

**SUBMIT IN DUPLICATE**

**STATE OF CALIFORNIA  
INHERITANCE TAX DECLARATION, FORM IT-22**

ANSWER ALL QUESTIONS: If space is insufficient, attach sheets of same size showing decedent's name, social security number and question number.

Full Name of Decedent (Show all names ever used)		Date of Death	Social Security No.
			Date of Birth
Place of Death (Last usual address)		Cause of Death	Length of Last Illness
Attorney for Estate		Address	Telephone No.
Type of Court Proceeding	Case No.	Name of Executor/Administrator, If Any, and Title	
<input type="checkbox"/> Probate			
<input type="checkbox"/> 650 Petition	County and State	Address	Telephone No.
<input type="checkbox"/> Other <input type="checkbox"/> None			

1. RESIDENCE OF DECEDENT AT TIME OF DEATH NOTE: If claimed that decedent was not a California resident, attach completed form IT-2, Declaration Concerning Residence.
- County \_\_\_\_\_ State \_\_\_\_\_
2. Did decedent leave a will?  Yes  No **If yes, attach copy of will and any codicils.**
- 3a. Was decedent survived by a spouse?  Yes  No
- 3b. Did decedent and surviving spouse ever enter into any written or oral agreement concerning the status of their property as community or separate?  Yes  No **If yes, attach copy of agreement or affidavit proving oral agreement and completed form IT-3 Marital Property Declaration.**
- 3c. Does decedent's will dispose of any part or all of surviving spouse's interest in community property?  Yes  No **If yes, complete form IT-3, Marital Property Declaration.**
- 4a. JOINT TENANCIES. Did decedent, at date of death, hold any assets, in joint tenance or joint tenancy form? To obtain a release of Inheritance Tax Lien for real estate, it is necessary to submit date of deed, date of recordation and book and page number of record.  Yes  No **If yes, list all jointly held personal property (including stocks, bonds, mortgages, checking and savings accounts, etc.) wherever located, and California real estate. Full amount must be shown, although portion has been released or transferred after death, and all assets must be included even if tax release or consent is not required.**

Item No.	Name of surviving joint tenant	Relationship to decedent (See Instr. 5)	Description of each asset (See Instruction 7)	Market value at date of death (See Instr. 8)	FOR STATE USE ONLY

- 4b. Does surviving joint tenant **claim** contribution to any of the joint tenancy assets?  Yes  No **If yes, give full particulars tracing source of funds, values, dates, etc., in attachment. (See Instruction 9)**

NOTE: **Survivor's burden of proof of claim of contribution:** All joint tenancies are presumed to have been created from assets originally belonging to the decedent and subject to tax in full to the surviving joint tenant, except to the extent that the survivor can prove that the assets, or a portion, originally belonged to the survivor or that the survivor furnished consideration which was never received from the decedent. (Revenue and Taxation Code Sec. 13671.)

**I DECLARE UNDER PENALTY OF PERJURY THAT THIS DECLARATION, INCLUDING ANY ATTACHMENTS, HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS TRUE, CORRECT, AND COMPLETE. IF PREPARED BY A PERSON OTHER THAN THE DECLARANT, HIS/HER DECLARATION IS BASED ON ALL INFORMATION OF WHICH HE/SHE HAS ANY KNOWLEDGE.**

Signature	Date	Address
Relationship to Decedent:		
Signature of Person Preparing This Declaration	Date	Address

THE INHERITANCE TAX REFEREE MUST HAVE THIS FORM TO BEGIN DETERMINATION OF THE TAX. Send this form and all attachments to the **Inheritance Tax Referee**, if one has been appointed, otherwise to STATE CONTROLLER, DIVISION OF COLLECTIONS, BUREAU OF TAX ADMINISTRATION, INHERITANCE TAX, P. O. BOX 942850, SACRAMENTO, CA 94250-5880

5. ASSETS OUTSIDE CALIFORNIA. Excluding assets listed at item 4a, did decedent own tangible or intangible personal or real property outside of California?  Yes  No **If yes**, describe property and give estimated value. (If probate is pending in another state, also attach copy of inventory.)

