

Form ET 6.01

Rev. 06/14

**APPRAISEMENT OF THE ESTATE
FOR DECEDENTS DYING ON OR AFTER JULY 13, 2001****PART 1: GENERAL INFORMATION QUESTIONNAIRE**

A. Decedent's Name JANE E SMITH		B. Social Security Number 1234	C. Date of Death 10/01/2021
D. Decedent's Residence at Death 123 ANY ST, ANY TOWN, WV 26501		E. State West Virginia	F. County Monongalia
G. Marital Status at Death Single, Widow(er) or Divorced <input checked="" type="radio"/> Married <input type="radio"/>	Name of Surviving Spouse None		H. West Virginia Counties Where Decedent Held Real Estate. Monongalia, Preston
I. Will this estate be required to file a Federal Estate Tax Return FORM 706 (see instructions on page 2)?		YES <input type="radio"/>	NO <input checked="" type="radio"/>
J. Will this estate be required to file the Nonprobate Inventory Form ET 6.02 (see instructions on page 3)?		YES <input checked="" type="radio"/>	NO <input type="radio"/>
K. Did the Decedent leave a WILL ?		YES <input checked="" type="radio"/>	NO <input type="radio"/>
L. Fiduciary's Name and Mailing Address (include zip code) JANET ELIZABETH SMITH 125 ANY ST ANY TOWN WV 26501		M. Preparer's Name and Address Only this side if an attorney or CPA completes	
Fiduciary's Phone Number: 304-555-5555		Preparer's Phone Number:	

**this line is yes if the probate assets are more than 12 million

PART 2: QUESTIONNAIRE OF NONPROBATE REAL ESTATE

Answer each of the following questions concerning the decedent's interest in NONPROBATE REAL ESTATE.

If you answer "YES" to any question below, you must complete the attached Inventory of Nonprobate Real Estate provided with this form which shows:

- the type of transfer(s) with reference to the question number below;
- name(s) of the person(s) with an interest in the real estate as joint tenant or transferee;
- relationship to the decedent of ALL above named persons;
- market value at the date of death; and
- description of the real estate including assessed value.

**This is most common

**The value of the joint real estate at the time of death, also enter on page 5.

	MARKET VALUE
1. Did the decedent own an interest in any real estate as joint tenant with right of survivorship?.....YES <input checked="" type="radio"/> NO <input type="radio"/>	1 150,000
2. Did the decedent transfer an interest in any real estate without adequate consideration within three years prior to date of death?.....YES <input type="radio"/> NO <input type="radio"/>	2
3. Did the decedent own an interest in any real estate in an inter vivos trust (living trust) arrangement or in which the decedent retained the right of use and enjoyment?.....YES <input type="radio"/> NO <input type="radio"/>	3
4. Did the decedent own an interest in any real estate in which the decedent retained a power of appointment, whether special or general?.....YES <input type="radio"/> NO <input type="radio"/>	4
5. Did the decedent own an interest in any real estate as a life estate including a dower interest?.....YES <input type="radio"/> NO <input type="radio"/>	5
6. Did the decedent own an interest in any real estate transferable by a transfer on death deed?.....YES <input type="radio"/> NO <input type="radio"/>	6
7. TOTAL VALUE OF NONPROBATE REAL ESTATE (add lines 1 through 6 above).....	7

PART 3: SUMMARY OF PROBATE ASSETS

Complete PART 4 first. Enter the total from each schedule of PART 4 on the appropriate line below.

	MARKET VALUE
1. Schedule A: Real estate or any interest therein.....	1 \$169,000
2. Schedule B: Tangible personal property of every kind.....	2 \$14,000
3. Schedule C: Government bonds and securities of every kind.....	3 0
4. Schedule D: Shares of corporate stock of every kind.....	4 0
5. Schedule E: Money, certificates of deposit, notes, accounts, etc.	5 \$7,500
6. Schedule F: All other assets not hereinbefore mentioned.....	6 \$400
7. TOTAL VALUE OF PROBATE ASSETS (add lines 1 through 6 above).....	7 \$190,900

**the values here are from the next pages

**All of the rest of the form deals with what was just in the decedents name

PART 4: INVENTORY OF PROBATE ASSETS – TRANSFERS BY WILL OR INTESTACY

After completing PART 4, enter the total from each schedule on the appropriate line in PART 3.

