

# NEW CASTLE COUNTY REGISTER OF WILLS INVENTORY

Date Received: \_\_\_\_\_

Decedent's Name: Full name of the person who passed away

Residence at Time of Death: Address of decedent (enter last residence address, including nursing homes). Please include number, street, city, state and zip code.

Date of Death: Month, Day, & Year Date Letters Granted: Day, Month & Year estate was opened

Testate (If decedent had a will) Intestate (If there was no will) County: New Castle Kent Sussex

Name of Personal Representative: Full name of person handling the estate (executor or administrator)

Address of Personal Representative: Full name of person handling the estate (executor or administrator)

Name of Personal Representative: \_\_\_\_\_

Address of Personal Representative: Complete address of person handling the estate (P.O. Box address is not acceptable).

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"

## GENERAL INSTRUCTIONS

Everyone required to file this Inventory form shall do so within three (3) months after the estate is opened, or within three (3) months of the date of death when an estate is not opened. Extensions may be granted for good cause at the discretion of the Register. Any Personal Representative may be subject, personally and individually, to a fine under 12 Del. C. § 1906 if the Inventory is not filed on time. The Inventory shall be filed in the Office of the Register of Wills of the county in which the estate has been opened, or when no estate is opened, in the county where the Decedent lived at the date of death. The Inventory shall list all personal property the Decedent owned at the date of death. It must also list all real estate the Decedent owned at the date of death and must provide the map number of each piece of real estate, the names/address(es) of the new owner(s) of the real estate, and his/her/their relationship to the Decedent (for example, son). The Inventory must also be filed in every county of the state in which the Decedent owned real estate at the date of death. The person who is responsible for preparing and filing the Inventory must swear or affirm that the information in it is true and correct before the Inventory will be treated as legally filed.

If the Decedent owned no property of the kind described in any of the following schedules, the word "None" should be written on the page.

If the Decedent died before January 1, 1999, the person responsible for filing this Inventory must file a similar inventory with the Division of Revenue using its form. This must be done within nine (9) months from the date of death, not from the date when the estate was opened.

The person who opens an estate for a deceased person is called the "personal representative." That term includes an executor, administrator, and any other person responsible for filing an Inventory.

If more space is needed on any of the following schedules, additional sheets of paper of the same size may be inserted following the appropriate schedule, provided the added sheet refers to the schedule it supplements.

The value to be used for any property listed in this Inventory is the fair market value as of the date of death of the Decedent.

## SCHEDULE A REAL ESTATE

(Include tax parcel number, deed record number and a description adequate to identify all real estate and complete the names and addresses and relationship of persons entitled to each parcel and share of each person. Jointly-owned property must be disclosed on Schedule D.)

ITEM NO.	DESCRIPTION	VALUE AT DATE OF DEATH
<p><b>1-</b></p> <p><b>2-</b></p> <p><b>3-</b></p> <p><b>4-</b></p>	<p><b>Item No.:</b> Number properties (1, 2, 3, etc.) if there is more than one property.</p> <p><b>Description:</b> 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. <i>This is not a matter of discretion and it is important that the list of heirs be accurate.</i> 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.</p> <p><b>Value at Date of Death:</b> 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.</p> <p>Send tax bill to:</p> <p><b>Tax Bill:</b> <u>Enter the name and address to whom the tax bills should be mailed</u></p>	
	TOTAL (also enter under the Recapitulation)	

ESTATE OF: \_\_\_\_\_

**SCHEDULE B  
STOCKS AND BONDS**

(Jointly-owned property must be disclosed on Schedule D.)

ITEM NO.	DESCRIPTION	VALUE AT DATE OF DEATH
<b>1-</b> <b>Item No.:</b> Number items (1, 2, 3, etc.) if there is more than one. <b>2-</b> <b>Description:</b> 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". <b>3-</b> <b>Fair Market Value:</b> Balance of the asset at time of death (determined by price per share at date of death). <b>4-</b> <b>Dividends:</b> 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).		
<b>5-</b>	<b>*Total:</b> The value of the stocks and bonds plus the accumulated interest and dividends (also enter under the Recapitulation)	
<b>*TOTAL (also enter under the Recapitulation)</b>		

ESTATE OF: \_\_\_\_\_

**SCHEDULE C  
MORTGAGES, NOTES AND CASH**

(Include money in banks and/or mortgages or moneys owed to Decedent at time of death. Mortgages or moneys payable by Decedent are not includable on this schedule. Jointly-owned property should be disclosed on Schedule D.)

