:34**
Revocation, standard for capacity to revoke trust, **25:32**
Standard for capacity to execute trust
generally, **25:29 et seq.**
distinction between irrevocable and revocable trust, **25:30**
Standard for capacity to revoke trust, **25:32**
Standing to commence trust contest, **25:7**
Statute of limitations, **25:14-25:16**
Statutory right to jury, **25:39**

TRUST CONTESTS—Cont'd

- Time to set aside trust, **25:9**
- Trial, generally, **25:17-25:42**
- Trustee under a prior trust or amendment, **25:10**
- Undue influence, burden of proof of confidential relationship, **25:38**
- When the proceeding to set aside the trust may be commenced, **25:11**
- Will contest disclosure rules, **25:12**

TRUSTEE AD LITEM

- Obligation as guardian ad litem, **29:12**

TRUSTEES

- Accounting and accounting proceedings, see index topic ACCOUNTING AND ACCOUNTING PROCEEDINGS
- Contested accountings, see index topic CONTESTED ACCOUNTINGS
- Fiduciary standards, application of, **10:4**
- Personal representative compared, **10:2-10:4**
- Surviving or successor fiduciary; beneficiary as sole trustee, **10:51**

TRUSTS

- Constructive trusts and unjust enrichment, **26:230**
- Contested accountings and construction of, **28:212**
- Contests, see index topic TRUST CONTESTS
- Distributable net income (DNI), **15:14-15:17**
- Elective share trusts, see index topic ELECTIVE SHARE TRUSTS
- Exoneration clause, **28:109**
- Honorary trusts for pets, **14:47-14:49**
- Inter vivos trusts, see index topic INTER VIVOS TRUSTS
- Life time trusts, see index topic LIFE TIME TRUSTS
- Management of estate, see index topic MANAGEMENT OF ASSETS
- Parties to proceedings involving, **20:39**
- Pour-over will, impact of funding on trust validity, **25:25**
- Qualified domestic trust (QDOT) election generally, **15:61-15:63**
- timely election, making, **15:62**
- Tax planning, post-mortem. See index topic POST-MORTEM TAX PLANNING

TRUSTS—Cont'd

- Totten trusts, see index topic TOTTEN TRUSTS
- Uniform Transfers to Minors Act, see index topic UNIFORM TRANSFERS TO MINORS ACT (UTMA)

TURN OVER PROPERTY

- Administration proceedings, **4:21**

2017 TAX REFORM ACT

- Effect on estate tax, **17:46**

UNCONTESTED PROBATE PROCEEDINGS

- See index topic PROBATE PROCEEDINGS

UNDUE INFLUENCE

- Beneficiary's involvement in will preparation, **24:281**
- Character and conduct of beneficiary, **24:289**
- Circumstantial evidence generally, **24:272 et seq.**
- beneficiary, testator's relationship with, **24:287**
- beneficiary's involvement in will preparation, **24:281**
- character and conduct of beneficiary, **24:289**
- conduct of beneficiary, **24:289**
- confidential relationship, close scrutiny of, **24:274 et seq.**
- disinheritance of children, **24:286**
- family, testator's relationship with, **24:285**
- inter vivos transfers to beneficiary, **24:288**
- motive, character and conduct of beneficiary, **24:289**
- new attorney, suspicious choice of drafter or, **24:284**
- physical and/or mental condition, testator's poor, **24:282**
- poor physical and/or mental condition, testator's, **24:282**
- prior wills, change in testamentary scheme from, **24:283**
- seclusion of testator, **24:290**
- subtle pervasive coercion, **24:273**
- suspicious choice of drafter or new attorney, **24:284**
- value of testator's estate, **24:291**

UNDUE INFLUENCE—Cont'd

Disinheritance of children, 24:286

Fraud and, 24:256

Inter vivos transfers to beneficiary, 24:288

Lost or destroyed wills; presumption of revocation, 8:39

Motive, character and conduct of beneficiary, 24:289

Physical and/or mental condition, testator's poor, 24:282

Poor physical and/or mental condition, testator's, 24:282

Putnam rule of; attorney as beneficiary, 1:80

Seclusion of testator, 24:290

Subtle pervasive coercion, 24:273

Suspicious choice of drafter or new attorney, 24:284

Totten trust accounts, discovery proceedings involving, 26:185, 26:186

Value of testator's estate, 24:291

Verdict, court may direct, 20:103

Will contests

- generally, 24:258 *et seq.*
- actual exercise of influence, proof of, 24:269
- beneficiary, testator's relationship with, 24:287
- beneficiary's involvement in will preparation, 24:281
- burden of proof, generally, 24:258 *et seq.*
- character and conduct of beneficiary, 24:289
- circumstantial evidence

 - generally, 24:272 *et seq.*
 - beneficiary, testator's relationship with, 24:287
 - beneficiary's involvement in will preparation, 24:281
 - character and conduct of beneficiary, 24:289
 - conduct of beneficiary, 24:289
 - confidential relationship, close scrutiny of, 24:274 *et seq.*
 - disinheritance of children, 24:286
 - family, testator's relationship with, 24:285
 - inter vivos transfers to beneficiary, 24:288

UNDUE INFLUENCE—Cont'd

Will contests—Cont'd

circumstantial evidence—Cont'd

- motive, character and conduct of beneficiary, 24:289
- new attorney, suspicious choice of drafter or, 24:284
- physical and/or mental condition, testator's poor, 24:282
- poor physical and/or mental condition, testator's, 24:282
- prior wills, change in testamentary scheme from, 24:283
- seclusion of testator, 24:290
- subtle pervasive coercion, 24:273
- suspicious choice of drafter or new attorney, 24:284
- value of testator's estate, 24:291
- conduct of beneficiary, 24:289
- confidential relationship, close scrutiny of, 24:274 *et seq.*
- direct evidence, 24:271
- discovery in, 24:150
- discovery issues, 24:150
- disinheritance of children, 24:286
- false impressions, creation of resentments or, 24:264
- family, testator's relationship with, 24:285
- indirect benefit, establishing motive through, 24:267
- inter vivos transfers to beneficiary, 24:288
- invalidating provision, 24:261
- legitimate influence versus, 24:262 *et seq.*
- motive, 24:266, 24:267
- motive, character and conduct of beneficiary, 24:289
- new attorney, suspicious choice of drafter or, 24:284
- objectant, burden on, 24:259, 24:260
- opportunity, proof of, 24:268
- physical and/or mental condition, testator's poor, 24:282
- poor physical and/or mental condition, testator's, 24:282
- presumption, no, 24:260
- prior wills, change in testamentary scheme from, 24:283

