

# **2018 Nebraska Probate Manual**

## **Table of Contents**

### **VOLUME 1**

<b>Chapter 1 - Engagement Agreements.....</b>	<b>41</b>
1-1    Introduction.....	47
1-2    General Engagement Letters in Trust and Estate Representation.....	47
 <b>Appendix</b>	
Checklist for Use of Engagement Letters .....	53
<b>Chapter 2 - Intestate Succession, Exempt Property and Allowances.....</b>	<b>59</b>
2-1    Article 23, Part 1, Intestate Succession .....	65
2-2    Article 23, Part 4, Exempt Property and Allowances .....	72
2-3    Probate and Intestacy .....	77
 <b>Appendix</b>	
Table of Consanguinity .....	81
Table in Intestate Succession .....	82
<b>Chapter 3 - Wills and Rules of Construction.....</b>	<b>83</b>
3-1    The Last Will and Testament .....	89
3-2    Review of the Will .....	90
3-3    Extraneous Facts Affecting the Will .....	94
3-4    Statutory Rules of Construction .....	95
3-5    Renunciation.....	97

## **Appendix**

Appendix A - Calculation of Shares if Residue .....	101
Appendix B - Petition for Formal Probate of a Copy of Will.....	103
Appendix C - Renunciation and Disclaimer .....	105

## **Chapter 4 - The Rights of Surviving Spouses and Children ..... 107**

<b>4-1 Elective Share and Augmented Estate .....</b>	<b>113</b>
<b>4-2 Exempt Property and Allowances .....</b>	<b>122</b>
<b>4-3 Waivers.....</b>	<b>125</b>
<b>4-4 Spouse and Children Unprovided For in Wills .....</b>	<b>126</b>

## **Chapter 5 - Estate Planning and Probate Considerations for Same-Sex Married Couples ..... 129**

<b>5-1 Legal Status of Same-Sex Marriage in Nebraska .....</b>	<b>135</b>
<b>5-2 Primary Areas of Recognition of Same-Sex Marriage for Estate Planning and Probate.....</b>	<b>136</b>
<b>5-3 Parental Status Issues Regarding Children of Same-Sex Couples .....</b>	<b>138</b>
<b>5-4 Conclusion .....</b>	<b>139</b>

## **Chapter 6 - Probate and Administration: General Provisions, Jurisdiction, Venue, and Statute of Limitations ..... 141**

<b>6-1 General Provisions .....</b>	<b>147</b>
<b>6-2 Jurisdiction .....</b>	<b>150</b>
<b>6-3 Venue .....</b>	<b>154</b>
<b>6-4 Statute of Limitations .....</b>	<b>156</b>

## **Appendix**

Affidavit for Transfer of Personal Property Without Probate Form CC 15:40....	159
Affidavit for Transfer of Real Property Without Probate Form CC 15:41.....	161

## **Chapter 7 - Informal Probate and Appointment Proceedings..... 163**

<b>7-1</b>	<b>General Provisions .....</b>	<b>169</b>
<b>7-2</b>	<b>Contents of Application for Informal Probate or Appointment Proceedings   (§30-2414).....</b>	<b>171</b>
<b>7-3</b>	<b>Notice Requirements.....</b>	<b>173</b>
<b>7-4</b>	<b>Finality and Validity of Informal Probate Proceedings.....</b>	<b>176</b>
<b>7-5</b>	<b>Informal Probate – Duty of Registrar.....</b>	<b>176</b>
<b>7-6</b>	<b>Informal Appointment – Duty of Registrar.....</b>	<b>177</b>
<b>7-7</b>	<b>Constitutionality of Informal Probate and Appointment.....</b>	<b>178</b>
<b>7-8</b>	<b>Summary.....</b>	<b>179</b>

