

REGISTER OF WILLS
OF
PHILADELPHIA COUNTY
MANUAL

PREFACE

The Rules and Practice Committee of the Probate and Trust Law Section of the Philadelphia Bar Association offers this revised and expanded edition of the "Register of Wills Manual" first published in 1987.

The Manual, known as "The Blue Book," is intended for the primary use of attorneys who do not regularly handle probate and estate matters. It offers basic instruction on forms, procedures and general starting points. The Manual does not attempt to cover all aspects of the practice and refers practitioners to more extensive treatises set forth in the first section of the Manual. A thorough review of the applicable statutes and rules of Court in effect from time to time is essential.

The Committee expresses its thanks to the Office of the Register of Wills for its cooperation in the publication of this Manual.

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CHAPTER 1

INTRODUCTION

A. GENERAL

This Manual is intended to provide a general overview of the statutes, rules and guidelines for practice and procedure before the Register of Wills of Philadelphia County in the probating of Wills and the granting of Letters of Administration. It also makes mention of the Register's function as inheritance tax agent. This Manual is not intended to be all inclusive. It attempts to address most questions which frequently arise in the probating of Wills and in obtaining Letters of Administration. Unusual situations may occur, and, in some instances, there may be exceptions to the general rules set forth. The Appendix to this Manual contains many of the most commonly used forms and other helpful information.

It is expected that this Manual will be supplemented and updated periodically. In this regard, the practitioner is encouraged to address comments for such purposes to:

Register of Wills
180 City Hall
Philadelphia, PA 19107

and

Chair, Rules and Practice Committee
Probate and Trust Law Section
Philadelphia Bar Association
One Reading Center
Philadelphia, PA 19107

B. OFFICES AND OFFICE HOURS

The office of the Register of Wills is located in Room 180, City Hall, Philadelphia, Pennsylvania. The general telephone number is 215-686-6250. The office hours are from 8:30 a.m. to 5:00 p.m. Mondays through Fridays, except legal holidays.

The Register of Wills also provides services at two satellite offices: (1) the Northeast Municipal Services Building located at Welsh Road and Roosevelt Boulevard, Philadelphia, 215-698-3960; and (2) the North Philadelphia office at 22nd

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INTRODUCTION

**OFFICES AND
OFFICE HOURS**
(Continued)

and Somerset Streets, Philadelphia, 215-685-9738. Probate clerks are on duty in the Welsh Road office on Tuesdays and Thursdays and in the North Philadelphia office on Wednesdays from 9:00 a.m. to 5:00 p.m., except legal holidays. No records are kept in the satellite offices, and it may be necessary to coordinate a probate or administration proceeding between the two offices. If, for example, a proceeding is instituted in the City Hall office and a witness to the Will wishes to attest to his signature in the Northeast office, the Register's office in City Hall should be contacted and arrangements made to have the Will taken to the Northeast office. It is important that this arrangement be made in advance to make certain that the proper documents will be available. If a proceeding is instituted in a satellite office, it can be completed in the City Hall office. No short certificates or certified copies of documents are issued at the satellite offices, but arrangements can be made there for mail delivery of these items.

C. JURISDICTION

The Register of Wills of Philadelphia is a quasi-judicial officer of the Commonwealth with jurisdiction to grant Letters Testamentary or Letters of Administration for the estates of decedents who were domiciled in Philadelphia. The Register may also grant Letters when a non-resident decedent leaves property with a *situs* in Philadelphia and resolve certain disputed matters in connection with such estates.

D. LEGAL COUNSEL

The Register of Wills recognizes the need for and value of an attorney licensed to practice in Pennsylvania and familiar with probate matters to counsel the personal representative through all stages of the administration of an estate. The personal representative should consider engaging an attorney before embarking on the duties of that office. An attorney will analyze legal considerations for administration of the estate, review creditors' claims, verify that assets are distributed according to the decedent's Will or the intestacy law, and advise about tax matters affecting the estate and its beneficiaries. The Register will accept a petition from an

CHAPTER 1
INTRODUCTION

- LEGAL COUNSEL**
(Continued)
- unrepresented person for a routine proceeding, but will not accept a petition from a lay person or corporation which undertakes to act as an attorney for another. Where situations exist that require a Citation to be issued by the Register to other parties in interest, it may be advisable to retain counsel to prepare the petition.
- E. STATUTE**
- The Office of the Register of Wills is a quasi-judicial one, created by statute. The current statutory provisions are contained in the Probate, Estates and Fiduciaries Code (“PEF Code”), 20 Pa.C.S.A. §§102, 901-911, 921-925, 3131-3138, 3171 and 3181 (formerly Register of Wills Act of 1951, P.L. 538; 20 P.S. §1840.101 *et seq.*).
- F. RULES OF COURT**
- Pennsylvania Orphans’ Court Rules 10.1 and 10.2 and Philadelphia Orphans’ Court Rules 10.2.A. through 10.2.E. also apply to practice before the Register of Wills.
- G. FURTHER REFERENCES**
- Practitioners are also referred to the following supplemental sources, which are available at Jenkins Memorial Law Library, Suite 1220, 841 Chestnut Street, Philadelphia:
1. “The Red Book” — formally entitled “PRACTICE AND PROCEDURE IN THE OFFICE OF THE REGISTER OF WILLS AND ORPHANS’ COURT DIVISION IN PHILADELPHIA, 1981 Revision of the original work of John Blessing, Esquire.”
 2. “The Green Book” — formally entitled “FORMS FOR USE BEFORE THE REGISTER OF WILLS AND ORPHANS’ COURT DIVISION IN PHILADELPHIA, 2002 Revision of the original work of the late David G. Hunter, Judge of the Orphans’ Court of Philadelphia County.”
 3. Aker — PENNSYLVANIA PROBATE, ESTATES AND FIDUCIARIES CODE ANNOTATED

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INTRODUCTION

**FURTHER
REFERENCES**
(Continued)

4. Hunter — PENNSYLVANIA Orphans' COURT COMMONPLACE BOOK (2nd Ed.), Volumes 1-6A
5. Remick — PENNSYLVANIA ORPHANS' COURT PRACTICE, Volumes 1-6
6. Smith, Grossman and Hollinger — PENNSYLVANIA FIDUCIARY GUIDE (4th Rev.Ed.).

**H. QUALIFICATION
OF PERSONAL
REPRESENTATIVE
AND
TERMINOLOGY**

“Personal representative” is the statutory term for an executor or an administrator. A male individual or a corporation named in a Will to administer an estate is referred to as an “executor” (plural “executors”); a female is referred to as an “executrix” (plural “executrices”). A male decedent who leaves a Will is called a “testator”; a female is referred to as a “testatrix.” A male or a corporation which is appointed to administer the estate of a person who dies without a Will is called an “administrator” (plural “administrators”); a female is called an “administratrix” (plural “administratrices”). When the personal representatives are of mixed gender, “executors” or “administrators” is used. The feminine suffix is not as common in modern usage, and for convenience, the terms “executor,” “testator” and “administrator” will be used in this Manual.

To qualify as an executor or administrator, an individual named or who is entitled by statute to serve must be at least 18 years of age and not under any other legal disability.

If a corporation is named as executor or is nominated to be administrator, it must be qualified under the Pennsylvania Banking Code to act as a fiduciary in the Commonwealth of Pennsylvania, and it must have obtained the approval of the Orphans' Court to serve as a corporate fiduciary in accordance with Orphans' Court Rules. A list of corporate fiduciaries which are or have been approved in the past appears in Appendix C. Consult the Clerk of the Orphans' Court for the current status of a particular corporate fiduciary.

CHAPTER 1
INTRODUCTION

**QUALIFICATION
OF PERSONAL
REPRESENTATIVE
AND
TERMINOLOGY
(Continued)**

The title “Register” is used to denote the Register of Wills, deputies, and others who act under the authority of the Register of Wills. The title “probate clerk” refers to a person who acts under the authority of the Register of Wills. The Orphans’ Court Division of the Court of Common Pleas of Philadelphia County will be referred to as the “Orphans’ Court.”

CHAPTER 2

LETTERS TESTAMENTARY

A. PROBATE PROCEDURE

In order to probate, or prove, a Will and qualify as executor, the person named as executor of the Will must present to the Register the original executed Will, a Petition for Grant of Letters (Appendix A, Form No. 1), a death certificate (or other appropriate proof of death), a completed Estate Information Sheet (Appendix A, Form No. 2) and cash or a check for the probate fee, which is based upon the size of the estate, in accordance with the fee schedule (Appendix D). Additional proofs may be required if the Will is not self-proving or if certain other circumstances are present.

Where an attorney has been retained, the attorney should prepare in advance the petition for grant of Letters, the estate information sheet and any other documents that may be required to probate the Will. A supply of these forms can be obtained at the office of the Register of Wills. The petition for grant of Letters is a two-sided form, and both sides should be completed. If the testator had been adjudicated an incapacitated person, counsel for the estate should submit a certified copy of the Court order which adjudicated the testator an incapacitated person. Where more than one person is named as executor, all must appear to take the oath if all intend to serve.

Where a person named as executor has died, a death certificate for the deceased named executor should be provided. Where a named executor is unwilling or unable to serve, further documentation (a renunciation or other proof of the relevant circumstances) will be required.

The person named as executor must in the presence of the probate clerk sign the petition for grant of Letters and declare under oath administered by the Register that he will faithfully discharge the duties of the office. In addition, a probate fee based on the estimated value of the estate must be paid. A copy of the current fee schedule appears in Appendix D. Personal checks are accepted.

CHAPTER 2

LETTERS TESTAMENTARY

PROBATE PROCEDURE (Continued)

If the personal representative resides outside of Philadelphia and is unable to be present in the office of the Register of Wills to take the oath, a commission may be obtained from the Philadelphia Register of Wills directed to the local probate court, surrogate's office or register of wills, to take the oath at the domicile of the personal representative. The requirements for proceeding in this manner can be obtained by calling the Register of Wills at 215-686-6266. This practice may be necessary if the personal representative is located out of state or out of the Philadelphia area. In some instances, it may also be convenient for the personal representative and counsel for the estate to begin the probate of a Will of a decedent from an outlying county with the Philadelphia Register of Wills, and then transfer the proceedings to the county of decedent's domicile for the issuance of Letters. The attending commission fee may be well worth the saving of travel time of the parties.

