Estate Inventory Worksheet

Estate of ______________________ **Date of Death** ______________ **Estate ID#** ______________

Property Description	Ownership Code	Value of Property	Ownership Percentage	Decedent's Share	Probate Amount
		Gross Estate	....		
		Probate Estate	....		

Instructions:

Ownership Code:
- S— Separate. 100% owned by decedent.
- JS— Joint tenancy with right of survivorship (spouse is the other owner). Generally 50% of value is included in the estate of the spouse to die first.
- JT— Joint tenancy with right of survivorship (spouse is not the other owner). Generally 100% of value is included in the estate of the decedent unless the survivor provided some consideration for his or her interest.
- T— Tenancy in common. Only the decedent's ownership percentage is included in gross estate.
- E— Tenancy by the entirety. Generally same as code JS.
- C— Community property.
- O— Other. Explain on separate schedule.

Value of Property: Fair market value at date of death, or alternate- or special-use valuation election.

Ownership Percentage: Enter percentage includable in gross estate.

Decedent's Share: Multiply value by ownership percentage.

Probate Amount: Enter value of property includable in the probate estate. For example, payable-on-death bank accounts, IRAs and other accounts with a designated beneficiary *do not* go through probate.