

North Carolina Collection by Affidavit Checklist

Qualify, file with the clerk, collect, disburse, then close within 90 days

Section numbers refer to the North Carolina General Statutes. Full guide and sources: clearlegaltips.com/north-carolina-small-estate-affidavit/

1. QUALIFY (28A-25-1, 28A-25-1.1)

- ☐ Personal property less liens is \$20,000 or less (or \$30,000 for a surviving spouse who is the sole heir, after any spousal allowance paid).
- ☐ 30 days have passed since the death.
- ☐ No application for a personal representative is pending or granted anywhere.
- ☐ I am an heir, a creditor, the public administrator, or (with a will) the named executor or a devisee.
- ☐ I am not disqualified under G.S. 28A-4-2 (ask the clerk whether any of its disqualifications applies).

Date of death: _____

2. PREPARE THE AFFIDAVIT

- ☐ Affiant name, address and status.
- ☐ Decedent's name, residence, and date and place of death.
- ☐ Statement that 30 days have elapsed and that the value is within the limit.
- ☐ Names, addresses and relationships of everyone entitled to the property (the court form also asks for each age).
- ☐ Description of each tract of real property the decedent owned.
- ☐ With a will: will admitted to probate, certified copy recorded where real property is located, and a certified copy attached.
- ☐ Used the court's Form AOC-E-203B (Rev. 7/24) or asked the clerk which form the office wants. The form's signature blocks are sworn or affirmed before a notary or a clerk.

3. FILE FIRST

- ☐ A copy filed with the clerk of superior court in the county where the decedent was domiciled, before recovering any asset.
- ☐ Paid the fee set by G.S. 7A-307 (ask the clerk for the total; part is due with the first affidavit and the rest with the final affidavit).

Date the affidavit was filed: _____

Final affidavit due (90 days after the filing date above): _____

4. COLLECT

- ☐ Ordered certified copies of the filed affidavit.
- ☐ Bank and credit union accounts collected.
- ☐ Vehicle title and license transferred.

☐ Stock or other property collected.

Institution / item / date collected /

amount: _____

Institution / item / date collected /

amount: _____

Institution / item / date collected /

amount: _____

5. DISBURSE IN ORDER (28A-25-3)

☐ Spouse's and children's year's allowances paid first (\$60,000 for a spouse; \$10,000 for a child under 21 for deaths on or after March 1, 2024), if claimed.

☐ Debts and claims paid in the priority order in G.S. 28A-19-6, or the person who already paid them reimbursed.

☐ Remainder distributed under the will or the Intestate Succession Act.

☐ If the person may have received Medicaid, asked the clerk and the Division of Health Benefits before paying out the remainder.

☐ Kept receipts and a running list of what was paid and to whom.

6. CLOSE OUT

☐ Final affidavit of collection, disbursement and distribution (the court's Form AOC-E-204) filed with the clerk within 90 days of the first affidavit.

☐ If 90 days is not enough: report of reasons filed with the clerk inside the 90 days (the clerk may extend up to one year from the first affidavit).

Date final affidavit or report filed: _____

☐ Asked a tax professional or the Department of Revenue whether estate income tax Form D-407 applies.

When it may be in the best interest of the estate to sell, lease or mortgage real property to pay debts, the affiant petitions the clerk for the appointment of a personal representative (28A-25-3(b)). A surviving spouse who is the sole devisee or heir can look at summary administration (Article 28) instead.

INSTRUCTIONS FOR USE

Checked in October 2026 against N.C. Gen. Stat. 28A-25-1, 28A-25-1.1, 28A-25-2, 28A-25-3, 30-15 and 30-17 on ncleg.gov, and the court's Forms AOC-E-203B (Rev. 7/24) and AOC-E-204 (Rev. 1/12).

This checklist is general information, not legal advice. Confirm current rules and fees with the clerk of superior court in the decedent's county. Full guide and sources:

clearlegaltips.com/north-carolina-small-estate-affidavit/