Except for self-proven Wills, discussed below, two witnesses must appear to attest to the signature or mark of the decedent. The probate clerk will prepare the petition for grant of Letters for an unrepresented person if one is not prepared in advance. However, the probate clerk will not prepare other petitions and documents required in special situations.

The appearance of witnesses is not necessary if the decedent has a "self-proven" Will, unless there is a dispute involving the validity of the Will. A Will is self-proven when it contains an affidavit signed by the testator and two subscribing witnesses either in the presence of a notary public or an attorney who then acknowledges to a notary that the attorney witnessed execution of the affidavit. A subscribing witness is one who witnesses the testator's signature and signs as a witness at the same time.

Unless the Will is "self-proven," the witnesses to the Will must attest to their signatures in person in the office of the Register of Wills or by completing the Oath of the Subscribing Witness (Appendix A, Form No. 3) before a notary public. A subscribing witness should examine the original signatures

CHAPTER 2

LETTERS TESTAMENTARY

**PROBATE
PROCEDURE
(Continued)**

on the Will before the oath form is completed. The form is usually submitted to the probate clerk at the time of probate. However, the witnesses may appear either at the time the person named as executor appears before the Register or at another time. Letters Testamentary will not be issued until two witnesses have attested to the signature of the testator in person as described above or an acceptable explanation of the failure to do so has been made — in which case other witnesses must be produced.

Where a witness resides outside Philadelphia, the Register will, upon request and payment of an additional fee, commission the Register of Wills or an equivalent officer in the jurisdiction where the witness resides, to take the affidavit of the witness and return the sworn statement to the Register in Philadelphia.

If there are not two available subscribing witnesses to the Will, due to death or other causes of unavailability (as determined by the Register), the execution of the Will may be proved by other persons familiar with decedent's signature.

Once the Register issues Letters Testamentary, the executor is empowered to undertake the duties of that office. Usually Letters will not be granted before the decedent's funeral unless there is an urgent and immediate need, such as problems arising from the continuation of a business or the funeral arrangements. See later discussion of "Certifications" in Chapter 5.

A person named in a Will as executor may decline the appointment by filing a Renunciation (Appendix A, Form No. 4) or similar writing with the Register. If the Renunciation is not executed before the Register, it must be verified or notarized.

Special rules govern the probate of Wills of non-residents. If the decedent was domiciled outside Pennsylvania and the Will probated there, ancillary Letters Testamentary may be issued by the Register in Philadelphia if the decedent had property located in Philadelphia, or the personal representative

CHAPTER 2

LETTERS TESTAMENTARY

PROBATE PROCEDURE (Continued)

may qualify as a foreign fiduciary, as discussed in Chapter 15, “Foreign Fiduciaries.” If the non-resident decedent’s Will was not probated in the jurisdiction where the decedent was domiciled, then the original Will should be filed as in an original probate.

An effort should be made to estimate the value of the estate accurately. The estate consists of those assets owned or titled in the decedent’s name alone, although it may include a share of property held by tenancy in common with others. Assets that are jointly-held with right of survivorship, “payable on death” or “in trust for” a named beneficiary are not part of the estate unless the decedent is the sole surviving joint tenant or unless the trust beneficiary has predeceased the decedent. The exact amount of the probate fee will be determined finally by the Register when the Inventory or the Pennsylvania Inheritance Tax Return are filed and the exact value of the estate is reported. An additional fee will be due and payable at that time if the value of the estate was understated at the time of probate. A refund will be made if the value of the estate was overstated, and a written request is made, accompanied by the original probate receipt.

B. SPECIAL PROBLEMS

1. Probate of Signed Copy or Photograph of Signed Copy of Will

Generally, the Register will accept only an original Will bearing the original signature of the testator. Where a carbon or photocopy of the Will bears the original signature of the testator and is offered for probate, the Register will accept the signed copy without a hearing only if the *unexecuted* original Will is also produced. Both writings will be retained in the Register’s file. In addition, a letter of explanation from the attorney may be requested as to why the copy was executed rather than the original and the letter will be made part of the record.

CHAPTER 2

LETTERS TESTAMENTARY

SPECIAL PROBLEMS (Continued)

1. Probate of Signed Copy or Photocopy of Signed Copy of Will (Continued)

Where a signed Will is not an original (a signed photocopy) and the unsigned original is not presented, the signed Will will not be admitted to probate until a hearing is held so that an adequate explanation for the non-production of the original may be offered. The same is true if a photocopy of a signed original Will is offered for probate. The proponent of the signed copy or photocopy of a signed original must introduce evidence to rebut the presumption that the testator destroyed the original with the intention to revoke it. In either case, a Petition for Citation to Show Cause Why the Signed Copy of the Will or Photocopy of the Signed Will Should Not Be Admitted to Probate should be filed with the Register setting forth, in addition to the usual information, an explanation of when and where the original document was executed and why it cannot be produced (Appendix B, Form No. 1). The petition must list the names, addresses, and relationships of those persons (intestate heirs or the Commonwealth of Pennsylvania, if there are no other intestate heirs) who would be adversely affected by the proposed probate of a copy of the Will. A copy of the document sought to be probated should be attached to the petition. A citation will be issued by the Register to adversely affected parties to show cause why the signed copy should not be accepted as if it were an original. The citation will set a return date and the proponents must serve a copy of the petition and citation upon each party in interest at least 10 days prior to the return date. The procedure for serving the petition and citation and scheduling of the hearing and the manner in which the hearing is conducted are set forth in Chapter 11, entitled "Hearings Before the Register."

CHAPTER 2

LETTERS TESTAMENTARY

**SPECIAL
PROBLEMS
(Continued)**

2. Holographic Will or Will with Strikeouts, Interlineations or Libelous Statements - “Copy Fair”

A holographic Will, *i.e.*, one entirely in the handwriting of the testator, as well as other handwritten Wills, may qualify as a testamentary document and may be admitted to probate if signed by the testator and otherwise proven, but the Register requires a “copy fair” (a typewritten version of the instrument) to be submitted along with any handwritten Will. Similarly, where a Will offered for probate contains strikeouts, interlineations, libelous statements, or is otherwise difficult to read, a copy fair of those portions intended to be offered for probate must be submitted with the original Will. In some cases, a hearing or other substantiation may be required to establish the accuracy of the copy fair with respect to the original.

3. Will in Foreign Language

If a Will written in a foreign language is offered for probate, the person offering the Will must submit a typed translation of the Will together with an affidavit of the translator attesting to the accuracy of the translation. The translation to English is essential, among other things, to identify personal representatives, to ascertain whether bond has been waived, and to identify the residuary legatees in the event the named personal representative is deceased or unavailable. The accuracy of the translation is not actually a probate matter but a question of distribution which, if disputed, may be ultimately determined by the Orphans’ Court.

CHAPTER 3

LETTERS OF ADMINISTRATION

Where a person dies without a Will, the personal representative is known as an “Administrator.” Where there is a Will which does not name an executor, or where the named executor for some reason (*e.g.*, death, resignation, or renunciation) is unwilling or unable to serve, the Register will grant Letters of Administration to a qualified individual or corporation, who is known as an “Administrator c.t.a.” The Register may also grant temporary Letters of Administration where required, *e.g.*, *durante minoritate*, *durante absentia*, and *pendente lite*. These special types of letters are discussed in more detail below.

A. REGULAR LETTERS OF ADMINISTRATION

Where there is no Will, Letters of Administration will be granted to the following persons or their nominees in the following order of priority:

1. the surviving spouse;
2. the intestate heirs (or such of them as the Register determines will best administer the estate);
3. the principal creditors of the decedent at the time of death;
4. other fit persons; or
5. a guardianship support agency which served as guardian of an incapacitated person who died during the guardianship.

The intestate heirs are persons related to the decedent and entitled to inherit the estate, as set forth in the statute, Section 2101 of the PEF Code. Intestate heirs have priority to administer the estate according to the size of the heir’s interest in the estate and not according to the closeness of the relationship to the decedent. For example, if a person dies leaving as next-of-kin a sister and a son of a deceased sister, the law provides that both share equally in the estate and have an equal right to administer the estate. Although the sister is in closer relationship to the decedent, she does not have a greater right to administer the estate.

CHAPTER 3

LETTERS OF ADMINISTRATION

**REGULAR
LETTERS OF
ADMINISTRATION
(Continued)**

If a person entitled to administer the estate of an intestate renounces that right, a Renunciation and Nomination (Appendix A, Form No. 4) or similar writing must be executed and filed with the Register. The Register will generally accept that person's nominee as administrator in preference to those in the next class of priority. Nominations will be accepted from minor heirs who are at least 14 years of age. If a Renunciation is not executed in the presence of a probate clerk, it must be verified or notarized.

To obtain regular Letters of Administration, the person or persons entitled must generally follow the procedure set forth under Chapter 2. A Petition for the Grant of Letters (Appendix A, Form No. 1) is required, as well as a death certificate, an Estate Information Sheet (Appendix A, Form No. 2) and a check for the probate fee. Other documents, such as Renunciations, may be required as well.

The Register will not appoint co-administrators unless all interested parties agree. It is advisable to produce written consents to demonstrate such an agreement. If the parties cannot agree, the Register will generally grant Letters of Administration to the nominee of the heirs whose interests, under the Intestate Act, form a majority interest in the estate.

If heirs under the age of 14 constitute a majority interest, the Register will require that a guardian be appointed to renounce on their behalf and nominate a qualified personal representative, unless the estate is under \$25,000.00 or Letters are being granted for litigation ("for suit") purposes only. (See paragraphs C. and E. below). The guardian is appointed by the Orphans' Court following the filing of a Petition for Appointment of a Guardian for the Minor's Estate.

When a majority of intestate heirs cannot agree on an administrator, any heir may file a petition for citation directed to the other heirs to show cause why the petitioner (or his nominee) should not be appointed administrator (Appendix B, Form No. 2). If the other heirs do not appear, the Register

CHAPTER 3

LETTERS OF ADMINISTRATION

REGULAR LETTERS OF ADMINISTRATION (Continued)

may appoint the petitioner, or his nominee, as administrator. If the other heirs do appear to oppose the petition, the Register will hold a hearing on the petition (see the section entitled “Hearings Before the Register,” below) and appoint a “fit person” as administrator. The Register has discretionary authority to appoint a disinterested third party.

