

## STANDARD NO. 206

### PROBLEM:

- I. What items should be included in the abstract of a decedent's estate instituted prior to January 1, 1981?
- II. What items should be considered relevant to a decedent's estate instituted subsequent to December 31, 1980?

### RECOMMENDATION:

- I.
  - A. Where title passes by intestate succession:
    1. Date of death, name, and residence of decedent.
    2. Name of fiduciary.
    3. Date of qualification.
    4. Residence of fiduciary.
    5. Name of surviving spouse, if any, or the lack thereof, and names of heirs and their relationship.
    6. Inventory total valuation and description of locus.
    7. Inheritance tax paid or waived.
    8. Federal estate tax paid or waived, if applicable.
    9. Proofs of claim filed against the estate and disposition thereof.
    10. Status of accounting.
  - B. Where title passes by devise:
    1. Date of death, name, and residence of decedent.
    2. Name of fiduciary.
    3. Date of qualification.
    4. Residence of fiduciary.
    5. Relevant portion of Will including power of sale, if any.
    6. Name of surviving spouse, if any, or the lack thereof, election by spouse against Will, and names of heirs and their relationship.
    7. Testamentary provisions for children and issue of deceased children. If no mention of these, names and relationship of heirs.

## **STANDARD NO. 206 (continued)**

8. Inventory total valuation and description of locus.
  9. Inheritance tax paid or waived.
  10. Federal estate tax paid or waived, if applicable.
  11. Proofs of claim filed against the estate and disposition thereof.
  12. Status of accounting.
- C. Where title passes by deed under license of court:
1. Name and capacity of person conveying.
  2. Description in petition.
  3. License to sell, with date, amount, and manner of authorized sale.
  4. Whether license bond given and approved.
  5. Return of certificate of sale.
- D. Where title passes by deed pursuant to power granted in Will:
1. Name and capacity of person conveying.
  2. Relevant portion of Will.
- II. After 1980, "probate" refers to proving the will and "administration" refers to the appointment of and acts of a personal representative under 18-C M.R.S. (formerly 18-A M.R.S., repealed September 1, 2019).
- A. The certificate of the Registrar of Probate as recorded in the Registry of Deeds pursuant to §1-504 should be abstracted.
- B. Unless the appointment of the personal representative has been terminated, and except as restricted by the certificate of the Registrar of Probate recorded in the Registry of Deeds, a deed of distribution or a deed of sale will effectively transfer title of the decedent and such deed or deeds should be abstracted.
- C. If there is no administration, §3-901 governs.
- D. Information to determine applicability of Federal Estate Tax Lien (I.R.C. §6324 (a)), Maine Estate Tax Lien, and/or Maine Inheritance Tax Lien, as applicable.

### **DISCUSSION:**

- I. The above items are the essentials. Others may and should be included where peculiarly relevant.