

**HOW TO FILE CERTAIN TYPES OF ACTIONS
IN THE REGISTER OF WILLS OFFICE**

JUDGE HENRY S. KENDERDINE, JR.



COURT SELF HELP CENTER

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Neither the staff in the Center nor the staff in any Court office will be able to give you legal advice or help you fill out/complete the forms. The information in the packets is not a substitute for professional legal advice. The Court assumes no responsibility and accepts no liability for actions taken by users of these documents, including reliance on their contents. If you want to obtain the services of an attorney but do not know whom to contact, you may call the Lawyer Referral service at (717) 393-0737.

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INTRODUCTION

When someone dies, the assets they owned become part of their estate, and the debts they owed are liabilities of their estate. A “personal representative” must be formally appointed to administer the estate. The personal representative is responsible for the proper administration of the estate, which includes tax issues. It is recommended that you at least speak to an attorney so you understand your rights and responsibilities.

If you decide to represent yourself in the administration of the estate, it may take a lot of time and may entail much difficulty, confusion, and frustration. You will have to follow the Rules of Court and the tax laws just the same as an attorney. The Court and taxing authorities will not allow you to skip any procedures because you “did not know how or when” to do something. This packet of information is not to be a substitute for professional legal advice tailored to a specific fact situation.

The Register of Wills Office in the Courthouse CANNOT GIVE YOU LEGAL ADVICE.

If you feel you need an attorney, you can contact the Lancaster Bar Association.
Telephone 717-393-0737.

Probating a Will

Frequently asked Questions

Must all wills be probated? Can money distribution be made to heirs without probate?

If there are no assets in the decedent's name alone, the will does not need to be probated.

There are cases where distribution can occur without a will being probated:

Any bank or other savings organization may release up to \$10,000 to family members when:

- the decedent's accounts do not exceed \$10,000
- the funeral bill has been paid, and the receipt is presented

Life insurance companies may release certain monies under \$11,000 to named family members, rather than to the estate.

Certain patient accounts (not exceeding \$10,000) which have been kept by various health care institutions may be paid to the funeral director and/or to the family without probate.

Stocks and bonds physically noted "T.O.D." (transferable on death) or "P.O.D." (payable on death) may pass to heirs without probate

"Unclaimed funds" under \$11,000, held by the Commonwealth of Pennsylvania, may be applied for without probate.

If someone dies, where will I find the will?

Wills for living persons are not "registered" and stored at the Register of Wills office. Wills are typically filed in the office of the Attorney who prepared the will, in the vault of a trust department, or in a private safety deposit box belonging to the person who wrote the will.

What happens if I can't find the will?

Keep looking, it is very important to find it. In rare cases, a copy of the will can be admitted to probate, but all interested parties must sign affidavits, which must be filed with the Register of Wills.

What if I know there is no will?

If the decedent died without a will (intestate), then the Register of Wills will grant *Letters* to the following (in the prescribed order):

1. Surviving spouse
2. Intestate heirs
3. Principal creditors of the decedent
4. “Other fit persons”

What must be legally done with the will?

The executors must report to the court house of the county where the decedent was legally domiciled at the time of death with the following items:

A completed Estate Information Sheet (Form 1);

A completed petition for probate and grant of letters (Form 2);

The original will, all codicils, and/or any related documents giving direction as to how property should be disposed upon death;

A death certificate;

Appearance of executor(s);

Witnesses to will (*unnecessary if will is *self-proven*);

Sworn English translation if will is written in a foreign language; and

A check or cash to cover probate fees.

Probate fees are due to the Register of Wills at the time of probate. The costs, based on the value of the estate, are documented on the enclosed fee schedule (Appendix 1).

***NOTE: If a notarized self proving affidavit is attached to the original will, the will is considered *self-proven*. If the will is not self-proving, two subscribing witnesses (witnesses who signed the will) must prove the signature of the decedent. If the witnesses to the will are available, they must sign an Oath of Subscribing Witness (Form 4). If they cannot be located, an Oath of Unavailability (Form 5) must be filed and then two persons familiar with the signature of the decedent must sign an Oath of Non-Subscribing Witness, stating that they believe the signature on the will to be that of the decedent (Form 6).**

I have been named executor, but I do not want to serve. Can I get out of it?

Yes. You need to file a document with the Register of Wills called a “Renunciation” (Form 3). That basically means you are turning down the job of executor. The contingent executor named in the will takes over at this point.

What must I do if I am named executor?