UNDUE INFLUENCE—Cont'd

Will contests—Cont'd
 resentments or false impressions, creation of, **24:264**
 seclusion of testator, **24:290**
 showings to prove claim of, **24:265 et seq.**
 subtle pervasive coercion, **24:273**
 suspicious choice of drafter or new attorney, **24:284**
 types of proof raising issue of, **24:270, 24:271**

UNFAITHFULNESS AND

Right of election, statutory disqualification from exercising, **9:93**

UNIFORM PRINCIPAL AND INCOME ACT

Generally, **13:158-13:193**
 Accounting and accounting proceedings, **18:33**
 Allocation of receipts and disbursements, **13:165, 13:166**
 Applicability, **13:161, 13:162**
 Apportionment of income, **13:175**
 Business carried on by trustee, **13:182**
 Construction, **13:161**
 Definitions, **13:163**
 Depreciation, **13:189**
 Disbursements, allocation of generally, **13:166, 13:181**
 administration of estate, allocation during, **13:181**
 apportionment of, **13:178**
 income, allocation to, **13:187**
 principal, allocation to, **13:188**
 Discretionary power, fiduciary exercising, **13:167**
 Fiduciary duties, **13:164, 13:166**
 Impartiality, duty of, **13:169**
 Income taxes, **13:190**
 Interest, **13:179, 13:180**
 IRA or similar plan, payments from, **13:184**
 Minerals and other resources, **13:185**
 Net income, determination and distribution of, **13:171**
 Obligation to pay money, **13:183**
 Principal from income, distinguishing, **13:158, 13:159**
 Prudent Investor Act and, **13:160**

UNIFORM PRINCIPAL AND INCOME ACT—Cont'd

Receipts, allocation of, **13:165**
 generally, **13:166, 13:181**
 administration of estate, allocation during, **13:181**
 apportionment of, **13:178**
 minerals and other resources, **13:185**
 Residuary and remainder beneficiaries, distributions to, **13:173**
 Shares, determining, **13:174**
 Source of payment, **13:172**
 Statutory definitions and provisions, **13:163**
 Successive income interests, **13:177**
 Terminating income interest, **13:170**
 Trustee's power to adjust, **13:192, 13:193**
 Uniformity of application, **13:161**
 Unitrust, optional, **13:191**
 Unproductive property allocation rules, **13:186**
 When right to income begins, **13:176**

UNIFORM TRANSFERS TO MINORS ACT (UTMA)

Generally, **14:38-14:46**
 Age 18 election, **14:44**
 Creating custodial property, manner of, **14:42**
 Distribution of estates, generally, **14:39-14:43**
 Fiduciary as custodian, **14:43**
 Investments, **14:46**
 Trust or will, transfer authorized by, **14:40**
 Will or trust, transfer authorized by, **14:40**

UNJUST ENRICHMENT

Discovery proceedings, **26:230**

UNKNOWNs

Contents of petition, **3:24**

UTMA

See index topic **UNIFORM TRANSFERS TO MINORS ACT (UTMA)**

VENUE

Administration proceedings, wrongful death, **4:16**
 Ancillary probate and administration, petitioning for, **11:80**

VENUE—Cont'd

County of domicile at death as proper venue, **2:43**
Domicile or assets, based on decedent's, **2:41-2:56**
Forum shopping, **2:32, 2:61**
Lifetime trusts, **2:59-2:61**
Nondomiciliaries of New York, **2:51, 2:52**
Probate proceedings, **7:59-7:63**
Subject matter jurisdiction, Surrogate's Court, **2:30-2:32**
Transfer to proper venue; New York domiciliaries, **2:47, 2:48**

VERDICT

Generally, **20:95-20:106**
Appeals
 directed verdicts, **20:131**
 jury verdicts, **20:132, 20:133**
 nonjury verdicts, **20:134, 20:135**
Choice between jury and court, **20:97**
Court may direct verdict
 generally, **20:98-20:103**
 due execution, **20:101**
 insufficient verdict, issue of fact necessary to submit, **20:99**
 issue of fact necessary to submit to jury, **20:100**
 testamentary capacity, **20:102**
 undue influence, **20:103**
Due execution issues, **20:101**
Jury verdicts, generally, **20:96**
Post-trial motions, **20:106**
Setting aside, **20:104, 20:105**
Testamentary capacity issues, **20:102**
Undue influence, **20:103**
Will contest case, motion for directed verdict in, **24:194**

VERIFICATION

Contested matters, **20:21**
Filing of papers, **20:24**
Matter deemed submitted if oral argument not ordered or requested, **20:25**
Oral argument not ordered or requested, matter deemed submitted if, **20:25**
Pleadings, **3:8, 3:9**
Sufficiency of allegations, **20:22, 20:23**

VIDEOTAPES

Will contests, depositions in, **24:166**

VIRTUAL REPRESENTATION

Generally, **2:106-2:125**
Accounting and settlement, voluntary judicial, **18:75**
Actual representation compared, **2:116**
Affidavits if adequacy of representation is issue, **2:115**
Necessary parties, generally, **2:106-2:116**
Nonjudicial settlements of account, **2:109, 2:110**
Procedural requirements, **2:114, 2:115**
Receipt and release accountings, **2:110**
Reduction of number of parties to be served, **2:107**
Representor and representee must be known to court requirement, **2:111**
Same economic interest requirement, **2:112, 2:113**
Vertical
 generally, **2:117-2:122**
 contingent interests, **2:122**
 future event, based on, **2:118**
 guardian ad litem for unborn or unascertained persons, **2:120**
 power of appointment as basis, **2:121**
 same interest of issue or other relatives, **2:119**