In the event a decedent dies without a Will and without heirs (other than the Commonwealth, as statutory heir), the Register has authority to appoint an administrator.

B. LETTERS OF ADMINISTRATION c.t.a., d.b.n., AND d.b.n.c.t.a.

If a decedent has left a Will which does not name an executor, or where the Will names an executor who is no longer living or is unable to act for any reason, and there is no successor named, the Register will issue Letters of Administration c.t.a. (*cum testamento annexo* — with the will annexed) to the residuary legatee or the nominee of the residuary legatee — that is, the person appointed will administer the estate according to the decedent’s wishes found in the Will. A prospective administrator c.t.a. should complete a Petition for Grant of Letters (Appendix A, Form No. 1), modified to indicate the type of letters sought and the capacity in which the petitioner is applying.

If an administrator is appointed but cannot complete the administration of the estate (because of death, incapacity, etc.), the Register will issue Letters of Administration d.b.n. (*de bonis non* — of goods not [yet administered]), to a successor. The person appointed will complete the administration. The Register will appoint as Administrator d.b.n. the person who would have been entitled to Letters of Administration.

If an executor is appointed but cannot complete the administration of the estate due to death, illness or other cause, and no successor is named in the Will, the Register will grant Letters of Administration d.b.n.c.t.a. (*de bonis non cum testamento annexo* — of goods not yet administered, with the

CHAPTER 3

LETTERS OF ADMINISTRATION

**LETTERS OF
ADMINISTRATION
c.t.a., d.b.n.
AND d.b.n.c.t.a.
(Continued)**

Will attached to the person or persons entitled to the residuary estate under the Will. An executor wishing to resign prior to the completion of the estate administration should file a Petition for Leave to Resign as Executor (Appendix B, Form No. 3).

**C. OTHER
LETTERS OF
ADMINISTRATION**

1. If the personal representative appointed is temporarily out of the Commonwealth or temporarily unavailable and the estate must be administered meanwhile, the Register may issue Letters of Administration *durante absentia* (during absence).
2. If the named executor is a minor (under 18 years of age), will not or cannot renounce, and the administration of the estate cannot wait until the minor becomes 18, the Register may issue Letters of Administration *durante minoritate* (during minority) to a qualified person.
3. If there is litigation pending or imminent before the Register which involves issues of probate, qualification of a person to be administrator, the status of a person who claims the right to administer the estate (such as putative common law spouse or child), and the estate must be administered pending the outcome of the litigation, the Register may issue Letters of Administration *pendente lite* (during litigation).

**D. COMMON LAW
SPOUSE**

Any person claiming to be the common law spouse of an intestate decedent is obliged to file a petition for citation directed to the intestate heirs of the decedent or, in the absence of heirs, to the Commonwealth of Pennsylvania to show cause why Letters of Administration should not be granted to the petitioner. The Register will conduct a hearing even though those who are cited and served with the petition and citation do not appear. See Chapter 11, "Hearings Before the Register," for the procedure in scheduling of the hearing and the

CHAPTER 3

LETTERS OF ADMINISTRATION

- COMMON LAW SPOUSE**
(Continued)
- manner in which the hearing is conducted. At the time of the hearing, petitioner must offer legally sufficient evidence to prove the common law marriage in order to obtain Letters.
- E. LETTERS OF ADMINISTRATION “FOR SUIT PURPOSES ONLY”**
- Where a decedent dies as a result of allegedly tortious conduct, or is otherwise involved in an unresolved cause of action, and no other probate assets requiring administration exist, a petition for Letters of Administration may be filed marked “For Suit Purposes Only,” and Letters of Administration may be issued to the person or persons entitled. In addition, an adverse party in a civil action may apply for Letters on the estate of an actual or putative defendant, which will also be designated “For Suit Purposes Only.” The administrator still has an obligation to file on a timely basis an Inventory, an Inheritance Tax Return, the Notices of Beneficial Interest and Status Report required under Supreme Court Orphans’ Court Rules 5.6 and 6.12, and discussed in Chapters 7 and 8, although there may have been no assets recovered within the time period required for filing such documents.
- F. LETTERS OF ADMINISTRATION ON PETITION OF CREDITOR**
- Where a decedent is obligated to a creditor and no Letters have been granted, the Register, upon petition of the creditor and citation directed to the intestate heirs (or Commonwealth of Pennsylvania, if there are no heirs) may grant Letters of Administration to the petitioner or his nominee, or to an independent third party.

BOND - INDIVIDUAL PERSONAL REPRESENTATIVES

**A. WHEN BOND
IS NOT
REQUIRED**

No bond is required by the Register of an executor named in the Will if the executor (1) is a Pennsylvania resident, or (2) is not a resident but has been expressly excused in the Will from filing a bond, or (3) both resident and non-resident executors are appointed and the non-resident avers in the affidavit portion of the Petition for Letters that all assets will remain in the custody and control of the resident executor.

Where no executor is named in decedent's Will, no bond will be required by the Register if the sole residuary legatee who will serve as administrator c.t.a. is a Pennsylvania resident. In addition, no bond will be required if a Pennsylvania resident is appointed administrator c.t.a. as a result of being nominated by the residuary legatees who are adult and *sui juris*. Where the decedent dies without a Will, no bond will be required by the Register of a resident administrator unless requested by other intestate heirs.

Generally, no bond is required of a corporate executor or administrator authorized under Section 3174 of the PEF Code to act as a fiduciary in the Commonwealth of Pennsylvania and which has filed the necessary petition under Phila. O.C. Rule 1.2.K. for approval with the Orphans' Court (See Chapter 1, C.). In addition, no bond is required of an individual personal representative who avers that an authorized corporate co-fiduciary will take custody and control of all assets and submits a written statement to the Register to that effect.

**B. WHEN BOND IS
REQUIRED**

A bond is required when an executor or administrator is not a resident of Pennsylvania, unless one of the foregoing exceptions apply.

When a bond is required, the amount of the bond usually is set by the Register at double the declared value of the personal property in the estate. If the estate is composed solely of real property, a nominal bond without surety may be

CHAPTER 4

BOND - INDIVIDUAL PERSONAL REPRESENTATIVES

**WHEN BOND IS
REQUIRED**
(Continued)

required in the discretion of the Register. If the real estate is sold during the course of administration, additional bond may be required unless excused by application to the Orphans' Court.

CHAPTER 5

CERTIFICATIONS

A. SHORT CERTIFICATES

After the personal representative has qualified and Letters have issued, the Register will issue “short certificates” (so-called because of the half-sheet size of paper), which evidence the appointment and capacity of the executor or administrator. Short certificates are issued as promptly as the petition for Letters may be processed and the decree granting Letters executed. Short certificates may be ordered either at the time of probate or thereafter. The current cost is \$5.00 each and a short certificate will generally be honored by third parties for a period of 90 days from the issue date.

Generally, the Register will not issue a short certificate if more than nine months have elapsed since the date Letters were granted unless an Inventory has been filed. The Inventory requirement is discussed further in Chapter 6.

B. CERTIFIED COPY OF LETTERS AND EXEMPLIFIED COPY OF RECORD

In certain circumstances, short certificates may not suit the purposes of the personal representative, and certified copies of Letters or exemplified copies of the Record may be required. These may be ordered from the Register upon payment of the proper fee.

CHAPTER 6

INVENTORY

The personal representative is required to file with the Register an Inventory (Appendix A, Form No. 5), in duplicate, listing the assets of the estate and their monetary values. Real estate located outside the Commonwealth of Pennsylvania should be included at the end by “memorandum” entry, in accordance with the Note on the pre-printed Inventory form. The Inventory may be filed at any time and is required to be filed at the earlier of the date the personal representative files either an Account or the Pennsylvania inheritance tax return. The tax return is due nine months from the date of death, unless an extension of time is obtained. (If the estate is required to file a federal estate tax return, an information copy of that return must also be filed.) See Chapter 16 below, describing the role of the Register of Wills as agent for the payment of Pennsylvania inheritance tax. The Inventory should not include jointly owned property, tentative trusts, the proceeds of life insurance payable to a named beneficiary other than the estate, or other non-probate property.

If an Inventory has not been filed within nine months of the grant of Letters, a form letter is sent by the Register of Wills to the personal representative requesting that an Inventory be filed, and informing the personal representative that no short certificates or copies of any papers in the estate file may be obtained or certified until the Inventory is filed.

CHAPTER 7

NOTICE OF BENEFICIAL INTEREST

Pursuant to Pennsylvania Supreme Court Orphans' Court Rule 5.6, either the personal representative or the representative's counsel is required to send a written notice within three months after the grant of Letters to the following persons or entities:

1. Every person, corporation, association, entity, or other party named in decedent's Will as an outright beneficiary, whether individually or as a class member;
2. The appointed guardian of the estate, or the parent or legal custodian of any beneficiary who is a minor child under the age of 18 years;
3. The appointed guardian of the estate or, in the absence of such appointment, the institution or person with custody of any beneficiary who is an adjudicated incapacitated person;
4. The Attorney General on behalf of any charitable beneficiary whose interest exceeds \$25,000.00 or which will not be paid in full;
5. The Attorney General on behalf of any governmental beneficiary or in default of other heirs of the estate;
6. The trustee(s) of any trust which is a beneficiary; and
7. The spouse, children or other intestate heirs of the decedent, as determined under Chapter 21 of the PEF Code.

Pa. O.C. Rule 5.6 requires that the notice contain the following information:

1. The date of decedent's death;

CHAPTER 7

NOTICE OF BENEFICIAL INTEREST

2. Whether decedent died testate or intestate;
3. The county in which Letters were granted;
4. The names, addresses and telephone numbers of all appointed personal representatives and their counsel; and
5. A copy of the Will or a description of the beneficiary's interest in the estate.

The rule requires that notice be given by personal service or by first class, prepaid mail to each party whose address is known or is reasonably available to the personal representative. The rule further requires that within 10 days of giving notice to the parties, the personal representative or his or her counsel must file with the Register of Wills a certification that the required notice has been given.

