

The following Inventory and Appraisement document is a fill-able, auto-calculating form created by the staff of the 22nd Judicial Circuit Probate Division. In order to make use of the auto-calculating feature and save the data entered you must open the form in Adobe Acrobat 8.0 or higher.

INSTRUCTIONS

INVENTORIES, FORM AND CONTENT

Inventories must contain a list of all property, including exempt property. In decedent estates the form, description and value of the property shall be as the date of decedent's death. If property changes form between the date of death and the filing of the inventory the change shall be shown in the first settlement, not in the inventory. In guardianship estates the valuation date is the date of the court's order of appointment. Since inventories form the basis for all subsequent settlements, for sales of property and for distribution to heirs, devisees or successors in interest, accuracy and completeness in preparation of the inventory will greatly assist both counsel and the court in keeping adequate records, striking proper balances and generally expediting the administration of an estate, In general inventories should meet the following requisites:

1. ALL REAL PROPERTY shall be described by legal description as well as street address. Encumbrances and liens against such property should be stated in detail, showing the amount due thereon as of the valuation date. The valuation attributed to such property should be the appraiser's best estimate of the fair market value of such property as of the valuation date, less such liens and encumbrances. Only Missouri real estate should be listed. Real estate appraisals should be scanned and e-filed as a **separate** document and submitted as an **attachment** to the Inventory.
2. Although no detailed appraisal or listing of the items is required, FURNITURE, HOUSEHOLD GOODS AND WEARING APPAREL should be described in sufficient detail to support an order of sale or of distribution at a later date.
3. CORPORATE STOCKS should be described by number of shares, name, class of stock and par value, if any. Certificate numbers should not be listed. Stocks listed on a recognized stock exchange should be so described and should be evaluated at the mean between the high and low selling values on the valuation date. If there were no sales on the valuation date, an average of the mean selling values on the last trading day before and the first trading day after the valuation date should be given. As to over-the-counter securities, an average of the bid and asked prices should be shown. For mutual funds shares the bid price should be given. Dividends declared prior to or on the valuation date but payable thereafter shall be listed as separate items immediately after the description of the stock on which they have been so declared. Since unlisted stock and stock in closely held corporations may be properly evaluated only by reviewing the financial data available from the corporation itself, an undetermined value for such stock will be acceptable for inventory purposes.
4. MORTGAGES, BONDS, NOTES and other WRITTEN EVIDENCES OF DEBT, together with the amount of accrued interest due thereon should be shown by listing the name of the company or person who executed or issued the same, their face value, series, rate of interest and due date. The unpaid balances on all such notes and mortgages as the valuation date shall be shown together with the market value thereof. Each mortgage, bond and note must be listed separately, except those of the same issue shall be listed together. The value of United States Series E bonds is the redemption value as of the DATE OF DEATH. Other United States securities, institutional bonds and listed and unlisted corporate bonds may present difficult questions of valuation. It is recommended that the fiduciary consult a bank or brokerage house for assistance in arriving at a proper valuation.
5. MONEY must be identified as cash on hand or money on deposit. If the latter, the inventory should state the name of the institution where deposited, and the nature of the account, i.e. savings or checking, certificates of deposit, time deposits, etc. Account and certificate numbers, with rates of interest, should be given. Maturity dates of time deposits should be shown.

6. INSURANCE POLICIES payable to the estate should be listed by stating the name of the insurance company, the policy number and the face value of the policy
7. ALL OTHER PERSONAL PROPERTY must be accurately identified. Included in this category would be decedent's or protectee's proportionate share in any partnership, the value of any proprietorship owned by him, all motor vehicles, jewelry, uncashed checks (except for dividends listed pursuant to paragraph 3), claims for refunds, club memberships, hobby collections, as well as all death benefits payable to the fiduciary, such as Social Security, Veterans Administration, etc. Death benefits of the Social Security Administration or the Veterans Administration, which have been or will be paid directly to the surviving spouse of the decedent or to the funeral director, need not be inventoried. The serial or motor number of motor vehicles must be shown or difficulty will be encountered in subsequent transfer.
8. ALL PROPERTY POSSESSED by, but not owned by, the decedent at his death should be listed separately from other property, together with a statement as to the knowledge, of the executor or administrator as to its ownership. The value of such property should not, however, be included in the recapitulation of the inventoried assets.
9. Where assets come to the knowledge of possession of the fiduciary after the filing of the original inventory such assets may be reported in the first settlement filed thereafter, provided the additional assets consist of personal property, and
 - a) have a total value of \$2500.00 or less, and
 - b) have a definite and readily ascertainable value, such as fixed dollar items or securities listed on an exchange or on the over-the-counter market. In all other instances, the fiduciary must prepare and file an additional or SUPPLEMENTAL INVENTORY similar to the original inventory. An additional or supplemental inventory should be filed in every instance where real estate is discovered after the filing of the original inventory.
10. Where an additional or supplemental inventory is required to be filed under the forgoing rule, ONLY THE ADDITIONAL PROPERTY shall be set forth and evaluated. It is not necessary to restate all of the property listed in the original inventory.
11. An AMENDED or CORRECTED INVENTORY may be filed to correct an item or delete an item. Such amended or corrected inventory may be limited to listing only the changed items and restating the recapitulation reflecting the changes. It is not necessary to relist all of the property shown in the original inventory.
12. In conservatorship estates the conservator shall inventory all continuing payments which it is anticipated will be made to the conservator in his official capacity. This would include Social Security benefits, Veterans Administration and Railroad Retirement benefits, A.D.C. payments, pension payments and the like. In the event that under the payor's rules continuing support payments are made to someone other than conservator, such as the custodian of the protectee, payments so made shall not be reflected in the inventory as an asset of the estate. However, a statement of the nature and amount of such payments should be included in the inventory for informational purposes.
13. In conservatorship estates PROPERTY OWNED JOINTLY by the protectee and some other person shall be shown at its full value.
14. LIENS and ENCUMBRANCES against all property inventoried shall be shown.