## **Forms**

Informal Opening Checklist.....	181
Demand for Notice.....	183
Notice to Demandant of Application for Informal Proceedings .....	185
Waiver of Notice .....	187
Affidavit of Mailing Notice.....	189
Renunciation of Right to Appointment and Nomination of Personal Representative.....	191
Statement of Value and Income for Purposes of Bond .....	192
Application for Informal Probate of Will and Informal Appointment of Personal Representative .....	193
Registrar's Statement of Informal Probate .....	197
Notice of Informal Probate and Appointment of Personal Representative and Notice to Creditors .....	198
Notice of Informal Probate and Appointment of Personal Representative (Without Notice to Creditors) .....	199
Application for Informal Appointment of Personal Representative in Intestacy .....	201
Registrar's Statement of Informal Appointment of Personal Representative in Intestacy .....	205
Notice of Informal Administration of Personal Representative and Notice to Creditors .....	206
Notice of Informal Administration of Personal Representative (Without Notice to Creditors) .....	207
Acceptance of Appointment.....	208
Bond of Personal Representative .....	209

Letters of Personal Representative.....	210
Notice to the Nebraska Department of Health and Human Services of the Filing of a Stand Alone Petition for Determination of Inheritance Tax .....	211
Certificate of Mailing of the Notice to the Nebraska Department of Health and Human Services Pursuant to §77-2018.02 (6) .....	213
DHHS Estate Recovery - Waiver of Restriction on Transfer.....	215
<b>Chapter 8 - Formal Probate and Appointment Proceedings .....</b>	<b>221</b>
<b>8-1 General Provisions .....</b>	<b>229</b>
<b>8-2 Contents of Petition for Formal Probate or for Adjudication of Intestacy .....</b>	<b>232</b>
<b>8-3 Notice Requirements for Hearing on Formal Petition .....</b>	<b>234</b>
<b>8-4 Uncontested Matters (§ 30-2429).....</b>	<b>236</b>
<b>8-5 Contested Matters.....</b>	<b>236</b>
<b>8-6 More Than One Instrument Entitled to Probate (§ 30-2434) .....</b>	<b>237</b>
<b>8-7 Foreign Wills and Order of Foreign Court.....</b>	<b>238</b>
<b>8-8 Fact of Death in Doubt .....</b>	<b>238</b>
<b>8-9 Order in Formal Proceedings .....</b>	<b>239</b>
<b>8-10 Erroneous Finding of Death.....</b>	<b>240</b>
<b>8-11 Formal Proceedings Concerning Appointment of Personal Representative .....</b>	<b>241</b>
<b>8-12 Summary.....</b>	<b>242</b>
<b>Forms</b>	
Formal Opening Checklist .....	245
Demand for Notice.....	247
Waiver of Notice .....	249
Order Setting Date For Hearing and For Notice.....	250
Affidavit of Mailing Notice.....	251
Renunciation of Right to Appointment and Nomination of Personal Representative.....	253
Waiver of Bond .....	254
Statement of Value and Income for Purposes of Bond .....	255
Petition for Formal Probate of Will, Determination of Heirs, and Appointment .....	257

Order Admitting Will to Formal Probate, Determination of Heirs and Appointment of Personal Representative.....	261
Notice of Hearing on Probate and Appointment of Personal Representative..	263
Petition for Formal Adjudication of Intestacy, Determination of Heirs, and Appointment of Personal Representative.....	265
Order of Intestacy, Determination of Heirs, and Appointment of Personal Representative.....	269
Notice of Hearing on Administration.....	271
Acceptance of Appointment.....	272
Bond of Personal Representative .....	273
Letters of Personal Representative.....	274
Notice to the Nebraska Department of Health and Human Services of the Filing of a Stand Alone Petition for Determination of Inheritance Tax .....	275
Certificate of Mailing of the Notice to the Nebraska Department of Health and Human Services Pursuant to §77-2018.02 (6).....	277
DHHS Estate Recovery - Waiver of Restriction on Transfer.....	279
<b>Chapter 9 - Personal Representatives and Special Administrators: Appointment, Duties and Powers, and Termination.....</b>	<b>285</b>

<b>9-1      Personal Representatives.....</b>	<b>291</b>
<b>9-2      Special Administrators .....</b>	<b>316</b>