Printed forms suggested for Notice of Beneficial Interest and the Certification of Notice Under Rule 5.6 (Appendix A, Forms No. 7 and 8) are sent to the personal representative with the Grant of Letters, and additional copies of the forms are available from the Register. There is no charge for the forms and no fee for filing the Certification of Notice.

CHAPTER 8

STATUS REPORT

The personal representative or counsel for the estate of each resident decedent is required to file a Status Report with the Register (Supreme Court Orphans' Court Rule 6.12) when the estate administration is concluded, or, if the administration is not completed within two years of the decedent's death, to file a report at that time and annually thereafter until the administration is concluded.

The printed report form (Appendix A, Form No. 6) is available from the Register. There is no charge for the form and no fee for filing the Status Report.

If a Status Report has not been filed in accordance with the rule, the Clerk will issue a notice to the delinquent personal representative and counsel, requesting compliance with the rule within 10 days. If the delinquency continues, the Clerk will inform the Court of the failure to file the report and will also request that a hearing be conducted to determine if sanctions are appropriate.

CHAPTER 9

LODGING AND COMPELLING PRODUCTION OF A WILL

A person holding the original last Will of a decedent may lodge (*i.e.*, deposit) the Will with the Register for safekeeping pending further proceedings. This procedure ensures that the Will is available for probate and prevents delivery of the Will to the wrong party. The person lodging the Will should obtain a receipt from the Register.

Upon the petition of a party in interest, the Register has the power to order any person within Pennsylvania having possession or control of a decedent's Will to deposit it with the Register. A citation will first issue directed to the person alleged to have possession or control to show cause why the Will should not be lodged with the Register and, absent a showing of good cause, the Register will order such person to deliver the Will to the Register (Appendix B, Form No. 4).

The procedure for filing the petition, serving the petition and citation, and scheduling a hearing is described in Chapter 11.

CHAPTER 10

CAVEATS

A caveat (Latin for “let him beware”) is a notice filed with the Register by a party in interest (known as a “caveator”) for the purpose of preventing the Register from granting Letters. The caveat process may be initiated informally or formally.

A. INFORMAL CAVEAT

An informal caveat is a writing filed with the Register (by letter or by use of the form available at the Register’s office) simply requesting that the Register not grant Letters without notifying the caveator in advance (Appendix B, Form No. 5). The filing of an informal caveat has the effect of postponing the grant of Letters. As a matter of practice, the Register will notify a caveator of the filing of a Petition for Grant of Letters, and will advise the caveator that the Register will not postpone the grant of Letters for more than 10 days after the filing of a Petition for Grant of Letters, unless within that 10-day period the caveator files a formal caveat and a bond with the Register. During this 10-day period, the caveator has the opportunity to examine the petition, the Will, and any other papers lodged with the Register, and to determine whether to file a formal caveat and bond. If during this period the caveator decides not to proceed, a letter should be sent to the Register by the caveator or the caveator’s attorney withdrawing the informal caveat.

B. FORMAL CAVEAT

A formal caveat is similar in form to a petition, and must contain specific allegations, such as undue influence, lack of testamentary capacity, or forgery, which, if proved, would cause the Register to refuse to grant Letters. The proponent of the Will, petitioner for the grant of Letters, and other parties in interest, may, but are not required to file a responsive pleading to the formal caveat (Appendix B, Form No. 6).

The filing of a formal caveat *and* bond will postpone the grant of Letters until the Register holds a hearing on the caveator’s allegations. If no bond is filed, the caveat will not cause the Register to delay the grant of Letters more than 10 days, and

CHAPTER 10

CAVEATS

FORMAL CAVEAT *(Continued)*

the Register is not obliged to notify a caveator of the subsequent filing of a Petition for Grant of Letters. Although it is the Register's practice to notify caveators of an application for Letters, the caveator who has not filed a bond should regularly check with the Register's office to confirm that a Petition for Grant of Letters has not been filed.

C. CAVEAT CONFERENCE AND HEARING

Upon the filing of a formal caveat, the Register will schedule an informal conference. If the parties cannot resolve the matter at the conference, an attempt to define the issues will be made and a formal hearing will be scheduled. The formal hearing procedure is described more fully in Chapter 11.

CHAPTER 11

**HEARINGS BEFORE
THE REGISTER**

**A. PETITION
FOR CITATION**

A hearing before the Register (other than a caveat hearing) is generally initiated by the filing of a Petition for a Citation to Show Cause why a respondent should not perform some act or acknowledge some fact regarding the grant of Letters.

The Register will issue the original citation to the petitioner, who must make service of a *photocopy* of the citation and the petition upon all interested parties at least 10 days prior to the return date shown on the citation. Personal service and service by certified mail, return receipt requested are both accepted by the Register.

The respondents and other parties in interest may but are not required to file an answer or preliminary objections on or before the return date. The failure to file a responsive pleading will not be conclusive of any matter at issue.

B. RETURN DATE

The parties or their counsel must appear before the Register on the return date. The petitioner or petitioner's counsel must present the *original* citation and an affidavit or verification of service of the petition and citation. The Register will hold an informal conference on the return date of the citation. Parties may be present on the return date to confer with their attorneys for the purpose of further defining the issues or discussing settlement. No testimony will be taken or evidence received.

If the matter is not settled by agreement on the return date, the Register will schedule an evidentiary hearing on a date or dates agreed upon by the parties, allowing the parties a reasonable time to prepare.

**C. PRACTICE
AND PROCEDURE**

The Pennsylvania Supreme Court Orphans' Court Rules provide generally that the practice and procedure before the Register must be in substantial conformity with the practice

CHAPTER 11

HEARINGS BEFORE THE REGISTER

**PRACTICE
AND PROCEDURE
(Continued)**

and procedures approved by the Pennsylvania Supreme Court, or in the absence thereof, the practice and procedures of the local Orphans' Court Division.

Although there is no formal discovery, the Register encourages informal discovery as agreed upon by the parties prior to a formal hearing. The Register has the authority to issue subpoenas requiring any person in the Commonwealth to appear before the Register or to produce papers or records before the Register. A party desiring to subpoena an individual or documents for the hearing must obtain blank subpoenas at the Register's office for a nominal fee and serve the subpoenas in accordance with the Rules of Civil Procedure.

A \$100.00 hearing fee will be assessed by the Register against one of the parties (generally the party with the burden of proof), prior to scheduling a formal hearing. The Register may request from counsel a written outline of the issues and the parties' respective positions, as well as a list of prospective witnesses. An additional \$25.00 fee may be assessed by the Register against a party requesting a continuance of a formal hearing after the initial scheduling.

The hearing will be conducted in accordance with the rules of evidence. The parties must bring in a court reporter for the hearing and arrange for payment, unless the parties stipulate to dispense with a record of the testimony. At the close of the hearing, the Register may require, or counsel may offer, memoranda of law. A party desiring a transcript of the hearing should advise the court reporter at the conclusion of the hearing and pay for the transcript.

Upon the issuance of a Decree by the Register admitting or denying the petition for Letters, the parties have one year to appeal to the Orphans' Court (unless the appeal period is shortened by an Order of the Orphans' Court upon petition of an interested party). The Orphans' Court will hear the appeal *de novo*, unless the parties agree that the case may be heard on

CHAPTER 11

HEARINGS BEFORE THE REGISTER

**PRACTICE
AND PROCEDURE**
(Continued)

the testimony before the Register, or unless the appeal is from the Register's grant of Letters of Administration, in which case the court's review is limited to a determination of whether the Register abused his discretion. The transcript of the hearing before the Register is not forwarded on appeal to the Orphans' Court unless requested by a party. The appeal process is described more fully in Chapter 14.

CHAPTER 12

**CERTIFICATION OF RECORD
TO THE ORPHANS' COURT**

The PEF Code provides that when a caveat is filed or some other dispute arises before the Register, the matter may be certified, *i.e.*, transferred, to the Orphans' Court at the discretion of the Register or at the discretion of the Court upon motion of a party in interest.

The Philadelphia Orphans' Court will not accept Certification of Record until the Register has heard sufficient testimony to conclude that a disputable and difficult question exists. Certification lies within the discretion of the Orphans' Court, but it is seldom granted upon motion of a party in interest in Philadelphia County.

CHAPTER 13

PETITION TO REVOKE LETTERS

The Register has the authority to revoke the appointment of an executor or administrator in certain circumstances. For example, the Register may revoke Letters previously issued and admit to probate a Will or Codicil which bears a later date than the one already probated — if it is produced within three months of a decedent's death.

The person offering the later Will or Codicil must submit to the Register within the three-month period a Petition for Citation signed by a party in interest. All parties whose interests will be affected by the revocation of the Letters or probate of an after-discovered or later Will or Codicil must be listed by name, address, and relationship to decedent and must either join in the petition or be served with the petition and citation at least 10 days before the return date.

The procedure for scheduling the hearing and the manner in which the hearing is conducted is set forth in Chapter 11.

In addition, the Register may, at any time, revoke Letters of Administration where it appears that the person to whom Letters of Administration were granted was not entitled to them, or where Letters granted are not in conformity with the provisions of the Will admitted to probate.

Petitions to remove an executor or administrator for cause must be filed with the Orphans' Court pursuant to Sections 3182 and 3183 of the PEF Code.

CHAPTER 14

APPEALS FROM DECREES OF THE REGISTER OF WILLS

Any party in interest who is aggrieved by a Decree of the Register may appeal to the Orphans' Court within one year from the date of the Decree. The appeal period may be reduced to three months by the Orphans' Court on the petition of a party.

To initiate an appeal, an appellant must file a Notice of Appeal with the Register on the form supplied by the Register (Appendix A, Form No. 9) and must, contemporaneously, file a Petition for Citation with the Orphans' Court setting forth the basis for the appeal, together with copies of all Wills known to be in existence. The appellant must comply with Supreme Court Orphans' Court Rules 10.1 and 10.2 and Philadelphia O.C. Rules 10.2.A-E. The appeal from probate will be placed by the Clerk of the Orphans' Court on the audit list of an Orphans' Court judge, who will then set the matter down for a hearing. The appellant must notify of the parties in interest of the date, time and place that the matter will be called on the audit list.