TRUSTS, LIFE ESTATES, POWERS OF APPOINTMENT  Yes  No **(See Instructions 7, 8, 11)**

6a. Was decedent a trustee or beneficiary of a "trustee" bank or savings and loan or similar account? **If yes**, attach a list of accounts giving balances at date of death, sources of funds and exact title in which each was held. (See Instruction 9)

6b. Did decedent enter into a declaration of trust, written or oral, or join in a trust agreement during his lifetime?  Yes  No **If yes**, attach copy of trust document or proof of the oral agreement, and a list of trust assets at date of death with estimated market value of each.

6c. Was decedent beneficiary of a trust not created by him/her?  Yes  No **If yes**, attach copy of trust documents and a list of assets at date of death and estimated market value.

6d. Was decedent a donee of a power of appointment?  Yes  No **If yes**, attach a copy of document creating power of appointment and a list of assets at date of death and estimated market value.

7a. HEIRS, BENEFICIARIES, SURVIVING JOINT TENANTS AND TRANSFEREES. List all, even if there is no court proceeding.

Item No.	Name	Date of Birth	Full Address	Relationship to decedent (See * below and Instr. 5)	Approximate value of interest or percentage of estate (See Instr. 10)

• **Relationship must be by blood**, except for surviving spouse, son-in-law, daughter-in-law, adopted or mutually acknowledged child or issue of adopted or mutually acknowledged child. List all others who are not blood relatives as "strangers."

• **Attach blood tracing** for niece, nephew, grandniece, grandnephew, great grandniece or great grandnephew.

• **Adoption or mutual acknowledgment of child.** Affidavit or other proof is required for transferee claiming through adoption of mutual acknowledgment. (Revenue and Taxation Code Sections 13307, 13310)

7b. Did any beneficiaries named in will predecease decedent?  Yes  No **If yes**, list names, and if blood relatives list names of their children.

7c. Did decedent have any predeceased spouses? (Probate Code Sections 228, 229)  Yes  No **If yes**, give name, county of residence and date of death of each.

7d. Is any divorced spouse a creditor of decedent or his estate, or claiming an interest in the estate?  Yes  No **If yes**, attach a copy of final decree and any property settlement agreement.

7e. Is California **previously taxed** property credit claimed?  Yes  No **If yes**, give name, county of residence, and date of death of prior decedent. **(See Instruction 6)**

8. LIFE INSURANCE. Was there life and/or accident insurance in force on life of decedent?  Yes  No **If yes**, list below.

Item No.	Insurance Company	Face amount and type of policy (term, endowment, mortgage, etc.)	Owner of policy (See * below)	Beneficiary receiving proceeds and relationship to decedent (See Instruction 5)	Mode of payment and amount of proceeds received (See * below)

\*If owner was other than decedent or total proceeds exceed \$50,000, or if decedent irrevocably selected mode of settlement, attach copy of IRS Form 712, obtainable from insurance company.

**ANNUITIES, SUPPLEMENTAL CONTRACTS AND DEATH BENEFITS**

9a. Was decedent owner of annuity policies or supplemental contracts?  Yes  No **If yes, list under 9c.**

9b. Did decedent have any interest in a "death benefit", "retirement plan", "profit sharing plan", or "stock purchase plan", or were any payments made under such plans by virtue of decedent's death?  Yes  No **If yes, list under 9c**

9c. Item No.	Company, or issuer of annuity, supplemental contract or death benefit	Type of policy or death benefit	Beneficiary and relationship to decedent (See Instruction 5)	Mode of payment	Lump sum or commuted value

9d. Is any item in 9c claimed to be nontaxable?  Yes  No **If yes, explain below or in an attachment.**

**GIFTS AND TRANSFERS**

10a. Did decedent transfer, at any time during his/her life, any real or personal property (stocks, bonds, notes, savings accounts, insurance policies, etc.) for other than money for less than market value or without any payment or consideration (including withdrawals or transfers from joint tenancy bank or savings and loan accounts)?  Yes  No **If yes, list under 10b and answer 10c through 10g. (See Instr. 12)**

10b. Item No.	Name of transferee and relationship to decedent (See Instruction 5)	Date of transfer	Description of property and estimated market value at date of transfer (See Instructions 7, 8)	Market value at date of death (See Instr. 8)	FOR STATE USE ONLY

10c. Did decedent continue to receive all or part of the income after transfer, or continue to use property (including residing on real estate)?  Yes  No **If yes to 10c, 10d, or 10e, explain below or in attachment.**