## **Appendix**

9-1 Bond of Personal Representative.....	319
9-2 Acceptance of Appointment.....	320
9-3 Waiver of Bond.....	321
9-4 Demand for Bond .....	322
9-5 Statement of Value and Income for Purposes of Bond .....	323
9-6 Letters of Personal Representative .....	324
9-7 Deed of Distribution by Personal Representative's Deed.....	325
9-8 Assignment .....	326
9-9 Inventory.....	327
9-10 Wavier of Personal Representative Fees.....	338
9-11 Consent to Sale by Personal Representative.....	339
9-12 Petition for Authority to Sell Real Property .....	340
9-13 Order Authorizing Sale of Real Property .....	341
9-14 Application for Appointment of Special Administrator in Informal Proceedings.....	343
9-15 Registrar's Appointment of Special Administrator in Informal Proceedings.....	345
9-16 Petition for Appointment of Special Administrator in Formal Proceedings .....	347
9-17 Notice.....	349

9-18 Order Appointing Special Administrator in Formal Proceedings.....	351
9-19 Letters of Special Administrator.....	352
<b>Chapter 10 - Creditors' Claims.....</b>	<b>353</b>
<b>10-1 Notice to Creditors .....</b>	<b>359</b>
<b>10-2 Limitation on Claims .....</b>	<b>362</b>
<b>10-3 Methods of Making Claim.....</b>	<b>366</b>
<b>10-4 Priority of Claims.....</b>	<b>368</b>
<b>10-5 Allowance of Claims .....</b>	<b>369</b>
<b>10-6 Payment of Claims .....</b>	<b>372</b>
<b>10-7 Liability of Personal Representative During Administration .....</b>	<b>374</b>
<b>10-8 Counterclaims and Compromise .....</b>	<b>376</b>
<b>10-9 Creditors' Remedies.....</b>	<b>376</b>
<b>10-10 Administration in Two or More States.....</b>	<b>377</b>
<b>Chapter 11 - Farm Service Agency (FSA) Issues Related to Probate and Trust Administration .....</b>	<b>379</b>
<b>11-1 Farm Bill Passage.....</b>	<b>385</b>
<b>11-2 Highlights of the Farm Bill.....</b>	<b>385</b>
<b>11-3 Participants Declared Deceased, Incompetent, or Missing .....</b>	<b>385</b>
<b>11-4 Contract and Payment Options for Deceased Producers.....</b>	<b>386</b>
<b>11-5 Estates - Eligible Persons Collecting Payments.....</b>	<b>386</b>
<b>11-6 Actively Engaged in Farming .....</b>	<b>386</b>
<b>11-7 Actively Engaged in Farming Determinations - Estates .....</b>	<b>386</b>
<b>11-8 Trust Actively Engaged in Farming .....</b>	<b>387</b>

<b>11-9</b>	<b>Completing CCC-902Es for Estates .....</b>	<b>387</b>
<b>11-10</b>	<b>Establishing an Estate or Irrevocable Trust with the FSA.....</b>	<b>388</b>
<b>11-11</b>	<b>Establishing a Revocable Trust with the FSA .....</b>	<b>388</b>
<b>11-12</b>	<b>Joint Trusts .....</b>	<b>388</b>
<b>11-13</b>	<b>IRAs.....</b>	<b>388</b>
<b>11-14</b>	<b>Adding or Changing Owners .....</b>	<b>388</b>
<b>11-15</b>	<b>Deceased Producers Owing Money to USDA .....</b>	<b>389</b>
<b>11-16</b>	<b>Payment Limitations.....</b>	<b>389</b>

