

Estate of:

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of Schedule **C**

Report Jointly Owned and Survivorship Marital Property on Schedule E1 or E2

Item No.	Description - See instructions	Value at Date of Death	
		Marital Property	Other Property
1.		\$	\$
SUBTOTALS		\$	\$
TOTAL - Add both columns and enter on line 3 of page 2, Form 101		\$	\$

INSTRUCTIONS FOR SCHEDULE C - MORTGAGES, NOTES & CASH

Report on Schedule C all mortgages, notes and cash in which the decedent had an interest at date of death except mortgages and notes held by the decedent as a joint tenant with right of survivorship or as survivorship marital property. Report on Schedule E1 or E2 all property in which the decedent had a joint tenant or survivorship marital interest.

If the decedent's interest is classified in all, or in part, as marital property use the "Marital Property" column to report that interest. See the instructions to Schedule MP- MARITAL PROPERTY DECLARATION for additional information on reporting marital property interests. Use the "Other Property" column to report the value of any property not classified as marital property.

Use Schedule C to report the decedent's interest in the following classes of property:

1. Mortgages and notes

Indicate:

- Face value and unpaid balance
- Date of mortgage or note
- Date of maturity or due date
- Name of maker(s)
- Property mortgaged, if any
- Interest date(s)
- Interest rate

2. Land Contracts (Vendor's Interest)

Indicate:

- Name of vendee(s)

- Date of contract
- Description of property
- Sales price
- Initial payment
- Amounts of installment payments
- Payment dates
- Unpaid balance of principal
- Interest rate

3. Cash on hand

List separately from deposits in financial institutions

4. Cash accounts

Indicate:

- Name and address of financial institution
- Account number and nature of account. (checking, savings, time deposits, etc.)
- Interest rate

Retain statements obtained from financial institutions for verification. The principal amount may not be reduced by any forfeiture or penalties for redemption prior to any due date.

5. Accrued interest

Interest on any interest bearing asset should be accrued from the last interest payment date preceding death to the date of death. Use the rate payable if held to maturity and separately state as to each item. The reduced rate and/or penalty for early withdrawal may not be used to reduce the amount of accrued interest.