

5 East Pine Street  
P.O. Box 743  
Georgetown, DE 19947



Phone: (302) 855-7875  
Fax: (302) 853-5871  
sussexcountyde.gov

# Register of Wills

## INVENTORY INSTRUCTIONS

No appointment is necessary for filing the Inventory, you may mail in this document or hand deliver it. This packet is due three (3) months from the date the Estate was opened. **Pages cannot be left blank.** If there are no assets to list, write in "None" or "N/A" and zero out the bottom. Should an extension for time to complete the Inventory be necessary, the form can be found on the County's website. Make a copy of this prior to sending in to the office, as you'll need some of this information for the Accounting portion of the probate packet. If there is Real Property involved in the Estate, you would need to keep a copy for your records to show ownership of the property if you're an entitled beneficiary to the Estate.

### FRONT PAGE

1. **DECEDENT'S FULL NAME:** Person who passed away and name of the Estate.
2. **RESIDENCE AT TIME OF DEATH:** Address of decedent – per Death Certificate.
3. **DECEDENT'S SOCIAL SECURITY NUMBER:** Located on Death Certificate.
4. **DATE OF DEATH:** Month, Day, and Year.
5. **DATE LETTERS GRANTED:** Day, month, and year estate was probated. (Opening Appointment)
6. **TESTATE:** Died with a Will. **INTESTATE:** Died without a will. Please specify which one applies.
7. **COUNTY:** Sussex
8. **NAME OF PERSONAL REPRESENTATIVE:** Full name of person probating the estate.
9. **ADDRESS OF PERSONAL REPRESENTATIVE:** Complete address of person probating the estate.  
The next lines for Name of Personal Representative and Address of Personal Representative are used only if there is more than one Personal Representative. If not, leave it blank.
10. **NAME AND ADDRESS OF ATTORNEY, IF ANY:** Name and address of the Attorney filing on your behalf. If you've opened the Estate yourself, write in "Pro Se". This does not apply to Attorney's representing you in Real Estate matters or Litigation.

### SCHEDULE A – SOLELY HELD REAL ESTATE

Complete this section only if real estate was **solely held** in the decedent's name. If there was none, enter "none" in the Description area, enter decedent's full name at the bottom of the page and proceed to the next page. This will be used to update the County's records to show who's entitled to receive the property, so please write clearly and cleanly. If additional schedule A's are needed to list multiple pieces of property or a multitude of entitled beneficiaries, please let the office know. We will provide them to you with additional instructions.

1. **ITEM NO:** List property by Item number, starting with Tax Map and Parcel Number as provided to you by the Chief Deputy at your opening appointment.
2. **DESCRIPTION:**
  - a. Provide identifying information to the property such as an address.
  - b. Enter person(s) full name/relationship to deceased, complete address(es) of those who are entitled to receive the property and their share. If there is a Will, you'll be listing entitled beneficiaries at the direction of a Will. If there is no Will, you'll reference Delaware's laws on Intestate Succession on how property passes to next of kin.
  - c. Enter the fair market value of the real estate. (Obtain an appraisal or realtor comparable.)
3. **VALUE AT DATE OF DEATH:** A value as close as possible to the date of passing that represents a fair market value for the property.
4. **TOTAL:** Sum of all items listed.
5. **BOX:** Enter name, complete address, and phone number for the person to receive the County's Tax bill.
6. **ESTATE:** Decedent's full name to be written at bottom of page.