VOID DEED

Real property transfer, **26:197**

VOID MARRIAGE

Surviving spouse, challenges to status of alleged; descent and distribution, **5:57-5:62**

VOLUNTARY ADMINISTRATOR

Generally, **6:9-6:48**
Accounting, preparation of, **6:35-6:37**
Appointment
 appropriate court in which to apply, **6:44**
 certified copy of administrator's affidavit, clerk's issuance of, **6:47**
 chief fiscal officer, **6:13, 6:14**
 contents of application, **6:45**
 creditor or creditor's assignee, **6:16**
 distributee, must be, **6:12**
 eligibility, **6:11-6:16**
 filing application, **6:46**
 intestate administration, eligibility for appointment for, **6:11, 6:12**

VOLUNTARY ADMINISTRATOR**—Cont'd**

Appointment—Cont'd
 notice of application given, **6:48**
 procedure for, **6:42-6:48**
 public administrator, **6:13, 6:14**
 recording application, **6:46**
 testate estate, persons eligible for
 appointment for, **6:16**
 time for application, **6:43**
 Chief fiscal officer, **6:13, 6:14**
 Collection of assets, **6:19-6:21**
 Compensation, acting without, **6:38**
 Creditor or creditor's assignee, **6:16**
 Damages, liability to interested party for,
6:40
 Debts and expenses, payment of, **6:31**
 Distributee, must be, **6:12**
 Distribution of remaining property, **6:32-**
6:34
 Duties, **6:17, 6:28-6:38**
 Estate bank account, handling, **6:29, 6:30**
 Expenses, payment of, **6:31**
 Fiduciary, power to act as, **6:25-6:27**
 Intestate administration, eligibility for
 appointment for, **6:11, 6:12**
 Liabilities, **6:17-6:41**
 New York State domiciliary not required,
6:10
 Perjury, liability to prosecution for, **6:41**
 Powers, **6:17, 6:39-6:41**
 Public administrator, **6:13, 6:14**
 Recovery of assets, power to institute
 proceedings for, **6:22-6:24**
 Settlement of claims against estate, **6:27**
 Testate estate, persons eligible for
 appointment for, **6:16**

VOTER RECORDS

Kinship, records to establish, **27:86,**
27:87

WAIVER

Account, prohibition against waiver of
 fiduciary's duty to, **18:2**
 Agreements affecting wills and waivers,
 attorney advising on, **1:76-1:78**
 Ancillary probate and administration,
 petitioning for, **11:99**
 Appearance by waiver and consent, **3:91-**
3:93

WAIVER—Cont'd

Attorney-client privilege, **21:39, 21:40,**
21:42, 21:43
 Commissions, **19:190**
 Dead Man's Statute, **22:105-22:118**
 Election, right of, **1:78**
 Election by surviving spouse, see index
 topic ELECTION BY SURVIVING SPOUSE
 Jury trial, waiver of right to, **22:12, 22:13,**
22:28
 Letters of administration, service of pro-
 cess (citation), **4:103**
 Marshalling assets and tax waivers, **12:31**
 Physician-patient privilege, **21:68 et seq.**
 Privileges
 generally, **21:24 et seq.**
 attorney-client privilege, **21:39, 21:40,**
21:42, 21:43
 client, waiver by, **21:25**
 death of client terminates power to
 waiver privilege, **21:32**
 implied waiver, **21:31**
 physician-patient privilege, **21:68 et**
seq.
 spousal privilege, **21:78**
 third party, disclosure to
 generally, **21:26 et seq.**
 meeting, third party's presence at,
21:28
 professional, client's disclosure does
 not release, **21:30**
 voluntary testimony by client, **21:29**
 Probate proceeding, jurisdiction by
 waiver and consent to, **7:102-7:110**
 Service of process on infants; no waiver
 of process or cure of defective ser-
 vice, **3:76**
 Spousal privilege, **21:78**
 Surviving spouse, challenges to status of
 alleged; descent and distribution,
5:52-5:56
 Will contests
 bill of particulars, no discovery waiver
 if mater not available by, **24:173**
 objection to, **24:11**

WEAPONS

Marshalling assets, **12:77**

WIFE

See index topic SPOUSE

WILL

Administration notwithstanding existence of, **4:25-4:29**
 Administrators, see index topic EXECUTORS AND ADMINISTRATORS
 Administrator with will annexed (C.T.A.), see index topic ADMINISTRATOR WITH WILL ANNEXED (C.T.A.)
 Admission of will, see index topic ADMISSION OF WILL
 Alterations, containing, **8:51-8:56**
 Alterations, will containing, **7:73**
 Another jurisdiction, governed by law of, **7:15**
 Attorney-client privilege exception, **21:45, 21:47 et seq.**
 Beneficiaries, see index topic BENEFICIARIES
 Citation for service, preparation of, **7:92-7:101**
 Collateral attack on court's jurisdiction, **7:52-7:58**
 Commissions, limiting fiduciary's, **19:182-19:190**
 Consent to probate, jurisdiction by waiver and, **7:102-7:110**
 Construction proceedings
 accounting proceeding, will construction incident to generally, **28:211 et seq.**
 adopted children included in general dispositions, **28:232**
 charitable bequests to be made, **28:230**
 conclusiveness of decree, **28:219, 28:220**
 cy pres proceedings, **28:230**
 decree, conclusiveness of, **28:219, 28:220**
 disinherited distributees prohibited from seeking, **28:217**
 eligibility to commence construction proceeding, **28:216, 28:217**
 escheat to state, presumption against, **28:228**
 factors considered, **28:221 et seq.**
 intent of testator, **28:222 et seq.**
 necessary parties, **28:218**
 presumptions aiding in determining testator's intent, **28:226 et seq.**
 public policy not to be violated, **28:233**

