



WEST VIRGINIA

ESTATE APPRAISEMENT & NONPROBATE INVENTORY

FORMS AND INSTRUCTIONS

This booklet is furnished by the Tax Account Administration Division of the West Virginia State Tax Department for use in filing the Appraisal and Nonprobate Inventory Forms for estates and decedents **dying on or after July 13, 2001**.

AN IMPORTANT MESSAGE FOR ESTATE REPRESENTATIVES:

When a person dies an **estate** is created. An estate includes property which the decedent owned. The law requires that someone must **administer** the estate by filing the Appraisal and Nonprobate Inventory Forms within 90 days of qualification and completing final settlement in the decedent's county of domicile. **Administration** is the process of paying the decedent's outstanding debts and distributing the remaining property. The person in charge of the administration is called an **administrator** (if there is no will) or an **executor** (if there is a will). Also, because the administrator or executor holds a position of trust, a person with either title is often called a **fiduciary**. If there is no will, the decedent is said to have died **intestate**, and his property passes by statutes called the **laws of intestacy**. Thus you will also see the phrase "transfers by will or intestacy".

THIS BOOKLET IS INTENDED TO HELP YOU WITH THREE DUTIES REQUIRED BY WEST VIRGINIA LAW:

- The administration of the estate (also called the process of probating the estate).
- The filing of an inventory of ALL real estate and probate property with the County Clerk's Office using Form ET 6.01 (**recorded with the County Clerk's Office**).
- The filing of an inventory of nonprobate personal property with the County Clerk's Office using Form ET 6.02 (**NOT recorded with the County Clerk's Office**).

Beginning the legal process to settle the business and personal affairs of a decedent involves a series of steps, outlined below and explained in detail in this booklet:

- | | |
|--------|---|
| STEP 1 | READ THESE INSTRUCTIONS. |
| STEP 2 | COMPLETE APPRAISEMENT FORM ET 6.01. |
| STEP 3 | COMPLETE NONPROBATE INVENTORY FORM ET 6.02 (IF REQUIRED). |
| STEP 4 | MAIL OR DELIVER THE FORMS TO THE PROPER AUTHORITIES |

A MORE DETAILED LOOK AT THESE FOUR STEPS BEGINS ON THE NEXT PAGE.

STEP 1: READ THESE INSTRUCTIONS FOR FILING FORM ET 6.01 AND FORM ET 6.02.

You should read these introductory instructions completely before beginning any work on the forms. You will notice references to other specific instructions that also must be understood before completing related parts of the forms.

To qualify as fiduciary, a person must visit the office of the Clerk in the courthouse of the county where the decedent lived. Any person who has an interest may administer the estate. However, the husband or wife of the decedent is given preference and then other distributees (others who are entitled to a share of the estate) are considered. If no distributee applies within thirty days after the date of death, one or more creditors or any other person may be appointed. If there is a will that names an executor, then the named person has the right to serve. In any event, the Clerk is the first person to visit, and he or she will determine who can qualify as fiduciary.

This booklet is designed to help the fiduciary administer the estate and file the Appraisal and Nonprobate Inventory Forms. The fiduciary is required under oath to list and appraise on the enclosed Appraisal Form (ET 6.01) all nonprobate and probate real estate and all other probate assets owned by the decedent at its fair market value on the date of the decedent's death. The fiduciary is required to complete the Appraisal and return the original and two (2) copies thereof (with all attachments) to the Clerk within 90 days of qualification. The original Appraisal, and its attachments, must be recorded by the Clerk.

For every decedent who owned or had an interest in any nonprobate personal property, the fiduciary shall, under oath, list and appraise on the enclosed Nonprobate Inventory Form (ET 6.02), all tangible and intangible nonprobate personal property owned by the decedent or in which the decedent had an interest, at its fair market value on the date of the decedent's death. If a Nonprobate Inventory Form (ET 6.02) is required to be filed, the fiduciary must complete the form and return the original to the Clerk within 90 days of qualification.

STEP 2: COMPLETE FORM ET 6.01

Part 1: General Information Questionnaire. This information is used to establish that an estate actually does exist, and to provide the information necessary for the Clerk and the State Tax Department to process the appraisal, determine if the estate is subject to Estate Tax, and approve the final distribution and closing of the estate.

