

## **Florida Probate Code**

Effective Date: January 01, 2002

Statute Reference: ss. 733.710, 733.2121, and 733.702, F.S.

Chapter Law: ss. 95 and 146, 2001-226 (CS/HB 137)

Creates a new form entitled Notice to Creditors. It requires publication of the Notice to Creditors to appear once a week for two consecutive weeks in a newspaper published in the county where the estate is administered or in a newspaper of general circulation in that county. It also provides that if DOR has not previously been served with a copy of the notice to creditors, the service of the inventory on DOR shall be the equivalent of service of a copy of the notice to creditors.

Specifies that DOR may file a claim against the estate of a decedent for intangible taxes due after expiration of the required time for filing claims if the Department files its claim within 30 days after service of the inventory. Provides for the filing or amending of claims upon filing of the estate tax return or an amended or supplemental estate tax return, or upon the filing of an amended or supplemented inventory.