Responsibilities of executors vary greatly from estate to estate, depending on the particular circumstances of the decedent. However, there are certain forms that are required to be filed in all estates.

Notice must be given to all beneficiaries named in the will, and spouse and children if there is no will, of the death of the decedent and the appointment of the personal representative. A copy of the probated will may be sent to those named in the will (Form 7).

Certification of Notice must be filed with the Register of Wills verifying that the personal representative has sent these notices (Form 8).

One of the major responsibilities of the personal representative is to determine what assets the decedent had in his name alone (probate assets) and are, therefore, under the control of the personal representative and subject to distribution under the terms of the will.

These assets may be cash, bank accounts, stocks and bonds, investment accounts, personal property, business interest, real estate, life insurance and/or retirement benefits.

These assets may be subject to Pennsylvania inheritance tax and possible federal estate tax. Therefore, these assets must be valued as of date of death and reported as such on the death tax returns.

Outstanding debts of the decedent, along with funeral expenses and estate administration expenses, must be determined and paid out of the estate assets before any distributions to beneficiaries. These debts and expenses are allowable deductions for Pennsylvania inheritance tax and federal estate tax purposes.

If the estate is insolvent (debts exceed assets), then the personal representative is responsible to pay claims based on a schedule of priority of payments.

Can the Register of Wills guide me through estate administration or must I seek legal counsel?

There are two concerns that every personal representative shares. One is that the estate is administered properly according to law and the second is that the amount of taxes paid is minimized and the amount of assets passing to beneficiaries is maximized.

The Register of Wills is only a **record-keeping office** and the clerks are not trained or licensed to give legal advice. Estate administration is typically conducted more effectively and efficiently with the assistance of legal counsel. Estate administration is an orderly process that is designed to insure that the will of the decedent is carried out and the interest of all parties to the process are protected.

It is the duty and obligation of the personal representative (executor or administrator) to protect estate assets and pay all proper taxes and claims. A personal representative is personally responsible for improper distributions.

It is often necessary to review and interpret many documents and legal contracts, such as insurance policies, employee benefit information, income tax returns, stock, bonds, and business agreements.

What is a short certificate?

A short certificate is a document issued by the Register of Wills after the will has been probated. It evidences the appointment of the personal representative to administer the estate. This document allows the personal representative to act on behalf of the estate to close bank accounts, file final income tax returns, process pension benefits, and close brokerage accounts. The current charge is \$10.00 per certificate and each bank, etc. will require an original. It is called a short certificate because it is a one-half page form.

How do I know how much I have to pay in taxes? When do I have to pay them?

There are three types of taxes to be considered: Pennsylvania inheritance tax, federal estate tax, and income tax. Pennsylvania inheritance tax is due nine months after the date of death, unless an extension is obtained. The personal income tax return of the decedent is due the April following the death. Competent tax advisors should be retained to assist with federal tax filings.

PENNSYLVANIA INHERITANCE TAX :

The current tax rate is 0% on transfers to spouses and charities, 4.5% on transfers to “lineal” decedents (parents, grandparents, children, stepchildren, sons and daughters-in-law), 12% on transfers to siblings (brothers and sisters, half-brothers and sisters, and persons having at least 1 parent in common with the decedent either by blood or by adoption), and 15% on transfers to any other person.

A discount of 5% of the tax due is allowed for whatever portion of the tax is paid within three months of the decedent’s death.

The return and instruction booklet are available in the Register of Wills’ Office. This office serves only as an agent for the Commonwealth in the collection of inheritance tax and cannot help with the preparation of the return. The return is filed with Register of Wills and the tax check should be made payable to “Register of Wills, Agent.” After the return is filed, it will be audited by the Pennsylvania Department of Revenue and an Appraisement will be issued notifying you if the return was accepted, or if changes were made resulting in a change in the amount of tax due.

All assets owned by the decedent alone or jointly with others (other than a spouse), and some assets transferred by the decedent during his lifetime are taxable. Life insurance is not taxable. Deductions are allowed for the funeral expenses, debts of the decedent, and estate administration expenses.

An Inventory of the decedent's assets must be filed no later than the date of the filing of the account or the due date for the filing of the Inheritance Tax Return, whichever is earlier (Form 9).

FEDERAL ESTATE TAX:

For deaths in the year 2018, estates with taxable assets (including life insurance) of under \$5,600,000.00 are not required to file a return with the Internal Revenue Service. Under current law, the size of the estate requiring a return changes from year to year. For further information, see the Internal Revenue Service website: www.irs.gov/businesses/small-businesses-self-employed/estate-tax.