After the Notice of Appeal has been filed with the Register, the appellant must request the Register to transmit the estate file to the Clerk of the Orphans' Court for use by the Court during the appeal hearing.

CHAPTER 15

FOREIGN FIDUCIARIES

Where a non-resident decedent owned property located in Pennsylvania, the personal representative appointed in the jurisdiction of decedent's domicile may obtain authority to exercise the powers of a fiduciary in the Commonwealth of Pennsylvania under Chapter 41 of the PEF Code. In order to qualify under Chapter 41, the foreign fiduciary must file (1) an exemplified copy of the probate proceeding pertaining to his appointment; and (2) an affidavit on a form supplied by the Register (Appendix A, Form No. 10) stating that the decedent was not indebted to any person in Pennsylvania, and that the foreign fiduciary will not exercise any power which he would not be permitted to exercise in the jurisdiction of the original appointment. The Register will issue short certificates evidencing the authority of the foreign fiduciary to act.

Where the foreign fiduciary cannot qualify or does not deem it desirable to qualify under Chapter 41, Ancillary Letters Testamentary or Ancillary Letters of Administration may be obtained. The procedure for obtaining Ancillary Letters is similar to the procedure for obtaining Letters Testamentary or Letters of Administration. If the original Will has already been offered for probate in a foreign jurisdiction, the Register will accept an exemplified copy of the Will and the appearance of the witnesses is unnecessary. If it is inconvenient for the foreign fiduciary to appear before the Register, the Register may be requested to issue a commission directed to a counterpart in the foreign jurisdiction to complete the probate proceedings. To obtain Ancillary Letters, the applicant should use the normal forms for the Petitions for Grant of Letters modified to indicate that Ancillary Letters are requested.

CHAPTER 16

REGISTER AS AGENT FOR DEPARTMENT OF REVENUE

The Register of Wills acts as the county agent for the Pennsylvania Department of Revenue, the state agency with which the Pennsylvania inheritance tax return is filed. The return must be filed in duplicate with the Register of Wills, and a check for any tax due should be made payable to “Register of Wills, Agent.” The filing and payment are received in Room 177 City Hall, Philadelphia. Checks should include the name of the decedent’s estate, as well as the probate number if Letters have been issued on the estate. If the decedent had no probate assets and the return is necessary because of joint assets or “in trust for” or retirement accounts with beneficiary designations, a fee will be charged for issuing a miscellaneous number. One copy of the inheritance tax return is maintained with the probate record at City Hall and one copy is forwarded to the Department of Revenue in Harrisburg for processing and appraisal. If a federal estate tax return is required, an informational copy must also be filed with the Register of Wills for purposes of determining whether Pennsylvania Estate Tax may be due.

**RESEARCHING WILLS,
PROBATE RECORDS,
AND INHERITANCE TAX RECORDS**

**A. PROBATE
RECORDS FOR
WILLS AND
ADMINISTRATIONS**

Section 921 of the PEF Code provides that all probated wills shall be indexed and recorded by the Register, and shall remain in his office, except for the period required to be in the custody of a higher court.

All estate files, whether involving a Will or an intestacy, are assigned docket numbers, the index for which is located at Room 187, City Hall. For estates raised in 1980 or later, the index is computerized. A docket clerk will research the estate by the decedent's last name and provide the docket number. Both the index books and the computer index are updated daily.

It is possible to make a telephone inquiry to ascertain whether an estate has been raised for decedents dying in 1980 and after and to obtain the docket number by calling 215-686-6261 or 6262.

For estates raised prior to 1980, the docket number can only be obtained by manually checking the index books kept in Room 187, by locating the year of death in the appropriate range of years. The book must be searched for the letter of the decedent's last name, and then with the first letter of the decedent's first name. The last name "Smith" and the first names "Joseph" and "John" have their own listings. These books can be used to locate a Will or administration from 1682 to the present.

Since 1986, a single indexing system for all estates has been used. For searches prior to 1986, separate numbering systems were utilized for Wills and administrations, resulting in parallel numbering. Thus, both Will No. 1014 of 1983 and Administration No. 1014 of 1983 are in use for separate estates.

CHAPTER 17

RESEARCHING WILLS, PROBATE RECORDS, AND INHERITANCE TAX RECORDS

**PROBATE
RECORDS FOR
WILLS AND
ADMINISTRATIONS
(Continued)**

After the docket number is obtained, the actual file can be reviewed in Room 180, City Hall if the estate was opened within the past five years.

Files more than five years old are transferred to the City Archives, 3101 Market Street, Philadelphia. The hours are subject to change but are now 8:30 to 4:30. At the Archives, the file will be available for examination in the common reading room. Copiers are available as well as readers and printers for those files on microfilm.

Older files may be ordered from the Archives and reviewed in City Hall if an advance request is made. Usually, one day's notice is adequate. Generally, there is no charge for this service if the attorney is requesting one file; however, for a number of files to be transferred to City Hall, there is a charge.

The initial probate documents from 1692 to 1992 are also copied on microfiche and may be examined in the Research Department, Room 185, City Hall. Later filings, such as inventories and correspondence to the Register of Wills, are copied on microfilm, but neither inheritance tax returns nor the federal estate tax returns required to be filed with the state are copied on microfilm.

B. INHERITANCE TAX

For estates raised in 1980 and after, inheritance tax information can be obtained from the on-line service directly from the Department of Revenue in Room 185, City Hall. A print-out of the information may be obtained by attorneys; however, the request must be made to one of the clerks since the room containing the computer is not accessible to the public. Generally, information appears on the service 12 weeks after the inheritance tax return is filed.

If an estate or trust is in active status with the Department of Revenue, it will also appear on the computer, even if it was opened prior to 1980.

CHAPTER 17

RESEARCHING WILLS, PROBATE RECORDS, AND INHERITANCE TAX RECORDS

INHERITANCE TAX *(Continued)*

Information may also be obtained from the clerks in the Inheritance Tax Office, Room 177, City Hall. A call can be made by the clerk to the Department of Revenue to ascertain whether a return has been filed. The decedent's social security number, if known, will aid the search.

For inheritance tax information on closed pre-1980 estates, it is necessary to either visit the Archives or request that the file be delivered to Room 180, City Hall.

When no Letters have been granted and a miscellaneous inheritance tax return has been filed, the return is given a miscellaneous number. If the search date is before 1980, there is no index to the miscellaneous tax dockets and they must be manually searched from the year of the decedent's death until the last docket book.

Tax docket books for Wills and administrations are also available in City Hall, Room 177, until approximately 1981; however, missing volumes and the scattered placement of the volumes make these searches difficult.

C. FOREIGN FIDUCIARY AFFIDAVITS

The index to the foreign fiduciary affidavits is available from the Estates Services Unit, Room 180, City Hall. The affidavits are located as follows:

| | |
|-----------------|------------------------------------|
| 1682 to 1971 | Archives |
| 1972 to 1973 | 180 City Hall |
| 1974 to 1976 | Missing (and apparently destroyed) |
| 1977 to present | 180 City Hall |

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APPENDIX A

Pre-printed forms may be obtained from the Register's Office; certain pre-printed forms may be obtained via the internet: <http://courts.phila.gov/forms.html>

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2. Estate Information Sheet
3. Oath of Subscribing Witness
4. Renunciation
5. Inventory
6. Status Report
7. Notice of Beneficial Interest
8. Certification of Notice
9. Notice of Appeal
10. Foreign Fiduciary Affidavit

APPENDIX B

Forms to be drafted by counsel

1. Petition for Citation to Show Cause Why Photocopy of Will Should Not be Probated
2. Petition for Citation to Show Cause Why Petitioner Should Not be Appointed Administrator
3. Petition for Leave to Resign as Executor
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APPENDIX C - List of Approved Corporate Fiduciaries

APPENDIX D - Fee Schedule of Register of Wills

APPENDIX E - List of Helpful Names and Telephone Numbers

APPENDIX F - Timetable for Estate Settlement

Register of Wills of Philadelphia County, Pennsylvania

PETITION FOR GRANT OF LETTERS

Estate of _____ No. _____
 also known as _____
 _____, Deceased Social Security No. _____

Petitioner, who is 18 years of age or older, applies for:
 (COMPLETE 'A' or 'B' BELOW:)

A. Probate and Grant of Letters Testamentary and aver that Petitioner is the Execut_____ named in the last Will of the Decedent, dated _____ and codicil(s) dated _____

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

Except as follows, Decedent did not marry; was not divorced, and did not have a child born or adopted after execution of the documents offered for probate; was not the victim of a killing and was never adjudicated incompetent:

B. Grant of Letters of Administration _____
 (c.t.a.; d.b.n.c.t.a.; pendente lite; durante absentia; durante minoritate)

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:

| Name | Relationship | Residence |
|------|--------------|-----------|
| | | |
| | | |
| | | |

(COMPLETE IN ALL CASES:) Attach additional sheets if necessary.
 Decedent was domiciled at death in _____ County, Pennsylvania with _____ last family or principal residence at _____
(list street, number, and municipality)

Decedent, then _____ years of age, died _____, 20_____ at _____
(Location)

Decedent at death owned property with estimated values as follows:

| | | |
|--------------------------------------|-----------------------------------|----------|
| (If domiciled in PA) | All personal property | \$ _____ |
| (If not domiciled in PA) | Personal property in Pennsylvania | \$ _____ |
| (If not domiciled in PA) | Personal property in County | \$ _____ |
| Value of real estate in Pennsylvania | | \$ _____ |

situated as follows: _____

Wherefore, Petitioner respectfully requests the probate of the last Will and Codicil(s) presented with this Petition and the grant of letters in the appropriate form to the undersigned:

| Signature | Typed or printed name and residence |
|-----------|-------------------------------------|
| | |
| | |

APPENDIX A: Form 1 - Petition for Grant of Letters

Oath of Personal Representative

Commonwealth of Pennsylvania

County of Philadelphia

The Petitioner above-named swears or affirms that the statements in the foregoing Petition are true and correct to the best of the knowledge and belief of Petitioner and that, as personal representative of the Decedent, Petitioner will well and truly administer the estate according to law.

