
INVENTORY

Note: If SE, omit Items 96 through 99 of this Checkplan.

96. Prepare Inventory, Appraisement, and List of Claims (Form 22) (see Special Instruction 23—Inventory, Appraisement, and List of Claims and Special Instruction 24—General Rules for Valuation of Assets). Place in file folder entitled “Inventory.”

Note: In many counties an inventory is not required. We recommend that one be prepared and filed to provide evidence of the assets owned by D and to assist future title examinations.

Note: If PDH, or if MT unless court requires filing inventory, omit Items 97 through 99 of this Checkplan.

97. Unless Inventory, Appraisement, and List of Claims (Form 22) can be completed and filed within ninety days from date of qualification (Item 6.39 of MIL and Item 39 of SDL) or from date of admission of D’s will to probate as a muniment of title (Item 6.26 of MIL and Item 28 of SDL), do the following:

- a. Prepare Application for Extension of Time in Which to File Inventory, Appraisement, and List of Claims and Order thereon (Form 27).

Note: In Harris County, the application must be designated as first application, second application, and so forth, and must show the date the executor or administrator qualified, the date the inventory would have been due, and the date on which the inventory will be due if the extension is granted. Determine local practice and make necessary modifications.

- b. File Application for Extension of Time in Which to File Inventory, Appraisement, and List of Claims and Order thereon (Form 27) with clerk of court.

- c. On approval of order, complete Item 6.86 of MIL and Item 32a(1) or 46a of SDL as appropriate.

98. If Inventory, Appraisement, and List of Claims (Form 22) cannot be completed within the extended time, repeat the procedure described in Item 97 of this Checkplan until the inventory is actually filed, and complete Item 32a or 46 of SDL as appropriate.

Note: Application for Extension of Time in Which to File Inventory, Appraisement, and List of Claims and Order thereon (Form 27) will have to be modified for the length of time and basis for this additional request.

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99. When Inventory, Appraisement, and List of Claims (Form 22) has been completed, do the following:

- a. Arrange for executor, administrator, heir, or beneficiary to sign and swear to Inventory, Appraisement, and List of Claims (Form 22). If mailing, prepare and send Letter 48 to executor, administrator, heir, or beneficiary, together with original and a copy of Inventory, Appraisement, and List of Claims (Form 22), and repeat for each executor, administrator, heir, or beneficiary until the original has been signed and sworn to by all parties.
- b. If this is IA, TBA, IBA, or AP (independent) *and* there are no unpaid debts except for secured debts, taxes, and administrative expenses *and* you do not want the inventory to become a public record, do the following:
 - (1) When Inventory, Appraisement, and List of Claims (Form 22) has been properly signed and sworn to by all independent executors or administrators, prepare and send Letter 104, together with a copy of the inventory, to all beneficiaries except those who have signed waivers (Form 122) or as otherwise provided by Estates Code, Section 309.056(b–1).
 - (2) Prepare Affidavit in Lieu of Inventory, Appraisement, and List of Claims (Form 103), have it signed by the independent executor(s) or administrator(s), and file with clerk of court. Enter date of filing as Item 61 of SDL and Item 6.89 of MIL.
- c. If this is not IA, TBA, IBA, or AP (independent), or if Affidavit in Lieu of Inventory, Appraisement, and List of Claims (Form 103) will not be used, when Inventory, Appraisement, and List of Claims (Form 22) has been properly signed and sworn to by all executors, administrators, heirs, or beneficiaries, file Inventory, Appraisement, and List of Claims (Form 22) with clerk of court.
- d. When Inventory, Appraisement, and List of Claims (Form 22) has been signed by the judge, enter the date as Item 61 of SDL and Item 6.88 of MIL.

Note: After order approving inventory has been signed, newly discovered assets are shown by a Supplemental Inventory (Form 36) and errors are corrected by an Amended Inventory (forms not provided in this System). If Affidavit in Lieu of Inventory, Appraisement, and List of Claims (Form 103) was filed, provide all beneficiaries with copies of the Supplemental Inventory (Form 36) and then file a Supplemental Affidavit in Lieu of Inventory (form not provided in this System) with the court.

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