Returns and instruction booklets may be obtained from the IRS. The return should be filed and the tax paid to the IRS in Cincinnati, Ohio. A copy of the return must be filed with the Register of Wills. After it is filed, the IRS will issue a "closing letter" notifying you if the return was accepted.

INCOME TAX:

Final lifetime income tax returns must be filed with the IRS and the Pennsylvania Department of Revenue on or before April 15 of the year after death. Those returns cover the period from January 1 to the date of death.

Beginning the day after death, the estate becomes a separate income taxpayer and "fiduciary" income tax returns must be filed. They cover the remainder of the year of death and, if so elected, can cover a longer fiscal year.

***NOTE: There are many intricacies in state and federal tax law as it relates to death taxes and competent advisors should be retained to assist with tax filings.**

When can distributions to beneficiaries be made?

Distributions to beneficiaries can be made only after:

1. all inheritance and estate taxes have been paid;
2. you have received the Pennsylvania Appraisal and the IRS Closing Letter (if required); and
3. all of the other claims against the estate have been paid.

If there is no will, the assets must be distributed according to the Pennsylvania Intestate Law. The vast majority of estates administered in Lancaster County are closed “informally” or “out of court” which means that the accounting of the estate assets and expenses is presented to the beneficiaries, along with a release document. The beneficiaries approve this accounting and permit the personal representative to proceed with distribution.

However, there are occasions when the accounting must be filed with the Orphans’ Court and an Adjudication issued by the Orphans’ Court Judge. Some examples of when this process is followed would be if the will is ambiguous, there are family disputes, there are outstanding creditors, or if there are minor beneficiaries involved.

The accounting and a Petition which includes a proposed schedule of distribution are filed with the Court, and all parties of interest are given notice of the audit date. They may appear in Court at that time to voice any objections. The Orphans’ Court Judge will then issue his adjudication based on the information presented to him. This Court process is more expensive and can delay the closing of the estate anywhere from three months to over one year.

At what point are my duties as executor concluded?

When you have done all that is necessary before distributing assets to beneficiaries (see question above), it is time to file final fiduciary income tax returns with the IRS and Pa. Department of Revenue. At the conclusion of the administration of the estate (and if the administration of the estate has not been completed within two years of the decedent’s death), you must also file a Status Report in the Register of Wills’ Office (Form 10). If you had the beneficiaries sign release documents, they should also be filed in the Register of Wills’ Office. Your duties as executor are then complete.

The administration process takes an average of one year, but can be completed in as little as three months or as long as many years, depending on the complexity of the estate.

Someone who owes me money has died. How do I collect?

In most cases, if you notify the personal representative of your claim and he believes it to be a valid claim, he will pay it promptly. If the personal representative does not agree to pay the claim promptly, or if the estate assets are not sufficient to pay it in full, you should enter a formal claim in the estate proceedings (Form 11).

Generally, a claim against a decedent's estate must be filed within one year of the decedent's death, or at or prior to the call for audit by the Orphans' Court of the personal representative's account.

To file a claim, you must do the following:

1. Obtain from the Register of Wills the file number for the estate, the name and address of the personal representative of the estate, and the name and address of the attorney for the estate.
2. Complete a Claim form (Form 11) in which you identify the estate, your name and address, the character of your claim, and the amount of the claim.
3. Take the original and three copies of the Claim form to the Register of Wills' Office, file the original, and have three copies time-stamped. You should then send one time-stamped copy to the personal representative, and one to the attorney. The third copy is for your records.
4. Contact the personal representative after the claim has been filed to determine if the personal representative will agree to pay the claim. If so, request prompt payment, or obtain written agreement from the personal representative concerning payment.
5. If you do not receive payment when due, or if the personal representative will not agree to pay the claim, and you wish to pursue the matter, you should contact an attorney to initiate the appropriate proceedings in the Orphans' Court.

GLOSSARY

Annuity: A contract between an insurance company and an individual. The company agrees to provide an income for a specific period in exchange for money.

Appraisal: A good faith estimate of the fair market value of real estate or personal property.

Beneficiary: The person who is named in a Will or Trust Agreement to receive the proceeds from an estate or trust. A beneficiary can be an individual or an organization.

Claimant: A person, corporation or other party who files a legal claim asserting a right to property or money from the deceased person's estate.

