

- III. Resources for the Probate paralegal
 - A. Neb. Rev. Stat. Chapter 30-Uniform Probate Code
 - 1. Organization of Code
 - B. Neb. Rev. Stat. Chapter 77-inheritance tax
 - 1. Tax rate
 - a. Exemptions
 - b. Classes
 - c. County—where to file
 - d. Process—County Attorney, County Judge
 - 2. Nebraska Probate System V
 - 3. Nebraska Probate Manual
 - 4. Your Attorney

- IV. Problem-free probate starts with estate planning:
 - A. Can I avoid probate? How to avoid probate—
 - 1. Real estate in trust or JTWROS
 - 2. Financial accounts POD or TOD, not joint tenancy
 - 3. Vehicles JTWROS or in trust or low value
 - 4. Married couples—Second death often requires probate
 - a. Joint tenancy property
 - b. Failure to update plan after first death

- V. When there has been a death—Client interview
 - 1. Master information list
 - a. The deceased
 - b. The Personal representative
 - c.
 - 2. Is probate needed?
 - a. Review assets
 - b. Small Estates
 - c. Affidavit of Transfer of Personal Property
 - d. Affidavit of Succession to Real Property
 - 3. Frequently Asked Questions
 - a. Who is the client?
 - b. How to deal with heirs
 - c. How to deal with creditors

- VI. Difficult Estates
 - A. The number one difficult estate is the blended family where planning not done
 - B. Fractured families—an excluded heir
 - C. “Upside down” estates—where liabilities exceed assets
 - D. Other blended family problems
 - E. Intestacy--
 - 1. Determination of heirs
 - 2. Who is P.R.?
 - 3. Waiver of Notice
 - 4. Bond
 - 5. Selling Real estate
 - 6. Distribution of property
 - F. Recent or pending divorce
 - G. When there is a guardianship
 - H. Business in the estate—valuation

- VII. Opening-Filing the Petition
 - A. Who can file?
 - B. Formal opening
 - C. Informal opening

- VIII. The Inventory
 - A. Valuation Issues
 - 1. Real estate
 - 2. Business
 - 3. Securities
 - 4. Annuities
 - 5. Small business interest
 - B. Joint Property
 - C. Encumbrances

- IX. Spousal issues
 - A. Spousal election

- X. Exemptions and Allowances
 - A. Family maintenance allowance
 - B. Homestead

- XI. Duties of the P.R.
 - A. Gathering the Assets
 - B. Paying the Bills (claims)
 - 1. Priorities
 - C. Distributions
 - D. Accounting

- XII. Closing
 - A. Informal closing
 - B. Formal closing