WILL—Cont'd

Construction proceedings—Cont'd
 accounting proceeding, will construction incident to—Cont'd
 relief available in accounting or separate proceeding, **28:213 et seq.**
 separate proceeding, relief available in accounting or, **28:213 et seq.**
 tax apportionment, **28:231**
 trusts and wills, proceeding applicable to, **28:212**
 who may commence proceeding, **28:216, 28:217**
 attorney-client privilege, **21:48**
 attorneys' fees, **19:51, 19:52**
 costs in, **23:48-23:52**
 parties to proceeding, **20:38**
 Contesting will, see index topic WILL CONTESTS
 Continuation of business; finding authority to act in will, **13:139-13:142**
 Costs in will contests, see index topic COSTS, ALLOWANCES, AND DISBURSEMENTS
 Death of proponent, effect of, **7:33**
 Definitions
 Estates, Powers and Trust Law (EPTL), **1:13, 1:15-1:21**
 Surrogate's Court Procedure Act (SCPA), **1:13, 1:14, 1:17-1:21**
 Destroyed wills, see index topic LOST OR DESTROYED WILLS
 Disclosure by attorney/executor, statutory, **7:67-7:70**
 Drafting and filing probate petition generally, **7:64-7:78**
 alterations, will containing, **7:73**
 contents required, **7:66**
 disclosure by attorney/executor, statutory, **7:67-7:70**
 elsewhere, will filed, **7:74**
 fees for filing based on size of estate, **7:75-7:78**
 foreign language, will in, **7:72**
 multiple wills, **7:71**
 preliminary letters upon filing of probate petition, **7:200, 7:201**
 time for filing for probate, **7:16**
 uncontested probate, **7:64**
 Duplicate/multiplicate wills
 Generally, **8:44-8:50**
 carbon copy, probating, **8:46, 8:47**

WILL—Cont'd

Duplicate/multiplicate wills—Cont'd
 counterparts, wills executed in, **8:45**
 photocopy, probating, **8:46, 8:47**
 revocation presumption when duplicate
 original missing
 generally, **8:48-8:50**
 burden of proof to rebut revocation,
8:50
 intestate administration, **8:49**
 Election by surviving spouse, see index
 topic ELECTION BY SURVIVING SPOUSE
 Elsewhere, will filed, **7:74**
 Estate tax, see index topic ESTATE TAX
 Ethical considerations, see index topic
 ETHICAL CONSIDERATIONS
 Evidence
 admission of will, see index topic
 ADMISSION OF WILL
 destroyed wills, see index topic LOST OR
 DESTROYED WILLS
 exoneration clause, **28:109**
 lost or destroyed wills, see index topic
 LOST OR DESTROYED WILLS
 missing person, presumption of death.
 Proof of will of missing person,
 presumed dead, below
 mutilated or obliterated wills, **8:57-**
8:62
 Executors and administrators, see index
 topic EXECUTORS AND ADMINISTRATORS
 Existence of will, determination of. See
 index topic ATTORNEYS
 Fees for filing based on size of estate,
7:75-7:78
 Filing probate petition. Drafting and filing
 probate petition, above
 Florida domiciliary, **7:50**
 Foreign language, will in, **7:72**
 Holographic wills, see index topic HOLO-
 GRAPHIC WILLS
 Joint or mutual wills, see index topic JOINT
 OR MUTUAL WILLS
 Jurisdiction of Surrogate's Court to
 probate will
 generally, **7:34-7:58**
 collateral attack on court's jurisdiction,
7:52-7:58
 comity denied if U.S. principles not
 followed, **7:49**

WILL—Cont'd

Jurisdiction of Surrogate's Court to
 probate will—Cont'd
 elsewhere, will admitted to probate or
 established, **7:47-7:51**
 factors considered by court, **7:45, 7:46**
 Florida domiciliary, **7:50**
 fraudulent transfer abrogating jurisdic-
 tion, **7:44**
 insurance policies, **7:40**
 location of certain assets affecting,
7:38-7:44
 nondomiciliary's will, **7:35-7:49**
 property in New York requirement,
7:37-7:44
 stock in New York corporation, **7:41**
 venue and, **7:59-7:63**
 wrongful death, **7:39**
 Letters testamentary, see index topic LET-
 TERS TESTAMENTARY
 Location of will, see index topic LOCATION
 OF WILL
 Lost or destroyed wills, see index topic
 LOST OR DESTROYED WILLS
 Missing person, presumption of death.
 Proof of will of missing person,
 presumed dead, below
 Multiple wills, **7:71**
 Multiplicate wills. Duplicate/multiplicate
 wills, above
 Mutilated or obliterated wills, **8:57-8:62**
 Mutual wills, see index topic JOINT OR
 MUTUAL WILLS
 No information about distributees known,
 probate when, **8:93-8:97**
 Obligation to offer will for probate, **7:25-**
7:30
 Obliterated wills, **8:57-8:62**
 Offering will for probate
 criminal liability for fraud, **7:29**
 interested parties, will may not be kept
 from, **7:28, 7:29**
 obligation to offer will for probate,
7:25-7:30
 propound will, eligibility to, below
 undue delay and denial of letters, **7:30**
 Original will, obtaining
 any other person, from, **7:10, 7:11**
 drafter, from, **7:7-7:9**
 safe deposit box, **7:6**

WILL—Cont'd

Original will, obtaining—Cont'd
 uncooperative party may have to pay attorney's fees, **7:12**

Personal jurisdiction over respondents generally, **7:79-7:110**
 citation for service, preparation of, **7:92-7:101**
 consent to probate, jurisdiction by waiver and, **7:102-7:110**
 foreign national, when decedent is, **7:84**
 interested parties, **7:79**
 necessary party, death of, **7:88**
 service of process generally, **7:80-7:101**
 adversely affected persons by power of appointment, **7:90**
 citation for service, preparation of, **7:92-7:101**
 distributees determined under EPTL, **7:81-7:83**
 divorced spouse, **7:91**
 foreign national, when decedent is, **7:84**
 necessary party, death of, **7:88**
 no distributees, **7:83**
 nondistributee, no service required on, **7:89**
 sole or remote distributees, Affidavit of Heirship required to identify, **7:82**
 substitute or successor executor, **7:85, 7:86**
 virtual representation, effect of, **7:84**
 sole or remote distributees, Affidavit of Heirship required to identify, **7:82**
 substitute or successor executor, **7:85, 7:86**
 supplemental citation for service, preparation of, **7:99-7:101**
 virtual representation, effect of, **7:84**
 waiver and consent to probate, jurisdiction by, **7:102-7:110**