10d. Was deed to any real property listed under 10b, recorded after decedent's death?  Yes  No

10e. Was any restriction imposed by decedent on transfer of any property listed under 10b?  Yes  No

10f. Is it claimed that any property listed under 10b is not subject to inheritance tax?  Yes  No **If yes, explain below or in attachment. ("payment of gift tax" or "exemption under Gift Tax Law" is insufficient.)**

10g. Were California gift tax returns filed for any of the transfers listed under 10b?  Yes  No **If yes, identify transfer and give amount of gift tax paid (including penalties and interest).**

11a. Did decedent receive any real or personal property by gift, bequest, devise, descent, proceeds of life insurance or joint tenancy survivorship?  Yes  No **If yes, complete 11b and 11c.**

11b. Item No.	General description of each asset (See Instruction 15)	Full name and relationship of person from whom received	Date received	Approx. value on date received (See Instr. 16)

**11c. IF RECEIVED BY GIFT**

Item No.	State of residence of donor at date of gift

12. **ASSETS NOT OTHERWISE LISTED:** Assets standing in decedent's name alone, or in bearer form, including real property, stocks, bonds, mortgages, judgments, notes, accounts and loans receivable, cash, business or partnership interests, autos, farm equipment, interests in retirement funds, stock purchase plans or other employee benefits, furniture, furnishings, personal effects, insurance owned by decedent on life of any other persons, amounts due including tax or other refunds, and any other type of property. Also include assets in name of the surviving spouse which are community property. (**Probate cases.** If all property is listed in Inventory and Appraisalment, do not list but make reference to Inventory and Appraisalment.)

Item No.	Description of assets not otherwise listed (See Instruction 7)	Market value at date of death (See Instr. 8)	FOR STATE USE ONLY

- 13a. Was probate homestead granted or exempt personal property set aside by probate court?  Yes  No **If yes,** attach a copy of court order.
- 13b. Was a family allowance ordered by probate court?  Yes  No **If yes,** attach copy of court order(s).
- 13c. Has there been litigation affecting the estate as to distribution, entitlement or value?  Yes  No **If yes,** attach copies of court orders. If litigation is pending, give case title, number, relevant issues and facts.
14. Will Federal Estate Tax Return, Form 706, be filed?  Yes  No **If already filed,** attach copy of page 1 of Form 706.
- Federal Estate Tax \$ \_\_\_\_\_  Estimated  Paid
- Maximum allowable credit for State death taxes \$ \_\_\_\_\_  Estimated  Determined

**ALLOWABLE DEDUCTIONS (See Instruction 13): Any deduction over \$1,000 must be itemized.**

**15a. All Cases**

Expenses of last illness (paid after death by transferee or estate, net after any insurance reimbursement) .....	\$ _____
Funeral expenses (net after burial insurance, social security or other reimbursement) .....	\$ _____
Debts of decedent ( <b>if probate</b> , list only allowed claims) .....	\$ _____
Encumbrances on real property (state exact balance for each parcel) .....	\$ _____
Liens or security agreements on personal property (state exact balance for each asset) .....	\$ _____
Taxes, a lien or due and unpaid at death:	
Income tax (net due at death) .....	\$ _____
Real property (state exact balance for each parcel) .....	\$ _____
Other taxes (itemize and explain) .....	\$ _____
Other deductions (itemize and explain) .....	\$ _____

**15b. Probate Cases Only**

Other Debts (itemize and explain)

Ordinary executor's/administrator's commission	<input type="checkbox"/> Statutory	<input type="checkbox"/> Other	<input type="checkbox"/> Not claimed		\$ _____
Ordinary attorney's fees	<input type="checkbox"/> Statutory	<input type="checkbox"/> Other	<input type="checkbox"/> Not claimed		\$ _____
Costs of administration (filing fees, notices, etc.) .....					\$ _____

**15c. Additional Professional Fees—Probate and Other Court Cases.** (Show basis: tax work, joint tenancy, etc. Include only fees allowed under Revenue and Taxation Code Sections 13988.1)

Executor/Administrator .....	\$ _____
Attorney .....	\$ _____
Accountant .....	\$ _____

Itemization and detail of items under 15a, b, c.