Sworn to or affirmed and subscribed _____
before me the _____ day of _____, 20 _____

For the Register

No. _____

Estate of _____, Deceased

Social Security No: _____ Date of Death: _____

AND NOW, _____, 20 _____, in consideration

of the Petition on the reverse side hereon, satisfactory proof having been presented before me,

IT IS DECREED that Letters Testamentary of Administration _____
(c.t.a.; d.b.n.c.t.a.; pendente lite; durante absentia; durante minoritate)

are hereby granted to _____
in the above estate and that the instrument(s) dated _____
described in the Petition be admitted to probate and filed of record as the last Will of Decedent.

FEES

| | | |
|------------------------------------|----------|-------------------|
| Letters | \$ _____ | Register of Wills |
| Short Certificate(s) () | \$ _____ | |
| Renunciation(s) () | \$ _____ | Attorney: _____ |
| Affidavit(s) () | \$ _____ | I.D. No: _____ |
| Extra Pages () | \$ _____ | Address: _____ |
| Codicil | \$ _____ | _____ |
| JCP | \$ _____ | _____ |
| Inventory | \$ _____ | _____ |
| Other | \$ _____ | _____ |
| TOTAL | \$ _____ | Telephone: _____ |

APPENDIX A: Form 1 - Petition for Grant of Letters

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)

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

Testamentary
 Administration
 No Letters
 Other (Please Explain)

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

| | | | |
|----------------|---------|----------|----------------------|
| Name (Last) | (First) | (Middle) | Supreme Court I.D. # |
| 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 |

APPENDIX A: Form 2 - Estate Information Sheet

Register of Wills of Philadelphia County, Pennsylvania
OATH OF SUBSCRIBING WITNESS

Estate of _____ No. _____
also known as _____
_____, Deceased

(each) a subscribing witness to the codicil(s) will(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/trix sign the same and that she/he/they signed as a witness at the request of the Testator/trix in his/her/their presence and in the presence of each other in the presence of the other subscribing witness(es).

(Signature)

(Address)

(Signature)

(Address)

Sworn to or affirmed and subscribed
before me this _____ day
of _____, 20_____

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.

APPENDIX A: Form 3 - Oath of Subscribing Witness

Register of Wills of Philadelphia County, Pennsylvania
RENUNCIATION

Estate of _____ No. _____
also known as _____
_____, Deceased

The undersigned, _____ of the
(Relationship) (Capacity)
above Decedent, hereby renounce(s) the right to administer the estate and respectfully request(s) that
Letters be issued to _____

WITNESS _____ hand this _____ day of _____, 20_____.

(Signature)

(Address)

(Signature)

(Address)

(Signature)

(Address)

Sworn to or affirmed and subscribed
before me this _____ day
of _____, 20_____

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.

APPENDIX A: Form 4 - Renunciation

SUPREME COURT ORPHANS' COURT RULE 6.12
STATUS REPORT BY PERSONAL REPRESENTATIVE

NAME OF DECEDENT: _____

DATE OF DEATH: _____

WILL NO.: _____ ADMINISTRATION NO.: _____

Pursuant to Rule 6.12 of the Supreme Court Orphans' Court Rules, 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 and may be attached to this report.

I certify under penalty of perjury that the foregoing information is correct to the best of my knowledge, information and belief.

Date: _____, 20 _____

SIGNATURE:

ADDRESS

Capacity: _____ Personal Representative
or _____ Counsel - I.D.# _____

TELEPHONE

APPENDIX A: Form 6 - Status Report

NOTICE OF BENEFICIAL INTEREST IN ESTATE

REGISTER OF WILLS OF PHILADELPHIA COUNTY, PENNSYLVANIA

In re Estate of: _____, Deceased

File Number: _____

Date of Death: _____

TO: (Beneficiary's Name)
(Beneficiary's Address)
(Beneficiary's Address)

Decedent died testate intestate.

A copy of the Will is is not attached.

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

Please take notice of the death of the above decedent and the grant of letters to the personal representative named below. You may have a beneficial interest in the estate as follows:

Name, address and telephone number of personal representative appointed:

Name: _____

Address: _____

Telephone: _____

Additional information may be obtained from the undersigned:

Date: _____

Attorney's Name
Attorney's Address
Attorney's Telephone

COUNSEL FOR
PERSONAL REPRESENTATIVE

APPENDIX A: Form 7 - Notice of Beneficial Interest

REGISTER OF WILLS OF PHILADELPHIA COUNTY, PENNSYLVANIA

CERTIFICATION OF NOTICE UNDER RULE 5.6(a)

Estate of _____, Deceased

Date of Death: _____

File No.: _____

Date Letters Granted: _____

To the Register:

I certify that notice of beneficial interest required by Rule 5.6(a) of the Orphans' Court rules was served on or mailed to the following beneficiaries of the above-captioned estate on _____.

| <u>Name</u> | <u>Address</u> |
|-------------|----------------|
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |
| _____ | _____ |

Notice has now been given to all persons entitled thereto under Rule 5.6(a) except:

Date: _____

Attorney's Name
Attorney's Address
Attorney's Telephone
I.D. No.: _____

COUNSEL FOR
PERSONAL REPRESENTATIVE

APPENDIX A: Form 8 - Certification of Notice

**COURT OF COMMON PLEAS
PHILADELPHIA COUNTY, PENNSYLVANIA
ORPHANS' COURT DIVISION**

APPEAL FROM REGISTER OF WILLS

Will No. _____ of _____
Adm. No. _____ of _____
Misc. No. _____ of _____

ESTATE OF: _____, **DECEASED**

O.C. NO. _____ OF _____

TO THE REGISTER OF WILLS OF PHILADELPHIA COUNTY:

The undersigned, a party in interest, appeals to the ORPHANS' COURT of said County from the decision of the REGISTER OF WILLS in the Estate:

- strike out
inapplicable
sections
- (1) admitting to Probate a certain writing, dated the _____ day of _____ as the last will of said decedent, and granting letters testamentary thereon:
 - (2) granting letters of administration to _____
 - (3) with respect to the Inheritance Tax Assessment.

Appellant Signature

Print Appellant's Name & Address

Attorney: _____

I.D. No. _____

Address: _____

Phone # _____

Date Filed _____

APPENDIX A: Form 9 - Notice of Appeal

**AFFIDAVIT FOR FILING IN PHILADELPHIA COUNTY
BY FOREIGN FIDUCIARY**

Commonwealth of Pennsylvania }
 } ss.
 County of _____ }

being duly {sworn } depose and say as follows:
 {affirmed}

I am {Executor }
 {Administrator } in the Estate of _____
 We are {Administrator c.t.a. }
 {Trustee }
 {Guardian }

who was adjudicated incompetent

who died _____ a resident of _____
 (Date) (City)

 (County) (State)

That deponent desires to exercise within the Commonwealth of Pennsylvania the authority vested in deponent by virtue of an Act of Assembly of the Commonwealth of Pennsylvania, known as the Probate, Estate and Fiduciaries Code of 1972, P.L. 164, Sec. 4101 (1) and (2), and has complied with all the provisions of same.

That after diligent search and inquiry, deponent states that so far as deponent has been able to discover, the above ward / decedent is not indebted to any person in the Commonwealth of Pennsylvania; and that deponent will not exercise any power which _____ would not be permitted to exercise in the jurisdiction of _____ appointment.

| | | |
|--|---|---|
| Sworn } } and subscribed to before Affirmed } | } | _____ (Signature) |
| me this _____ day of _____ | } | _____ (Address) |
| A.D. 20_____. | } | _____ (Signature) |
| _____ (Signature and seal of Notary or other official | } | _____ (Address) |
| qualified to administer oaths | } | (Address) |
| Show date of expiration of Notary's commission) | } | (If corporation affix corporation seal) |

**DO NOT FILE THIS AFFIDAVIT UNTIL AFTER ONE MONTH FROM DECEDENT'S DEATH.
AN EXEMPLIFIED COPY OF PROBATE PROCEEDINGS MUST ACCOMPANY THIS FORM.**

APPENDIX A: Form 10 - Foreign Fiduciary Affidavit

REGISTER OF WILLS OF
PHILADELPHIA COUNTY, PENNSYLVANIA

No.

ESTATE OF JOSEPH B. DUNN, DECEASED

PETITION FOR CITATION TO SHOW CAUSE
WHY A PHOTOCOPY OF THE WILL OF JOSEPH B. DUNN
SHOULD NOT BE ADMITTED TO PROBATE

The petition of Jane R. Dunn respectfully states that:

1. Petitioner is the widow of Joseph B. Dunn who died on January 1, 1999.
2. At the time of his death, the decedent maintained his principal residence at 261 Horse Hair Road, Philadelphia, Pennsylvania.
3. Decedent's sole heirs are petitioner and his only child, John Dunn, who is of age.
4. On April 1, 1986 Joseph B. Dunn executed his Will, a copy of which is attached as Exhibit A. This Will was prepared by the decedent's attorney, John K. Trustworthy, Esquire, at his client's request; its execution was witnessed by the said attorney and by his then secretary, Mary Friday; and it named petitioner as executrix and sole beneficiary.
5. Immediately after the execution of the said Will, a photocopy was made and was placed by John K. Trustworthy in his files, and on April 2, 1986 the original Will was taken by said Mary Friday to the Upstanding Trust Bank, where John K. Trustworthy maintained a vault for the storage of original Wills.
6. John K. Trustworthy is now unable to locate the said Will in his vault.
7. The original Will has never been in the possession of Joseph B. Dunn since its execution.

APPENDIX B: Form 1
Petition for Citation to Show Cause Why Photocopy of Will Should Not be Probated

Wherefore, petitioner respectfully requests that a citation be awarded, directed to John Dunn, to show cause why the photocopy of the Will of Joseph B. Dunn, Deceased should not be admitted to probate as if it were the original.

Jane R. Dunn

[Affidavit or Verification on following page]

NOTE: *The Register of Wills will not admit a carbon copy or a photocopy of an original will to probate without a hearing at which an adequate explanation for the nonproduction of the original is given.*

REGISTER OF WILLS OF
PHILADELPHIA COUNTY, PENNSYLVANIA

No.