Personal representative, see index topic EXECUTORS AND ADMINISTRATORS

Preliminary letters, see index topic LETTERS TESTAMENTARY

Proof of will of missing person, presumed dead generally, **8:76-8:91**

WILL—Cont'd

Proof of will of missing person, presumed dead—Cont'd
 absentee distinguished, **8:78**
 burden of proof on person claiming rights, **8:81**
 certificate of presumptive notice of death, **8:85**
 circumstantial proof of death, **8:82-8:86**
 date of presumptive death, **8:87-8:90**
 facts sufficient to raise presumption of death, **8:79-8:90**
 letters in another proceeding not *prima facie* evidence, **8:86**
 maritime disasters, **8:90**
 operation of presumption, **8:91**
 reappearance of decedent, **8:92**
 statutory presumption of death, **8:77, 8:78**
 three-year absence not sufficient, **8:80**
 war service and certificate of presumed death, **8:89**
 World Trade Center deaths, facts accepted in, **8:84**

Propound will, eligibility to generally, **7:17-7:24**
 creditors, **7:21, 7:22**
 executor, **7:18, 7:19**
 interested parties, **7:21, 7:22**
 party to action in which decedent would have been party, **7:23**
 person named in will, **7:20**
 public official, **7:24**

Reappearance of decedent, proof of will of missing person, **8:92**

Re-probate of will, **8:127-8:129**

Revocation of wills generally, **8:98-8:140**
 action required for effective revocation, intention and, **8:108-8:122**
 another will, by, **8:110-8:112**
 codicils all codicils, revoking, **8:105**
 entire will, revocation of codicil not revoking, **8:106, 8:107**

counterpart, revocation of, **8:119**
 dependent relative revocation doctrine, **8:122**

WILL—Cont'd

Revocation of wills—Cont'd
 duplicate original missing, revocation presumption when generally, **8:48-8:50**
 burden of proof to rebut revocation, **8:50**
 intestate administration, **8:49**
 entire will, revocation of codicil not revoking, **8:106, 8:107**
 EPTL provisions, **8:101-8:107**
 formal writings, **8:102**
 holographic revocation, **8:104**
 intention and action required for effective revocation, **8:108-8:122**
 joint or mutual wills, see index topic **JOINT OR MUTUAL WILLS**
 locate will, revocation presumption based on failure to, **1:33**
 lost or destroyed wills; presumption of revocation generally, **8:34-8:40**
 accidental destruction, **8:37**
 fraudulent destruction rebutting revocation, **8:36-8:38**
 incapacity, **8:39**
 undue influence, **8:39**
 mutilated or obliterated wills, **8:61, 8:62**
 nuncupative or holographic revocation, **8:104**
 obliterated wills, **8:61, 8:62**
 partial revocation and formal writing requirement, **8:100**
 physical acts generally, **8:113-8:122**
 ambiguous or incomplete acts no sufficient for revocation, **8:117-8:119**
 counterpart, revocation of, **8:119**
 dependent relative revocation doctrine, **8:122**
 destruction by another at testator's request, **8:120, 8:121**
 intent may be presumed, **8:114, 8:115**
 partial destruction, **8:118**
 sufficiency of physical act met if intent present, **8:116**
 revival of revoked will, **8:123-8:126**
 statutory requirements, **8:99, 8:100**

WILL—Cont'd

Revocation of wills—Cont'd
 testator's acts, by, **8:103**
 writings, **8:109-8:112**
 Self-approving affidavit, see index topic **SELF-APPROVING AFFIDAVIT**
 Service of process
 contesting will; citation upon filing objections, **24:77 et seq.**
 personal jurisdiction over respondents, above
 Size of estate, determination of, **7:77, 7:78**
 Sole or remote distributees, Affidavit of Heirship required to identify, **7:82**
 Surrogate's Court jurisdiction. Jurisdiction of Surrogate's Court to probate will, above
 Time for filing for probate, **7:16**
 Types of wills admissible to probate, **7:13, 7:14**
 Vacating probate, **8:127, 8:130-8:140**
 Waiver and consent to probate, jurisdiction by, **7:102-7:110**
 Withdrawal of petition, court's discretion for, **7:31, 7:32**

WILL CONTESTS
 Generally, **24:1 et seq.**
 Administration expense payment, **20:79**
 Admission of will, see index topic **ADMISSION OF WILL**
 arbitration, **24:7**
 Arduous showings, objectant must make many, **24:5**
 Attesting witnesses, examination of. Examinations under SCPA § 1404(4), below
 Attorneys' fees, **19:53, 19:54**
 Bill of particulars generally, **24:170 et seq.**
 burden of proof, right to bill based on adversary's, **24:172, 24:173**
 evidentiary device, **24:171**
 failure to supply, **24:176, 24:177**
 matter not available by bill, no discovery waiver if matter not available by, **24:173**
 sufficiency, **24:175**
 summary judgment, noncompliance as basis for, **24:177**
 Surrogate's Court, in, **24:170 et seq.**

WILL CONTESTS—Cont'd

Bill of particulars—Cont'd
time for demanding, **24:174**
Uniform Court Rules, model bill of
particulars in, **24:178**
when to demand, **24:174**
Blanket objections, **24:51**
Burden of proof in trial. Trial, below
Capacity, testamentary. Testamentary
capacity, below
Circumstantial evidence of undue influence. Undue influence, below
Citation upon filing objections
generally, **24:74 et seq.**
beneficiary not bound by decree if not
served, **24:83**
discovery stayed pending service and
filing of notice, **24:81, 24:82**
manner of service, **24:80**
persons entitled to, **24:75**
service of, **24:77 et seq.**
timing and manner of service, **24:80**
Contracts to make will, **24:6**
Costs in will contests, see index topic
COSTS, ALLOWANCES, AND DISBURSEMENTS
CPLR Article 31, post et seq., **24:135 et seq.**
Depositions
generally, **24:152 et seq.**
document demands in connection with,
24:168
expenses for examination, party
demanding, **24:163**
expert witnesses, **24:153, 24:154**
nonparty, no order required to examine,
24:158
nonparty witness, **24:152**
notice of examination, **24:159, 24:160**
penalty for failure to give notice,
24:160
priority of pretrial examinations,
24:162
procedure, **24:156 et seq.**
protective order, application for, **24:161**
reexamination, **24:155**
time period limited by "three/two-year
rule," **24:164, 24:165**
20 days notice required, **24:157**
videotape depositions, **24:166**
who may be examined, **24:151 et seq.**