Creditor: A person, corporation or other party who is owed property or money from the deceased person's estate. A creditor does not become a "claimant" (see above) until he or she files a legal claim.

Decedent: Another word for the deceased person.

Estate: The deceased person's property.

Executor: The person or trust company who administers the Will.

Fiduciary: A person or trust company with a duty to act for the financial benefit of another person, or according to the financial instructions of another person, in a responsible way. A trustee is one example of a fiduciary.

Guardian: A person or trust company named to take care of the deceased person's minor children or their property.

Heir: A person entitled to a portion of an estate, if there is no Will. (If there is a Will, those who inherit are legally called "beneficiaries," not "heirs").

Intestate: Having died without a will.

Inventory: The list of the deceased person's real and personal property, compiled by the personal representative and filed with the court.

Letters: A generic reference to orders appointing executors or administrators.

Letters of Administration: The order officially appointing the personal representative of an estate, when the person died without a Will or without an executor.

Letters Testamentary: The order officially appointing an executor of an estate where the deceased person had a Will.

Notary Public: A person authorized by the state to officially recognize that documents have been signed, and officially seal such documents.

Personal Property: Any property that is not "real property" (real property includes land, and, most times, buildings).

Register of Wills: An elected official whose job it is to probate wills, process legal documents and maintain files.

Residue: The amount left in the estate after deduction of all expenses, taxes and specific bequests and devises.

Successor Guardian: Someone who becomes the guardian of the deceased person's children if the guardian named cannot or will not serve.

Tenancy by the Entireties: Married people who own property together. When a spouse dies, the property automatically becomes by law the property of the surviving spouse, without being part of the probate estate.

Tenancy in Common: A form of ownership of property in which two or more parties share property ownership and any income from such property, but have no right to

survivorship. This means that, if one dies, the survivor(s) does not automatically become owner of the decedent's share of the property, rather the decedent's interest in the property is part of his estate and passes according to his will.

Joint Tenants with the Right of Survivorship: A form of ownership of property in which two or more parties share ownership such that when one dies, the others automatically, by law, become the sole owners.

Testate: Having a will.

Testator (testatrix): A person who makes a will (whether the person is alive or dead).

Trust: A trust is a legal document. You transfer assets to the trustee who, in compliance with the trust, controls these assets for the benefit of the beneficiary. A trust may be created by a will (testamentary) or during lifetime (inter vivos).

Trustee: A person or trust company or other qualified entity appointed to administer a trust for someone's benefit (the beneficiary).

Unfunded Trust: A trust set up but no transfer of assets is currently made to the trust. Many times, when a will is probated, it provides that assets are transferred to the trust from the estate.

Will: A document that appoints an executor after your death generally to take care of paying your bills and final expenses, gathering and valuing your assets, paying death and final income taxes and designating the beneficiary of your assets.

ESTATE INFORMATION SHEET

| FOR REGISTER'S OFFICE USE ONLY | | |
|--------------------------------|------|-------------|
| County Code | Year | File Number |

DECEDENT INFORMATION: Enter data as it will appear on all documents submitted to the department.

| | | |
|-----------------------------------|---------------|---------------|
| Name (Last) | (First) | (Middle) |
| Decedent's Social Security Number | Date of Death | Date of Birth |

TYPE FILING: Enter check (✓) mark to indicate the nature of the return to be filed with the department.

| | | | |
|----------------|-------------------|-----------------|---------------------------------------|
| Probate Return | Joint Assets Only | Estate Tax Only | Litigation Purposes (No Other Assets) |
|----------------|-------------------|-----------------|---------------------------------------|

LETTERS GRANTED: Enter check (✓) mark to indicate the nature of the proceedings at the Register of Wills Office. (Attach additional sheets if explanation is necessary.)

| | | | |
|--------------|----------------|------------|------------------------|
| Testamentary | Administration | No Letters | Other (Please Explain) |
|--------------|----------------|------------|------------------------|

ATTORNEY/CORRESPONDENT: Enter all data concerning the attorney or other individual to receive all tax information and correspondence.

| | | | |
|----------------|---------|----------|------------------------|
| Name (Last) | (First) | (Middle) | Supreme Court I.D. No. |
| Street Address | | | |
| City | State | Zip Code | Telephone Number |

PERSONAL REPRESENTATIVE INFORMATION: Enter all data concerning the personal representative(s) of the estate authorized by the Register of Wills

