APPENDIX II

Commissionable Disbursements Table

DISBURSEMENTS (in alphabetical order)	**COMMISSIONABLE**	**NOT COMMISSIONABLE**
Distributions to heirs or devisees		✓ [G.S. § 28A-23-3(d)(2)]
Inheritance taxes and all other taxes	✓	
Interest paid on properly authorized loans made by fiduciary	✓	
Payments of debts to creditors	✓ If debts paid by heirs, reimbursement of heirs by estate is commissionable.	
Payments of debts and legacies from proceeds of real property sold to pay debts or legacies	✓ [G.S. § 28A-23-3(b)]	
Payment of cash to widow in lieu of dower		✓
Payments from estate to personal representative	✓ Reimbursement for debts of the estate that were paid by the PR are commissionable.	✓ Commissions to PR are not comissionable. Reimbursement of PR's expenses in administering the estate are not commissionable.
Purchase of investments		✓
Payments allowed by clerk as "reasonable sums for necessary charges and disbursements incurred in the management of the estate"		✓ This includes commissions to real estate agents for sales or rentals, attorney fees, fees to auctioneers, clerks, and costs of special advertising of sales of personal or real property, and accountant fees.
Reinvestment of interest or dividends		✓
Spouses' allowance including tangible personal property allotted to spouse		✓