## **Supplements**

Supplement 1 - FSA ARC-PLC Handbook - Paragraph 243 .....	391
Supplement 2 - FSA Common Management and Operating Provisions Handbook - Paragraph 178.5, Paragraph 178.7-178.8, Paragraph 713, Paragraph 779 ....	392
Supplement 3 - FSA MAL and LDP Handbook - Paragraph 205 .....	403
Supplement 4 - FSA Farm Records Handbook - Paragraph 22 .....	407
Supplement 5 - FSA Payment Eligibility, Limitation, AGI Handbook - Paragraph 244-246, Paragraph 258-262.....	409
Supplement 6 - FSA Form - CCC-861.....	431
Supplement 7 - FSA Form - CCC-862.....	435
Supplement 8 - FSA Form - FSA-325 .....	439
Supplement 9 - FSA Form - FSA-211 .....	441
Supplement 10 - FSA Form - FSA Release of Identity.....	445
Supplement 11 - Payment Limitation Diagram - Entity/Trust/Estate .....	446
Supplement 12 - Payment Limitation Diagram - Partnership/Joint Venture ...	446

## **Chapter 12 - A Primer on Medicaid and Related Long Term Care Issues for Estate Planners..... 447**

<b>12-1</b>	<b>Introduction.....</b>	<b>453</b>
<b>12-2</b>	<b>Long Term Care Payment Options .....</b>	<b>453</b>
<b>12-3</b>	<b>The Basic Medicaid Rules .....</b>	<b>455</b>
<b>12-4</b>	<b>Waiver Services .....</b>	<b>459</b>
<b>12-5</b>	<b>Facility Considerations.....</b>	<b>461</b>

<b>12-6</b>	<b>The Financial Rules Applied to Various Housing Scenarios.....</b>	<b>462</b>
<b>12-7</b>	<b>Permissible Transfers and Related Strategies in Spending Down Excess Assets .....</b>	<b>464</b>
<b>12-8</b>	<b>Trusts and Other Estate Planning Related Considerations .....</b>	<b>475</b>
<b>12-9</b>	<b>Other Medicaid and Estate Planning Considerations .....</b>	<b>480</b>
<b>12-10</b>	<b>Estate Recovery.....</b>	<b>482</b>
<b>12-11</b>	<b>Fair Hearings.....</b>	<b>486</b>
<b>12-12</b>	<b>Conclusion .....</b>	<b>488</b>

## **Appendix**

Appendix A - DHHS Memo.....	489
-----------------------------	-----

## **VOLUME 2**

### **Chapter 13 - Revised Uniform Fiduciary Access to Digital Assets Act .....** 489

<b>13-1</b>	<b>Introduction.....</b>	<b>495</b>
<b>13-2</b>	<b>Definitions .....</b>	<b>495</b>
<b>13-3</b>	<b>Impediments to Accessing Digital Assets .....</b>	<b>497</b>
<b>13-4</b>	<b>Types of Assets.....</b>	<b>498</b>
<b>13-5</b>	<b>User Direction.....</b>	<b>498</b>
<b>13-6</b>	<b>Disclosure to Fiduciaries .....</b>	<b>499</b>
<b>13-7</b>	<b>Custodian Compliance and Immunity .....</b>	<b>501</b>
<b>13-8</b>	<b>Conclusion .....</b>	<b>502</b>

### **Chapter 14 - Distribution and Closing of Estates .....** 503

<b>14-1</b>	<b>Article 24, Part 9 - Special Provisions Relating to Distribution .....</b>	<b>511</b>
<b>14-2</b>	<b>Article 24, Part 10 - Closing Estates.....</b>	<b>521</b>

<b>14-3</b>	<b>Article 24, Part 11 - Compromise of Controversies .....</b>	<b>527</b>
<b>14-4</b>	<b>Article 24, Part 12 - Collection of Personal Property By Affidavit and Summary Administration Procedure for Small Estates.....</b>	<b>528</b>
<b>14-5</b>	<b>Article 24, Part 13 - Succession to Real Property By Affidavit For Small Estates .....</b>	<b>529</b>

#### **Appendix**

Petition for Partition for Purpose of Distribution .....	531
Notice of Petition for Partition.....	532
Order for Partition.....	533

### **Chapter 15 - Collecting Estate Assets By Affidavit and Summary Administration Procedure for Small Estates..... 535**