Question Instructions for Form ET 6.01

- A Be sure to include the decedent's complete name. Any other names by which the decedent was known should be shown after the complete name.
- C Be sure to write the date of death as shown on the decedent's death certificate.
- D-F For the purpose of completing the appraisal, these sections should show the decedent's domicile at the time of his death. In the event death occurred in a hospital or nursing home, the decedent's domicile would be the

address to which he would return if released from the care facility.

The Internal Revenue Service requires the filing of a Federal Estate Tax Return (Form 706) for the estate of every citizen of the United States whose gross estate at the time of death was larger than the amount of the federal exemption equivalent. The exemption equivalents are:

Year of Death	Exemption Equivalent
2004 through 2005	\$1,500,000
2006 through 2008	\$2,000,000
2009	\$3,500,000
2010 through 2011	\$5,000,000
2012	\$5,120,000
2013	\$5,125,000
2014	\$5,340,000

For further information concerning federal estate tax requirements, contact your local IRS office or call their toll-free number 1-800-829-1040.

- L & M Be sure to provide the complete mailing address and phone number for both the fiduciary and preparer. If the address or phone number shown is incorrect or incomplete, it may be difficult to contact you if additional information is necessary to process the appraisal.

Part 2: Questionnaire of Nonprobate Real Estate. Nonprobate real estate includes any real estate that does not pass by the will or the laws of intestacy. This includes real estate jointly held with right of survivorship, real estate held under a trust agreement or contract, life estates, or powers of appointment. This real estate passes directly to the specified persons at the date of death according to these specific terms and thus is not subject to administration, but is included in the gross estate for estate tax purposes. If there is any nonprobate real estate, additional information is required to be furnished as part of the appraisal to fully describe the transfer, including the type of transfer, recipient and relationship to the decedent, and the description and value (as of the date of death) of the transferred property. The Inventory of Nonprobate Real Estate is included with this booklet for your convenience. The appraisal is incomplete if the fiduciary fails to include this information. **Also, you must provide the description of ALL out of state real estate, including the appraised value.**

Note: Oil, gas, coal and other natural resource holdings are considered as real estate for the purpose of this inventory. These holdings should be listed either on Part 2 as nonprobate real estate, or on Schedule A of Part 4 as probate real estate.

Part 3: Summary of Probate Assets. All probate assets (assets in decedent's name only) must be on record at the Clerk's office prior to being transferred to the heir or beneficiary. This property will be transferred under the terms of the decedent's will, or under the laws of intestacy if the decedent died without a will. Until the assets are transferred, they are required to be managed (administered) by the fiduciary. Probate assets are to be described

in detail in Part 4 of the appraisal; the total value of each type of property will then be entered in Part 3.

Part 4: Inventory of Probate Assets. A complete description of ALL probate assets is to be provided in Part 4. Real property should include the description used on the real property tax tickets as to county, district, and physical location and description of the property. The personal representative must list the value of each probate asset at the date of the decedent's death. Total the values of all property shown in each schedule of Part 4 and enter the total on the appropriate line of Part 3 (Summary of Probate Assets).

SCHEDULE A: INCLUDE the clear legal description of any REAL ESTATE. The description must provide sufficient information to identify the property and include, where applicable, the county, district and lot size (number of acres). Include the assessed value of the real estate as shown on the decedent's property tax receipt. If the decedent has been given the Homestead Exemption, the full assessed value (without the deduction for Homestead Exemption) must be shown. Include the full appraised value of the decedent's interest in the real estate. When the decedent owned a fractional interest, list the full value of only his or her share (for example "½ interest \$000.00). The appraised value must be the MARKET VALUE as of the date of death. Market value is defined as the price a willing buyer would pay willing seller for the property. This value must be used regardless of whether the property will be kept or sold by the beneficiaries. The date the property was acquired by the decedent should also be shown. **Also, you must provide the description of ALL out of state real estate, including the appraised value.**

Note: Oil, gas, coal and other natural resource holdings are considered as real estate for the purpose of this inventory. These holdings should be listed on Schedule A of Part 4 as probate real estate, or on Part 2 as nonprobate real estate.

IF THE DECEDENT OWNED REAL ESTATE IN MORE THAN ONE COUNTY, an appraisal containing the description of the property must be filed in each county where real estate is located. The various counties should all be listed in Part 1: General Information Questionnaire (Question H).