Executor/Administrator

| | | | |
|----------------|---------|----------|------------------------|
| Name (Last) | (First) | (Middle) | Social Security Number |
| Street Address | | | |
| City | State | Zip Code | Telephone Number |

Co-Executor/Administrator

| | | | |
|----------------|---------|----------|------------------------|
| Name (Last) | (First) | (Middle) | Social Security Number |
| Street Address | | | |
| City | State | Zip Code | Telephone Number |

Co-Executor/Administrator

| | | | |
|----------------|---------|----------|------------------------|
| Name (Last) | (First) | (Middle) | Social Security Number |
| Street Address | | | |
| City | State | Zip Code | Telephone Number |

| | |
|-------------|------|
| Prepared By | Date |
|-------------|------|

PETITION FOR GRANT OF LETTERS

REGISTER OF WILLS OF

Petitioner(s) named below, who is/are 18 years of age or older, apply(ies) for Letters as specified below, and in support thereof aver(s) the following and respectfully request(s) the grant of Letters in the appropriate form:

Decedent's Information

Name:
a/k/a:
a/k/a:
a/k/a:

File No:
(Assigned by Register)

Social Security No:
Age at death:

Date of Death:

Decedent was domiciled at death in County, (State) with his/her last principal residence at
Street address, Post Office and Zip Code
City, Township or Borough
County

Decedent died at
Street address, Post Office and Zip Code
City, Township or Borough
County
State

Estimate of value of decedent's property at death:

If domiciled in Pennsylvania... All personal property \$
If not domiciled in Pennsylvania... Personal property in Pennsylvania \$
If not domiciled in Pennsylvania... Personal property in County \$
Value of real estate in Pennsylvania... \$
TOTAL ESTIMATED VALUE... \$

Real estate in Pennsylvania situated at:
(Attach additional sheets, if necessary.) Street address, Post Office and Zip Code
City, Township or Borough
County

A. Petition for Probate and Grant of Letters Testamentary

Petitioner(s) aver(s) he/she/they is/are the Executor(s) named in the last Will of the Decedent, dated and Codicil(s) thereto dated

State relevant circumstances (e.g. renunciation, death of executor, etc.)

Except as follows: after the execution of the instrument(s) offered for probate Decedent did not marry, was not divorced, was not a party to a pending divorce proceeding wherein the grounds for divorce had been established as defined in 23 Pa. C.S. § 3323(g), and did not have a child born or adopted; and Decedent was neither the victim of a killing nor ever adjudicated an incapacitated person.

NO EXCEPTIONS EXCEPTIONS

B. Petition for Grant of Letters of Administration (If applicable)
c.t.a., d.b.n., d.b.n.c.t.a., pendente lite, durante absentia, durante minoritate

If Administration, c.t.a. or d.b.n.c.t.a., enter date of Will in Section A above and complete list of heirs.

Except as follows: Decedent was not a party to a pending divorce proceeding wherein the grounds for divorce had been established as defined in 23 Pa. C.S. § 3323(g) and was neither the victim of a killing nor ever adjudicated an incapacitated person.

NO EXCEPTIONS EXCEPTIONS

Petitioner(s), after a proper search has/have ascertained that Decedent left no Will and was survived by the following spouse (if any) and heirs (attach additional sheets, if necessary):

Table with 3 columns: Name, Relationship, Address. Multiple empty rows for listing heirs.

Oath of Personal Representative

| |
|-------------------|
| Official Use Only |
|-------------------|

COMMONWEALTH OF PENNSYLVANIA }
 } SS:
 COUNTY OF _____ }

| Petitioner(s) Printed Name | Petitioner(s) Printed Address |
|----------------------------|-------------------------------|
| | |
| | |
| | |
| | |

The Petitioner(s) above-named swear(s) or affirm(s) the statements in the foregoing Petition are true and correct to the best of the knowledge and belief of Petitioner(s) and that, as Personal Representative(s) of the Decedent, the Petitioner(s) will well and truly administer the estate according to law.