**Example of property passing with a Will. Decedent had two children entitled to the property.**

| ITEM NO. | DESCRIPTION  | VALUE AT DATE OF DEATH |
|----------|--|------------------------|
| 1        | 236-10.26-19.00 - 22789 West Ivy Street, Milton DE 19968 | 275,549.00             |
|          | Per Will, Property Passes To:                            |                        |
|          | Bill Hodges - Son / 50%                                  |                        |
|          | 123 Chestnut St.   |                        |
|          | Milton, DE 19968   |                        |
|          | Amanda West - Daughter / 50%                             |                        |
|          | 862 Pear Tree Court                                      |                        |
|          | Lewes, DE 19958  |                        |

**Example of property passing with no Will and property subject to Intestate Succession. Decedent had a spouse entitled to a life estate, with a child entitled to the future interest of the property.**

| ITEM NO. | DESCRIPTION   | VALUE AT DATE OF DEATH |
|----------|---|------------------------|
| 1        | 246-21.45-15.01 - 201 Pinetown Road, Lewes DE 19958   | 300,999.00             |
|          | Jack Murphy - Spouse - Life Estate                    |                        |
|          | 201 Pinetown Road                                     |                        |
|          | Lewes, DE 19958                                       |                        |
|          | Alicia P. Murphy - Daughter - Future Interest at 100% |                        |
|          | 170 E. Herman St.                                     |                        |
|          | Philadelphia, PA 19144                                |                        |

**Example of property that was directed to be sold in the Will. Also applies if the property was for sale prior to passing. You would not list individuals to be entitled to property, just that the property is directed to be sold.**

| ITEM NO. | DESCRIPTION   | VALUE AT DATE OF DEATH |
|----------|---|------------------------|
| 1        | 235-24.00-38.09 - 220 Dogwood Branch Lane, Milton, DE 19968 | 365,000.00             |
|          |   |                        |
|          | Property Directed To Be Sold                                |                        |

## SCHEDULE B – STOCKS AND BONDS

Complete only if stocks and bonds are **solely held** in the decedent’s name. You do not need to list anything if there is a Beneficiary attached to the item (an individual’s name is attached to the item). If there were none, enter “none” in the Description area and proceed to next page.

1. **ITEM NO:** List number of items individually.
2. **DESCRIPTION:** Enter all stocks and bonds.
3. **FAIR MARKET VALUE:** Balance at time of death.
4. **DIVIDENDS:** Interest or dividends accumulated from date of death or paid out forward may be listed as additional assets on the Accounting.
5. **SUBTOTAL:** Subtotal each column - your total for fair market and the total of dividends and interest accrued.
6. **TOTAL:** Sum of both subtotals. Total will be transferred to the Recapitulation page on the corresponding line.
7. **ESTATE:** Decedent’s full name to be written at bottom of page.

## SCHEDULE C – MORTGAGES, NOTES, AND CASH

**Mortgages and Notes** – Decedent has loaned money and is being paid back. List total payments.

**Cash** – Includes cash on hand, monies in the following accounts at date of death (include name of bank, type of account; but **do not** include account numbers):

- a) Checking
- b) Savings
- c) Money Market
- d) Certificates

1. **ITEM NO:** List number of items individually.
2. **DESCRIPTION:** Banks, credit unions, etc. **Do not** list account numbers. This document is public record and you would not want account numbers to be listed publicly.
3. **FAIR MARKET VALUE:** Balance at time of death.
4. **INTEREST:** Dividends or interest accumulated from the date of death.
5. **SUBTOTAL:** Subtotal each column - your total for fair market and the total of interest and other income accrued.
6. **TOTAL:** Sum of both subtotals. Total will be transferred to the Recapitulation page on the corresponding line.
7. **ESTATE:** Decedent’s full name to be written at bottom of page.

## SCHEDULE D – JOINTLY OWNED PROPERTY

1. If there are jointly held items, check Yes. If no, check "No" and write in "None" and zero out the bottom. To list the jointly held items, proceed with completing the following:
2. **A, B, & C:** List name, relationship, and address of individuals who have joint ownership with the decedent.
3. **ITEM NO:** List number of items individually.
4. **DESCRIPTION:** Examples: bank accounts (**do not list account numbers**), auto, mobile home, boat, trailer, land, and home. If there is real property to be listed, please list by Tax Map and Parcel Number and an address. With each item, write "Joint With A,B or C" according to with whom the item is jointly held with.
5. **FAIR MARKET VALUE:** Value of items at time of death.
6. **INTEREST:** Interest or other income from the date of death.
7. **SUBTOTAL:** Subtotal each column - your total for fair market and the total of interest and other income accrued.
8. **TOTAL:** Sum of both subtotals. Total will be transferred to the Recapitulation page on the corresponding line.
9. **ESTATE:** Decedent's full name to be written at bottom of page.