SCHEDULE B: INCLUDE the type and market value of all TANGIBLE PERSONAL PROPERTY. Tangible personal property consists of assets which you can touch, that is, which can be possessed physically, including goods, wares, merchandise, furniture, personal effects, and automobiles.

SCHEDULE C: INCLUDE all bonds and securities OTHER than corporate stock, the date of purchase and market value as of the date of death.

SCHEDULE D: INCLUDE corporate stock of every kind. List the name of the company, the number of shares, value per share and the total market value of the decedent's interest as of the date of death. Place a check mark in the "CLOSELY HELD" column if the corporation is NOT listed on a stock exchange.

SCHEDULE E: INCLUDE any intangible personal property (cash, bank accounts, certificates of deposit, notes, accounts receivable, etc.) owned by the decedent. Show a description of the property and include the market value as of the date of the decedent's death.

SCHEDULE F: INCLUDE any other assets by the decedent at the time of death EXCEPT those reported on the NONPROBATE INVENTORY FORM (ET 6.02) of the estate. If the decedent had life insurance policies payable to the estate (rather than to individual beneficiaries), they must be included on this schedule.

Part 5: Beneficiaries. A complete list of the individuals who will inherit under the terms of the will, or through the laws of intestacy, is required. The relationship of each recipient to the decedent must also be provided.

Part 6: Oath of Fiduciary. This oath must be completed in the presence of a notary. It is a sworn statement that the fiduciary has made every effort to completely list and describe the assets of the estate. The signature of the fiduciary and the notary must be affixed to the original appraisal. An appraisal which does not have original signatures will not be accepted by the Clerk. After completion of this oath, the fiduciary must obtain two (2) complete copies and deliver the appraisements to the proper authorities, who will complete the remaining parts.

Part 7: Approval of Fiduciary Commissioner/Fiduciary Supervisor. The Fiduciary Commissioner or Fiduciary Supervisor will complete and sign the appraisal in this section after he determines it to be accurate and complete.

Part 8: Clerk of the County Commission. The Clerk will complete this section when the appraisal is recorded.

STEP 3: COMPLETE FORM ET 6.02 (IF REQUIRED). For every decedent who owned or had an interest in any nonprobate personal property, the fiduciary shall, under oath, list and appraise on the enclosed Nonprobate Inventory Form (ET 6.02), all tangible and intangible nonprobate personal property owned by the decedent or in which the decedent had an interest, at its fair market value on the date of the decedent's death. The nonprobate personal property to be included on the Nonprobate Inventory Form includes: 1) personal property held as joint tenants with right of survivorship; 2) personal property payable on death to others; 3) personal property held by the decedent as a life tenant; 4) life insurance to named beneficiaries; 5) powers of appointment; 6) annuities; 7) transfers during the decedent's life; 8) transfers in trust; 9) taxable gifts; and 10) all other nonprobate personal property includible in the federal gross estate of the decedent.

The fiduciary is required to make the Nonprobate Inventory Form available for inspection by or disclosure to: 1) any heir at law or beneficiary under the will; 2) a creditor who has timely filed a claim against the estate with the fiduciary commissioner or fiduciary supervisor; 3) any party who has filed a civil action in any court of competent jurisdiction in which any assets of the decedent is in issue; or 4) the attorney for the estate or its personal representative or the attorney-in-fact duly authorized by any of the aforementioned persons.

Part 1: General Information Questionnaire. Be sure to complete the General Information Questionnaire of the NONPROBATE INVENTORY FORM. This information should be the same as reported on the Appraisal.

Part 2: Questionnaire of nonprobate personal property. Answer each question in this summary. If a question does not

apply to the decedent, mark the "NO" box and enter zero for the market value for that line. For any "YES" answer, remember to complete Part 3, Inventory of Nonprobate Personal Property. Be sure to enter the total of ALL nonprobate personal property on line 11 of Part 2.

Part 3: Inventory of Nonprobate Personal Property. For each "YES" answer in Part 2, you must provide in Part 3 the property description, the name(s) of the person(s) receiving the property and their relationship to the decedent, and the fair market value at the date of death.

Part 4: Oath of Fiduciary. This oath must be completed in the presence of a notary. It is a sworn statement that the fiduciary has made every effort to completely list and describe the assets of the estate.