Sworn to or affirmed and subscribed before _____ Date _____
 me this ____ day of _____, _____ Date _____
 By: _____ Date _____
For the Register _____ Date _____

BOND Required: YES NO
FEES:

Letters \$ _____
 () Short Certificate(s). _____
 () Renunciation(s). _____
 () Codicil(s). _____
 () Affidavit(s). _____
 Bond. _____
 Commission. _____
 Other _____

 Automation Fee. _____
 JCS Fee. _____
TOTAL. \$ _____

To the Register of Wills:
Please enter my appearance by my signature below:

| |
|---|
| Attorney Signature: _____ Printed Name: _____ Supreme Court ID Number: _____ Firm Name: _____ Address: _____ _____ _____ Phone: _____ Fax: _____ Email: _____ |
|---|

DECREE OF THE REGISTER

Estate of _____ **File No:** _____
 a/k/a: _____

AND NOW, _____, _____, in consideration of the foregoing Petition, satisfactory proof having been presented before me, **IT IS DECREED** that Letters _____ are hereby granted to _____ in the above estate and (if applicable) that the instrument(s) dated _____ described in the Petition be admitted to probate and filed of record as the last Will (and Codicil(s)) of Decedent.

 Register of Wills

RENUNCIATION

REGISTER OF WILLS

Estate of _____, Deceased

The undersigned, _____, in the capacity/relationship as
(Name or Corporate Name)
_____ of the above Decedent, hereby renounces the right to administer
the Estate of the Decedent and, to the extent permitted by law pursuant to 20 Pa.C.S. § 3155, respectfully
requests that Letters be issued to _____.

(Date)

Name of Corporate Fiduciary (if applicable)

Signature of Officer/Representative

Signature of Person

Title of Officer/Representative

Address

Address

Telephone

Telephone

Email

Email

Executed in Register's Office

Sworn to or affirmed and subscribed
before me this _____ day
of _____, _____.

Executed out of Register's Office

Before the undersigned personally appeared the
party executing this Renunciation and certified
that he or she executed the Renunciation for the
purposes stated within on this _____ day
of _____, _____.

Deputy for Register of Wills

Notary Public

My Commission Expires:

(Signature and Seal of Notary or other official qualified to
administer oaths. Show date of expiration of Notary's Commission.)

OATH OF SUBSCRIBING WITNESS(ES)

REGISTER OF WILLS

Estate of _____, Deceased

_____, (each) a subscribing witness to
(Print Name/s)

the Will Codicil(s) presented herewith, (each) being duly qualified according to law, depose(s) and say(s) that she / he / they was / were present and saw the above Testator / Testatrix sign the same and that she / he / they signed the same and that she / he / they signed as a witness at the request of the Testator / Testatrix in her / his presence and in the presence of each other.

(Signature)

(Signature)

(Street Address)

(Street Address)

(City, State, Zip)

(City, State, Zip)

Executed in Register's Office

Sworn to or affirmed and subscribed
before me this _____ day
of _____, _____.

Executed out of Register's Office

Sworn to or affirmed and subscribed
before me this _____ day
of _____, _____.

Deputy for Register of Wills

Notary Public

My Commission Expires:

(Signature and Seal of Notary or other official qualified to administer oaths. Show date of expiration of Notary's Commission.)

NOTE: To be taken by Officer authorized to administer oaths. Please have present the original or copy of instrument(s) at time of notarization.

COMMONWEALTH OF PENNSYLVANIA
COUNTY OF LANCASTER

In the probate of the Last Will and Testament of _____

_____, Deceased

Estate No. _____

OATH OF UNAVAILABILITY OF WITNESS

I, _____, do say that _____

_____ subscribing witness(es) to the above mentioned last Will and Testament is/are not readily available to prove the signature of the Testator/trix because :

Affirmed and subscribed before me

this _____ day of

_____,

For the Register

OR

Signature

Affirmed and subscribed before me

this _____ day of

_____,

Notary Public

My commission expires:

Register of Wills of Lancaster County, Pennsylvania
OATH OF NON-SUBSCRIBING WITNESS

Estate of _____

No. _____

also known as _____

Print or Type Names of Non-Subscribing Witness(s)

(each) a subscriber hereto, (each) being duly qualified according to law depose(s) and say(s) that she/he/they is/are familiar with the signature of _____, testator/testatrix or (one of the subscribing witnesses to) of the will/codicil presented herewith and that she/he/they believe(s) the signature on the will/codicil is in the handwriting of _____ to the best of her/his/their knowledge and belief.

Sworn to or affirmed and subscribed before me this

_____ day of _____, _____.

For the Register

Note: this must be executed in a Register of Wills Office in Pennsylvania.

