

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 the Decedent (Show all names ever used)		Date of Death	Social Security No.
			Date of Birth
Place of Death (Last usual address)		Cause of Death	
Place of Death (Last usual address)		Length of Last Illness	
Attorney for Estate		Address	
		Telephone No.	
Type of Court Proceeding	Case No.	Name of Executor/Administrator, Title (if none, leave blank)	
Probate	County and State	Address	
Petition			
Other None			

1. RESIDENCE OF THE DECEDENT AT TIME OF DEATH NOTE: If claimed that the decedent was not a California resident, attach completed Form IT-2, Declaration Concerning Residence.
- | | | | |
|--------|-------|--|--|
| County | State | | |
|--------|-------|--|--|
2. Did the decedent leave a will? Yes No If yes, attach a copy of the will and any codicils.
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- 3a. Was the decedent survived by spouse? Yes No
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- 3b. Did the 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 a copy of the agreement or affidavit proving the oral agreement and completed Form IT-3, Marital Property Declaration.
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- 3c. Does the decedent's will dispose of any part of surviving spouse's interest in community property? Yes No If yes, complete form IT-3, Marital Property Declaration.
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- 4a. JOINT TENANCIES. Did the decedent, at date of death, hold any assets, in joint tenance or joint tenancy form? To obtain a release of the Inheritance Tax Lien for real estate, it is necessary to submit the date of deed, the date of recordation, and the book and page number of the record. Yes No If yes, list all jointly held personal property (including stocks, bonds, mortgages, checking and saving accounts, etc.) wherever located, besides 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 Instr. 7)	Market Value at Date of Death (See Instr. 8)	FOR STATE USE ONLY

- 4b. Does the 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 an 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 section 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.

	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 THE STATE CONTROLLER, LOCAL GOVERNMENT PROGRAMS AND SERVICES DIVISION, TAX ADMINISTRATION SECTION, INHERITANCE TAX, P. O. BOX 942850. SACRAMENTO, CA 94250-5880.

5. ASSETS OUTSIDE CALIFORNIA. Excluding assets listed at item 4a, Yes No If yes, describe the property and give the estimated value. (If probate is pending in another state, attach a copy of the inventory.)

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

6a. Was the decedent a trustee or beneficiary of a "trustee" bank or savings and loan or similar account? Yes No If yes, attach a list of accounts with balances at date of death, sources of funds and exact title in which each was held. (See Instruction 9)

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

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

6d. Was the 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 the date of death with the 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. Were any beneficiaries named in the will predeceased decedent? Yes No If yes, list names, and if blood relatives, list names of their children.

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

7d. Is any divorces spouse a creditor of decedent or his estate, or claiming an interest in the estate? Yes No If yes, attach a copy of the 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 the date of death of prior decedent. (See Instruction 6)

8. LIFE INSURANCE. Was there a life and/or accident insurance policy in effect on life of the 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 Instr.5)	Mode of Payment and Amount of Proceeds Received (See * below)

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

ANNUITIES, SUPPLEMENTAL CONTRACTS AND DEATH BENEFITS

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

9b. Did the 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 the 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 Computed Value

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

GIFTS AND TRANSFERS

10a. Did the 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 the 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 an attachment.

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

10e. Was any restriction imposed by the 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 an 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 the amount of gift tax paid (including penalties and interest).

11a. Did the 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	Approximate Value on Date Received (See Instr. 16)

11e. IF RECEIVED BY GIFT

Item No.	State Donor Resided in at the Time of Gift.

12. ASSETS NOT OTHERWISE LISTED: Assets standing in the 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 Appraisal, do not list but make reference to Inventory and Appraisal.)

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

ALLOWABLE DEDUCTIONS (Sec 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 (if probate, 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 or lien 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	Statutory	Other	Not claimed.....	\$ _____
Ordinary Attorney's Fees	Statutory	Other	Not claimed	\$ _____
Costs of Administration (filling 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 section 13988.1)

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

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