STEP 4: MAIL OR DELIVER THE FORMS TO THE PROPER AUTHORITIES

In counties where there is a Fiduciary Supervisor, the fiduciary must deliver an original completely executed appraisal and two (2) copies thereof (including any attachments) to the Fiduciary Supervisor. The Fiduciary Supervisor will in turn deliver an original and one (1) copy of the appraisal to the Clerk's office after completing Part 7. After completing Part 8, the Clerk will admit the original appraisal (and its attachments) to record.

In counties where there is no Fiduciary Supervisor, the fiduciary must deliver an original completely executed appraisal and two (2) copies thereof (including any attachments) to the Clerk's office. After completing Part 8, the Clerk will admit the original appraisal (and its attachments) to record and forward one (1) copy of the appraisal to the Fiduciary Commissioner (if reference to a Fiduciary Commissioner is required).

The Fiduciary Commissioner or Fiduciary Supervisor cannot assist you in the preparation of a tax return (if one is required) or of any other report on which he must eventually pass judgment. He is also prohibited from practicing law in connection with an estate that has been referred to him (West Virginia Code

§42-3A-38 and §44-3-4).

The following statements and definitions are provided to help you understand the questions asked on Form ET 6.01 and Form 6.02.

Power of Appointment is authority conferred by one person (called the "donor") by deed or will upon another (called the "donee") to select the person who is to receive and enjoy real or personal property after the death of the donor or the donee, or after the termination of an existing right or interest.

Gifts Made Within Three Years prior to date of death may be presumed to have been made in contemplation of death and must be listed.

Life Estate means the decedent during his lifetime transferred real property by deed, grant, sale or gift but reserved an interest in the property for the remainder of his lifetime. If the recipient did not pay an appropriate consideration for the transfer of the remainder interest, the entire date of death value must be listed for estate tax purposes. If the decedent was granted a life estate or **dower interest** in real property, the life estate or dower interest expires at death and has no value for estate tax purposes. However, this property should still be listed to clear title.

Right of Survivorship means that the decedent's share of the property automatically goes to the remaining owner(s) after his death. The entire market value of survivorship property must be listed with no exclusions or deductions.

Payable on Death means an asset owned by the decedent which is paid to another at the time of the decedent's death.

If the decedent transferred assets to a **trust** during his lifetime, a complete inventory (with the market values) of the assets must be included.

Transfers due to the terms of an **annuity, investment contract, or pension plan** payable on account of death to named beneficiaries, or to a trust for the benefit of any individual must be listed. The value listed should be the date of death lump sum value of the annuity, available by contacting the sponsoring company.

IF YOU HAVE QUESTIONS, INFORMATION REGARDING SPECIFIC CIRCUMSTANCES IS AVAILABLE FROM THE CLERK OF THE COUNTY COMMISSION, FIDUCIARY COMMISSIONER, OR FIDUCIARY SUPERVISOR. YOU MAY ALSO NEED TO CONTACT AN ATTORNEY, ACCOUNTANT OR TRUST OFFICER FOR MORE INFORMATION.

**APPRAISEMENT OF THE ESTATE
FOR DECEDENTS DYING ON OR AFTER JULY 13, 2001**

PART 1: GENERAL INFORMATION QUESTIONNAIRE

A. Decedent's Name		B. Social Security Number	C. Date of Death
D. Decedent's Residence at Death		E. State	F. County
G. Marital Status at Death Married ☐ Single, Widow(er) or Divorced ☐	Name of Surviving Spouse	H. West Virginia Counties Where Decedent Held Real Estate.	
I. Will this estate be required to file a Federal Estate Tax Return FORM 706 (see instructions on page 2)?		YES ☐ NO ☐	
J. Will this estate be required to file the Nonprobate Inventory Form ET 6.02 (see instructions on page 3)?		YES ☐ NO ☐	
K. Did the Decedent leave a WILL ?		YES ☐ NO ☐	
L. Fiduciary's Name and Mailing Address (include zip code) _____ _____ _____ _____		M. Preparer's Name and Address	
		CPA ☐ Attorney ☐	
		_____ _____ _____	
		_____ _____	
Fiduciary's Phone Number:		Preparer's Phone Number:	

PART 2: QUESTIONNAIRE OF NONPROBATE REAL ESTATE

Answer each of the following questions concerning the decedent's interest in NONPROBATE REAL ESTATE.

If you answer "YES" to any question below, you must complete the attached Inventory of Nonprobate Real Estate provided with this form which shows:

- a. the type of transfer(s) with reference to the question number below;
- b. name(s) of the person(s) with an interest in the real estate as joint tenant or transferee;
- c. relationship to the decedent of ALL above named persons;
- d. market value at the date of death; and
- e. description of the real estate including assessed value.