Signature

Address

City State ZIP

Signature

Address

City State ZIP

IMPORTANT NOTICE

**NOTICE OF ESTATE ADMINISTRATION
PURSUANT TO Pa. O.C. Rule 10.5**

**THIS NOTICE DOES NOT MEAN THAT YOU WILL RECEIVE ANY
MONEY OR PROPERTY FROM THIS ESTATE OR OTHERWISE**

Whether you will receive any money or property will be determined wholly or partly by the decedent's will. If the decedent died without a will, whether you will receive any money or property will be determined by the intestacy laws of Pennsylvania.

BEFORE THE REGISTER OF WILLS,

IN RE: ESTATE OF _____, Deceased
File Number _____

TO: _____ (Beneficiary)
_____ (Address)

Please take notice of the death of the Decedent and the grant of Letters to the personal representative(s) named below. The Decedent died on _____, a resident of

The Decedent died: _____ testate (with a Will) or _____ intestate (without a Will).

You may have a beneficial interest in the estate as follows:

(If additional space is needed, use separate sheet)

The name(s), address(es) and telephone number(s) of all personal representatives appointed are:

| NAME | ADDRESS | TELEPHONE |
|-------|---------|-----------|
| _____ | _____ | _____ |
| _____ | _____ | _____ |

If the Decedent died testate, the Will has been filed with the Office of the Register of Wills of

If the Decedent died intestate, a Petition for the Grant of Letters of Administration was filed with the Office of the Register of Wills of

The Register's address is _____,
and telephone number is _____.

A copy of the Will or Petition may be obtained by contacting the Register of Wills and paying the charges for duplication.

Date _____ Capacity: Personal Representative Counsel

Corporate Fiduciary (if applicable)

Name of Corporate Fiduciary

Name of Representative and Title

Address

Telephone

Email

Signature of Officer/Representative

Name of Person

Address

Telephone

Email

Signature of Person

CERTIFICATION OF NOTICE UNDER Pa. O.C. Rule 10.5

REGISTER OF WILLS

Name of Decedent: _____

Date of Death: _____ File Number: _____

Date Letters Granted: _____

To the Register:

I certify that Notice of Estate Administration required by Pa. O.C. Rule 10.5 of the Orphans' Court Rules was served on or mailed to the following beneficiaries of the above-captioned estate on

_____, _____ :

Name:

Address:

| | |
|-------|-------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

(If more space is needed, attach separate sheet.)

Notice has now been given to all persons entitled thereto under Pa. O.C. Rule 10.5 except:

Date _____

Corporate Fiduciary (if applicable)

Capacity: Personal Representative Counsel

Name of Corporate Fiduciary

Name of Person

Name of Representative and Title

Address

Address

Telephone

Telephone

Email

Email

Signature of Officer/Representative

Signature of Person

INVENTORY

REGISTER OF WILLS OF

COMMONWEALTH OF PENNSYLVANIA
County of _____

} ss

File Number _____

The undersigned, _____, Personal Representative(s) of the Estate of _____ deceased, depose(s) and say(s) that the items appearing in the following Inventory include all of the personal assets wherever situated and all of the real estate in the Commonwealth of Pennsylvania of said Decedent, that the valuation placed opposite each item of said Inventory represents its fair value as of the date of Decedent's death, and that Decedent owned no real estate outside of the Commonwealth of Pennsylvania except that which appears in a memorandum at the end of this Inventory.

I verify that the statements made in this Inventory are true and correct. I understand that false statements herein are made subject to the penalties of 18 Pa.C.S. § 4904 relating to unsworn falsification to authorities.

Corporate Fiduciary (if applicable)

}
}

Name of Corporate Fiduciary

Signature of Personal Representative

Name of Representative and Title

Signature of Personal Representative

Signature of Officer/Representative

Date

Attorney -- (Name) _____ (Supreme Court I.D. No.) _____
 (Name of Law Firm) _____
 (Address) _____

 (Telephone) _____
 (Email) _____

| | | |
|---------------|----------------|--------------------------|
| DATE OF DEATH | LAST RESIDENCE | DECEDENT'S SOC. SEC. NO. |
|---------------|----------------|--------------------------|

FIGURES MUST BE TOTALED

(Attach additional sheets as needed)

TOTAL:

NOTE: The Memorandum of real estate outside the Commonwealth of Pennsylvania may, at the election of the personal representative, include the value of each item, but such figures should not be extended into the total of the Inventory. (See 20 Pa. C.S. § 3301(b))

Pa. O.C. Rule 10.6 STATUS REPORT

REGISTER OF WILLS OF

Name of Decedent: _____

Date of Death: _____ File Number: _____

Pursuant to Pa. O.C. Rule 10.6, I report the following with respect to completion of the administration of the above-captioned estate:

- 1. State whether administration of the estate is complete: Yes No
- 2. If the answer is No, state when the personal representative reasonably believes that the administration will be complete:

- 3. If the answer to No. 1 is YES, state the following:
 - a. Did the personal representative file a final account with the Court? Yes No
 - b. The separate Orphans' Court No. (if any) for the personal representative's account is:

- c. Did the personal representative state an account informally to the parties in interest? Yes No
- d. Copies of receipts, releases, joinders and approvals of formal or informal accounts may be filed with the Clerk of the Orphans' Court or may be attached to this report.