WILL CONTESTS—Cont'd

Determination of validity of will during
testator's lifetime, **24:8**
Discovery and disclosure
generally, **24:84 et seq.**
bill of particulars, no discovery waiver
if mater not available by, **24:173**
business transactions, testator's, **24:146 et seq.**
capacity of testator, investigating
generally, **24:138 et seq.**
medical records and information,
24:139, 24:141
Social Service Department records,
24:140
confidential relationships, existence of,
24:149, 24:150
corporation owned by decedent, **24:148**
CPLR Article 31, post et seq., **24:135 et seq.**
depositions, above
examinations under SCPA § 1404(4),
below
financial status, testator's, **24:144, 24:145**
financial transactions, testator's, **24:146 et seq.**
fraud, transactions involving alleged,
24:150
names, addresses and telephone
numbers; investigation of
testator's personal relationships,
24:143
names of witnesses, compelling parties
to produce, **24:169**
objectant's objectives, **24:85 et seq.**
personal relationships, investigation of
testator's, **24:142, 24:143**
personal transactions, testator's, **24:146 et seq.**
post et seq., **24:135 et seq.**
prior wills and other records, testator's,
24:147
proponent's objectives, **24:85 et seq.**
transactions; testator's personal, business or financial transactions,
24:146 et seq.
undue influence, transactions involving
alleged, **24:150**
Drafting attorney, examination of, **24:111 et seq.**

WILL CONTESTS—Cont'd

Due execution, proof of generally, **24:201 et seq.**
 attesting witnesses, testimony by; due execution affidavits insufficient, **24:108**
 attorney, presumption of due execution when supervised by, **24:204**
 credibility of witnesses, **24:208**
 direct case, types of proof proponent uses on, **24:203 et seq.**
 four requirements met, proponent's burden to show, **24:202**
 inference if will has attestation clause, **24:207**
 one witness forgetting will ceremony, **24:206**
 publication, failure for lack of, **24:209**
 witness inability to recall event does not overcome presumption, **24:205**
Duress, 24:50
 Examination before trial, **21:8**
 Examinations under SCPA § 1404(4) generally, **24:88 et seq.**
 additional examinations, court approval necessary for, **24:132 et seq.**
 attesting witnesses, testimony by generally, **24:105 et seq.**
 cost of examining two attesting witnesses within state, estate bearing, **24:116, 24:117**
 court approval required examination of witnesses, **24:91**
 due execution affidavits insufficient, **24:108**
 subpoena for reluctant witness, **24:109**
 third witness, objectant may be responsible for, **24:107**
 two witnesses, proponent generally responsible for, **24:106**
 beneficiary adversely affected may examine, **24:92**
 demanding examination, procedure for, **24:100 et seq.**
 documents limited by materiality and time, **24:126**
 drafting attorney, examination of, **24:111 et seq.**
 exclusion of witnesses, scheduling and, **24:131**

WILL CONTESTS—Cont'd

Examinations under SCPA § 1404(4) —Cont'd
 in terrorem clause, examination does not trigger, **24:93 et seq.**
 materials subject to discovery, **24:125**
 nominated executor, examination of, **24:114**
 nonresident witness, reluctant, **24:110**
 oral request for examination at return date of citation, **24:101**
 persons who may be examined, generally, **24:104 et seq.**
 persons who may examine under SCPA § 1404, **24:89**
 place of examining attesting witnesses, **24:102, 24:103**
 procedural guidelines, no, **24:130**
 proponent, examination of, **24:114**
 public may be barred from SCPA examinations, **24:88**
 reexaminations, **24:133, 24:134**
 rulings made by court, **24:129**
 scheduling and exclusion of witnesses, **24:131**
 scope of examinations, **24:118 et seq.**
 successor executor, **24:115**
 Expert witnesses generally, **22:54**
 depositions, **24:153, 24:154**
 genuineness of will/forgery; handwriting analysis, **24:212**
 testamentary capacity, **24:230 et seq.**
Forgery ground, 24:49, 24:210 et seq.
Fraud generally, **24:292 et seq.**
 burden of proof, **24:255 et seq.**
 clear and convincing evidence, **24:293**
 confidential relationship, burden on holder of, **24:294**
 constructive, **24:295**
 costs, **23:34**
 damages for tortious fraud, **24:296**
 discovery and disclosure, **24:150**
 standard of proof, **24:293**
Genuineness of will/forgery, 24:49, 24:210 et seq.
Institutional preference for probate, 24:1 et seq.
In terrorem clause, 24:26 et seq., 24:93 et seq.

WILL CONTESTS—Cont'd

Jury trial, demand for generally, **24:68 et seq.**
 attorney's opening statements, **24:186**
 deadline to make demand, proponent's, **24:71**
 no jury in challenges to objectant's status in will contests, **24:45**
 objectant must make demand in objections, **24:70**
 omission to make demand, court granting relief from, **24:73**
 opening and closing statements in jury trial, **22:43, 24:185, 24:186, 24:196**
 selection of jury, **24:184**
 Surrogate's opening statement, **24:185**
 withdrawal of demand, no contest necessary for, **24:72**
 Legitimate influence versus undue influence, **24:262 et seq.**
 Litigation, see index topic SURROGATE'S COURT LITIGATION
 Lost will, objections by beneficiary in, **24:20**
 Mistakes ground for, **24:49, 24:253, 24:254**
 Objections to probate generally, **24:10 et seq.**
 adversely affected persons, **24:13 et seq.**
 all objections, objectant not required to raise, **24:58 et seq.**
 beneficiary under prior will, standing of, **24:18 et seq.**
 blanket objections, **24:51**
 challenges to objectant's status, **24:42 et seq.**
 citation upon filing generally, **24:74 et seq.**
 beneficiary not bound by decree if not served, **24:83**
 discovery stayed pending service and filing of notice, **24:81, 24:82**
 manner of service, **24:80**
 persons entitled to, **24:75**
 service of, **24:77 et seq.**
 timing and manner of service, **24:80**
 co-fiduciary may object to qualifications of other fiduciary, **24:39**