SCHEDULE A: Describe any real estate or any interest in real estate. Include description and appraised value of out of state property, but do not include this amount in the total. See page 3 of the instructions.	ASSESSED VALUE	APPRAISED VALUE
<p>** Use the property description from the tax ticket</p> <p>BL 4, LOT 1/2-6 129-133 CADDELL (2 APTS)) Map: 37 Parcel: 0115 0000 0000</p> <p>**This section is for real estate owned by the decedent only their name, include oil and gas rights, or portions of property they inherited.</p>	<p>\$101,460</p> <p>**Get the assessed value from the tax ticket</p>	<p>\$169,100</p> <p>**The assessed value is 60% of the market value. Put what the house would sell for at the time of the decedent's death.</p>
TOTAL (enter the total appraised value on line 1 of PART 3)	\$101,460	\$169,000

SCHEDULE B: Tangible personal property of every kind. See page 3 of the instructions.	APPRAISED VALUE
<p>Anything the decedent owned, i.e. cars, household items</p> <p>2015 Chevy Tahoe</p> <p>Miscellaneous household goods</p>	<p>\$12,000</p> <p>**What the vehicle could be sold for, regardless of an outstanding loan</p> <p>\$2,000</p>
TOTAL (enter the total appraised value on line 2 of PART 3)	\$14,000

SCHEDULE C: Bonds and securities of every kind. See page 3 of the instructions.	APPRAISED VALUE
<p>List the bond name/type and value as of the date of death. Don't include any bonds that had a beneficiary or joint owner</p> <p>0</p>	0
TOTAL (enter the total appraised value on line 3 of PART 3)	0

PART 4 (continued)

SCHEDULE D: Corporate stock of any kind. See page 3 of the instructions.				
NAME OF THE COMPANY	CLOSELY HELD	NUMBER OF SHARES	MARKET VALUE PER SHARE	TOTAL MARKET VALUE
List any stocks the decedent owned in their name only and the value as of the date of death				
0				0
TOTAL (enter the total market value on line 4 of PART 3)				0

SCHEDULE E: Money, bank accounts, certificates of deposits, notes, accounts receivable, etc. Show dates of notes. See page 3 of instructions.	APPRAISED VALUE
**list bank name and value of all accounts that were ONLY in the decedent's name. Nothing that was joint or payable upon death to others.	
United Bank checking and savings accounts	\$7,500
TOTAL (enter the total appraised value on line 5 of PART 3)	\$7,500

SCHEDULE F: All other assets, not hereinbefore mentioned, including insurance payable to the estate. See page 3 of the instructions.	APPRAISED VALUE
**Include refunds payable to the estate of the decedent, and any other accounts that did not have a joint owner or beneficiary	
Nursing home refund	\$350
Refund check from power company	\$50
TOTAL (enter the total appraised value on line 6 of PART 3)	\$400

PART 5: BENEFICIARIES. List the names and relationships of all beneficiaries or heirs of the estate. Show the age of any life tenant after their name. See page 3 of the instructions.

BENEFICIARY OR HEIR	RELATIONSHIP	BENEFICIARY OR HEIR	RELATIONSHIP
JANET ELIZABETH SMITH	DAUGHTER		

PART 6: OATH OF FIDUCIARY

State of _____ County of _____, To-wit:

I, JANET ELIZABETH SMITH, fiduciary for the estate of JANE E SMITH after diligent effort to ascertain the taxable property of this estate, have made answers to each of the questions and have completed, in detail, the schedules for each category of property and believe each item thereof to be correct. I thereby believe the foregoing to be the true and lawful appraisal of ALL real estate and probate property of the estate of the above named decedent.

Sign here in front of a notary

_____ Fiduciary

Subscribed and sworn to before me this _____ day of _____, 20_____

_____ Notary Public

My Commission expires _____, 20_____

PART 7: APPROVAL OF FIDUCIARY COMMISSIONER/FIDUCIARY SUPERVISOR

I, _____, Fiduciary Commissioner/Fiduciary Supervisor of Monongalia County, West Virginia, to whom the estate of the above named decedent was referred, do hereby approve the foregoing appraisal of such estate.

Given under my hand this _____ day of _____, 20_____

_____ By _____

Fiduciary Commissioner/Fiduciary Supervisor Deputy

PART 8: CLERK OF THE COUNTY COMMISSION

STATE OF WEST VIRGINIA

COUNTY OF MONONGALIA, To-wit:

In the Clerk's office of Monongalia County on the _____ day of _____, 20_____, the forgoing appraisal of the above named decedent was presented and upon motion admitted to record.

Attest _____, Clerk

By _____, Deputy

Decedent's Name: JANE E SMITH

INVENTORY OF NONPROBATE REAL ESTATE

If you answered "YES" to any question under PART 2: QUESTIONNAIRE OF NONPROBATE REAL ESTATE, show the following on this page:

- a. the type of transfer(s) with reference to the question number in PART 2;
- b. name(s) of the person(s) with an interest in the real estate as joint tenant or transferee;
- c. relationship to the decedent of ALL above named persons;
- d. market value at the date of death; and
- e. description of the real estate including assessed value.