<b>15-1</b>	<b>Personal Property Affidavit.....</b>	<b>541</b>
<b>15-2</b>	<b>Real Property Affidavit.....</b>	<b>543</b>
<b>15-3</b>	<b>Affidavits and Inheritance Tax Determination.....</b>	<b>544</b>
<b>15-4</b>	<b>Summary Administration Procedure for Small Estates .....</b>	<b>545</b>

#### **Appendix**

Form A: Affidavit for Transfer of Personal Property Without Probate .....	547
Form B: Affidavit for Transfer of Personal Property Without Probate Under Nebraska Probate Code.....	549
Form C: Affidavit for Transfer of Decedent's Vehicle/Motorboat .....	551
Form D: Affidavit for Transfer of Real Property Without Probate .....	553
Form E: Affidavit for Transfer of Real Property Pursuant to Nebraska Probate Code.....	555
Nebraska Title Standard 9.12 - Succession to Real Property By Affidavit in Small Estates .....	557

### **Chapter 16 - Foreign Representatives: Ancillary Administration..... 559**

<b>16-1</b>	<b>Introduction.....</b>	<b>565</b>
<b>16-2</b>	<b>Powers of Foreign Personal Representatives in Nebraska.....</b>	<b>566</b>
<b>16-3</b>	<b>Jurisdiction Over Personal Representatives: § 30-2509 to 30-2511 .....</b>	<b>569</b>
<b>16-4</b>	<b>Judgments and Personal Representatives: § 30-2512 .....</b>	<b>570</b>

<b>16-5 Powers of Nebraska Personal Representatives in Other States.....</b>	<b>570</b>
<b>16-6 Rights of Creditors.....</b>	<b>570</b>
<b>16-7 Distribution.....</b>	<b>572</b>
 <b>Appendix</b>	
Appendix A: Additional Statutes Applying to Multi-State Transactions .....	573
Appendix B: Affidavit of Foreign Personal Representative.....	575
Appendix C: Proof of Authority of Domiciliary Foreign Personal Representative .....	577
 <b>Chapter 17 - Multiple Party Accounts and Non-Probate Transfers..... 579</b>	
<b>17-1 Introduction.....</b>	<b>585</b>
<b>17-2 Termination of Joint Tenancy Ownership .....</b>	<b>586</b>
<b>17-3 Establish Intention to Terminate Joint Tenancy .....</b>	<b>587</b>
<b>17-4 Multiple Person Accounts.....</b>	<b>591</b>
<b>17-5 IRS: Contribution, Ownership and Basis .....</b>	<b>605</b>
<b>17-6 Annuity.....</b>	<b>608</b>
<b>17-7 Stock Brokerage Accounts and Securities .....</b>	<b>609</b>
<b>17-8 Gifts by Agent Creating Joint Ownership .....</b>	<b>610</b>
<b>17-9 Marital Property and Non-Marital Property .....</b>	<b>611</b>
<b>17-10 Completed Gifts .....</b>	<b>612</b>
<b>17-11 Transfer on Death Deeds .....</b>	<b>613</b>
 <b>Chapter 18 - Creating and Administering Trusts ..... 615</b>	
<b>18-1 Who Can Create a Trust.....</b>	<b>623</b>
<b>18-2 Validity .....</b>	<b>624</b>
<b>18-3 Funding the Trust.....</b>	<b>640</b>
<b>18-4 Trust Registration .....</b>	<b>666</b>

<b>18-5</b>	<b>Jurisdiction of Courts Concerning Trusts .....</b>	<b>667</b>
<b>18-6</b>	<b>Rights of the Beneficiary's Creditors .....</b>	<b>669</b>
<b>18-7</b>	<b>Modification, Removal and Termination .....</b>	<b>671</b>

