

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

ESTATE TAX CERTIFICATION
(FOR DECEDENTS DYING ON OR AFTER
JANUARY 1, 1999, BUT PRIOR TO JANUARY 1, 2013)

G.S. 28A-21-2, 28A-25-3

NOTE: Use this form for a decedent who died on or after 1/1/1999, but prior to 1/1/2013. For a decedent who died before 1/1/1999, use AOC-E-207. 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/fiduciary/spouse in the above estate, certify that:

1. ☐ a. The decedent died on or after 1/1/1999, but prior to 1/1/2010, and the gross value of the estate at the time of the decedent's death was less than:
- | | |
|---|---|
| ☐ \$650,000 (If decedent died on or after 1/1/1999). | ☐ \$1,500,000 (If decedent died on or after 1/1/2004). |
| ☐ \$675,000 (If decedent died on or after 1/1/2000). | ☐ \$2,000,000 (If decedent died on or after 1/1/2006). |
| ☐ \$1,000,000 (If decedent died on or after 1/1/2002). | ☐ \$3,500,000 (If decedent died on or after 1/1/2009). |
- ☐ b. The decedent died on or after 1/1/2010, but prior to 1/1/2013, and there is no federal estate tax due or payable.

- ☐ 2. I am the surviving spouse and sole heir of the decedent.

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.)

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.)

Value

Description And Location

\$

TRANSFERS

(Total Value Of Transfers from Side Two)

\$

TOTAL VALUE OF PERSONAL PROPERTY, REAL PROPERTY, AND TRANSFERS

\$

Original - File Copy - Taxpayer
(Over)

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	\$

Date	Signature	Date	Signature
Title Of Personal Representative/Fiduciary/Spouse		Title Of Personal Representative/Fiduciary/Spouse	
Address Of Personal Representative/Fiduciary/Spouse		Address Of Personal Representative/Fiduciary/Spouse	
SWORN/AFFIRMED AND SUBSCRIBED TO BEFORE ME		SWORN/AFFIRMED AND SUBSCRIBED TO BEFORE ME	
Date	Signature Of Person Authorized To Administer Oaths	Date	Signature Of Person Authorized To Administer Oaths
☐ Deputy CSC ☐ Assistant CSC ☐ Clerk Of Superior Court		☐ Deputy CSC ☐ Assistant CSC ☐ Clerk Of Superior Court	
☐ Notary	Date Commission Expires	Date Commission Expires	☐ Notary
SEAL	County Where Notarized	County Where Notarized	SEAL

NOTE TO PERSONAL REPRESENTATIVE/FIDUCIARY/SPOUSE AND CLERK:

The final accounting of an estate of a decedent who died before January 1, 2013 should not be approved unless the personal representative files with the Clerk of Superior Court an Estate Tax Certification, (AOC-E-212 or AOC-E-207) or a certificate issued by the Secretary of Revenue stating the estate tax liability has been satisfied.