



INVENTORY INSTRUCTIONS

An inventory is a listing of the decedent's assets at the date of death. The personal representative (executor or administrator) must submit an inventory within three (3) months of the granting of the letters (opening of the estate).

The cost of filing an inventory is \$15.00 (plus \$1.00 per page for any additional pages). The fee can be paid by cash or check. Any inventory submitted without payment will be returned to the sender. No appointment is necessary for filing the Inventory. The inventory and the payment may be dropped off or mailed to the Register of Wills office. In the event that new assets are found after the Inventory has been filed, an "Amended Inventory" may be filed for \$15.00 or they may be listed on the Accounting. Overdue documents will be charged a late fee.

The inventory consists of a cover page, five schedules, and a recapitulation page. Please read "General Instructions" on the inventory before completing form. There is a penalty for the third returned inventory.

Front Page (Please print or type)

1. **Decedent's Name:** Full name of the person who passed away.
2. **Residence at time of death:** Address of decedent (enter last residence address, including nursing homes). Please include number, street, city, state and zip code.
3. **Decedent's Social Security Number:** Located on Death Certificate.
4. **Date of Death:** Month, Day, & Year.
5. **Testate or Intestate:** Testate means the decedent had a will, intestate he/she did not.
6. **Date Letters Granted:** Day, month, & year estate was opened.
7. **County:** New Castle
8. **Name of Personal Representative:** Full name of person handling the estate (executor or administrator).
9. **Address of Personal Representative:** Complete address of person handling the estate (P.O. Box address is not acceptable). The next lines are to be used only if there is more than one person handling the estate. If there is only one, leave blank.
10. **Name and Address of Attorney, if any:** Fill in the name and address of the attorney if he/she is assisting with probate. If there is no attorney, write "pro se".

Schedule "A" – Real Estate – Solely Held: *If the decedent had no solely owned real estate, write "none". Trailers, mobile homes, and cemetery plots are not considered real estate. Enter the decedent's name at the bottom of all pages.*

1. **Item No.:** Number properties (1, 2, 3, etc) if there is more than one property.
2. **Description:** Enter the complete address(es) of the individual pieces of real estate, along with Parcel numbers (Call the County Treasury office at 302-323-2600 if you do not know). **BELOW EACH PROPERTY, PUT THE FULL NAME(S), RELATIONSHIP TO DECEASED, COMPLETE ADDRESS(ES) OF THOSE TO WHOM THE PROPERTY PASSES.** Also include the percent/portion of the property each person inherits. The will (or if there is no will, the intestate laws of Delaware) determine whom the property passes to. Follow the directions in the will (or intestate laws). If you don't know who the property passes to, consult with an attorney. *This is not a matter of discretion and it is important that the list of heirs be accurate.* If the property has been sold, the Register of Wills still needs to know how title passed upon death. If the will states the property should be sold, write "To Be Sold". If the will does not state the property should be sold, a court order may be necessary if you need to sell the property.
3. **Value at Date of Death:** Enter an appraisal/fair market value in the right-hand column for each piece of real estate listed. Add the real estate and total in the lower corner. The value of the real estate is determined by what the property could have sold for at the time the decedent died.
4. **Tax Bill:** Enter the name and address to whom the tax bills should be mailed.
5. **Estate:** Decedent's full name to be written at bottom of page.

Schedule “B” – Stocks and Bonds – Solely Held: *Complete only if stocks and bonds are solely held. Do not list anything with a living beneficiary designated with the holding company. If none, enter none, and proceed to next page.*

1. **Item No.:** Number items (1, 2, 3, etc) if there is more than one.
2. **Description:** Enter all stocks and bonds separately. “Bonds” are savings bonds, municipal bonds, etc. If the bond has a POD or pay on death designation on the front, it does not need to be listed.) Sample labels/descriptions: “63 shares General Motors Corporation stock” or “Merrill Lynch mutual fund”.
3. **Fair Market Value:** Balance of the asset at time of death (determined by price per share at date of death).
4. **Dividends:** The interest or dividends up to and including the date of death. (Interests/dividends accrued after date of death should be listed on the accounting form).
5. **Total:** The final total in the lower right hand corner of the page if the total of the value of the stocks and bonds plus the accumulated interest and dividends.
6. **Estate:** Decedent’s full name to be written at bottom of page.

Schedule “C” –Mortgages, Notes and Cash – Solely Held:

1. **Item No.:** Number items (1, 2, 3, etc) if there is more than one.
2. **Description:** List cash, checking and savings accounts, certificates of deposit, money market accounts, and mortgages or debts OWED TO DECEDENT (**Not** the mortgage a decedent owed on a house). A bank account held jointly for convenience of the decedent only is considered a solely held asset and should be listed here. Please list name of bank/financial institution but it is not necessary to list actual account number.
3. **Fair Market Value at date of death:** What the asset was worth at the date of death.
4. **Interest:** The interest or dividends up to and including the date of death. (Interests/dividends accrued after date of death should be listed on the accounting form).
5. **Total:** Add each column and then add the totals of each column. Enter the total in the bottom right corner.
6. **Estate:** Decedent’s full name to be written at bottom of page.

Schedule “D”–Jointly Owned Property: *Real estate, monies, or any other asset owned jointly with anyone.*

1. **A, B, & C:** These rows are for listing the names, relationships, and addresses of the joint owners of assets. If more space is needed, an additional page may be added.
2. **Item No.:** Number the jointly-owned assets (1, 2, 3, etc) if there is more than one. Place the letter of the joint-owner (from above) beside each item.
3. **Description:** List individual items here. Items may include real estate, bank accounts, mobile homes, stocks, bonds, boats, trailers, cars, household goods, antiques, etc. List anything that is jointly owned.
4. **Fair market value at the date of death:** Value (or estimated value) of each item at the date of death.
5. **Interest:** The interest or dividends up to and including the date of death. (Interests/dividends accrued after date of death should be listed on the accounting form).
6. **Total:** Add each column and place the total at the bottom-right corner of the page.
7. **Estate:** Decedent’s full name to be written at bottom of page.

Schedule “E” – Miscellaneous Property: This page includes any items not listed on previous pages that are solely owned or payable to the Estate. Examples: mobile homes, refunds, rebates, life insurance proceeds in decedent’s name, employee death benefits, individual retirement accounts, annuities, auto insurance refunds, cars (year/make/model), cemetery plots, household goods and contents, furniture, jewelry, antiques, collectibles and collections, excluding clothing. Value may need to be estimated by the personal representative (resale/garage sale value) or for higher value items, an appraiser. You should not list jointly owned assets (list these on Schedule D) or with a named beneficiary.

Recapitulation: Refer to totals on Schedules A through E. Transfer these totals to the appropriate line on the Recapitulation page. Add B, C & E for “Total of Probate Assets” (you will need this figure for the accounting). Add A&D to “Total of Probate Assets” for the “Total”. Please do not round any figures. Please double check your figures for accuracy. There should be no negative numbers on the inventory.

Oath or Affirmation of Personal Representative: On the first line enter the personal representative(s) name, then on the next two lines enter the decedent’s name. The signature of the personal representative must be notarized, so do not sign ahead of time. Sign in front of a notary in the Register of Wills office or a regular public notary. Make sure to

bring your photograph ID. If an extension is needed to complete the inventory, a written request (including reason for request) should be submitted to the Register of Wills office before the due date.