## **Appendix**

Petition for Instructions.....	675
Consent to Sale .....	677
Order Setting Date for Hearing.....	678
Notice of Hearing.....	679
Order .....	681
Petition for Approval of Family Settlement Agreement and Termination of Trust .....	683
Family Settlement Agreement.....	685
Voluntary Appearance and Waiver of Notice of Interested Party .....	689
Order Setting Date for Hearing and For Notice.....	690
Journal Entry and Order.....	691

## **Chapter 19 - Defensive Remedies, Supervised Administration Will Contests and Contested Claims .....** **693**

<b>19-1</b>	<b>Introduction .....</b>	<b>701</b>
<b>19-2</b>	<b>Notices .....</b>	<b>701</b>
<b>19-3</b>	<b>Request for Inventory .....</b>	<b>703</b>
<b>19-4</b>	<b>Preventing Informal Probate .....</b>	<b>703</b>
<b>19-5</b>	<b>Removal of Personal Representative.....</b>	<b>708</b>
<b>19-6</b>	<b>Review of Employment and Compensation of Agents.....</b>	<b>710</b>
<b>19-7</b>	<b>Interim Administration and Appointment of Special Administrator.....</b>	<b>711</b>
<b>19-8</b>	<b>Supervised Administration, Generally.....</b>	<b>712</b>
<b>19-9</b>	<b>Will Contests.....</b>	<b>716</b>
<b>19-10</b>	<b>Fraud.....</b>	<b>720</b>
<b>19-11</b>	<b>Contested Claims .....</b>	<b>721</b>
<b>19-12</b>	<b>Transfer of Contested Claims to District Court.....</b>	<b>725</b>

<b>19-13 Modification or Vacation .....</b>	<b>727</b>
<b>19-14 Compromise of Controversies.....</b>	<b>729</b>
<b>19-15 Inheritance Tax.....</b>	<b>730</b>
<b>19-16 Final Settlement .....</b>	<b>730</b>
<b>19-17 Other Proceedings.....</b>	<b>732</b>
<b>19-18 Conclusion .....</b>	<b>732</b>
 <b>Appendix</b>	
Demand for Notice.....	733
Statement of Claim .....	735
Release of Claim.....	736
Demand .....	737
 <b>Chapter 20 - Probate Appeals.....</b>	<b>739</b>
<b>20-1 Introductory Note .....</b>	<b>745</b>
<b>20-2 Right of Appeal.....</b>	<b>745</b>
<b>20-3 Who May Appeal.....</b>	<b>746</b>
<b>20-4 Manner and Time of Appeal .....</b>	<b>747</b>
<b>20-5 Motion for New Trial .....</b>	<b>748</b>
<b>20-6 Supersedeas Bond .....</b>	<b>749</b>
<b>20-7 Order Transcript; Bill of Exceptions.....</b>	<b>749</b>
<b>20-8 Assignment of Errors; Brief.....</b>	<b>749</b>
<b>20-9 Scope of Review; Disposition .....</b>	<b>749</b>
<b>20-10 Costs and Fees .....</b>	<b>750</b>
 <b>Chapter 21 - Mediating Probate and Trust Disputes.....</b>	<b>751</b>
<b>21-1 Preparing for Mediation.....</b>	<b>758</b>
<b>21-2 Selection of a Mediator .....</b>	<b>759</b>