WILL CONTESTS—Cont'd

Objections to probate—Cont'd commissions from prior will not conferring standing, **24:32**
 consent, effect of execution of, **24:11**
 contingent interests, persons with, **24:22**
 cross-petition of later will, **24:63, 24:64**
 death of objectant, right to object surviving, **24:29**
 discovery and disclosure, above due dates for objections, **24:65 et seq.**
 eligibility to make, **24:12 et seq.**
 executor given bequest in lieu of commissions, **24:38**
 fees for filing, **24:68**
 forgery ground, **24:49**
 form and nature of, **24:46 et seq.**
 good cause, former fiduciary showing, **24:33 et seq.**
 guardian ad litem's waiver of right to contest, right to object based on, **24:40**
 interested person, **24:13 et seq.**
 in terrorem clause, **24:26 et seq.**
 jury trial, demand for generally, **24:68 et seq.**
 deadline to make demand, proponent's, **24:71**
 no jury in challenges to objectant's status in will contests, **24:45**
 objectant must make demand in objections, **24:70**
 omission to make demand, court granting relief from, **24:73**
 withdrawal of demand, no contest necessary for, **24:72**
 limited letters conferring standing, **24:17**
 lost will, beneficiary in, **24:20**
 mistake or forgery ground, **24:49**
 nature of, **24:46 et seq.**
 necessary party, objectant not, **24:25**
 prior will, different treatment for fiduciary in, **24:31 et seq.**
 prospective renunciation constituting disqualification to object, **24:23, 24:24**
 public administrator's standing to file objections on behalf of cousins, **24:41**

WILL CONTESTS—Cont'd

Objections to probate—Cont'd
 qualification of fiduciary, beneficiary
 who lacks standing filing objections to, **24:30**
 standing to object, **24:12 et seq.**
 striking nonprobate objections, **24:61, 24:62**
 sufficiency of pleading, **24:52 et seq.**
 waiver, effect of execution of, **24:11**
 who may file, **24:12 et seq.**
 Opening and closing statements in jury trial, **22:43, 24:185, 24:186, 24:196**
 Post et seq., **24:135 et seq.**
 Pretrial discovery. Discovery and disclosure, above
 Proponent's burden less onerous than objectant's, **24:2 et seq.**
 Prospective renunciation constituting disqualification to object, **24:23, 24:24**
 Settlements
 administration expense payment, **20:79**
 tax consequences of, **20:77, 20:78**
 Striking nonprobate objections, **24:61, 24:62**
 Sufficiency of pleading making objections, **24:52 et seq.**
 Summary judgment motion, see index topic SUMMARY JUDGMENT MOTION
 Temporary administration, see index topic TEMPORARY ADMINISTRATION
 Testamentary capacity
 generally, **24:213 et seq.**
 adjudication of incapacity after will execution, **24:240**
 alcohol use affecting, **24:248**
 alzheimer's disease, **24:246**
 attesting witness, capacity first established by, **24:225**
 burden of proof, generally, **24:213 et seq.**
 business transactions, evidence of decedent's, **24:233**
 conditions affecting, **24:238 et seq.**
 deathbed will not presumptively invalid, **24:247**
 declarations, evidence of decedent's, **24:234**
 drug use affecting, **24:248**
 eccentricities, **24:242**

WILL CONTESTS—Cont'd

Testamentary capacity—Cont'd
 execution of will, requirement testator competent during, **24:222, 24:223**
 expert testimony, **24:230 et seq.**
 ill health, **24:243 et seq.**
 incompetence, radical change in plan may demonstrate, **24:235 et seq.**
 insane delusions, **24:238**
 intent of testator subsumed within issue of capacity, **24:215**
 investigating testator's generally, **24:138 et seq.**
 medical records and information, **24:139, 24:141**
 Social Service Department records, **24:140**
 knowledge and understanding of will requirement, **24:217, 24:218**
 lay witnesses, **24:229**
 lucid intervals, **24:239**
 medical records and information, **24:141**
 objectant must overcome presumption of, **24:226, 24:227**
 old age, **24:243 et seq.**
 peculiar beliefs, **24:242**
 physical disabilities, **24:249**
 physical weakness, **24:243 et seq.**
 presumption of, **24:224 et seq.**
 proponent's burden if presumption of capacity rebutted, **24:228**
 required degree of capacity, **24:214**
 senile dementia, **24:245**
 Social Service Department records, **24:140**
 sound mind and memory, requirements for, **24:216 et seq.**
 suicide, **24:241**
 susceptibility, testator's condition suggesting, **24:250**
 Trial
 additional witnesses, presenting, **24:188**
 admission of will on motion, **24:191**
 burden of proof
 generally, **24:197 et seq.**
 court's duty to inquire, **24:198 et seq.**
 due execution, proof of, above
 fraud, **24:255 et seq., 24:292 et seq.**

WILL CONTESTS—Cont'd

Trial—Cont'd
 burden of proof—Cont'd
 genuineness of will/forgery, 24:210
 et seq.
 mistakes, 24:253, 24:254
 objectant's burden, 24:251
 proponent's burden, 24:197 et seq.
 testamentary capacity, below
 undue influence, below
 calendar, placing matter on, 24:180 et seq.
 closing statements, 24:196
 defensive or offensive position,
 proponent choosing, 24:189
 direct case, proponent's, 24:187 et seq.
 directed verdict, motion for, 24:194
 dismissal possible if due execution not shown, 24:192
 fraud, proof of, 24:255 et seq., 24:292 et seq.
 genuineness of will/forgery, 24:210 et seq.
 jury trial, demand for, above
 mistakes, proof of, 24:253, 24:254
 motions following proponent's case, 24:190 et seq.
 objectant's case, 24:193
 offensive position, proponent choosing, 24:189
 order framing issues for jury trial, 24:182
 procedure, generally, 24:179 et seq.
 rebuttal evidence, proponent's, 24:194
 statement of issues, 24:181, 24:182
 testamentary capacity, below
 undue influence, below
 Trust contest, Disclosure rules, 25:12
 Undue influence
 generally, 24:258 et seq.
 actual exercise of, proof of, 24:269
 beneficiary, testator's relationship with, 24:287
 beneficiary's involvement in will preparation, 24:281
 burden of proof, generally, 24:258 et seq.
 character and conduct of beneficiary, 24:289
 circumstantial evidence
 generally, 24:272 et seq.