ITEM NO.	DESCRIPTION	VALUE AT DATE OF DEATH
<b>1-</b> <b>2-</b> <b>3-</b> <b>4-</b>	<b>Item No.:</b> Number items (1, 2, 3, etc.) if there is more than one. <b>Description:</b> List cash, checking and savings accounts, certificates of deposit, money market accounts, and mortgages or debts OWED TO DECEDENT ( <b>Not</b> 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. <b>Fair Market Value at date of death:</b> What the asset was worth at the date of death. <b>Interest:</b> 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).	
TOTAL (also enter under the Recapitulation)		

ESTATE OF: \_\_\_\_\_

**SCHEDULE D  
JOINTLY-OWNED PROPERTY**

Did the decedent, at the time of death, own any property (a) with another person with right of survivorship; or (b) with his/her wife/husband? Yes            No            If "Yes", state the name, relationship and address of each surviving co-tenant. If "No", write "None".

NAME	RELATIONSHIP	ADDRESS
A.		
B.		
C.		

ITEM NO.	DESCRIPTION (identify co-tenant by using appropriate letter above)	VALUE AT DATE OF DEATH
<p>1-</p> <p>2-</p> <p>3-</p> <p>3-</p> <p>4-</p>	<p>A, B, &amp; 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.</p> <p><b>Item No.:</b> 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.</p> <p><b>Description:</b> 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.</p> <p><b>Fair market value at the date of death:</b> Value (or estimated value) of each item at the date of death.</p> <p><b>Interest:</b> 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).</p>	
<b>TOTAL (also enter under the Recapitulation)</b>		

ESTATE OF: \_\_\_\_\_

**SCHEDULE E  
MISCELLANEOUS PROPERTY**

(List all other personal property not listed on another schedule, including, if owned by or payable to the decedent or the decedent's estate. For example, life insurance proceeds, employee death benefits, individual retirement accounts, annuities or anything else that is NOT payable to a living person or a trust. Jointly-owned property must be disclosed on Schedule D.)

ITEM NO.	DESCRIPTION	VALUE AT DATE OF DEATH
T	<p style="color: red;">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, jewel, 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.</p>	
TOTAL (also enter under the Recapitulation)		

ESTATE OF: \_\_\_\_\_

# RECAPITULATION

## Recapitulation of Schedules A thru E

Refer to totals on Schedules A through E. Transfer these totals to the appropriate line.

Schedule A - Real Estate \_\_\_\_\_

Schedule B - Stocks & Bonds \_\_\_\_\_

Schedule C - Mortgages, Notes, and Cash \_\_\_\_\_

Schedule D - Jointly-Owned Property \_\_\_\_\_

Schedule E - Miscellaneous Property \_\_\_\_\_

GRAND TOTAL \_\_\_\_\_

Total of Non-Probate Assets  
(Sum of Schedules A and D) \_\_\_\_\_

Total of Probate Assets  
(Sum of Schedules B, C, and E) \_\_\_\_\_

Note: You will need this figure for the accounting.

TOTAL PROBATE AND NON-PROBATE  
(Should match Grand Total above) \_\_\_\_\_

Note: Please do not round any figures. There should be no negative numbers on the inventory.

## OATH OR AFFIRMATION OF PERSONAL REPRESENTATIVE

I/We, Name of person (s) handling the estate (executor or administrator) make(s) solemn oath (or affirmation) that he/she/they has/have made due inquiry concerning the goods, chattels, money and credits due and belonging to \_\_\_\_\_, "the deceased person," and that this Inventory contains all the goods, chattels, money and credits due or belonging to the deceased person that has come to the knowledge or the deponent (or affiant) and that the information contained in the Schedule of Real Estate and the information pertaining to Entireties and Jointly Owned Real and Personal Property is true to the best of his/her/their knowledge and belief.

\_\_\_\_\_  
Personal Representative

\_\_\_\_\_  
Personal Representative

Signed and sworn (or affirmed) before me, a Notary Public, this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Notary Public  
or Other Qualified Person (please state title)