- a. Joint tennant with right of survivorship
- b. John J. Smith
- c. spouse
- d. \$150,000 (transfer this value to page 1)
- e. description from the tax ticket and assessed value

Form ET 6.02

Rev. 06/14

**NONPROBATE INVENTORY OF THE ESTATE
FOR DECEDENTS DYING ON OR AFTER JULY 13, 2001**

PART 1: GENERAL INFORMATION QUESTIONNAIRE

A. Decedent's Name JANE E SMITH		B. Social Security Number	C. Date of Death 10/01/2021
D. Decedent's Residence at Death 123 ANY ST, ANY TOWN, WV 26501		E. State West Virginia	F. County Monongalia
G. Marital Status at Death Married <input type="radio"/> Name of Surviving Spouse _____ Single, Widow(er) or Divorced <input type="radio"/>			
H. Fiduciary's Name and Mailing Address (include zip code) JANET ELIZABETH SMITH 125 ANY ST ANY TOWN WV 26501		I. Preparer's Name and Address CPA <input type="radio"/> Attorney <input type="radio"/> _____ _____ _____	
Fiduciary's Phone Number: 304-555-5555		Preparer's Phone Number: _____	

PART 2: QUESTIONNAIRE OF NONPROBATE PERSONAL PROPERTY

Answer each of the following questions concerning the decedent's interest in NONPROBATE PERSONAL PROPERTY. Nonprobate personal property means all property which does not pass by operation of the decedent's will or by the laws of intestate descent and distribution or is otherwise not subject to administration in a decedent's estate.

Note: All real estate and probate property are to be reported on the Appraisal of the Estate (ET 6.01) filed with the County Commission.

If you answer "YES" to any question below, you must complete PART 3 of this form which shows:

- the type of transfer(s) with reference to the question number below;
- name(s) of the person(s) with an interest in the property as joint tenant or transferee;
- relationship to the decedent of ALL above named persons;
- market value at the death; and
- description of the property.

	MARKET VALUE
1. Did the decedent possess any powers of appointment?.....YES <input type="radio"/> NO <input type="radio"/>	1
2. Did the decedent make any gifts or transfers without adequate consideration within three years prior to the date of death?.....YES <input type="radio"/> NO <input type="radio"/>	2
3. Did the decedent make any transfers in Trust which passed to others upon his death?.....YES <input type="radio"/> NO <input type="radio"/>	3
4. Did the decedent own any stock, bonds, bank accounts, certificates of deposit or other personal property as a joint tenant with the right of survivorship?.....YES <input checked="" type="radio"/> NO <input type="radio"/>	4 \$20,000
5. Did the decedent own any life insurance policies to named beneficiaries?.....YES <input checked="" type="radio"/> NO <input type="radio"/>	5 \$100,000
6. Did the decedent own any annuities?.....YES <input type="radio"/> NO <input type="radio"/>	6
7. Did the decedent own an interest in any personal property as a life tenant?.....YES <input type="radio"/> NO <input type="radio"/>	7
8. Did the decedent own any personal property which was payable on death to others?.....YES <input type="radio"/> NO <input type="radio"/>	8
9. Did the decedent file any Federal Gift Tax Returns with the IRS or make any taxable gifts under Federal Gift Tax law or regulations?.....YES <input type="radio"/> NO <input type="radio"/>	9
10. Did the decedent own any other nonprobate personal property includible in the federal gross estate of a decedent?.....YES <input type="radio"/> NO <input type="radio"/>	10
11. TOTAL VALUE OF NONPROBATE PERSONAL PROPERTY (add lines 1 through 10 above).....	11 \$120,000

#4 and #5 are the most common

PART 3: INVENTORY OF NONPROBATE PERSONAL PROPERTY (attach additional sheets if needed)

- a. the type of transfer(s) with reference to the question number in PART 2;
- b. name(s) of the person(s) with an interest in the property as joint tenant or transferee;
- c. relationship to the decedent of ALL above named persons;
- d. market value at the date of death; and
- e. description of the property.

Question No.	DESCRIPTION OF PROPERTY AND TRANSFER	MARKET VALUE
	Bank account, joint with John J. Smith	\$20,000
	Life Insurance, John J. Smith, beneficiary	\$100,000
TOTAL VALUE OF NONPROBATE PERSONAL PROPERTY (this total must equal total of line 11 on PART 2)		\$120,000

PART 4: OATH OF FIDUCIARY

State of _____

County of _____, To-wit:

I, JANET ELIZABETH SMITH _____, fiduciary for the estate of JANE E SMITH _____, after diligent effort to ascertain the taxable property of this estate, have made answers to each of the questions and have completed, in detail, the list for each category of property and believe each item thereof to be correct. I thereby believe the foregoing to be the true and lawful inventory of ALL nonprobate personal property of the estate of the above named decedent.

Sign here in front of a notary

Fiduciary

Subscribed and sworn to before me this _____ day of _____, 20____

Notary Public

My Commission expires _____, 20____