		MARKET VALUE
1. Did the decedent own an interest in any real estate as joint tenant with right of survivorship?.....YES ☐ NO ☐	1	
2. Did the decedent transfer an interest in any real estate without adequate consideration within three years prior to date of death?.....YES ☐ NO ☐	2	
3. Did the decedent own an interest in any real estate in an inter vivos trust (living trust) arrangement or in which the decedent retained the right of use and enjoyment?.....YES ☐ NO ☐	3	
4. Did the decedent own an interest in any real estate in which the decedent retained a power of appointment, whether special or general?.....YES ☐ NO ☐	4	
5. Did the decedent own an interest in any real estate as a life estate including a dower interest?.....YES ☐ NO ☐	5	
6. Did the decedent own an interest in any real estate transferable by a transfer on death deed?.....YES ☐ NO ☐	6	
7. TOTAL VALUE OF NONPROBATE REAL ESTATE (add lines 1 through 6 above).....	7	

PART 3: SUMMARY OF PROBATE ASSETS

Complete PART 4 first. Enter the total from each schedule of PART 4 on the appropriate line below.

		MARKET VALUE
1. Schedule A: Real estate or any interest therein.....	1	
2. Schedule B: Tangible personal property of every kind.....	2	
3. Schedule C: Government bonds and securities of every kind.....	3	
4. Schedule D: Shares of corporate stock of every kind.....	4	
5. Schedule E: Money, certificates of deposit, notes, accounts, etc.	5	
6. Schedule F: All other assets not hereinbefore mentioned.....	6	
7. TOTAL VALUE OF PROBATE ASSETS (add lines 1 through 6 above).....	7	

PART 4: INVENTORY OF PROBATE ASSETS – TRANSFERS BY WILL OR INTESTACY

After completing PART 4, enter the total from each schedule on the appropriate line in PART 3.

SCHEDULE A: Describe any real estate or any interest in real estate. Include description and appraised value of out of state property, but do not include this amount in the total. See page 3 of the instructions.	ASSESSED VALUE	APPRAISED VALUE
TOTAL (enter the total appraised value on line 1 of PART 3)		

SCHEDULE B: Tangible personal property of every kind. See page 3 of the instructions.	APPRAISED VALUE
TOTAL (enter the total appraised value on line 2 of PART 3)	

SCHEDULE C: Bonds and securities of every kind. See page 3 of the instructions.	APPRAISED VALUE
TOTAL (enter the total appraised value on line 3 of PART 3)	

PART 4 (continued)

SCHEDULE D: Corporate stock of any kind. See page 3 of the instructions.				
NAME OF THE COMPANY	CLOSELY HELD	NUMBER OF SHARES	MARKET VALUE PER SHARE	TOTAL MARKET VALUE
TOTAL (enter the total market value on line 4 of PART 3)				

SCHEDULE E: Money, bank accounts, certificates of deposits, notes, accounts receivable, etc. Show dates of notes. See page 3 of instructions.	APPRAISED VALUE
TOTAL (enter the total appraised value on line 5 of PART 3)	

SCHEDULE F: All other assets, not hereinbefore mentioned, including insurance payable to the estate. See page 3 of the instructions.	APPRAISED VALUE
TOTAL (enter the total appraised value on line 6 of PART 3)	

PART 5: BENEFICIARIES. List the names and relationships of all beneficiaries or heirs of the estate. Show the age of any life tenant after their name. See page 3 of the instructions.

BENEFICIARY OR HEIR	RELATIONSHIP	BENEFICIARY OR HEIR	RELATIONSHIP

PART 6: OATH OF FIDUCIARY

State of _____ County of _____, To-wit:

I, _____, fiduciary for the estate of _____ after diligent effort to ascertain the taxable property of this estate, have made answers to each of the questions and have completed, in detail, the schedules for each category of property and believe each item thereof to be correct. I thereby believe the foregoing to be the true and lawful appraisal of ALL real estate and probate property of the estate of the above named decedent.

Fiduciary

Subscribed and sworn to before me this _____ day of _____, 20_____

Notary Public

My Commission expires _____, 20_____

PART 7: APPROVAL OF FIDUCIARY COMMISSIONER/FIDUCIARY SUPERVISOR

I, _____, Fiduciary Commissioner/Fiduciary Supervisor of _____ County, West Virginia, to whom the estate of the above named decedent was referred, do hereby approve the foregoing appraisal of such estate.