ESTATE OF JOSEPH B. DUNN, DECEASED

PETITION FOR CITATION TO SHOW CAUSE
WHY PETITIONER OR HER NOMINEE
SHOULD NOT BE APPOINTED ADMINISTRATOR

The petition of Mary Dunn respectfully states that:

1. Joseph B. Dunn died intestate on January 1, 1999, a resident of Philadelphia, Pennsylvania.
2. Decedent was survived by Jane R. Dunn, his widow, and John Dunn, his only child, and by no other heirs.
3. Decedent owned personal property and real estate at the time of his death which petitioner is informed has a value in excess of \$100,000.
4. John Dunn, son of Joseph B. Dunn, died on February 1, 1999.
5. Petitioner is the surviving spouse and executrix of the Will of John Dunn, the said John Dunn being one of the two parties in interest in the Estate of Joseph B. Dunn, Deceased.
6. Jane R. Dunn, surviving spouse of Joseph B. Dunn, Deceased, has not taken out letters of administration on his estate; although she has repeatedly been requested to do so by petitioner, she still refuses and neglects to do so.

Wherefore, petitioner respectfully requests that a citation be awarded, directed to the said Jane R. Dunn, widow of Joseph B. Dunn, Deceased, to show cause why petitioner or petitioner's nominee should not be granted letters of administration.

Mary Dunn

[SEE VERIFICATION AT APPENDIX B: FORM 1]

NOTE: *When the proper party has failed to apply for letters, it seems likely that the same party will also fail to act after his appointment. Therefore, it is advisable to request the petitioner's own appointment or the appointment of his nominee, in order to compel the party entitled to letters to act affirmatively if he wants to oppose the petition.*

APPENDIX B: Form 2
Petition for Citation to Show Cause Why Petitioner Should Not be Appointed Administrator

REGISTER OF WILLS OF
PHILADELPHIA COUNTY, PENNSYLVANIA

No.

ESTATE OF JOSEPH B. DUNN, DECEASED

PETITION FOR LEAVE TO RESIGN AS EXECUTOR

The petition of Richard Roe respectfully states that:

1. Petitioner was qualified as executor of the Will of the above decedent by the Register of Wills of Philadelphia County on July 1, 1999, pursuant to a designation in the Will of Joseph B. Dunn, dated March 1, 1990; testator having died on June 1, 1999.
2. Under the terms of his Will, his widow, Jane R. Dunn, is the sole beneficiary.
3. Irreconcilable differences have arisen between petitioner and said Jane R. Dunn with regard to the administration of the estate.
3. (ALTERNATE) Petitioner's health has deteriorated subsequent to his qualifying as executor, to a point where petitioner feels that the duties of the office impose an undue burden upon him.
3. (ALTERNATE) Petitioner will soon be leaving the Commonwealth of Pennsylvania, intending to relocate permanently in the State of Florida.
4. Petitioner believes that the administration of the estate may be adversely affected by his continuing as executor.
5. Petitioner has given notice of his intention to file this petition to Jane R. Dunn, the sole beneficiary under the will, and her joinder to this petition is set forth below.
6. Petitioner has been advised that Howard Roe, the named alternate in the Will of March 1, 1990, intends to qualify as succeeding executor.
6. (ALTERNATE) Petitioner has been advised that Jane R. Dunn, the residuary legatee named in the Will of March 1, 1990, intends to qualify as administratrix, d.b.n.c.t.a.

APPENDIX B: Form 3
Petition for Leave to Resign as Executor

7. No property of the decedent has come into the possession of petitioner.
7. (ALTERNATE) Petitioner has taken possession of various assets of the decedent as reflected in an inventory filed with the Register of Wills on September 14, 1995, a copy of which is attached hereto. Petitioner will deliver these assets to his successor when properly qualified.

Wherefore, petitioner respectfully requests that his resignation as executor be accepted, upon qualification of a successor.

Richard Roe

[SEE VERIFICATION AT APPENDIX B: FORM 1]

NOTE: *Various statutory grounds for removal of a personal representative are provided in 20 Pa. C.S.A. §3182. However, no statute provides for resignation by the personal representative.*

Procedurally, the resigning party should file with the Register a Petition for Leave to Resign in the form indicated above. The Register will then accept the resignation upon qualification of a succeeding personal representative. If the Register refuses to accept the resignation, a petition may be filed with the Orphans' Court Division.

Acceptance of a personal representative's resignation does not release him from liability for any acts during his term of service, and the new personal representative should make certain that all assets owned by the estate are received by him. The desirability of filing or at least preparing an interim account should be considered.

REGISTER OF WILLS OF
PHILADELPHIA COUNTY, PENNSYLVANIA

No.

ESTATE OF JOSEPH B. DUNN, DECEASED

PETITION FOR CITATION TO SHOW CAUSE
WHY JOHN DUNN SHOULD NOT BE COMPELLED TO PRODUCE
THE LAST WILL OF JOSEPH B. DUNN FOR PROBATE

The petition of Jane R. Dunn respectfully states that:

1. Petitioner is the widow of Joseph B. Dunn who died on January 1, 1999.
2. At the time of his death, decedent maintained his principal residence at 261 Horse Hair Road, Philadelphia, Pennsylvania.
3. Decedent's sole heirs are petitioner and his only child, John Dunn, who is of age.
4. On December 1, 1996, decedent executed his Will, a copy of which is attached hereto as Exhibit A, wherein he gave his entire estate to petitioner and appointed petitioner executrix.
5. The decedent at the time of his death owned certain personal property and real estate, all located in Pennsylvania.
6. When decedent executed his Will, he delivered it to his son, John Dunn, who has neglected and refused to produce it for probate, although repeatedly requested to do so by petitioner.
7. Under 20 Pa. C.S.A. §3137, the Register of Wills, at the request of any party in interest, shall issue a citation directed to any person alleged to have possession or control of a Will of a decedent requiring him to show cause why it should not be deposited with the Register.

***APPENDIX B: Form 4
Petition for Citation to Show Cause Why Petitioner
Should Not be Compelled to Produce the Will of Decedent***

Wherefore, petitioner respectfully requests that a citation be awarded, directed to John Dunn, to show cause why he should not produce for probate the Will of Joseph B. Dunn, Deceased, dated December 1, 1986.

Jane R. Dunn

[SEE VERIFICATION AT APPENDIX B: FORM 1]

Note: File petition without decree page in Register's office. Register's office will prepare citation.

APPENDIX B: Form 4
Petition for Citation to Show Cause Why Petitioner
Should Not be Compelled to Produce the Will of Decedent

REGISTER OF WILLS
PHILADELPHIA COUNTY

INFORMAL CAVEAT

In the Matter of the
Estate of _____, Deceased Date: _____

To the Register of Wills of Philadelphia County,
Commonwealth of Pennsylvania:

This is to request that you grant no letters testamentary or letters of administration upon
the estate of the above decedent, who died at _____,
_____, on _____, without notice to the
undersigned.

| <u>Name</u> | <u>Address</u> | <u>Relationship</u> |
|-------------|----------------|---------------------|
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |

_____, Esquire
Attorney I.D. No. _____
Attorney for Caveator

APPENDIX B: Form 5
Informal Caveat

REGISTER OF WILLS OF
PHILADELPHIA COUNTY, PENNSYLVANIA

No.

ESTATE OF JOSEPH B. DUNN, DECEASED

CAVEAT

In the matter of the Estate of Joseph B. Dunn, Deceased, and in the matter of a certain writing dated December 26, 1999, offered to the Register of Wills of Philadelphia County for probate as the Will of said Joseph B. Dunn, Deceased.

Now, February 20, 2000, before probate, the undersigned, John Dunn, comes before the Register and objects to the admission of the writing dated December 26, 1999 to probate and in support of this caveat states the following objections:

1. On the date of the execution and prior thereto, Joseph B. Dunn, Deceased, was not of sound and disposing mind, memory or understanding.
2. Execution of the writing was obtained by undue influence exerted by Mary Roe who was in a confidential relationship with the decedent.
3. The undersigned caveator is John Dunn, the only son of Joseph B. Dunn, who died a widower, survived by caveator and no other issue.
4. The said writing has been offered for probate by Mary Roe and by reason thereof certain material questions are in controversy between caveator and the said Mary Roe:
 - (a) Whether at the time of the alleged execution of the writing Joseph B. Dunn was of sound and disposing mind, memory and understanding.
 - (b) Whether execution of the instrument was procured by the undue influence of Mary Roe; and
 - (c) Whether Mary Roe occupied a position of confidential relationship with Joseph B. Dunn.

APPENDIX B: Form 6
Formal Caveat

5. Mary Roe, who has offered the writing for probate, has denied the above allegations.
6. All persons interested in the said estate known to petitioner are:

John Dunn, caveator
Mary Roe

Wherefore, caveator respectfully requests that the Register of Wills refuse to probate the writing dated December 26, 1999, presented by Mary Roe and to receive the petition of the caveator for letters of administration.

John Dunn

[SEE VERIFICATION AT APPENDIX B: FORM 1]

NOTE: *There are two forms of caveat: (1) Informal, which is used to notify the Register that there is an objecting party and which may be either: (a) a form available at the office of the Register of Wills or (b) a letter directed to the Register; and (2) Formal, where the objecting party sets forth the specifics of his objection. Generally, a bond is required in either case. See 20 Pa. C.S.A. §906.*

Caveats are used as a basis for objecting to (1) the grant of letters, because of objection to the personal representative per se or because the appointment is based on an incorrect determination of the heirs to the estate; or (2) the probate of a will, where a party objects to the validity of the will.

APPENDIX B: Form 6
Formal Caveat

APPROVED CORPORATE FIDUCIARIES

As of October 16, 2002, the following institutions have been approved to act as corporate fiduciaries under Phila. O.C. Rule No. 1.2.K. Authorizations are granted on a yearly basis and must be renewed annually.

