

STATE OF NORTH CAROLINA

File No.

County

In The General Court Of Justice
Before The Clerk**IN THE MATTER OF THE ESTATE OF**

Name Of Decedent

Date Of Death (See Side Two)

**INHERITANCE AND ESTATE
TAX CERTIFICATION****(FOR DECEDENTS DYING PRIOR TO JANUARY 1, 1999)**

G.S. 28A-21-2; 105-22, -23

NOTE: Use this form for a decedent who died before 1/1/1999. For a decedent who died on or after 1/1/1999, but prior to 1/1/2013, use AOC-E-212. An estate tax certification under G.S. 28A-21-2(a1) is not required for a decedent who died on or after 1/1/2013.

I, the personal representative in the above estate, certify that:

1. The gross value of the estate, including any property transferred by the decedent over which the decedent had retained any interest as described in G.S. 105-2(a)(3), as well as any property transferred within three (3) years prior to the date of the decedent's death, is less than
- ☐ \$75,000 (If decedent died on or after 8/1/1985 and before 7/1/1986). ☐ \$450,000 (If decedent died on or after 7/1/1993 and before 1/1/1997).
☐ \$150,000 (If decedent died on or after 7/1/1986 and before 1/1/1987). ☐ \$600,000 (If decedent died on or after 1/1/1997 and before 1/1/1999).
☐ \$250,000 (If decedent died on or after 1/1/1987 and before 7/1/1993).

(See Side Two.)

2. The beneficiaries are all Class A beneficiaries, as described in G.S. 105-4(a), (child, grandchild, parent, etc.), or the surviving spouse. (This form should not be used if any one of the beneficiaries is other than spouse or Class A.)

3. The following is a listing of the amount and value of all the decedent's property, including real property located outside North Carolina, at the time of the decedent's death. (Real estate owned by husband and wife as tenants by the entirety should be included at one-half the fair market value. Bank or savings and loan accounts and other securities owned jointly by husband and wife with right of survivorship should be included at one-half fair market value.)

PERSONAL PROPERTY

(Include full value of joint ownership deposit accounts and securities except between husband and wife - there, include one-half.)

Market Value

Cash, Securities, Savings

\$

Other Personal Property

Life Insurance

REAL PROPERTY

(If real estate was owned by husband and wife as tenants by the entirety, include one-half value and so indicate.)

Tax Value**Market Value**

Description And Location

\$

\$

TRANSFERS

(Total Value Of Transfers from item No. 7 on Side Two)

\$

TOTAL VALUE OF PERSONAL PROPERTY, REAL PROPERTY, AND TRANSFERS

\$

SWORN/AFFIRMED AND SUBSCRIBED TO BEFORE ME

Date

Signature

Date

Signature

Title Of Fiduciary

Title Of Person Authorized To Administer Oaths

Address Of Fiduciary

SEAL

Date Commission Expires

County Where Notarized

Original - File Copy - Taxpayer
(Over)

1. This form is designed to be used only for those estates in which the beneficiary is the spouse and/or all of the other beneficiaries are Class A.
2. This form should be used only when the gross estate, including real property, personal property, life insurance and transfers, is less than the following:

If Decedent Died		To Use This Form, Gross Estate Must Be Less Than:
On Or After	Before	
8/1/1985	7/1/1986	\$ 75,000
7/1/1986	1/1/1987	\$150,000
1/1/1987	7/1/1993	\$250,000
7/1/1993	1/1/1997	\$450,000
1/1/1997	1/1/1999	\$600,000

3. This form should indicate whether real property is owned jointly by husband and wife as an estate by the entirety and if so, show only one-half value.
4. Joint deposit accounts and other securities held jointly by husband and wife with right of survivorship should be shown at one-half value. All other joint deposits and other securities should be shown at full value.
5. An inheritance tax return is not required when: (1) all the beneficiaries are either a spouse, child, grandchild, or parent and (2) the gross value of the estate, including property transferred within three years of the decedent's death without adequate valuable consideration and transfers over which the decedent retained any interest (such as a life estate), was under the amount shown above. However, under G.S. 28A-21-2(a1), a certification to the Clerk of Superior Court is required and this form should be completed.
6. Please list all beneficiaries and relationship to decedent.

NAME	RELATIONSHIP (Spouse, Child, Etc.)

7. Use the space below to explain any transfers over which the decedent retained any interest (*such as a life estate*), as well as any transfers of property within three years of death without adequate valuable consideration. (*List name of donee, date of transfer, description of property, and value as of date of death.*)

	Value
	\$
TOTAL VALUE OF TRANSFERS	\$