**Example of Decedent passing with multiple Jointly Held Items, including Real Property.**

| NAME                  | RELATIONSHIP | ADDRESS (Number and Street, City, State and Zip Code) |
|-----------------------|--------------|---|
| A.Mary A. Larson      | Spouse       | 304 Tarpon Drive, Bethany Beach, DE 19930             |
| B.Katherine M. Larson | Daughter     | 304 Tarpon Drive, Bethany Beach, DE 19930             |
| C.                    |              |   |

| ITEM NO. | DESCRIPTION<br>(Identify co-tenant by using appropriate letter, above)     | FAIR MARKET VALUE<br>AT DATE OF DEATH | INTEREST OR OTHER<br>INCOME ACCRUED TO<br>DATE OF DEATH |
|----------|--|---------------------------------------|---|
| 1        | 134-21.19-20.00 - 304 Tarpon Drive<br>Bethany Beach, DE 19930 - Joint w/ A | 412,000.00                            |   |
| 2        | M&T Checking Account - Joint w/ A  | 12,386.21                             |   |
| 3        | M&T Money Market Account - Joint w/ A                                      | 28,324.18                             |   |
| 4        | 2016 Jeep Cherokee - Joint w/ A  | 16,999.00                             |   |
| 5        | 2018 Toyota 4-Runner - Joint w/ B  | 26,965.00                             |   |
| 6        | Fulton Bank Checking Account - Joint w/ B                                  | 3,019.25                              |   |

## SCHEDULE E – MISCELLANEOUS PROPERTY

Include any item(s) not listed on previous pages that are solely owned or payable to the Estate. Example: automobile(s), mobile home(s), refunds or rebates, life insurance (list only if in decedent's name), auto insurance refunds, household goods and contents. You may group items, unless they are of great value, such as antiques, etc., in which case they should be listed individually. You do not need to list any assets that have a beneficiary attached to the item or are payable or transferrable upon death.

1. **ITEM NO:** List number of items individually when they are of great value.
2. **DESCRIPTION:** Automobile(s) and mobile home(s) include make/model/year, refunds include name of company, household goods may be listed as one-line item. Antiques, coin collections, anything of great value must be listed individually.
3. **FAIR MARKET VALUE:** Value of items at time of death.
4. **INTEREST:** Dividends or interest accumulated from the date of death.
5. **SUBTOTAL:** Subtotal each column - your total for fair market and the total of interest and other income accrued.
6. **TOTAL:** Sum of both subtotals. Total to be transferred to the Recapitulation page on the corresponding line.
7. **ESTATE:** Decedent's full name to be written at bottom of page.

## RECAPITULATION

1. Transfer the totals from the bottom of each page to the corresponding line.
2. Total of Probate assets (Sum of B, C and E)
3. Total of all assets would be the total of Probate Assets + Schedule A and Schedule D.

## OATH OR AFFIRMATION OF PERSONAL REPRESENTATIVE

On the first line, print the **personal representative's name**. On the second line, print the **decedent's name**. In the presence of a Notary, you'll sign the line above "Personal Representative". If there are multiple personal representatives, both will be required to be present to sign before the Notary, or two recapitulations will be required to be completed.

### Resources

Delaware's Code on Intestate Succession:

<https://delcode.delaware.gov/title12/c005/index.html>

Sussex County's Forms – Additional Inventory Forms or Extension Requests

<https://sussexcountyde.gov/register-will-forms>