

North Carolina Small Estate Worksheet (2026)

Add up the personal property less liens, pick the \$20,000 or \$30,000 test, then check the spouse routes

Collection of property by affidavit (N.C. Gen. Stat. 28A-25-1 with no will, 28A-25-1.1 with a will) covers personal property, less liens and encumbrances, up to \$20,000. The limit is \$30,000 when the affiant is the surviving spouse and sole heir (with a will, a surviving spouse entitled to all of the property), after reduction for any spousal allowance paid under G.S. 30-15. The affidavit describes each tract of real property, but the dollar test is about personal property. Full guide and sources: clearlegaltips.com/north-carolina-small-estate-affidavit/

Step 1: The decedent

Decedent's full name: _____

County where the decedent was domiciled at death: _____

Date and place of death: _____

- ☐ At least 30 days have passed since the date of death.
- ☐ There is no will. Use G.S. 28A-25-1.
- ☐ There is a will, admitted to probate, with a certified copy to attach. Use G.S. 28A-25-1.1.

Step 2: Personal property less liens

The statute asks for the value of all the personal property owned by the estate, less liens and encumbrances. Form AOC-E-203B (Rev. 7/24) groups assets in its own inventory; that grouping is the form's, not the statute's. Ask the clerk where an asset falls.

Item	Owner name on title or account	Value	Lien or loan	Net (value minus lien)

Total net personal property (add the Net column): _____

- ☐ Total is \$20,000 or less. The \$20,000 test is met.
- ☐ Total is over \$20,000 but not over \$30,000. Go to Step 3 before deciding.
- ☐ Total is over \$30,000. The affidavit does not fit; see Step 4.

Step 3: Surviving spouse routes

- ☐ I am the surviving spouse and the sole heir (or, with a will, entitled to all of the property). The limit may be \$30,000 after any spousal allowance paid (28A-25-1).

[] A surviving child or other heir exists. I am not the sole heir, so the \$20,000 limit applies. Ask the clerk whether any other route is open.

[] I am the sole devisee or sole heir, the will does not forbid it, and the property is not left in trust. Summary administration (28A-28-1): no section of Article 28 sets a dollar limit.

Spousal allowance: \$60,000 (G.S. 30-15), unless the spouse is barred. Amount already paid or assigned, if any: _____

Surviving children under 21 at death (each has a \$10,000 allowance for deaths on or after March 1, 2024, G.S. 30-17 and S.L. 2023-120);

names: _____

A child's allowance is awarded only after the full spouse's allowance (30-17(d)). For petitions filed on or after January 1, 2026, see the priority rule in 30-15(e).

Step 4: Disbursement order (G.S. 28A-25-3)

Order	Who is paid	Amount I expect to pay
1	Spouse's and children's year's allowances	
2	Debts and claims in the G.S. 28A-19-6 priority order (or reimburse whoever already paid)	
3	Remainder to the people entitled under the will or the Intestate Succession Act	

If the total is over the limit and no spouse route is open, ask the clerk about appointing a personal representative. When it may be in the best interest of the estate to sell, lease or mortgage real property to pay debts or claims, the affiant petitions the clerk for the appointment of a personal representative (28A-25-3(b)).

Step 5: Who is entitled (goes in the affidavit)

Name	Age	Address	Relationship to decedent

Each tract of real property the decedent owned (county and description): _____

INSTRUCTIONS FOR USE

Checked October 2026 against N.C. Gen. Stat. 28A-25-1, 28A-25-3, 28A-28-1, 30-15, 30-17 and Form AOC-E-203B (Rev. 7/24). General information, not legal advice; confirm the fee and form with the clerk.
Guide: clearlegaltips.com/north-carolina-small-estate-affidavit/