<b>21-3</b>	<b>Facilitative and Evaluative Mediators .....</b>	<b>760</b>
<b>21-4</b>	<b>Examples of Mediation Process .....</b>	<b>761</b>
<b>21-5</b>	<b>Counsel's Role in Mediation .....</b>	<b>763</b>
<b>21-6</b>	<b>Confidentiality and Privilege in Mediation.....</b>	<b>763</b>
<b>21-7</b>	<b>Conclusion .....</b>	<b>768</b>
<b>Chapter 22 - Real Estate Aspects of the Nebraska Probate Code .....</b>		<b>769</b>
<b>22-1</b>	<b>Title and Possession Upon Death.....</b>	<b>777</b>
<b>22-2</b>	<b>Powers of a Personal Representative Over Real Property.....</b>	<b>778</b>
<b>22-3</b>	<b>Effect of Supervised Administration .....</b>	<b>780</b>
<b>22-4</b>	<b>Title of Purchaser From Personal Representative .....</b>	<b>781</b>
<b>22-5</b>	<b>Distribution of Real Estate By Personal Representative Followed By Sale or Mortgage By the Distributee.....</b>	<b>782</b>
<b>22-6</b>	<b>Conveyance By Successors .....</b>	<b>783</b>
<b>22-7</b>	<b>Conveyance or Distribution By a Foreign Personal Representative .....</b>	<b>784</b>
<b>22-8</b>	<b>Estate Proceedings for Decedents Who Died More Than Three Years Prior to Commencement of a Proceeding .....</b>	<b>785</b>
<b>22-9</b>	<b>Conveyance By Conservator.....</b>	<b>786</b>
<b>22-10</b>	<b>Impact of Inheritance Tax and Federal Estate Tax on Conveyances By Personal Representatives or Distributees.....</b>	<b>787</b>
<b>22-11</b>	<b>Transfer on Death Deed.....</b>	<b>789</b>
<b>Appendix</b>		
	Nebraska Real Estate Title Standard 1.7 - Sales By a Personal Representative .....	791
	Nebraska Real Estate Title Standard 9.11 - Status of Title When No Deed of Distribution Has Been Issued From Personal Representative .....	793
	Nebraska Real Estate Title Standard 9.8 - Conveyance By Distributee .....	796
	Nebraska Real Estate Title Standard 9.5 - Probate of Foreign Will.....	797

Nebraska Real Estate Title Standard 9.10 - Conveyance When No Local Administration - Foreign Personal Representative .....	798
Nebraska Real Estate Title Standard 4.6 - Conveyance By a Conservator Under the Nebraska Probate Code.....	799
Nebraska Real Estate Title Standard 10.5 - Federal Estate Tax - Liens.....	800
Nebraska Real Estate Title Standard 17.1 - Transfers on Death Deeds: Transfer on Death Deed Found of Record; No Revocation of Record. Validity and Effectiveness of Transfer on Death Deeds .....	801
Nebraska Title Standard 17.2 - Transfer on Death Deeds; Revocation .....	805
Affidavit for Transfer of Real Property Without Probate Under Nebraska Probate Code .....	807
Personal Representative's Deed .....	808
Deed of Distribution by Personal Representative.....	809
Conservator's Deed .....	810
Conservator's Joint Tenancy Warranty Deed .....	811
Affidavit Re: Inheritance Tax Liability .....	812
Affidavit of Marital Status .....	813
Affidavit of Guaranty .....	814
Revocable Transfer on Death Deed .....	815
Real Estate Transfer Statement (Form 521).....	817
<b>Chapter 23 - Probate and Administration Inventory and Appraisal .....</b>	<b>819</b>
<b>23-1 General Information.....</b>	<b>825</b>
<b>23-2 Statutory Authority - Duty of Personal Representative .....</b>	<b>825</b>
<b>23-3 Inventory Procedures .....</b>	<b>825</b>
<b>23-4 Notice.....</b>	<b>832</b>
<b>23-5 Supplemental Inventory .....</b>	<b>832</b>
<b>23-6 Removal of Personal Representative for Failure to File Inventory.....</b>	<b>833</b>
<b>Appendix</b>	
Important Document Checklist .....	835
Sample Subdivided Short Form Inventory .....	837
<b>Chapter 24 - Apportionment, Collection, and Payment of Estate, Generation Skipping, and Nebraska Inheritance Taxes .....</b>	<b>839</b>
<b>24-1 Introduction.....</b>	<b>845</b>