**MISSOURI CIRCUIT COURT, TWENTY-SECOND JUDICIAL CIRCUIT
 PROBATE DIVISION, CITY OF ST. LOUIS**

IN THE ESTATE OF _____

Estate No. _____

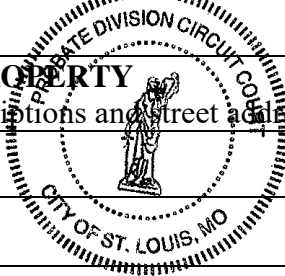
Deceased Disabled Minor

INVENTORY AND APPRAISEMENT

(Please read carefully the inserted directions before filling out this form)

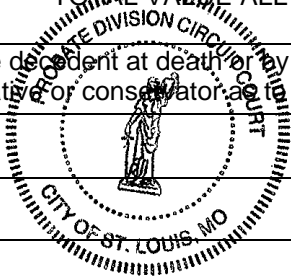
The personal representative or conservator hereby makes and returns the following inventory and appraisal of all of the property of the above named decedent or protectee, including exempt property, which has come into the possession or knowledge of the personal representative or conservator, together with a statement of all encumbrances, liens and other charges on any item, and all other property possessed but not owned by the decedent or protectee.

REAL PROPERTY (include plat or survey descriptions and street addresses)	VALUE
Total Value Real Estate	\$



RECAPITULATION OF PROPERTY

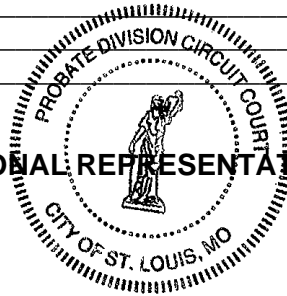
	VALUE
Furniture, household goods, wearing apparel	\$
Corporate Stocks	
Bonds, notes, other debts owed to the decedent or disabled person	
Bank accounts, insurance, money	
All other personal property, including proportionate share in any partnership	
TOTAL VALUE PERSONAL PROPERTY	\$
TOTAL VALUE REAL ESTATE	\$
TOTAL VALUE ALL PROPERTY	\$
Property possessed but not owned by the decedent at death or by protectee, together with a statement as to the knowledge of the personal representative or conservator as to its ownership	
TOTAL VALUE	\$



APPRAISERS EMPLOYED BY PERSONAL REPRESENTATIVE/CONSERVATOR

The following qualified and disinterested appraisers were employed to assist the Personal Representative/Conservator in ascertaining the fair market value of certain real and/or personal property of the decedent/protectee, as specified by item no. below, the value of which were subject to reasonable doubt.

NAME AND ADDRESS OF APPRAISER	ITEM NO. APPRAISED
_____	_____
_____	_____
_____	_____



AFFIDAVIT OF PERSONAL REPRESENTATIVE/CONSERVATOR

STATE OF MISSOURI } SS
 CITY OF SAINT LOUIS }

The undersigned Personal Representative/Conservator, being first duly sworn, states that the foregoing and the annexed document is a full inventory and description of all real and personal property of the decedent/protectee which has come into the possession or to the knowledge of the Personal Representative/Conservator, including a statement of all encumbrances, liens, and other charges on any property which was in the possession of the decedent/protectee but which was held, or is being claimed by another, as far as the Personal Representative/Conservator knows, and further states that the foregoing is an appraisal of all the property subject to appraisal. The Personal Representative/Conservator further states that he was not in debt or bound in any contract to the decedent at the time of his death/protectee; except as stated herein.

 Personal Representative/Conservator's Signature

 Personal Representative/Conservator's Name (Typed)

 Street Address

 City State Zip Code

 Telephone No.

 Personal Representative/Conservator's Signature

 Personal Representative/Conservator's Name (Typed)

 Street Address

 City State Zip Code

 Telephone No.

Subscribed and sworn to before me this _____ day of _____, 20____.

(Notary Seal)

 Notary Public

My Commission Expires: