

**STATE OF NORTH CAROLINA**

File No.

\_\_\_\_\_ County

In The General Court Of Justice  
Before the Clerk

**IN THE MATTER OF THE ESTATE OF:**

Name Of Decedent

Date Of Death

Decedent's Social Security Number

**ESTATE TAX CERTIFICATION  
(FOR DECEDENTS DYING ON OR AFTER 1/1/99)**

G.S. 28A-21-2; 105-32.2

**NOTE:** Use this form for decedents dying on or after 1/1/99. For decedent's dying before 1/1/99, use AOC-E-207.

I, the personal representative/fiduciary/spouse in the above estate, certify that:

- 1. The gross value of the estate prior to the date of the decedent's death is less than:
  - \$650,000 (If decedent died on or after 1/1/1999).
  - \$850,000 (If decedent died on or after 1/1/2004).
  - \$675,000 (If decedent died on or after 1/1/2000).
  - \$950,000 (If decedent died on or after 1/1/2005).
  - \$700,000 (If decedent died on or after 1/1/2002).
  - \$1,000,000 (if decedent died on or after 1/1/2006).
- 2. I am the surviving spouse and sole heir of the decedent and no North Carolina estate taxes are due.

**SWORN AND SUBSCRIBED TO BEFORE ME**

Date

Signature

Date

Signature Of Person Authorized To Administer Oaths

Title Of Personal Representative/Fiduciary/Spouse

- Deputy CSC
- Assistant CSC
- Clerk Of Superior Court

Address Of Personal Representative/Fiduciary/Spouse

**SEAL**

Notary

Date My Commission Expires

**NOTE TO PERSONAL REPRESENTATIVE/FIDUCIARY/SPOUSE AND CLERK:**

No final accounting of an estate may be approved unless the personal representative files with the Clerk of Superior Court an Estate Tax Certification, AOC-E-212, or a certificate issued by the Secretary of Revenue stating the estate tax liability has been satisfied. G.S. 105.32.3(c).