<b>24-2</b>	<b>Liability for Federal Estate Taxes .....</b>	<b>845</b>
<b>24-3</b>	<b>Liability for Generation Skipping Taxes.....</b>	<b>846</b>
<b>24-4</b>	<b>Liability for Nebraska Inheritance Taxes .....</b>	<b>846</b>
<b>24-5</b>	<b>Apportionment of Federal Estate Taxes .....</b>	<b>847</b>
<b>24-6</b>	<b>Federal Statutes Impacting the Burden of the Federal Estate Tax .....</b>	<b>850</b>
<b>24-7</b>	<b>Apportionment of the Generation Skipping Transfer Tax.....</b>	<b>853</b>
<b>24-8</b>	<b>Apportionment of the Nebraska Inheritance Tax.....</b>	<b>853</b>
<b>24-9</b>	<b>Difference in Various Appointment Statutes .....</b>	<b>854</b>
<b>Chapter 25 - Accountings and Federal and State Income Tax Issues for the Estate.....</b>		<b>857</b>
<b>25-1</b>	<b>Flow Chart - First Client Conference .....</b>	<b>863</b>
<b>25-2</b>	<b>Flow Chart - Preliminary Matters in Estate Accounting.....</b>	<b>864</b>
<b>25-3</b>	<b>Flow Chart - Joint Accounts .....</b>	<b>864</b>
<b>25-4</b>	<b>Flow Chart - Purposes of Estate Accounting.....</b>	<b>864</b>
<b>25-5</b>	<b>Flow Chart - Estate Income Tax .....</b>	<b>867</b>
<b>25-6</b>	<b>Period of Administration.....</b>	<b>869</b>
<b>25-7</b>	<b>Commencement of Administration .....</b>	<b>870</b>
<b>25-8</b>	<b>Nebraska Statutes .....</b>	<b>870</b>
<b>25-9</b>	<b>Nebraska County Court Rules.....</b>	<b>873</b>
<b>25-10</b>	<b>Waiver of Accounting .....</b>	<b>873</b>
<b>25-11</b>	<b>Full Accounting .....</b>	<b>875</b>
<b>25-12</b>	<b>Income in Respect of a Decedent.....</b>	<b>877</b>
<b>25-13</b>	<b>Quicken Accounting.....</b>	<b>878</b>

<b>25-14</b>	<b>Claims.....</b>	<b>879</b>
<b>25-15</b>	<b>Distribution of the Estate .....</b>	<b>882</b>
<b>25-16</b>	<b>Income Taxes .....</b>	<b>884</b>
<b>25-17</b>	<b>Administration Expenses.....</b>	<b>892</b>
<b>25-18</b>	<b>Distributable Net Income .....</b>	<b>893</b>
<b>25-19</b>	<b>Basis.....</b>	<b>894</b>
<b>25-20</b>	<b>Trust or Trustee as Beneficiary of “Estate”.....</b>	<b>895</b>

## **Appendix**

Appendix A: Bank Authorization, example .....	897
Appendix B: Bank Letter, example.....	898
Appendix C: Affidavit and Agreement Confirming Title in Successor Trustees .....	899
Appendix D: Authorization for Investment Company to Release Information .....	901
Appendix E: Letter to Investment Company Requesting Information .....	902
Appendix F: Letter to DHHS to Request Waiver and Certificate .....	903
Appendix G: Certificate of Trust.....	905
Appendix H: Final Accounting, example.....	909
Appendix I: Supplemental Final Accounting, example .....	913

## **Chapter 26 - Determining Nebraska Inheritance Tax ..... 917**

<b>26-1</b>	<b>In General.....</b>	<b>923</b>
<b>26-2</b>	<b>Property Subject to Inheritance Tax .....</b>	<b>923</b>
<b>26-3</b>	<b>Value of Property Subject to Tax.....</b>	<b>925</b>
<b>26-4</b>	<b>Rates .....</b>	<b>930</b>
<b>26-5</b>	<b>Deductions, Credits, and Allowances to Inheritance Tax .....</b>	<b>931</b>
<b>26-6</b>	<b>Procedures to Determine Nebraska Inheritance Tax.....</b>	<b>933</b>
<b>26-7</b>	<b>Interest and Penalties for Late Payment and Late Filings; Liens .....</b>	<b>934</b>

## **Appendix**

References.....	935
Example Bank Account Request Form .....	937