

Index

ADOPTION OF CHILDREN

Modification of distribution of estate, § 17:7

AGREEMENTS AND CONTRACTS

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

APPRAISALS

Inheritance tax, § 15:21

ATTORNEYS

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

AUDITS

Orphans' Court
auditors, § 19:6

BODY

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

BONDS

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

CAPACITY OR INCAPACITY

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

CHANGE OR MODIFICATION

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

CHILDREN AND MINORS

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

CITATIONS

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

CLAIMS

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

COMPENSATION AND SALARIES

Payment, § 2:4

CONTRACTS AND AGREEMENTS

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

COPIES

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

DESCENT AND DISTRIBUTION

Account, personal representative's, § 16:6

Adoption, effect of, § 17:7

Birth, effect of, § 17:7

Divorce, effect of, § 17:7

Letters of administration

persons entitled to, § 8:2

Marriage, effect of, § 17:7

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

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

Slaying, effect of, § 17:7

DIVORCE AND SEPARATION

Modification of distribution of estate, § 17:7

EMPLOYER AND EMPLOYEE

Employee benefits, payment, § 2:4

ENTIRETIES PROPERTY

Administration of estate, § 2:2

ESTATE TAXES

Federal estate tax returns

filing requirements, § 20:1

rate of tax, § 20:12

EVIDENCE

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

EXECUTORS AND ADMINISTRATORS

Personal representative's account

distribution, § 16:6

form of, § 16:12

objections to, § 16:7

statement of proposed distribution, § 16:6

Powers of

Orphans' Court orders, § 12:10

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

EXEMPTIONS AND EXCLUSIONS

Family exemption, § 14:2

Inheritance tax, poverty exemption, § 15:5

FAMILY LAW

Probate, settlement agreements, § 2:7

FORGERY

Will contests, § 9:6

INDEX

FORMS

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

HOMICIDE

Modification of distribution of estate, § 17:7

INHERITANCE TAX

Generally, § 11:7

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

Forms

resident decedent form Rev-1500, § 36:4

Nontaxable transfers, § 15:4

Poverty exemption, § 15:5

Rate of

generally, § 15:6

Transfers subject to

nontaxable transfers, § 15:4

INTERVIEWS

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

LETTERS

Nonresident decedent, § 6:2

Removal of personal representative, § 6:8

Renunciation, § 5:3

MARRIAGE

Modification of distribution of estate, § 17:7

MASTERS

Orphans' Court, § 19:6

MODIFICATION OR CHANGE

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

MURDER

Modification of distribution of estate, § 17:7

NOTICE OR KNOWLEDGE

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

Orphans' Court

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

OATHS AND AFFIRMATIONS

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

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

ORPHANS' COURT

Auditors, § 19:6

Masters, § 19:6

Notice

beneficiaries and intestate heirs, to, § 19:19

Orders, powers of personal representative, § 12:10

PETITIONS

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

PRESUMPTIONS AND BURDEN OF PROOF

Will contests, §§ 9:2, 9:7

PROBATE AND ESTATE ADMINISTRATION

Administration of estate

employee benefits, payment of, § 2:4

entireties property, § 2:2

salary, payment of, § 2:4

settlement agreements, family, § 2:7

vacation benefits, payment of, § 2:4

wages, payment of, § 2:4

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

Appraisals

inheritance tax, § 15:21

Audits

Orphans' Court

Auditors, § 19:6

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

Bonds

amount required, § 4:3

type of bond required, § 4:3

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

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

Children

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

distribution of estate

Modification based on changed circumstances, § 17:7

Citation practice, register of wills, § 3:3

Claims of creditors

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

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

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

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

Distributions

account, personal representative's, § 16:6

adoption, effect of, § 17:7

birth, effect of, § 17:7

divorce, effect of, § 17:7

marriage, effect of, § 17:7

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

slaying, effect of, § 17:7

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

Employee benefits, payment of, § 2:4

Entireties property, administration of estate, § 2:2

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

INDEX

PROBATE AND ESTATE ADMINISTRATION—Cont'd

Evidence

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

Exemptions

family exemption, § **14:2**

inheritance tax, poverty exemption, § **15:5**

Federal estate tax returns

filing requirements, § **20:1**

rate of tax, § **20:12**

Final income tax returns

forms

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

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

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

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

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

Forgery, will contests, § **9:6**

Forms

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

Inheritance tax

generally, § **11:7**

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

forms

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

nontaxable transfers, § **15:4**

poverty exemption, § **15:5**

rate of

Generally, § **15:6**

transfers subject to

Nontaxable transfers, § **15:4**

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

Intestacy

letters of administration

Persons entitled to, § **8:2**

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

Letters

grant of

Nonresident decedent, § **6:2**

nonresident decedent, § **6:2**

removal of personal representative, § **6:8**

renunciation, § **5:3**

right to, § **5:3**

types of, § **5:3**

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

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

Masters, Orphans' Court, § **19:6**

PROBATE AND ESTATE ADMINISTRATION—Cont'd

Modification

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

Notice

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

Orphans' Court

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

Oaths

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

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

Petitions, register of wills, § 3:3

Real property

sale of, § 11:7

transfer of, § 11:7

transfer tax, § 11:7

Register of wills

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

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

entry and withdrawal of counsel, § 3:1

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

petition and citation practice, § 3:3

renunciation; form, § 46:6

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

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

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

Salaries and wages

payment, § 2:4

Settlements, family settlement agreements, § 2:7

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

Survivorship

family exemption, § 14:2

Taxes

real estate transfer tax, § 11:7

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

Vacation benefits, payment of, § 2:4

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

REAL PROPERTY

Sale of

generally, § 11:7

Transfer tax, § 11:7

REGISTER OF WILLS

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

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

Entry and withdrawal of counsel, § 3:1

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

Petition and citation practice, § 3:3

INDEX

REGISTER OF WILLS—Cont'd

Renunciation; form, § 46:6

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

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

SEPARATION AND DIVORCE

Modification of distribution of estate, § 17:7

SURVIVORS AND SURVIVORSHIP

Family exemption, § 14:2

TAXES AND TAXATION

Real estate transfer tax, § 11:7

UNDUE INFLUENCE

Will contests, §§ 9:4, 9:7

VACATION

Payment of employee benefits, § 2:4

WAIVER

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

WILLS

Attorney-client relationship

waiver of privilege in will contests, § 9:2.50

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

Contests

attorney-client privilege, waiver, § 9:2.50

burden of proof, §§ 9:2, 9:7

confidential relationship and undue influence, § 9:7

forgery, § 9:6

procedure, § 9:2

shifting burden of proof, § 9:7

testamentary capacity, lack of, § 9:3

undue influence, §§ 9:4, 9:7

waiver of attorney-client privilege, § 9:2.50

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

Destroyed will, § 7:1

Effect of probate, § 5:1

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

Lost or destroyed will, § 7:1

Modification by change of circumstances, § 17:7

Probate defined, § 5:1

Register of wills

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

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

entry and withdrawal of counsel, § 3:1

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

petition and citation practice, § 3:3

renunciation; form, § 46:6

PROBATE AND ESTATE ADMINISTRATION

WILLS—Cont'd

Register of wills—Cont'd

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

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

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