WILL CONTESTS—Cont'd

Undue influence—Cont'd
 circumstantial evidence—Cont'd
 beneficiary, testator's relationship with, 24:287
 beneficiary's involvement in will preparation, 24:281
 character and conduct of beneficiary, 24:289
 conduct of beneficiary, 24:289
 confidential relationship, close scrutiny of, 24:274 et seq.
 disinheritance of children, 24:286
 family, testator's relationship with, 24:285
 inter vivos transfers to beneficiary, 24:288
 motive, character and conduct of beneficiary, 24:289
 new attorney, suspicious choice of drafter or, 24:284
 physical and/or mental condition, testator's poor, 24:282
 poor physical and/or mental condition, testator's, 24:282
 prior wills, change in testamentary scheme from, 24:283
 seclusion of testator, 24:290
 subtle pervasive coercion, 24:273
 suspicious choice of drafter or new attorney, 24:284
 value of testator's estate, 24:291
 conduct of beneficiary, 24:289
 confidential relationship, close scrutiny of, 24:274 et seq.
 direct evidence, 24:271
 discovery issues, 24:150
 disinheritance of children, 24:286
 false impressions, creation of resentments or, 24:264
 family, testator's relationship with, 24:285
 indirect benefit, establishing motive through, 24:267
 inter vivos transfers to beneficiary, 24:288
 invalidating provision, 24:261
 legitimate influence versus, 24:262 et seq.
 motive, 24:266, 24:267

WILL CONTESTS—Cont'd

Undue influence—Cont'd
 motive, character and conduct of beneficiary, **24:289**
 new attorney, suspicious choice of drafter or, **24:284**
 objectant, burden on, **24:259, 24:260**
 opportunity, proof of, **24:268**
 physical and/or mental condition, testator's poor, **24:282**
 poor physical and/or mental condition, testator's, **24:282**
 presumption, no, **24:260**
 prior wills, change in testamentary scheme from, **24:283**
 resentments or false impressions, creation of, **24:264**
 seclusion of testator, **24:290**
 showings to prove claim of, **24:265 et seq.**
 subtle pervasive coercion, **24:273**
 suspicious choice of drafter or new attorney, **24:284**
 types of proof raising issue of, **24:270, 24:271**

Waiver

bill of particulars, no discovery waiver if mater not available by, **24:173**
 objections, **24:11**

Witnesses

additional witnesses, presenting, **24:188**
 depositions, above
 due execution, proof of, **24:205 et seq.**
 examinations under SCPA § 1404(4), above

WITHHOLDING TAXES

Commissions measured by value of assets, representative's, **19:155**

WITNESSES

Generally, **22:46-22:55**

Admission of will

attesting witnesses
 deposition of, **7:125, 7:126**
 dispensing with testimony of, **7:138-7:144**
 dispensing with testimony of attesting witnesses, **7:138-7:144**
 examination of witnesses out of court generally, **7:127-7:130**

WITNESSES—Cont'd

Admission of will—Cont'd
 examination of witnesses out of court —Cont'd
 another county, need for witnesses in, **7:130**
 granting application, procedure on, **7:129**
 necessity requirement, **7:128**
 handwriting use if no witnesses available, **7:145-7:147**
 Attesting witnesses
 admission of will
 deposition of witnesses, **7:125, 7:126**
 dispensing with testimony of witnesses, **7:138-7:144**
 attorney's fees for testimony in examination of, no, **19:118**
 holographic wills, **8:72-8:75**
 testator's capacity, opinion on, **22:49, 24:225**

Attorney as; conflict of interest, **1:10**

Contesting wills, see index topic **WILL CONTESTS**

Dead Man's Statute, see index topic **DEAD MAN'S STATUTE**

Disclosure of witnesses required generally, **22:47**
 expert witnesses, **22:52**

Expert witnesses
 generally, **22:51-22:54**
 contested accountings, trial of objections in, **28:99 et seq.**
 identify of, disclosure of, **22:52**
 out-of-court statement, testimony based on, **22:53**
 outside of court, testimony taken, **22:55**
 will contests
 generally, **22:54**
 depositions, **24:153, 24:154**
 testamentary capacity, **24:230 et seq.**

Handwriting, testimony on, **22:50**

Lay witnesses

generally, **22:48-22:50**
 attesting witnesses, above
 handwriting, testimony on, **22:50**
 opinion not given, **22:48-22:50**

Self-approving affidavit, see index topic **SELF-APPROVING AFFIDAVIT**

Will contests, see index topic **WILL CONTESTS**

INDEX TO SUBJECTS

WORK PRODUCT PRIVILEGE

Attorney-client privilege, **21:44**

WRITTEN TAX ADVICE (CIRCULAR 230)

Generally, **15:114-15:116**

Due diligence standards, **16:65**

IRS standards, **15:116**

Monetary penalties, **15:115**

WRONGFUL DEATH

Administration proceedings, Surrogate's Court subject matter jurisdiction, **4:15, 4:16**

Administrators, actions by and against, **4:138**

WRONGFUL DEATH—Cont'd

Jurisdiction, Surrogate's Court

administration proceedings, subject matter jurisdiction, **4:15, 4:16**

probating nondomiciliary's will, **7:39**

Nonmarital children, inheritance rights of, **5:86**

WRONGFUL DEATH DAMAGES

Commissions measured by value of assets, representative's, **19:158, 19:159**

YEARLY INDEXES

Kinship, records to establish, **27:84**