Date _____ Capacity: Personal Representative Counsel

Corporate Fiduciary (if applicable)

Name of Corporate Fiduciary

Name of Person

Name of Representative and Title

Address

Address

Telephone

Telephone

Email

Email

Signature of Officer/Representative

Signature of Person

NOTICE OF CLAIM

(Filed Pursuant to 20 Pa.C.S. § 3532)

COURT OF COMMON PLEAS OF
_____ COUNTY, PENNSYLVANIA
ORPHANS' COURT DIVISION

ESTATE OF _____, DECEASED
No. _____

To the Clerk of the Orphans' Court Division:

Enter the claim of _____ in the
(Claimant)
amount of \$ _____, against the above entitled Estate.

The Decedent, who resided at _____
(Street Address)
_____, died on _____. Written notice of
(Date of Death)
said claim was given to _____
(Personal Representative or his/her counsel)
at _____
(Address)
on _____.
(Date)

(Claimant)

(Street Address)

(City, State, Zip)

(Claimant's Counsel) *(Supreme Court I.D. No.)*

(Address)

(Telephone)

2017 Register of Wills Bill of Costs

| | |
|--|-------|
| Affidavit Other than service | 10.00 |
| Appeal from Register includes Bond and certification of record to Orphans' court | 50.00 |
| Automation Fee | 10.00 |
| Bond Filing and entering | 20.00 |
| Caveat Filing and entering | 25.00 |
| Certification and Seal | 10.00 |
| Claim Common or Real Estate | 25.00 |
| Family Exemption Personalty, without advertising | 25.00 |

| | |
|---|-------|
| Certification of Records furnished by requestor | |
| Letters Testamentary or Letters of Administration | 10.00 |
| Will | 10.00 |
| Any other record | 10.00 |

| | |
|---|-------|
| Citation per file number | 50.00 |
| Election to take under or against will | 20.00 |
| Commission out of state appointment for this office | 50.00 |
| Taking oath for another office appointment for another office | 20.00 |
| Exemplification of Record Filing in office and filing out of office | 50.00 |
| Inheritance Tax Return (ITR) filing of original or supplemental | 20.00 |

2017 Register of Wills Bill of Costs

| | |
|---|-------|
| Inventory Filing and recording (no page limit) | 20.00 |
| Tax Certificate For payment or preparation outside Lancaster County | 10.00 |

| Letters: Testamentary, C.T.A., or Administration | |
|---|--------------------------|
| Probate Fee \$0 - \$25,000 | 75.00 |
| \$25,000.01 - \$50,000.00 | 125.00 |
| Over \$50,000.01 - \$100,000.00 | 175.00 |
| Over \$100,000.00 each additional \$100,000.00 or fraction thereof | 100.00 |
| Recording of Will | 2.00/pg beyond the first |
| Bond for non-resident personal representative/ no bond clause | 20.00 |
| Letters D.B.N. | 20.00 |
| Letters D.B.N.C.T.A. | 20.00 |
| JCP as per Sec. 3733(a.l) of the Judicial Code, 42 Pa.C.S.#3733(a.l) as amended known as JCS/ATJ | 40.25 |
| Revoke and Reissue of Letters Letters after probate | 50.00 |
| Renunciation | 10.00 |
| Short Certificate | 10.00 |

| | |
|----------------------------------|------------------------------|
| Register of Wills Hearing | 500.00 Paid at scheduling |
| Subpoena | 10.00 |
| Photocopies | 0.25¢/ page |

In cases not specifically provided for, the Register shall make the same charge as that imposed for services of a substantially similar nature.

Act 40 and Act 44 of 2017 increased the surcharge on the JCS/ATJ fees from \$35.50 to \$40.25. The Office of the Register of Wills and Clerk of Orphans' Court began collecting the new JCS/ATJ fees effective 11/30/2017.