Additional institutions may be approved to serve from time to time, and the approvals of all institutions must be renewed annually. The current status of an institution should be checked with the Clerk of the Orphans' Court of Philadelphia at 215-686-2230 or on-line at <http://courts.phila.gov>.

| Institution | O.C. Number |
|---|--------------------|
| American Guaranty & Trust Company | 477 of 1997 |
| Ameriserve Trust and Financial Services (formerly USBANCORP) | 557 of 2001 |
| Bankers Trust Company of New York | 933 of 1999 |
| Bessemer Trust Company | 29 of 2001 |
| Brown Brothers Harriman Trust Company | 1378 of 1993 |
| Brown Brothers Harriman Trust Company of Pennsylvania . | 1527 of 1999 |
| Brown Investment Advisory & Trust Company | 868 of 1996 |
| Bryn Mawr Trust Company | 2271 of 1971 |
| Comerica Bank & Trust, N.A. | 507 of 1998 |
| Citi Fiduciary Trust Company (formerly Smith Barney Private Trust Company) | 483 of 1999 |
| First Union National Bank (formerly Fidelity Bank) | 4026 of 1926 |
| The Glenmede Trust Company | 242 of 1985 |
| Hudson United Bank | 314 of 2001 |
| INA Trust, FSB | 1298 of 2001 |
| Investor Trust Company | 115 of 1999 |
| Main Line Trust | 1483 of 1992 |
| Manufacturers and Traders Trust Company (formerly Keystone Financial) | 259 of 1896 |
| Mellon Bank, N.A. | 48 of 1999 |
| Merrill Lynch Trust Company | 1261 of 1991 |
| Peoplesbank | 1725 of 2001 |
| Pitcarin Trust Co. | 1463 of 1999 |

APPENDIX C
List of Approved Corporate Fiduciaries

| | |
|--|--------------|
| The Pennsylvania Trust Company | 3113 of 1987 |
| The Philadelphia Trust Company | 1213 of 2001 |
| PNC Bank, N.A. (formerly Provident National) | 693 of 1922 |
| Raymond James Trust Company West | 981 of 2001 |
| The Rittenhouse Trust Company | 2106 of 1990 |
| Semper Trust Company | 490 of 2000 |
| Smithfield Trust Company | 293 of 1998 |
| Summit Bank (formerly First Valley Bank) | 2194 or 1991 |
| Travelers Bank and Trust | 393 of 2001 |
| Union National Bank and Trust Company of Souderton | 143 of 1983 |
| U.S. Trust Company of Connecticut | 1485 of 2000 |
| Van Liew Trust Company | 700 of 1992 |
| Vanguard Fiduciary Trust Company | 27 of 2000 |
| Wilmington Trust Company | 2054 of 1986 |
| Wilmington Trust Company of Pennsylvania | 1208 of 1996 |

APPENDIX C
List of Approved Corporate Fiduciaries

**FEES OF THE REGISTER OF WILLS
OF PHILADELPHIA COUNTY
AS OF SEPTEMBER 2006**

The following fees (Base Fee, 20% Tax on Base Fee AND Family Court Filing Fee) shall be charged for the granting of Letters Testamentary and of Administration based upon the size of the estate:

| Probate Value | | | Base Fee | 20% Tax | Family Court Filing Fee |
|-----------------|----|----------------|----------|----------|-------------------------|
| \$ 0.00 | to | \$ 250.00 | \$ 10.00 | \$ 2.00 | \$ 2.00 |
| \$ 250.01 | to | \$ 1,000.00 | \$ 25.00 | \$ 5.00 | \$ 5.00 |
| \$ 1,000.01 | to | \$ 2,000.00 | \$ 35.00 | \$ 7.00 | \$ 7.00 |
| \$ 2,000.01 | to | \$ 3,000.00 | \$ 45.00 | \$ 9.00 | \$ 9.00 |
| \$ 3,000.01 | to | \$ 4,000.00 | \$ 55.00 | \$ 11.00 | \$ 11.00 |
| \$ 4,000.01 | to | \$ 5,000.00 | \$ 65.00 | \$ 13.00 | \$ 13.00 |
| \$ 5,000.01 | to | \$ 6,000.00 | \$ 75.00 | \$ 15.00 | \$ 15.00 |
| \$ 6,000.01 | to | \$ 7,000.00 | \$ 85.00 | \$ 17.00 | \$ 17.00 |
| \$ 7,000.01 | to | \$ 8,000.00 | \$ 95.00 | \$ 19.00 | \$ 19.00 |
| \$ 8,000.01 | to | \$ 9,000.00 | \$105.00 | \$ 21.00 | \$ 21.00 |
| \$ 9,000.01 | to | \$ 10,000.00 | \$115.00 | \$ 23.00 | \$ 23.00 |
| \$ 10,000.01 | to | \$ 50,000.00 | \$150.00 | \$ 30.00 | \$ 30.00 |
| \$ 50,000.01 | to | \$ 200,000.00 | \$225.00 | \$ 45.00 | \$ 45.00 |
| \$ 200,000.01 | to | \$ 300,000.00 | \$300.00 | \$ 60.00 | \$ 60.00 |
| \$ 300,000.01 | to | \$ 400,000.00 | \$375.00 | \$ 75.00 | \$ 75.00 |
| \$ 400,000.01 | to | \$ 500,000.00 | \$450.00 | \$ 90.00 | \$ 90.00 |
| \$ 500,000.01 | to | \$ 600,000.00 | \$525.00 | \$105.00 | \$105.00 |
| \$ 600,000.01 | to | \$ 700,000.00 | \$600.00 | \$120.00 | \$120.00 |
| \$ 700,000.01 | to | \$ 800,000.00 | \$675.00 | \$135.00 | \$135.00 |
| \$ 800,000.01 | to | \$ 900,000.00 | \$750.00 | \$150.00 | \$150.00 |
| First | | \$1,000,000.00 | \$825.00 | \$165.00 | \$165.00 |
| Each additional | | \$ 100,000.00 | \$ 75.00 | \$ 15.00 | \$ 15.00 |
| Each additional | | \$1,000,000.00 | \$750.00 | \$150.00 | \$150.00 |

Fees continued on next page

**APPENDIX D
Fee Schedule of Philadelphia County Register of Wills**

The following fees shall be charged (in addition to the Base Fee, 20% Tax on Base Fee and Family Court Filing Fee) for the indicated miscellaneous activity or functions:

| | |
|--|----------|
| Affidavit as to testamentary witnesses, each | \$ 10.00 |
| Caveat, Informal | \$ 25.00 |
| Caveat, Perfected | \$ 75.00 |
| Certification of any record | \$ 10.00 |
| Certifying record on Appeal to Orphans' Court | \$ 35.00 |
| Citations | \$ 25.00 |
| Codicil | \$ 15.00 |
| Commission to registers in Pennsylvania to take testimony of witness. . . | \$ 35.00 |
| Commission to take testimony of witness | \$ 35.00 |
| Copy of any record, per page | \$ 2.00 |
| Exemplification of any record | \$ 20.00 |
| Filing and entering bond where additional security is required | \$ 10.00 |
| Filing foreign fiduciary affidavit in relation to debts in estates of non-resident decedents | \$ 15.00 |
| Hearing, Formal | \$100.00 |
| Inheritance Tax Filing Fee (charged for all probate estates) | \$ 15.00 |
| Inheritance Tax Filing Fee (charged for Miscellaneous Returns when no Letters are granted) | \$ 35.00 |
| Inventory | \$ 15.00 |
| Inventory, each additional page | \$ 2.00 |
| Letters of Administration d.b.n. or d.b.n.c.t.a. | \$ 25.00 |
| Pennsylvania Judicial Computer Project Surcharge | \$ 10.00 |
| Petition to admit copy of Will to Probate | \$ 25.00 |
| Petition to amend or revoke decree and letters | \$ 25.00 |
| Pleadings and Papers (charged for all estates) | \$ 20.00 |
| Record Management Fee (charged for all estates) | \$ 15.00 |
| Record Will | \$ 15.00 |
| Recording exemplified copies of letters of administration from other states, where letters of administration are not required to be issued | \$ 20.00 |
| Recording exemplified copies of Wills from other states, where letters testamentary, or of administration, c.t.a. are not required to be issued; not exceeding ten pages | \$ 20.00 |

APPENDIX D

Fee Schedule of Philadelphia County Register of Wills

| | |
|---|----------|
| Each additional page (plus 20% tax) | \$ 2.00 |
| Renunciation | \$ 5.00 |
| Reschedule / Cancellation Fee | \$ 25.00 |
| Research | \$ 15.00 |
| Short Certificate | \$ 7.00 |
| Subpoena | \$ 10.00 |
| Traveling Probate Fee | \$ 75.00 |

APPENDIX D
Fee Schedule of Philadelphia County Register of Wills

**REGISTER OF WILLS
Room 180
City Hall
Philadelphia, PA 19107**

**Telephone: 215-686-6250
Fax: 215-686-6268**

| | |
|---|----------------------|
| Honorable Ronald R. Donatucci, Register of Wills | 215-686-6250 |
| John C. Furey, Chief Deputy | 215-686-6267 |
| John F. Raimondi, Esquire Deputy of Litigation | 215-686-6266 |
| Louis DiRenzo, Chief Probate Clerk | 215-686-6258 |
| Matthew Myers, Supervisor of Inheritance Tax Returns | 215-686-6271 |
| Inquiries as to whether letters have been taken out on decedent's estate | 215-686-6261 or 6262 |
| Ordering short certificates | 215-686-6281 |

**APPENDIX E
List of Helpful Names and Telephone Numbers**

TIMETABLE FOR ESTATE SETTLEMENT

Within three months of death:

- Send notice of beneficial interest in estate to persons required under Rule 5.6, and file certification of notice with Register of Wills
- Make a pre-payment of Pennsylvania inheritance tax to receive 5% discount, including decedent's name and estate file number on check; postmark date will be considered date of filing; check should be payable to "Register of Wills, Agent"

Within nine months of death:

- File Inventory (in duplicate) of probate assets, with memorandum of out-of-state real estate, indicating the fair market value at date of death of each asset. (If an extension of time is obtained for paying the Pennsylvania inheritance tax return, the Inventory need not be filed until that date)
- Unless an extension of time is obtained, file Pennsylvania inheritance tax return with Register of Wills (in duplicate), and pay tax (or the balance of tax due if a prepayment has been made); the check should be payable to "Register of Wills, Agent"
- File federal estate tax return with IRS (if necessary), and file copy with the Register of Wills

Within two years of death:

- File Status Report required under Rule 6.12 stating whether estate has been closed, and if not, the progress of the estate administration