Given under my hand this _____ day of _____, 20_____

_____ By _____

Fiduciary Commissioner/Fiduciary Supervisor Deputy

PART 8: CLERK OF THE COUNTY COMMISSION

STATE OF WEST VIRGINIA

COUNTY OF _____, To-wit:

In the Clerk's office of _____ County on the _____ day of _____, 20_____, the forgoing appraisal of the above named decedent was presented and upon motion admitted to record.

Attest _____, Clerk

By _____, Deputy

Decedent's Name: _____

INVENTORY OF NONPROBATE REAL ESTATE

If you answered "YES" to any question under PART 2: QUESTIONNAIRE OF NONPROBATE REAL ESTATE, show the following on this page:

- a. the type of transfer(s) with reference to the question number in PART 2;
- b. name(s) of the person(s) with an interest in the real estate as joint tenant or transferee;
- c. relationship to the decedent of ALL above named persons;
- d. market value at the date of death; and
- e. description of the real estate including assessed value.

**NONPROBATE INVENTORY OF THE ESTATE
FOR DECEDENTS DYING ON OR AFTER JULY 13, 2001**

PART 1: GENERAL INFORMATION QUESTIONNAIRE

A. Decedent's Name	B. Social Security Number	C. Date of Death
D. Decedent's Residence at Death	E. State	F. County
G. Marital Status at Death Married ☐ Name of Surviving Spouse _____ Single, Widow(er) or Divorced ☐		
H. Fiduciary's Name and Mailing Address (include zip code) _____ _____ _____ _____	I. Preparer's Name and Address CPA ☐ Attorney ☐ _____ _____ _____ _____	
Fiduciary's Phone Number:	Preparer's Phone Number:	

PART 2: QUESTIONNAIRE OF NONPROBATE PERSONAL PROPERTY

Answer each of the following questions concerning the decedent's interest in NONPROBATE PERSONAL PROPERTY.

Nonprobate personal property means all property which does not pass by operation of the decedent's will or by the laws of intestate descent and distribution or is otherwise not subject to administration in a decedent's estate.

Note: All real estate and probate property are to be reported on the Appraisal of the Estate (ET 6.01) filed with the County Commission.

If you answer "YES" to any question below, you must complete PART 3 of this form which shows:

- a. the type of transfer(s) with reference to the question number below;
- b. name(s) of the person(s) with an interest in the property as joint tenant or transferee;
- c. relationship to the decedent of ALL above named persons;
- d. market value at the death; and
- e. description of the property.

		MARKET VALUE
1. Did the decedent possess any powers of appointment?.....YES ☐ NO ☐	1	
2. Did the decedent make any gifts or transfers without adequate consideration within three years prior to the date of death?.....YES ☐ NO ☐	2	
3. Did the decedent make any transfers in Trust which passed to others upon his death?.....YES ☐ NO ☐	3	
4. Did the decedent own any stock, bonds, bank accounts, certificates of deposit or other personal property as a joint tenant with the right of survivorship?.....YES ☐ NO ☐	4	
5. Did the decedent own any life insurance policies to named beneficiaries?.....YES ☐ NO ☐	5	
6. Did the decedent own any annuities?.....YES ☐ NO ☐	6	
7. Did the decedent own an interest in any personal property as a life tenant?.....YES ☐ NO ☐	7	
8. Did the decedent own any personal property which was payable on death to others?.....YES ☐ NO ☐	8	
9. Did the decedent file any Federal Gift Tax Returns with the IRS or make any taxable gifts under Federal Gift Tax law or regulations?.....YES ☐ NO ☐	9	
10. Did the decedent own any other nonprobate personal property includible in the federal gross estate of a decedent?.....YES ☐ NO ☐	10	
11. TOTAL VALUE OF NONPROBATE PERSONAL PROPERTY (add lines 1 through 10 above).....	11	

- the type of transfer(s) with reference to the question number in PART 2;
- name(s) of the person(s) with an interest in the property as joint tenant or transferee;
- relationship to the decedent of ALL above named persons;
- market value at the date of death; and
- description of the property.

PART 4: OATH OF FIDUCIARY

My Commission expires _____, 20_____